

# 2008 BUDGET

## Boone County Missouri



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Boone County Auditor  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
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Missouri**

For the Fiscal Year Beginning

**January 1, 2007**

*Charles S. Cox*

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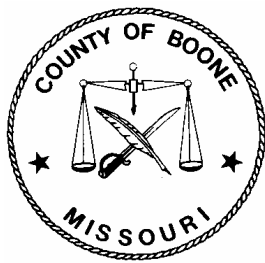
*Jeffrey R. Emery*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) 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

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# BOONE COUNTY AUDITOR

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BOONE COUNTY GOVERNMENT CENTER

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January 7, 2008

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2008 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: total resources (i.e., current revenues plus appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

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

Boone County's statutory elective form of government is significantly different from a charter form of government or a municipal city manager form of government. These differences greatly 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 and the resources allocated to them by the County Commission. Although the County Commission is responsible for establishing the annual appropriations for each elected official, the County Commission has no other 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 objectives and then presenting funding requests in the annual budget process. The scope and content of funding requests vary greatly from office to office and from year to year. 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.)

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. In addition, there is a common and shared commitment for the following:

- Long-term fiscal stability for the County
- Adequate provision of mandated services
- Continuous improvement in service quality and service delivery
- Equipping county employees with adequate knowledge, skills, and resources to deliver public services and providing competitive compensation and benefits for county employees

Within the given statutory organizational structure, county officials have sought ways to collaborate so as to identify, develop, and achieve progress toward specifically-identified county-wide goals. The Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are two examples of 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 (other than County Commissioners) and appointed department directors. Committee recommendations are subject to County Commission approval.

## Local Economic Conditions

For the past decade, Boone County has enjoyed a stable economic environment with moderate growth. The County has a varied economic base and has generally experienced low unemployment and steady job growth. The local economy reflects a balanced mix of retail, education, service industry, light manufacturing, construction, 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.

Compared to the state, Boone County's local economy has historically shown greater strength and resiliency than nearby communities or the state as a whole, evident through its lower unemployment rates, higher annual population growth and job growth rates, and stronger sales tax growth rates. In previous periods of economic slow-down or recession, Boone County has experienced fewer negative effects. While most of these favorable comparisons continue, Boone County's local economy is slowing, particularly evident in its increasing unemployment rate, falling job growth rate, and flat sales tax growth (discussed in greater detail later in this Budget Message). This has had a significant impact on the FY 2008 budget and if present conditions continue, it will potentially have an even greater impact to subsequent years' budgets.

The County's 3.5% unemployment rate at the end of FY 2007 reflects an increase over FY 2006's rate of 2.9% and compares to Missouri's unemployment rate of 5.5%. Annual population growth rates for the past decade have varied between one and two percent, which is nearly twice the state's growth rate. Of the County's current

population of approximately 146,000, 68% (99,280) reside in incorporated areas while 32% (46,720) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. The median household income in Boone County for 2004 (most recent data available) was \$41,400, which compares to the state's median household income of \$40,800. [This and other demographic information is presented in the *Appendix* section of this document.]

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 3.0%. This budget assumes that low inflation will continue.

The Missouri state budget crisis of several years ago significantly affected the County's budget and is expected to continue to do so into the foreseeable future. State funding reductions and legislative changes reduced revenues to the County by nearly \$300,000. The loss in revenue is the result of state funding reductions for prisoner per diem, juvenile per diem, reimbursement for Public Administrator personnel, and assessment reimbursement as well as legislative changes that reduced revenues collected by the County (such as Sheriff's fees and the ability to charge for copies of public records). Although state revenues have recovered and improved, these funding reductions remain in place. This budget assumes continuation of these reductions, but it assumes no further reductions.

## Emerging Issues Facing the County

**Erosion of the County's primary tax base.** As explained in greater detail later, 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, this makes the County especially vulnerable to the inherent volatility of this revenue stream. Of greater concern, however, is the long-term detrimental effect of the 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.

**Increasing costs associated with unfunded mandates, inflationary pressures, and rising demand for services in the face of stagnant revenues.** The most recent unfunded mandate delivered to the County was HAVA election reform (Help Americans Vote Act). Not only did this result in significant permanent increases in election-related overhead costs, but it has significantly increased the costs of conducting each election. In addition, rising fuel and energy prices have significantly impacted operating budgets, particularly in the area of public works and law enforcement.

**Need for long-term infrastructure planning and improvement.** The County operates a Public Works department which is financed primarily with a one-half cent sales tax, nominal property taxes, 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 major improvements are too costly to accommodate within the annual operating budget. Therefore, in order to adequately address these infrastructure needs, the County needs to develop a long-term infrastructure capital improvement plan and obtain the additional funding necessary to implement the plan.

## 2008 Budgetary Issues and Solutions

As previously noted, the 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. Within this framework and context, the County Auditor and the County Commission are responsible for evaluating funding requests and establishing appropriations in accordance with available resources. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget. As a result, individual departmental goals tend to significantly impact the development of the budget.

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 to provide specific services and has no authority to eliminate program activity or services. This is another significant difference between the County and municipal governments. Whereas most municipal governments are able to exercise some degree of control regarding the scope of services provided to their citizens, the County is mandated by state law to provide certain services and these comprise the overwhelming majority of all County services provided. These services consist primarily of state responsibilities which have been delegated to local county governments. They include such things as operation of the 13<sup>th</sup> Judicial Circuit Court (state court), operation of the Prosecuting Attorney's Office, operation of a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, civil process service for the entire County, maintenance and retention of property records for all of the county, assessment of all county property, 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; however, the overwhelming majority of county spending is directed toward statutorily required services.

The following budgetary issues were identified through the process described above and significantly shaped the final budgetary appropriations.

### **2008 Budgetary Issue: Impact of Declining and Stagnant Revenues—**

The County's most significant revenue source, sales tax, will fall significantly short of FY 2007 budgetary estimates and nominal growth is expected for FY 2008 and the foreseeable future. In addition, reductions in state reimbursement revenues enacted several years ago have not been restored by the state, despite improving state revenues. Real estate recording fees peaked in FY 2003, but have been declining since that time and the FY 2008 budget reflects a continuing and substantial reduction in this revenue source, largely attributable to the economic slump in the housing market. Similarly, building permit fee revenue, which grew substantially in the second half of FY 2005 and peaked in FY 2006, will fall short of the FY 2007 budgetary estimates; the FY 2008 budgetary estimates have been reduced accordingly.

*Budgetary Impact*— Overall, revenues to the County’s major funds (General Fund, Road and Bridge Fund, and the Law Enforcement Services Fund) reflect nominal growth, presenting significant budgetary challenges in view of general inflationary pressures, rising fuel and energy costs, significantly increased election costs, and the County’s goal to maintain competitive wages and benefits and to provide adequate technology and other tools to employees. In order to avoid staffing or service reductions, the general overall budgetary approach included the following: no new programs or expansions in existing service levels; minimal increases in permanent FTE positions; nominal salary and wage increases; deferral of equipment purchase and replacement; and appropriating portions of fund balance (i.e., reducing undesignated/unreserved fund balance).

### **2008 Budgetary Issue: Market Update for the County’s Salary Plan, Employee Compensation, and Benefits—**

The County adopted a new Salary Plan in FY 2002, phasing-in implementation over a 3-year period (FY 2002-FY 2005). A market update to this salary plan was adopted in FY 2005, with implementation phased-in over a 2-year period (FY 2005 and FY 2006). In FY 2007, the County authorized another market update study, with the goal of implementing it in FY 2008. However, the cost to implement the market update was prohibitive, particularly in light of sluggish revenues. In addition, county officials and department directors were critical of the overall market update process, the quality of data obtained, the underlying assumptions used in the study, and the resulting recommended market adjustments. As a result, implementation of the market update was indefinitely placed on hold.

The FY 2008 budget includes funding for a 1% salary and wage increase. This increase was approved as a merit pool increase, which may be awarded at the administrative authority’s discretion. In addition, for FY 2008 only, the Personnel Advisory Committee recommended and the County Commission suspend the ceiling for each salary range, thereby allowing those employees who would not normally be eligible to receive a salary increase because their rate of pay is capped by the salary range maximum to receive a salary increase this year.

The County provides health and dental benefits through a self-insured benefits program. The County pays 100% of the employee premium; dependent coverage is available to employees, at the employee’s cost. FY 2008 reflects no increases in premiums.

*Budgetary Impact*— The cost of the 1% salary and wage merit increase is approximately \$138,000 for all funds combined; of this total, the General Fund’s portion is approximately \$123,000.

### **2008 Budgetary Issue: County Election Costs—**

The County is required to conduct and pay for the costs of an April election (Hospital Board of Trustees), the August primary election, and the November general election. Election costs are generally higher in a presidential election year and the appropriations have been increased accordingly. However, the expected cost of FY 2008 elections is significantly higher than in previous years due to new federal mandates and the costs associated with using the voting equipment, including such things as equipment testing, transportation, and expanded poll-worker training. Neither the state nor the federal government has provided funding, except for the

initial equipment purchase, to pay for these on-going cost increases. To the extent that other jurisdictions place items on any of these election ballots, they will share in the election costs, which will reduce the County's cost.

*Budgetary Impact*— The County Clerk estimates that the cost to the County to conduct these three elections will be more than \$900,000, with the majority of the cost attributable to the August and November elections. The budget includes a 2-cent property tax increase to the General Fund to cover a portion of these costs. The additional 2-cent property tax is expected to generate approximately \$430,000, or approximately one-half of the expected cost. The County Commission will set the property tax rate in September 2008, determining at that time if a portion, or all, of the tax increase will be needed, depending upon the performance of other key revenues and the extent to which election costs may be shared with other entities.

### **2008 Budgetary Issue: Public Works Road and Bridge System—**

The County's 812 miles of road inventory consists of gravel roads (58%), chip-seal/cold-mix (12%), asphalt (26%), and concrete surface (4%). The County provides general road maintenance including street sweeping for curb and gutter subdivision roads; pavement marking and re-striping; snow and ice removal; routine grading; culvert pipe replacement; reclamation, re-building, and routine maintenance of chip and seal roads; pavement preservation and maintenance and repair of hard surface roads and streets; bridge deck repair; traffic sign replacement, and routine equipment replacement. The FY 2008 budget reflects no significant changes in these services.

Each year, the County provides funding for a variety of small-scale projects including arch/bridge projects; drainage improvement projects; subdivision improvements; low water crossing projects; and storm water improvements. The County Commission determines the specific projects to be included in each year's budget, after receiving and reviewing PW staff recommendations.

Each year, the County provides funding to other political subdivisions through Replacement Revenue distributions, payments to the Centralia Special Road District, and Revenue Sharing distributions. FY 2008 funding levels are consistent with those of prior years, except that the FY 2008 budget includes the County's cost-share for two large projects (Highway 763 Improvement and Scott Boulevard Improvement); these are unusual expenditures and not expected to be repeated.

*Budgetary Impact*— The 2008 Budget includes appropriations totaling \$20.6 million for road and bridge activities, all accounted for in the Road and Bridge Fund. Of this total, \$10.5 million is allocated to the Maintenance Division (department numbers 2040 and 2048) for maintenance activities and projects; \$5.9 million is allocated to the Design and Construction Division (department number 2045); and \$4.2 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (department number 2049). The FY 2008 budget includes \$682,000 for the County's agreed-upon share of the Hwy 763 improvement project as well as \$500,000 for the County's estimated cost share of the Scott Boulevard improvement project.

## **2008 Budgetary Issue: Investment in Computer Technology—**

The County provides desktop computer equipment and technologies for employees as well as shared system resources and technologies. The FY 2008 budget includes appropriations to replace and upgrade essential equipment and to maintain necessary disk capacity for back-up and operational needs of the County's various server-based networks and its IBM iSeries platform operations. The FY 2008 budget also includes funding for a server consolidation project which will reduce future operating costs and improve server back-up and administration. Funding to implement wireless internet connectivity at three County facilities (Government Center, Sheriff/Corrections, and Public Works) and to implement a new mobile video camera centralized data storage and retrieval system for the Sheriff's department is in the FY 2008 budget as well.

*Budgetary Impact—* Due to limited resources, the regular replacement schedule for desktop PC's was suspended, with replacement funding based on a condition assessment performed by Information Technology staff. In addition, other requests for computer technology equipment replacement and upgrades were carefully evaluated, with funding limited to those determined to be the highest priority and essential to maintaining adequate security and back-up as well as to ensure proper functioning of existing systems. FY 2008 appropriations for replacement computer equipment is \$118,300 (all funds combined), with \$41,050 accounted for in the General Fund. This compares to FY 2007 appropriations totaling \$272,900 (all funds combined) and \$177,600 (General Fund). FY 2008 appropriations for new computer equipment total \$154,400 (all funds combined) and \$50,500 in the General Fund. This compares to FY 2007 appropriations of \$180,500 (all funds combined) and \$66,700 in the General Fund.

## **2008 Budgetary Issue: Law Enforcement and Judicial—**

The County operates several alternative sentencing programs. These programs not only reduce the jail inmate population but provide sentencing alternatives that reduce the likelihood of recidivism while allowing the individuals to continue working and living within the community. The FY 2008 budget includes appropriations to improve and expand the Court-operated alternative sentencing programs by relocating it to new facilities (re-modeled Guarantee Land Title Building) and by adding a 1.0 FTE Program Assistant Pool position (non-benefited).

The County desires to maintain serviceable law enforcement equipment through replacement appropriations and to implement new equipment technologies where appropriate. The County also recognizes the need to provide specialized training to law enforcement officers.

*Budgetary Impact—* County appropriations provide sole funding for the operations of the Prosecuting Attorney's Office, the Sheriff's Department, the County Jail (Corrections), and the Public Administrator's Office. For the Court-related operations, the general funding model throughout the state requires counties to pay for all non-personnel costs and the state to cover all personnel and benefit costs. However, in Boone County, significant local county appropriations provide funding for additional personnel and services beyond those provided in most circuit courts throughout the state. Funding for the law enforcement and judicial operations in the County is provided primarily through General Fund appropriations, supplemented with appropriations from the Law Enforcement Services Tax (a 1/8<sup>th</sup> cent permanent sales tax dedicated to law enforcement). Additional funding is also provided through a



variety of special revenue funds, which are under the appropriating authority of the Sheriff, the Prosecuting Attorney, and the Circuit Court.

The FY 2008 budget includes appropriations for on-going Court operations, including an increase for the utility and facility costs and the additional 1.0 FTE Program Assistant Pool position attributable to the expanded Boone County Alternative Sentencing Center. These costs have been fully incorporated into the Alternative Sentencing Programs annual operating budget, which receives funding from the Law Enforcement Sales Tax Fund. The combined annual budgetary impact is approximately \$45,000.

The FY 2008 budget includes funding for on-going operations for all other law enforcement-related budgets, including equipment and vehicle replacements that were identified as high priorities. The budget also includes funding for the mobile video camera technology project described above as well as acquisition of new officer equipment. Due to limited revenues, several equipment initiatives will be implemented with a phased-in approach over the next 3 to 5 years. The budget does include approximately \$5,000 for SWAT (Special Weapons and Tactics) and less-lethal-munitions training.

## Budget Process and 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 process and deadlines set forth by statute are primarily designed 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 that public hearings are held, and to ensure that the public has access to all budgetary documents. A complete discussion of the budget process is provided in the *General Information* tab section of this document. A summary of the key elements and important dates in the budget process is presented below.

July: County Auditor develops and distributes budget guidelines and instructions to elected officials and department directors.

August 15<sup>th</sup>: Statutory deadline for the Circuit Court to present its budget request to the County Commission and County Auditor.

September 1<sup>st</sup>: Statutory deadline for submitting official budget requests to Auditor.

September 10<sup>th</sup>: County Auditor prepares budget requests for offices and agencies not submitting requests by this date.

September and October: County Auditor and County Commission meet with elected officials, department directors, and outside entities as necessary.

November 15<sup>th</sup>: County Auditor delivers Proposed Budget to County Commission.

November 15<sup>th</sup>: through December 15<sup>th</sup> (or later, if necessary): County Commission holds public hearings on the Proposed Budget.

January 10<sup>th</sup>: Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which any Commissioner's new term of office begins; in those years, the deadline is January 31<sup>st</sup> .) The County's target adoption date is mid-December.

The FY 2008 Budget was adopted on January 7, 2008.

## Budget Summary Schedules

The schedules on the following pages show the FY 2008 Budget for the government as a whole, including all governmental funds (major and nonmajor, excluding Capital Project Funds which are presented in a separate tab section), internal service funds, and private purpose trust funds. This consolidated budget overview presents revenues by source, expenditures by object code, as well as 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. Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and comparison to prior years is presented in the sections which follow the summary schedules.

The matrix schedule shows the relationship between the County's functional units and the total appropriations by class (or object code) as presented in the Budget Summary by Fund Type.

# 2008 Budget Summary by Fund Type—All Funds Combined

(Excluding Capital Project Funds)

	----- Major Funds -----		
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund
<b>REVENUES:</b>			
Property Taxes	\$ 3,324,350	\$ 1,175,900	\$ -
Assessments	-	-	-
Sales Taxes	11,627,000	12,101,500	2,900,000
Franchise Taxes	181,200	-	-
Licenses and Permits	375,941	15,000	-
Intergovernmental	2,248,128	2,076,315	-
Charges for Services	3,353,487	29,770	-
Fines and Forfeitures	-	-	-
Interest	307,659	243,960	58,835
Hospital Lease	1,606,091	-	-
Other *	516,130	1,000	-
<b>Total Revenues</b>	<b>23,539,986</b>	<b>15,643,445</b>	<b>2,958,835</b>
<b>EXPENDITURES:</b>			
Personal Services	14,546,249	3,759,621	2,242,640
Materials & Supplies	1,236,416	3,101,150	70,656
Dues Travel & Training	226,456	40,854	11,234
Utilities	485,880	113,291	86,067
Vehicle Expense	404,046	633,400	625
Equip & Bldg Maintenance	191,336	359,124	41,858
Contractual Services	4,149,735	12,146,918	332,710
Debt Service (Principal and Interest)	413,215	-	-
Other	3,886,381	201,350	47,835
Fixed Asset Additions	273,836	279,746	262,193
<b>Total Expenditures</b>	<b>25,813,550</b>	<b>20,635,454</b>	<b>3,095,818</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,273,564)</b>	<b>(4,992,009)</b>	<b>(136,983)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfer In	-	-	-
Transfer Out	(113,000)	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	8,100	1,000	-
Proceeds of Long-Term Debt	-	-	-
Retirement of Long-Term Debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(104,900)</b>	<b>1,000</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,378,464)</b>	<b>(4,991,009)</b>	<b>(136,983)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	7,290,065	8,146,227	1,623,876
Less encumbrances, beginning of year	(77,933)	(1,241,348)	(307,307)
Add encumbrances, end of year	77,933	1,241,348	307,307
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,911,601</b>	<b>\$ 3,155,218</b>	<b>\$ 1,486,893</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	602,933	1,241,348	557,307
<b>FUND BALANCE, end of year</b>	<b>4,911,601</b>	<b>3,155,218</b>	<b>1,486,893</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(602,933)</b>	<b>(1,241,348)</b>	<b>(557,307)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,308,668</b>	<b>\$ 1,913,870</b>	<b>\$ 929,586</b>

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

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Private Purpose Trust Funds</b>	<b>Grand Total</b>
\$ -	\$ 4,500,250	\$ -	\$ -	\$ 4,500,250
133,429	133,429	-	-	133,429
216,720	26,845,220	-	-	26,845,220
-	181,200	-	-	181,200
20,570	411,511	-	-	411,511
416,850	4,741,293	-	-	4,741,293
1,574,790	4,958,047	4,565,899	-	9,523,946
-	-	-	-	-
117,408	727,862	289,415	2,965	1,020,242
-	1,606,091	-	-	1,606,091
59,995	577,125	10,000	150	587,275
<b>2,539,762</b>	<b>44,682,028</b>	<b>4,865,314</b>	<b>3,115</b>	<b>\$ 49,550,457</b>
986,452	21,534,962	606,007	-	22,140,969
105,984	4,514,206	54,244	-	4,568,450
126,277	404,821	2,200	-	407,021
15,500	700,738	383,131	-	1,083,869
13,900	1,051,971	21,554	-	1,073,525
73,750	666,068	345,125	-	1,011,193
790,690	17,420,053	2,798,539	3,500	20,222,092
328,304	741,519	-	-	741,519
512,311	4,647,877	291,500	1,500	4,940,877
141,420	957,195	3,500	-	960,695
<b>3,094,588</b>	<b>52,639,410</b>	<b>4,505,800</b>	<b>5,000</b>	<b>57,150,210</b>
<b>(554,826)</b>	<b>(7,957,382)</b>	<b>359,514</b>	<b>(1,885)</b>	<b>(7,599,753)</b>
113,000	113,000	-	-	113,000
-	(113,000)	-	-	(113,000)
-	9,100	-	-	9,100
-	-	-	-	-
-	-	-	-	-
<b>113,000</b>	<b>9,100</b>	<b>-</b>	<b>-</b>	<b>9,100</b>
<b>(441,826)</b>	<b>(7,948,282)</b>	<b>359,514</b>	<b>(1,885)</b>	<b>(7,590,653)</b>
5,226,759	22,286,927	4,572,375	120,893	26,980,195
(154,544)	(1,781,132)	(1,529)	-	(1,782,661)
154,544	1,781,132	1,529	-	1,782,661
<b>\$ 4,784,933</b>	<b>\$ 14,338,645</b>	<b>\$ 4,931,889</b>	<b>\$ 119,008</b>	<b>\$ 19,389,542</b>
1,269,538	3,671,126	206,913	37,271	3,915,310
<b>4,784,933</b>	<b>14,338,645</b>	<b>4,931,889</b>	<b>119,008</b>	<b>19,389,542</b>
<b>(1,269,538)</b>	<b>(3,671,126)</b>	<b>(206,913)</b>	<b>(37,271)</b>	<b>(3,915,310)</b>
<b>\$ 3,515,395</b>	<b>\$ 10,667,519</b>	<b>\$ 4,724,976</b>	<b>\$ 81,737</b>	<b>\$ 15,474,232</b>

## Matrix of Expenditures by Function and Class—

All Governmental Funds Combined (Excluding Capital Project Funds)

<b>Function</b>	<b>Personal Services</b>	<b>Materials &amp; Supplies</b>	<b>Dues, Travel &amp; Training</b>	<b>Utilities*</b>
Policy & Administration	\$ 4,771,081	\$ 500,561	\$ 212,447	\$ 81,190
Law Enforcement & Judicial - Courts	1,688,467	181,809	50,260	163,655
Law Enforcement & Judicial - Sheriff/Corrections	8,008,668	631,183	48,068	288,232
Law Enforcement & Judicial - PA	2,342,396	52,073	38,066	39,061
Law Enforcement & Judicial - Other	250,382	3,940	2,675	3,350
Environment, Buildings & Infrastructure	3,780,358	3,104,018	41,278	113,291
Community Health & Public Services	-	9,250	2,200	-
Other	693,610	31,372	9,827	11,959
<b>Total</b>	<b>\$ 21,534,962</b>	<b>\$ 4,514,206</b>	<b>\$ 404,821</b>	<b>\$ 700,738</b>

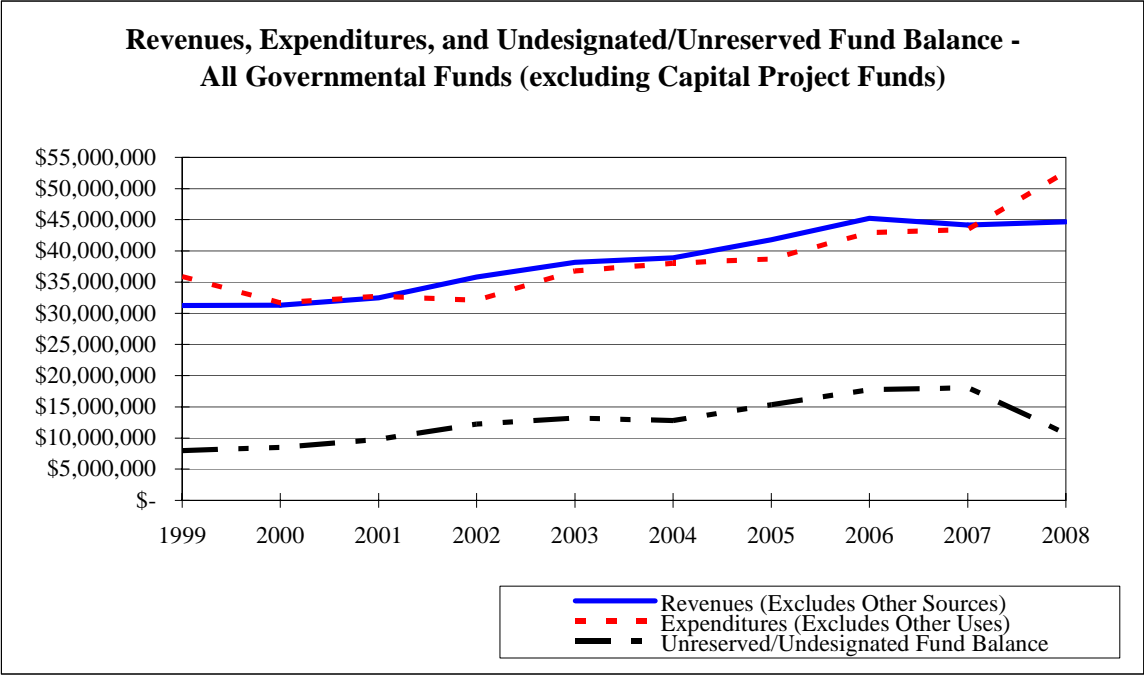
\* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund with the internal service charge, "Building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

<b>Vehicle Expense</b>	<b>Equip &amp; Bldg Maintenance</b>	<b>Contractual Services **</b>	<b>Debt Service (Principal &amp; Interest)</b>	<b>Other</b>	<b>Fixed Asset Additions</b>	<b>Total</b>
\$ 37,678	\$ 89,464	\$ 2,043,419	\$ 413,215	\$ 2,087,614	\$ 212,973	\$ 10,449,642
21,550	55,063	978,870	-	273,084	127,419	3,540,177
310,385	67,693	767,056	-	336,550	269,443	10,727,278
10,214	5,306	201,471	-	40,702	16,970	2,746,259
11,000	62,800	932,223	-	90,673	13,144	1,370,187
633,544	362,724	12,171,668	-	317,395	279,746	20,804,022
-	-	29,410	-	1,346,422	4,000	1,391,282
27,600	23,018	295,936	328,304	155,437	33,500	1,610,563
<u>\$ 1,051,971</u>	<u>\$ 666,068</u>	<u>\$ 17,420,053</u>	<u>\$ 741,519</u>	<u>\$ 4,647,877</u>	<u>\$ 957,195</u>	<u>\$ 52,639,410</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.

# Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in undesignated/unreserved fund balance levels and over the past 10 years. It shows the significant flattening of revenues in 2007 and 2008, the increase in expenditures, and the use of fund balance to finance the current year's budget. Each of these elements is discussed in detail in the following sections.



# Revenue Assumptions and Projections

Revenue for FY 2007 is projected to fall significantly short of budget expectations, and the FY 2008 revenue projections reflect a nominal increase over the revised FY 2007 projections. When comparing the FY 2008 and FY 2007 revenue estimates for governmental funds taken as a whole, the combined revenues of approximately \$44.68 million reflect a 1% decrease over the FY 2007 Budget, as revised and amended to date.

A multi-year comparison of revenues by source for all governmental funds is presented below. Ten-year historical financial data presented in the *Appendix* section at the end of this document shows how these revenue sources have varied over the last decade. The following discussion explains 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 (excludes Capital Project Funds)

Revenues by Source	2006 (Actual)	2007 (Budget)	2007 (Projected)	2008 (Budget)	% Change 08 Budget over 07 Budget	% of Total for 2008
Property Taxes	\$ 3,772,895	3,862,000	3,955,600	4,500,250	17%	10.1%
Assessments	155,931	136,703	152,410	133,429	-2%	0.3%
Sales Taxes	26,612,435	28,002,250	26,743,220	26,845,220	-4%	60.1%
Franchise Taxes	175,895	176,000	179,200	181,200	3%	0.4%
Licenses and Permits	476,771	445,870	407,864	411,511	-8%	0.9%
Intergovernmental	5,338,568	5,247,802	4,640,951	4,741,293	-10%	10.6%
Charges for Services	5,576,777	4,786,005	4,999,556	4,958,047	4%	11.1%
Fines and Forfeitures	-	-	-	-	N/A	0.0%
Interest	980,556	605,364	886,210	727,862	20%	1.6%
Hospital Lease	1,528,104	1,566,306	1,566,918	1,606,091	3%	3.6%
Other*	587,309	520,097	629,670	577,125	11%	1.3%
<b>Total Revenues</b>	<b>\$ 45,205,241</b>	<b>45,348,397</b>	<b>44,161,599</b>	<b>44,682,028</b>	<b>-1%</b>	<b>100.0%</b>

\*Other includes Franchise Fees, Proceeds from Sale of County Assets, and other miscellaneous revenue.

### Property Tax (10.1% of total revenue)

Property tax comprises a relatively 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. The amount shown above includes *ad valorem* property taxes levied for the General Fund and Road and Bridge Fund.

Assessed valuation has grown at an average annual rate between 3% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions. Total assessed value for the County currently exceeds \$2.0 billion. The FY 2008 Budget assumes a 3% growth in assessed valuation with no change in the Road and Bridge property tax rate and a 2-cent increase in the General Fund property tax rate to provide funding for increased election costs. The 2-cent increase is expected to generate approximately \$430,000 in additional revenue. Although the number of building permits issued throughout the County fluctuates from year to year and has slowed substantially in FY 2007, new commercial construction continues to provide growth to the total assessed valuation.

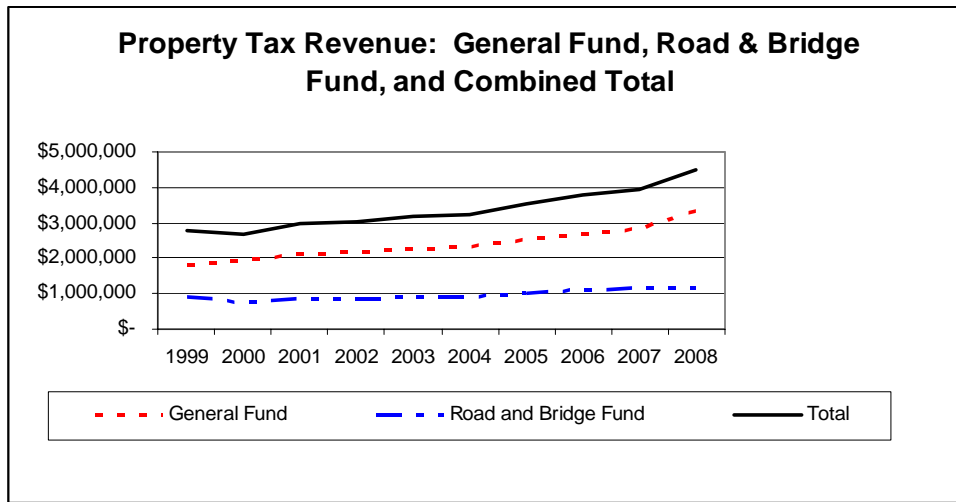
Although not required to do so, the County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund in FY 2005 as a result of reassessment and the rates remained unchanged through FY 2007. The County's budgeted 2008 proposed operating tax include the following:

General Fund Operations-- \$.14 per \$100 assessed valuation (increased by 2-cents from \$.12 per \$100 assessed valuation)

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



The chart below illustrates the stable growth in this revenue source over the past 10 years as well as the impact of the 2-cent increase proposed for the current year.



Debt service tax levies will not be required since all existing debt is being retired through annual appropriations in the General Fund, lease rentals, 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 (60.1% of total revenues)**

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for more than 60% of all regular operating revenues in the County’s governmental funds. Compared to other revenue sources, sales tax is inherently and exceptionally volatile, 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 the inherent volatility of this source of revenue. This is the primary reason for maintaining adequate fund balances, which is discussed in greater detail later this Budget Message. 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 0.5%, as in the present economic situation. As illustrated above, the current decline in sales tax growth rate is one of the sharpest ever experienced by the County and also reflects the lowest annual growth rate.

In developing the FY 2007 budget, the County forecast a 4% growth rate in sales tax revenue; however, the expected growth rate is expected to fall substantially short of this projection and has been adjusted down to 0.5%. This sluggish growth appears to be driven primarily by the economic slow-down triggered by the sub-prime mortgage collapse and is expected to continue into the foreseeable future, possibly through 2010. Therefore, the FY 2008 budget assumes a continued 0.5% annual growth rate.

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 \$11.6 million in 2008, which represents approximately 50% of the total revenue in the General Fund. The governing statute for this sales tax authorization mandates a property tax roll-back.

**One-half cent sales tax in the Road and Bridge Fund.** This sales tax is expected to generate \$11.6 million in 2008, which represents nearly 75% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 2003 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed by voters for another 10-year period (expiring in 2018). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged a voluntary property tax roll-back.

**Constitutionally determined portion of the state's sales tax for motor vehicles.** This sales tax is expected to generate \$475,000 in 2008, net of a special 32-month withholding imposed by the Department of Revenue intended to recover retroactive

collection costs. The withholding is estimated to be approximately \$36,000 for the year. At the conclusion of the 32-month recovery period, the on-going cost of collection is expected to be approximately \$24,000 per year. This revenue source has been relatively flat in recent years.

**Two percent tax applied to local land line phone tariffs.** This tax is expected to generate \$216,000 in 2008, which represents the sole source of revenue for the Enhanced 911 Fund, except for investment income. This revenue has been declining since 2003 at an average rate of approximately 5% each year, largely because the 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion.

**One-eighth cent permanent law enforcement services tax.** This sales tax is expected to generate \$2.9 million in 2008, which represents the primary 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-fifth cent three-year capital improvement tax.** This tax became effective October 1, 2006 and is expected to generate \$14.0 million over the 3-year life of the sales tax. Please refer to the *Capital Projects* tab section for complete information regarding this capital improvement sales tax and the projects it will finance.

## **Franchise Taxes and Licenses/Permit Revenue (1.3% of total revenue)**

The increase in Franchise Taxes is due to normal growth in the customer base.

The decrease in Licenses and Permit Revenue is primarily due to a reduction in building permit activity, which has declined sharply the last two years. The formula used to calculate building permit fees is adjusted each year, incorporating the prior year's actual operating costs in order to provide for a target cost-recovery of program costs.

On-site waste water permit revenue is also expected to decline in FY 2007, attributable to reduced permit volume.

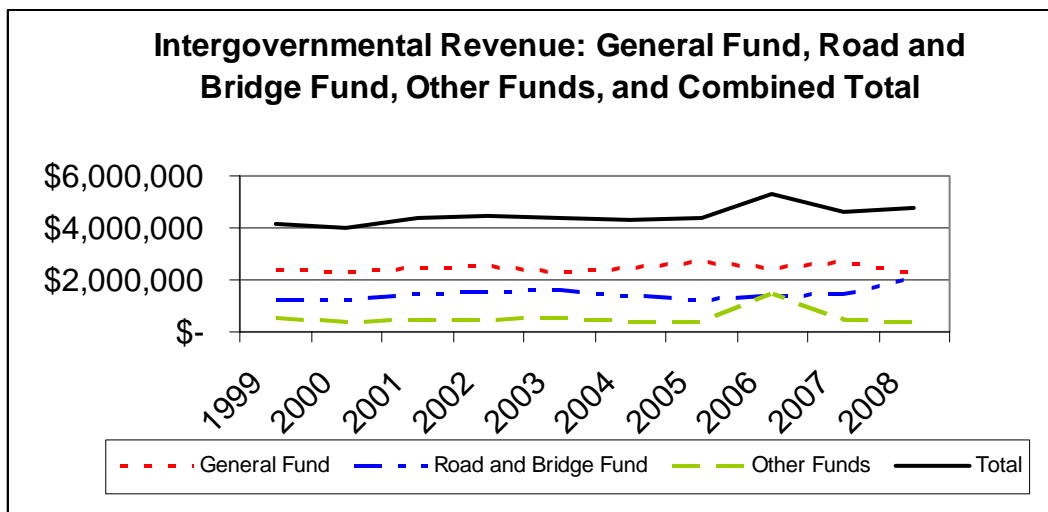
## **Intergovernmental Revenues (10.6% of total revenue)**

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2008 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. The budget also includes amounts for expected annual state reimbursements.

Annual 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. No increase is expected in any of these revenues sources for FY 2008 except for the Child Support Enforcement Program; in

this program, several expenditure categories reflect increases which in turn, results in increased reimbursement revenue.

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 as consumption increases. Higher fuel prices reduce consumption thereby curbing growth in this revenue. The budget assumes nominal growth in this revenue source. The chart below reflects a ten-year history of this revenue source. The significant increase in 2006 is the result of HAVA election equipment funds.



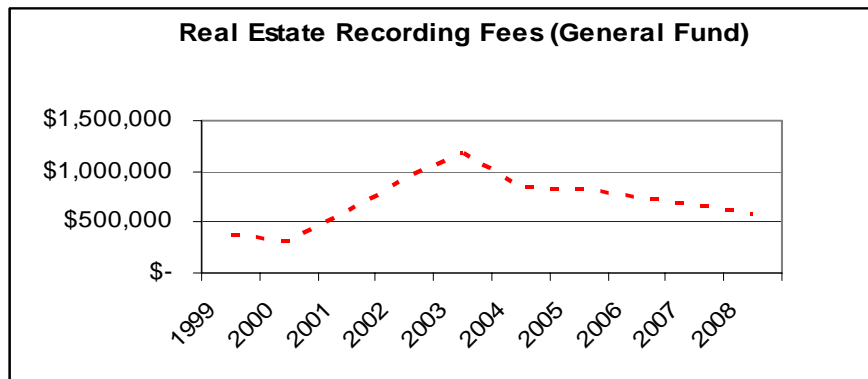
The overall FY 2008 decrease in this category is due to the following factors:

- 1) Partial-year grants where the budget includes grant revenue and related expenditures for only that portion of the year covered by the grant and the budget will be amended when the grant is extended or renewed;
- 2) Reductions in grant revenue where the grant contract imposes a scheduled phase-out of revenues, but the annual operating expenditures are on-going and must be funded from non-grant sources (such as with law enforcement personnel grants accounted for within the Sheriff and Prosecuting Attorney budgets); and
- 3) The County received federal disaster revenues in FY 2007 related to a significant ice storm. Similar revenues are not expected in FY 2008.

### Charges for Services (11.1% of total revenue)

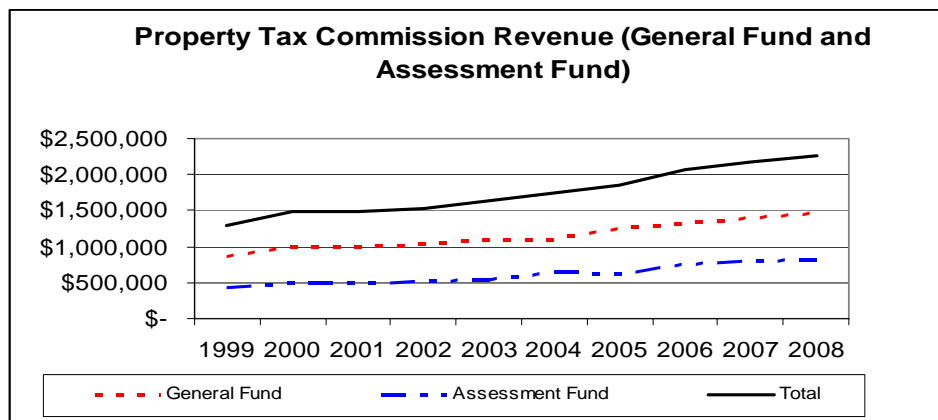
Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 4% increase for FY 2008, or approximately \$170,000, with a mixture of revenue increases and decreases across various revenue sources. Over one-half of these total revenues are derived from three sources: Real Estate recording fees, Collector property tax commission, and Assessor property tax commission.

As illustrated in the chart below, Real Estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million, but they have been steadily declining since. The FY 2008 budget includes estimated revenue of \$573,000, which reflects a reduction of approximately \$170,000 over the FY 2007 budget estimate.



This reduction is offset in the FY 2008 budget by expected increases in property tax commission revenue and increases in various other revenue sources such as Prosecuting Attorney bad check fees, Public Administrator fees, Collector delinquent fees and property tax commissions.

Property tax commissions generate revenue for the Assessment Fund and the General Fund and continue to provide a stable source of growing revenue, as shown in the chart below. Average annual growth is approximately 4-5%.



### Fines and Forfeitures, Interest, and Other Revenues (2.9% of total revenue)

The County has not received Fines and Forfeiture revenue for several years and does not expect to receive this revenue in 2008 or beyond. In the past, the County has received forfeiture revenue for the Sheriff and the Prosecuting Attorney pertaining to certain drug-related cases.

Interest revenue is expected to exceed budget for FY 2007, but the FY 2008 revenue estimate reflects an expected reduction in interest earnings. Interest revenue to the General Fund is significantly lower, due to the transfer of \$2.2M to a capital project fund in late FY 2006; these monies had been designated for capital projects and have now been physically segregated into a separate capital project fund and interest income will accrue to the capital project fund.

The increase in Other Revenue is primarily due to increased lease revenue associated with county-owned space which is leased to the City of Columbia (non-motorized pilot program).

### **Hospital Lease Revenue (3.6% of total revenue)**

The County Commission and the Boone Hospital Center Board of Trustees approved a revised and amended lease agreement with CH Allied Services, Inc. (CHAS), for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. Since the inception of the lease in 1988, the Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The initial term of the revised and amended lease agreement extended through December 31, 2010, subject to early termination provisions, with a renewal option to CHAS for an additional five years. During 2006, the Hospital Board of Trustees successfully negotiated an amendment to the lease which accomplished several things including a revised expiration date of December 31, 2015, a significant reduction in lease compensation paid to CHAS, and a significant increase in reinvestment in hospital assets.

In addition to the lease payments to the Boone Hospital Board of Trustees, the current lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2008 Budget includes estimated lease revenue of \$1.6 million. The Hospital lease revenue accounts for 3.6% of revenue for all governmental funds and 7% of revenue to the General Fund. Under the terms of the 2006 amendment, beginning on January 1, 2009, the County will receive an additional \$500,000 each year to be used for community medical or health needs.

## **Expenditure Assumptions and Projections**

The FY 2008 Budget for all governmental funds reflects total expenditures of \$52.6 million, which represents a 3% increase over the FY 2007 Budget of \$51 million.

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

## Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2006	2007	2007	2008	% Change	% of
	(Actual)	(Budget)	(Projected)	(Budget)	08 Budget over 07 Budget	Total for 2008
Policy & Administration*	\$ 7,462,836	8,812,418	7,447,333	9,823,454	11%	18.7%
Law Enforcement & Judicial	16,278,312	17,995,697	16,941,316	17,956,925	0%	34.1%
Environment, Buildings & Infrastructure	13,152,527	18,325,679	13,412,142	20,524,276	12%	39.0%
Community Health & Public Services	1,170,102	1,327,400	1,227,687	1,387,282	5%	2.6%
Capital Outlay	2,997,639	2,398,937	2,273,989	957,195	-60%	1.8%
Debt Service	692,888	703,188	701,606	741,519	5%	1.4%
Other**	1,149,761	1,530,350	1,443,823	1,248,759	-18%	2.4%
<b>Total Expenditures</b>	<b>42,904,065</b>	<b>51,093,669</b>	<b>43,447,896</b>	<b>52,639,410</b>	<b>3%</b>	<b>100.0%</b>

Schedule includes all governmental funds: the General Fund, special revenue funds, debt service funds, and capital project 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

\*\* Includes Economic Development, Recreation, Protective Inspection (Planning and Zoning and Building Codes, Animal Control, On-Site Waste Water, and Little Bonne Femme Watershed Project)

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above, expenditures for FY 2007 are projected at approximately 85% of budget. This unusually high budgetary variance is primarily due to public works projects which were budgeted in FY 2007 but were not awarded for contract and have been re-budgeted again in FY 2008. In developing the FY 2008 Budget, a spending ratio of approximately 95% has been assumed. Applying this spending ratio to the FY 2008 Budget of \$52.6 million yields an *estimated actual spending* of \$50 million. Comparing this figure to the estimated revenue of \$44.7 million demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2008. However, all funds are budgeted to be solvent at the conclusion of FY 2008 and achieve minimal fund balance targets in the major operating funds. The County's fund balances are discussed in greater detail later in this Budget Message.

It is important for the County to closely monitor the spending ratio and adjust appropriation methodologies in light of significant changes or emerging trends. If the spending ratio increases such that county appropriations are fully expended each year, the County will need 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 County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2008 General Fund Budget includes expenditures of \$25.8 million compared to estimated revenue of \$23.5 million. This suggests a spend-down of fund balance in the amount of \$2.27 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$750,000, is not needed and the spending ratio is consistent with that of prior years. These assumptions appear to be valid and reliable. Locally-enacted budget revision policies require Commission approval on all but the most insignificant budget revisions, which serves to deter spend-down of appropriations and helps ensure a spending ratio of less than 100%. The actual spend-down of fund

balance for the General Fund is expected to be approximately \$1.0 million (expected 95% spending ratio). Undesignated and unreserved fund balance for the General Fund at the end of FY 2008 is expected to be \$4.3 million, based on budgeted expenditures, which represents 16.7% of total budget or 2 months' expenditures. The established minimum fund balance target is 16%.

The Road and Bridge Fund FY 2008 Budget includes expenditures of \$20.6 million compared to revenue of \$15.6 million. As part of the budget development process, the County Auditor and Public Works management complete an analysis of projected spending for the current year, identifying carry-over fund resources that will be available for appropriating in the following year, while ensuring that minimum fund balance targets are maintained. The projected ending fund balance for the Road and Bridge Fund of 9 % of total budget (or 1 month's expenditures) meets the target minimum fund balance of 8-10%.

The Law Enforcement Services Fund reflects revenues of \$2.9 million and expenditures of \$3.09 million and a projected ending fund balance of approximately \$900,000, or 30% of total budget.

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

## **Policy and Administration**

The FY 2008 Budget increase for Policy and Administration is primarily attributable to increased county election costs.

## **Law Enforcement and Judicial**

This functional area reflects no significant change in spending.

## **Environment, Buildings, and Infrastructure**

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (county roads and bridges), *net* of any capital appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. Expenditures may fluctuate from year-to-year, particularly when realized budget savings in the Road and Bridge Fund accumulate in one year and are appropriated the following year, as described above. The FY 2008 Public Works budget includes \$682,000 as the County's agreed-upon share of the Hwy 763 improvement project as well as \$500,000 for the County's agreed-upon share of the Scott Boulevard project. Appropriations of this nature and magnitude occur infrequently and reflect use of funds that have been accumulated specifically for these projects over the course of several years.

## **Community Health and Welfare**

The increase for FY 2008 is primarily attributable to increases in operating costs for the City-County Health Department.



## **Capital Outlay (Fixed Assets)**

Each year, the County Commission approves funding for investment in new and replacement fixed assets. This category includes appropriations for new and replacement fixed assets and consists primarily of new and replacement machinery and equipment, new and replacement vehicles, and new and replacement computer hardware and software. This type of capital expenditure is sometimes referred to as “pay-as-you-go” capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital project budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented as “Capital Outlay” rather than as spending within the given functional area. A complete schedule of these appropriations for FY 2008 is presented in the *Personnel and Capital Expenditure Summaries* section.

Established replacement schedules serve as general guides 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.

The reduction in Capital Outlay spending from FY 2007 to FY 2008 is attributable to the following:

- 1) Overall reduced spending on new and replacement fixed assets, resulting from declining revenues;
- 2) A reduction in fixed asset acquisitions in the Road and Bridge Fund consistent with the equipment replacement schedule;
- 3) The FY 2007 budget included appropriations for special capital purchases, such as the Public Works back-up generator, Public Works addition to the motor grader fleet, redaction software for the Recorder of Deeds, and new software for the Prosecuting Attorney. Similar appropriations are not included in the FY 2008 budget.

## **Debt Service**

Debt Service expenditures are increased from the prior year according to scheduled principle and interest payments. No new debt was issued by the County in FY 2007. 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**

The reduction in this category reflects completion of the grant-funded Little Bonne Femme Creek Watershed project. Both revenues and expenditures have been reduced accordingly.

## Changes in Personnel Staffing Levels

The FY 2008 budget reflects minimal changes to permanent and temporary staffing levels and they are summarized below. For complete information regarding personnel staffing for the current year and the past 10 years, please refer to the Personnel and Capital tab section in this document.

- Increase a .50 FTE Benefits Analyst position (benefited) to 1.0 FTE for the County Clerk (funded from General Fund). Permanent increase.
- Add a 1.0 FTE Program Assistants Pool position (non-benefited) for the Alternative Sentencing Center (funded from Law Enforcement Sales Tax Fund). Permanent increase.
- Increase election worker pool hours by 1.67 FTE for County Clerk (funded from General Fund). Temporary increase.
- Add .35 FTE temporary summer intern to assist with a GIS project (funded from the Assessment Fund). Temporary increase.
- Eliminate grant-funded position, .69 FTE, associated with the Little Bonne Femme Watershed project. The grant project and funding are completed.
- Reduce part-time security pool hours in the Circuit Court, .25 FTE (funded from General Fund). Permanent decrease.
- Reduce .25 FTE Deputy Juvenile Officer, which the County had funded in order to make a .75 FTE state-funded position full-time (funded from the General Fund). The state increased it's funding of this position to full-time, so the county portion is no longer needed. Permanent decrease.

## Capital Improvement Projects

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

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects and are budgeted and accounted for within a capital project fund. Projects of this nature typically require several years to complete and are usually financed with special revenues dedicated to the project. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the separate tab section for information regarding the County's capital projects.

## Fund Balances

The County continues to meet minimum fund balance targets in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular

fund. Fund balance may be reserved, designated, or undesignated/unreserved. Undesignated/unreserved fund balance amounts represent fund resources that are available for appropriation. The schedule below shows the projected fund balance amounts at the end of FY 2008 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole.

Projected Undesignated/Unreserved Fund Balances at December 31, 2008

	-----Major Funds-----				
			Law Enforcement	Nonmajor Governmental	All Governmental
	General Fund	Road and Bridge Fund	Services Fund	Funds	Funds
<b>Projected Fund Balance 12/31</b>	\$ 4,911,601	3,155,218	1,486,893	4,784,933	14,338,645
<b>Less: Reserves and Designations</b>	(602,933)	(1,241,348)	(557,307)	(1,269,538)	(3,671,126)
<b>Projected Available Fund Balance</b>	\$ 4,308,668	1,913,870	929,586	3,515,395	10,667,519
<b>As a percent of expenditures</b>	17%	9%	30%	114%	20%
<b># of months expenditures</b>	2.0	1.1	3.6	13.6	2.4

**Reservations of fund balance** are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued 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 Law Enforcement Sales Tax Fund for investment in design and implementation of a system-wide law enforcement and judicial information system. In the past, amounts have been designated in the General Fund for facility-related capital projects and in the Road and Bridge Fund for major road improvement projects. Detailed information for each fund is available in the Fund Statements section of this document.

The **undesignated and unreserved fund balance** is intended to meet three primary objectives. First, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption, even though revenues may not be performing as expected or significant unforeseen emergency costs are encountered. This use of fund balance must be monitored closely because it cannot be sustained for long. 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, the fund balance in the General Fund is being depleted this year as a result of the unexpected and significant economic slow-down. Secondly, undesignated/unreserved fund balances provide resources to meet cash flow requirements and to generate investment income. Thirdly, it allows for financial planning and tax rate stability. In the event the County Commission determines that fund balance levels are more than is needed 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 FY 2008. As previously discussed, the expected decline in fund balance in the General Fund is primarily due to sluggish and declining revenues and increased election costs. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2008. As a result, although fund balance in the General Fund will be reduced, the expected reduction should be less than the amount shown in the schedule below.

The projected reduction in the Road and Bridge Fund is primarily due to (1) re-budgeting projects from FY 2007 to FY 2008; (2) unspent operating appropriations from FY 2007 provided additional appropriation capacity for FY 2008; and (3) release of designated funds from fund balance for the Scott Boulevard project and establishing the related appropriation. The projected decline in fund balance in the Law Enforcement Services Fund is nominal and will most likely not occur if actual spending is less than budget, as expected. The decline in Nonmajor Governmental Funds is primarily attributable to scheduled principle and interest payments accounted for within debt service funds as well as special projects budgeted in the Fairgrounds Maintenance Fund and the Record Preservation fund.

### Projected Changes in Fund Balances at December 31, 2008

	-----Major Funds-----				
			Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
	General Fund	Road and Bridge Fund			
<b>Projected Fund Balance 12/31</b>	4,911,601	3,155,218	1,486,893	4,784,933	14,338,645
<b>Projected Fund Balance 1/1</b>	\$ 7,290,065	8,146,227	1,623,876	5,226,759	22,286,927
<b>Projected Change in Fund Balance</b>	\$ (2,378,464)	(4,991,009)	(136,983)	(441,826)	(7,948,282)
<b>Percentage Change</b>	-33%	-61%	-8%	-8%	-36%

## Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2008 is presented in the *General Information* section of this document. Long-term debt expenditures consist of principle and interest for the Series 2003 special obligation bonds which are being retired through appropriations in the General Fund (\$413,215); several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments (\$164,819); and taxable special obligation bonds used to finance the purchase of downtown properties adjacent to existing county facilities (\$163,485), which are being retired through a combination of lease revenue and transfers from the General Fund.

Debt service appropriations included in the FY 2008 Budget amount to \$741,519 or 1.4% of the total budget. As previously noted, no tax levies will be required for debt service in FY 2008.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2007 is in excess of \$2.0 billion which results in a legal debt limit of approximately \$200,000,000. Please refer to the debt limit calculations provided in the *General Information* tab section. At this time, the County plans to issue additional debt in FY 2008 or beyond in conjunction with the Neighborhood Improvement District (NID) program and this debt will be retired through special assessments.

### *Awards and Acknowledgements*

The County's Budget for Fiscal Year 2007 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, particularly the staff of the Boone County Auditor's Office, whose tireless 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 2008 Proposed Budget

## General Fund (Fund #100)

Jury Services and Court Costs-- Podium and furniture	5,700	1230	91100		Re-budget 2007 appropriaton not spent (1210-91100)
Jury Services and Court Costs-- Technology	5,600	1230	91301		Re-budget 2007 appropriaton not spent (1210-91301)
Jury Services and Court Costs-- FTR Gold	16,400	1230	91301		Re-budget 2007 appropriaton not spent (1230-91301)
Jury Services and Court Costs-- Furniture	6,000	1230	92100		Re-budget 2007 appropriaton not spent (1241-92100)
Information Technology - Contingency	3,620	1123	86850		Security Software for Boone Dev portion of AS400
<b>Commission Revisions to the Proposed Budget</b>	<u><u>37,320</u></u>			<u><u>-</u></u>	

## Public Works (Fund #204)

### Rebudgeted Items from FY 2007:

McBaine Bridge Project- Federal Funds (Revenue)	-	2049	3465	726,750	Rebudget McBaine Bridge project
McBaine Bridge Project- estimated total project costs	1,137,156	2045	71100	-	Rebudget McBaine Bridge project
Bank stabilization grant-funded project (Revenue)	-	2049	3465	53,565	Rebudget Smith Hatchery bank stabilization project
Bank stabilization project--rebudgeted project cost	97,900	2045	71100	-	Original budget of \$109,924 increased to \$145,000
Bridge - Full Deck Repair	21,000	2045	71100		Andrew Sapp Road
Bridge - Full Deck Repair	21,000	2045	71100		Nashville Church Road
Bridge - Re-Deck	40,000	2045	71100		Riley Road
Bridge - New	130,000	2045	71100		River Road
Bridge - New	105,000	2045	71100		Marshall Lane
Bridge Improvements	20,000	2045	71100		Rolling Hills South
Low Water Crossing	51,666	2045	71100		Bell Road
Low Water Crossing	51,666	2045	71100		Lloyd Hudson Road
Curb Inlets - 9	91,000	2045	71100		Meadow Brook West Subdivision
Bank stabilization	130,000	2045	71100		Minor Hill Road
NID - Allocation for portion that may be County roadway	110,000	2045	71100		NID road projects
Construction Inspection	10,000	2045	71101		Minor Hill Road
Construction Inspection	23,000	2045	71101		McBaine Bridge
Contracted Surveys	6,000	2045	71101		
Easement Acquisition	75,000	2045	71118		Rolling Hills Road
Easement Acquisition	20,000	2045	71118		Smith Hatchery Road
Easement Acquisition	45,000	2045	71118		McBaine Bridge
Bridge Deck Repair	75,000	2040	71100		Various locations
Revenue Sharing	682,000	2049	71450		Highway 763 project
<b>Subtotal</b>	<u><u>2,942,388</u></u>			<u><u>780,315</u></u>	
<b>New Items Added to Budget:</b>					
Revenue Sharing	500,000	2049	71450		Scott Blvd Project (Release from Reserved Fund Balance)
<b>Subtotal</b>	<u><u>500,000</u></u>			<u><u>-</u></u>	

### Other adjustments based on revised estimates of resources to be carried forward:

Pavement Preservation	300,000	2040	71100		
Rock	250,000	2040	26200		
Vendor Hauled Rock	240,000	2040	26201		
Motorfuel/Gasoline	75,000	2040	59000		
Engine Fluids	5,000	2040	59050		
Tires	15,000	2040	59105		
Equipment Repairs	30,000	2040	60200		
Material & Chemical	25,000	2040	26300		
Road Oil	50,000	2040	26400		
Prep Materials	122,000	2040	71100		Wilhite Road
Engineering Services	50,000	2045	71102		Gans Road
Consultant Services	50,000	2045	71102		Stormwater Ordinances
Pave in Place	568,000	2045	71100		Boothe Lane
Bridge	204,600	2045	71100		Thomas Hill Road
Bridge	102,960	2045	71100		Eaton Road
Stormwater Improvement	125,000	2045	71100		Spiva Crossing
Easement Acquisition	170,000	2045	71118		Rolling Hills Road
Engineering Services - Low Water Crossings (2)	30,000	2045	71102		
<b>Subtotal</b>	<u><u>2,412,560</u></u>			<u><u>-</u></u>	

### Commission Revisions Added to the Proposed Budget

<u><u>5,854,948</u></u>	<u><u>780,315</u></u>
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# Schedule of Commission Changes to the 2008 Proposed Budget cont'd

## Self Insured Workers Comp Fund (Fund #602)

Outside Services	(10,000)	6020	71100		
Contingency	10,000	6020	86850		Loss Control
<b>Commission Revisions Added to the Proposed Budget</b>	<u>-</u>			<u>-</u>	

## Facilities & Grounds (Fund #610)

Reimbursement for parking lot project		6100	3528	6,000	Reality House contribution to parking lot asphalt
Reality House parking lot project	10,000	6100	60100		Paving of Reality House parking lot
All Buildings: General Construction Term & Supply	(4,000)	6100	60100		Supplemental request reduced to balance cost/revenue
Salary & Wages - Lead Custodian	3,745	6101	10100		Change Custodian position to Lead Custodian
FICA - Lead Custodian	290	6101	10200		Change Custodian position to Lead Custodian
Disability Insurance - Lead Custodian	15	6101	10325		Change Custodian position to Lead Custodian
Worker's Comp Insurance - Lead Custodian	175	6101	10400		Change Custodian position to Lead Custodian
All Buildings: General Construction Term & Supply	(4,225)	6100	60100		Change Custodian position to Lead Custodian (off-set cost increase)
<b>Commission Revisions Added to the Proposed Budget</b>	<u>6,000</u>			<u>6,000</u>	

## Summary of Commission Revisions Added to the Proposed Budget:

	<u>Expenditure</u>	<u>Revenue</u>
<b>Governmental Funds:</b>		
General Fund (100)	\$ 37,320	-
Road and Bridge Fund (204)	<u>5,854,948</u>	<u>780,315</u>
Total	<u>5,892,268</u>	<u>780,315</u>
<b>Internal Service Funds:</b>		
Self Insured Workers Compensation Fund (602)	-	-
Facilities Maintenance Fund (610)	<u>6,000</u>	<u>6,000</u>
Total	<u>6,000</u>	<u>6,000</u>
<b>Combined Total, all fund types (memorandum only)</b>	<u>\$ 5,898,268</u>	<u>786,315</u>

# Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County has a population of approximately 146,000 and contains 685 square miles. It contains thirteen population centers consisting of cities, towns, villages, and small communities. With a population of more than 90,000, 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. 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, adopting the annual budget, appointing committees, and hiring certain departmental directors (Information Technology, Planning & Zoning, Public Works, Human Resources, and Purchasing). The Commission is also responsible for approving the long-range operating plans for these departments. 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. Each elected official is responsible for establishing strategic goals, objectives, and operating policies and procedures for his or her office and for discharging statutory responsibilities. Although the County Commission is not responsible for establishing or approving strategic plans for each elected official, the County Commission is responsible for approving the annual operating budget for each elected official. The Commission has final authority regarding all County-owned fixed assets. This elective form of government presents unique challenges in terms of developing long-term organizational-wide goals, policies, and strategic plans. It results in a budget that emphasizes short-term departmental goals to a greater degree than long-term entity-wide goals.

Missouri statutes make no provision for the County Commission to establish countywide policies or systems such as personnel policies or a uniform job classification system. Boone County officials, however, have worked cooperatively in these areas for many years and have supported development and adoption of countywide policies and procedures. Although elected officials are not required by statute to adhere to such policies, most officials voluntarily subscribe to them. Boone County is unique among other Missouri non-charter counties in this regard. (The Thirteenth Judicial Circuit Court adopts separate personnel policies.)



# History of Boone County

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

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

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

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

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

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

## History of Boone County cont'd

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

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

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

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

# County Office Directory

## Assessor

Tom Schauwecker..... Boone County Government Center, Room 143..... 573-886-4270

## Auditor

June Pitchford..... Boone County Government Center, Room 205..... 573-886-4275

## Circuit Clerk

Christy Blakemore..... Boone County Courthouse..... 573-886-4000

## Thirteenth Circuit Court Judges

Gene Hamilton, Presiding Judge..... Boone County Courthouse..... 573-886-4050

Gary Oxenhandler, Circuit Judge..... Boone County Courthouse..... 573-886-4050

Jodie Asel, Circuit Judge..... Boone County Courthouse..... 573-886-4050

Larry Bryson, Associate Circuit Judge..... Boone County Courthouse..... 573-886-4050

Kevin Crane, Associate Circuit Judge..... Boone County Courthouse..... 573-886-4050

Christine Carpenter, Associate Circuit Judge.... Boone County Courthouse..... 573-886-4050

Deborah Daniels, Associate Circuit Judge..... Boone County Courthouse..... 573-886-4050

Leslie Schneider, Associate Circuit Judge..... Boone County Courthouse..... 573-886-4050

Cary Augustine, Associate Circuit Judge..... Callaway County Courthouse..... 573-642-0777

Joe D. Holt, Associate Circuit Judge..... Callaway County Courthouse..... 573-642-0777

Sara Miller, Family Court Commissioner..... 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

Ken Pearson, Presiding Commissioner..... Boone County Government Center, Room 245..... 573-886-4307

Karen M. Miller, District I Commissioner..... Boone County Government Center, Room 245..... 573-886-4308

Skip Elkin, District II Commissioner..... Boone County Government Center, Room 245..... 573-886-4309

## County Counselor

John Patton..... 601 E. Walnut..... 573-886-4305

## Court Administration

Kathy Lloyd, Court Administrator..... Boone County Courthouse..... 573-886-4060

## Elections & Registration

..... 573-886-7385

## Facilities Maintenance

Robert Davidson, Manager..... 601 E. Walnut..... 573-886-4400

## Human Resources

Betty Dickneite, Director..... 601 E. Walnut..... 573-886-4405

## Information Technology

Aron Gish, Director..... Boone County Government Center, Room 221..... 573-886-4315

## Medical Examiner

Edward Adelstein, MD..... UMC School of Medicine/Pathology..... 573-474-2700

## Planning, Zoning & Building Inspection

Stan Shawver, Director..... Boone County Government Center, Room 210..... 573-886-4330

## Prosecuting Attorney

Dan Knight..... Boone County Courthouse..... 573-886-4100

## Public Administrator

Connie Hendren..... Boone County Courthouse..... 573-886-4190

## Public Defender

..... 601 E. Walnut..... 573-443-0030

## Public Works

David Mink, Director..... 5551 Highway 63 South..... 573-449-8515

## Purchasing

Melinda Bobbitt, Director..... 601 E. Walnut..... 573-886-4392

## Recorder

Bettie Johnson..... Boone County Government Center, Room 132..... 573-886-4345

## Sheriff's Department & Correctional Facility

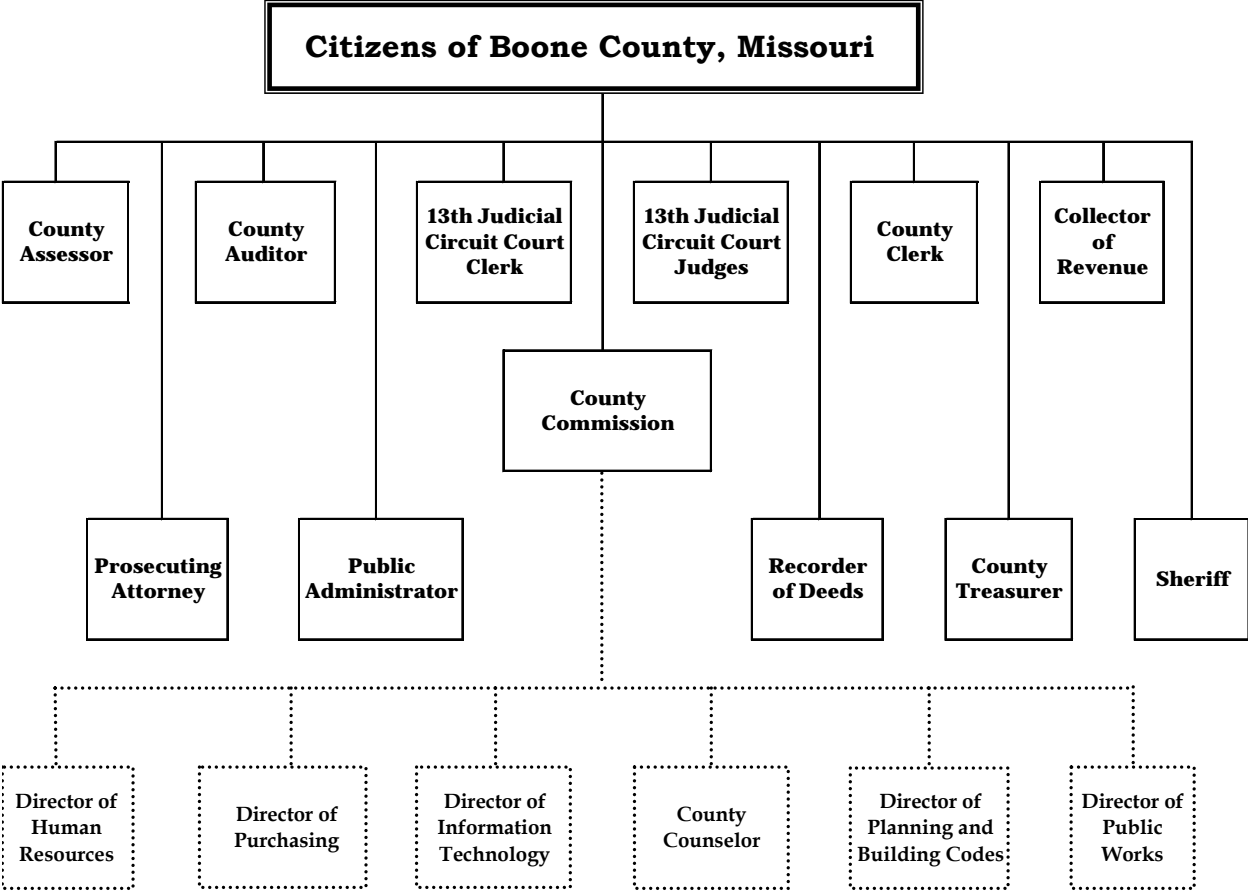
Dwayne Carey, Sheriff..... 2121 E. County Drive..... 573-875-1111

## Treasurer

Kay Murray..... Boone County Government Center, Room 112..... 573-886-4365

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

# Organizational Chart



# Budget Calendar and Process

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

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

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

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

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

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

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

## Budget Calendar and Process cont'd

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

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

## Budget Revisions and Budget Amendments

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

# Statutory Provisions Governing Circuit Court Budgets

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

# Description of the Accounting and Budgeting System

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

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

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

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

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



# Description of the Accounting and Budgeting System cont'd

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

## **Basis of Accounting and Budgeting**

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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**

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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

# Description of the Accounting and Budgeting System cont'd

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

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

## ■ General Fund (a major fund)

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

## ■ Special Revenue Funds

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

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

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

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

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

### ■ Other Special Revenue Funds

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

## ■ Debt Service Funds

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

# Description of the Accounting and Budgeting System cont'd

## ■ Capital Projects Funds

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

## ■ Neighborhood Improvement District Funds

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

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

## ■ Internal Service Funds

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

## ■ Enterprise Funds

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

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

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

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

## ■ Trust and Agency Funds

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

# Description of the Accounting and Budgeting System cont'd

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

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

**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.

# Description of the Accounting and Budgeting System cont'd

- 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.
- 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.).

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

- 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
<b><i>Special Revenue Funds</i></b>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor’s Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>



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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Public Works Department, including Maintenance Operations, Design and Construction, and Administration. 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 2008. 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>
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>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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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 be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
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>

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

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

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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	To account for conceal and carry gun permit fees per RSMo 571.101-571.121
256	Inmate Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
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>

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

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

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.1</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>
<b><i>Debt Service Funds</i></b>		
303	Government Building	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund established for the \$4,505,000 Special Obligation Bonds issued in 1993 which would have matured in 2007 and are retired through general revenue annual appropriations. Interest accumulates in this fund and these resources will be used to make the final principle and interest payment.</p> <p>During FY 2003, the County issued Refunding and Improvement bonds in the amount of \$5,240,000. The mandatory reserve fund for these bonds is accounted for in this same fund.</p>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
304	2005 Series Special Obligations Bonds-Taxable	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund and revenues and expenditures for retirement of the \$2,005,000 Special Obligation Bonds issued in 2005 for the acquisition of land and buildings.</p>
380	1994 Series Road NID Bonds (General Obligation Bonds) <i>(This fund inactive as of 12-31-2006)</i>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$255,000 bonds issued in 1994 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>
381	1996 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 \$300,000 bonds issued in 1996 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>
382	1998 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 \$355,000 bonds issued in 1998 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>
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
385	2001 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
386	2006 Series Road NID 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 \$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>

### **Capital Project Funds**

400	Jail/Courthouse Expansion and Modification	Capital Project funds are established by local policy and/or state statute.
401	Government Center/Johnson Bldg.	These funds account for expenditures for design, construction, and expansion of building projects as well as acquisition of associated property.
404	City-County Health Facility	
406	1/5 <sup>th</sup> Cent Sales Tax Capital Improvement Fund	



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

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

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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. 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, the Courthouse and the county-owned space in the Centralia Clinic. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.</p>
<b><i>Private Purpose Trust Funds</i></b>		
720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
721	Union Cemetery	<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	<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. Specific powers and responsibilities 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 the Missouri state legislature has granted final budget authority to individual elected officials.

Boone County has an important responsibility to its citizens to carefully manage and account for public funds, carry-out the statutory responsibilities delegated to it by the State of Missouri, and to provide and maintain public facilities. The Fiscal and Budget Policies presented below are designed to establish guidelines which will ensure the fiscal stability of the County and demonstrate the County's commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The fiscal year of the County begins on January 1st and ends on December 31st of each year. The fiscal year constitutes the budget and accounting year.

## **Revenue Policy:**

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- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- The County will project and update revenues annually. These revenue forecasts will be presented to the County Commission as a part of the proposed budget prepared and submitted by the County Auditor.
- Department Directors and Elected Officials will submit their revenue estimates for the current year and projected revenue for the next year to the County Auditor.
- Revenue trends are to be examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- User fees and rates will be examined periodically and adjusted as necessary to cover the costs of providing the services.

## **Budget Policy:**

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- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced when the total resources of a fund (sum of estimated net revenues and appropriated fund balances) are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.
- By September 1st of each year, each elected official, department director, or administrative authority shall prepare and submit to the County Auditor a budget request for the upcoming fiscal year. The County Auditor shall prepare a request in the event that no request is received by September 10th.
- The County Auditor shall submit a proposed budget to the County Commission by November 15th of each budget year.
- Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, and fund.

## Fiscal and Budget Policies cont'd

- In no event shall the total amount of the proposed expenditures for a specific fund exceed the total resources available to the fund.
- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The County will avoid balancing current expenditures at the expense of meeting future years' expenses.
- The County will give highest priority to the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- Realistic revenue projections will reflect conservative assumptions.
- The County Commission or the County Auditor shall hold at least one public hearing on the budget submitted by the County Auditor, at which all interested persons shall be given an opportunity to be heard.
- The County Commission shall publicize all changes made to the proposed budget received from the County Auditor prior to adopting the final budget.
- The County Commission shall adopt the budget by majority vote by January 10th, the first month of the budget year. The County Commission shall adopt the budget by majority vote by January 31st, the first month of the budget year in the year in which any commissioners' new term of office begins. If the County Commission does not take action by the required date, the prior year's annual appropriation order will continue in force until adoption occurs.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget is available for view at the Columbia Public Library and on the County's web site (HYPERLINK <http://www.showmeboone.org> or [www.showmeboone.org](http://www.showmeboone.org))
- The County will annually submit its budget for review to the GFOA, as a participant in the Distinguished Budget Presentation Award.
- After adoption of the budget, the budget can be amended via county commission order in accordance with state statutes. The County Auditor may submit budget amendment requests to the County Commission to increase expenditures or revenues. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

### **Capital Improvements Policy:**

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- 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.
- 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.
- Capital improvement projects will be incorporated into the Annual Budget.

# Fiscal and Budget Policies cont'd

## **Fixed Asset and Capital Asset Policy:**

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- Revised Statutes of Missouri require that fixed assets be inventoried if they have an estimated life of more than one (1) year following the date of acquisition and have a purchase cost of \$1,000 or more. Items which cost less than \$1,000 and/or have a life of one year are not required to be accounted for as a fixed asset.
- For financial reporting purposes, the County observes a capitalization threshold of \$5,000. Assets meeting this threshold are considered to be capital assets. However, all assets with a value of \$1,000 or more (as noted above and required by state statute) are carried on the County's inventory and are subject to property control procedures. Capital assets and non-capital assets combined are referred to as fixed assets. Some assets, such as personal computers and printers, cost less than \$1,000; however, the County elects to add these to inventory for property control purposes.
- For financial reporting purposes, the County expenses all fixed assets that do not meet the capitalization threshold. The County depreciates all assets that meet the capitalization threshold. Depreciation is based on useful lives that have been established for each classification of assets (office equipment, vehicles, buildings, etc.).
- Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.
- The capitalization threshold is applied to individual fixed assets rather than to groups of fixed assets.
- A small tag with a fixed asset number will be issued by the County Auditor for all items to be added to county inventory records. Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed of in the manner authorized by the County Commission. (In the case of property that cannot be reasonably tagged, such as software and vehicles, the inventory tag will be kept with title or license agreement.)
- Offices and departments will notify the County Auditor of any change in location or loss of a fixed asset.
- The County Auditor will conduct physical inventories on an annual basis.
- Offices and departments will exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

## **Accounting Policy:**

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- An independent financial audit shall be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- 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).
- Complete disclosure will be provided in the financial statements and bond representations.

## Fiscal and Budget Policies cont'd

- The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

### **Purchasing Policy:**

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- 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 as directed by the County Commission.
- The County encourages competitive business practices through public bidding or requests for proposals wherever possible and feasible.

### **Debt Policy:**

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- 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 bonds.
- The County will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.
- 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's policy shall be to manage its budget and financial affairs in such a way so 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.

### **Reserve (Fund Balance) Policy:**

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- Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn
- The County will calculate and maintain an unreserved, undesignated fund balance equal to at least 15% to 20% of expenditures for the adopted budget for the general revenue fund. For other major funds (Road and Bridge Fund and the Law Enforcement Services Fund), the amount will be equal to at least 5% to 10%. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.
- Self Insurance Reserves shall be maintained at a level to protect the County against incurred and reported losses as well as those incurred but not reported and future losses within the retention.
- An emergency appropriation will be included annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. The amount of the appropriation will be equal to 3% of the budget, as required by state statute. Emergency appropriations may be

## Fiscal and Budget Policies cont'd

included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

### **Enterprise Fund Policy:**

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- 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:**

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- 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 to be self-supporting from user charges to the respective user departments.
- Internal Service Funds are to only recover the complete 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 Missouri Statutes to incur general obligation debt upon voter approval and 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 must be 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 2008 Budget total \$741,519 which represents 1.4% of the total budget (all governmental funds combined). Debt service expenditures to the General Fund for FY 2008 total \$413,215 or 1.6% of total fund expenditures, and pertain to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds. The remaining \$328,304 debt service expenditures consists of \$163,485 related to taxable special obligation bonds associated with land and buildings and \$164,819 related to NID general obligation bonds; all activity is accounted for within debt service funds. The special obligation debt is being retired through a combination of property lease revenue and operating transfers from the General Fund, with eventual debt retirement to be made from the proceeds of the One-Fifth-Cent Capital Improvement Sales Tax. The NID general obligation debt is being retired through special assessment revenue collected from property owners.

**Debt payable as of January 1, 2008 is composed of the following:**

General Obligation Bonds:

\$355,000 1998 general obligation neighborhood road improvement bonds due in annual installments of \$35,000 to \$45,000 through 2008; interest at 3.7% to 4.45%.	\$45,000
\$184,000 Series 2000B general obligation neighborhood road improvement bonds due in annual installments of \$15,000 to \$23,000 through 2010; interest at 5.2%.	\$66,000
\$305,000 2001 general obligation neighborhood road improvement bonds due in annual installments of \$25,000 to \$37,000 through 2012; interest at 2.35% to 4.1%.	\$167,000
\$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%.	<u>\$164,000</u>
<b>Sub-total: General Obligation Debt – Road NIDs</b>	<b>\$442,000</b>
\$280,000 Series 2000A general obligation neighborhood sewer improvement bonds due in annual installments of \$25,000 to \$35,000 through 2010; interest at 4.85% to 5.35%.	<u>\$100,000</u>
<b>Total: All General Obligation Debt</b>	<b><u>\$542,000</u></b>

## Summary of Long-Term Debt cont'd

### Special Obligation Bonds:

\$5,240,000 Series 2003 refunding and improvement special obligation bonds due in annual installments of \$270,000 to \$745,000 through 2018; interest at 2.00% to 4.00%. The County Commission is obligated to pay the bonds and annually appropriates the amount of debt services. The debt is secured by a first lien on property and buildings that were constructed and purchased from the bond proceeds.

\$4,115,000

\$2,005,000 Series 2005 taxable special obligation bonds due in annual installments of \$45,000 to \$65,000 beginning in 2008 through 2014 with a balloon payment of \$1,610,000 in 2015; semi-annual interest is due 2005 through 2015; interest at 4.920% to 5.940%. The debt is secured by a first lien on property and buildings that were purchased from the proceeds of the bonds. Annual debt service appropriations are made from property lease income; however, general fund appropriations would be required in the event lease income is insufficient to cover scheduled principal and interest payments.

\$2,005,000

### Total: All Special Obligation Debt

\$6,120,000

### January 1, 2008 – Status of voter-approved bond issues:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDs	\$3.5 million	\$1.581 million	\$1,919,000	\$442,000
1997 Sewer NIDs	\$5.5 million	\$ .280 million	\$5,220,000	\$100,000

### 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			
2008	325,000.00	249,698.50	141,000.00	21,318.26	466,000.00	271,016.76	737,016.76
2009	340,000.00	240,171.50	104,000.00	15,691.00	444,000.00	255,862.50	699,862.50
2010	345,000.00	229,405.50	108,000.00	10,717.25	453,000.00	240,122.75	693,122.75
2011	515,000.00	215,144.25	52,000.00	7,091.50	567,000.00	222,235.75	789,235.75
2012	375,000.00	200,300.00	56,000.00	4,831.00	431,000.00	205,131.00	636,131.00
2013-2017	3,475,000.00	561,542.00	81,000.00	7,447.50	3,556,000.00	568,989.50	4,124,989.50
2018-2022	745,000.00	14,900.00	0.00	0.00	745,000.00	14,900.00	759,900.00
Total	\$ 6,120,000.00	1,711,161.75	542,000.00	67,096.51	6,662,000.00	1,778,258.26	8,440,258.26

## Summary of Long-Term Debt cont'd

### **January 1, 2008 – Legal debt limit:**

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State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2008, the County's statutory debt limit will be in excess of \$220,000,000; actual bonded indebtedness is well below this limit (less than 1%), as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1, 2008:	\$2,200,000,000
Constitutional Debt Limit (10%):	\$ 220,000,000
Debt outstanding at January 1, 2008 applicable to debt limit:	\$ 542,000
Debt outstanding at January 1, 2008 as a percentage of debt limit:	0.2%

# 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)

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ 3,772,895	\$ 3,862,000	\$ 3,955,600	\$ 4,500,250
Assessments	155,931	136,703	152,410	133,429
Sales Taxes	26,612,435	28,002,250	26,743,220	26,845,220
Franchise Taxes	175,895	176,000	179,200	181,200
Licenses and Permits	476,771	445,870	407,864	411,511
Intergovernmental	5,338,568	5,247,802	4,640,951	4,741,293
Charges for Services	5,576,777	4,786,005	4,999,556	4,958,047
Fines and Forfeitures	-	-	-	-
Interest	980,556	605,364	886,210	727,862
Hospital Lease	1,528,104	1,566,306	1,566,918	1,606,091
Other *	587,309	520,097	629,595	577,125
<b>Total Revenues</b>	<b>45,205,241</b>	<b>45,348,397</b>	<b>44,161,524</b>	<b>44,682,028</b>
<b>EXPENDITURES:</b>				
Personal Services	19,676,912	21,473,478	20,431,728	21,534,962
Materials & Supplies	3,049,969	4,343,408	3,725,608	4,514,206
Dues Travel & Training	283,255	433,113	382,646	404,821
Utilities	579,681	668,572	607,804	700,738
Vehicle Expense	965,519	981,322	1,048,896	1,051,971
Equip & Bldg Maintenance	480,543	744,502	706,487	666,068
Contractual Services	11,750,978	15,794,665	11,248,996	17,420,053
Debt Service (Principal and Interest)	692,888	703,188	701,606	741,519
Other	2,426,681	3,552,484	2,320,136	4,647,877
Fixed Asset Additions	2,997,639	2,398,937	2,273,989	957,195
<b>Total Expenditures</b>	<b>42,904,065</b>	<b>51,093,669</b>	<b>43,447,896</b>	<b>52,639,410</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,301,176</b>	<b>(5,745,272)</b>	<b>713,628</b>	<b>(7,957,382)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	76,876	117,626	210,269	113,000
Transfer Out	(2,625,926)	(803,126)	(891,677)	(113,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	437,406	56,700	370,329	9,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,111,644)</b>	<b>(628,800)</b>	<b>(311,079)</b>	<b>9,100</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>189,532</b>	<b>(6,374,072)</b>	<b>402,549</b>	<b>(7,948,282)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>22,483,200</b>	<b>21,884,378</b>	<b># 21,884,378</b>	<b>22,286,927</b>
Less encumbrances, beginning of year	(2,569,486)	(1,781,132)	(1,781,132)	(1,781,132)
Add encumbrances, end of year	1,781,132	1,781,132	1,781,132	1,781,132
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 21,884,378</b>	<b>\$ 15,510,306</b>	<b>\$ 22,286,927</b>	<b>\$ 14,338,645</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	8,191	200,000	200,000	200,000
Prepaid Items/Security Deposits/Other Reserves	208,197	208,197	-	-
Debt Service/Restricted Assets	1,447,664	1,339,809	1,472,719	1,439,994
Prior Year Encumbrances	1,781,132	1,781,132	1,781,132	1,781,132
Designated:				
Capital Project and Other	750,000	750,000	750,000	250,000
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,195,184</b>	<b>4,279,138</b>	<b>4,203,851</b>	<b>3,671,126</b>
<b>FUND BALANCE, end of year</b>	<b>21,884,378</b>	<b>15,510,306</b>	<b>22,286,927</b>	<b>14,338,645</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,195,184)</b>	<b>(4,279,138)</b>	<b>(4,203,851)</b>	<b>(3,671,126)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 17,689,194</b>	<b>\$ 11,231,168</b>	<b>\$ 18,083,076</b>	<b>\$ 10,667,519</b>

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

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	2,678,509	2,744,000	2,808,500	3,324,350
Assessments	-	-	-	-
Sales Taxes	11,511,804	12,137,000	11,570,000	11,627,000
Franchise Taxes	175,895	176,000	179,200	181,200
Licenses and Permits	452,872	418,330	363,230	375,941
Intergovernmental	2,466,963	2,768,458	2,710,561	2,248,128
Charges for Services	3,446,654	3,340,865	3,412,746	3,353,487
Fines and Forfeitures	-	-	-	-
Interest	399,414	287,017	377,988	307,659
Hospital Lease	1,528,104	1,566,306	1,566,918	1,606,091
Other *	433,814	463,681	493,263	516,130
<b>Total Revenues</b>	<b>23,094,029</b>	<b>23,901,657</b>	<b>23,482,406</b>	<b>23,539,986</b>
<b>EXPENDITURES:</b>				
Personal Services	13,495,614	14,593,059	13,878,535	14,546,249
Materials & Supplies	1,119,685	1,287,636	1,145,894	1,236,416
Dues Travel & Training	171,222	266,637	245,182	226,456
Utilities	426,309	465,285	450,542	485,880
Vehicle Expense	471,468	372,697	421,857	404,046
Equip & Bldg Maintenance	153,242	196,465	179,900	191,336
Contractual Services	3,772,120	4,481,740	4,197,535	4,149,735
Debt Service (Principal and Interest)	414,915	414,465	414,465	413,215
Other	2,505,492	2,832,899	2,262,833	3,886,381
Fixed Asset Additions	588,209	767,494	686,846	273,836
<b>Total Expenditures</b>	<b>23,118,276</b>	<b>25,678,377</b>	<b>23,883,589</b>	<b>25,813,550</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(24,247)</b>	<b>(1,776,720)</b>	<b>(401,183)</b>	<b>(2,273,564)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	75,926	-	21,484	-
Transfer Out	(2,550,000)	(803,126)	(870,193)	(113,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	335,130	55,700	55,600	8,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,138,944)</b>	<b>(747,426)</b>	<b>(793,109)</b>	<b>(104,900)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,163,191)</b>	<b>(2,524,146)</b>	<b>(1,194,292)</b>	<b>(2,378,464)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>10,649,534</b>	<b>8,484,357</b>	<b>8,484,357</b>	<b>7,290,065</b>
Less encumbrances, beginning of year	(79,919)	(77,933)	(77,933)	(77,933)
Add encumbrances, end of year	77,933	77,933	77,933	77,933
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 8,484,357</b>	<b>\$ 5,960,211</b>	<b>\$ 7,290,065</b>	<b>\$ 4,911,601</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 8,191	\$ 200,000	\$ 200,000	200,000
Prepaid Items/Security Deposits/Other Reserves	208,197	208,197	-	-
Debt Service/Restricted Assets	329,681	325,000	325,000	325,000
Prior Year Encumbrances	77,933	77,933	77,933	77,933
Designated:				
Designated for Capital Projects	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>624,002</b>	<b>811,130</b>	<b>602,933</b>	<b>602,933</b>
<b>FUND BALANCE, end of year</b>	<b>8,484,357</b>	<b>5,960,211</b>	<b>7,290,065</b>	<b>4,911,601</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(624,002)</b>	<b>(811,130)</b>	<b>(602,933)</b>	<b>(602,933)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 7,860,355</b>	<b>\$ 5,149,081</b>	<b>\$ 6,687,132</b>	<b>\$ 4,308,668</b>
<b>Percent of expenditures</b>				

\* Includes Proceeds from Sale of County Assets and other miscellaneous revenue.

# Governmental Funds

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

	<u>Budget Basis</u> <u>Expenditures</u>	<u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>As a Percent of</u> <u>Expenditures</u>
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	23,118,276	7,763,254	33.58%
2006	23,118,276	7,860,355	34.00%
2007 Projected	23,883,589	6,687,132	28.00%
2008 Projected	25,813,550	4,308,668	16.69%

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

Source: 1997 - 2006 Boone County Comprehensive Annual Financial Reports  
2007 Projected  
2008 Budget

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ 1,094,386	\$ 1,118,000	1,147,100	\$ 1,175,900
Assessments	-	-	-	-
Sales Taxes	12,006,214	12,607,000	12,071,500	12,101,500
Franchise Taxes	-	-	-	-
Licenses and Permits	14,971	17,000	15,000	15,000
Intergovernmental	1,421,087	2,079,987	1,499,108	2,076,315
Charges for Services	632,007	26,900	32,460	29,770
Fines and Forfeitures	-	-	-	-
Interest	360,239	224,280	265,927	243,960
Hospital Lease	-	-	-	-
Other	3,566	3,600	17,709	1,000
<b>Total Revenues</b>	<b>15,532,470</b>	<b>16,076,767</b>	<b>15,048,804</b>	<b>15,643,445</b>
<b>EXPENDITURES:</b>				
Personal Services	3,330,155	3,723,904	3,519,889	3,759,621
Materials & Supplies	1,807,668	2,861,644	2,422,400	3,101,150
Dues Travel & Training	29,730	38,200	22,134	40,854
Utilities	86,264	127,492	81,693	113,291
Vehicle Expense	486,731	595,700	614,684	633,400
Equip & Bldg Maintenance	246,034	432,370	431,422	359,124
Contractual Services	7,255,520	10,162,188	6,265,855	12,146,918
Debt Service (Principal and Interest)	-	-	-	-
Other	(159,503)	166,769	532	201,350
Fixed Asset Additions	820,896	861,906	912,567	279,746
<b>Total Expenditures</b>	<b>13,903,495</b>	<b>18,970,173</b>	<b>14,271,176</b>	<b>20,635,454</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,628,975</b>	<b>(2,893,406)</b>	<b>777,628</b>	<b>(4,992,009)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	102,276	1,000	306,986	1,000
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>102,276</b>	<b>1,000</b>	<b>306,986</b>	<b>1,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>1,731,251</b>	<b>(2,892,406)</b>	<b>1,084,614</b>	<b>(4,991,009)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>6,500,530</b>	<b>7,061,613</b>	<b>7,061,613</b>	<b>8,146,227</b>
Less encumbrances, beginning of year	(2,411,516)	(1,241,348)	(1,241,348)	(1,241,348)
Add encumbrances, end of year	1,241,348	1,241,348	1,241,348	1,241,348
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,061,613</b>	<b>\$ 4,169,207</b>	<b>\$ 8,146,227</b>	<b>\$ 3,155,218</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,241,348	1,241,348	1,241,348	1,241,348
Designated:				
Capital Project and Other	500,000	500,000	500,000	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,741,348</b>	<b>1,741,348</b>	<b>1,741,348</b>	<b>1,241,348</b>
<b>FUND BALANCE, end of year</b>	<b>7,061,613</b>	<b>4,169,207</b>	<b>8,146,227</b>	<b>3,155,218</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,741,348)</b>	<b>(1,741,348)</b>	<b>(1,741,348)</b>	<b>(1,241,348)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,320,265</b>	<b>\$ 2,427,859</b>	<b>\$ 6,404,879</b>	<b>\$ 1,913,870</b>



# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,870,297	3,034,250	2,885,000	2,900,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	1,280	-
Charges for Services	-	300	300	-
Fines and Forfeitures	-	-	-	-
Interest	54,971	28,712	64,826	58,835
Hospital Lease	-	-	-	-
Other	7,610	-	-	-
<b>Total Revenues</b>	<b><u>2,932,878</u></b>	<b><u>3,063,262</u></b>	<b><u>2,951,406</u></b>	<b><u>2,958,835</u></b>
<b>EXPENDITURES:</b>				
Personal Services	1,984,297	2,186,030	2,133,783	2,242,640
Materials & Supplies	41,793	69,091	69,041	70,656
Dues Travel & Training	356	5,142	4,969	11,234
Utilities	54,923	60,895	60,339	86,067
Vehicle Expense	-	725	725	625
Equip & Bldg Maintenance	32,738	40,395	43,595	41,858
Contractual Services	39,259	300,608	135,182	332,710
Debt Service (Principal and Interest)	-	-	-	-
Other	18,217	25,797	19,500	47,835
Fixed Asset Additions	449,219	528,659	493,167	262,193
<b>Total Expenditures</b>	<b><u>2,620,802</u></b>	<b><u>3,217,342</u></b>	<b><u>2,960,301</u></b>	<b><u>3,095,818</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>312,076</b>	<b>(154,080)</b>	<b>(8,895)</b>	<b>(136,983)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>312,076</b>	<b>(154,080)</b>	<b>(8,895)</b>	<b>(136,983)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,047,439</b>	<b>1,632,771</b>	<b>1,632,771</b>	<b>1,623,876</b>
Less encumbrances, beginning of year	(34,051)	(307,307)	(307,307)	(307,307)
Add encumbrances, end of year	<u>307,307</u>	<u>307,307</u>	<u>307,307</u>	<u>307,307</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 1,632,771</u></b>	<b><u>\$ 1,478,691</u></b>	<b><u>\$ 1,623,876</u></b>	<b><u>\$ 1,486,893</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	307,307	307,307	307,307	307,307
Designated:				
Capital Project and Other	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>
<b>FUND BALANCE, end of year</b>	<b>1,632,771</b>	<b>1,478,691</b>	<b>1,623,876</b>	<b>1,486,893</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 1,075,464</u></b>	<b><u>\$ 921,384</u></b>	<b><u>\$ 1,066,569</u></b>	<b><u>\$ 929,586</u></b>

# Governmental Funds

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

### 2008 Budget

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Inmate Housing	Information System -Court	290
									Total
<b>REVENUES:</b>									
Taxes	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	58,835	-	-	-	-	-	-	-	58,835
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,958,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,958,835</b>
<b>EXPENDITURES:</b>									
Personal Services	-	1,090,636	653,774	278,732	219,498	-	-	-	2,242,640
Materials & Supplies	-	62,154	5,652	1,000	1,700	-	-	150	70,656
Dues Travel & Training	-	4,878	-	2,606	3,750	-	-	-	11,234
Utilities	-	41,832	-	1,920	18,039	19,176	-	5,100	86,067
Vehicle Expense	-	-	-	-	625	-	-	-	625
Equip & Bldg Maintenance	-	39,648	-	-	1,030	-	-	1,180	41,858
Contractual Services	-	800	25,405	-	59,365	19,140	228,000	-	332,710
Other	25,000	-	7,335	-	15,500	-	-	-	47,835
Fixed Asset Additions	-	230,543	-	-	1,700	4,950	-	25,000	262,193
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 1,470,491</b>	<b>\$ 692,166</b>	<b>\$ 284,258</b>	<b>\$ 321,207</b>	<b>\$ 43,266</b>	<b>\$ 228,000</b>	<b>\$ 31,430</b>	<b>\$ 3,095,818</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									<b>\$ (136,983)</b>

# Governmental Funds

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

	<u>2006</u> Actual	<u>2007</u> Budget	<u>2007</u> Projected	<u>2008</u> Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	224,120	224,000	216,720	216,720
Franchise Taxes	-	-	-	-
Licenses and Permits	8,928	10,540	29,634	20,570
Intergovernmental	1,450,518	399,357	430,002	416,850
Charges for Services	1,498,116	1,417,940	1,554,050	1,574,790
Fines and Forfeitures	-	-	-	-
Interest	143,641	63,005	156,412	114,638
Hospital Lease	-	-	-	-
Other	18,853	20,120	60,753	13,615
<b>Total Revenues</b>	<u>3,344,176</u>	<u>2,134,962</u>	<u>2,447,571</u>	<u>2,357,183</u>
<b>EXPENDITURES:</b>				
Personal Services	866,846	970,485	899,521	986,452
Materials & Supplies	80,823	125,037	88,273	105,984
Dues Travel & Training	81,947	123,134	110,361	126,277
Utilities	12,185	14,900	15,230	15,500
Vehicle Expense	7,320	12,200	11,630	13,900
Equip & Bldg Maintenance	48,529	75,272	51,570	73,750
Contractual Services	684,079	850,129	650,424	790,690
Debt Service (Principal and Interest)	-	-	-	-
Other	62,475	527,019	37,271	512,311
Fixed Asset Additions	1,139,315	240,878	181,409	141,420
<b>Total Expenditures</b>	<u>2,983,519</u>	<u>2,939,054</u>	<u>2,045,689</u>	<u>2,766,284</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>360,657</b>	<b>(804,092)</b>	<b>401,882</b>	<b>(409,101)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	103,826	103,245	-
Transfer Out	(13,867)	-	(21,484)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,743	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(13,867)</u>	<u>103,826</u>	<u>89,504</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>346,790</b>	<b>(700,266)</b>	<b>491,386</b>	<b>(409,101)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	3,130,320	3,587,654	3,587,654	4,079,040
Less encumbrances, beginning of year	(44,000)	(154,544)	(154,544)	(154,544)
Add encumbrances, end of year	154,544	154,544	154,544	154,544
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 3,587,654</u>	<u>\$ 2,887,388</u>	<u>\$ 4,079,040</u>	<u>\$ 3,669,939</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	154,544	154,544	154,544	154,544
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>154,544</u>	<u>154,544</u>	<u>154,544</u>	<u>154,544</u>
<b>FUND BALANCE, end of year</b>	<b>3,587,654</b>	<b>2,887,388</b>	<b>4,079,040</b>	<b>3,669,939</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(154,544)</u>	<u>(154,544)</u>	<u>(154,544)</u>	<u>(154,544)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 3,433,110</u>	<u>\$ 2,732,844</u>	<u>\$ 3,924,496</u>	<u>\$ 3,515,395</u>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	221	62	242	242
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>221</u>	<u>62</u>	<u>242</u>	<u>242</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>221</b>	<b>(938)</b>	<b>242</b>	<b>242</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>221</b>	<b>(938)</b>	<b>242</b>	<b>242</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	4,378	4,599	4,599	4,841
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><b>\$ 4,599</b></u>	<u><b>\$ 3,661</b></u>	<u><b>\$ 4,841</b></u>	<u><b>\$ 5,083</b></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>4,599</b>	<b>3,661</b>	<b>4,841</b>	<b>5,083</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><b>\$ 4,599</b></u>	<u><b>\$ 3,661</b></u>	<u><b>\$ 4,841</b></u>	<u><b>\$ 5,083</b></u>

# Governmental Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	472,808	349,027	350,000	360,000
Charges for Services	752,201	772,000	789,000	810,000
Fines and Forfeitures	-	-	-	-
Interest	34,328	22,780	34,830	34,830
Hospital Lease	-	-	-	-
Other	16,557	10,000	40,738	12,000
<b>Total Revenues</b>	<b>1,275,894</b>	<b>1,153,807</b>	<b>1,214,568</b>	<b>1,216,830</b>
<b>EXPENDITURES:</b>				
Personal Services	726,920	825,597	756,171	828,614
Materials & Supplies	41,179	86,150	52,200	61,400
Dues Travel & Training	4,873	20,775	20,000	25,440
Utilities	5,466	7,000	7,000	7,000
Vehicle Expense	4,849	8,400	8,430	9,400
Equip & Bldg Maintenance	4,439	8,617	8,300	10,924
Contractual Services	177,067	279,694	202,197	202,294
Debt Service (Principal and Interest)	-	-	-	-
Other	1,029	74,600	3,000	69,600
Fixed Asset Additions	43,986	52,100	41,323	41,019
<b>Total Expenditures</b>	<b>1,009,808</b>	<b>1,362,933</b>	<b>1,098,621</b>	<b>1,255,691</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>266,086</b>	<b>(209,126)</b>	<b>115,947</b>	<b>(38,861)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	75	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>266,086</b>	<b>(209,126)</b>	<b>116,022</b>	<b>(38,861)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,055,433</b>	<b>1,328,961</b>	<b>1,328,961</b>	<b>1,444,983</b>
Less encumbrances, beginning of year	-	(7,442)	(7,442)	(7,442)
Add encumbrances, end of year	7,442	7,442	7,442	7,442
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,328,961</b>	<b>\$ 1,119,835</b>	<b>\$ 1,444,983</b>	<b>\$ 1,406,122</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	7,442	7,442	7,442	7,442
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>7,442</b>	<b>7,442</b>	<b>7,442</b>	<b>7,442</b>
<b>FUND BALANCE, end of year</b>	<b>1,328,961</b>	<b>1,119,835</b>	<b>1,444,983</b>	<b>1,406,122</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(7,442)</b>	<b>(7,442)</b>	<b>(7,442)</b>	<b>(7,442)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,321,519</b>	<b>\$ 1,112,393</b>	<b>\$ 1,437,541</b>	<b>\$ 1,398,680</b>

# Governmental Funds

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

	<u>2006</u> Actual	<u>2007</u> Budget	<u>2007</u> Projected	<u>2008</u> Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	224,120	224,000	216,720	216,720
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	24,679	11,100	27,300	16,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>248,799</b>	<b>235,100</b>	<b>244,020</b>	<b>233,320</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	38,926	62,000	40,000	62,000
Contractual Services	129,454	135,100	102,300	137,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,068	33,000	32,000	-
<b>Total Expenditures</b>	<b>186,448</b>	<b>230,100</b>	<b>174,300</b>	<b>199,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>62,351</b>	<b>5,000</b>	<b>69,720</b>	<b>34,220</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>62,351</b>	<b>5,000</b>	<b>69,720</b>	<b>34,220</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>472,307</b>	<b>534,658</b>	<b>534,658</b>	<b>604,378</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 534,658</b>	<b>\$ 539,658</b>	<b>\$ 604,378</b>	<b>\$ 638,598</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>534,658</b>	<b>539,658</b>	<b>604,378</b>	<b>638,598</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 534,658</b>	<b>\$ 539,658</b>	<b>\$ 604,378</b>	<b>\$ 638,598</b>

# Governmental Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,055	35,000	31,300	31,300
Fines and Forfeitures	-	-	-	-
Interest	501	130	462	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>34,556</b>	<b>35,130</b>	<b>31,762</b>	<b>31,720</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	36,464	38,900	31,926	38,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>36,464</b>	<b>38,900</b>	<b>31,926</b>	<b>38,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,908)</b>	<b>(3,770)</b>	<b>(164)</b>	<b>(6,280)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,908)</b>	<b>(3,770)</b>	<b>(164)</b>	<b>(6,280)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>20,793</b>	<b>18,885</b>	<b>18,885</b>	<b>18,721</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 18,885</b>	<b>\$ 15,115</b>	<b>\$ 18,721</b>	<b>\$ 12,441</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,885</b>	<b>15,115</b>	<b>18,721</b>	<b>12,441</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 18,885</b>	<b>\$ 15,115</b>	<b>\$ 18,721</b>	<b>\$ 12,441</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,782	-	5,600	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>115,008</b>	<b>120,790</b>	<b>120,790</b>	<b>126,390</b>
Less encumbrances, beginning of year	(44,000)	(44,000)	(44,000)	(44,000)
Add encumbrances, end of year	44,000	44,000	44,000	44,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 120,790</b>	<b>\$ 120,790</b>	<b>\$ 126,390</b>	<b>\$ 126,390</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	44,000	44,000	44,000	44,000
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>
<b>FUND BALANCE, end of year</b>	<b>120,790</b>	<b>120,790</b>	<b>126,390</b>	<b>126,390</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 76,790</b>	<b>\$ 76,790</b>	<b>\$ 82,390</b>	<b>\$ 82,390</b>



# Governmental Funds

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

	<u>2006</u> Actual	<u>2007</u> Budget	<u>2007</u> Projected	<u>2008</u> Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,723	8,000	8,400	8,100
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	693	160	1,100	885
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,416</b>	<b>8,160</b>	<b>9,500</b>	<b>8,985</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	7,750	7,750	9,250
Dues Travel & Training	493	2,000	2,000	2,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	900
Debt Service (Principal and Interest)	-	-	-	-
Other	-	500	500	500
Fixed Asset Additions	-	3,000	3,000	4,000
<b>Total Expenditures</b>	<b>493</b>	<b>14,250</b>	<b>14,250</b>	<b>16,850</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>8,923</b>	<b>(6,090)</b>	<b>(4,750)</b>	<b>(7,865)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>8,923</b>	<b>(6,090)</b>	<b>(4,750)</b>	<b>(7,865)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>11,820</b>	<b>20,743</b>	<b>20,743</b>	<b>15,993</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 20,743</b>	<b>\$ 14,653</b>	<b>\$ 15,993</b>	<b>\$ 8,128</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>20,743</b>	<b>14,653</b>	<b>15,993</b>	<b>8,128</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 20,743</b>	<b>\$ 14,653</b>	<b>\$ 15,993</b>	<b>\$ 8,128</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	143,315	124,700	163,871	180,260
Fines and Forfeitures	-	-	-	-
Interest	11,022	8,648	11,502	11,502
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b><u>154,337</u></b>	<b><u>133,348</u></b>	<b><u>175,373</u></b>	<b><u>191,762</u></b>
<b>EXPENDITURES:</b>				
Personal Services	2,853	1,959	1,959	1,959
Materials & Supplies	3,810	900	946	900
Dues Travel & Training	5,404	14,300	14,300	13,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	100,375	79,663	79,965	83,341
Debt Service (Principal and Interest)	-	-	-	-
Other	-	33,652	-	76,916
Fixed Asset Additions	6,328	5,633	3,381	15,546
<b>Total Expenditures</b>	<b><u>118,770</u></b>	<b><u>136,107</u></b>	<b><u>100,551</u></b>	<b><u>191,762</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>35,567</b>	<b>(2,759)</b>	<b>74,822</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(13,867)	-	(21,484)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(13,867)</u></b>	<b><u>-</u></b>	<b><u>(21,484)</u></b>	<b><u>-</u></b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>21,700</b>	<b>(2,759)</b>	<b>53,338</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>194,625</b>	<b>216,325</b>	<b>216,325</b>	<b>269,663</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 216,325</u></b>	<b><u>\$ 213,566</u></b>	<b><u>\$ 269,663</u></b>	<b><u>\$ 269,663</u></b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,732	-	20,700	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>19,732</u>	<u>-</u>	<u>20,700</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,250	2,505	2,505	-
Contractual Services	34,480	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	157,995	(106)	113,995
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>36,730</u>	<u>160,500</u>	<u>2,399</u>	<u>113,995</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(16,998)</b>	<b>(160,500)</b>	<b>18,301</b>	<b>(113,995)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(16,998)</b>	<b>(160,500)</b>	<b>18,301</b>	<b>(113,995)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	394,838	406,013	406,013	424,314
Less encumbrances, beginning of year	-	(28,173)	(28,173)	(28,173)
Add encumbrances, end of year	28,173	28,173	28,173	28,173
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 406,013</u>	<u>\$ 245,513</u>	<u>\$ 424,314</u>	<u>\$ 310,319</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	28,173	28,173	28,173	28,173
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>28,173</u>	<u>28,173</u>	<u>28,173</u>	<u>28,173</u>
<b>FUND BALANCE, end of year</b>	<b>406,013</b>	<b>245,513</b>	<b>424,314</b>	<b>310,319</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(28,173)</u>	<u>(28,173)</u>	<u>(28,173)</u>	<u>(28,173)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 377,840</u>	<u>\$ 217,340</u>	<u>\$ 396,141</u>	<u>\$ 282,146</u>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	27,313	9,000
Charges for Services	36,712	-	17,000	41,000
Fines and Forfeitures	-	-	-	-
Interest	3,189	-	5,150	5,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>39,901</b>	<b>-</b>	<b>49,463</b>	<b>55,150</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	14,800	14,800	12,800
Utilities	1,635	2,000	2,000	2,000
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	7,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	57,970	-	70,000
Fixed Asset Additions	2,458	10,030	10,030	7,500
<b>Total Expenditures</b>	<b>4,093</b>	<b>84,800</b>	<b>26,830</b>	<b>99,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>35,808</b>	<b>(84,800)</b>	<b>22,633</b>	<b>(44,150)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>35,808</b>	<b>(84,800)</b>	<b>22,633</b>	<b>(44,150)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>61,208</b>	<b>97,016</b>	<b>97,016</b>	<b>119,649</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 97,016</b>	<b>\$ 12,216</b>	<b>\$ 119,649</b>	<b>\$ 75,499</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>97,016</b>	<b>12,216</b>	<b>119,649</b>	<b>75,499</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 97,016</b>	<b>\$ 12,216</b>	<b>\$ 119,649</b>	<b>\$ 75,499</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	903,168	2,510	12,329	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	996	-	270	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>904,164</u>	<u>2,510</u>	<u>12,599</u>	-
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	4,918	2,510	2,509	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	182	102	101	-
Fixed Asset Additions	1,012,298	-	-	-
<b>Total Expenditures</b>	<u>1,017,398</u>	<u>2,612</u>	<u>2,610</u>	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(113,234)</b>	<b>(102)</b>	<b>9,989</b>	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	103,826	103,245	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>103,826</b>	<b>103,245</b>	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(113,234)</b>	<b>103,724</b>	<b>113,234</b>	-
<b>FUND BALANCE (GAAP), beginning of year</b>	-	(113,234)	(113,234)	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ (113,234)</u>	<u>\$ (9,510)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>(113,234)</b>	<b>(9,510)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ (113,234)</u>	<u>\$ (9,510)</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	20,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	420	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>20,420</u>	<u>420</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>20,420</b>	<b>420</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	-	-	<b>20,420</b>	<b>420</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	20,420
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,420</u>	<u>\$ 20,840</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	<b>20,420</b>	<b>20,840</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,420</u>	<u>\$ 20,840</u>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,535	-	6,000	5,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,535</b>	<b>-</b>	<b>6,000</b>	<b>5,300</b>
<b>EXPENDITURES:</b>				
Personal Services	2,613	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	482	700	500	700
Vehicle Expense	1,900	3,000	2,900	3,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	52	80	77	84
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	410	6,300	6,300	4,500
<b>Total Expenditures</b>	<b>5,457</b>	<b>10,080</b>	<b>9,777</b>	<b>8,284</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>78</b>	<b>(10,080)</b>	<b>(3,777)</b>	<b>(2,984)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,665	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>7,665</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>78</b>	<b>(10,080)</b>	<b>3,888</b>	<b>(2,984)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>111,008</b>	<b>111,086</b>	<b>111,086</b>	<b>114,974</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 111,086</b>	<b>\$ 101,006</b>	<b>\$ 114,974</b>	<b>\$ 111,990</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>111,086</b>	<b>101,006</b>	<b>114,974</b>	<b>111,990</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 111,086</b>	<b>\$ 101,006</b>	<b>\$ 114,974</b>	<b>\$ 111,990</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,700	10,000	8,915	10,000
Charges for Services	20,130	21,000	19,100	20,000
Fines and Forfeitures	-	-	-	-
Interest	362	250	500	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>31,192</b>	<b>31,250</b>	<b>28,515</b>	<b>30,500</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	37,200	31,250	24,250	30,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>37,200</b>	<b>31,250</b>	<b>24,250</b>	<b>30,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,008)</b>	<b>-</b>	<b>4,265</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(6,008)</b>	<b>-</b>	<b>4,265</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>17,082</b>	<b>11,074</b>	<b>11,074</b>	<b>15,339</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 11,074</b>	<b>\$ 11,074</b>	<b>\$ 15,339</b>	<b>\$ 15,339</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>11,074</b>	<b>11,074</b>	<b>15,339</b>	<b>15,339</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 11,074</b>	<b>\$ 11,074</b>	<b>\$ 15,339</b>	<b>\$ 15,339</b>



# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	340	-	781	880
Hospital Lease	-	-	-	-
Other	150	8,500	18,500	-
<b>Total Revenues</b>	<b>490</b>	<b>8,500</b>	<b>19,281</b>	<b>880</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	829	3,693	3,693	950
Dues Travel & Training	520	800	600	800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	92	92	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	5,695	5,695	-
<b>Total Expenditures</b>	<b>1,349</b>	<b>10,280</b>	<b>10,080</b>	<b>1,750</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(859)</b>	<b>(1,780)</b>	<b>9,201</b>	<b>(870)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(859)</b>	<b>(1,780)</b>	<b>9,201</b>	<b>(870)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,205</b>	<b>6,346</b>	<b>6,346</b>	<b>15,547</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 6,346</b>	<b>\$ 4,566</b>	<b>\$ 15,547</b>	<b>\$ 14,677</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>6,346</b>	<b>4,566</b>	<b>15,547</b>	<b>14,677</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 6,346</b>	<b>\$ 4,566</b>	<b>\$ 15,547</b>	<b>\$ 14,677</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,723	820	820	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	920	-	410	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,643</b>	<b>820</b>	<b>1,230</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	488	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	900	-	-	-
Contractual Services	2,550	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	24,185	820	820	-
<b>Total Expenditures</b>	<b>28,123</b>	<b>820</b>	<b>820</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(480)</b>	<b>-</b>	<b>410</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(480)</b>	<b>-</b>	<b>410</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,555</b>	<b>1,075</b>	<b>1,075</b>	<b>1,485</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>	<b>\$ 1,485</b>	<b>\$ 1,485</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,075</b>	<b>1,075</b>	<b>1,485</b>	<b>1,485</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>	<b>\$ 1,485</b>	<b>\$ 1,485</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	4,602	5,200	5,730	5,800
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,314	1,400	225	226
Contractual Services	5,025	3,850	2,600	2,600
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,941</b>	<b>10,450</b>	<b>8,555</b>	<b>8,626</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>39,059</b>	<b>39,550</b>	<b>41,445</b>	<b>41,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>39,059</b>	<b>39,550</b>	<b>41,445</b>	<b>41,374</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	26,212	65,726	65,726	107,171
Less encumbrances, beginning of year	-	(455)	(455)	(455)
Add encumbrances, end of year	455	455	455	455
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 65,726</b>	<b>\$ 105,276</b>	<b>\$ 107,171</b>	<b>\$ 148,545</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	455	455	455	455
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>
<b>FUND BALANCE, end of year</b>	<b>65,726</b>	<b>105,276</b>	<b>107,171</b>	<b>148,545</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(455)</b>	<b>(455)</b>	<b>(455)</b>	<b>(455)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 65,271</b>	<b>\$ 104,821</b>	<b>\$ 106,716</b>	<b>\$ 148,090</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	8,928	10,540	29,634	20,570
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	150	-	530	530
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,078</b>	<b>10,540</b>	<b>30,164</b>	<b>21,100</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,167	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,050	5,000	15,943	11,571
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,000	1,000	-
Fixed Asset Additions	30	3,600	3,600	-
<b>Total Expenditures</b>	<b>5,247</b>	<b>9,600</b>	<b>20,543</b>	<b>11,571</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,831</b>	<b>940</b>	<b>9,621</b>	<b>9,529</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>3,831</b>	<b>940</b>	<b>9,621</b>	<b>9,529</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,769</b>	<b>5,600</b>	<b>5,600</b>	<b>15,221</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 5,600</b>	<b>\$ 6,540</b>	<b>\$ 15,221</b>	<b>\$ 24,750</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>5,600</b>	<b>6,540</b>	<b>15,221</b>	<b>24,750</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,600</b>	<b>\$ 6,540</b>	<b>\$ 15,221</b>	<b>\$ 24,750</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	14,300	17,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	280	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,580</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,580</b>	<b>\$ 31,580</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>31,580</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,580</b>	<b>\$ 31,580</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,070	5,000	4,800	4,800
Fines and Forfeitures	-	-	-	-
Interest	272	230	250	250
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>5,342</u>	<u>5,230</u>	<u>5,050</u>	<u>5,050</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	6,701	7,210	5,120	7,300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>6,701</u>	<u>7,210</u>	<u>5,120</u>	<u>7,300</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,359)</b>	<b>(1,980)</b>	<b>(70)</b>	<b>(2,250)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,359)</b>	<b>(1,980)</b>	<b>(70)</b>	<b>(2,250)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	5,935	4,576	4,576	4,506
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 4,576</u>	<u>\$ 2,596</u>	<u>\$ 4,506</u>	<u>\$ 2,256</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>4,576</b>	<b>2,596</b>	<b>4,506</b>	<b>2,256</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 4,576</u>	<u>\$ 2,596</u>	<u>\$ 4,506</u>	<u>\$ 2,256</u>

# Governmental Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,300	25,000	32,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	1,306	1,315	852	848
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>22,606</b>	<b>26,315</b>	<b>32,852</b>	<b>30,848</b>
<b>EXPENDITURES:</b>				
Personal Services	40,879	23,414	27,847	27,976
Materials & Supplies	1,264	1,503	1,503	1,503
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	1,410
<b>Total Expenditures</b>	<b>42,143</b>	<b>25,017</b>	<b>29,450</b>	<b>30,989</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(19,537)</b>	<b>1,298</b>	<b>3,402</b>	<b>(141)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(19,537)</b>	<b>1,298</b>	<b>3,402</b>	<b>(141)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>37,889</b>	<b>18,352</b>	<b>18,352</b>	<b>21,754</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 18,352</b>	<b>\$ 19,650</b>	<b>\$ 21,754</b>	<b>\$ 21,613</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,352</b>	<b>19,650</b>	<b>21,754</b>	<b>21,613</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 18,352</b>	<b>\$ 19,650</b>	<b>\$ 21,754</b>	<b>\$ 21,613</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,793	20,000	19,552	20,000
Fines and Forfeitures	-	-	-	-
Interest	395	600	709	709
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>20,188</b>	<b>20,600</b>	<b>20,261</b>	<b>20,709</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	19,946	19,000	19,000	19,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>19,946</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>242</b>	<b>600</b>	<b>261</b>	<b>709</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>242</b>	<b>600</b>	<b>261</b>	<b>709</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>207</b>	<b>449</b>	<b>449</b>	<b>710</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 449</b>	<b>\$ 1,049</b>	<b>\$ 710</b>	<b>\$ 1,419</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>449</b>	<b>1,049</b>	<b>710</b>	<b>1,419</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 449</b>	<b>\$ 1,049</b>	<b>\$ 710</b>	<b>\$ 1,419</b>



# Governmental Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	140,541	100,000	129,000	120,000
Fines and Forfeitures	-	-	-	-
Interest	3,501	2,350	4,404	4,404
Hospital Lease	-	-	-	-
Other	96	120	115	115
<b>Total Revenues</b>	<b>144,138</b>	<b>102,470</b>	<b>133,519</b>	<b>124,519</b>
<b>EXPENDITURES:</b>				
Personal Services	93,581	119,515	113,544	127,903
Materials & Supplies	6,285	6,331	6,022	6,331
Dues Travel & Training	325	1,049	1,071	1,127
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	540	600
Contractual Services	-	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	3	50	20	50
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>100,894</b>	<b>127,945</b>	<b>121,447</b>	<b>136,261</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>43,244</b>	<b>(25,475)</b>	<b>12,072</b>	<b>(11,742)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>43,244</b>	<b>(25,475)</b>	<b>12,072</b>	<b>(11,742)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>39,608</b>	<b>82,852</b>	<b>82,852</b>	<b>94,924</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 82,852</b>	<b>\$ 57,377</b>	<b>\$ 94,924</b>	<b>\$ 83,182</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>82,852</b>	<b>57,377</b>	<b>94,924</b>	<b>83,182</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 82,852</b>	<b>\$ 57,377</b>	<b>\$ 94,924</b>	<b>\$ 83,182</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	724	555	758	723
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>724</b>	<b>555</b>	<b>758</b>	<b>723</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,753	1,900	1,900	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,250	-	12,150
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,753</b>	<b>15,150</b>	<b>1,900</b>	<b>14,050</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,029)</b>	<b>(14,595)</b>	<b>(1,142)</b>	<b>(13,327)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,029)</b>	<b>(14,595)</b>	<b>(1,142)</b>	<b>(13,327)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>15,919</b>	<b>14,890</b>	<b>14,890</b>	<b>13,748</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 14,890</b>	<b>\$ 295</b>	<b>\$ 13,748</b>	<b>\$ 421</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>14,890</b>	<b>295</b>	<b>13,748</b>	<b>421</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 14,890</b>	<b>\$ 295</b>	<b>\$ 13,748</b>	<b>\$ 421</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	139,369	126,500	124,037	105,430
Fines and Forfeitures	-	-	-	-
Interest	19,094	11,600	21,930	19,670
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>158,463</b>	<b>138,100</b>	<b>145,967</b>	<b>125,100</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	10,594	11,900	9,500	20,900
Dues Travel & Training	15,604	16,510	14,180	16,910
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	105,274	192,500	107,500	187,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	140,000	(21,420)	120,000
Fixed Asset Additions	29,444	119,500	74,207	47,320
<b>Total Expenditures</b>	<b>160,916</b>	<b>480,410</b>	<b>183,967</b>	<b>392,630</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,453)</b>	<b>(342,310)</b>	<b>(38,000)</b>	<b>(267,530)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	3	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(2,453)</b>	<b>(342,310)</b>	<b>(37,997)</b>	<b>(267,530)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>358,794</b>	<b>426,341</b>	<b>426,341</b>	<b>388,344</b>
Less encumbrances, beginning of year	-	(70,000)	(70,000)	(70,000)
Add encumbrances, end of year	70,000	70,000	70,000	70,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 426,341</b>	<b>\$ 84,031</b>	<b>\$ 388,344</b>	<b>\$ 120,814</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	70,000	70,000	70,000	70,000
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>FUND BALANCE, end of year</b>	<b>426,341</b>	<b>84,031</b>	<b>388,344</b>	<b>120,814</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 356,341</b>	<b>\$ 14,031</b>	<b>\$ 318,344</b>	<b>\$ 50,814</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,258	29,000	22,225	29,750
Charges for Services	93,553	95,240	94,000	95,000
Fines and Forfeitures	-	-	-	-
Interest	4,025	2,150	4,200	4,450
Hospital Lease	-	-	-	-
Other	2,050	1,500	1,400	1,500
<b>Total Revenues</b>	<b>126,886</b>	<b>127,890</b>	<b>121,825</b>	<b>130,700</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,057	850	700	800
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	122,936	130,900	130,750	135,150
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>123,993</b>	<b>131,750</b>	<b>131,450</b>	<b>135,950</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,893</b>	<b>(3,860)</b>	<b>(9,625)</b>	<b>(5,250)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>2,893</b>	<b>(3,860)</b>	<b>(9,625)</b>	<b>(5,250)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>68,457</b>	<b>71,350</b>	<b>71,350</b>	<b>61,725</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 71,350</b>	<b>\$ 67,490</b>	<b>\$ 61,725</b>	<b>\$ 56,475</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>71,350</b>	<b>67,490</b>	<b>61,725</b>	<b>56,475</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 71,350</b>	<b>\$ 67,490</b>	<b>\$ 61,725</b>	<b>\$ 56,475</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,585	22,500	25,090	28,000
Fines and Forfeitures	-	-	-	-
Interest	4,015	700	4,752	4,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,600</b>	<b>23,200</b>	<b>29,842</b>	<b>32,500</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	2,557	3,450	3,450	3,950
Dues Travel & Training	3,420	6,040	5,640	7,700
Utilities	-	-	-	-
Vehicle Expense	571	800	300	1,500
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	171	1,650	1,650	4,650
Debt Service (Principal and Interest)	-	-	-	-
Other	4,851	3,250	3,250	4,250
Fixed Asset Additions	519	1,200	1,053	125
<b>Total Expenditures</b>	<b>12,089</b>	<b>16,390</b>	<b>15,343</b>	<b>22,175</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,511</b>	<b>6,810</b>	<b>14,499</b>	<b>10,325</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>15,511</b>	<b>6,810</b>	<b>14,499</b>	<b>10,325</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>71,299</b>	<b>91,284</b>	<b>91,284</b>	<b>105,783</b>
Less encumbrances, beginning of year	-	(4,474)	(4,474)	(4,474)
Add encumbrances, end of year	4,474	4,474	4,474	4,474
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 91,284</b>	<b>\$ 98,094</b>	<b>\$ 105,783</b>	<b>\$ 116,108</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,474	4,474	4,474	4,474
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,474</b>	<b>4,474</b>	<b>4,474</b>	<b>4,474</b>
<b>FUND BALANCE, end of year</b>	<b>91,284</b>	<b>98,094</b>	<b>105,783</b>	<b>116,108</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,474)</b>	<b>(4,474)</b>	<b>(4,474)</b>	<b>(4,474)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 95,758</b>	<b>\$ 102,568</b>	<b>\$ 110,257</b>	<b>\$ 120,582</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,138	-	-	-
Charges for Services	18,492	21,000	21,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	1,859	375	2,480	1,825
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,489</b>	<b>21,375</b>	<b>23,480</b>	<b>23,825</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	7,842	-	-	-
Dues Travel & Training	4,487	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,645	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,589	-	-	20,000
<b>Total Expenditures</b>	<b>16,563</b>	<b>11,500</b>	<b>11,500</b>	<b>31,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,926</b>	<b>9,875</b>	<b>11,980</b>	<b>(7,675)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>4,926</b>	<b>9,875</b>	<b>11,980</b>	<b>(7,675)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>36,971</b>	<b>41,897</b>	<b>41,897</b>	<b>53,877</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 41,897</b>	<b>\$ 51,772</b>	<b>\$ 53,877</b>	<b>\$ 46,202</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>41,897</b>	<b>51,772</b>	<b>53,877</b>	<b>46,202</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 41,897</b>	<b>\$ 51,772</b>	<b>\$ 53,877</b>	<b>\$ 46,202</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	155,931	136,703	152,410	133,429
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,291	2,350	21,057	2,770
Hospital Lease	-	-	-	-
Other	123,466	32,696	57,870	46,380
<b>Total Revenues</b>	<u>301,688</u>	<u>171,749</u>	<u>231,337</u>	<u>182,579</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	277,973	288,723	287,141	328,304
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>277,973</u>	<u>288,723</u>	<u>287,141</u>	<u>328,304</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,715</b>	<b>(116,974)</b>	<b>(55,804)</b>	<b>(145,725)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	950	13,800	85,540	113,000
Transfer Out	(62,059)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(61,109)</u>	<u>13,800</u>	<u>85,540</u>	<u>113,000</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(37,394)</b>	<b>(103,174)</b>	<b>29,736</b>	<b>(32,725)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	1,155,377	1,117,983	1,117,983	1,147,719
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 1,117,983</u>	<u>\$ 1,014,809</u>	<u>\$ 1,147,719</u>	<u>\$ 1,114,994</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	1,117,983	1,014,809	1,147,719	1,114,994
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>1,117,983</u>	<u>1,014,809</u>	<u>1,147,719</u>	<u>1,114,994</u>
<b>FUND BALANCE, end of year</b>	<b>1,117,983</b>	<b>1,014,809</b>	<b>1,147,719</b>	<b>1,114,994</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(1,117,983)</u>	<u>(1,014,809)</u>	<u>(1,147,719)</u>	<u>(1,114,994)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# Governmental Funds

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

	2006 <u>Actual</u>	2007 <u>Budget</u>	2007 <u>Projected</u>	2008 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,206	-	10,280	-
Hospital Lease	-	-	-	-
Other	123,466	32,696	57,870	46,380
<b>Total Revenues</b>	<u>133,672</u>	<u>32,696</u>	<u>68,150</u>	<u>46,380</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	119,102	119,592	119,090	163,485
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>119,102</u>	<u>119,592</u>	<u>119,090</u>	<u>163,485</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,570</b>	<b>(86,896)</b>	<b>(50,940)</b>	<b>(117,105)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	10,000	81,740	113,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>10,000</u>	<u>81,740</u>	<u>113,000</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>14,570</b>	<b>(76,896)</b>	<b>30,800</b>	<b>(4,105)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	260,437	275,007	275,007	305,807
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 275,007</u>	<u>\$ 198,111</u>	<u>\$ 305,807</u>	<u>\$ 301,702</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	275,007	198,111	305,807	301,702
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>275,007</u>	<u>198,111</u>	<u>305,807</u>	<u>301,702</u>
<b>FUND BALANCE, end of year</b>	<u>275,007</u>	<u>198,111</u>	<u>305,807</u>	<u>301,702</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(275,007)</u>	<u>(198,111)</u>	<u>(305,807)</u>	<u>(301,702)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

## Fund Statement—Services 1994 Neighborhood Improvement District Bond Fund 380 (Nonmajor Fund)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,363	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,363</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,363</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(46,681)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(46,681)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(45,318)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>45,318</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 1996 Neighborhood Improvement District Bond Fund 381 (Nonmajor Fund)

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	548	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>548</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	15,487	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>15,487</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(14,939)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(15,378)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(15,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(30,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	30,317	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	-	-
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement—Series 1998 Neighborhood Improvement District Bond Fund 382 (Nonmajor Fund)

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	35,002	35,839	40,975	35,248
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,343	250	1,050	230
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>36,345</u>	<u>36,089</u>	<u>42,025</u>	<u>35,478</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	44,928	43,383	43,177	46,502
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>44,928</u>	<u>43,383</u>	<u>43,177</u>	<u>46,502</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,583)</b>	<b>(7,294)</b>	<b>(1,152)</b>	<b>(11,024)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(8,583)</b>	<b>(7,294)</b>	<b>(1,152)</b>	<b>(11,024)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	63,333	54,750	54,750	53,598
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 54,750</u>	<u>\$ 47,456</u>	<u>\$ 53,598</u>	<u>\$ 42,574</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	54,750	47,456	53,598	42,574
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>54,750</u>	<u>47,456</u>	<u>53,598</u>	<u>42,574</u>
<b>FUND BALANCE, end of year</b>	<u>54,750</u>	<u>47,456</u>	<u>53,598</u>	<u>42,574</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(54,750)</u>	<u>(47,456)</u>	<u>(53,598)</u>	<u>(42,574)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	31,811	31,347	36,780	29,727
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,930	500	2,226	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>33,741</u>	<u>31,847</u>	<u>39,006</u>	<u>30,277</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,885	36,583	36,332	35,015
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>37,885</u>	<u>36,583</u>	<u>36,332</u>	<u>35,015</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,144)</b>	<b>(4,736)</b>	<b>2,674</b>	<b>(4,738)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,144)</b>	<b>(4,736)</b>	<b>2,674</b>	<b>(4,738)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	68,093	63,949	63,949	66,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 63,949</u>	<u>\$ 59,213</u>	<u>\$ 66,623</u>	<u>\$ 61,885</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	63,949	59,213	66,623	61,885
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>63,949</u>	<u>59,213</u>	<u>66,623</u>	<u>61,885</u>
<b>FUND BALANCE, end of year</b>	<b>63,949</b>	<b>59,213</b>	<b>66,623</b>	<b>61,885</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(63,949)</u>	<u>(59,213)</u>	<u>(66,623)</u>	<u>(61,885)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	24,967	19,893	22,235	19,893
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,191	250	1,227	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>26,158</u>	<u>20,143</u>	<u>23,462</u>	<u>20,193</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,190	24,452	24,202	24,386
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>23,190</u>	<u>24,452</u>	<u>24,202</u>	<u>24,386</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,968</b>	<b>(4,309)</b>	<b>(740)</b>	<b>(4,193)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,968</b>	<b>(4,309)</b>	<b>(740)</b>	<b>(4,193)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	36,106	39,074	39,074	38,334
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 39,074</u>	<u>\$ 34,765</u>	<u>\$ 38,334</u>	<u>\$ 34,141</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	39,074	34,765	38,334	34,141
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>39,074</u>	<u>34,765</u>	<u>38,334</u>	<u>34,141</u>
<b>FUND BALANCE, end of year</b>	<b>39,074</b>	<b>34,765</b>	<b>38,334</b>	<b>34,141</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(39,074)</u>	<u>(34,765)</u>	<u>(38,334)</u>	<u>(34,141)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	42,178	27,871	30,011	26,217
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,595	1,250	6,086	1,660
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>47,773</u>	<u>29,121</u>	<u>36,097</u>	<u>27,877</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,381	37,631	37,391	36,543
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>37,381</u>	<u>37,631</u>	<u>37,391</u>	<u>36,543</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,392</b>	<b>(8,510)</b>	<b>(1,294)</b>	<b>(8,666)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>10,392</b>	<b>(8,510)</b>	<b>(1,294)</b>	<b>(8,666)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	127,773	138,165	138,165	136,871
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 138,165</u>	<u>\$ 129,655</u>	<u>\$ 136,871</u>	<u>\$ 128,205</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	138,165	129,655	136,871	128,205
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>138,165</u>	<u>129,655</u>	<u>136,871</u>	<u>128,205</u>
<b>FUND BALANCE, end of year</b>	<b>138,165</b>	<b>129,655</b>	<b>136,871</b>	<b>128,205</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(138,165)</u>	<u>(129,655)</u>	<u>(136,871)</u>	<u>(128,205)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,973	21,753	22,409	22,344
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	115	100	188	30
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>22,088</u>	<u>21,853</u>	<u>22,597</u>	<u>22,374</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	27,082	26,949	22,373
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>27,082</u>	<u>26,949</u>	<u>22,373</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>22,088</b>	<b>(5,229)</b>	<b>(4,352)</b>	<b>1</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	950	3,800	3,800	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>950</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>23,038</b>	<b>(1,429)</b>	<b>(552)</b>	<b>1</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	23,038	23,038	22,486
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 23,038</u>	<u>\$ 21,609</u>	<u>\$ 22,486</u>	<u>\$ 22,487</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	23,038	21,609	22,486	22,487
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>23,038</u>	<u>21,609</u>	<u>22,486</u>	<u>22,487</u>
<b>FUND BALANCE, end of year</b>	<b>23,038</b>	<b>21,609</b>	<b>22,486</b>	<b>22,487</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(23,038)</u>	<u>(21,609)</u>	<u>(22,486)</u>	<u>(22,487)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.



# Internal Service Funds

## Fund Statement-All Internal Service Funds Combined

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,900	-	-	-
Charges for Services	4,452,248	4,530,764	4,482,229	4,565,899
Fines and Forfeitures	-	-	-	-
Interest	228,082	143,447	304,858	289,415
Hospital Lease	-	-	-	-
Other	396,783	-	18,838	10,000
<b>Total Revenues</b>	<b>5,081,013</b>	<b>4,674,211</b>	<b>4,805,925</b>	<b>4,865,314</b>
<b>EXPENDITURES:</b>				
Personal Services	564,850	596,410	573,443	606,007
Materials & Supplies	49,848	52,175	50,114	54,244
Dues Travel & Training	1,304	3,535	2,740	2,200
Utilities	351,300	373,028	360,248	383,131
Vehicle Expense	10,980	14,324	16,346	21,554
Equip & Bldg Maintenance	287,425	588,309	2,149,278	345,125
Contractual Services	2,250,352	2,749,122	2,635,280	2,798,539
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,408)	17,623	59	291,500
Fixed Asset Additions	3,416	36,430	25,516	3,500
<b>Total Expenditures</b>	<b>3,517,067</b>	<b>4,430,956</b>	<b>5,813,024</b>	<b>4,505,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,563,946</b>	<b>243,255</b>	<b>(1,007,099)</b>	<b>359,514</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	1,584,814	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,584,814</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,563,946</b>	<b>243,255</b>	<b>577,715</b>	<b>359,514</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,420,704</b>	<b>3,994,660</b>	<b>3,994,660</b>	<b>4,572,375</b>
Less encumbrances, beginning of year	(2,408)	(1,529)	(1,529)	(1,529)
Add encumbrances, end of year	1,529	1,529	1,529	1,529
Proprietary fund adjustment to full accrual	10,889	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,994,660</b>	<b>\$ 4,237,915</b>	<b>\$ 4,572,375</b>	<b>\$ 4,931,889</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items/Security Deposits/Other Reserves	-	-	205,384	205,384
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,529	1,529	1,529	1,529
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,529</b>	<b>1,529</b>	<b>206,913</b>	<b>206,913</b>
<b>FUND BALANCE, end of year</b>	<b>3,994,660</b>	<b>4,237,915</b>	<b>4,572,375</b>	<b>4,931,889</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(206,913)</b>	<b>(206,913)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,993,131</b>	<b>\$ 4,236,386</b>	<b>\$ 4,365,462</b>	<b>\$ 4,724,976</b>
* Accrued Compensated Absences	(17,657)			
Change in Accrued Compensated Absences	-			
Capital Assets	30,769			
Depreciation	(2,223)			
	<u>10,889</u>			

# Internal Service Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,297,828	2,323,675	2,275,667	2,293,000
Fines and Forfeitures	-	-	-	-
Interest	110,917	73,291	152,558	155,770
Hospital Lease	-	-	-	-
Other	72,642	-	11,480	10,000
<b>Total Revenues</b>	<b>2,481,387</b>	<b>2,396,966</b>	<b>2,439,705</b>	<b>2,458,770</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,943,161	2,116,077	1,899,400	2,174,540
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	263,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,943,161</b>	<b>2,116,077</b>	<b>1,899,400</b>	<b>2,437,540</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>538,226</b>	<b>280,889</b>	<b>540,305</b>	<b>21,230</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>538,226</b>	<b>280,889</b>	<b>540,305</b>	<b>21,230</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,038,284</b>	<b>1,576,510</b>	<b>1,576,510</b>	<b>2,116,815</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,576,510</b>	<b>\$ 1,857,399</b>	<b>\$ 2,116,815</b>	<b>\$ 2,138,045</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,576,510</b>	<b>1,857,399</b>	<b>2,116,815</b>	<b>2,138,045</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,576,510</b>	<b>\$ 1,857,399</b>	<b>\$ 2,116,815</b>	<b>\$ 2,138,045</b>

# Internal Service Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	176,032	190,469	188,160	189,900
Fines and Forfeitures	-	-	-	-
Interest	5,650	4,066	8,000	8,160
Hospital Lease	-	-	-	-
Other	5,210	-	-	-
<b>Total Revenues</b>	<b>186,892</b>	<b>194,535</b>	<b>196,160</b>	<b>198,060</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	177,820	193,902	188,600	210,200
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>177,820</b>	<b>193,902</b>	<b>188,600</b>	<b>210,200</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,072</b>	<b>633</b>	<b>7,560</b>	<b>(12,140)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>9,072</b>	<b>633</b>	<b>7,560</b>	<b>(12,140)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>49,104</b>	<b>58,176</b>	<b>58,176</b>	<b>65,736</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 58,176</b>	<b>\$ 58,809</b>	<b>\$ 65,736</b>	<b>\$ 53,596</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>58,176</b>	<b>58,809</b>	<b>65,736</b>	<b>53,596</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 58,176</b>	<b>\$ 58,809</b>	<b>\$ 65,736</b>	<b>\$ 53,596</b>

# Internal Service Funds

## Fund Statement–Self-Insured Workers’ Compensation Fund 602

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	512,563	529,158	529,522	556,240
Fines and Forfeitures	-	-	-	-
Interest	32,287	19,200	44,990	40,480
Hospital Lease	-	-	-	-
Other	-	-	7,308	-
<b>Total Revenues</b>	<b>544,850</b>	<b>548,358</b>	<b>581,820</b>	<b>596,720</b>
<b>EXPENDITURES:</b>				
Personal Services	845	13,318	541	13,318
Materials & Supplies	1,729	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	108,259	354,480	462,700	381,400
Debt Service (Principal and Interest)	-	-	-	-
Other	-	100	59	10,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>110,833</b>	<b>367,898</b>	<b>463,300</b>	<b>404,718</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>434,017</b>	<b>180,460</b>	<b>118,520</b>	<b>192,002</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>434,017</b>	<b>180,460</b>	<b>118,520</b>	<b>192,002</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>100,570</b>	<b>534,587</b>	<b>534,587</b>	<b>653,107</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 534,587</b>	<b>\$ 715,047</b>	<b>\$ 653,107</b>	<b>\$ 845,109</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	205,384	205,384
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>205,384</b>	<b>205,384</b>
<b>FUND BALANCE, end of year</b>	<b>534,587</b>	<b>715,047</b>	<b>653,107</b>	<b>845,109</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>(205,384)</b>	<b>(205,384)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 534,587</b>	<b>\$ 715,047</b>	<b>\$ 447,723</b>	<b>\$ 639,725</b>

# Internal Service Funds

## Fund Statement-Facilities & Grounds Maintenance Fund 610

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	943,405	943,409	944,396	994,135
Fines and Forfeitures	-	-	-	-
Interest	17,583	10,310	19,730	17,745
Hospital Lease	-	-	-	-
Other	105	-	50	-
<b>Total Revenues</b>	<b>961,093</b>	<b>953,719</b>	<b>964,176</b>	<b>1,011,880</b>
<b>EXPENDITURES:</b>				
Personal Services	564,005	583,092	572,902	592,689
Materials & Supplies	48,119	52,175	50,114	54,244
Dues Travel & Training	1,304	3,535	2,740	2,200
Utilities	11,767	12,927	12,859	13,407
Vehicle Expense	10,980	14,324	16,346	21,554
Equip & Bldg Maintenance	245,500	233,309	219,471	273,125
Contractual Services	18,637	36,163	38,180	32,399
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,408)	17,523	-	18,500
Fixed Asset Additions	3,416	36,430	25,516	3,500
<b>Total Expenditures</b>	<b>901,320</b>	<b>989,478</b>	<b>938,128</b>	<b>1,011,618</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>59,773</b>	<b>(35,759)</b>	<b>26,048</b>	<b>262</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>59,773</b>	<b>(35,759)</b>	<b>26,048</b>	<b>262</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>220,221</b>	<b>290,004</b>	<b>290,004</b>	<b>316,052</b>
Less encumbrances, beginning of year	(2,408)	(1,529)	(1,529)	(1,529)
Add encumbrances, end of year	1,529	1,529	1,529	1,529
Proprietary fund adjustment to full accrual	10,889 *	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 290,004</b>	<b>\$ 254,245</b>	<b>\$ 316,052</b>	<b>\$ 316,314</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,529	1,529	1,529	1,529
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>
<b>FUND BALANCE, end of year</b>	<b>290,004</b>	<b>254,245</b>	<b>316,052</b>	<b>316,314</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(1,529)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 288,475</b>	<b>\$ 252,716</b>	<b>\$ 314,523</b>	<b>\$ 314,785</b>
* Accrued Compensated Absences - ending (17,657)				
Capital Assets	30,769			
Depreciation	(2,223)			
	<u>10,889</u>			

# Internal Service Funds

## Fund Statement—Capital Repair & Replacement Fund 620

	2006 <u>Actual</u>	2007 <u>Budget</u>	2007 <u>Projected</u>	2008 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,900	-	-	-
Charges for Services	183,952	183,952	184,374	182,769
Fines and Forfeitures	-	-	-	-
Interest	50,709	29,400	67,600	56,400
Hospital Lease	-	-	-	-
Other	318,826	-	-	-
<b>Total Revenues</b>	<b>557,387</b>	<b>213,352</b>	<b>251,974</b>	<b>239,169</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	41,925	355,000	1,929,807	72,000
Contractual Services	2,475	48,500	46,400	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>44,400</b>	<b>403,500</b>	<b>1,976,207</b>	<b>72,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>512,987</b>	<b>(190,148)</b>	<b>(1,724,233)</b>	<b>167,169</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	1,584,814	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,584,814</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>512,987</b>	<b>(190,148)</b>	<b>(139,419)</b>	<b>167,169</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>898,803</b>	<b>1,411,790</b>	<b>1,411,790</b>	<b>1,272,371</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,411,790</b>	<b>\$ 1,221,642</b>	<b>\$ 1,272,371</b>	<b>\$ 1,439,540</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,411,790</b>	<b>1,221,642</b>	<b>1,272,371</b>	<b>1,439,540</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,411,790</b>	<b>\$ 1,221,642</b>	<b>\$ 1,272,371</b>	<b>\$ 1,439,540</b>

# Internal Service Funds

## Fund Statement–Utility Fund 621

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	338,468	360,101	360,110	349,855
Fines and Forfeitures	-	-	-	-
Interest	10,936	7,180	11,980	10,860
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>349,404</b>	<b>367,281</b>	<b>372,090</b>	<b>360,715</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	339,533	360,101	347,389	369,724
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>339,533</b>	<b>360,101</b>	<b>347,389</b>	<b>369,724</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,871</b>	<b>7,180</b>	<b>24,701</b>	<b>(9,009)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>9,871</b>	<b>7,180</b>	<b>24,701</b>	<b>(9,009)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>113,722</b>	<b>123,593</b>	<b>123,593</b>	<b>148,294</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 123,593</b>	<b>\$ 130,773</b>	<b>\$ 148,294</b>	<b>\$ 139,285</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>123,593</b>	<b>130,773</b>	<b>148,294</b>	<b>139,285</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 123,593</b>	<b>\$ 130,773</b>	<b>\$ 148,294</b>	<b>\$ 139,285</b>

# Trust Funds

## Fund Statement—Private Purpose Trust Funds Combined

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,993	1,455	3,065	2,965
Hospital Lease	-	-	-	-
Other	-	1,200	79,128	150
<b>Total Revenues</b>	<b>1,993</b>	<b>2,655</b>	<b>82,193</b>	<b>3,115</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,200	1,000	3,500
Debt Service (Principal and Interest)	-	-	-	-
Other	1,300	1,200	1,493	1,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,300</b>	<b>2,400</b>	<b>2,493</b>	<b>5,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>693</b>	<b>255</b>	<b>79,700</b>	<b>(1,885)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>693</b>	<b>255</b>	<b>79,700</b>	<b>(1,885)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>40,500</b>	<b>41,193</b>	<b>41,193</b>	<b>120,893</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 41,193</b>	<b>\$ 41,448</b>	<b>\$ 120,893</b>	<b>\$ 119,008</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,271	37,271	37,271	37,271
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>37,271</b>	<b>37,271</b>	<b>37,271</b>	<b>37,271</b>
<b>FUND BALANCE, end of year</b>	<b>41,193</b>	<b>41,448</b>	<b>120,893</b>	<b>119,008</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(37,271)</b>	<b>(37,271)</b>	<b>(37,271)</b>	<b>(37,271)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,922</b>	<b>\$ 4,177</b>	<b>\$ 83,622</b>	<b>\$ 81,737</b>



# Trust Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,635	1,175	1,400	1,290
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,635</b>	<b>1,175</b>	<b>1,400</b>	<b>1,290</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,300	1,200	1,493	1,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,300</b>	<b>1,200</b>	<b>1,493</b>	<b>1,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>335</b>	<b>(25)</b>	<b>(93)</b>	<b>(210)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>335</b>	<b>(25)</b>	<b>(93)</b>	<b>(210)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>33,383</b>	<b>33,718</b>	<b>33,718</b>	<b>33,625</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 33,718</b>	<b>\$ 33,693</b>	<b>\$ 33,625</b>	<b>\$ 33,415</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>
<b>FUND BALANCE, end of year</b>	<b>33,718</b>	<b>33,693</b>	<b>33,625</b>	<b>33,415</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,318</b>	<b>\$ 1,293</b>	<b>\$ 1,225</b>	<b>\$ 1,015</b>

# Trust Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	358	280	415	415
Hospital Lease	-	-	-	-
Other	-	-	50	50
<b>Total Revenues</b>	<u>358</u>	<u>280</u>	<u>465</u>	<u>465</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	1,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>358</b>	<b>280</b>	<b>465</b>	<b>(1,035)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>358</b>	<b>280</b>	<b>465</b>	<b>(1,035)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	7,117	7,475	7,475	7,940
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 7,475</u>	<u>\$ 7,755</u>	<u>\$ 7,940</u>	<u>\$ 6,905</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,871	4,871	4,871	4,871
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>4,871</u>	<u>4,871</u>	<u>4,871</u>	<u>4,871</u>
<b>FUND BALANCE, end of year</b>	<u>7,475</u>	<u>7,755</u>	<u>7,940</u>	<u>6,905</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(4,871)</u>	<u>(4,871)</u>	<u>(4,871)</u>	<u>(4,871)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 2,604</u>	<u>\$ 2,884</u>	<u>\$ 3,069</u>	<u>\$ 2,034</u>

# Trust Funds

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

	<u>2006</u> Actual	<u>2007</u> Budget	<u>2007</u> Projected	<u>2008</u> Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	1,250	1,260
Hospital Lease	-	-	-	-
Other	-	1,200	79,078	100
<b>Total Revenues</b>	<u>-</u>	<u>1,200</u>	<u>80,328</u>	<u>1,360</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,200	1,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,200</u>	<u>1,000</u>	<u>2,000</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>79,328</b>	<b>(640)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	<b>79,328</b>	<b>(640)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	79,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,328</u>	<u>\$ 78,688</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	<b>79,328</b>	<b>78,688</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,328</u>	<u>\$ 78,688</u>

# Financial Summaries—

This section contains the following information:

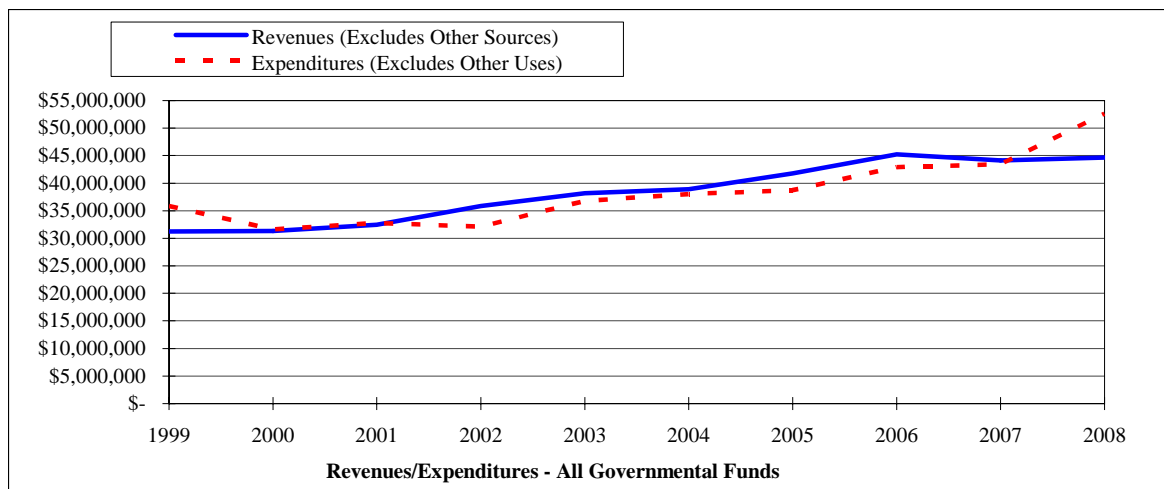
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

# Financial Summaries

## Revenues / Expenditures – All Governmental Funds

(Excluding Capital Project Funds)

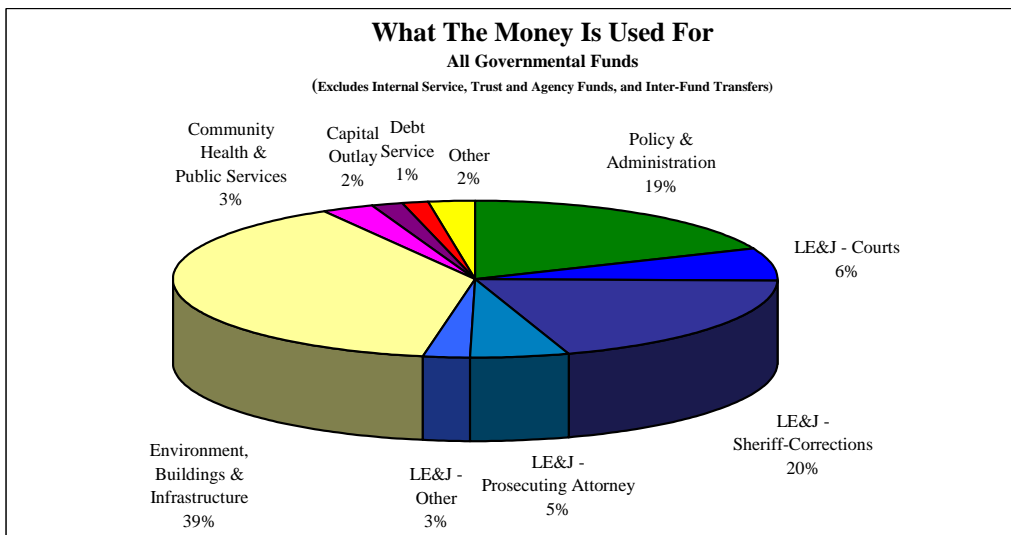
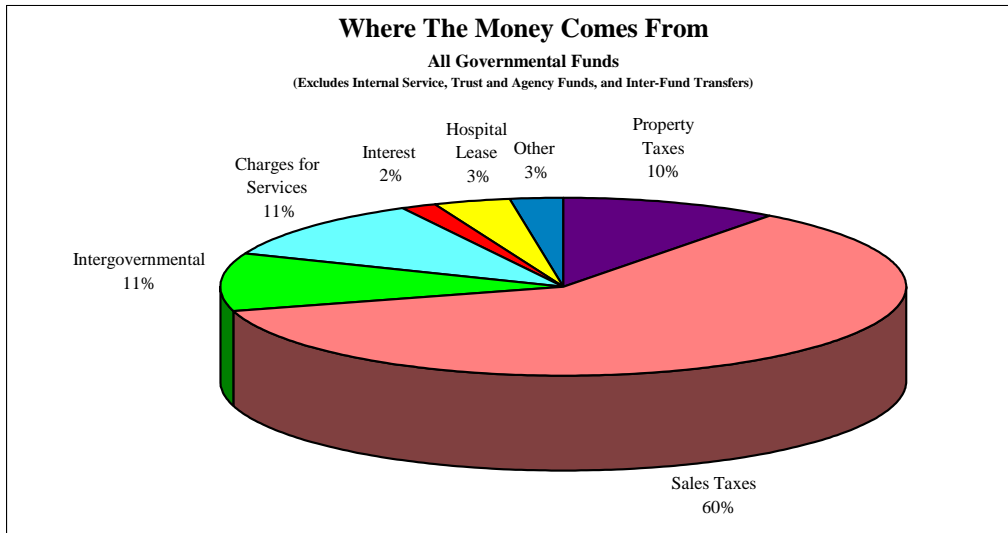
	<b>1999</b> Actual	<b>2000</b> Actual	<b>2001</b> Actual	<b>2002</b> Actual	<b>2003</b> Actual
Revenues (Excludes Other Sources)	\$31,241,020	\$31,318,317	\$32,471,842	\$35,839,296	\$38,167,389
Expenditures (Excludes Other Uses)	\$35,866,084	\$31,645,373	\$32,752,095	\$32,082,795	\$36,767,582
	<b>2004</b> Actual	<b>2005</b> Actual	<b>2006</b> Actual	<b>2007</b> Projected	<b>2008</b> Budget
Revenues (Excludes Other Sources)	\$38,875,247	\$41,782,638	\$45,205,241	\$44,161,524	\$44,682,028
Expenditures (Excludes Other Uses)	\$37,999,393	\$38,745,644	\$42,904,065	\$43,447,896	\$52,639,410



# Financial Summaries cont'd

## 2008 Budget - All Governmental Funds

(Excluding Capital Project Funds)



**Where The Money Comes From**

Property Taxes	\$4,633,679
Sales Taxes	26,845,220
Intergovernmental	4,741,293
Charges for Services	4,958,047
Interest	727,862
Hospital Lease	1,606,091
Other	1,169,836
<b>Total</b>	<b>\$44,682,028</b>

**What The Money Is Used For**

Policy & Administration	\$9,823,454 **
LE&J - Courts	3,412,758
LE&J - Sheriff-Corrections	10,457,835
LE&J - Prosecuting Attorney	2,729,289
LE&J - Other	1,357,043 ***
Environment, Buildings & Infrastructure	20,524,276
Community Health & Public Services	1,387,282
Capital Outlay	957,195
Debt Service	741,519
Other	1,248,759
<b>Total</b>	<b>\$52,639,410 *</b>

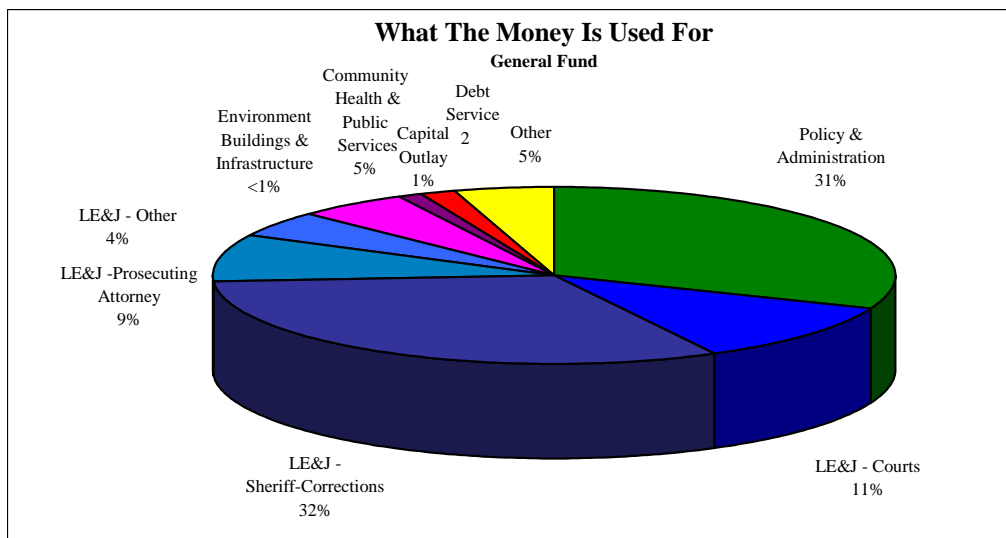
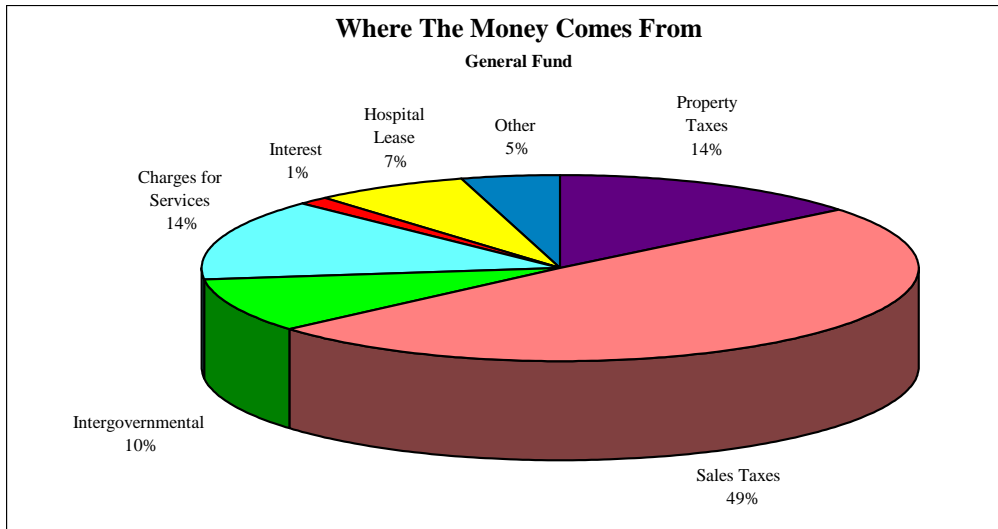
\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

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

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

# Financial Summaries cont'd

## 2008 Budget - General Fund (Major Fund)



**Where The Money Comes From**

Property Taxes	\$3,324,350
Sales Taxes	11,627,000
Intergovernmental	2,248,128
Charges for Services	3,353,487
Interest	307,659
Hospital Lease	1,606,091
Other	1,073,271
<b>Total</b>	<b>\$23,539,986</b>

**What The Money Is Used or**

Policy & Administration	\$7,995,456 **
LE&J - Courts	2,879,005
LE&J - Sheriff/Corrections	8,216,490
LE&J - Prosecuting Attorney	2,237,841
LE&J - Other	1,157,943 ***
Environment, Buildings & Infrastructure	54,573
Community Health & Public Services	1,336,432
Capital Outlay	273,836
Debt Service	413,215
Other	1,248,759
<b>Total</b>	<b>\$25,813,550 *</b>

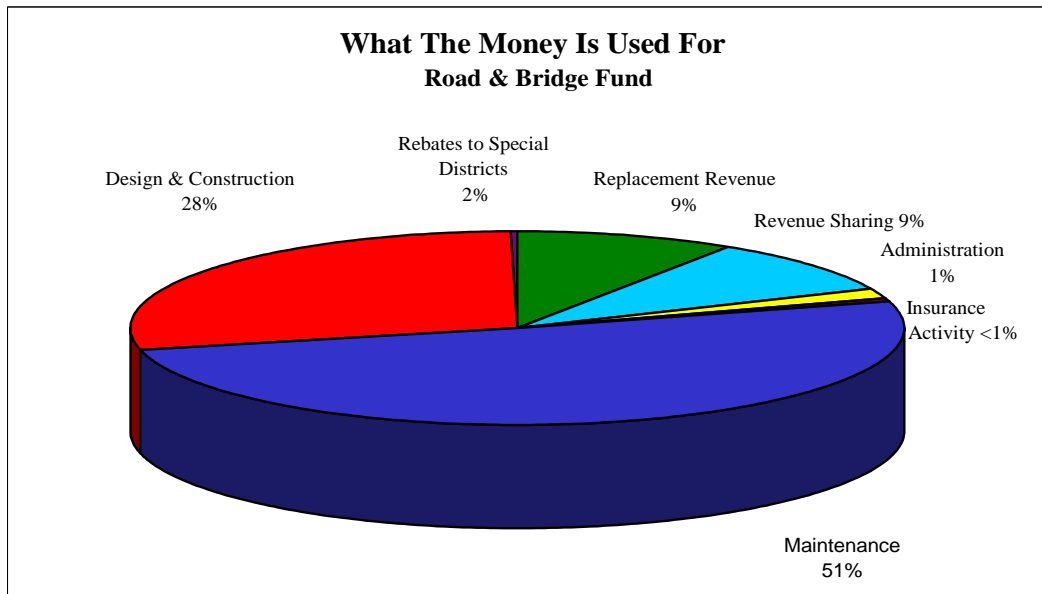
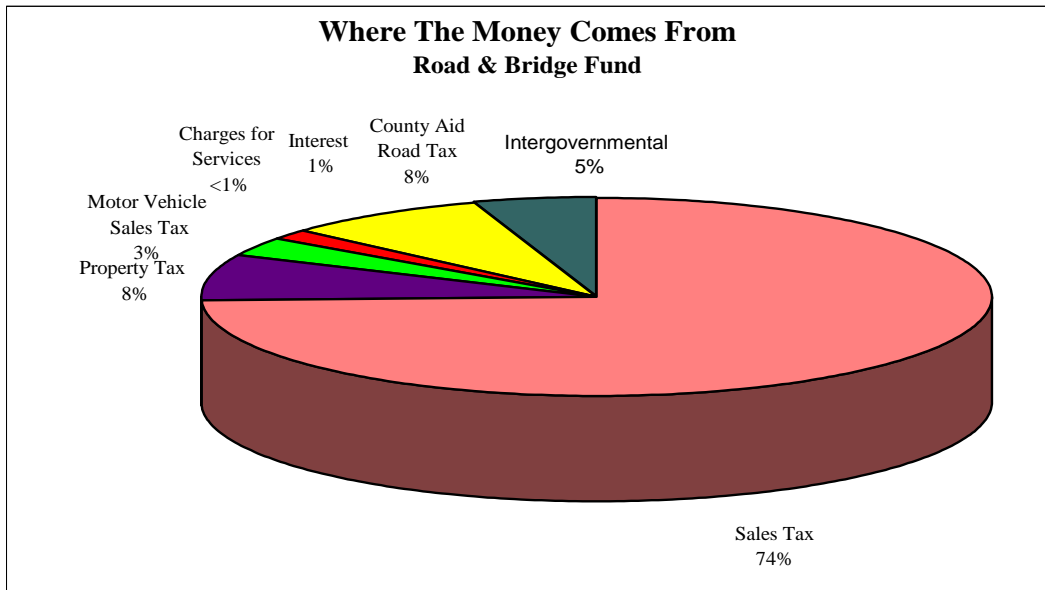
\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

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

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

# Financial Summaries cont'd

## 2008 Budget-Road & Bridge Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$11,627,000
Property Tax	1,175,900
Motor Vehicle Sales Tax	474,500
Charges for Services	29,770
Interest	260,960
County Aid Road Tax	1,292,000
Intergovernmental	784,315
	\$15,644,445

**What The Money Is Used for**

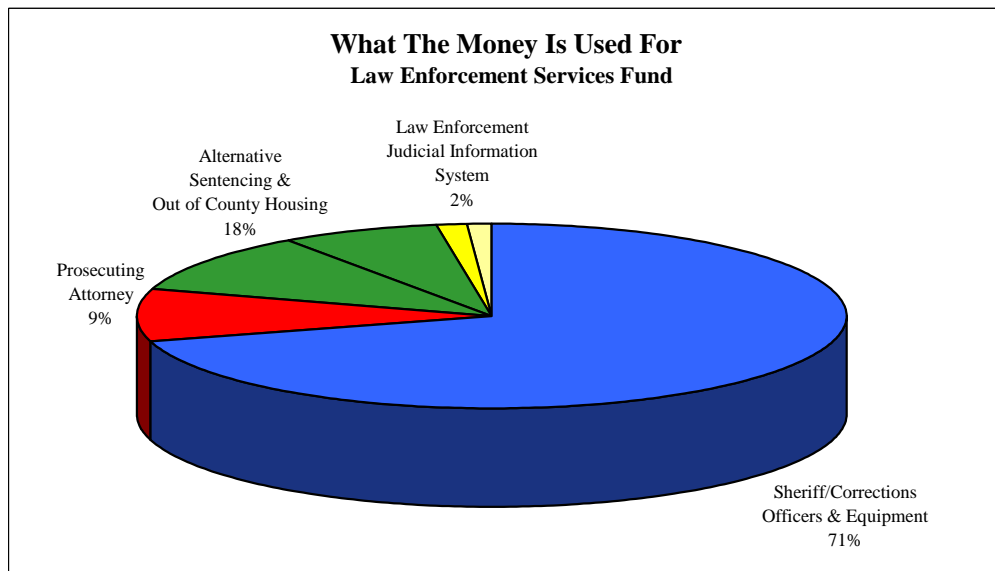
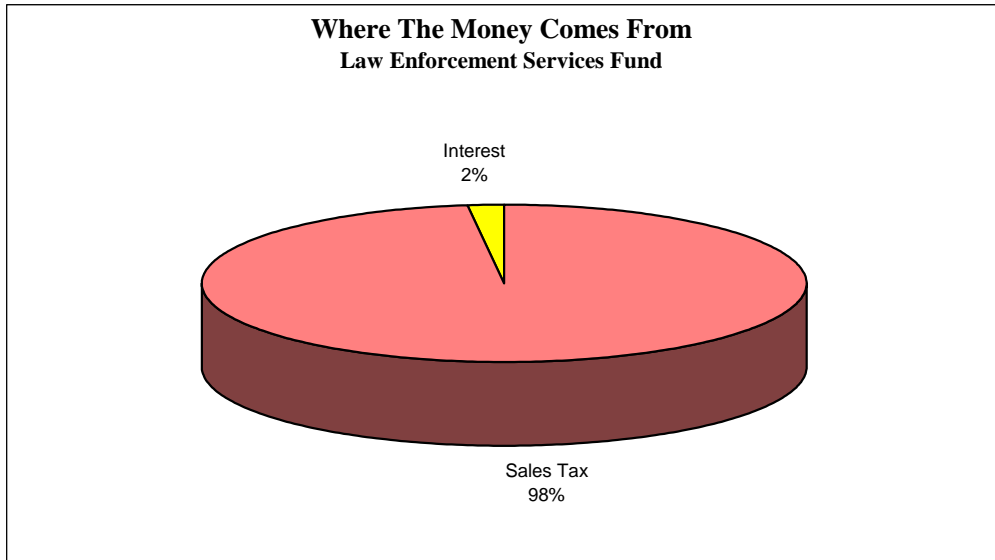
Replacement Revenue	\$1,885,400
Revenue Sharing	1,898,582
Rebates to Special Districts	335,800
Administration	150,000
Maintenance	10,447,015
Design & Construction	5,878,657
Insurance Activity	40,000
	\$20,635,454 *

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



# Financial Summaries cont'd

## 2008 Budget-Law Enforcement Services Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$2,900,000
Interest	58,835
Other	0
	\$2,958,835

**What The Money Is Used For**

Sheriff/Correction Officers & Equipment	\$2,187,657
Prosecuting Attorney	284,258
Alternative Sentencing	321,207
Out of County Housing	228,000
Law Enforcement Judicial Information System-County	43,266
Law Enforcement Judicial Information System-Court	31,430
	\$3,095,818 *

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

# Financial Summaries cont'd

## Sales Tax

	<u>1989 Actual</u>	<u>1990 Actual</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>
Sales Tax	\$4,380,304	\$4,618,016	\$4,889,530	\$5,409,376	\$5,926,282
Sales Tax Growth Rate		5.0%	5.9%	10.6%	9.6%

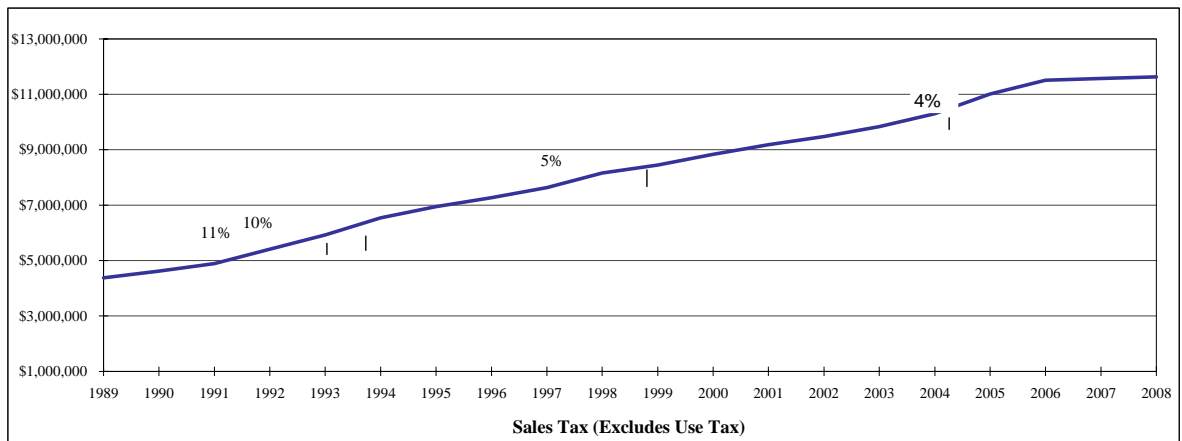
	<u>1994 Actual</u>	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>
Sales Tax	\$6,546,683	\$6,946,727	\$7,266,514	\$7,630,386	\$8,158,523
Sales Tax Growth Rate	10.5%	6.1%	4.6%	5.0%	6.9%

	<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 Projected</u>	<u>2008 Budget</u>
Sales Tax	\$10,297,638	\$11,012,073	\$11,511,804	11,570,000	11,627,000
Sales Tax Growth Rate	4.7%	6.9%	4.6%	0.6%	0.6%



The sales tax amounts reflect General Fund revenues only; however, Public Works and Law Enforcement Services sales tax revenues show the same growth pattern.



# Personnel Summaries—

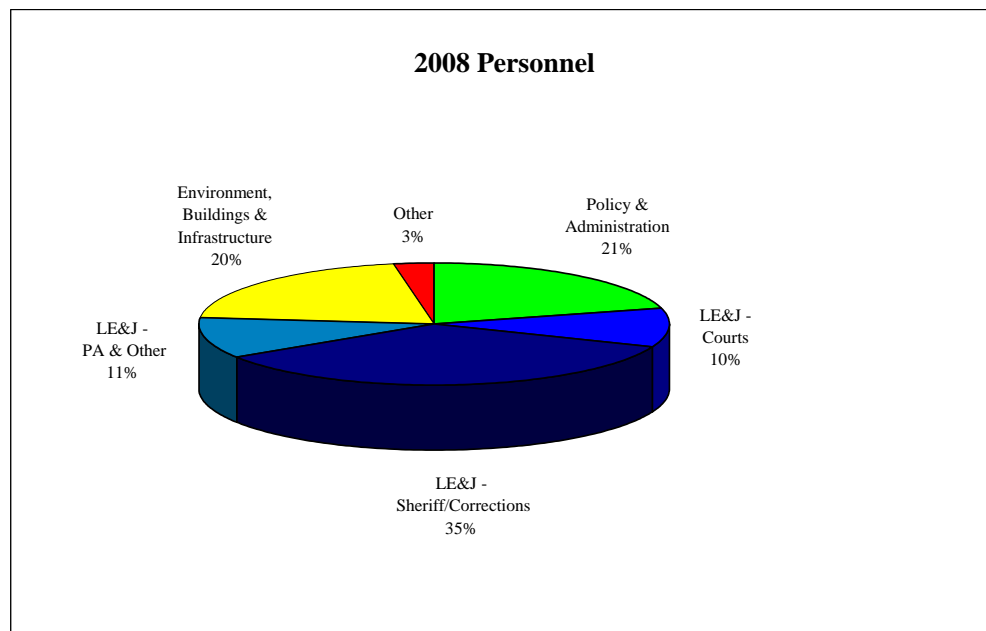
This section contains the following personnel information:

- 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

# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2008 FTE	DEPT NO	DEPT NAME	2008 FTE
<b><u>Policy &amp; Administration</u></b>			<b><u>LE&amp;J - PA &amp; Other</u></b>		
1110	Auditor	4.50	1200	Public Administrator	4.50
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1118	Purchasing	2.50	1262	Victim Witness	2.75
1121	County Commission	5.45	1263	IV-D	9.00
1126	County Counselor	1.70	2610	PA Tax Collection	0.62
1131	County Clerk	5.75	2630	PA Bad Check Collection	2.18
1132	Election and Registration	9.44	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1140	Treasurer	3.63			46.37
1150	Collector	8.25			
1160	Recorder	9.00			
1170	Information Technology	14.00	<b><u>Environment, Buildings &amp; Infrastructure</u></b>		
1176	GIS - County	2.00	1360	Solid Waste Recycling	0.25
1194	Mail Services	1.00	2040	Public Works-R&B Maintenance	55.65
1196	Records Management Services	0.75	2045	Public Works-Design & Construction	15.63
2010	Assessment	17.00	6100	Facilities and Grounds Maintenance	6.00
2110	Collector Tax Maintenance	0.08	6101	Facilities and Grounds Housekeeping	8.00
		87.05			85.53
<b><u>LE&amp;J - Courts</u></b>			<b><u>Other</u></b>		
1210	Circuit Court Services	22.42	1710	Planning and Zoning	5.42
1221	Circuit Clerk	5.00	1720	Building Codes	6.33
1241	Juvenile Office	4.18	1750	Bonne Femme Creek Watershed	0.00
1242	Juvenile Justice Center	4.74			11.75
1243	Juvenile Justice Grants & Contracts	1.42			
2904	Alternate Sentencing-Law Enf Sls Tax	6.00			
		43.76			
<b><u>LE&amp;J - Sheriff/Corrections</u></b>			<b>Grand Total</b>		
1251	Sheriff	63.09			<b>419.19</b>
1253	Internet Crimes Task Force	0.83			
1255	Corrections	60.81			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
		144.73			



# Personnel Summaries cont'd

## Summary of Personnel by Fund—10 Years

### FULL-TIME EQUIVALENTS

FUND	DEPT NO	DEPT NAME	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2007-2008 Change
100	1110	Auditor	4.25	4.25	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1118	Purchasing	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	6.00	6.00	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45	-
100	1125	Centralia Office	0.50	0.50	0.08	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70	-
100	1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75	0.50
100	1132	Election and Registration	7.38	9.68	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44	1.67
100	1140	Treasurer	3.00	3.00	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63	-
100	1150	Collector	5.83	6.83	6.83	6.83	6.83	6.83	7.25	8.25	8.25	8.25	-
100	1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
100	1170	Information Technology	10.00	10.00	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	2.00	2.00	1.00	0.12	-	-	-	-	-	-	-
100	1176	GIS - County	-	-	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1194	Mail Services	1.30	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	-
100	1196	Records Management Services	0.36	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-
100	1200	Public Administrator	3.00	3.00	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	-
100	1210	Circuit Court Services	20.50	21.50	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42	(0.25)
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	13.03 a	3.88 a	3.88	3.20	4.05	4.05	4.17	4.24	4.43	4.18	(0.25)
100	1242	Juvenile Justice Center	14.29 a	4.30 a	4.30	4.44	4.44	4.62	4.74	4.70	4.74	4.74	-
100	1243	Juvenile Justice Grants & Contracts	9.32	8.19	8.36	6.99	6.62	4.68	4.24	3.60	3.84	1.42 c	(2.42)
100	1251	Sheriff	55.09	56.09	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09	-
100	1253	Internet Crimes Task Force	-	-	-	-	-	-	-	-	1.50	0.83 c	(0.67)
100	1255	Corrections	54.48 b	57.55 b	59.51	59.26	59.26	59.31	60.31	60.81	60.81	60.81	-
100	1261	Prosecuting Attorney	21.25	21.25	21.85	21.85	21.75	22.32	22.32	22.32	22.32	22.32	-
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75	2.75	-
100	1263	IV-D	6.00	7.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	-
100	1340	NID Administration	1.00	1.00	1.00	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
100	1370	BC Reg Sewer District Mgmt Service	-	-	1.00	1.00	1.00	1.00	-	-	-	-	-
100	1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	5.42	5.42	5.42	5.42	-
100	1720	Building Codes	5.33	5.33	5.33	5.33	6.33	6.33	6.33	6.33	6.33	6.33	-
100	1750	Bonne Femme Creek Watershed	-	-	-	-	1.00	1.00	1.00	1.00	0.69 e	-	(0.69)
General Fund Total			274.33	264.52	268.40	272.98	274.26	276.52	276.74	284.45	285.14	283.03	(2.11)
201	2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	17.00	1.00
204	2040	Public Works-R&B Maintenance	48.94	48.94	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65	-
204	2045	Public Works-Design & Construction	13.16	13.16	12.78	12.96	13.63	13.63	13.63	13.63	15.63	15.63	-
211	2110	Collector Tax Maintenance	-	-	-	-	-	-	0.08	0.08	0.08	0.08	-
261	2610	PA Tax Collection	0.30	0.30	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.62	-
263	2630	PA Bad Check Collections	3.75	3.75	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18	-
280	2800	Storage & Preservation	1.15	1.15	1.00	1.00	1.00	1.00	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	14.00 d	14.00 d	14.00 d	14.75 d	14.00 d	14.00 d	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	6.00 d	6.00 d	6.00 d	6.00 d	6.00 d	6.00 d	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	2.00 d	3.00 d	3.00 d	5.00 d	5.00 d	5.00 d	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	3.00 d	3.50 d	4.00 d	4.00 d	5.00 d	6.00 d	1.00
Special Revenue Funds Total			82.30	82.30	82.07	83.36	108.53	110.46	114.04	117.91	120.16	122.16	2.00
610	6100	Facilities and Grounds Maintenance	6.50	6.50	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	-
Internal Service Funds Total			13.50	13.50	14.00	14.00	13.00	14.00	14.00	14.00	14.00	14.00	-
Grand Total			370.13	360.32	364.47	370.34	395.79	400.98	404.78	416.36	419.30	419.19	(0.11)

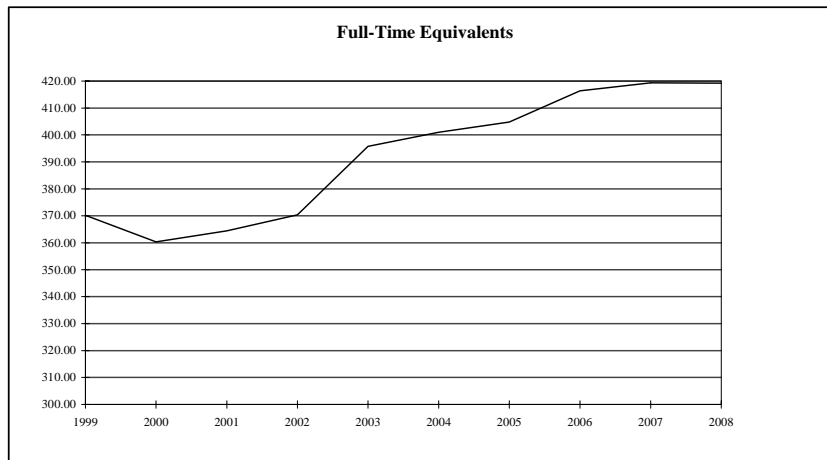
a House bill #971 became effective July 1, 1999. As a result, the State of Missouri assumed responsibility for most full-time Juvenile personnel.

b Significant increase due to jail renovation project and subsequent increase in secured detention (10 FTE's in 1999, 3 FTE's in 2000) as well as addition of medical personnel (3 FTE's in 1999).

c The original budget reflects personnel expenditures attributable to the current grant period only. The budget will be amended during the year as grants are renewed.

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

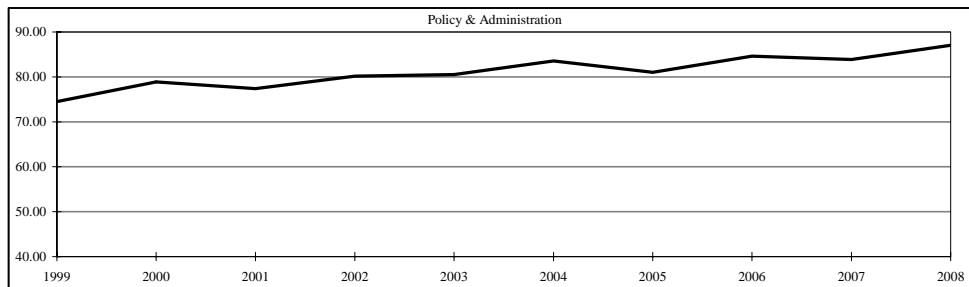
e Grant ends July 1, 2008.



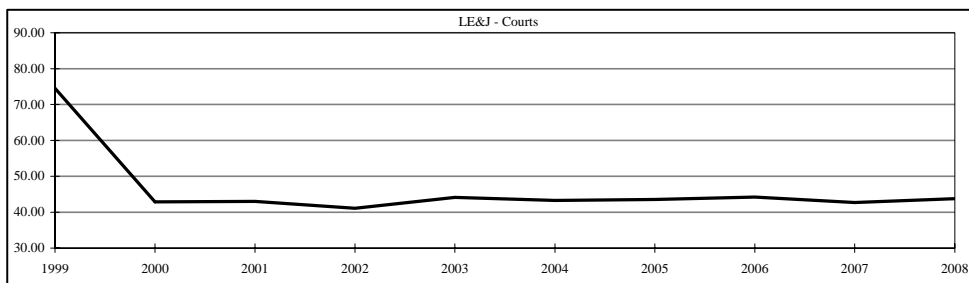
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Policy &amp; Administration</b>											
1110	Auditor	4.25	4.25	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
1121	County Commission	6.00	6.00	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45
1125	Centralia Office	0.50	0.50	0.08	-	-	-	-	-	-	-
1126	County Counselor	-	-	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70
1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75
1132	Election and Registration	7.38	9.68	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44
1140	Treasurer	3.00	3.00	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63
1150	Collector	5.83	6.83	6.83	6.83	6.83	6.83	7.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
1170	Information Technology	10.00	10.00	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00
1175	GIS - Consortium	2.00	2.00	1.00	0.12	-	-	-	-	-	-
1176	GIS - County	-	-	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00
1194	Mail Services	1.30	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
1196	Records Management Services	0.36	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	17.00
2110	Collector Tax Maintenance	-	-	-	-	-	-	0.08	0.08	0.08	0.08
2800	Storage & Preservation	1.15	1.15	1.00	1.00	1.00	1.00	-	-	-	-
		74.52	78.91	77.41	80.15	80.55	83.55	81.05	84.60	83.88	87.05



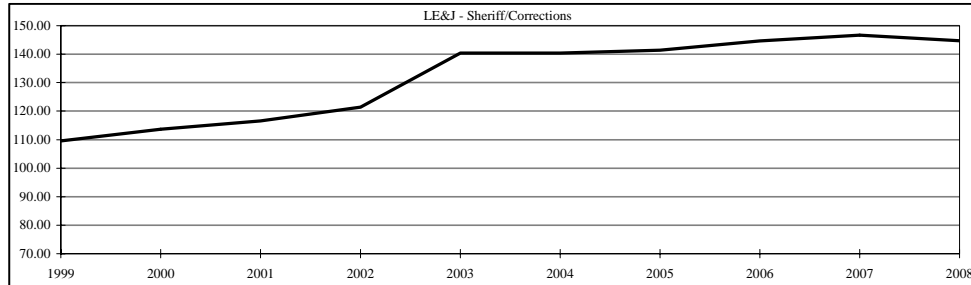
DEPT NO	DEPT NAME	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>LE&amp;J - Courts</b>											
1210	Circuit Court Services	20.50	21.50	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	13.03	3.88	3.88	3.20	4.05	4.05	4.17	4.24	4.43	4.18
1242	Juvenile Justice Center	14.29	4.30	4.30	4.44	4.44	4.62	4.74	4.70	4.74	4.74
1243	Juvenile Justice Grants & Contracts	9.32	8.19	8.36	6.99	6.62	4.68	4.24	3.60	1.83	1.42
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	3.00	3.50	4.00	4.00	4.00	6.00
		62.14	42.87	43.04	41.13	44.11	43.25	43.55	44.21	42.67	43.76



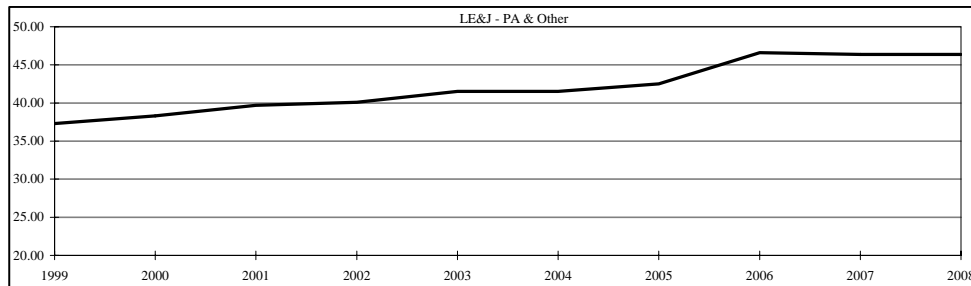
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>LE&amp;J - Sheriff/Corrections</b>											
1251	Sheriff	55.09	56.09	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09
1253	Internet Crimes Task Force	-	-	-	-	-	-	-	-	2.00	0.83
1255	Corrections	54.48	57.55	59.51	59.26	59.26	59.31	60.31	60.81	60.81	60.81
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	14.00	14.00	14.00	14.75	14.75	14.00
2902	Corrections-Law Enf Sls Tax	-	-	-	-	6.00	6.00	6.00	6.00	6.00	6.00
		109.57	113.64	116.60	121.35	140.35	140.40	141.40	144.65	146.65	144.73



	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	
<b>LE&amp;J - PA &amp; Other</b>											
1200	Public Administrator	3.00	3.00	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50
1261	Prosecuting Attorney	21.25	21.25	21.85	21.85	21.75	22.32	22.32	22.32	22.32	22.32
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75	2.75
1263	IV-D	6.00	7.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00
2610	PA Tax Collection	0.30	0.30	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.62
2630	PA Bad Check Collections	3.75	3.75	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	2.00	3.00	3.00	5.00	5.00	5.00
		37.30	38.30	39.70	40.10	41.50	41.50	42.50	46.62	46.37	46.37

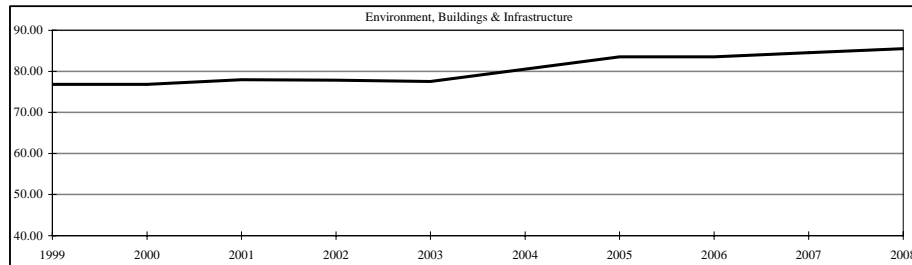




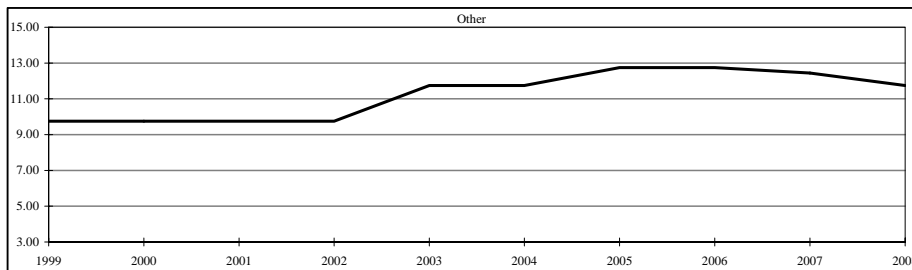
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Environment, Buildings &amp; Infrastructure</b>											
1340	NID Administration	1.00	1.00	1.00	-	-	-	-	-	-	-
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1370	BC Reg Sewer Dist Mgmt Service	-	-	1.00	1.00	1.00	1.00	-	-	-	-
2040	Public Works-R&B Maintenance	48.94	48.94	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65
2045	Public Works-Design & Construction	13.16	13.16	12.78	12.96	13.63	13.63	13.63	13.63	14.63	15.63
6100	Facilities and Grounds Maintenance	6.50	6.50	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00
6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
		<u>76.85</u>	<u>76.85</u>	<u>77.97</u>	<u>77.86</u>	<u>77.53</u>	<u>80.53</u>	<u>83.53</u>	<u>83.53</u>	<u>84.53</u>	<u>85.53</u>



Other	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
1710 Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	5.42	5.42	5.42	5.42
1720 Building Codes	5.33	5.33	5.33	5.33	6.33	6.33	6.33	6.33	6.33	6.33
1750 Bonne Femme Creek Watershed	-	-	-	-	1.00	1.00	1.00	1.00	0.69	-
	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>11.75</u>	<u>11.75</u>	<u>12.75</u>	<u>12.75</u>	<u>12.44</u>	<u>11.75</u>



	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Grand Total	<u>370.13</u>	<u>360.32</u>	<u>364.47</u>	<u>370.34</u>	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.36</u>	<u>416.54</u>	<u>419.19</u>

# Capital Outlay Summary—

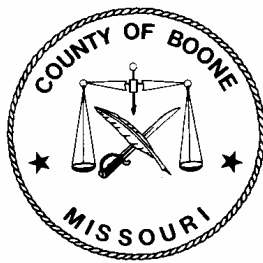
This section presents capital outlay information regarding routine new and replacement capital outlay expenditures, by category and by fund, which are fully incorporated in the annual operating budget. It does not include capital outlay funded from Capital Project Funds, which are presented in a separate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

# Capital Outlay Summary cont'd

## Summary of Capital Expenditures by Fund—2008 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings/Grounds	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	400	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	7,900	-	-	-	-	-	-	-	-	-	-	-	-	22,125
100	1140	Treasurer	-	5,200	-	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	11,000	33,450	19,105	2,408	-	-	-	-	-	-
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1191	Insurance & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1200	Public Administrator	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1210	Circuit Court Services	-	750	-	450	1,320	2,830	7,825	-	-	-	-	-	-	-
100	1221	Circuit Clerk	-	2,500	2,400	1,000	-	1,560	1,250	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	5,700	6,000	30,360	-	250	-	-	-	-	-	-	-
100	1241	Juvenile Office	-	-	-	-	3,900	1,330	2,214	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	300	-	-	-	930	375	-	-	-	350	2,050	-	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1251	Sheriff	-	-	-	2,400	-	-	-	-	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	9,868	-	-	-	3,910	950	332	-	-	-	500	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	-	13,144
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1288	Public Safety Grants/Spec Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	-	9,500	-	500	-	-	-	-	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	23,500	-	-	-	-
General Fund Total			\$ 17,768	\$ 18,250	\$ 8,500	\$ 10,350	\$ 50,490	\$ 41,050	\$ 31,351	\$ 2,408	\$ -	\$ -	\$ 850	\$ 31,175	\$ -	\$ 13,144

Fund	Dept No	Dept Name	Office Equipment Addition	Office Equipment Replacement	Furniture & Fixtures Addition	Furniture & Fixtures Replacement	Computer Hardware Addition	Computer Hardware Replacement	Computer Software Addition	Computer Software Replacement	Vehicles Addition	Vehicles Replacement	Machinery & Equipment Addition	Machinery & Equipment Replacement	Buildings/Grounds Improvements
201	2010	Assessment	-	-	-	1,600	10,878	26,000	2,541	-	-	-	-	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	-	-	5,475	-	1,543	-	-	124,000	19,500	63,900	17,000
204	2045	Public Works-Design & Construction	-	-	-	-	14,980	4,000	2,804	-	25,000	-	-	1,544	-
210	2100	Local Emergency Planning Committee	-	-	-	-	4,000	-	-	-	-	-	-	-	-
211	2110	Collector Tax Maintenance	-	-	-	-	11,000	3,220	1,326	-	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	7,500	-	-	-	-	-	-	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	4,500	-	-	-
261	2610	PA Tax Collection	-	-	1,410	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	27,000	-	-	18,320	2,000	-	-	-	-	-	-
283	2830	Circuit Drug Court	-	-	-	-	-	-	125	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	10,000	-	10,000	-	-	-	-	-	-
290	2901	Sheriff Law Enf Sls Tax	-	-	-	-	38,879	25,704	-	-	-	154,700	10,360	900	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	1,200	-	500	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	-	4,950	-	-	-	-	-	-
290	2907	Information System-Court Only	-	-	-	-	-	-	-	-	-	-	25,000	-	-
		Special Revenue Funds Total	\$ -	\$ -	\$ 28,410	\$ 1,600	\$ 103,912	\$ 77,244	\$ 25,789	\$ -	\$ 25,000	\$ 283,200	\$ 54,860	\$ 66,344	\$ 17,000
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	3,500	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-
		Internal Service Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -
		Total	\$ 17,768	\$ 18,250	\$ 36,910	\$ 11,950	\$ 154,402	\$ 118,294	\$ 57,140	\$ 2,408	\$ 25,000	\$ 331,700	\$ 59,210	\$ 97,519	\$ 30,144
		Grand Total	\$ 960,695												



# Operating Budgets—

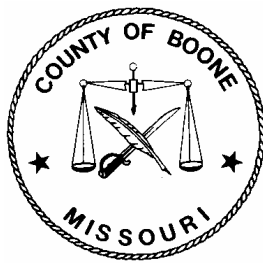
## General Fund and Special Revenue Funds

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 Administration
- Courts (13th Judicial Circuit Court)
- Sheriff and Corrections
- Prosecuting Attorney
- Law Enforcement and Judicial
- Public Works
- Health and Community Services
- Other



# County Auditor

Department Number 1110

## Mission

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The Boone County Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems of Boone County. The Boone County Auditor is responsible for preparing the County's official 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 all related budget documents and schedules.

The County Auditor also monitors compliance with internal control procedures, oversees accounts payable activities, monitors and evaluates the condition of county budgets and funds, and certifies contracts and expenditures. The Boone County Auditor also maintains property records and conducts physical inventories.

## Budget Highlights

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Provide budgetary oversight for the Courthouse Expansion Project.
- With the assistance of the IT department (Information Technology), design, test, and implement programming changes to the Accounts Payable system which will eliminate redundant data entry and improve staff efficiency.
- Expand the analytical tools used for monitoring and reporting aggregate and specific financial information to the County Commission.

### Progress on Prior Year Objectives

- Complete the GASB 34 implementation for infrastructure assets (retroactive reporting). The County is required to comply with these provisions by FY 2007.  
**Response:** Work on this project in conjunction with Public Works has continued. Completion deadlines for implementation in the FY 2007 financial statements and annual audit have been established.
- Provide budgetary oversight for the Courthouse Expansion Project and develop related operating budgets (construction to begin in FY 2007).  
**Response:** This project is underway. Completion is scheduled for the end of fiscal year 2008.



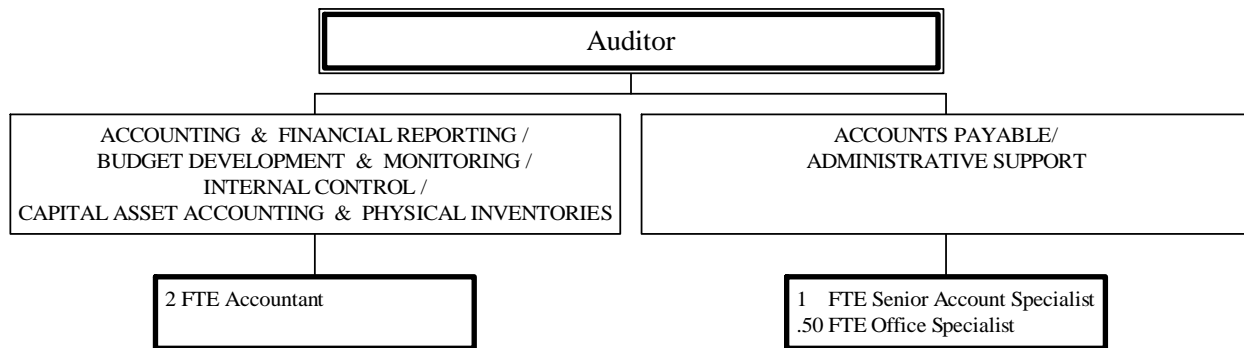
**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of County Budgets Established and Monitored	141	130	130
Number of Budget Revisions/Amendments Processed	141	130	140
Number of Purchase Orders Processed	387	410	400
Number of Payment Requisitions Processed	10,083	10,000	10,000
Number of Detail Lines on Payment Requisitions	19,434	18,500	19,000
Number of Contracts Certified	235	352	250
Number of Departments Inventoried		28	3
Recorded Value of Inventoried Assets (Millions)	\$59.1	\$60.4	\$60.6
Number of Assets Inventoried	7,322	7,400	7,500
Number of Personnel Action Forms Processed	948	890	930
Number of Employee Positions Monitored	440	442	442
Number of Federal/State Grants Monitored	42	55	45
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>
Overtime	\$ 7,400	\$ 7,600	\$ 8,600	\$ 1,000

**Organizational Chart**



**Annual Budget**

1110 AUDITOR  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	204,085	214,914	216,686	217,011	0	217,011	0
10110	OVERTIME	4,277	7,600	7,600	8,600	0	8,600	13
10120	HOLIDAY WORKED	97	750	750	800	0	800	6
10200	FICA	14,932	17,079	16,403	17,320	0	17,320	1
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,108	809	825	832	0	832	2
10350	LIFE INSURANCE	180	195	265	265	0	265	35
10375	DENTAL INSURANCE	1,625	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	910	940	940	967	0	967	2
10500	401(A) MATCH PLAN	1,950	2,925	1,938	2,925	0	2,925	0
	SUBTOTAL *****	252,916	270,742	270,937	274,250	0	274,250	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	711	930	850	930	0	930	0
23000	OFFICE SUPPLIES	1,983	1,900	2,100	1,900	0	1,900	0
23001	PRINTING	737	1,300	812	1,300	0	1,300	0
23050	OTHER SUPPLIES	0	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	500	200	0	200	0
	SUBTOTAL *****	3,432	4,430	4,262	4,430	0	4,430	0
	DUES TRAVEL & TRAINING							
37000	DUES	577	700	600	700	0	700	0
37200	SEMINARS/CONFEREN/MEETING	1,435	1,400	600	1,400	0	1,400	0
37210	TRAINING/SCHOOLS	362	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,078	1,050	500	1,050	0	1,050	0
37230	MEALS & LODGING-TRAINING	1,541	1,250	400	1,250	0	1,250	0
	SUBTOTAL *****	4,994	4,400	2,100	4,400	0	4,400	0
	UTILITIES							
48000	TELEPHONES	1,993	2,315	2,000	2,315	0	2,315	0
	SUBTOTAL *****	1,993	2,315	2,000	2,315	0	2,315	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	69	180	75	180	0	180	0
	SUBTOTAL *****	69	180	75	180	0	180	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	550	550	550	0	550	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	0	100	0	100	33-
	SUBTOTAL *****	0	700	550	650	0	650	7-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	865	955	950	1,000	0	1,000	4
71500	BUILDING USE/RENT CHARGE	15,092	15,909	15,912	15,912	0	15,912	0
	SUBTOTAL *****	15,957	16,864	16,862	16,912	0	16,912	0
	FIXED ASSET ADDITIONS							
92000	REPLCMNT OFFICE EQUIP	0	7,500	7,130	0	0	0	0
	SUBTOTAL *****	0	7,500	7,130	0	0	0	0
	TOTAL EXPENDITURES *****	279,363	307,131	303,916	303,137	0	303,137	1-

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# Human Resources

Department Number 1115

## Mission

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The County Commission created the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department heads, and staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited to, ongoing evaluation of the job classification system, applicant screening, development and coordination of the County's Affirmative Action Plan, insuring compliance with federal and state employment laws, review and development of the County's Personnel Policy Manual, and coordination of training programs for county employees.

## Budget Highlights

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Employment advertising costs have increased significantly the past few years, requiring additional appropriations through budget revisions. Cost reduction measures were implemented in the 4<sup>th</sup> quarter 2007. The FY 2008 advertising appropriation reflects a \$10,000 increase over the original FY 2007 budget amount, but is less than expected actual costs for FY 2007.

## Goals and Objectives

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### Budget Year Objectives

- **Centralized Recruitment Activities:** Coordinate posting and advertising of positions screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the county's job openings to attract a larger pool of well-qualified applicants.
- **Comprehensive Classification and Compensation Study:** Coordinate review of county positions to ensure proper placement in the county's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions as needed.
- **Personnel Policy Manual Update:** Review and update the manual in order to ensure legal compliance and the desires of elected officials and department heads. Publish updates on an as needed basis.
- **Affirmative Action Plan Update:** Complete EEO-4 Report and update the Affirmative Action Plan as necessary.
- **Centralized Training:** Provide training to employees to better prepare them for their role in the workforce.
- **Employee Retention Strategy:** Develop an employee retention strategy; reduce turnover and associated training costs. Analyze exit questionnaires. Recommend actions to reduce turnover and its associated costs.

- **Staff Development:** Participate in HR professional associations (i.e., Society for Human Resources Management, Human Resource Association of Central Missouri, Missouri Public Employer's Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.

#### Progress on Prior Year Objectives

- **Centralized Recruitment Activities:** Coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the county's job openings to attract a larger pool of well-qualified applicants.  
**Response:** As of June 30, 2007, HR has processed 742 applications in FY 2007. Radio ads are used to announce the Employee of the Quarter for Boone County, and a brief interview with that employee serves as a lead in to a recruitment ad. These radio ads also publicize the county's website.
- **Comprehensive Classification and Compensation Study:** Coordinate review of county positions to ensure proper placement in the county's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions as needed.  
**Response:** A Market Update of the county's Salary Plan is underway. The County has contracted with Public Sector Personnel Consultants to do the market study and provide recommendations to county officials on Salary Plan changes. An implementation plan for consideration in FY 2008 will be developed if recommendations are adopted by the Commission. The Job Classification Committee recommended the Web Administrator position at pay range 43 be reclassified to Web Developer-Senior Programmer/Analyst position at pay range 47. Created, updated and revised job descriptions as necessary, and currently reformatting job descriptions to be published on the county website.
- **Personnel Policy Manual Update:** Review and update the manual in order to ensure legal compliance and the desires of elected officials and department heads. Publish updates on a semi-annual basis  
**Response:** The Personnel Policy Manual is in the process of being reformatted for publication on the county website. Currently, revised Personnel Policy Manual pages are distributed to all employees as needed. Section 5.5 of the Personnel Policy Manual was revised and adopted July 26, 2007 to specify that an employee shall be entitled to retain all pay and per diem received for jury service.
- **Employee Retention Strategy:** Develop an employee retention strategy; reduce turnover and associated training costs. Analyze exit questionnaires. Recommend actions to reduce turnover and its associated costs.  
**Response:** Compiled turnover rate information for Boone County over the last five years. Exit questionnaires are completed by employees who are leaving county government and the HR Director interviews those employees to ascertain reason(s) for resignation.

- **Affirmative Action Plan Update:** Complete EEO-4 Report and update the Affirmative Action Plan as necessary.  
**Response:** Completed.
- **Centralized Training:** Provide training to employees to better prepare them for their role in the workforce.  
**Response:** County-wide training for 2007 has been focused on technology training. The Information Technology (IT) Department has purchased hardware and software for individualized training purposes. IT has also scheduled training sessions for GroupWise in August and September 2007.
- **Staff Development:** Participate in HR professional associations (i.e., Society for Human Resources Management, Human Resource Association of Central Missouri, Missouri Public Employer's Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.  
**Response:** Participation is on-going. Conference attendance in 2007 included the National Public Employer's Labor Relations conference in Scottsdale, AZ, and the Missouri Society for Human Resource Management conference at Lake Ozark.

## **Performance Measures**

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Applications Received/Processed	1,643	1,484	1,500
Number of Job Postings	47	53	50
Number of Typing Tests Administered	549	396	472
Number of Job Announcements Mailed/Emailed	3,713	4,187	3,950
Number of Phone Calls Received by HR Asst (Approx)	2,357	2,474	2,425
Number of Visitors /Cust Greeted by HR Asst (Approx)	2,191	2,232	2,212
Number of Interviews Scheduled Through HR Office	124	130	127
Number of Criminal Background Searches Initiated	52	56	54
Number of Driving Record Searches Initiated	33	39	36
Number of 'Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	12	12	12
Number of Pre-Employment PW Drug Screens Coordinated	11	10	10
Number of Training Committee Meetings Facilitated	3	4	6
Number of Personnel Advisory Committee Mtgs Facilitated	3	4	4
Number of Job Classification Committee Mtgs Facilitated	4	6	6
Number of New Employee Orientations Facilitated	3	0	0
Number of Exit Interviews Performed	11	12	12
Number of Interns Trained/Supervised	1	2	2

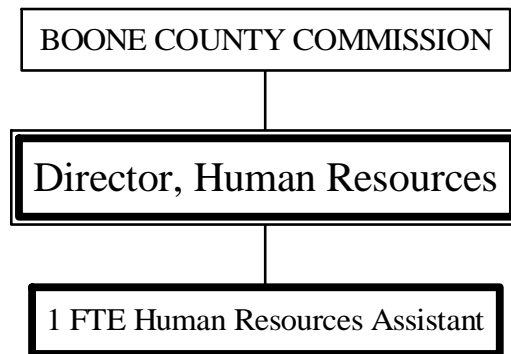
**Personnel Detail**

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Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Overtime	\$ 2,000	\$ 4,000	\$ 4,000	\$ -

**Organizational Chart**

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**Annual Budget**

1115 HUMAN RESOURCES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	0	0	10	0	0	0	0
	SUBTOTAL *****	0	0	10	0	0	0	0
	TOTAL REVENUES *****	0	0	10	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	93,784	100,461	100,461	96,479	3,266	96,542	3-
10110	OVERTIME	2,972	4,000	4,000	4,000	0	4,000	0
10120	HOLIDAY WORKED	80	0	0	0	0	0	0
10200	FICA	7,352	7,991	7,991	7,686	250	7,691	3-
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	492	373	373	369	0	369	1-
10350	LIFE INSURANCE	72	78	78	106	0	106	35
10375	DENTAL INSURANCE	650	712	712	712	0	712	0
10400	WORKERS COMP	420	434	434	429	14	429	1-
10500	401(A) MATCH PLAN	1,300	1,170	1,170	1,170	0	1,170	0
	SUBTOTAL *****	116,624	124,719	124,719	120,451	3,530	120,519	3-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,909	1,660	1,660	1,959	1,790	1,959	18
23000	OFFICE SUPPLIES	673	1,400	1,400	1,400	0	1,400	0
23001	PRINTING	780	1,000	1,000	1,000	0	1,000	0
23050	OTHER SUPPLIES	605	645	950	950	0	950	47
23850	MINOR EQUIP & TOOLS (<\$1000)	694	0	0	0	0	0	0
	SUBTOTAL *****	4,663	4,705	5,010	5,309	1,790	5,309	12
	DUES TRAVEL & TRAINING							
37000	DUES	440	550	550	550	0	550	0
37200	SEMINARS/CONFEREN/MEETING	1,685	12,600	11,735	5,000	0	5,000	60-
37210	TRAINING/SCHOOLS	275	1,005	1,000	1,100	0	1,100	9
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	782	550	800	800	0	800	45
37230	MEALS & LODGING-TRAINING	1,289	1,185	1,500	1,500	0	1,500	26
	SUBTOTAL *****	4,471	15,890	15,585	8,950	0	8,950	43-
	UTILITIES							
48000	TELEPHONES	902	1,050	1,050	1,050	0	1,050	0
48050	CELLULAR TELEPHONES	278	350	350	350	0	350	0
	SUBTOTAL *****	1,180	1,400	1,400	1,400	0	1,400	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	12	100	100	100	0	100	0
	SUBTOTAL *****	12	100	100	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	603	500	500	800	0	800	60
	SUBTOTAL *****	603	500	500	800	0	800	60
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	5,772	6,000	6,000	6,000	0	6,000	0
71500	BUILDING USE/RENT CHARGE	4,855	4,883	4,883	4,883	0	4,883	0
	SUBTOTAL *****	10,627	10,883	10,883	10,883	0	10,883	0
	OTHER							
83100	AWARDS	429	1,000	1,000	1,000	0	1,000	0
84010	RECEPTION/MEETINGS	88	500	500	500	0	500	0
84300	ADVERTISING	43,383	65,000	65,000	45,000	0	45,000	30-
	SUBTOTAL *****	43,901	66,500	66,500	46,500	0	46,500	30-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	182,086	224,697	224,697	194,393	5,320	194,461	13-

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# Purchasing

Department Number 1118

## Mission

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The Purchasing Department strives to establish formal criteria and purchasing regulations establishing equality and protection of public interest while, at the same time, assuring 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.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Work with Information Technology (IT) to enhance the on-line purchasing system by enabling bids to be accepted electronically. Use of this process would be restricted to simple bids. Vendors would submit bids via the internet for which a bid tabulation spreadsheet would be automatically created.
- Work with IT to add a reverse auction feature to the on-line purchasing system.

### Progress on Prior Year Objectives

- Work with IT to enhance the on-line purchasing system by enabling bids to be accepted electronically. Use of this process would be restricted to simple bids. Vendors would submit bids via the internet for which a bid tabulation spreadsheet would automatically be created.  
**Response:** In progress. Further progress can resume after Web Developer position in IT has been filled.
- Work with IT adding a reverse auction feature to the on-line purchasing system.  
**Response:** In progress. Further progress can resume after Web Developer position in IT has been filled.
- Add the Purchasing Policy Manual to the Purchasing section of the Boone County website.  
**Response:** Completed. A list of products, services, and vendors approved for Sole Source purchases was also added.



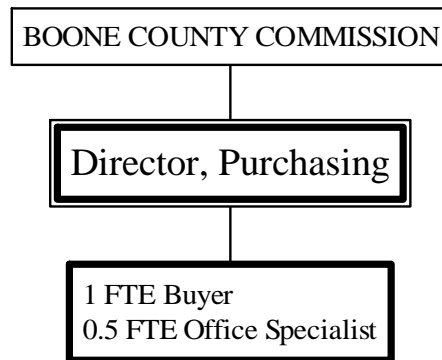
**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Bids Prepared	77	100	90
Number of Proposals Prepared	12	5	6
Number of Contracts Completed	141	150	120
Number of Term & Supply Contracts Issued	39	30	27
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	55	58	80
Number of Term & Supply Contracts Renewed	112	50	80

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>
Overtime	\$ 1,500	\$ 1,500	\$ 1,500	\$ -

**Organizational Chart**



**Annual Budget**

1118 PURCHASING  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	116,093	121,924	122,904	119,002	0	119,002	2-
10110	OVERTIME	910	1,500	1,367	1,500	0	1,500	0
10200	FICA	8,496	9,441	9,084	9,218	0	9,218	2-
10300	HEALTH INSURANCE	9,500	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	541	441	441	442	0	442	0
10350	LIFE INSURANCE	72	117	159	159	0	159	35
10375	DENTAL INSURANCE	650	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	500	512	512	514	0	514	0
10500	401(A) MATCH PLAN	1,300	1,755	1,300	1,755	0	1,755	0
SUBTOTAL *****		138,064	151,008	151,085	147,908	0	147,908	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	135	165	165	165	0	165	0
23000	OFFICE SUPPLIES	448	700	700	700	0	700	0
23001	PRINTING	237	300	150	300	0	300	0
23050	OTHER SUPPLIES	584	400	400	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	207	587	587	450	0	450	23-
SUBTOTAL *****		1,613	2,152	2,002	2,015	0	2,015	6-
DUES TRAVEL & TRAINING								
37000	DUES	920	610	610	610	0	610	0
37200	SEMINARS/CONFEREN/MEETING	330	980	980	980	0	980	0
37210	TRAINING/SCHOOLS	540	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	289	746	746	759	0	759	1
37230	MEALS & LODGING-TRAINING	875	2,160	2,160	2,160	0	2,160	0
SUBTOTAL *****		2,955	4,996	4,996	5,009	0	5,009	0
UTILITIES								
48000	TELEPHONES	1,436	1,629	1,629	1,629	0	1,629	0
48050	CELLULAR TELEPHONES	0	360	0	480	480	960	166
SUBTOTAL *****		1,436	1,989	1,629	2,109	480	2,589	30
VEHICLE EXPENSE								
59025	MOTOR VEHICLE TITLE EXP	0	0	33	33	0	33	0
59200	LOCAL MILEAGE	611	1,159	1,000	900	0	900	22-
SUBTOTAL *****		611	1,159	1,033	933	0	933	19-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	848	948	555	357	0	357	62-
SUBTOTAL *****		848	948	555	357	0	357	62-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	7,148	7,190	7,190	7,190	0	7,190	0
SUBTOTAL *****		7,148	7,190	7,190	7,190	0	7,190	0
OTHER								
84010	RECEPTION/MEETINGS	0	300	300	300	0	300	0
84300	ADVERTISING	1,337	1,700	1,700	1,700	0	1,700	0
SUBTOTAL *****		1,337	2,000	2,000	2,000	0	2,000	0
FIXED ASSET ADDITIONS								
SUBTOTAL *****		0	0	0	0	0	0	0
TOTAL EXPENDITURES *****		154,015	171,442	170,490	167,521	480	168,001	2-

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# County Commission

Department Number 1121

## **Mission**

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The County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and the Presiding Commissioner. The Commission establishes County policy; approves and adopts the annual budget for all County operations; approves actual expenditures for each department; supervises the operations of Public Works which includes Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources, Purchasing, Information Technology; ensures County-wide compliance with numerous statutory requirements; and, acts as liaison with County boards, commissions, and other governmental entities.

## **Budget Highlights**

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There are no significant changes to this budget.

## **Goals and Objectives**

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### Budget Year Objectives

- **Capital Projects:** The Courthouse remodeling and expansion project is projected to be completed by December 2008. A bid will be put out for FY 2008 to add an Americans with Disabilities Act (ADA) restroom and refresh the upstairs of the former Ford, Parshall & Baker law offices into space housing the Prosecuting Attorney's IV-D Child Support unit currently located in a leased space on 8<sup>th</sup> street.
- **Storm Water Ordinances:** The County will implement a land disturbance permit and finalize the design manual for the ordinance. The operating permit suggests the County will implement a stormwater website, train stream teams to identify illicit discharges and develop a post construction ordinance.
- **Fairgrounds Management and Development:** A covered arena has been donated to Boone County and will be erected on-site adjacent to the main coliseum. Further study of long range management of the Fairgrounds will continue.
- **Atkins Tract:** Preliminary design will begin on the Waco Road extension which will ultimately provide the primary access point into the Atkins Tract Park.
- **Capital Road and Bridge Projects:** The Boone County Commission will appoint a work group whose members are citizens, representatives from municipal governments and chambers of commerce to identify road and bridge capital needs and recommend the mechanisms for prioritization and funding of those capital needs. The intent of the Commission is to present an initiative to the voters in 2008.

## Progress on Prior Year Objectives

- **Capital Projects: Expansion and remodeling of the Boone County Courthouse and Annex, which began late in the year 2006.** Time lines will establish other capital projects approved by the (1/5cent) capital improvement tax passed by the Boone County Voters in April 2006.  
**Response:** Expansion and remodeling of the Boone County Courthouse and Annex officially started October 1, 2007. The project was within budget at that time. The 1/5 cent finding source is lagging behind projections, however, interest on the funds to date have covered the expected shortfall. The first floor of the Guaranty Land Title Building has been transformed into the Boone County Alternative Sentencing Center, housing Mental Health, Drug, and Re-Entry Court staff.
- **Reauthorization of Public Works Funding Initiative (Road and Bridge Tax):** The (1/2 cent) sales tax funding for Boone County roads and bridges expires in the year 2008. It is the intention of the Commission to present a renewal to the voters in 2007 to continue funding the Public Works Department. The Boone County Commission will appoint a citizen committee to examine future capital improvements of the Boone County road's infrastructure, and report back to the Boone County Commission with recommendations regarding priority and needs.  
**Response:** With the support of municipalities, chambers of commerce and citizen participants, the ½ cent sales tax for roads and bridges was renewed with approval of 81% of voters in the November 6, 2007 election. The committee of citizens, municipalities and chambers of commerce recommended that capital needs, prioritization and funding mechanism be studied further in 2008, and a detailed proposal be presented to voters.
- **Fairgrounds Management & Development:** The County Commission will use consultant's data to develop a management strategy to maximize the potential uses for the Fairgrounds.  
Joint efforts by the City of Columbia and Boone County are on-going in the development of recreational baseball and softball fields on the Atkins tract. The plan is to perform all site and grading necessary for the development of the baseball/softball fields and construct two fields under the first phase of this project. Projected completion will be mid-summer of 2007.  
**Response:** The County Commission received the Market Demand and Financial Feasibility Study, and will further study and formally adopt the study to begin implementing recommendations as funding allows in order to maximize the potential uses of the Fairgrounds.  
The City of Columbia and Boone County entered in to a Parks Management Agreement for the development and operation of the Atkins Tract. Construction has begun on phase one of the recreational development and this phase will be completed in 2008. The City and County donated a section of the Atkins Tract to the Boone County Regional Library District for the construction of a new branch library.
- **Storm Water Ordinances:** The County Commission will adopt and implement a land disturbance ordinance to start the implementation of the Environmental Protection Agency (EPA) Phase II regulations. The

Commission plans to identify funding sources for the implementation and ongoing maintenance of the required regulations and infrastructure in 2007.

**Response:** The County Commission renewed a commitment to managing storm water runoff and water quality by submitting a renewal to the Department of Natural Resources for the joint permit with the City of Columbia and University of Missouri. The land disturbance ordinance is to be adopted by year end to meet the permit requirements. The Commission is also reviewing a proposed stream buffer ordinance submitted by the Storm Water Task Force for consideration.

- **Comprehensive Master Plan Update:** The Boone County Planning and Zoning Commission reviewed the comprehensive Master Plan in 2006. A list of areas needing revisions was submitted to the County Commission and planning staff. The planning staff is evaluating the internal capacity needed to make the suggested revisions. Revised components outside the ability of current staff will be completed by an outside consultant.

**Response:** The Boone County Commission amended the Master Plan in 2007 by adopting the Bonne Femme Watershed Plan. A planning consultant has been retained to review the subdivision regulations. Intergovernmental cooperation has increased through monthly meetings of the County Commission and the Columbia City Manager that often focus on communication and development issues. A dialogue between the Columbia and Boone County Planning and Zoning Commissions has begun.

**Performance Measures**

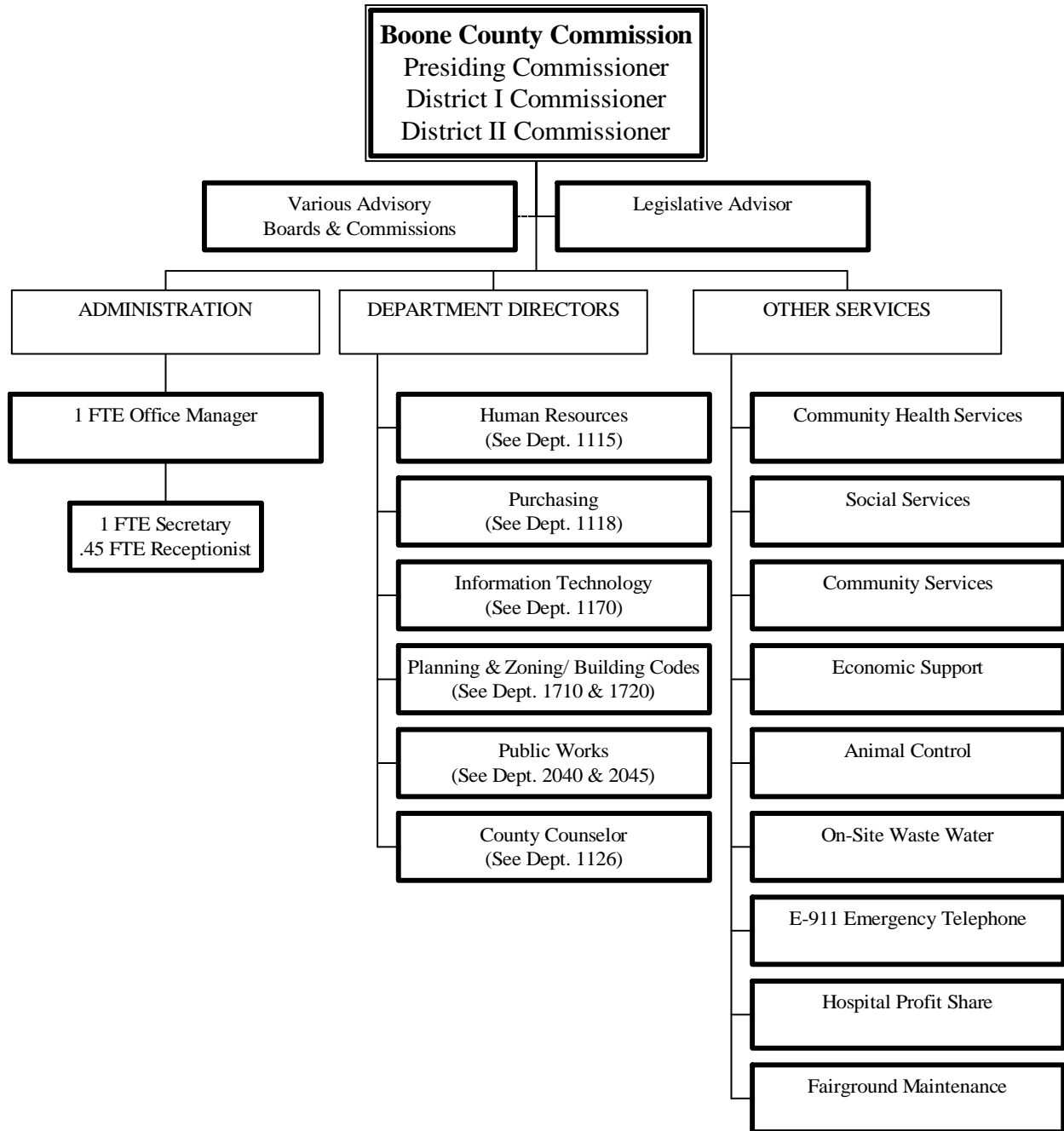
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	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	-
Office Manager	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
<b>Total FTEs</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>	<b>-</b>

**Organizational Chart**

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**Annual Budget**

1121 COUNTY COMMISSION  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	307,012	324,095	308,312	324,599	0	324,599	0
10200	FICA	23,774	25,866	24,060	25,948	0	25,948	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,577	1,147	1,147	1,157	0	1,157	0
10350	LIFE INSURANCE	180	195	195	265	0	265	35
10375	DENTAL INSURANCE	1,625	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	1,395	1,442	1,442	1,456	0	1,456	0
10500	401(A) MATCH PLAN	1,950	2,925	1,325	2,925	0	2,925	0
10850	VEHICLE ALLOWANCE	12,914	14,023	14,023	14,601	0	14,601	4
SUBTOTAL *****		374,178	395,223	376,034	396,481	0	396,481	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	315	514	485	425	0	425	17-
23000	OFFICE SUPPLIES	840	850	650	850	0	850	0
23001	PRINTING	0	1,000	650	750	0	750	25-
23050	OTHER SUPPLIES	0	100	152	150	0	150	50
23850	MINOR EQUIP & TOOLS (<\$1000)	367	750	1,074	500	0	500	33-
SUBTOTAL *****		1,524	3,214	3,011	2,675	0	2,675	16-
DUES TRAVEL & TRAINING								
37000	DUES	225	225	225	210	0	210	6-
37200	SEMINARS/CONFEREN/MEETING	1,416	2,400	700	1,200	0	1,200	50-
37210	TRAINING/SCHOOLS	0	500	0	250	0	250	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	905	1,600	750	1,600	0	1,600	0
37230	MEALS & LODGING-TRAINING	1,166	2,500	750	1,000	0	1,000	60-
SUBTOTAL *****		3,712	7,225	2,425	4,260	0	4,260	41-
UTILITIES								
48000	TELEPHONES	3,658	3,660	4,300	4,200	0	4,200	14
48050	CELLULAR TELEPHONES	2,235	3,960	3,000	3,000	0	3,000	24-
SUBTOTAL *****		5,894	7,620	7,300	7,200	0	7,200	5-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	856	1,125	950	1,000	0	1,000	11-
59100	VEHICLE REPAIRS	1,081	1,500	1,000	1,000	0	1,000	33-
59200	LOCAL MILEAGE	1,488	1,400	1,400	1,400	0	1,400	0
SUBTOTAL *****		3,426	4,025	3,350	3,400	0	3,400	15-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	671	775	775	850	0	850	9
60200	EQUIP REPAIRS/MAINTENANCE	57	200	50	100	0	100	50-
SUBTOTAL *****		728	975	825	950	0	950	2-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	200	0	200	0	200	0
71101	PROFESSIONAL SERVICES	25,235	25,995	25,995	25,995	0	25,995	0
71500	BUILDING USE/RENT CHARGE	24,330	25,651	25,651	25,651	0	25,651	0
SUBTOTAL *****		49,565	51,846	51,646	51,846	0	51,846	0
OTHER								
83100	AWARDS	91	350	100	350	0	350	0
84010	RECEPTION/MEETINGS	1,273	2,000	1,000	1,500	0	1,500	25-
84300	ADVERTISING	0	250	0	250	0	250	0
84400	PUBLIC NOTICES	0	250	125	1,750	0	1,750	600
SUBTOTAL *****		1,364	2,850	1,225	3,850	0	3,850	35
TOTAL EXPENDITURES *****		440,395	472,978	445,816	470,662	0	470,662	0

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# County Association Dues

Department Number 1122

## Mission

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

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

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

- NACO Annual Conference (2-4 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	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES	27,046	28,000	27,448	27,900	0	27,900	0
37200	SEMINARS/CONFEREN/MEETING	2,410	3,595	2,300	4,640	0	4,640	29
37210	TRAINING/SCHOOLS	112	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,509	2,395	2,395	2,182	0	2,182	8-
37230	MEALS & LODGING-TRAINING	3,211	7,327	7,327	9,712	0	9,712	32
	SUBTOTAL *****	34,289	41,317	39,470	44,434	0	44,434	7
	TOTAL EXPENDITURES *****	34,289	41,317	39,470	44,434	0	44,434	7

Decimal values have been truncated.



# Emergency and Contingency

Department Number 1123

## Mission

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

## Budget Highlights

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

The budget also includes contingency funds for security software, pending a recommendation from the Information Technology Advisory Committee (ITAC) and final approval by the commission.

## Annual Budget

1123 EMERGENCY & CONTINGENCY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	441,014	0	750,000	0	750,000	70
86850	CONTINGENCY	0	11,052	0	0	0	3,620	67-
	SUBTOTAL *****	0	452,066	0	750,000	0	753,620	66
	TOTAL EXPENDITURES *****	0	452,066	0	750,000	0	753,620	66

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# Centralia Office

Department Number 1125

## Mission

Several years ago, the County Commission entered into an agreement with the Boone Hospital Board of Trustees for the joint construction of a medical clinic in the City of Centralia. The County Commission authorized capital improvement appropriations to fund one-half of the construction costs. Upon completion, the County Commission assumed occupancy of a portion of the building along with a pro-rata share of utilities, maintenance, and other shared costs. The county-owned and occupied space is used for county administrative functions.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

1125 CENTRALIA OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES TELEPHONES	703	800	720	780	0	780	2-
	SUBTOTAL *****	703	800	720	780	0	780	2-
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	7,525	6,989	6,989	8,533	0	8,533	22
	SUBTOTAL *****	7,525	6,989	6,989	8,533	0	8,533	22
	TOTAL EXPENDITURES *****	8,228	7,789	7,709	9,313	0	9,313	19

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# County Counselor

Department Number 1126

## Mission

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The County Counselor is appointed by the County Commission and serves as lawyer for the government of Boone County. State statutes authorize the appointment of a County Counselor in first class counties operating without a special charter. The County Counselor is responsible for providing the government of Boone County and its elected and appointed officials with general legal representation on civil law matters as prescribed by Missouri state statutes.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Implement Civil Administrative Fine Schedule and Administrative Appeal System for various County regulations enforcements.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.
- Continue to assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.
- Continue to codify various land use regulations into a single code.
- Continue the conversion of paper file archive into an image file archive.

### Progress on Prior Year Objectives

- Revise the Health Code to include Epidemic and Pandemic regulations and enforcement mechanisms.  
**Response:** Completed.
- Implement Civil Administrative Fine Schedule and Administrative Appeal System for various County regulations enforcements.  
**Response:** Ongoing.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.  
**Response:** Ongoing.

- Continue to assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.  
**Response:** Ongoing.
- Continue to codify various land use regulations into a single code.  
**Response:** Ongoing.
- Continue the conversion of paper file archive into an image file archive.  
**Response:** Ongoing.

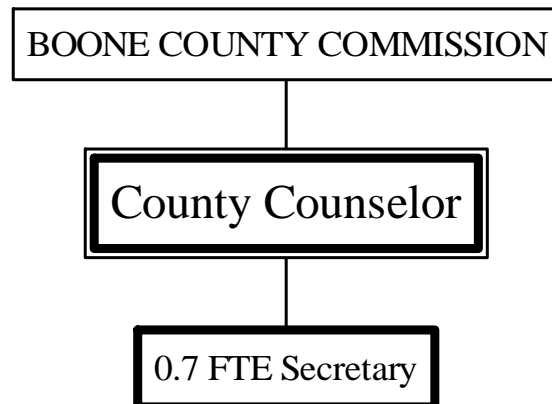
**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
County Counselor	1.00	1.00	1.00	-
Secretary	0.60	0.70	0.70	-
<b>Total FTEs</b>	<b>1.60</b>	<b>1.70</b>	<b>1.70</b>	<b>-</b>

**Organizational Chart**



**Annual Budget**

1126 COUNTY COUNSELOR OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	23,576	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	23,576	15,000	15,000	15,000	0	15,000	0
	TOTAL REVENUES *****	23,576	15,000	15,000	15,000	0	15,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	113,575	119,963	120,071	121,100	0	121,100	0
10200	FICA	8,507	9,177	8,987	9,264	0	9,264	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	591	434	434	443	0	443	2
10350	LIFE INSURANCE	72	78	106	106	0	106	35
10375	DENTAL INSURANCE	650	712	712	712	0	712	0
10400	WORKERS COMP	565	597	597	615	0	615	3
10500	401(A) MATCH PLAN	1,275	1,170	1,300	1,170	0	1,170	0
	SUBTOTAL *****	134,736	141,631	141,707	142,910	0	142,910	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	4,267	4,350	4,350	4,567	0	4,567	4
23000	OFFICE SUPPLIES	576	750	750	750	0	750	0
23001	PRINTING	26	300	300	300	0	300	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	500	500	500	0	500	0
	SUBTOTAL *****	4,870	5,900	5,900	6,117	0	6,117	3
	DUES TRAVEL & TRAINING							
37000	DUES	25	223	223	223	0	223	0
37210	TRAINING/SCHOOLS	104	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	89	250	250	250	0	250	0
	SUBTOTAL *****	218	973	973	973	0	973	0
	UTILITIES							
48000	TELEPHONES	772	900	900	900	0	900	0
	SUBTOTAL *****	772	900	900	900	0	900	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	61	100	100	50	0	50	50-
	SUBTOTAL *****	61	100	100	50	0	50	50-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	0	280	0	280	0
71101	PROFESSIONAL SERVICES	1,010	850	2,500	850	0	850	0
71105	LEGAL SERVICES	21,789	12,000	10,350	12,000	0	12,000	0
71500	BUILDING USE/RENT CHARGE	4,936	4,964	4,964	4,964	0	4,964	0
	SUBTOTAL *****	27,735	17,814	17,814	18,094	0	18,094	1
	OTHER							
84801	TRANSCRIPTS-CIVIL	50	250	250	250	0	250	0
	SUBTOTAL *****	50	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	168,444	167,568	167,644	169,294	0	169,294	1

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# County Clerk Summary

Department Numbers 1131, 1132, 2300

## Description

The Boone County Clerk provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from a 5% election fee. These fees are accounted for in the Election Services Fund, a statutory special revenue fund. The General Fund appropriations are included in two separate budgets: County Clerk, department number 1131, and Election and Registration, department number 1132. The Election Services Fund appropriations are included in the Election Services budget, department number 2300. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for department number 1131 and department number 1132; the County Clerk establishes and approves the appropriations for department number 2300.

## Budget Summary

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1131	County Clerk	\$ 294,208	\$ 304,788	\$ 290,541	\$ 29,368	\$ 400	\$ 320,309
100	1132	Election & Registration	1,058,785	692,919	395,396	1,102,223	30,025	1,527,644
230	2300	Election Services	4,093	26,830	-	91,800	7,500	99,300
231	2310	HAVA Requirements Pmts Grant	1,117,646	-	-	-	-	-
231	2311	Election Reform Payments Grant	9,952	-	-	-	-	-
231	2312	Voting Access for Disabilities Grant	5,101	2,610	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
<b>Total</b>			<b>\$ 2,489,785</b>	<b>\$ 1,027,147</b>	<b>\$ 685,937</b>	<b>\$ 1,223,391</b>	<b>\$ 37,925</b>	<b>\$ 1,947,253</b>

## Personnel Summary

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1131	County Clerk	5.25	5.25	5.75
100	1132	Election & Registration	7.77	7.77	9.44
230	2300	Election Services	-	-	-
231	2310	HAVA Requirements Pmts Grant	-	-	-
231	2311	Election Reform Payments Grant	-	-	-
231	2311	Voting Access for Disabilities Grant	-	-	-
232	2320	Election Equipment Replacement	-	-	-
<b>Total FTEs</b>			<b>13.02</b>	<b>13.02</b>	<b>15.19</b>

# County Clerk

Department Number 1131

## Mission

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The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. In addition, the County Clerk is responsible for inspecting and reviewing all voter precinct boundaries within the County and conducting elections (refer to department number 1132 to review the operating budget for Elections and Voter Registration). Other administrative responsibilities of the Clerk include maintaining payroll files, administering employee benefits, administering the Records Management budget (refer to department number 1196), and procuring adequate insurance and bonding for the County's assets and elected officials (refer to department number 1191—Insurance and Safety).

## Budget Highlights

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The budget includes funding to increase the part-time (.50FTE) Benefits Analyst position to full time (1.0 FTE) position. The budgetary impact is approximately \$16,000. There are no other significant changes to the budget.

## Goals and Objectives

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Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.  
**Response:** Unavailable.

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

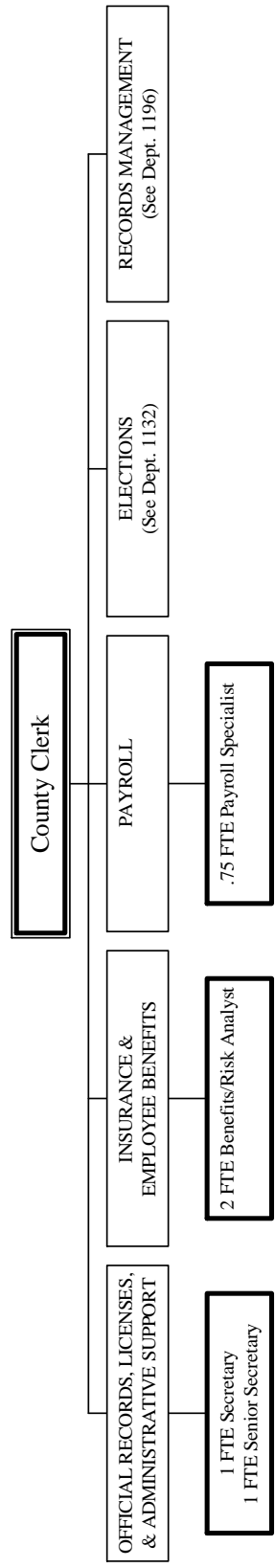
**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Clerk (Elected)	1.00	1.00	1.00	-
Benefits/Risk Analyst	1.50	1.50	2.00	0.50
Secretary	1.00	1.00	1.00	-
Payroll Specialist	0.75	0.75	0.75	-
Senior Secretary	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>5.25</b>	<b>5.25</b>	<b>5.75</b>	<b>0.50</b>



**Organizational Chart**

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**Annual Budget**

1131 COUNTY CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,078	3,100	3,100	3,100	0	3,100	0
	SUBTOTAL *****	3,078	3,100	3,100	3,100	0	3,100	0
	CHARGES FOR SERVICES							
3510	COPIES	143	150	50	100	0	100	33-
3569	OTHER FEES	2,832	2,700	2,800	2,800	0	2,800	3
3580	TAX SUPPLEMENT FEES	19,357	22,500	20,000	20,000	0	20,000	11-
	SUBTOTAL *****	22,333	25,350	22,850	22,900	0	22,900	9-
	MISCELLANEOUS							
3890	MISCELLANEOUS	31	0	0	0	0	0	0
	SUBTOTAL *****	31	0	0	0	0	0	0
	TOTAL REVENUES *****	25,442	28,450	25,950	26,000	0	26,000	8-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	215,708	237,132	223,632	221,407	14,726	236,133	0
10110	OVERTIME	1,922	2,000	0	0	0	0	0
10120	HOLIDAY WORKED	172	0	0	0	0	0	0
10200	FICA	15,419	17,607	17,107	16,937	1,127	18,064	2
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	1,104	811	811	815	55	870	7
10350	LIFE INSURANCE	213	234	234	318	0	318	35
10375	DENTAL INSURANCE	1,950	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	913	942	942	947	63	1,010	7
10500	401(A) MATCH PLAN	3,775	4,010	3,510	3,510	0	3,510	12-
	SUBTOTAL *****	269,678	293,372	276,872	274,570	15,971	290,541	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	598	1,100	1,100	1,100	0	1,100	0
23000	OFFICE SUPPLIES	2,507	3,600	3,600	3,600	0	3,600	0
23001	PRINTING	150	750	750	750	0	750	0
23050	OTHER SUPPLIES	827	500	500	500	0	500	0
	SUBTOTAL *****	4,083	5,950	5,950	5,950	0	5,950	0
	DUES TRAVEL & TRAINING							
37000	DUES	225	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	500	1,200	1,200	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	183	250	250	250	0	250	0
	SUBTOTAL *****	908	1,850	1,850	1,850	0	1,850	0
	UTILITIES							
48000	TELEPHONES	1,925	2,700	2,700	2,700	0	2,700	0
	SUBTOTAL *****	1,925	2,700	2,700	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	700	300	700	0	700	0
	SUBTOTAL *****	0	700	300	700	0	700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	745	900	900	900	0	900	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	745	1,000	900	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	150	50	0	50	0
71100	OUTSIDE SERVICES	2,433	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	16,748	16,166	15,266	16,168	0	16,168	0
	OTHER							
84400	PUBLIC NOTICES	118	1,000	950	1,000	0	1,000	0
	SUBTOTAL *****	118	1,000	950	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	400	400	0
	SUBTOTAL *****	0	0	0	0	400	400	0
	TOTAL EXPENDITURES *****	294,208	322,738	304,788	303,938	16,371	320,309	0

# Elections and Registration

Department Number 1132

## Mission

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This budget is administered by the County Clerk and includes appropriations for the operations of the County Election and Voter Registration Office.

## Budget Highlights

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This budget reflects increases approved in FY 2006 for staffing increases and warehouse storage space for election equipment. These costs, totaling approximately \$130,000 in FY 2007, will continue into the foreseeable future.

This budget includes funding for rolling cars, a security system, a copier replacement, and pager replacement. Appropriations for these items total approximately \$30,000.

The budget includes approximately \$914,000 to conduct the April, August, and November elections. Election costs have increased significantly as the County has responded to the mandates of HAVA (Help Americans Vote Act).

## Goals and Objectives

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Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.  
**Response:** Unavailable.

**Performance Measures**

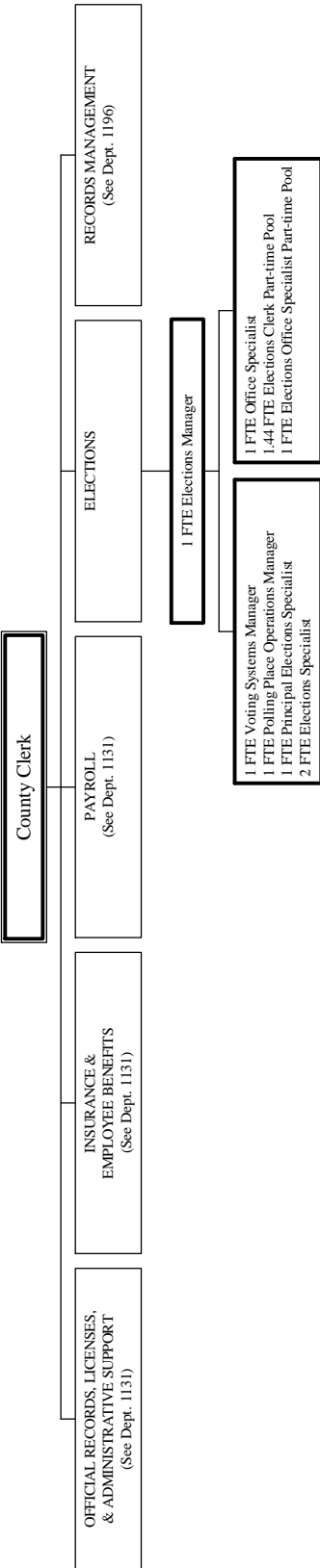
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Elections Manager	1.00	1.00	1.00	-
Voting Systems Manager	1.00	1.00	1.00	-
Polling Place Operations Manager	1.00	1.00	1.00	-
Senior Elections Specialist	1.00	1.00	-	(1.00)
Principal Elections Specialist	1.00	1.00	1.00	-
Elections Specialist	1.00	1.00	2.00	1.00
Office Specialist	1.00	1.00	1.00	-
Elections Clerk Part-time Pool	0.77	0.77	1.44	0.67
Elections Office Specialist Part-time Pool	-	-	1.00	1.00
<b>Total FTEs</b>	<b>7.77</b>	<b>7.77</b>	<b>9.44</b>	<b>1.67</b>

**Organizational Chart**

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**Annual Budget**

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	523-	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,199	0	0	0	0	0	0
SUBTOTAL *****		676	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	99	90	100	100	0	100	11
3526	REIMBURSEMENT FOR ELECTION	24,737	9,000	14,000	32,000	24,000	32,000	255
SUBTOTAL *****		24,836	9,090	14,100	32,100	24,000	32,100	253
MISCELLANEOUS								
3830	SALES	1,274	400	500	1,500	0	1,500	275
3887	ADMIN & INDIRECT COST REIMB	19,768	700	6,000	24,000	0	24,000	328
3890	MISCELLANEOUS	400	350	200	400	0	400	14
SUBTOTAL *****		21,443	1,450	6,700	25,900	0	25,900	686
TOTAL REVENUES *****		46,956	10,540	20,800	58,000	24,000	58,000	450
PERSONAL SERVICES								
10100	SALARIES & WAGES	201,803	271,055	287,555	327,716	0	327,716	20
10110	OVERTIME	6,364	0	0	0	0	0	0
10200	FICA	14,338	21,997	21,997	25,070	0	25,070	13
10300	HEALTH INSURANCE	28,500	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	969	970	970	1,003	0	1,003	3
10350	LIFE INSURANCE	198	273	273	371	0	371	35
10375	DENTAL INSURANCE	1,950	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	889	1,198	1,198	1,399	0	1,399	16
10500	401(A) MATCH PLAN	3,250	4,095	4,095	4,095	0	4,095	0
SUBTOTAL *****		258,263	335,330	351,830	395,396	0	395,396	17
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	561	0	0	0	0	0	0
23000	OFFICE SUPPLIES	7,826	10,500	10,500	10,500	0	10,500	0
23001	PRINTING	7,976	12,000	12,000	12,000	0	12,000	0
23005	ELECTION SUPPLIES	20,684	16,000	21,000	21,000	0	21,000	31
23050	OTHER SUPPLIES	0	1,500	2,100	3,500	0	3,500	133
SUBTOTAL *****		37,048	40,000	45,600	47,000	0	47,000	17
DUES TRAVEL & TRAINING								
37000	DUES	895	1,200	1,200	1,200	0	1,200	0
37200	SEMINARS/CONFEREN/MEETING	1,943	2,000	2,000	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	112	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,079	1,450	1,200	1,450	0	1,450	0
37230	MEALS & LODGING-TRAINING	956	1,800	1,800	1,800	0	1,800	0
SUBTOTAL *****		4,987	6,700	6,450	6,700	0	6,700	0
UTILITIES								
48000	TELEPHONES	4,174	6,000	6,000	9,000	0	9,000	50
48050	CELLULAR TELEPHONES	1,815	2,000	2,000	2,000	0	2,000	0
SUBTOTAL *****		5,989	8,000	8,000	11,000	0	11,000	37
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	315	850	300	850	0	850	0
SUBTOTAL *****		315	850	300	850	0	850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	745	1,700	0	2,500	0	2,500	47
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		745	1,950	0	2,750	0	2,750	41
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	200	0	200	0
71100	OUTSIDE SERVICES	15	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	0	15,000	0	15,000	0
71500	BUILDING USE/RENT CHARGE	52,645	44,894	44,894	44,893	24,000	44,893	0
71505	BUILDING LEASE CHARGES	45,867	57,850	57,850	57,997	0	57,997	0
71525	STORAGE CHARGES	1,750	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	171	200	0	200	0	200	0
SUBTOTAL *****		100,448	102,944	102,744	118,290	24,000	118,290	14

# Elections and Registration

Dept. No. 1132

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84400	PUBLIC NOTICES	1,470	250	0	1,500	0	1,500	500
85900	COUNTY ELECTION EXPENSE	578,076	165,000	165,000	914,133	0	914,133	454
	SUBTOTAL *****	<u>579,547</u>	<u>165,250</u>	<u>165,000</u>	<u>915,633</u>	<u>0</u>	<u>915,633</u>	<u>454</u>
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	13,100	12,995	0	70,500	7,900	39-
91300	MACHINERY & EQUIPMENT	0	44,000	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	71,440	0	0	0	22,125	22,125	0
	SUBTOTAL *****	<u>71,440</u>	<u>57,100</u>	<u>12,995</u>	<u>0</u>	<u>92,625</u>	<u>30,025</u>	<u>47-</u>
	TOTAL EXPENDITURES *****	1,058,785	718,124	692,919	1,497,619	116,625	1,527,644	112

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# Election Services

Department Number 2300

## **Mission**

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This budget was established mid-year 1999 to account for revenues received pursuant to the provisions of RSMo 115.065. It accounts for a charge, not to exceed 5%, which is levied to all entities participating in any election, as well as transaction fees paid to the County by the State of Missouri. The revenues may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk administers this fund.

## **Budget Highlights**

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Transaction fee revenue paid by the State is subject to annual state appropriation. The County received transaction fee revenue in FY 2007 and expects to receive a small amount in FY 2008. Revenues from the 5% charge are expected and are estimated based on three elections (April, August, and November).



**Annual Budget**

2300 ELECTION SERVICES  
230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	27,313	9,000	0	9,000	0
	SUBTOTAL *****	0	0	27,313	9,000	0	9,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	36,712	0	17,000	41,000	0	41,000	0
	SUBTOTAL *****	36,712	0	17,000	41,000	0	41,000	0
INTEREST								
3711	INT-OVERNIGHT	171	0	275	275	0	275	0
3712	INT-LONG TERM INVEST	671	0	1,125	1,125	0	1,125	0
3798	INC/DEC IN FV OF INVESTMENTS	2,345	0	3,750	3,750	0	3,750	0
	SUBTOTAL *****	3,188	0	5,150	5,150	0	5,150	0
	TOTAL REVENUES *****	39,901	0	49,463	55,150	0	55,150	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	6,000	6,000	6,000	0	6,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	4,000	4,000	4,000	0	4,000	0
37230	MEALS & LODGING-TRAINING	0	2,800	2,800	800	0	800	71-
37235	MEALS & LODGING - OTHER	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	0	14,800	14,800	12,800	0	12,800	13-
UTILITIES								
48050	CELLULAR TELEPHONES	1,634	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	1,634	2,000	2,000	2,000	0	2,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	7,000	0	7,000	0
	SUBTOTAL *****	0	0	0	7,000	0	7,000	0
OTHER								
86850	CONTINGENCY	0	57,970	0	70,000	0	70,000	20
	SUBTOTAL *****	0	57,970	0	70,000	0	70,000	20
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,458	7,530	7,530	7,500	0	7,500	0
91400	AUTO/TRUCKS	0	2,500	2,500	0	0	0	0
	SUBTOTAL *****	2,458	10,030	10,030	7,500	0	7,500	25-
	TOTAL EXPENDITURES *****	4,092	84,800	26,830	99,300	0	99,300	17

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# Federal HAVA Election Project

Department Numbers 2310, 2311, 2312

## Mission

The County Clerk administers this budget. It accounts for grant funding received pursuant to the Help Americans Vote Act.

## Budget Highlights

There are no amounts appropriated in FY 2008.

## Annual Budget

2310 HAVA REQUIREMENTS PAYMTS GRANT  
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	888,700	0	9,820	0	0	0	0
	SUBTOTAL *****	888,700	0	9,820	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	10	0	19	0	0	0	0
3712	INT-LONG TERM INVEST	36	0	66	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	138	0	86	0	0	0	0
	SUBTOTAL *****	185	0	171	0	0	0	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	103,826	103,245	0	0	0	0
	SUBTOTAL *****	0	103,826	103,245	0	0	0	0
	TOTAL REVENUES *****	888,885	103,826	113,236	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,107,826	0	0	0	0	0	0
91301	COMPUTER HARDWARE	8,895	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	924	0	0	0	0	0	0
	SUBTOTAL *****	1,117,645	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,117,645	0	0	0	0	0	0

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## Annual Budget

2311 ELECTION REFORM PAYMENTS GRANT  
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	9,550	0	0	0	0	0	0
	SUBTOTAL *****	9,550	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	33	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	177	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	354	0	0	0	0	0	0
	SUBTOTAL *****	566	0	0	0	0	0	0
	TOTAL REVENUES *****	10,117	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	9,951	0	0	0	0	0	0
	SUBTOTAL *****	9,951	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	9,951	0	0	0	0	0	0

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**Annual Budget**

2312 VOTING ACCESS FOR DISABL GRANT  
 231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	4,917	2,510	2,509	0	0	0	0
	SUBTOTAL *****	4,917	2,510	2,509	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	12	0	5	0	0	0	0
3712	INT-LONG TERM INVEST	52	0	17	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	178	0	77	0	0	0	0
	SUBTOTAL *****	244	0	99	0	0	0	0
	TOTAL REVENUES *****	5,161	2,510	2,608	0	0	0	0
	MATERIALS & SUPPLIES							
23005	ELECTION SUPPLIES	4,917	2,510	2,509	0	0	0	0
	SUBTOTAL *****	4,917	2,510	2,509	0	0	0	0
	OTHER							
86900	MISCELLANEOUS	182	102	101	0	0	0	0
	SUBTOTAL *****	182	102	101	0	0	0	0
	TOTAL EXPENDITURES *****	5,100	2,612	2,610	0	0	0	0

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# Election Equipment Replacement Activity

Department Number 2320

## Mission

The County Clerk administers this budget. This budget accounts for revenues billed and received for use of county-owned election equipment during elections as well as for election equipment replacement appropriations.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

2320 ELECTION EQUIP REPLCMNT ACTVTY  
232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3526	REIMBURSEMENT FOR ELECTION	0	0	20,000	0	0	0	0
	SUBTOTAL *****	0	0	20,000	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	20	20	0	20	0
3712	INT-LONG TERM INVEST	0	0	120	120	0	120	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	280	280	0	280	0
	SUBTOTAL *****	0	0	420	420	0	420	0
	TOTAL REVENUES *****	0	0	20,420	420	0	420	0

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# County Treasurer

Department Number 1140

## Mission

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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. Electronic funds receipts and disbursements are handled by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and tracking said information for audit purposes. The County Treasurer provides oversight for several non-financial projects including the Community Art Displays for public buildings.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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Budget Year Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable  
**Response:** Unavailable.

**Performance Measures**

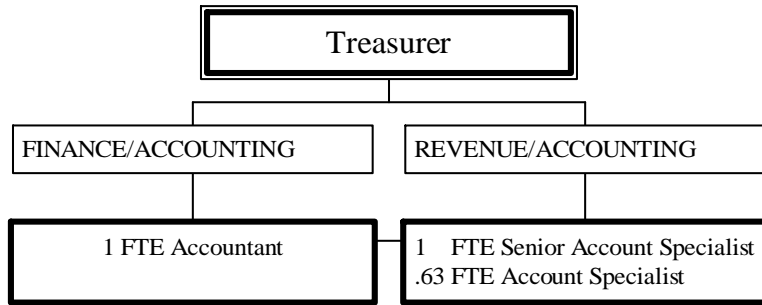
Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Receipts Issued	4,616	4,800	5,000
Number of Manual Non-Vendor Checks	176	180	190
Number of Manual Vendor Checks	435	450	460
Number of Prosecuting Attorney Bad Checks	2,003	1,800	2,000
Number of Criminal Cost Checks	4	4	4
Number of Criminal Cost Bills	682	610	650
Number of Out of County Cash Bonds	379	400	410
Number of Restitution Checks	51	54	60
Number of Manual Worker's Comp Checks	20	10	10
Number of Imported Worker's Comp Checks (Uhlmeyer)	593	750	800
Number of Jury Service Checks	1,928	2,400	2,500
Number of Accounts Payable Checks	8,300	8,000	8,100
Number of Payroll Checks	2,625	2,300	2,200
Number of Payroll Direct Deposits	8,699	8,710	8,800
Number of Funds	103	100	100
Interest Received (All Funds)	\$1,814,195.42	\$2,200,000	\$1,900,000
Number of General/Special Obligation Bonds	8	8	9
Number of Travel Credit Cards	3	0	0
Number of Purchasing Cards	50	62	65
Number of Active NIDS	13	13	14
Number of NIDS in Construction	1	3	4
Number of Employees-Fitness Program	31	25	25

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	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	0.45	0.63	0.63	-
<b>Total FTEs</b>	<b>3.45</b>	<b>3.63</b>	<b>3.63</b>	<b>-</b>
Overtime	\$ 200	\$ 300	\$ 300	\$ -

**Organizational Chart**

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**Annual Budget**

1140 TREASURER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	0	10	0	0	0	0	0
	SUBTOTAL *****	0	10	0	0	0	0	0
	INTEREST							
3710	INTEREST	6,458	6,000	10,000	0	0	0	0
3711	INT-OVERNIGHT	12,104	12,000	11,000	11,000	0	11,000	8-
3712	INT-LONG TERM INVEST	49,171	52,500	40,000	45,000	0	45,000	14-
3723	INT - NIDS	3,899	1,000	900	500	0	500	50-
3724	INT - OTHER ENTITIES	215	500	50	50	0	50	90-
3798	INC/DEC IN FV OF INVESTMENTS	174,295	108,950	156,600	108,950	0	108,950	0
	SUBTOTAL *****	246,145	180,950	218,550	165,500	0	165,500	8-
	TOTAL REVENUES *****	246,145	180,960	218,550	165,500	0	165,500	8-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	164,564	177,592	177,686	178,624	0	178,624	0
10110	OVERTIME	340	300	250	300	0	300	0
10200	FICA	11,866	13,613	12,775	13,687	0	13,687	0
10300	HEALTH INSURANCE	14,250	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	811	670	670	659	0	659	1-
10350	LIFE INSURANCE	108	156	212	212	0	212	35
10375	DENTAL INSURANCE	975	1,424	1,424	1,424	0	1,424	0
10400	WORKERS COMP	710	805	770	765	0	765	4-
10500	401(A) MATCH PLAN	1,950	2,405	1,938	2,340	0	2,340	2-
	SUBTOTAL *****	195,575	215,965	214,725	217,011	0	217,011	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	544	750	800	910	0	910	21
23000	OFFICE SUPPLIES	759	300	350	400	0	400	33
23001	PRINTING	1,485	2,000	1,700	1,900	0	1,900	5-
23050	OTHER SUPPLIES	1,287	1,200	1,200	1,300	0	1,300	8
23850	MINOR EQUIP & TOOLS (<\$1000)	397	150	150	150	0	150	0
	SUBTOTAL *****	4,474	4,400	4,200	4,660	0	4,660	5
	DUES TRAVEL & TRAINING							
37000	DUES	577	500	588	600	0	600	20
37200	SEMINARS/CONFEREN/MEETING	660	800	700	800	0	800	0
37210	TRAINING/SCHOOLS	0	100	0	100	0	100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	979	1,100	500	800	0	800	27-
37230	MEALS & LODGING-TRAINING	1,325	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	3,542	3,500	2,288	3,300	0	3,300	5-
	UTILITIES							
48000	TELEPHONES	1,646	2,000	1,500	1,800	0	1,800	10-
	SUBTOTAL *****	1,646	2,000	1,500	1,800	0	1,800	10-
	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	498	625	636	625	0	625	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	80	100	120	220	120
	SUBTOTAL *****	498	725	716	725	120	845	16
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	6,400	6,600	6,600	6,600	0	6,600	0
71107	BANK/CREDIT CARD SERVICE FEES	35,142	37,500	37,500	37,600	0	37,600	0
71108	CHECK PRINTING CHARGES	2,662	2,400	2,400	2,400	0	2,400	0
71500	BUILDING USE/RENT CHARGE	14,359	15,140	15,140	15,140	0	15,140	0
	SUBTOTAL *****	58,564	61,640	61,640	61,740	0	61,740	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	9,920	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	2,307	0	0	0	5,200	5,200	0
	SUBTOTAL *****	12,227	0	0	0	5,200	5,200	0
	TOTAL EXPENDITURES *****	276,530	288,280	285,069	289,286	5,320	294,606	2



# Collector of Revenue Summary

Department Numbers 1150 and 2110

## Description

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from delinquent fees and commissions. These fees are accounted for in the Tax Maintenance Fund, a statutory special revenue fund. The General Fund appropriations are included in the Collector budget, department number 1150, and the Tax Maintenance Fund appropriations are included in the Tax Maintenance budget, department number 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for department number 1150; the Collector of Revenue establishes and approves the appropriations for department number 2110.

## Budget Summary

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 403,023	\$ 422,292	\$ 395,580	\$ 67,101	\$ -	\$ 462,681
211	2110	Tax Maintenance	118,700	122,035	1,959	189,803	-	191,762
<b>Total</b>			<u>\$ 521,723</u>	<u>\$ 544,327</u>	<u>\$ 397,539</u>	<u>\$ 256,904</u>	<u>\$ -</u>	<u>\$ 654,443</u>

## Personnel Summary

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1150	Collector	8.25	8.25	8.25
211	2110	Tax Maintenance	0.08 a	0.08 a	0.08 a
<b>Total FTEs</b>			<u>8.33</u>	<u>8.33</u>	<u>8.33</u>

a 1 Full-time Equivalent Sr. Programmer Analyst was added to the Information Technology Department (No. 1170) to be reimbursed from the Tax Maintenance Fund.

# Collector of Revenue

Department Number 1150

## Mission

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The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the State, County, and the various political subdivisions having authorized property tax levies within the County. The Collector is responsible for the accounting and distribution of all collections to the various taxing entities. The Collector of Revenue for Boone County collects, accounts for, and distributes more than 74 different taxes, licenses, and levies for more than 34 separate taxing entities. Beginning mid year, 2001, the Collector began collecting property taxes for the City of Centralia. With that addition, property taxes for all the cities in Boone County are now collected by the County Collector. In addition to property taxes, the Collector collects liquor, auctioneer, and merchant licensing fees, and special assessments imposed by flood levee districts, watershed districts, and neighborhood improvement districts. By law, the Collector must use any legal means to collect delinquent taxes, fees, and special assessments.

The Collector's Office provides services relating to processing tax payments from escrowed accounts held by mortgage holders on behalf of real estate owners. Primary tax records are maintained and held for public use within the Collector's Office and on public terminals located within the Boone County Government Center. Complete records for 1993 and prior years are available on microfilm. Upon request, tax record searches are performed by the Collector's Office for a nominal fee.

By law, the Collector shall coordinate the purification of tax data flows 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

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Automate the process to post tax payments received on-line and through the Interactive Voice Response (IVR) phone system. Currently all on-line and IVR payments are entered manually on a daily basis. This can be a very time consuming process during the busy tax season months. Past collection data suggests the number of payments made on-line and through IVR will continue to increase. The volume of on-line and IVR payments increased 25% and 125%, respectively, from 2005 to 2006. The total collections for on-line and IVR payments increased 26% and 160%, respectively, over the same period. By automating this process, the amount of time needed by staff to process and reconcile payments will be reduced and receipts can be mailed out to taxpayers timely.

- Develop a process that will allow taxpayers the ability to obtain a paid duplicate receipt on-line. The Collector's Office receives many requests and inquiries from taxpayers as to whether they can obtain duplicate receipts on-line. It would be a great service to the taxpayers if a process can be developed that allows taxpayers to visit the Collector's website at their convenience and download/print a duplicate copy of their paid receipt. However, measures would need to be in place to still collect the statutory charge of \$1.00 per duplicate receipt.
- Develop a more in-depth and user friendly entity display for tax collections within the tax menu. The current entity display program needs to be redeveloped so that the information contained is more accessible and user friendly. The entity display should be a source of tax amounts to be collected and to be distributed. The entity display should accurately track the tax and penalty collections, distributions, and disbursements for the entities that the Collector's Office collects. It should also be a reference for entity amounts that have been added, voided, refunded, and protested. Once completed, the entity display will be a valuable resource to handle many outside audit requests for taxing entities as well as many internal uses such as compiling the annual settlement for the Collector's Office.
- Create and implement procedures for tracking and setting up Nuisance Abatements. Currently this process is manual and requires coordination among all offices to identify and assemble documents needed for historical/informational files and set up files (in office, and AS400); implement a method to track and document each step in the process, and then import the information into the tax file so bills can be generated annually.
- Automate the Neighborhood Improvement District (NID) pay off/lien release process. Develop a notification process of NID liens to be released so they are recorded timely and reflect the release dates in the NID files on the AS400 system.

#### Progress on Prior Year Objectives

- Automate the posting of monthly installment payments for those taxpayers who enrolled to have the payment automatically withdrawn via Automated Clearing House (ACH) from their bank account each month. Currently all monthly ACH payments are manually entered in to the installment plan file by office staff. It is hopeful that payment information supplied by the bank and Treasurer's Office can be captured by the AS400 and posted to the corresponding installment plans. There are currently over 600 parcels enrolled in the plan, of which approximately two-thirds are signed up for ACH debits. By automating this process, the amount of time needed by staff to process and reconcile payments will be reduced.  
**Response:** This goal has successfully been completed and implemented, and has proven to be very beneficial to the offices of both Collector and Treasurer. Once confirmation of the ACH payment is received from the Treasurer's Office, the installment plan records are instantly updated by the Collector's Office with one transaction. This has drastically cut the time needed by office staff to process and reconcile the installment payments.

There are currently 381 parcels that are signed up to have the monthly payments submitted by ACH.

- Create a form that will allow taxpayers to enroll in the real estate installment plan via the internet/e-mail. Taxpayers wishing to sign up could input the required information into a form available online. Once the information is entered into the appropriate fields, the taxpayer would click submit, and the Collector's Office would receive an e-mail notification of the enrollment with the data. When the installment plan data is processed, a confirmation of enrollment e-mail can be sent back to the taxpayers. This may reduce some of the paper and postage costs associated with administering the plan. Certain security measures will have to be in place since the data being transmitted would contain taxpayers' bank information.

**Response:** This goal may be completed by the end of 2007. Turnover within the web development position has put this on hold temporarily. However, it is expected to be completed in time for taxpayers to utilize for 2008 installment plans.

- Create procedures for handling Chapter 100 qualified taxpayers. The procedures for the billing, collection, and distribution of taxes for companies that are granted tax breaks, or incentives under Chapter 100 will need to be established. FY 2006 will be the first year the program will be used for a Boone County taxpayer. It can be assumed that most of the processes will be handled manually the first year. Hopefully, automation of many of the procedures can be developed once an understanding of the needs of the Chapter 100 program is gained.

**Response:** This program did not begin in 2006. It has been carried over to 2007.

- Automate the homestead preservation process. FY 2006 is the first year for processing the Homestead Preservation Credit. One staff member will be processing all of the credits in 2006. With automation, more staff members will be able to process the credits resulting in better efficiency and coverage in case of absences.

**Response:** This has been completed, and two additional staff members have been instructed on processing Homestead Preservation Credits.

- Enhance the merchant's license receipt process by upgrading the receipt generation process to print in real time rather than overnight. This will minimize the time now spent on tracking which businesses received the hand stamped receipt when paid in person and which businesses must be mailed the generated receipt.

**Response:** Steps have been taken to upgrade the merchant's license process. The application has been updated to allow an e-mail address to be entered and programming to include this as part of the AS400 file has been initiated. Formatting a new license is also in the design process/programming stage. This should be implemented for the 2008 licenses. The objective of printing the license at the time of payment will be part of the new look and process.

**Performance Measures**

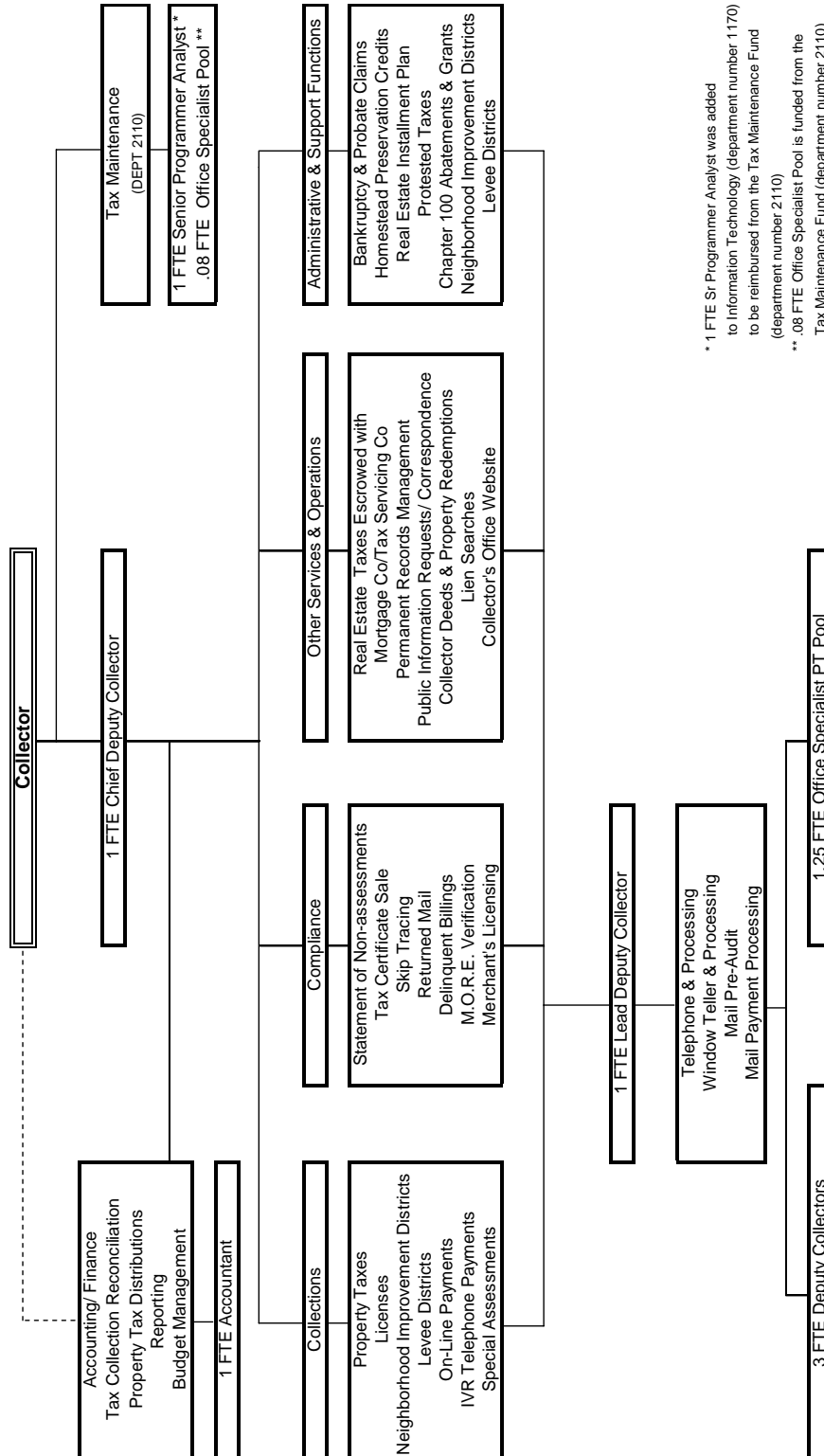
Performance Measure	2006*	2007*	2008*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	57,771	58,925	60,105
Number of Real Estate Parcels on Installment Payments	619	710	775
Number of Delinquent Real Estate Prop. Tax Bills Mailed	10,935	13,662	16,401
Number of Personal Property Tax Bills Collected	59,970	60,870	61,785
Number of Merchant Licenses Collected	2,393	2,450	2,500
Number of Cash Drawers Balanced	2,050	2,225	2,400
Number of In-Person Customers	32,985	34,906	34,830
Number of Statements of Non-Assessment	10,612	10,770	10,930
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,228	1,249	1,250
Number of Probate Claims and Satisfactions Filed	63	79	99
Number of Telephone Calls	19,637	21,000	21,000
Number of Address Changes	11,378	11,755	12,000
Number of Rejection Notices Generated	1,253	1,378	1,390
Number of Legal Descriptions Created for Tax Sale Advertising	224	250	250
Number of Properties Subject to Tax Sale/Number Sold	201/7	221/10	220/10
Number of Checks Generated	796	820	850
Number of Credit Card Transactions In Person & By Mail	1,997	2,225	2,480
Number of Returned Checks	99	95	92
Number of Duplicate Receipts Issued	10,636	10,955	11,285
Number of Bills Collected (All Types)	120,852	123,270	125,735
Number of Lien Releases Created and Recoded on NIDs	30	10	10
Number of Parcels With Homestead Preservation Credits	469	34	22
Number of M.O.R.E. Program Verifications	3,571	4,150	4,500
Number of Bills Collected by IVR (6 months only)	1,141	1,325	1,525
Number of Bills Paid Online	2,815	3,250	3,700
Total Collections By IVR	\$351,397	\$424,000	\$488,000
Total Collections Online	\$1,054,262	\$1,137,500	\$1,295,000
Total Collections (In Millions)	\$125.6	\$130.6	\$135.8

\*The County's fiscal year is indicated in the table heading; however, 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, which ends two months after the County's fiscal year.

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Collector (Elected)	1.00	1.00	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-
Deputy Collector	2.00	3.00	3.00	-
Account Specialist	1.00	-	-	-
Office Specialist Pool	1.25	1.25	1.25	-
<b>Total FTEs</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

**Organizational Chart**



\*1 FTE Sr Programmer Analyst was added to Information Technology (department number 1170) to be reimbursed from the Tax Maintenance Fund (department number 2110)

\*\* .08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (department number 2110)

**Annual Budget**

1150 COLLECTOR  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	97,775	97,830	112,682	118,316	0	118,316	20
3312	AUCTION	650	500	500	600	0	600	20
3313	MERCHANTS AND MANUFACTURE	12,040	12,525	12,280	12,525	0	12,525	0
	SUBTOTAL *****	110,466	110,855	125,462	131,441	0	131,441	18
	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	9,183	9,690	9,412	9,650	0	9,650	0
3509	DEED FEE	4	15	15	15	0	15	0
3510	COPIES	119	250	325	400	0	400	60
3511	COST OF TAX SALE REIMBURS	12,449	13,500	15,893	17,000	0	17,000	25
3528	REIMB PERSONNEL/PROJECTS	22,590	0	0	0	0	0	0
3550	COMMISSIONS	1,319,244	1,325,292	1,398,399	1,461,327	0	1,461,327	10
3560	COLLECTION FEES	1,274	1,428	1,349	1,402	0	1,402	1-
3577	COLL DEL FEES & COMM	143,315	124,745	163,871	180,260	0	180,260	44
	SUBTOTAL *****	1,508,181	1,474,922	1,589,266	1,670,056	0	1,670,056	13
	INTEREST							
3710	INTEREST	28,636	17,031	34,017	34,017	0	34,017	99
	SUBTOTAL *****	28,636	17,031	34,017	34,017	0	34,017	99
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	3,259	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	3,259	2,500	2,500	2,500	0	2,500	0
	TOTAL REVENUES *****	1,650,961	1,605,728	1,751,665	1,838,434	0	1,838,434	14
	PERSONAL SERVICES							
10100	SALARIES & WAGES	275,968	318,616	289,528	322,864	0	322,864	1
10110	OVERTIME	3,064	3,825	2,950	3,825	0	3,825	0
10120	HOLIDAY WORKED	201	500	500	0	0	0	0
10200	FICA	20,731	24,705	21,935	24,991	0	24,991	1
10300	HEALTH INSURANCE	32,063	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	1,324	1,124	1,124	1,094	0	1,094	2-
10350	LIFE INSURANCE	225	273	371	371	0	371	35
10375	DENTAL INSURANCE	2,194	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	1,316	1,363	1,363	1,398	0	1,398	2
10500	401(A) MATCH PLAN	2,425	4,160	2,575	4,095	0	4,095	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,161	1,150	1,128	0	0	1,200	4
10600	UNEMPLOYMENT BENEFITS	5,266	3,177	2,625	0	0	0	0
	SUBTOTAL *****	345,941	394,635	359,841	394,380	0	395,580	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	347	400	400	450	0	450	12
23000	OFFICE SUPPLIES	2,583	2,200	2,200	2,750	0	2,750	25
23001	PRINTING	14,029	13,650	13,650	12,750	0	12,750	6-
23017	COMPUTER PAPER	0	0	0	3,400	0	3,400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	397	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	17,357	17,250	17,250	20,350	0	20,350	17
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	700	775	775	825	0	825	6
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	261	500	500	550	0	550	10
37230	MEALS & LODGING-TRAINING	520	570	570	625	0	625	9
	SUBTOTAL *****	1,482	1,845	1,845	2,000	0	2,000	8
	UTILITIES							
48000	TELEPHONES	2,968	3,200	3,500	3,500	0	3,500	9
	SUBTOTAL *****	2,968	3,200	3,500	3,500	0	3,500	9
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,077	845	845	945	0	945	11
60200	EQUIP REPAIRS/MAINTENANCE	138	500	500	500	0	500	0
	SUBTOTAL *****	1,215	1,345	1,345	1,445	0	1,445	7

# Collector of Revenue

Dept. No. 1150

1150 COLLECTOR  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	254	100	100	100	0	100	0
71100	OUTSIDE SERVICES	699	1,050	750	900	0	900	14-
71500	BUILDING USE/RENT CHARGE	18,648	19,661	19,661	19,661	0	19,661	0
	SUBTOTAL *****	19,602	20,811	20,511	20,661	0	20,661	0
	OTHER							
84400	PUBLIC NOTICES	3,982	4,000	4,893	5,385	0	5,385	34
84500	TITLE SEARCH	10,444	13,500	13,107	13,760	0	13,760	1
86898	OVER AND SHORT	28	0	0	0	0	0	0
	SUBTOTAL *****	14,455	17,500	18,000	19,145	0	19,145	9
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	403,023	456,586	422,292	461,481	0	462,681	1

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# Collector Tax Maintenance

Department Number 2110

## Mission

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The Collector Tax Maintenance fund was created pursuant to RSMo 52.312-317 and it accounts for additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the annual budget and administers the fund.

## Budget Highlights

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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). 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 budget includes appropriations for a variety of operating expenses as well.

Please refer to department number 1150, Collector of Revenue, for Goals and Objectives, Progress on Prior Year Objectives, Performance Measures, and the Organizational Chart.

## Personnel Detail

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Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Programmer Analyst	- *	- *	- *	-
Office Specialist Pool	0.08	0.08	0.08	-
<b>Total FTEs</b>	<b>0.08</b>	<b>0.08</b>	<b>0.08</b>	<b>-</b>

\* 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) to be reimbursed from the Tax Maintenance Fund (department number 2110)

**Annual Budget**

2110 COLLECTOR TAX MAINT ACTIVITY  
 211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3577	COLL DEL FEES & COMM	143,315	124,700	163,871	180,260	0	180,260	44
	SUBTOTAL *****	143,315	124,700	163,871	180,260	0	180,260	44
	INTEREST							
3710	INTEREST	2,759	2,760	1,533	1,533	0	1,533	44-
3711	INT-OVERNIGHT	447	366	541	541	0	541	47
3712	INT-LONG TERM INVEST	1,749	1,522	1,703	1,703	0	1,703	11
3798	INC/DEC IN FV OF INVESTMENTS	6,066	4,000	7,725	7,725	0	7,725	93
	SUBTOTAL *****	11,022	8,648	11,502	11,502	0	11,502	33
	TOTAL REVENUES *****	154,337	133,348	175,373	191,762	0	191,762	43
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,643	1,814	1,814	1,814	0	1,814	0
10200	FICA	202	138	138	138	0	138	0
10400	WORKERS COMP	7	7	7	7	0	7	0
	SUBTOTAL *****	2,853	1,959	1,959	1,959	0	1,959	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	3,259	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	551	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	246	200	0	200	0
	SUBTOTAL *****	3,810	900	946	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	175	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	150	750	750	750	0	750	0
37210	TRAINING/SCHOOLS	0	5,700	5,700	4,500	0	4,500	21-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,070	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	1,943	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	670	200	200	200	0	200	0
37240	REGISTRATION/TUITION	1,395	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,403	14,300	14,300	13,100	0	13,100	8-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	12,323	1,920	1,920	2,350	0	2,350	22
71101	PROFESSIONAL SERVICES	88,051	67,718	68,020	70,966	0	70,966	4
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	100,374	79,663	79,965	83,341	0	83,341	4
	OTHER							
83917	OTO: TO GENERAL FUND	13,867	0	21,484	0	0	0	0
86850	CONTINGENCY	0	33,652	0	76,916	0	76,916	128
	SUBTOTAL *****	13,867	33,652	21,484	76,916	0	76,916	128
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,296	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,623	1,133	1,132	11,000	0	11,000	870
91302	COMPUTER SOFTWARE	408	0	0	1,326	0	1,326	0
92100	REPLCMENT FURN & FIXTURES	0	2,249	2,249	0	0	0	0
92301	REPLC COMPUTER HDWR	0	2,251	0	3,220	0	3,220	43
	SUBTOTAL *****	6,328	5,633	3,381	15,546	0	15,546	175
	TOTAL EXPENDITURES *****	132,637	136,107	122,035	191,762	0	191,762	40

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# Recorder of Deeds Summary

Department Numbers 1160 and 2800

## Description

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 for department number 1160; the Recorder of Deeds establishes and approves the appropriations for department number 2800.

## Budget Summary

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 516,307	\$ 533,857	\$ 431,923	\$ 118,135	\$ -	\$ 550,058
280	2800	Storage & Preservation	90,916	183,967	-	345,310	47,320	392,630
<b>Total</b>			<u>\$ 607,223</u>	<u>\$ 717,824</u>	<u>\$ 431,923</u>	<u>\$ 463,445</u>	<u>\$ 47,320</u>	<u>\$ 942,688</u>

## Personnel Summary

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1160	Recorder	9.00	9.00	9.00
280	2800	Storage & Preservation	-	-	-
<b>Total FTEs</b>			<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

# Recorder of Deeds

Department Number 1160

## Mission

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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 records archived include real estate, uniform commercial code, marriage license, tax liens, servicemen's discharge papers, and other miscellaneous filing systems. The Recorder functions as the collector of data that is the basis for the assessment and property tax revenue system in the County. In addition to general revenue, the Recorder's Office acts as a fee agent for several special funds and user's fees for both the County and State.

## Budget Highlights

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Some of the operating appropriations are reduce, which is a result of lower recording volume and activity. Other than this, there are no significant changes in this budget.

## Goals and Objectives

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Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.  
**Response:** Unavailable.

**Performance Measures**

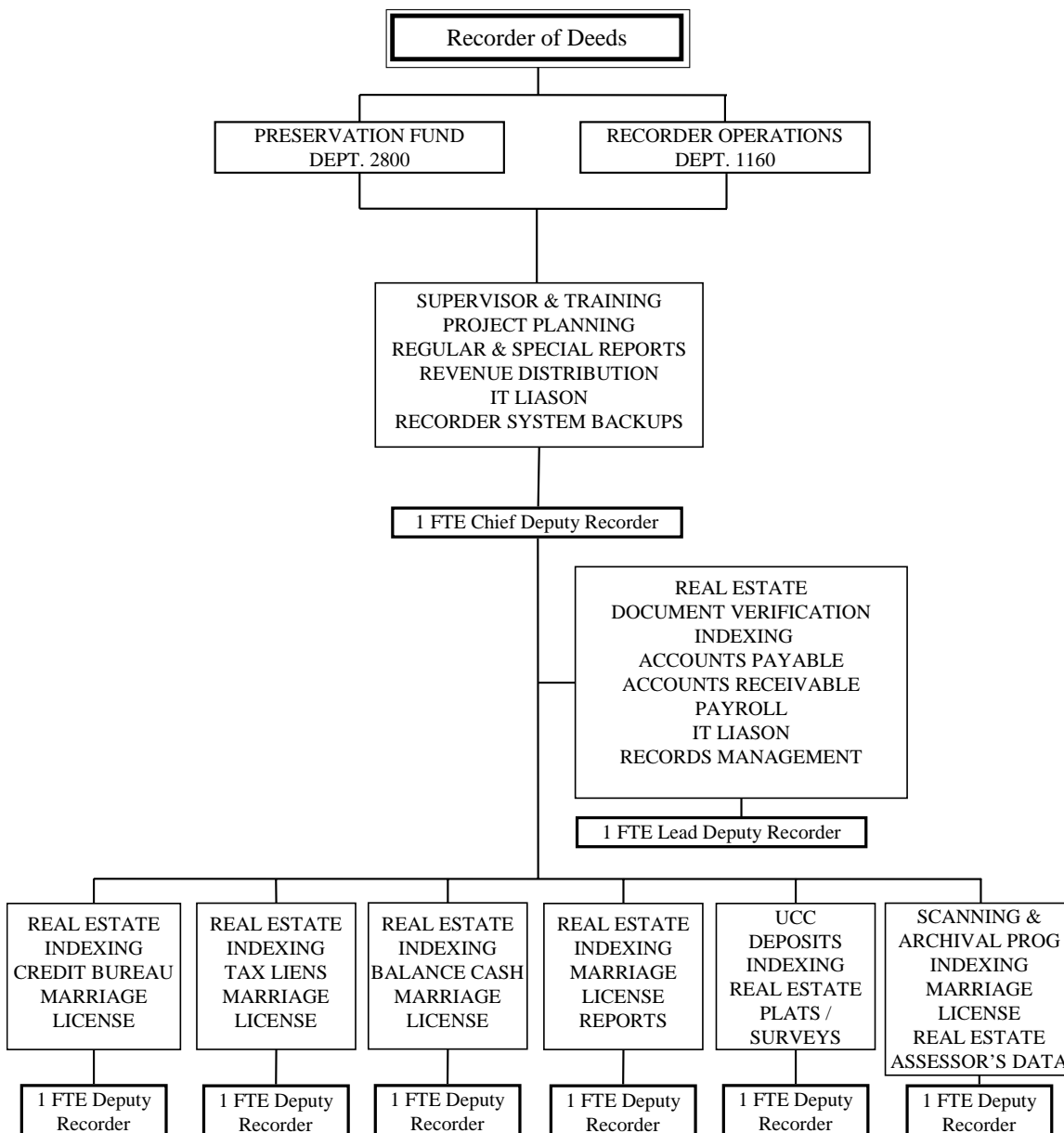
Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Real Estate	35,205	34,200	32,345
Marriage Licenses	1,084	1,075	1,050

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
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	6.00	6.00	6.00	-
<b>Total FTEs</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
Overtime	\$ 2,500	\$ 2,500	\$ 2,500	\$ -

**Organizational Chart**

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**Annual Budget**

1160 RECORDER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3315	LICENSES AND PERMITS MARRIAGE	19,876	19,800	19,200	19,500	0	19,500	1-
	SUBTOTAL *****	19,876	19,800	19,200	19,500	0	19,500	1-
	CHARGES FOR SERVICES							
3510	COPIES	60,600	56,100	73,518	45,843	0	45,843	18-
3561	UCC FEES	50	100	0	0	0	0	0
3562	REAL ESTATE FEES	758,440	742,480	675,010	573,758	0	573,758	22-
	SUBTOTAL *****	819,091	798,680	748,528	619,601	0	619,601	22-
	TOTAL REVENUES *****	838,967	818,480	767,728	639,101	0	639,101	21-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	325,947	344,715	337,616	348,122	0	348,122	0
10110	OVERTIME	4,885	2,500	2,000	2,500	0	2,500	0
10120	HOLIDAY WORKED	341	0	0	0	0	0	0
10200	FICA	23,537	26,561	24,817	26,822	0	26,822	0
10300	HEALTH INSURANCE	42,750	42,750	42,750	42,750	0	42,750	0
10325	DISABILITY INSURANCE	1,702	1,253	1,284	1,287	0	1,287	2
10350	LIFE INSURANCE	324	351	477	477	0	477	35
10375	DENTAL INSURANCE	2,925	3,204	3,204	3,204	0	3,204	0
10400	WORKERS COMP	1,411	1,456	1,456	1,496	0	1,496	2
10500	401(A) MATCH PLAN	5,125	5,265	5,125	5,265	0	5,265	0
	SUBTOTAL *****	408,950	428,055	418,729	431,923	0	431,923	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	324	470	430	430	0	430	8-
23000	OFFICE SUPPLIES	10,127	12,250	9,500	10,100	0	10,100	17-
23001	PRINTING	1,482	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	11,933	14,220	11,430	12,030	0	12,030	15-
	DUES TRAVEL & TRAINING							
37000	DUES	450	350	350	350	0	350	0
37200	SEMINARS/CONFEREN/MEETING	0	650	400	650	0	650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,384	1,200	1,707	1,200	0	1,200	0
37230	MEALS & LODGING-TRAINING	2,412	2,200	2,030	2,200	0	2,200	0
37240	REGISTRATION/TUITION	1,710	875	931	875	0	875	0
	SUBTOTAL *****	5,957	5,275	5,418	5,275	0	5,275	0
	UTILITIES							
48000	TELEPHONES	4,272	4,800	4,800	4,800	0	4,800	0
	SUBTOTAL *****	4,272	4,800	4,800	4,800	0	4,800	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,199	18,150	15,300	16,950	0	16,950	6-
	SUBTOTAL *****	12,199	18,150	15,300	16,950	0	16,950	6-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	59,925	63,180	63,180	63,180	0	63,180	0
71600	EQUIP LEASES & METER CHRG	13,763	16,300	13,500	15,900	0	15,900	2-
	SUBTOTAL *****	73,688	79,480	76,680	79,080	0	79,080	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	694-	3,500	1,500	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	5,400	0	0	0	0	0
	SUBTOTAL *****	694-	8,900	1,500	0	0	0	0
	TOTAL EXPENDITURES *****	516,306	558,880	533,857	550,058	0	550,058	1-

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# Record Preservation

Department Number 2800

## **Mission**

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This special revenue fund accounts for fees collected pursuant to RSMo 59.319 for record storage, microfilming, and preservation activities and projects. The Recorder of Deeds is the appropriating authority for this fund.

## **Budget Highlights**

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This budget provides supplemental funding to the annual operating budget for the Recorder of Deeds which is established by the County Commission in the General Fund (see department number 1160). FY 2008 appropriations include amounts related to record storage and preservation including supplies, training and travel, annual maintenance and support of the Recorder's operating software, archival restoration, conversion of prior years microfilm records to imaged records, professional services related to the development of a business continuity plan, and various new and replacement computer hardware and other equipment.

Please refer to department number 1160, Recorder of Deeds, for Goals and Objectives, Progress on Prior Year Objectives, and Performance Measures.



**Annual Budget**

2800 STORAGE & PRESERVATION  
280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	139,368	126,500	124,037	105,430	0	105,430	16-
	SUBTOTAL *****	139,368	126,500	124,037	105,430	0	105,430	16-
	INTEREST							
3711	INT-OVERNIGHT	1,032	700	1,260	1,100	0	1,100	57
3712	INT-LONG TERM INVEST	4,015	3,640	4,080	3,670	0	3,670	0
3798	INC/DEC IN FV OF INVESTMENTS	14,046	7,260	16,590	14,900	0	14,900	105
	SUBTOTAL *****	19,094	11,600	21,930	19,670	0	19,670	69
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	3	0	0	0	0
	SUBTOTAL *****	0	0	3	0	0	0	0
	TOTAL REVENUES *****	158,462	138,100	145,970	125,100	0	125,100	9-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	9,924	10,500	8,500	10,500	4,500	15,000	42
23020	MICROFILM/FILM	669	1,400	1,000	1,400	0	1,400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	4,500	0	4,500	0
	SUBTOTAL *****	10,593	11,900	9,500	16,400	4,500	20,900	75
	DUES TRAVEL & TRAINING							
37000	DUES	840	625	625	625	0	625	0
37200	SEMINARS/CONFEREN/MEETING	400	800	1,205	1,200	0	1,200	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,034	4,400	4,000	4,400	0	4,400	0
37230	MEALS & LODGING-TRAINING	8,839	8,360	6,600	8,360	0	8,360	0
37240	REGISTRATION/TUITION	2,490	2,325	1,750	2,325	0	2,325	0
	SUBTOTAL *****	15,604	16,510	14,180	16,910	0	16,910	2
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	30,000	20,000	20,000	0	20,000	33-
71100	OUTSIDE SERVICES	35,273	65,500	35,500	75,500	0	75,500	15
71101	PROFESSIONAL SERVICES	70,000	97,000	52,000	92,000	0	92,000	5-
	SUBTOTAL *****	105,273	192,500	107,500	187,500	0	187,500	2-
	OTHER							
86850	CONTINGENCY	0	140,000	0	120,000	0	120,000	14-
86910	PY ENCUMBRANCES NOT USED	0	0	21,420-	0	0	0	0
	SUBTOTAL *****	0	140,000	21,420-	120,000	0	120,000	14-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	27,000	0	0	27,000	27,000	0
91301	COMPUTER HARDWARE	0	3,200	3,200	0	0	0	0
91302	COMPUTER SOFTWARE	4,374	62,000	62,000	0	2,000	2,000	96-
92301	REPLC COMPUTER HDWR	25,069	27,300	9,007	0	18,320	18,320	32-
	SUBTOTAL *****	29,443	119,500	74,207	0	47,320	47,320	60-
	TOTAL EXPENDITURES *****	160,915	480,410	183,967	340,810	51,820	392,630	18-

Decimal values have been truncated.

# Information Technology

Department Number 1170

## Mission

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The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC) 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).

## Budget Highlights

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The budget contains all appropriations necessary to accomplish the goals and objectives set forth below. As a result of the revenue shortfall, only essential equipment replacements have been funded this year. As a result, this budget includes approximately \$66,000 for computer-related fixed asset purchases, which is significantly reduced from prior years (\$248,000 in FY 2007 and \$334,000 in FY 2006). The \$1.3 million for routine personnel and operations appropriations is consistent with funding levels of prior years. Combined, the total budget is \$1.37 million. 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.

## Goals and Objectives

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### Budget Year Objectives

- Continue on-going core operations and technical support of all offices and departments throughout the County.
- Continue on-going core programming and programming maintenance for all offices and departments throughout the County.
- Add i5 disks in production partition for image data staging for better backups.
- Add i5 disks in development partition for growth and performance.
- Add i5 disks in Sheriff Department partition for growth and performance.
- Install iSCHSI HBA card in SANS which will support jumbo frames and a 30% performance improvement over current Adaptec cards.

- Add SATA II hard drives required for additional capacity for remote journaling.
- Purchase Cisco Catalyst 2960G-24TC 20 port switch to enhance performance for Geographic Information System (GIS) users.
- Purchase disk space manager to be used to report on files on the file server.
- Purchase Cisco 1841 router for backup.
- Purchase and install 2 UPS needed to protect switch and router at Child Support and Public Works.
- Replace three standard desktop personal computers (PCs) which are known problems.
- Replace three printers and one laptop.
- Purchase annual maintenance for old printer that is being retained.
- Replace one CVSA laptop for background checks and investigations with Sheriff's Department.
- Upgrade computer voice stress analyzer software to CSVA II.
- Replace four servers with two becoming VMWARE ESX servers, one GIS dedicated web and for the mobile video systems.
- Purchase VMWARE ESX and Virtual Center Server software.
- Provide VMWARE training.
- Purchase three MS Windows OS licenses for server consolidation project.
- Replace GEOXH Handheld as the current unit does not support the newest operating system and has limited storage space for GIS datasets.
- Update modems, cables, and memory for 21 MDTs for Sheriff's Department.
- Purchase Document Management Services as a follow-up to the Naviline upgrade.
- H T E to convert our custom apps to Naviline as a follow-up to upgrade.
- Purchase one standard desktop PC and four laptops.
- Replace 42" plotter.
- Purchase one server for Reverse Proxy which is needed for the new way ESRI handles web traffic.
- Purchase three data plans for PDAs, replacing current pager service.

- Purchase and install Cisco 4400 Wireless Controller (12 devices) with support and training.
- Purchase and install ArcPad for Trimble and Replication Backup software.
- Purchase Barcode scanner and printer for Public Works parts inventory.
- Implement Check Imaging Project by replacing two PCs with 19" LCDs and purchasing two check scanners.
- Finish and implement payroll system rewrite.

#### Progress on Prior Year Objectives

- Continue on-going core operations and technical support of all offices and departments throughout the County.  
**Response:** Ongoing.
- Continue on-going core programming and programming maintenance for all offices and departments throughout the County.  
**Response:** Ongoing.
- Add a new 48-port gigabit network core switch and increase capacity of current core switch.  
**Response:** Completed
- Add 8-port Keyboard-Video-Monitor (KVM) switches in the Information Technology and Sheriff's Department server rooms to consolidate monitors, keyboards and mice.  
**Response:** Completed.
- Upgrade Geographic Information System (GIS) server to MS SQL 2005.  
**Response:** Completed.
- Network the Prosecuting Attorney's office copier.  
**Response:** Completed.
- Upgrade network intrusion detection and firewall security systems.  
**Response:** Completed.
- Add disk drives in 2 servers for hot spares in RAID set.  
**Response:** Completed.
- Add disk drives to current Storage Area Network (SAN) and add a new SAN unit.  
**Response:** Completed.
- Replace 41 standard desktop Personal Computers (PCs) as part of the five year replacement plan.  
**Response:** Completed.
- Replace 1 PC with RAID-protected PC.  
**Response:** Completed.

- Replace 1 laptop, 4 printers, 2 servers and 2 scanners.  
**Response:** Completed.
- Replace 14 standard desktop CRT monitors with LCD flat panel monitors.  
**Response:** Completed.
- Replace 1 CRT monitor with LCD flat panel monitor for GIS editing.  
**Response:** Completed.
- Install AS400 Advanced Job Scheduler.  
**Response:** Completed.
- Purchase new laptop and projector for Johnson Building.  
**Response:** Completed.
- Purchase OCR software for Johnson Building copier.  
**Response:** Completed.
- Purchase KATS software to track canines at the Sheriff's Department.  
**Response:** Software not purchased.
- Provide JAVA training for AS400 programmers.  
**Response:** Completed.
- Purchase and implement Change Management system for the AS400.  
**Response:** Purchased and installed in 2007. Training and implementation to be completed in 2008.
- Evaluate software for remote communications for Planning and Building.  
**Response:** Completed.
- Finish and implement payroll system rewrite.  
**Response:** Project is still in progress with completion expected in 2008.
- Take a physical count of all computer equipment, and implement bar coding in the process.  
**Response:** Completed.
- Evaluate and recommend future platform for website development.  
**Response:** Web Taskforce has been established and will continue to evaluate website development and platform changes as needed.
- Continue to work with Facilities Maintenance to find a software replacement for Maximo.  
**Response:** Completed.
- Help Public Works implement document imaging with RVI.  
**Response:** Completed.
- Install and configure Guardian Save on Sheriff's Department AS400 partition.  
**Response:** Completed.

- Finish installation of multimedia in chambers.  
**Response:** Completed.
- Support upgrade of HTE software to Naviline for Sheriff's Department.  
**Response:** Completed.
- Help implement hardware and HTE data interfaces for Karpel Case Management system for Prosecuting Attorney.  
**Response:** Completed.

**Performance Measures**

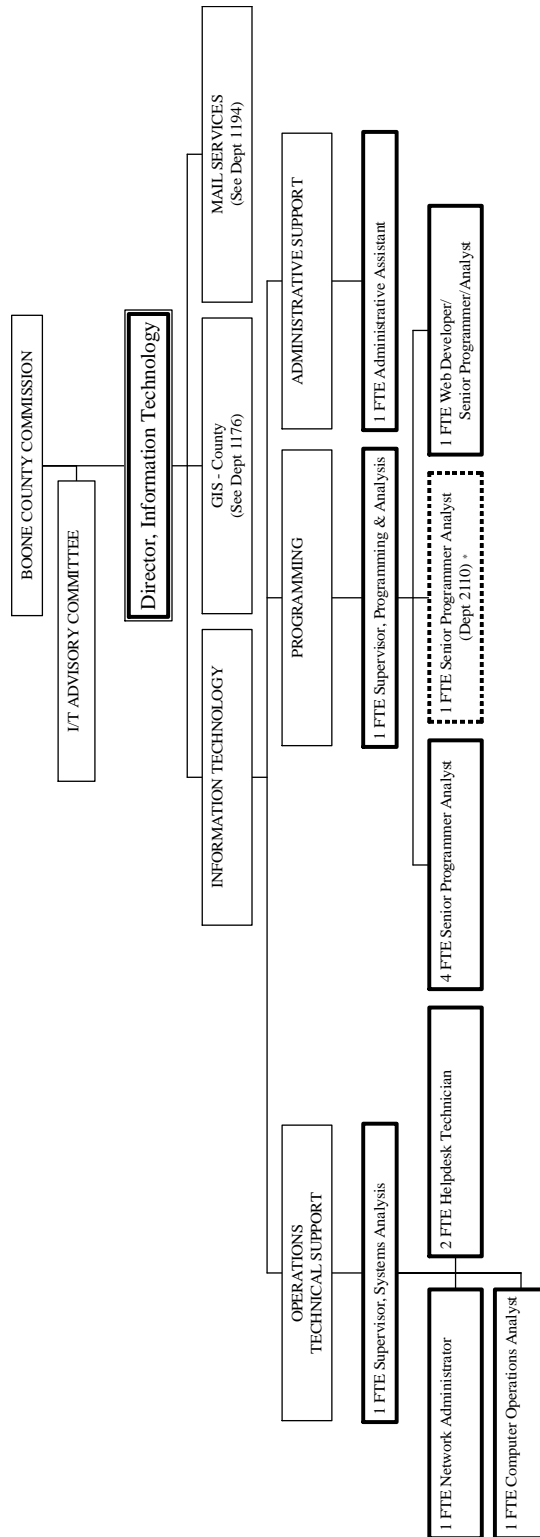
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Pieces of Email SPAM	1,731,838	5,822,000	8,000,000
Number of Email Viruses Stopped	3,727	5,000	7,000
Inbound Pieces of Email	3,012,776	7,457,000	10,000,000
Outbound Pieces of Email	220,010	261,000	280,000
Total Number of Email Attachments	395,091	285,000	300,000
Number of Times 0700 Report Viewed on Web	97,958	116,316	125,000
Number of Times Active Felony Warrants Viewed on Web	18,237	21,000	25,000
Number of Times Current Inmate Roster Viewed on Web	N/A	N/A	N/A
Number of Times Registered Offenders List Viewed on Web	26,429	31,601	35,000
Work Orders Completed–Helpdesk Emergencies	1,104	813	1,100
Work Orders Completed–Helpdesk Non-Emergencies	2,366	2,829	3,000
Work Orders Completed–Operations	123	125	300
Work Orders Completed–Programming Projects	435	440	450
Number of Personal Computers Supported	274	295	300

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
Director, Information Technology	1.00	1.00	1.00	-
Supervisor, Systems Analysis	1.00	1.00	1.00	-
Network Administrator	1.00	1.00	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-
Computer Operations Analyst	1.00	1.00	1.00	-
Senior Programmer Analyst	5.00 <sup>a</sup>	5.00 <sup>a</sup>	5.00 <sup>a</sup>	-
Web Developer/Sr. Prog. Analyst	1.00	1.00	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
Overtime	\$ 2,500	\$ 3,500	\$ 3,500	\$ -

<sup>a</sup> 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) to be reimbursed from the Tax Maintenance Fund (department number 2110)

**Organizational Chart**



\* 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) to be reimbursed from the Tax Maintenance Fund (department number 2110)

**Annual Budget**

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	64,960	67,718	67,718	67,718	0	67,718	0
	SUBTOTAL *****	64,960	67,718	67,718	67,718	0	67,718	0
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	57,000	0	0	0	0	0	0
	SUBTOTAL *****	57,000	0	0	0	0	0	0
	TOTAL REVENUES *****	121,960	67,718	67,718	67,718	0	67,718	0
10100	PERSONAL SERVICES SALARIES & WAGES	758,612	788,964	721,924	779,642	0	779,642	1-
10110	OVERTIME	1,786	3,500	3,500	3,500	0	3,500	0
10200	FICA	57,557	60,623	53,741	59,910	0	59,910	1-
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,930	2,844	2,844	2,873	0	2,873	1
10350	LIFE INSURANCE	504	546	742	742	0	742	35
10375	DENTAL INSURANCE	4,550	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	3,187	3,306	3,306	3,339	0	3,339	0
10500	401(A) MATCH PLAN	6,240	8,190	5,658	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,670	3,778	2,752	0	0	3,000	20-
	SUBTOTAL *****	906,537	943,235	865,951	929,680	0	932,680	1-
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	1,633	1,294	1,294	1,700	0	1,700	31
23000	OFFICE SUPPLIES	863	2,500	2,500	2,500	0	2,500	0
23001	PRINTING	0	200	200	200	0	200	0
23015	COMPUTER SUPPLIES	4,459	4,000	4,000	4,000	0	4,000	0
23016	MAGNETIC MEDIA	8,789	8,720	8,720	5,200	0	5,200	40-
23017	COMPUTER PAPER	3,019	3,000	4,000	4,000	0	4,000	33
23018	PRINTER SUPPLIES	63,366	60,000	68,000	70,000	0	70,000	16
23050	OTHER SUPPLIES	6,701	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,372	1,000	1,233	1,000	0	1,000	0
	SUBTOTAL *****	91,205	84,714	93,947	92,600	0	92,600	9
37000	DUES TRAVEL & TRAINING DUES	615	975	975	975	0	975	0
37200	SEMINARS/CONFEREN/MEETING	6,770	6,103	6,103	6,195	0	6,195	1
37210	TRAINING/SCHOOLS	12,243	22,485	18,600	13,735	6,200	19,935	11-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,519	6,250	6,000	4,290	250	4,540	27-
37230	MEALS & LODGING-TRAINING	9,265	12,778	9,458	12,537	1,414	13,951	9
	SUBTOTAL *****	32,413	48,591	41,136	37,732	7,864	45,596	6-
48000	UTILITIES TELEPHONES	9,295	8,145	8,388	8,400	0	8,400	3
48002	DATA COMMUNICATIONS	9,501	15,612	14,289	12,862	1,584	14,446	7-
	SUBTOTAL *****	18,796	23,757	22,677	21,262	1,584	22,846	3-
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	15	0	0	0	0	0	0
59200	LOCAL MILEAGE	30	500	500	500	0	500	0
	SUBTOTAL *****	45	500	500	500	0	500	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	53,338	57,787	57,787	46,543	1,000	47,543	17-
60200	EQUIP REPAIRS/MAINTENANCE	1,124	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	54,462	59,787	59,787	48,543	1,000	49,543	17-
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	77,925	93,584	93,584	107,353	0	107,353	14
71100	OUTSIDE SERVICES	19,767	18,438	18,438	19,020	0	19,020	3
71101	PROFESSIONAL SERVICES	4,978	5,000	6,500	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	30,792	32,468	32,468	32,468	0	32,468	0
71600	EQUIP LEASES & METER CHR	1,232	1,248	1,248	1,248	0	1,248	0
	SUBTOTAL *****	134,695	150,738	152,238	165,089	0	165,089	9
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0



# Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	470	494	0	0	0	0
91301	COMPUTER HARDWARE	140,785	26,471	26,471	0	12,610	11,000	58-
91302	COMPUTER SOFTWARE	7,548	45,844	45,844	0	21,473	19,105	58-
92100	REPLCMENT FURN & FIXTURES	0	515	515	0	0	0	0
92301	REPLC COMPUTER HDWR	124,636	169,568	169,568	0	66,563	33,450	80-
92302	REPLC COMPUTER SOFTWARE	4,748	5,000	5,000	0	2,408	2,408	51-
	SUBTOTAL *****	277,718	247,868	247,892	0	103,054	65,963	73-
	TOTAL EXPENDITURES *****	1,515,876	1,559,190	1,484,128	1,295,406	113,502	1,374,817	11-

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# GIS – Consortium

Department Number 1175

## Mission

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The Geographic Information System (GIS) was the outgrowth of a multi-year research and development effort of a consortium comprised of Boone County, the City of Columbia, and Boone Electric Cooperative. All phases of the initial consortium project have been completed. The Consortium jointly funded the development of digital base maps which provide the foundational framework for a county-wide GIS system. The Boone County Information Technology Department serves as project manager and fiscal agent for the GIS project. The GIS Department's mission is to maintain the Consortium GIS server, maintain the "master" address database, and support Consortium members in their GIS efforts. Please refer to department number 1176 for a review of Boone County's budget pertaining to the development of GIS applications specific to Boone County offices.

## Budget Highlights

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This budget includes funding for supplies, maintenance and support contracts, and consulting services. There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Maintain continued access to Consortium shared data.
- Develop and maintain standards for GIS data development and accuracy throughout the Consortium.
- Train and advise Consortium members on the use of GIS.

### Progress on Prior Year Objectives

- Maintain continued access to Consortium shared data.  
**Response:** Access to GIS data for Consortium members is made through a Consortium shared, centralized server. A GIS Program Manager was needed to maintain the GIS Consortium server. Alternative methods were used to transfer GIS information to entities outside the Consortium. This included the creation of CD-ROMs and the use of an external hard drive.
- Develop and maintain standards for GIS data development and accuracy throughout the Consortium.  
**Response:** The Boone County GIS Program Manager developed standards for GIS data development to ensure ease of use and accuracy for all Consortium members. The Boone County GIS Program Manager oversees these standards.
- Train and advise Consortium members on the use of GIS.  
**Response:** Consortium members were trained on how to use the GIS data, and how to create individual layers using GIS standards. The Boone County GIS Manager created maps and manuals to aid in the training process.

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Work Orders Completed for Consortium Users	41	45	50
Number of Consortium Members Supported	44	47	50
Number of Consortium Server Dataset Updates	365	365	365

**Annual Budget**

1175 GIS - CONSORTIUM  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	797	0	0	0	0	0	0
	SUBTOTAL *****	797	0	0	0	0	0	0
	TOTAL REVENUES *****	797	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	929	264	1,000	0	1,000	7
	SUBTOTAL *****	0	929	264	1,000	0	1,000	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	797	3,000	1,200	3,000	0	3,000	0
	SUBTOTAL *****	797	3,000	1,200	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	4,000	0	7,000	0	7,000	75
	SUBTOTAL *****	0	4,000	0	7,000	0	7,000	75
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	797	7,929	1,464	11,000	0	11,000	38

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# GIS – County

Department Number 1176

## Mission

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The Geographic Information System (GIS) is the outgrowth of a multi-year research and development effort of Boone County, the City of Columbia, and Boone Electric Cooperative. Boone County's Information Technology Department serves as project manager and fiscal agent for the GIS project. (Please refer to department number 1175 for a review of the GIS-Consortium budget.) The GIS – County Department's mission is to create new GIS layers and develop applications to use in conjunction with the newly created layers. The GIS – County Department will provide continued support of the current and future GIS layers and will train the end users of the applications created.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Develop new GIS layers according to a prioritized list.
- Coordinate spring flight to update county-wide digital orthophotos and import deliverables into the County GIS.
- Develop a Land Grade layer map to be used as a base agriculture land assessment.
- Continue development of GIS applications.
- Add ESRI 3D Analysis extension license.
- Develop custom data entry forms for the Trimble GPS unit to streamline field data collection and ensure data integrity.
- Develop and maintain standards for GIS data development to ensure ease of use and accuracy.
- Train county employees on the use of GIS.
- Train county employees on use of the Trimble GPS unit to capture and attribute features in the field.

### Progress on Prior Year Objectives

- Develop new GIS layers according to a prioritized list.  
**Response:** Development of new GIS layers is ongoing. A Master Address Database (map) was completed in February 2007 and is being maintained with cooperation from all addressing entities in Boone County.

- Coordinate spring flight to update county-wide digital orthophotos and import deliverables into the County GIS.  
**Response:** An RFP was released, awarded, and a flight was performed in the spring of 2007. GIS staff is currently performing quality control of the deliverables. It is expected that the deliverables will be imported into the County GIS and viewable to users by the end of November 2007.
- Develop a Land Grade layer map to be used as a base agriculture land assessment.  
**Response:** The development of a Land Grade layer (map) will be completed by the end of the year 2007 to be used as a base agriculture land assessment.
- Continue development of GIS applications.  
**Response:** Research is ongoing on application development. Custom Internet Mapping applications and web-based database applications have been developed for the County Clerk, Collector, Assessor, Public Works and Planning and Building.
- Add additional ArcEditor licenses.  
**Response:** All additional licenses have been added.
- Develop custom data entry forms for the Trimble GPS unit to streamline field data collection and ensure data integrity.  
**Response:** Multiple custom field applications were developed for Public Works and Planning and Building staff.
- Develop and maintain standards for GIS data development to ensure ease of use and accuracy.  
**Response:** This included the continued development of Federal Geographic Data Committee metadata for all GIS datasets and maintenance of the custom Dataset Catalog for the GIS website. The development of GIS standards is ongoing.
- Train county employees on the use of GIS.  
**Response:** Ongoing.
- Train county employees on use of the Trimble GPS unit to capture and attribute features in the field.  
**Response:** Training was conducted on an as-needed basis to assist departments in their field data acquisition needs.

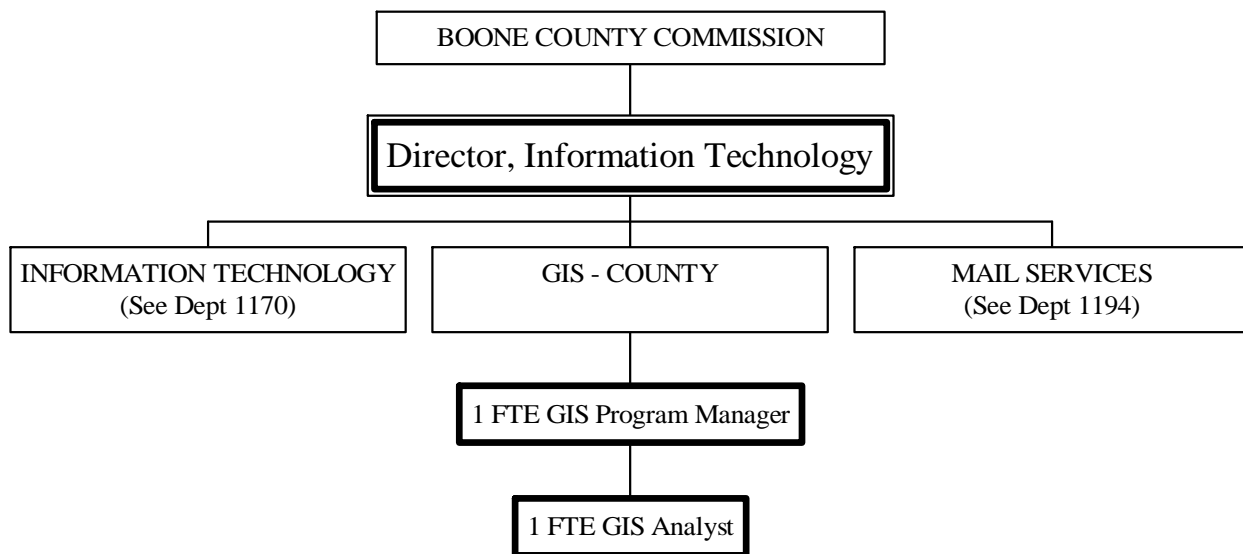
**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Internet Maps Served on the Web	1,749,134	1,871	1,971,700
Work Orders Completed–GIS Users	212	295	280
Word Orders Completed–Consortium Users	41	60	75
Word Orders Completed–Miscellaneous Users	30	38	40
Number of Desktop GIS Users Supported	22	24	28

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
GIS Program Manager	1.00	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

**Organizational Chart**



**Annual Budget**

1176 GIS - COUNTY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	155	0	150	0	0	0	0
	SUBTOTAL *****	155	0	150	0	0	0	0
	TOTAL REVENUES *****	155	0	150	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	91,471	97,248	97,183	98,212	0	98,212	0
10200	FICA	6,606	7,439	7,067	7,513	0	7,513	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	473	347	359	359	0	359	3
10350	LIFE INSURANCE	72	78	106	106	0	106	35
10375	DENTAL INSURANCE	650	712	712	712	0	712	0
10400	WORKERS COMP	378	403	403	418	0	418	3
10500	401(A) MATCH PLAN	650	1,170	638	1,170	0	1,170	0
	SUBTOTAL *****	109,801	116,897	115,968	117,990	0	117,990	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,029	200	1,510	200	0	200	0
23001	PRINTING	69	50	25	50	0	50	0
23016	MAGNETIC MEDIA	450	125	45	125	0	125	0
23017	COMPUTER PAPER	441	2,050	1,700	2,050	0	2,050	0
23018	PRINTER SUPPLIES	589	200	175	200	0	200	0
23050	OTHER SUPPLIES	0	0	0	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	100	0	100	0
	SUBTOTAL *****	2,580	2,625	3,455	2,975	0	2,975	13
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	500	2,000	2,475	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	751	2,000	500	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,601	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	3,852	5,650	4,475	5,650	0	5,650	0
	UTILITIES							
48000	TELEPHONES	608	632	632	650	0	650	2
	SUBTOTAL *****	608	632	632	650	0	650	2
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	50	75	0	75	50
	SUBTOTAL *****	0	50	50	75	0	75	50
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	100	0	0	0	0	0
	SUBTOTAL *****	0	100	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	14,200	21,500	21,500	23,200	600	23,200	7
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	3,828	4,035	4,035	4,035	0	4,035	0
71600	EQUIP LEASES & METER CHRG	154	175	156	175	0	175	0
	SUBTOTAL *****	18,182	26,710	26,691	28,410	600	28,410	6
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	135,025	152,664	151,271	155,750	600	155,750	2

Decimal values have been truncated.

# Non-Departmental

Department Number 1190

## **Mission**

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

## **Budget Highlights**

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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 years 2005, 2006, and 2007. The FY 2008 Budget includes continuation of the 12-cent levy plus an additional 2-cent levy that may be required due to lagging sales tax revenues and increased election costs. The additional 2-cent levy would provide approximately \$436,000. The County Commission will set the property tax rate in September 2008. The budget assumes 3% growth in assessed valuation.

Sales tax revenues for FY 2007 were forecast assuming a 4% growth rate; however, lagging receipts are falling significantly below expected amounts such that current year revenues are projected to grow at approximately 0.5%. The FY 2008 budget also assumes a 0.5% growth rate, which has been applied to the current year projection. This growth rate is significantly lower than prior years, which reflected annual growth rates of 4.5%, 6.9%, 4.7%, and 3.8% for fiscal years 2006, 2005, 2004, 2003, respectively.

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

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

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

The County acquired land and buildings in 2004 through issuing special obligation bonds. The buildings are currently leased and are not used for



county operations, with the lease payments allocated toward debt service payments. The bonds will eventually be retired from proceeds from the 3-year 1/5-cent capital improvement sales tax which voters approved and is effective October 2006 through September 2009. However, in the interim and to the extent that lease revenues fall short of the required debt service payment, an operating transfer from the General Fund will be required, which is accounted for in this budget. An operating transfer of approximately \$82,000 was required in FY 2007 and an additional transfer in the amount of \$113,000 is included in the FY 2008 budget.

Other than the operating transfer described above, there are no significant changes to this budget.

Annual Budget

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,902,196	1,975,000	2,020,000	2,426,600	0	2,426,600	22
3002	PERSONAL PROPERTY CY	421,002	442,000	440,000	535,500	0	535,500	21
3003	RAILROAD AND UTILITY CY	82,526	81,000	82,500	96,250	0	96,250	18
3004	REPLACEMENT SURTAX/GEN CY	194,530	175,000	195,000	195,000	0	195,000	11
3011	REAL ESTATE PY	38,465	34,000	34,000	34,000	0	34,000	0
3012	PERSONAL PROPERTY PY	39,643	37,000	37,000	37,000	0	37,000	0
3013	RAILROAD & UTILITY PY	144	0	0	0	0	0	0
SUBTOTAL *****		2,678,509	2,744,000	2,808,500	3,324,350	0	3,324,350	21
SALES TAXES								
3110	SALES TAXES	11,511,803	12,137,000	11,570,000	11,627,000	0	11,627,000	4-
SUBTOTAL *****		11,511,803	12,137,000	11,570,000	11,627,000	0	11,627,000	4-
FRANCHISE TAXES								
3210	MEDIACOM	104,529	104,000	108,000	110,000	0	110,000	5
3220	CHARTER COMMUNICATIONS	71,365	72,000	71,200	71,200	0	71,200	1-
SUBTOTAL *****		175,894	176,000	179,200	181,200	0	181,200	2
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	6,361	5,000	6,000	6,000	0	6,000	20
3446	COUNTY STOCK INSURANCE	12,023	10,000	9,770	10,000	0	10,000	0
3490	FISH & WILDLIFE PILT	1,864	1,000	1,725	1,500	0	1,500	50
3491	NATL FOREST PILT	9,876	5,000	6,000	6,000	0	6,000	20
3492	BUREAU OF LAND MGMT PILT	4,819	5,400	5,173	5,100	0	5,100	5-
SUBTOTAL *****		34,944	26,400	28,668	28,600	0	28,600	8
CHARGES FOR SERVICES								
3550	COMMISSIONS	6	10	0	10	0	10	0
3576	NEIGHBRHD IMPVMT DIST FEE	4,491	0	0	0	0	0	0
SUBTOTAL *****		4,497	10	0	10	0	10	0
INTEREST								
3710	INTEREST	29,278	25,800	29,000	30,175	0	30,175	16
3718	INT-SALES TAX	29,537	20,000	28,000	28,000	0	28,000	40
3719	INT-FINANCIAL INST TAX	123	75	260	75	0	75	0
3720	INT- UNCLAIMED FEES	1,216-	0	0	0	0	0	0
3724	INT - OTHER ENTITIES	17,457	13,161	13,161	9,892	0	9,892	24-
SUBTOTAL *****		75,180	59,036	70,421	68,142	0	68,142	15
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	180,412	183,491	183,491	186,760	0	186,760	1
3821	BLDG RENT	28,893	33,570	28,893	34,710	0	34,710	3
3822	OTHER LEASE REVENUE	0	0	3,510	42,000	0	42,000	0
3823	HOSPITAL LEASE	1,528,104	1,566,306	1,566,918	1,606,091	0	1,606,091	2
3835	SALE OF COUNTY FIXED ASSET	2,846-	3,000	5,000	3,000	0	3,000	0
3850	UNCLAIMED FEES	0	500	0	100	0	100	80-
3882	RESTITUTION REIMB	1,240	0	3,000	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	160,446	160,800	156,000	156,000	0	156,000	2-
3891	DIVIDENDS/REBATES	160	200	850	900	0	900	350
SUBTOTAL *****		1,896,410	1,947,867	1,947,662	2,029,561	0	2,029,561	4
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	62,058	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	13,867	0	21,484	0	0	0	0
SUBTOTAL *****		75,925	0	21,484	0	0	0	0
TOTAL REVENUES *****		16,453,166	17,090,313	16,625,935	17,258,863	0	17,258,863	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	20	750	100	250	0	250	66-
SUBTOTAL *****		20	750	100	250	0	250	66-
UTILITIES								
48100	NATURAL GAS	0	1,900	750	3,500	0	3,500	84
48200	ELECTRICITY	1,194	3,800	2,500	2,100	0	2,100	44-
48300	WATER	33	190	200	540	0	540	184
48400	SOLID WASTE	236	1,040	1,000	2,160	0	2,160	107
48600	SEWER USE	48	208	250	540	0	540	159
SUBTOTAL *****		1,513	7,138	4,700	8,840	0	8,840	23

# Non-Departmental

Dept. No. 1190

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
59300	VEHICLE EXPENSE PARKING	18,235	19,140	16,000	18,390	0	18,390	3-
	SUBTOTAL *****	18,235	19,140	16,000	18,390	0	18,390	3-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	520	750	610	750	0	750	0
71101	PROFESSIONAL SERVICES	98,920	131,000	121,670	111,880	0	111,880	14-
71105	LEGAL SERVICES	0	5,000	2,000	5,000	0	5,000	0
71211	A/E FEES	0	32,685	32,685	0	0	0	0
71500	BUILDING USE/RENT CHARGE	47,915	60,561	58,652	61,457	0	61,457	1
	SUBTOTAL *****	147,355	229,996	215,617	179,087	0	179,087	22-
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	2,550,000	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	0	13,800	81,740	113,000	0	113,000	718
83922	OTO: TO SPECIAL REVENUE FUND	0	103,826	103,326	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPLE	270,000	275,000	275,000	280,000	0	280,000	1
84100	INTEREST EXPENSE	144,915	139,465	139,465	133,215	0	133,215	4-
86500	LEASE INCENTIVES	0	43,000	43,000	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	39-	0	20	0	0	0	0
86898	OVER AND SHORT	17	100	10	100	0	100	0
86900	MISCELLANEOUS	2,800	4,000	3,500	4,000	0	4,000	0
86910	PY ENCUMBRANCES NOT USED	8,045-	0	3,500-	0	0	0	0
	SUBTOTAL *****	2,959,648	579,191	642,561	530,315	0	530,315	8-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	401,950	431,950	0	0	0	0
91800	LAND	0	363,550	363,550	0	0	0	0
	SUBTOTAL *****	0	765,500	795,500	0	0	0	0
	TOTAL EXPENDITURES *****	3,126,772	1,601,715	1,674,478	736,882	0	736,882	53-

Decimal values have been truncated.

# Insurance and Safety

Department Number 1191

## **Mission**

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The County maintains broad form insurance coverage for property and casualty, general liability, public official's errors and omissions, law enforcement errors and omissions, and other insurance as necessary. Boone County is a member of the Mid America Regional Council Insurance Trust (MARCIT), a self-insured group of Missouri and Kansas governmental entities. Insurance policies are purchased for coverage not available through the trust.

The County Clerk administers this budget, and it includes appropriations for safety programs as well as the portion of insurance premiums allocated to the General Fund. Insurance premiums are also allocated to the Road and Bridge Fund (department numbers 2040 and 2045) and the Assessment Fund (department number 2010). Insurance activity, including appropriations for deductibles, is included in the Insurance Claim Activity budget (department number 1195).

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**

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The appropriations reflect expected premium increases of approximately 14%. There are no other significant changes in this budget.

**Annual Budget**

1191 INSURANCE & SAFETY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	6,963	13,900	17,736	0	0	0	0
	SUBTOTAL *****	6,963	13,900	17,736	0	0	0	0
	TOTAL REVENUES *****	6,963	13,900	17,736	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	26	0	0	0	0	0	0
23050	OTHER SUPPLIES	0	900	900	900	0	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	7,924	845	3,500	5,600	0	5,600	562
	SUBTOTAL *****	7,951	1,745	4,400	6,500	0	6,500	272
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	650	195	600	0	600	7-
37210	TRAINING/SCHOOLS	0	5,000	1,927	5,000	0	5,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	126	0	1,536	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	0	1,989	0	0	0	0
	SUBTOTAL *****	126	5,650	5,647	5,600	0	5,600	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	3,056	5,000	3,266	5,000	0	5,000	0
71002	AUTO LIABILITY INS	36,395	38,000	25,286	56,000	0	56,000	47
71003	INLAND MARINE INS	239	1,000	108	1,000	0	1,000	0
71004	PROPERTY INSURANCE	80,779	85,000	88,281	92,000	0	92,000	8
71006	ERRORS & OMISSIONS INS	56,519	61,000	31,528	61,000	0	61,000	0
71007	LAW ENFORCEMENT INS	42,306	101,081	251,876	176,000	0	176,000	74
71008	GENERAL LIABILITY INS	196,884	206,000	85,568	176,000	0	176,000	14-
71009	D.P. EQUIP-INSURANCE	6,032	6,000	6,557	6,000	0	6,000	0
71010	CRIME INSURANCE	8,762	9,100	19,705	13,000	0	13,000	42
71011	PUBLIC OFFICIALS BOND	6,335	12,205	7,500	7,500	0	7,500	38-
	SUBTOTAL *****	437,310	524,386	519,675	593,500	0	593,500	13
	TOTAL EXPENDITURES *****	445,388	531,781	529,722	605,600	0	605,600	13

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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. This budget includes amounts for (1) administrative fees for the County's Cafeteria Plan, (2) unemployment benefits, and (3) an Employee Assistance Plan (EAP). Boone County reimburses the State for the actual cost of the unemployment benefits it provides to former county employees. A lump sum is appropriated in this budget and is subsequently transferred to the applicable departmental budget as actual costs are incurred.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

1192 EMPLOYEE BENEFITS								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2006	2007	2007	2008	2008	2008	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
3890	MISCELLANEOUS	0	0	9,712	0	0	0	0
	SUBTOTAL *****	0	0	9,712	0	0	0	0
	TOTAL REVENUES *****	0	0	9,712	0	0	0	0
	PERSONAL SERVICES							
10600	UNEMPLOYMENT BENEFITS	96	4,540	13,054	0	0	20,000	340
	SUBTOTAL *****	96	4,540	13,054	0	0	20,000	340
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	10,479	12,000	10,794	12,000	0	12,000	0
71104	ADMINISTRATIVE SERVICES	7,978	8,700	8,400	8,700	0	8,700	0
	SUBTOTAL *****	18,457	20,700	19,194	20,700	0	20,700	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	18,554	25,240	32,248	20,700	0	40,700	61

Decimal values have been truncated.

# Mail Services

Department Number 1194

## Mission

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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

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Continue on-going mail services support of all offices and departments throughout the County.

### Progress on Prior Year Objectives

- Continue on-going mail services support of all offices and departments throughout the County.  
**Response:** Ongoing.

## Performance Measures

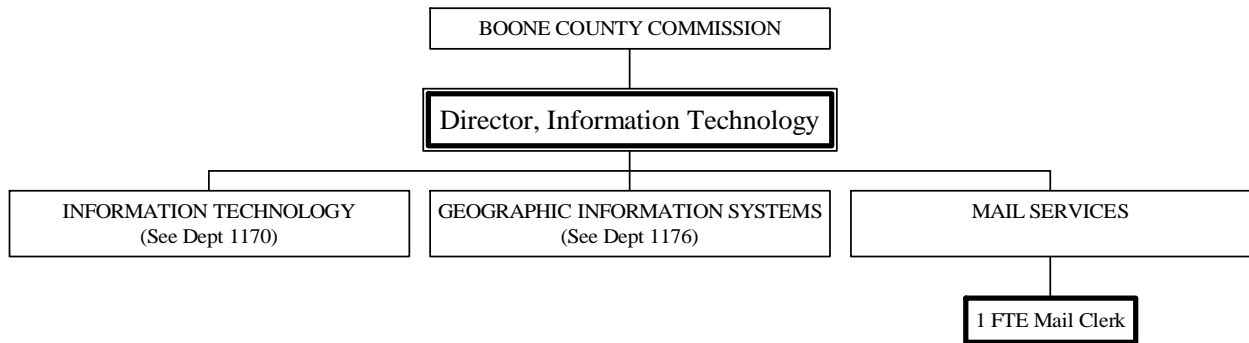
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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Pieces of Out-Going Mail Processed	591,623	610,000	640,000

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mail Clerk	2.00	1.00	1.00	-
<b>Total FTEs</b>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Overtime	\$ 500	\$ 200	\$ 200	\$ -

**Organizational Chart**





**Annual Budget**

1194 MAIL SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	28,297	24,083	23,771	24,348	0	24,348	1
10110	OVERTIME	410	200	200	200	0	200	0
10200	FICA	2,188	1,857	1,804	1,877	0	1,877	1
10300	HEALTH INSURANCE	6,729	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	141	86	89	89	0	89	3
10350	LIFE INSURANCE	45	39	53	53	0	53	35
10375	DENTAL INSURANCE	460	356	356	356	0	356	0
10400	WORKERS COMP	781	1,020	1,020	1,064	0	1,064	4
10500	401(A) MATCH PLAN	230	585	0	585	0	585	0
10600	UNEMPLOYMENT BENEFITS	2,636	0	0	0	0	0	0
	SUBTOTAL *****	41,920	32,976	32,043	33,322	0	33,322	1
MATERIALS & SUPPLIES								
22000	POSTAGE	218,019	260,000	162,000	202,000	0	202,000	22-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	607	400	400	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	26	400	100	100	0	100	75-
	SUBTOTAL *****	218,653	260,900	162,600	202,600	0	202,600	22-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	0	25	200	0	200	0
	SUBTOTAL *****	0	0	25	200	0	200	0
UTILITIES								
48000	TELEPHONES	415	400	420	420	0	420	5
48050	CELLULAR TELEPHONES	19	50	50	50	0	50	0
	SUBTOTAL *****	434	450	470	470	0	470	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,990	2,500	2,500	2,500	0	2,500	0
59100	VEHICLE REPAIRS	898	600	600	600	0	600	0
59105	TIRES	301	0	0	0	0	0	0
	SUBTOTAL *****	3,190	3,100	3,100	3,100	0	3,100	0
EQUIP & BLDG MAINTENANCE								
	SUBTOTAL *****	0	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,200	4,500	4,500	4,500	0	4,500	0
71100	OUTSIDE SERVICES	16,955	37,000	43,000	45,000	0	45,000	21
71500	BUILDING USE/RENT CHARGE	7,458	7,864	7,864	7,864	0	7,864	0
71600	EQUIP LEASES & METER CHR	1,154	0	0	0	0	0	0
	SUBTOTAL *****	29,767	49,364	55,364	57,364	0	57,364	16
OTHER								
	SUBTOTAL *****	0	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	875	0	0
	SUBTOTAL *****	0	0	0	0	875	0	0
	TOTAL EXPENDITURES *****	293,966	346,790	253,602	297,056	875	297,056	14-

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# Records Management Services

Department Number 1196

## Mission

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The County Clerk administers this budget and it accounts for the costs incurred in providing centralized records storage and management services to all county offices.

## Budget Highlights

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This budget was established in 1996, at the completion of the Records Storage Facility, which is located in the remodeled Johnson Building.

Previously, this budget included an appropriation for off-site storage. The off-site storage is currently used only by the Circuit Clerk's Office (department number 1221), therefore, the appropriation has been moved to that budget.

## Goals and Objectives

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Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.

**Response:** Unavailable.

## Performance Measures

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

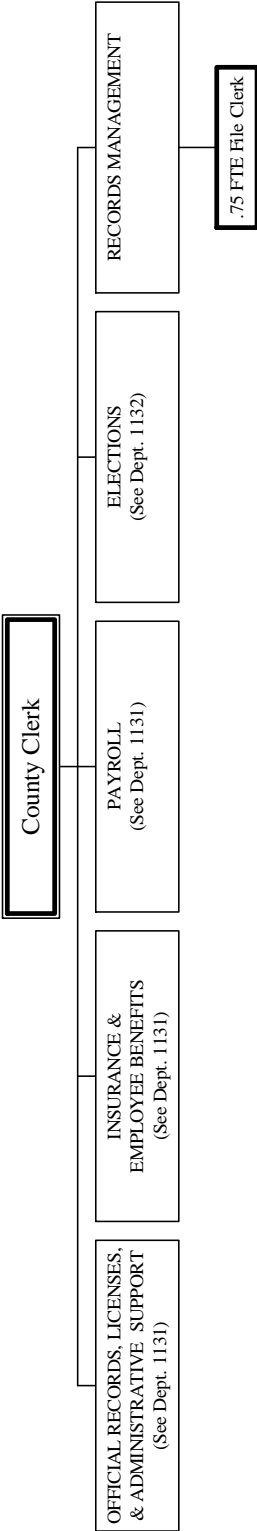
## Personnel Detail

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Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
File Clerk	0.75	0.75	0.75	-
<b>Total FTEs</b>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>-</u>

**Organizational Chart**

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**Annual Budget**

1196 RECORDS MANAGEMENT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	15,721	17,438	16,882	16,832	0	16,832	3-
10200	FICA	1,202	1,334	1,291	1,287	0	1,287	3-
10300	HEALTH INSURANCE	2,375	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	32	62	62	62	0	62	0
10350	LIFE INSURANCE	15	39	53	53	0	53	35
10375	DENTAL INSURANCE	163	356	356	356	0	356	0
10400	WORKERS COMP	72	72	72	72	0	72	0
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	19,581	24,636	23,466	23,997	0	23,997	2-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	674	900	0	900	0	900	0
	SUBTOTAL *****	674	900	0	900	0	900	0
	UTILITIES							
48000	TELEPHONES	354	400	360	400	0	400	0
	SUBTOTAL *****	354	400	360	400	0	400	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	27,434	27,737	27,737	27,737	0	27,737	0
	SUBTOTAL *****	27,434	27,737	27,737	27,737	0	27,737	0
	OTHER							
83160	RECYCLING & DUMP FEES	2,620	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	2,620	5,000	0	5,000	0	5,000	0
	TOTAL EXPENDITURES *****	50,665	58,873	51,663	58,234	0	58,234	1-

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# Special Projects

## Citizen Contributions

Department Numbers 2000, 2001, 2002

### Mission

This budget was established to account for citizen contributions received by the County and to be used for various facility projects that would not otherwise have been funded. 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, the County Commission amended the Courthouse Square-Miscellaneous Projects budget (department number 2002) to account for the expenses and revenue related to the additional sales of Blocks of Time. Completion is expected by the end of FY 2007. There are no appropriations for FY 2008.

### Annual Budget

2002 CH SQUARE-MISC. PROJECTS								
200 SPEC BLDG PROJ CITIZEN CONTRIB								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	11	12	12	12	0	12	0
3712	INT-LONG TERM INVEST	46	50	50	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	162	0	180	180	0	180	0
	SUBTOTAL *****	220	62	242	242	0	242	290
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	220	62	242	242	0	242	290
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,000	0	0	0	0	0
	SUBTOTAL *****	0	1,000	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	1,000	0	0
	SUBTOTAL *****	0	0	0	0	1,000	0	0
	TOTAL EXPENDITURES *****	0	1,000	0	0	1,000	0	0

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# County Assessor

Department Number 2010

## Mission

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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.

## Budget Highlights

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The State of Missouri significantly reduced the reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to \$5.50 and then reducing it again in FY 2003 to \$5.00. In addition, the state "froze" the parcel counts. In FY 2005, the state began an effort to restore the funding and the current rate is \$6.00 per parcel and the County is approved for a parcel count of 60,000.

The FY 2008 budget includes funding for new and replacement computer hardware, replacement office furniture, and funding for a summer intern position.

## Goals and Objectives

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### Budget Year Objectives

- Unavailable.

### Progress on Prior Year Objectives

- Provide outstanding service in the most cost efficient manner possible.  
**Response:** Unavailable.
- Update Digital Orthohotography.  
**Response:** Unavailable.

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

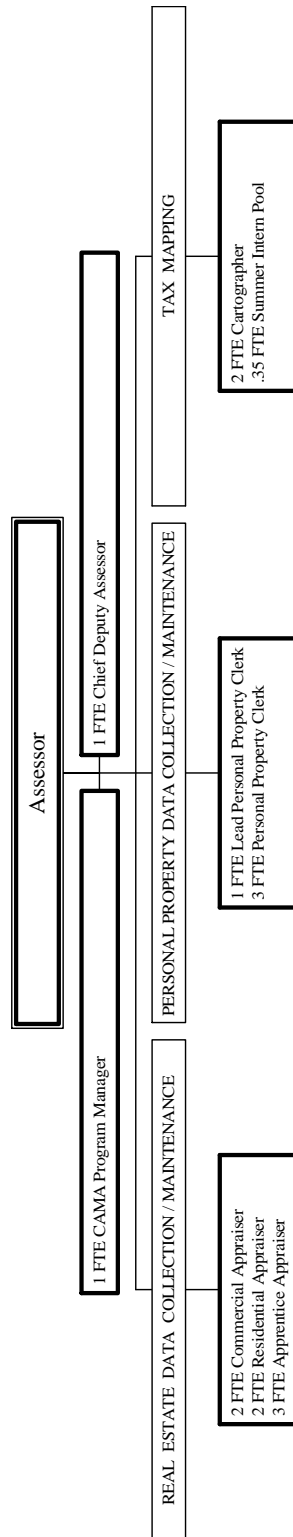
**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	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	3.00	3.00	-
Cartographer	2.00	2.00	2.00	-
Chief Deputy	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	3.00 <sup>a</sup>	3.00 <sup>a</sup>	3.00	-
Office Specialist	- <sup>a</sup>	- <sup>a</sup>	-	-
Summer Intern Pool	-	-	0.35	0.35
<b>Total FTEs</b>	<u>16.00</u>	<u>16.00</u>	<u>16.35</u>	<u>0.35</u>
Overtime	\$ 25,000	\$ 30,000	\$ 30,000	\$ -

<sup>a</sup> The Office Specialist position was reclassified to Personal Property Clerk

**Organizational Chart**

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**Annual Budget**

2010 ASSESSMENT  
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3461	INTERGOVERNMENTAL REVENUE STATE REIMBURS-ASSESSMENT	472,808	349,027	350,000	360,000	0	360,000	3
	SUBTOTAL *****	472,808	349,027	350,000	360,000	0	360,000	3
3550	CHARGES FOR SERVICES COMMISSIONS	752,201	772,000	789,000	810,000	0	810,000	4
	SUBTOTAL *****	752,201	772,000	789,000	810,000	0	810,000	4
3710	INTEREST							
3711	INTEREST	1,670	1,500	3,000	3,000	0	3,000	100
3712	INT-OVERNIGHT	1,752	1,000	1,700	1,700	0	1,700	70
3712	INT-LONG TERM INVEST	6,913	6,130	6,130	6,130	0	6,130	0
3798	INC/DEC IN FV OF INVESTMENTS	23,990	14,150	24,000	24,000	0	24,000	69
	SUBTOTAL *****	34,327	22,780	34,830	34,830	0	34,830	52
3830	MISCELLANEOUS SALES	12,757	10,000	15,200	12,000	0	12,000	20
3835	SALE OF COUNTY FIXED ASSET	3,800	0	75	0	0	0	0
3880	CONTRIBUTIONS	0	0	25,538	0	0	0	0
	SUBTOTAL *****	16,557	10,000	40,813	12,000	0	12,000	20
	TOTAL REVENUES *****	1,275,894	1,153,807	1,214,643	1,216,830	0	1,216,830	5
10100	PERSONAL SERVICES SALARIES & WAGES	561,591	636,143	574,589	631,961	7,200	639,161	0
10110	OVERTIME	23,017	30,000	30,000	30,000	0	30,000	0
10200	FICA	41,797	50,960	44,021	50,640	551	51,191	0
10300	HEALTH INSURANCE	66,500	71,250	71,250	71,250	0	71,250	0
10325	DISABILITY INSURANCE	2,920	2,397	2,397	2,433	0	2,433	1
10350	LIFE INSURANCE	504	585	585	795	0	795	35
10375	DENTAL INSURANCE	4,550	5,340	5,340	5,340	0	5,340	0
10400	WORKERS COMP	16,256	18,735	18,735	18,269	0	18,269	2-
10500	401(A) MATCH PLAN	8,450	8,775	7,925	8,775	0	8,775	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,332	1,412	1,329	0	0	1,400	0
	SUBTOTAL *****	726,920	825,597	756,171	819,463	7,751	828,614	0
22000	MATERIALS & SUPPLIES POSTAGE	25,117	55,000	25,000	30,000	0	30,000	45-
22500	SUBSCRIPTIONS/PUBLICATIONS	3,844	4,500	4,500	4,500	0	4,500	0
23000	OFFICE SUPPLIES	2,888	3,100	3,100	3,100	0	3,100	0
23001	PRINTING	5,452	9,000	7,000	9,000	0	9,000	0
23017	COMPUTER PAPER	1,031	5,000	4,000	5,000	0	5,000	0
23018	PRINTER SUPPLIES	1,802	3,600	3,000	3,600	0	3,600	0
23022	MAPPING SUPPLIES	372	3,500	3,000	3,500	0	3,500	0
23050	OTHER SUPPLIES	669	500	700	700	0	700	40
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,950	1,900	2,000	0	2,000	2
	SUBTOTAL *****	41,179	86,150	52,200	61,400	0	61,400	28-
37000	DUES TRAVEL & TRAINING DUES	2,135	2,800	2,800	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	1,085	4,285	4,000	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	1,120	8,190	8,000	8,190	3,000	11,190	36
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	67	1,500	1,400	1,500	500	2,000	33
37230	MEALS & LODGING-TRAINING	465	4,000	3,800	4,000	1,165	5,165	29
	SUBTOTAL *****	4,872	20,775	20,000	20,775	4,665	25,440	22
48000	UTILITIES TELEPHONES	5,049	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	417	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	5,466	7,000	7,000	7,000	0	7,000	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	2,937	3,000	3,000	4,000	0	4,000	33
59100	VEHICLE REPAIRS	1,902	3,650	3,600	3,650	0	3,650	0
59105	TIRES	0	0	80	0	0	0	0
59200	LOCAL MILEAGE	8	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	4,848	8,400	8,430	9,400	0	9,400	11
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	4,438	5,297	5,300	7,320	284	7,604	43
60200	EQUIP REPAIRS/MAINTENANCE	0	3,320	3,000	3,320	0	3,320	0
	SUBTOTAL *****	4,438	8,617	8,300	10,640	284	10,924	26

# County Assessor

Dept. No. 2010

2010 ASSESSMENT  
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,750	10,497	10,000	11,007	0	11,007	4
71000	INSURANCE AND BONDS	14,321	15,000	15,000	15,000	0	15,000	0
71100	OUTSIDE SERVICES	37,329	20,000	20,000	20,000	0	20,000	0
71101	PROFESSIONAL SERVICES	69,906	180,000	103,000	100,000	2,090	102,090	43-
71105	LEGAL SERVICES	8,000	8,000	8,000	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	43,760	46,137	46,137	46,137	0	46,137	0
71600	EQUIP LEASES & METER CHRG	0	60	60	60	0	60	0
SUBTOTAL *****		177,066	279,694	202,197	200,204	2,090	202,294	27-
OTHER								
84400	PUBLIC NOTICES	1,029	3,200	3,000	3,200	0	3,200	0
86800	EMERGENCY	0	5,000	0	5,000	0	5,000	0
86850	CONTINGENCY	0	66,400	0	61,400	0	61,400	7-
SUBTOTAL *****		1,029	74,600	3,000	69,600	0	69,600	6-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	1,775	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	7,332	570	0	0	0	0	0
91301	COMPUTER HARDWARE	23,418	5,600	5,458	0	10,878	10,878	94
91302	COMPUTER SOFTWARE	0	9,700	8,000	0	2,541	2,541	73-
92100	REPLCMENT FURN & FIXTURES	0	1,530	849	0	1,600	1,600	4
92301	REPLC COMPUTER HDWR	11,459	34,700	27,016	0	26,000	26,000	25-
SUBTOTAL *****		43,985	52,100	41,323	0	41,019	41,019	21-
TOTAL EXPENDITURES *****		1,009,807	1,362,933	1,098,621	1,198,482	55,809	1,255,691	7-

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# Circuit Court Clerk

Department Number 1221

## Mission

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The Circuit 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 Clerk's Office is comprised of five divisions which include: Civil Division, Family Court Division, Criminal Division, Accounting Division and the Probate Division. All cases filed in the Court system are filed in this office. All warrants, writs, garnishments, summonses and show cause orders are prepared and issued from the Clerk's Office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court, entering all judgments, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The interest is paid over to the County General Revenue Fund. The State of Missouri pays the salaries of 38 permanent FTEs (including the Circuit Clerk). The County pays for five additional positions (as shown on the Personnel Detail information) for a total of 43 FTEs. The County also provides funding for all non-personnel operating costs.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Work with staff exploring options to the current processes in place to ensure efficiency due to the increase of case filings.

### Progress on Prior Year Objectives

- Evaluate workflow to determine efficiency of file handling and best office design for courthouse expansion.  
**Response:** On-going. Work to achieve best placement of work stations for new office space continues. When expansion is complete, the Circuit Clerk's Office will be in three different areas.
- Work with the Prosecuting Attorney's Office and Sheriff's Department to plan for future electronic filings and warrants.  
**Response:** The Circuit Clerk's Office is currently accepting electronic filings from the Prosecuting Attorney's Office. The ability for electronic warrants has not been developed as of yet.

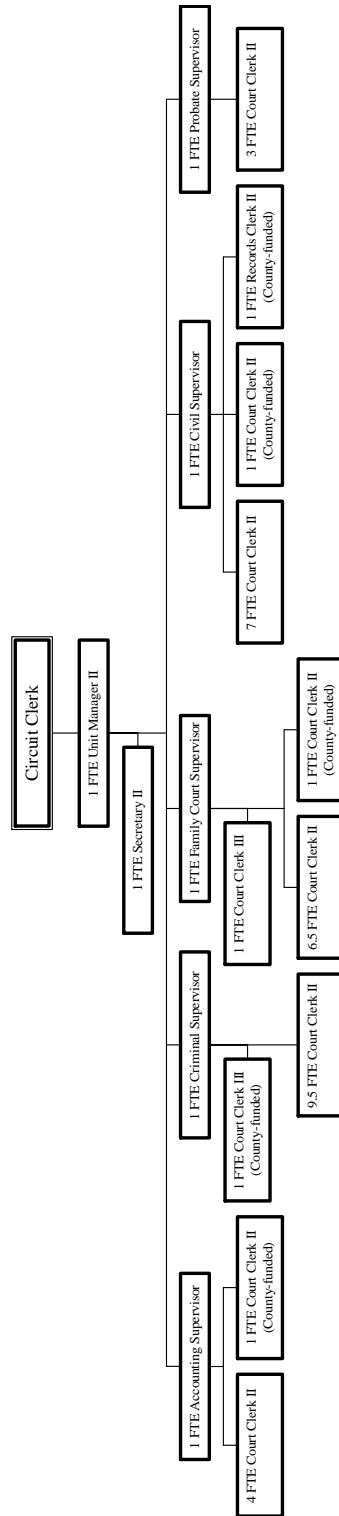
**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Cases Filed	23,347	27,476	28,000
Number of Cases Disposed	22,458	24,547	25,000
Number of Cases Pending	8,924	9,900	10,700
Funds Collected for Civil, Criminal, Traffic and Probate Cases	\$7,119,000	\$7,200,000	\$7,300,000

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	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	1.00	-	-	-
Records Clerk II	-	1.00	1.00	-
<b>Total FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>

**Organizational Chart**



All positions are state-funded unless otherwise noted.

FTE's funded by State of Missouri: 39

FTE's funded by Boone County: 5

Total FTE's: 44

**Annual Budget**

1221 CIRCUIT CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FED-STATE REIMB EXPENSES	20,004	18,000	16,000	16,000	0	16,000	11-
3469	STATE REIMB-CRIMINAL COSTS	4,701	4,600	4,600	4,600	0	4,600	0
SUBTOTAL *****		24,705	22,600	20,600	20,600	0	20,600	8-
CHARGES FOR SERVICES								
3510	COPIES	21,830	20,000	22,000	20,000	0	20,000	0
3565	PROBATE FEES	10,600	9,000	9,000	9,500	0	9,500	5
3569	OTHER FEES	356	0	500	300	0	300	0
3570	CIRCUIT CLERK FEES	64,394	73,500	70,000	70,000	0	70,000	4-
3594	CREDIT CARD TRANSACTION FEE	4,719	4,500	5,500	5,000	0	5,000	11
SUBTOTAL *****		101,901	107,000	107,000	104,800	0	104,800	2-
INTEREST								
3710	INTEREST	49,452	30,000	55,000	40,000	0	40,000	33
SUBTOTAL *****		49,452	30,000	55,000	40,000	0	40,000	33
TOTAL REVENUES *****		176,059	159,600	182,600	165,400	0	165,400	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	119,030	124,555	120,491	125,795	0	125,795	0
10200	FICA	8,368	9,528	8,867	9,623	0	9,623	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	595	447	447	458	0	458	2
10350	LIFE INSURANCE	174	195	265	265	0	265	35
10375	DENTAL INSURANCE	1,625	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	492	520	520	533	0	533	2
10500	401(A) MATCH PLAN	650	2,925	1,025	2,925	0	2,925	0
SUBTOTAL *****		154,685	163,700	157,145	165,129	0	165,129	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	420	850	850	850	0	850	0
23000	OFFICE SUPPLIES	34,950	36,675	37,903	38,500	0	38,500	4
23001	PRINTING	11,814	14,000	14,000	14,500	0	14,500	3
23020	MICROFILM/FILM	4,167	6,000	6,000	5,000	0	5,000	16-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,536	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		52,889	58,525	59,753	59,850	0	59,850	2
DUES TRAVEL & TRAINING								
37000	DUES	1,450	400	400	500	0	500	25
37200	SEMINARS/CONFEREN/MEETING	275	3,300	3,300	3,300	0	3,300	0
37210	TRAINING/SCHOOLS	0	1,173	1,200	1,200	0	1,200	2
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,015	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	2,575	2,100	2,100	2,100	0	2,100	0
SUBTOTAL *****		5,315	7,973	8,000	8,100	0	8,100	1
UTILITIES								
48000	TELEPHONES	14,579	15,713	14,500	14,600	0	14,600	7-
48050	CELLULAR TELEPHONES	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		14,579	15,713	14,500	15,600	0	15,600	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	111	342	300	350	0	350	2
SUBTOTAL *****		111	342	300	350	0	350	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,255	13,000	12,550	13,000	0	13,000	0
60200	EQUIP REPAIRS/MAINTENANCE	586	675	675	675	0	1,000	48
SUBTOTAL *****		10,841	13,675	13,225	13,675	0	14,000	2
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	167,083	162,247	162,247	162,671	0	162,671	0
71525	STORAGE CHARGES	14,339	16,000	16,000	16,000	0	16,000	0
71600	EQUIP LEASES & METER CHR	96	100	100	50	0	50	50-
SUBTOTAL *****		181,518	178,347	178,347	178,721	0	178,721	0
OTHER								
84300	ADVERTISING	2,272	1,400	1,400	1,400	0	1,400	0
SUBTOTAL *****		2,272	1,400	1,400	1,400	0	1,400	0

# Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	5,721	2,344	2,344	2,400	0	2,400	2
91302	COMPUTER SOFTWARE	0	0	0	750	0	1,250	0
92000	REPLCMENT OFFICE EQUIP	8,841	8,000	7,879	2,500	0	2,500	68-
92100	REPLCMENT FURN & FIXTURES	719	1,097	1,218	1,000	0	1,000	8-
92301	REPLC COMPUTER HDWR	5,070	0	0	6,300	0	1,560	0
	SUBTOTAL *****	20,353	11,441	11,441	12,950	0	8,710	23-
	TOTAL EXPENDITURES *****	442,567	451,116	444,111	455,775	0	451,860	0

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# Circuit Court Summary

Department Numbers 1210, 1230, 1241, 1242, 1243, 2820, 2830, 2850, 2904, and 2907

## **Description**

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The Thirteenth Judicial Circuit Court provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from various special revenue funds. The General Fund appropriations are included in the budgets for department number 1210, 1230, 1241, 1242, and 1243. Appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund and the Law Enforcement Services Fund are included in the budgets for department number 2820, 2830, and 2904, respectively. Detailed information is presented for each of these budgets on the following pages.

Special statutory provisions govern the development and adoption of the Circuit Court's budgets. These provisions are described on page 5 of this document and apply to the budgets for department number 1210, 1241, 1242, and portions of 1230. The budget for department number 1243 reflects judicial grants and contracts and the County is not obligated to fund any portion of these programs beyond the grant or contract term. The Circuit Court establishes and approves the appropriations for department number 2820 and 2830. The County Commission establishes and approves the appropriations for department number 2904.

The Circuit Court Clerk is an independent elected official whose budget is governed by the same statutory provisions applicable to the Circuit Court described above. However, the Circuit Court does not exercise oversight or control over the Circuit Court Clerk's budget. As a result, the Circuit Court Clerk's budget is excluded from this summary.

# Circuit Court Dept Nos. 1210, 1230, 1241, 1242, Summary 1243, 2820, 2830, 2850 2904 and 2907

## Budget Summary

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,269,235	\$ 1,334,116	\$ 1,002,220	\$ 382,954	\$ 13,175	\$ 1,398,349
100	1230	Jury Services and Court Costs	204,927	216,795	-	235,905	42,310	278,215
100	1241	Juvenile Office	387,126	387,481	112,492	304,424	7,444	424,360
100	1242	Juvenile Justice Center	312,164	321,267	135,109	198,347	4,005	337,461
100	1243	Judicial Grants and Contracts	217,329	147,393	54,019	10,385	-	64,404
282	2820	Family Services and Justice	123,994	131,450	-	135,950	-	135,950
283	2830	Circuit Drug Court	12,088	15,343	-	22,050	125	22,175
285	2850	Administration of Justice	16,563	11,500	-	11,500	20,000	31,500
290	2904	Alt Sentencing-Law Enf Sales Tax	161,562	235,963	219,498	100,009	1,700	321,207
290	2907	Information System-Court	2,280	3,430	-	6,430	25,000	31,430
<b>Total</b>			<b>\$ 2,707,268</b>	<b>\$ 2,804,738</b>	<b>\$ 1,523,338</b>	<b>\$ 1,407,954</b>	<b>\$ 113,759</b>	<b>\$ 3,045,051</b>

## Personnel Summary

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	22.67	22.67	22.42
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	4.24	4.43	4.18
100	1242	Juvenile Justice Center	4.70	4.74	4.74
100	1243	Judicial Grants and Contracts	3.60	3.84	1.42 <sup>a</sup>
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alt Sentencing-Law Enf Sales Tax	4.00	5.00	6.00
290	2907	Information System-Court	-	-	-
<b>Total FTEs</b>			<b>39.21</b>	<b>40.68</b>	<b>38.76</b>

<sup>a</sup> 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

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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 for the judges, court reporters, and the clerks. Boone and Callaway Counties provide funding for the operations and fixed asset expenses of the Court, as well as salaries of other personnel (court administration, technology services, court marshal, and court services).

## Budget Highlights

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In response to revenue shortfalls, the Circuit Court reduced fixed asset appropriations to include only those replacements considered to be most essential; this is consistent with the approach observed throughout other budgets. There are no other significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.
- Coordinate court operations and ensure accessibility during construction and renovation of court facilities.
- Implement new technologies and training of users.

### Progress on Prior Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.  
**Response:** The second phase of a two-year implementation of position reclassification was accomplished.
- Provide for transition and training of new judges.  
**Response:** New judges attended “New Judge Training” in Columbia in February 2007, and will attend additional sessions as part of the Judicial Conference in September. Judges will attend either the summer or fall judicial college in August or October.
- Improve efficiency of scheduling court dockets.  
**Response:** All circuit judges’ dockets have been converted to an electronic database which can be updated on Personal Digital Assistants (PDAs).

Programming is in development to provide electronic calendaring on PDAs for associate circuit judges and the family court commissioner.

### **Performance Measures**

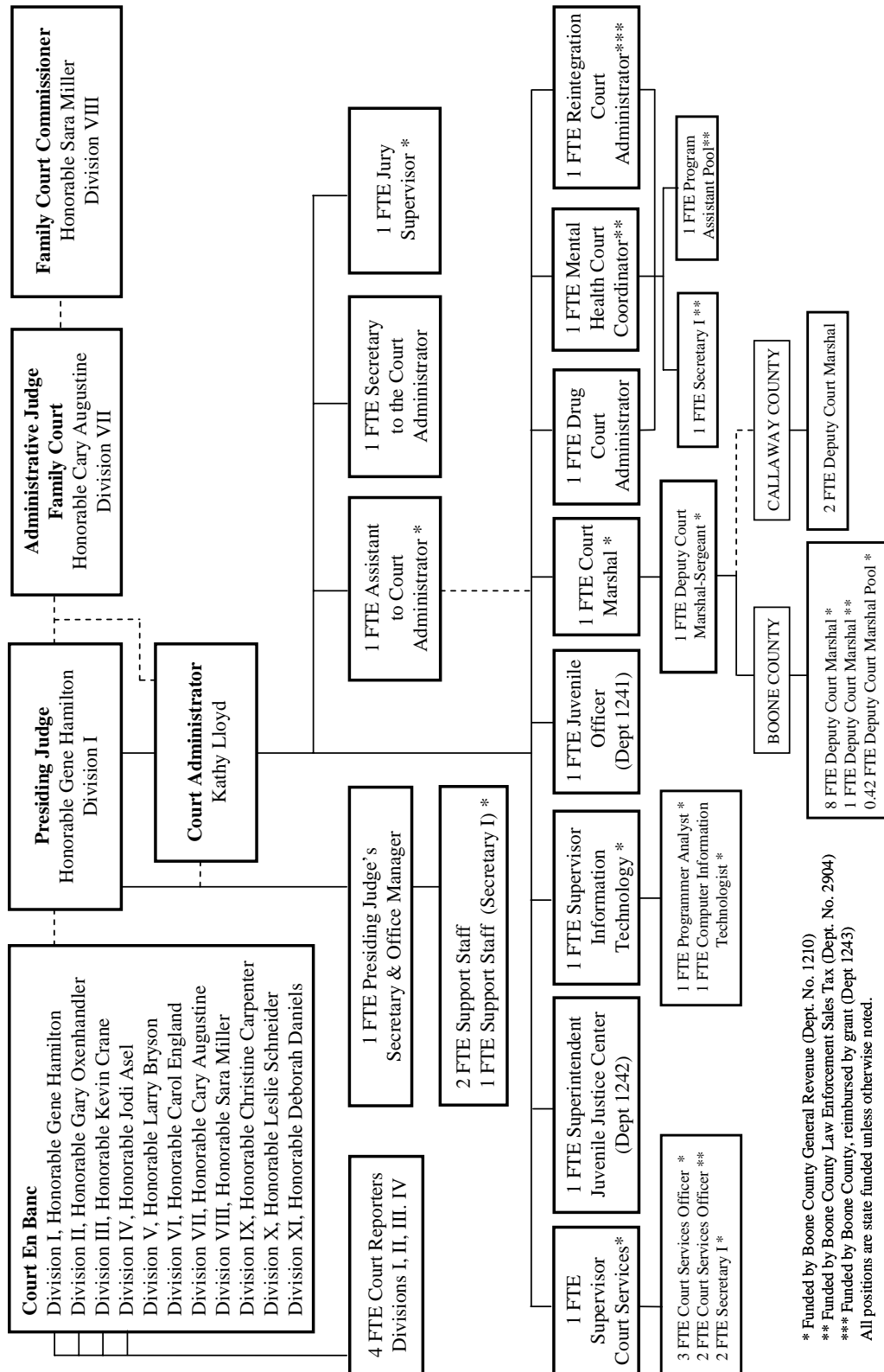
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
<b>Court Marshal</b>			
Juries Reporting	39	54	59
Jury Trial Days	68	82	87
Hours Marshals Spent in Court	4,648	5,219	5,250
Court Marshal Arrests	408	432	460
Court Marshal Commits	340	282	305
Number of Persons Through Security Screening	210,017	204,426	215,500
<b>Technology Services</b>			
Users Supported	180	180	180
New Software Programs Implemented	2	2	3
<b>Court Services</b>			
Investigations Initiated	2,919	2,600	2,700
Bond Investigations Initiated	1,969	1,780	2,000
Bond Supervision Cases Assigned	144	135	145
Community Service Hours Worked	7,200	7,500	8,000
Fines and Costs Collected	\$371,259	\$429,250	\$435,000
Percent of Ordered Fines and Costs Collected	85%	85%	85%
Home Detention Days	16,824	14,522	16,425
VIP Program Participants	520	520	525
Probation Cases Assigned	160	158	165

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant to Court Administrator	1.00	1.00	1.00	-
Court Marshal	1.00	1.00	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-
Deputy Court Marshal	8.00	8.00	8.00	-
Supervisor, Court Services	1.00	1.00	1.00	-
Court Services Officer	3.00	3.00	3.00	-
Jury Supervisor	1.00	1.00	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-
Computer Information Technologist	2.00	2.00	2.00	-
Secretary I	3.00	3.00	3.00	-
Deputy Court Marshal Pool	0.67	0.67	0.42	(0.25)
<b>Total FTEs</b>	<u>22.67</u>	<u>22.67</u>	<u>22.42</u>	<u>(0.25)</u>
Overtime	\$ 22,000	\$ 22,000	\$ 22,000	\$ -

**Organizational Chart**

**Thirteenth Judicial Circuit Court**



\* Funded by Boone County General Revenue (Dept. No. 1210)  
 \*\* Funded by Boone County Law Enforcement Sales Tax (Dept. No. 2904)  
 \*\*\* Funded by Boone County, reimbursed by grant (Dept 1243)  
 All positions are state funded unless otherwise noted.

**Annual Budget**

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FED-STATE REIMB EXPENSES	2,731	2,100	2,600	2,500	0	2,500	19
3471	REIMBURSEMENT CALLAWAY	45,198	46,800	48,000	51,000	0	51,000	8
3473	CHG. OF VENUE REIMB.-I.G.	2,940	5,000	5,000	3,000	0	3,000	40-
SUBTOTAL *****		50,871	53,900	55,600	56,500	0	56,500	4
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	110,904	100,000	105,000	105,000	0	105,000	5
3528	REIMB PERSONNEL/PROJECTS	1,033	300	300	300	0	300	0
3569	OTHER FEES	5,145	5,500	5,500	5,500	0	5,500	0
SUBTOTAL *****		117,083	105,800	110,800	110,800	0	110,800	4
MISCELLANEOUS								
3890	MISCELLANEOUS	176	200	200	200	0	200	0
SUBTOTAL *****		176	200	200	200	0	200	0
TOTAL REVENUES *****		168,131	159,900	166,600	167,500	0	167,500	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	690,391	765,645	712,412	766,499	0	766,499	0
10110	OVERTIME	14,940	22,000	11,315	22,000	0	22,000	0
10120	HOLIDAY WORKED	1,112	0	141	1,000	0	1,000	0
10200	FICA	51,739	60,254	52,491	60,396	0	60,396	0
10300	HEALTH INSURANCE	104,500	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	3,586	2,695	2,695	2,743	0	2,743	1
10350	LIFE INSURANCE	726	858	1,166	1,166	0	1,166	35
10375	DENTAL INSURANCE	7,150	7,832	7,832	7,832	0	7,832	0
10400	WORKERS COMP	22,013	22,435	22,435	23,214	0	23,214	3
10500	401(A) MATCH PLAN	6,900	12,870	5,850	12,870	0	12,870	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,367-	0	0	0	0	0	0
SUBTOTAL *****		900,691	999,089	920,837	1,002,220	0	1,002,220	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,289	850	850	1,060	0	1,060	24
23000	OFFICE SUPPLIES	7,108	9,500	9,500	9,100	0	9,100	4-
23001	PRINTING	527	800	800	700	0	700	12-
23007	COURT REPORTER SUPPLIES	2,168	2,500	2,500	3,025	0	3,025	21
23015	COMPUTER SUPPLIES	402	250	250	350	0	350	40
23016	MAGNETIC MEDIA	79	50	50	50	0	50	0
23018	PRINTER SUPPLIES	3,459	4,000	4,000	4,000	0	4,000	0
23050	OTHER SUPPLIES	1,589	1,500	1,500	1,800	0	1,800	20
23200	AMMUNITION	613	600	600	800	0	800	33
23300	UNIFORMS	6,926	8,500	8,500	8,500	0	8,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	790	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		24,955	29,550	29,550	30,385	0	30,385	2
DUES TRAVEL & TRAINING								
37000	DUES	410	600	600	510	0	510	15-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,549	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,897	4,000	4,000	3,600	0	3,600	10-
37235	MEALS & LODGING - OTHER	210	300	300	300	0	300	0
37240	REGISTRATION/TUITION	4,290	4,900	5,000	5,500	0	5,500	12
SUBTOTAL *****		8,357	11,800	11,900	11,910	0	11,910	0
UTILITIES								
48000	TELEPHONES	16,240	22,000	22,000	20,000	0	20,000	9-
48050	CELLULAR TELEPHONES	1,411	2,900	2,900	4,000	0	4,000	37
SUBTOTAL *****		17,651	24,900	24,900	24,000	0	24,000	3-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	271	500	500	500	0	500	0
59100	VEHICLE REPAIRS	250	500	500	500	0	500	0
59200	LOCAL MILEAGE	3,665	6,000	5,000	6,000	0	6,000	0
59300	PARKING	0	25	25	25	0	25	0
SUBTOTAL *****		4,187	7,025	6,025	7,025	0	7,025	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,324	5,400	5,400	5,000	0	5,000	7-
60200	EQUIP REPAIRS/MAINTENANCE	635	1,500	1,500	1,500	0	1,800	20
SUBTOTAL *****		4,959	6,900	6,900	6,500	0	6,800	1-

# Circuit Court Services

Dept. No. 1210

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,274	3,400	3,400	4,100	0	3,200	5-
71100	OUTSIDE SERVICES	1,094	2,000	2,000	1,600	0	1,600	20-
71101	PROFESSIONAL SERVICES	104,378	110,000	110,000	113,850	0	113,000	2
71500	BUILDING USE/RENT CHARGE	129,769	129,084	129,084	129,084	0	129,084	0
71600	EQUIP LEASES & METER CHRG	44,199	54,750	48,843	53,850	0	53,850	1-
SUBTOTAL *****		281,715	299,234	293,327	302,484	0	300,734	0
OTHER								
84300	ADVERTISING	2,147	1,850	2,000	2,100	0	2,100	13
SUBTOTAL *****		2,147	1,850	2,000	2,100	0	2,100	13
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	5,400	12,817	0	0	0	0
91100	FURNITURE AND FIXTURES	3,173	8,300	2,600	0	0	0	0
91300	MACHINERY & EQUIPMENT	700	0	0	0	0	0	0
91301	COMPUTER HARDWARE	4,092	7,220	1,620	3,720	0	1,320	81-
91302	COMPUTER SOFTWARE	632	5,540	5,540	7,000	0	7,825	41
92000	REPLCMENT OFFICE EQUIP	9,066	9,500	9,500	8,250	0	750	92-
92100	REPLCMENT FURN & FIXTURES	856	2,750	2,200	1,800	0	450	83-
92301	REPLC COMPUTER HDWR	6,047	4,400	4,400	11,500	0	2,830	35-
SUBTOTAL *****		24,568	43,110	38,677	32,270	0	13,175	69-
TOTAL EXPENDITURES *****		1,269,234	1,423,458	1,334,116	1,418,894	0	1,398,349	1-

Decimal values have been truncated.



# Jury Services and Court Costs

Department Number 1230

## Mission

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This budget, which is administered by the Circuit Court, is directed toward the cost 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 which are set by State law, but which are not paid by the State or parties to a case.

## Budget Highlights

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FY 2007 appropriations in the amount of \$33,700 were re-budgeted in FY 2008, to be spent in conjunction with overall furniture and equipment requirements to be determined as part of the Courthouse expansion project. Other than this, there are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Improve quality of the record for the Court and participants.
- Improve jury service procedures.
- Enhance court security and monitoring capabilities.

### Progress on Prior Year Objectives

- Improve quality of the record for the Court and participants.  
**Response:** Budgeted funds have not yet been expended for upgrades to digital recording devices because grant funds became available through the Office of State Courts Administrator (OSCA) to replace three systems. The funds allocated in the 2007 budget to purchase two FTR Gold Systems may be used to upgrade remaining Sony devices in 2007, or these funds may be consolidated with other outstanding technology purchases in the construction/renovation project.
- Enhance court security monitoring capabilities.  
**Response:** Ten cameras were changed from black and white to color to improve picture quality, and a computer monitor capable of viewing cameras was placed at a security screening station.
- Improve access to written information for non-English speaking defendants.  
**Response:** Contact has been made with Centro Latino to begin the process of translating selected documents into Spanish.

**Performance Measures**

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Juries Reporting	39	54	59
Number of Jury Trial Days	68	82	87
Number of Jurors Assigned to Week of Service	6,777	8,704	8,750
Number of Jurors Reporting to Courthouse for Service	1,647	2,194	2,200
Number of Grand Jurors Reporting to Courthouse for Service	358	410	410
Number of Hearings Conducted by Closed Circuit Television	1,721	1,900	1,980

# Jury Services and Court Costs

Dept. No. 1230

## Annual Budget

1230 JURY SERVICES & COURT COSTS  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	6,624	6,000	7,000	6,000	0	6,000	0
3471	REIMBURSEMENT CALLAWAY	0	0	250	0	0	0	0
3473	CHG. OF VENUE REIMB.-I.G.	7,930	6,000	5,000	6,000	0	6,000	0
	SUBTOTAL *****	14,554	12,000	12,250	12,000	0	12,000	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	911	800	6,000	800	0	800	0
	SUBTOTAL *****	911	800	6,000	800	0	800	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	700	0	0	0	0
	SUBTOTAL *****	0	0	700	0	0	0	0
	TOTAL REVENUES *****	15,465	12,800	18,950	12,800	0	12,800	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,520	2,500	2,500	3,000	0	3,000	20
23001	PRINTING	3,640	5,600	5,600	5,000	0	5,000	10-
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23050	OTHER SUPPLIES	247	300	300	340	0	340	13
23850	MINOR EQUIP & TOOLS (<\$1000)	472	400	400	415	0	415	3
	SUBTOTAL *****	5,880	8,850	8,850	8,805	0	8,805	0
UTILITIES								
48000	TELEPHONES	8,257	8,800	8,200	11,400	0	11,400	29
	SUBTOTAL *****	8,257	8,800	8,200	11,400	0	11,400	29
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	9,017	10,500	10,500	15,800	0	15,800	50
60200	EQUIP REPAIRS/MAINTENANCE	105	400	400	400	0	400	0
	SUBTOTAL *****	9,122	10,900	10,900	16,200	0	16,200	48
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	53,980	52,500	60,000	60,000	0	60,000	14
	SUBTOTAL *****	53,980	52,500	60,000	60,000	0	60,000	14
OTHER								
84000	FOOD/LODGING JURIES	18,197	30,000	22,500	30,000	0	30,000	0
84005	JURORS PARKING	5,596	7,500	7,500	7,500	0	7,500	0
84300	ADVERTISING	2,172	3,200	3,200	3,200	0	3,200	0
84600	COURT COSTS	85,564	91,000	91,000	97,000	0	97,000	6
84700	WITNESS EXPENSES	0	300	300	300	0	300	0
84801	TRANSCRIPTS-CIVIL	559	500	970	1,500	0	1,500	200
	SUBTOTAL *****	112,090	132,500	125,470	139,500	0	139,500	5
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	0	5,700	0
91301	COMPUTER HARDWARE	0	16,400	0	8,360	0	30,360	85
91302	COMPUTER SOFTWARE	316	325	0	250	0	250	23-
92100	REPLCMENT FURN & FIXTURES	882	0	0	0	0	6,000	0
92300	REPLCMENT MACH & EQUIP	13,590	3,375	3,375	0	0	0	0
92301	REPLC COMPUTER HDWR	807	0	0	0	0	0	0
	SUBTOTAL *****	15,595	20,100	3,375	8,610	0	42,310	110
	TOTAL EXPENDITURES *****	204,926	233,650	216,795	244,515	0	278,215	19

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# Juvenile Office

Department Number 1241

## Mission

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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 the control of his parents, the Court secures for him or her care as nearly as possible equivalent to that which should have been given him or her by them.

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

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Continue to increase services to youth and families in the areas addressed through our needs assessment, which include: behavior, attitude, interpersonal skills, peer relationships, mental health needs, substance abuse needs, academic performance, employment, parental management, and social support by purchasing materials to help guide deputy juvenile officers in supporting the youth in these areas.
- Continue to maximize services to youth and families in the areas of family counseling, substance abuse, young offenders, parent education, self esteem and aggressive offender by utilizing agencies within the community such as University of Missouri-School of Clinical Psychology, Burrell Behavioral Health, The Communications Center, Inc., MU Assessment and Consultation Clinic, and a licensed Clinical Social Worker.
- Maximize timely case processing by purchasing an additional Digital Copier for use primarily by Deputy Juvenile Officers. This would be purchased upon renovation of the Juvenile Office as the Deputy Juvenile Officers would be centrally located separately from the clerical unit, where they would need easy access to their own copier.
- Maximize timely case processing by purchasing three laptop computers with wireless access to allow Deputy Juvenile Officers to transport the computers with them to intake meeting and supervision meetings in an effort to work directly off the computer when meeting with the youth on their caseload or completing intake appointments with youth referred to our office.
- Replace six county owned outdated computers and Windows XP operating software for remaining twelve county owned computers.

## Progress on Prior Year Objectives

- Maximize and update office space and equipment for Juvenile Office staff by replacing outdated office furniture and equipment, and purchasing telephone headsets for clerical staff.  
**Response:** Accomplished by replacing office furniture in the Juvenile Officer's office, replacing a table in one of the Juvenile Officer's conference rooms, and purchasing telephone headsets for the clerical staff.
  
- Maximize services to youth and families in the areas of family counseling, substance abuse, young offenders, parent education, self esteem and aggressive offender by utilizing agencies within the community such as University of Missouri-School of Clinical Psychology, University Behavioral Health, The Communications Center, Inc., and licensed Clinical Social Workers.  
**Response:** Accomplished by utilizing Burrell Behavioral Health; and licensed Clinical Social Workers to provide intensive anger management, intensive substance abuse and intensive self esteem programs for youth served by the Juvenile Court.
  
- Increase services to youth and families in the areas addressed through our needs assessment, which include: behavior, attitude, interpersonal skills, peer relationships, mental health needs, substance abuse needs, academic performance, employment, parental management, and social support by purchasing materials to help guide deputy juvenile officers in supporting the youth in these areas.  
**Response:** This will be accomplished by August 2007 as Deputy Juvenile Officers are currently submitting their requests for said materials.

**Performance Measures**

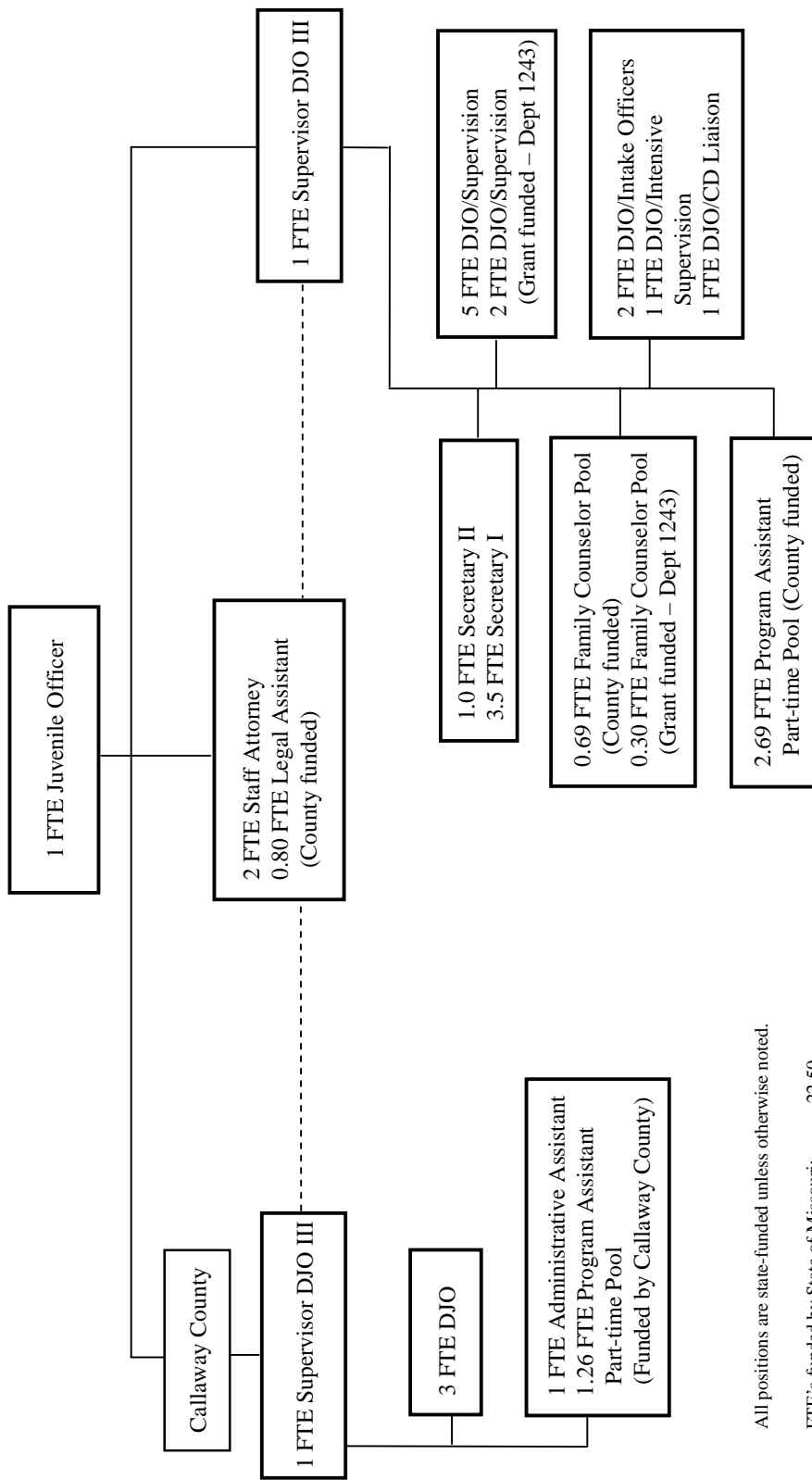
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Total Referrals	3,707	3,813	3,850
Number of New and Supplemental Filings	964	970	980
Number of Cases Disposed	910	970	980
Average Supervision Caseload Per Officer (Boone County)a	43	41	42

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

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Deputy Juvenile Officer I	0.25	0.25	-	(0.25)
Family Counselor Pool	0.50	0.69	0.69	-
Program Assistant Pool	2.69	2.69	2.69	-
Legal Assistant	0.80	0.80	0.80	-
<b>Total FTEs</b>	<u>4.24</u>	<u>4.43</u>	<u>4.18</u>	<u>(0.25)</u>

**Organizational Chart**



All positions are state-funded unless otherwise noted.

FTE's funded by State of Missouri:	22.50
FTE's funded by Boone County:	4.18
FTE's funded by Boone County, reimbursed by grant (Dept 1243):	2.30
FTE's funded by Callaway County:	<u>1.26</u>
Total FTE's:	<u>30.24</u>

**Annual Budget**

1241 JUVENILE OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	3,612	5,077	4,350	5,441	0	5,441	7
	SUBTOTAL *****	3,612	5,077	4,350	5,441	0	5,441	7
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	3,589	5,000	2,000	4,550	0	4,550	9-
3569	OTHER FEES	945	800	800	900	0	900	12
	SUBTOTAL *****	4,534	5,800	2,800	5,450	0	5,450	6-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	700	0	0	0	0
	SUBTOTAL *****	0	0	700	0	0	0	0
	TOTAL REVENUES *****	8,146	10,877	7,850	10,891	0	10,891	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	90,555	105,182	85,676	99,084	0	99,084	5-
10200	FICA	6,700	8,046	6,492	7,579	0	7,579	5-
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	116	82	82	85	0	85	3
10350	LIFE INSURANCE	36	39	53	53	0	53	35
10375	DENTAL INSURANCE	325	356	356	356	0	356	0
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	102,482	119,040	97,409	112,492	0	112,492	5-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,005	1,020	1,020	1,100	0	1,100	7
23000	OFFICE SUPPLIES	5,760	7,300	7,300	7,300	0	7,300	0
23001	PRINTING	1,219	1,200	1,200	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	2,214	2,700	2,700	2,700	0	2,700	0
23050	OTHER SUPPLIES	171	1,000	1,000	2,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	10,372	13,320	13,320	14,400	0	13,400	0
	DUES TRAVEL & TRAINING							
37000	DUES	975	1,050	1,050	1,125	0	1,050	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,683	1,800	1,800	1,950	0	1,800	0
37230	MEALS & LODGING-TRAINING	2,014	2,200	2,200	2,200	0	2,200	0
37235	MEALS & LODGING - OTHER	10	200	200	200	0	200	0
37240	REGISTRATION/TUITION	3,515	3,300	3,300	3,500	0	3,300	0
	SUBTOTAL *****	8,197	8,550	8,550	8,975	0	8,550	0
	UTILITIES							
48000	TELEPHONES	8,791	10,000	10,000	10,500	0	10,500	5
48050	CELLULAR TELEPHONES	427	500	500	500	0	500	0
	SUBTOTAL *****	9,219	10,500	10,500	11,000	0	11,000	4
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,495	3,000	3,000	3,500	0	3,500	16
59100	VEHICLE REPAIRS	451	500	500	700	0	700	40
59105	TIRES	0	250	250	450	0	450	80
59200	LOCAL MILEAGE	6,118	7,000	7,000	5,000	0	5,000	28-
	SUBTOTAL *****	9,064	10,750	10,750	9,650	0	9,650	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,904	3,210	3,210	3,735	0	3,735	16
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	450	200
	SUBTOTAL *****	2,904	3,360	3,360	3,885	0	4,185	24
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	14,206	22,500	12,000	25,000	0	25,000	11
71101	PROFESSIONAL SERVICES	0	2,000	2,000	2,000	0	2,000	0
71500	BUILDING USE/RENT CHARGE	120,979	120,339	120,339	120,339	0	120,339	0
71600	EQUIP LEASES & METER CHRG	3,170	8,500	4,500	5,000	0	5,000	41-
	SUBTOTAL *****	138,355	153,339	138,839	152,339	0	152,339	0
	OTHER							
84300	ADVERTISING	1,508	1,800	1,800	1,800	0	1,800	0
84600	COURT COSTS	95,550	98,000	98,000	101,000	0	101,000	3
85620	OTHER MEDICAL	375	2,500	1,000	2,500	0	2,500	0
	SUBTOTAL *****	97,433	102,300	100,800	105,300	0	105,300	2



# Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	449	900	862	7,500	0	0	0
91301	COMPUTER HARDWARE	0	0	0	3,900	0	3,900	0
91302	COMPUTER SOFTWARE	0	0	0	1,476	0	2,214	0
92000	REPLCMENT OFFICE EQUIP	799	400	310	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	8,000	2,000	0	0	0	0
92301	REPLC COMPUTER HDWR	7,845	750	781	6,050	0	1,330	77
	SUBTOTAL *****	9,094	10,050	3,953	18,926	0	7,444	25-
	TOTAL EXPENDITURES *****	387,126	431,209	387,481	436,967	0	424,360	1-

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# Juvenile Justice Center

Department Number 1242

## Mission

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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 Center 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

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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 2008 assumes this reduction will continue.

There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Purchase one washer and one dryer to replace a washer and dryer purchased in 2003, which are beginning to require costly repairs. This concludes the replacement of all the clothes washers and dryers.
- Purchase a five quart industrial mixer to replace the hand mixers currently being used to prepare food, but are not adequate to do the job.

- Purchase a dishwasher to replace the dishwasher purchased in 2002, which is beginning to require repairs.
- Purchase an electric conveyor toaster to replace the four slice toaster that is currently being used. Due to the volume of bread needing to be toasted at one time, this machine would make preparation more efficient.
- Purchase two computer towers to upgrade two county purchased computers. The State of Missouri upgraded all state purchased computers in December 2006.
- Meet or exceed budgeted revenue figure of \$374,531.

#### Progress on Prior Year Objectives

- Replace an old desk with a workstation/desk combination that is better equipped for computers and would have more work space for the Superintendent's Office. This is an ongoing process to improve the efficiency of the workspaces and to provide a more professional environment.  
**Response:** Workstation for Superintendent's Office has been purchased and installed.
- Purchase one washer and one dryer to replace a washer and dryer purchased in 2002, which are beginning to require costly repairs. By 2008, all clothes washers and dryers will have been replaced.  
**Response:** Clothes washer and dryer has been purchased and installed.
- Purchase a vacuum cleaner to replace one purchased in 1998, which is beginning to require costly repairs.  
**Response:** Vacuum has been purchased.
- Purchase seven 19" flat screen monitors to upgrade all staff computer monitors at JJC to flat screens improving the efficiency of the workspaces.  
**Response:** Flat screen monitors have been purchased and installed.
- Purchase a laser jet printer for the observation pod, replacing a printer purchased in 1998.  
**Response:** Laser jet printer for observation pod has been purchased and installed.
- Purchase a laser jet printer for the front office.  
**Response:** Laser jet printer for front office has been purchased and installed.
- Purchase a new telephone system replacing the original outdated telephone system to the building, for which parts to make repairs are no longer manufactured. The current maintenance contract expires in August, 2007, and will be not be renewable.  
**Response:** Telephone system is in the process of being bid by the Purchasing Department.
- Meet or exceed budgeted revenue figure of \$336,987.  
**Response:** As of May 22, 2007, \$124,695 (34%) has been collected.

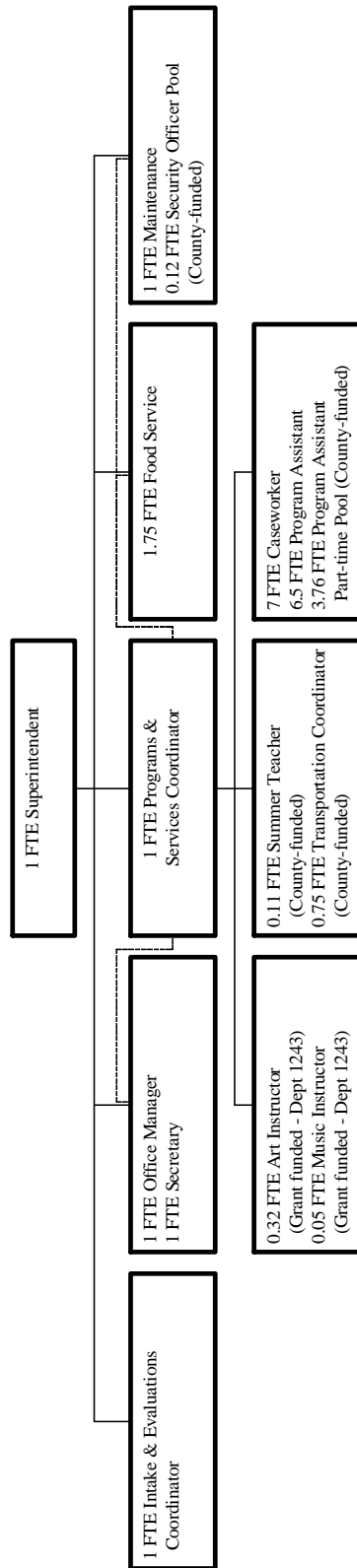
**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
<b>Detention</b>			
Number of Admissions	470	480	490
Number of Resident Days	3,197	3,859	4,346
Average Length of Stay	6.8	8	8.5
<b>Evaluation</b>			
Number of Evaluations Completed	148	155	165
Number of Resident Days	5,630	5,700	5,835
Average Length of Stay	25.5	34	34.5
<b>Short Term/Placement</b>			
Number of Placements	79	85	90
Number of Resident Days	995	1,200	1,300
Average Length of Stay	12.6	14.1	14.4
<b>Average Length of Stay for all Placements Combined</b>	20.2	24	26
<b>Average Daily Population</b>	26.9	30	32

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Program Assistant Pool	3.68	3.76	3.76	-
Teacher	0.11	0.11	0.11	-
Security Officer Pool	0.12	0.12	0.12	-
Transportation Coordinator	0.75	0.75	0.75	-
Music Instructor	0.04	-	-	-
<b>Total FTEs</b>	<b>4.70</b>	<b>4.74</b>	<b>4.74</b>	<b>-</b>
Holiday Pay	\$ 17,520	\$ 17,993	\$ 18,088	\$ 95

**Organizational Chart**



FTE's funded by State of Missouri: 21.25  
 FTE's funded by Boone County: 4.74  
 FTE's funded by Boone County  
 reimbursed by grant (Dept. 1243): 0.37  
 Total FTE's: 26.36

**Annual Budget**

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	34,524	36,000	36,000	36,000	0	36,000	0
3411	FEDERAL GRANT REIMBURSE	65,243	70,000	70,000	89,000	0	89,000	27
3422	REIMB/REV- OTHER GOVT/CIRCUITS	42,150	36,500	36,500	36,500	0	36,500	0
3471	REIMBURSEMENT CALLAWAY	48,978	42,705	35,725	42,000	0	42,000	1-
3475	DYS CONTRACTS	11,050	7,500	17,200	10,000	0	10,000	33
3477	STATE REIMB-DEL CHIL HOME	137,354	138,682	135,618	138,682	0	138,682	0
	SUBTOTAL *****	339,300	331,387	331,043	352,182	0	352,182	6
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	36,962	35,000	45,000	36,500	0	36,500	4
3555	MEAL REIMBURSEMENT	502	600	600	600	0	600	0
	SUBTOTAL *****	37,464	35,600	45,600	37,100	0	37,100	4
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	2,535	0	100	100	0	100	0
	SUBTOTAL *****	2,535	0	100	100	0	100	0
	TOTAL REVENUES *****	379,300	366,987	376,743	389,382	0	389,382	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	105,555	101,376	103,719	101,967	0	101,967	0
10110	OVERTIME	17	0	39	0	0	0	0
10120	HOLIDAY WORKED	4,044	17,993	3,989	18,088	0	18,088	0
10200	FICA	8,353	9,131	8,017	9,184	0	9,184	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	80	124	124	126	0	126	1
10350	LIFE INSURANCE	36	39	53	53	0	53	35
10375	DENTAL INSURANCE	325	356	356	356	0	356	0
10500	401(A) MATCH PLAN	650	585	650	585	0	585	0
	SUBTOTAL *****	123,812	134,354	121,697	135,109	0	135,109	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,268	500	500	500	0	500	0
23000	OFFICE SUPPLIES	2,639	2,450	2,450	2,500	0	2,500	2
23001	PRINTING	1,531	1,200	1,000	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	1,786	1,930	1,930	1,500	0	1,500	22-
23025	RESIDENT SUPPLIES	2,729	2,750	2,750	2,800	0	2,800	1
23030	KITCHEN SUPPLIES	678	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	5,135	5,400	5,400	5,400	0	5,400	0
23050	OTHER SUPPLIES	1,501	750	1,000	1,025	0	1,025	36
23400	FOOD	36,414	45,000	41,000	45,000	0	45,000	0
23502	NON-PRES. MED. SUPPLIES	141	375	300	375	0	375	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,197	965	800	1,200	0	768	20-
	SUBTOTAL *****	55,025	61,820	57,630	62,000	0	61,568	0
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	493	500	500	500	0	500	0
37230	MEALS & LODGING-TRAINING	1,263	1,200	1,500	1,500	0	1,250	4
37235	MEALS & LODGING - OTHER	0	50	50	50	0	50	0
37240	REGISTRATION/TUITION	1,058	1,500	2,000	1,950	0	1,950	30
	SUBTOTAL *****	2,814	3,250	4,050	4,000	0	3,750	15
UTILITIES								
48000	TELEPHONES	3,455	4,500	3,176	4,200	0	4,200	6-
48050	CELLULAR TELEPHONES	13	40	20	40	0	40	0
48100	NATURAL GAS	17,075	18,500	18,000	20,000	0	20,000	8
48200	ELECTRICITY	27,219	28,000	28,000	30,000	0	30,000	7
48300	WATER	1,852	2,250	1,812	2,100	0	2,100	6-
48400	SOLID WASTE	2,581	1,740	1,345	1,500	0	1,500	13-
48600	SEWER USE	1,394	1,600	1,364	1,500	0	1,500	6-
	SUBTOTAL *****	53,592	56,630	53,717	59,340	0	59,340	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,470	1,500	1,600	1,750	0	1,750	16
59100	VEHICLE REPAIRS	48	300	300	300	0	300	0
59105	TIRES	325	300	300	300	0	300	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
59300	PARKING	0	0	7	0	0	0	0
	SUBTOTAL *****	1,844	2,150	2,207	2,400	0	2,400	11

# Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE	4,622	3,140	4,780	3,785	0	3,785	20
60100	EQUIP SERVICE CONTRACT	3,233	3,000	3,000	15,870	0	5,183	72
60150	PEST CONTROL	549	700	416	500	0	500	28-
60200	EQUIP REPAIRS/MAINTENANCE	2,079	1,800	1,500	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	479	300	300	400	0	400	33
	SUBTOTAL *****	10,964	8,940	9,996	22,355	0	11,668	30
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	599	770	560	860	0	860	11
71101	PROFESSIONAL SERVICES	11,192	16,525	14,000	16,525	0	16,525	0
71500	BUILDING USE/RENT CHARGE	40,536	40,536	40,536	40,536	0	40,536	0
	SUBTOTAL *****	52,327	57,831	55,096	57,921	0	57,921	0
	OTHER							
84300	ADVERTISING	1,630	1,800	1,300	1,500	0	1,500	16-
85620	OTHER MEDICAL	114	200	25	200	0	200	0
	SUBTOTAL *****	1,745	2,000	1,325	1,700	0	1,700	15-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	1,025	0	350	0
91301	COMPUTER HARDWARE	0	1,200	1,103	0	0	0	0
91302	COMPUTER SOFTWARE	316	0	0	250	0	375	0
92000	REPLCMENT OFFICE EQUIP	173	300	0	300	0	300	0
92100	REPLCMENT FURN & FIXTURES	6,353	3,500	3,416	0	0	0	0
92300	REPLCMENT MACH & EQUIP	1,577	8,510	8,474	5,950	0	2,050	75-
92301	REPLC COMPUTER HDWR	1,615	2,845	2,556	1,860	0	930	67-
	SUBTOTAL *****	10,036	16,355	15,549	9,385	0	4,005	75-
	TOTAL EXPENDITURES *****	312,163	343,330	321,267	354,210	0	337,461	1-

Decimal values have been truncated.

# Judicial Grants and Contracts

Department Number 1243

## **Mission**

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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**

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The budget for Department 1243 reflects personnel expenditures attributable to the current grant period only. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained.

The Grants Table below includes the FTE amounts funded by each grant, presented on an annualized basis. However, the data presented for FY 2008 in the Personnel Detail reflects only the FTE level authorized by current grants and contracts which corresponds to the FTE level reflected in the budgetary appropriations. The data presented for the previous two years includes all grant renewals and extensions approved during those years; therefore, the resulting amounts differ significantly when compared to the partial-year amounts included for FY 2008. Please refer to department number 1241 and 1242 for the Organizational Chart.



**Grants**

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Title	Current Term	Required Match
Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none"> <li>▪ Funds .30 FTE Family Counselor Pool, position #536</li> </ul>	July 1, 2007 to June 30, 2008	No required match.
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> <li>▪ Funds 2.0 FTE DJO, position #560 &amp; 561</li> </ul>	July 1, 2007 to June 30, 2008	No required match.
Drug Court Re-Integration Grant – Office of State Courts Administrator, Drug Courts Coordinating Commission <ul style="list-style-type: none"> <li>▪ Funds 1.0 FTE Reintegration Court Administrator, position #709</li> <li>▪ Funds equipment and supplies.</li> </ul>	January 1, 2007 to December 31, 2007 (2008 grant not yet awarded)	No required match
Juvenile Accountability Incentive Block Grant – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>▪ Funds 0.32 FTE Art Instructor, position #602</li> <li>▪ Funds 0.05 FTE Music Instructor, position #705</li> <li>▪ Funds equipment and supplies.</li> </ul>	October 1, 2007 to September 30, 2008	Required match for current grant period includes \$2,113 for personnel, equipment, and supplies.
Juvenile Justice & Delinquency Prevention Allocation to States – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>▪ Funds professional services (substance abuse counselor), resource materials, and drug tests.</li> </ul>	October 1, 2007 to September 30, 2008	No required match

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Family Counselor Pool (Intensive Intervention Grant, #536)	0.40	0.31	0.15	(0.16)
DJO (Probation Services Grant, #560 & 561)	2.00	2.00	1.00	(1.00)
Victim Advocate (State Services to Victims Grant, #582)	1.00	0.50	-	(0.50)
Reintegration Court Administrator (Drug Court Re-Integration Grant, #709)	-	0.75	-	(0.75)
Art Instructor (Juvenile Accountability Incentive Block Grant, #602)	0.20	0.23	0.24	0.01
Music Instructor (Juvenile Accountability Incentive Block Grant, #705)	-	0.05	0.03	(0.02)
<b>Total FTEs</b>	<b>3.60</b>	<b>3.84</b>	<b>1.42</b> <sup>a</sup>	<b>(2.42)</b>

- a The original 2008 budget reflects personnel expenditures attributable to the current grant period only. A significant portion of the total reduction in FTE's from prior to current year is due to this budgeting procedure rather than an actual reduction in personnel. The budget will be amended during the year as grants are renewed.

**Annual Budget**

1243 JUDICIAL GRANTS/CONTRACTS  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	77,751	26,882	37,662	19,046	0	19,046	29-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	116,516	119,692	119,692	43,716	0	43,716	63-
	SUBTOTAL *****	194,268	146,574	157,354	62,762	0	62,762	57-
	TOTAL REVENUES *****	194,268	146,574	157,354	62,762	0	62,762	57-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	103,913	91,012	91,012	44,645	0	44,645	50-
10200	FICA	7,948	6,963	6,963	3,415	0	3,415	50-
10300	HEALTH INSURANCE	14,250	10,687	10,687	14,250	0	4,750	55-
10325	DISABILITY INSURANCE	403	282	282	385	0	119	57-
10350	LIFE INSURANCE	99	100	100	159	0	54	46-
10375	DENTAL INSURANCE	975	801	801	1,068	0	356	55-
10400	WORKERS COMP	0	1,432	1,432	2,003	0	94	93-
10500	401(A) MATCH PLAN	750	1,354	1,354	1,755	0	586	56-
	SUBTOTAL *****	128,340	112,631	112,631	67,680	0	54,019	52-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,881	2,383	2,383	0	0	0	0
23050	OTHER SUPPLIES	566	2,400	2,400	1,201	0	1,201	49-
	SUBTOTAL *****	2,447	4,783	4,783	1,201	0	1,201	74-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,040	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	2,779	0	0	0	0	0	0
37240	REGISTRATION/TUITION	2,449	0	0	0	0	0	0
	SUBTOTAL *****	6,269	0	0	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	41,368	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	1,000	11,960	11,960	5,850	0	5,850	51-
	SUBTOTAL *****	42,368	11,960	11,960	5,850	0	5,850	51-
	OTHER							
85620	OTHER MEDICAL	14,812	809	809	3,334	0	3,334	312
86850	CONTINGENCY	0	13,161	13,161	0	0	0	0
	SUBTOTAL *****	14,812	13,970	13,970	3,334	0	3,334	76-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	8,580	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	2,049	2,049	0	0	0	0
91301	COMPUTER HARDWARE	2,530	2,000	2,000	0	0	0	0
91400	AUTO/TRUCKS	11,978	0	0	0	0	0	0
	SUBTOTAL *****	23,089	4,049	4,049	0	0	0	0
	TOTAL EXPENDITURES *****	217,328	147,393	147,393	78,065	0	64,404	56-

Decimal values have been truncated.

# Family Services and Justice

Department Number 2820

## Mission

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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

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

## Goals and Objectives

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### Budget Year Objectives

- Maintain collection rate of Boone County Family Court Fees at \$94,000.
- Allocate sufficient funds to address increases in salary and benefits of the Family Court Commissioner pursuant to legislative action effective July 1, 2007.

### Progress on Prior Year Objectives

- Increase collection rate of Boone County Family Court fees to \$94,000.  
**Response:** Year to date collection rate indicates this goal will be met..

## Performance Measures

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Participants for Focus on Kids Parent Education Program	856	850	850

**Annual Budget**

2820 FAMILY SERVICES & JUSTICE  
 282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	27,257	29,000	22,225	29,750	0	29,750	2
	SUBTOTAL *****	27,257	29,000	22,225	29,750	0	29,750	2
CHARGES FOR SERVICES								
3575	FAMILY COURT FEES	93,553	95,240	94,000	95,000	0	95,000	0
	SUBTOTAL *****	93,553	95,240	94,000	95,000	0	95,000	0
INTEREST								
3711	INT-OVERNIGHT	217	150	200	250	0	250	66
3712	INT-LONG TERM INVEST	844	2,000	1,000	1,200	0	1,200	40-
3798	INC/DEC IN FV OF INVESTMENTS	2,964	0	3,000	3,000	0	3,000	0
	SUBTOTAL *****	4,025	2,150	4,200	4,450	0	4,450	106
MISCELLANEOUS								
3890	MISCELLANEOUS	2,050	1,500	1,400	1,500	0	1,500	0
	SUBTOTAL *****	2,050	1,500	1,400	1,500	0	1,500	0
	TOTAL REVENUES *****	126,886	127,890	121,825	130,700	0	130,700	2
MATERIALS & SUPPLIES								
23001	PRINTING	1,034	750	600	700	0	700	6-
23050	OTHER SUPPLIES	23	100	100	100	0	100	0
	SUBTOTAL *****	1,057	850	700	800	0	800	5-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	29,740	30,150	30,000	30,150	0	30,150	0
71101	PROFESSIONAL SERVICES	93,196	100,750	100,750	105,000	0	105,000	4
	SUBTOTAL *****	122,936	130,900	130,750	135,150	0	135,150	3
	TOTAL EXPENDITURES *****	123,993	131,750	131,450	135,950	0	135,950	3

Decimal values have been truncated.

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

Department Number 2830

## Mission

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

## Budget Highlights

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Increase the cumulative graduation rate to 55% by December 31, 2008.
- Increase Reintegration Court to 115 admissions by December 31, 2008.
- Implement a Driving While Intoxicated (DWI) court and have an active participant level at 40 by December 31, 2008.
- Establish an Alternative Sentencing Center to coordinate and enhance services to participants in the Boone County Drug Court, Mental Health Court and Reintegration Court.

### Progress on Prior Year Objectives

- Increase cumulative graduation rate to 53% by December 31, 2007.  
**Response:** As of July 1, 2007, the cumulative graduation rate will be at 52%, so the target rate of 53% is approachable with graduations left in September and December.
- Increase Re-Entry and Probation participation to total 60 active participants by December 31, 2007.  
**Response:** As of June 1, 2007, there were a total of 48 active participants in the two programs. Starting July 1, 2007, the majority of Re-Entry participants will be placed into the Reintegration Court. It is anticipated that the Reintegration Court will have 75 admissions in its first year of operation.
- Increase the balance in the Drug Court Fund to \$100,000 by December 31, 2007.  
**Response:** As of May 31, 2007, the balance of funds was at \$93,816. It is anticipated that the fund balance will exceed the stated goal for 2007.

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Diversion Program	70	60	60
Probation Program	49	40	40
Re-Entry Program	35	50	75
DWI Program			40
Total Adult Drug Court Participants	154	150	215

**Annual Budget**

2830 CIRCUIT DRUG COURT		2007		2008		2008		%CHG FROM PY BUD
ACCT	DESCRIPTION	2006 ACTUAL	BUDGET + REVISIONS	2007 PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
283 CIRCUIT DRUG COURT								
3569	OTHER FEES	275	500	420	0	0	0	0
3581	DRUG COURT FEES	23,310	22,000	24,670	28,000	0	28,000	27
	SUBTOTAL *****	23,585	22,500	25,090	28,000	0	28,000	24
INTEREST								
3711	INT-OVERNIGHT	217	150	252	250	0	250	66
3712	INT-LONG TERM INVEST	846	550	1,000	750	0	750	36
3798	INC/DEC IN FV OF INVESTMENTS	2,950	0	3,500	3,500	0	3,500	0
	SUBTOTAL *****	4,014	700	4,752	4,500	0	4,500	542
	TOTAL REVENUES *****	27,599	23,200	29,842	32,500	0	32,500	40
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,416	3,000	3,000	3,500	0	3,500	16
23001	PRINTING	40	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	99	150	150	150	0	150	0
	SUBTOTAL *****	2,556	3,450	3,450	3,950	0	3,950	14
DUES TRAVEL & TRAINING								
37000	DUES	120	140	140	200	0	200	42
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,074	1,600	1,400	2,000	0	2,000	25
37230	MEALS & LODGING-TRAINING	1,695	2,800	2,900	3,500	0	3,500	25
37240	REGISTRATION/TUITION	530	1,500	1,200	2,000	0	2,000	33
	SUBTOTAL *****	3,419	6,040	5,640	7,700	0	7,700	27
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	570	800	300	1,500	0	1,500	87
	SUBTOTAL *****	570	800	300	1,500	0	1,500	87
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	171	1,000	1,000	4,000	0	4,000	300
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	171	1,650	1,650	4,650	0	4,650	181
OTHER								
84300	ADVERTISING	213	250	250	250	0	250	0
86300	TESTING	4,637	3,000	3,000	4,000	0	4,000	33
	SUBTOTAL *****	4,850	3,250	3,250	4,250	0	4,250	30
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	1,200	558	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	0	125	0	125	0
92301	REPLC COMPUTER HDWR	519	0	495	0	0	0	0
	SUBTOTAL *****	519	1,200	1,053	125	0	125	89-
	TOTAL EXPENDITURES *****	12,088	16,390	15,343	22,175	0	22,175	35

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# Administration of Justice

Department Number 2850

## Mission

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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

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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.

## Goals and Objectives

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### Budget Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.
- Provide funds for consulting or contracting for services related to courtroom technology.
- Provide funds for renovations to court facilities to improve access, security and maintenance of the record.
- Provide for technology upgrades related to courthouse expansion/renovation.

### Progress on Prior Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.  
**Response:** The Court Administrator and Technology Services Supervisor attended Project Management Training in preparation for the Courthouse Expansion Project. Additional funds are budgeted for attendance at a technology conference in October.
- Provide funds for consulting or contracting for services related to courtroom technology.  
**Response:** The funds allocated for consulting have not yet been expended. An A/V consulting contract was established as part of the Courthouse Expansion Project. The funds budgeted in the 2007 Administration of Justice Fund may be utilized to expand the scope of the services provided under that contract once needs are better identified.
- Increase fund balance to \$50,000 in anticipation of technology expenditures related to courthouse expansion.  
**Response:** It is anticipated that this goal will be exceeded in that the fund balance as of June 1, 2007 was \$47,243.



**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Funds Deposited from Time Payment Fee Collections	\$ 18,491	\$ 24,000	\$ 24,000

**Annual Budget**

2850 ADMINISTRATION OF JUSTICE								
285 ADMINISTRATION OF JUSTICE FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	1,138	0	0	0	0	0	0
	SUBTOTAL *****	1,138	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	18,491	21,000	21,000	22,000	0	22,000	4
	SUBTOTAL *****	18,491	21,000	21,000	22,000	0	22,000	4
	INTEREST							
3711	INT-OVERNIGHT	99	75	130	125	0	125	66
3712	INT-LONG TERM INVEST	391	300	550	400	0	400	33
3798	INC/DEC IN FV OF INVESTMENTS	1,368	0	1,800	1,300	0	1,300	0
	SUBTOTAL *****	1,859	375	2,480	1,825	0	1,825	386
	TOTAL REVENUES *****	21,488	21,375	23,480	23,825	0	23,825	11
	MATERIALS & SUPPLIES							
23300	UNIFORMS	7,841	0	0	0	0	0	0
	SUBTOTAL *****	7,841	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,089	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	985	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	2,413	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	4,487	6,500	6,500	6,500	0	6,500	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	2,645	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	2,645	5,000	5,000	5,000	0	5,000	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,272	0	0	10,000	0	10,000	0
91302	COMPUTER SOFTWARE	316	0	0	10,000	0	10,000	0
	SUBTOTAL *****	1,589	0	0	20,000	0	20,000	0
	TOTAL EXPENDITURES *****	16,563	11,500	11,500	31,500	0	31,500	173

Decimal values have been truncated.

# Alternative Sentencing Program Law Enforcement Sales Tax

Department Number 2904

## **Mission**

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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**

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The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. The FY 2008 budget includes funding for 1.0 FTE 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 program's relocation to 607 E. Ash (the former Guarantee Land Title building).

## **Goals and Objectives**

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### Budget Year Objectives

- Establish an Alternative Sentencing Center to coordinate and enhance services to participants in the Boone County Drug Court, Mental Health Court, and Reintegration Court.
- Develop a pool of part-time program assistants to provide services such as drug testing, educational and employment support, housing assistance, transportation, and other supportive services to alternative sentencing program participants.
- Incorporate funding previously in the BCSD Prop L budget for Livescan fingerprinting into the Alternative Sentencing Court dockets and provide security support to the Alternative Sentencing Center.

Progress on Prior Year Objectives

- Continue funding and development of transitional housing and crisis treatment resources for program participants.  
**Response:** The Mental Health Court Coordinator continues to work with various agencies within the community to address housing needs and concerns for clients. The Mental Health Court Coordinator has been meeting with the Columbia Housing Authority, Reality House programs, the Salvation Army, Rainbow House, etc., in order to coordinate and expand safe viable housing options for the Mental Health Court clients.
- Establish linkages with other county agencies and programs that target the mentally ill population in order to maximize the delivery of services.  
**Response:** The Mental Health Court Coordinator continues to meet with and discuss clients with various agencies, especially with the Boone County Sheriff's Department, in order to reduce the referral time for inmates at the Boone County Jail.
- Establish greater partnerships with the Public Defender's Office in terms of participation and collaboration with the Mental Health Court Program.  
**Response:** The Mental Health Court Coordinator has taken an active role in contacting and explaining the Mental Health Court process with the Public Defender's Office in order to coordinate services and to increase referrals. The Mental Health Court does not have a Public Defender who actively sits on the team staffings, therefore, the Mental Health Court Coordinator contacts each Public Defender to discuss the client's options and admittance into the program when a referral has been made.
- Further develop linkages with Columbia area businesses in order to obtain food, hygiene items, clothing items and individualized personal items for clients participating in the Mental Health Court Program.  
**Response:** The Mental Health Court Program obtains personal items from various resources within the community. The Mental Health Court continues to receive donations from the Women's Lawyers Association, various hotels, Voluntary Action Center, Food Bank, etc.
- Maintain an average daily population of 55 on EHD or 16% to 18% of Boone County in custody population, on EHD supervision.  
**Response:** For the period January 1-June 21, 2007, defendants on EHD represented 17.7% of Boone County in-custody population.
- Maintain, on average, 100 participants per month on ACS Supervised Probation.  
**Response:** From January 1-May 31, 2007, ACS supervised an average of 144 defendants per day on ACS probation.

Alternative Sentencing Program  
Law Enforcement Sales Tax

Dept. No. 2904

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
<b>Mental Health Court Admissions</b>			
Diversion Program	14	15	15
Probation Program	19	20	22
Re-Entry Program	3	3	2
Total Admissions	36	38	39
<b>Reintegration Court Admissions</b>			
120 Day Releases	N/A	30	60
Long Term Treatment Releases	N/A	10	20
Total Admissions	N/A	40	80

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
Mental Health Coordinator	1.00	1.00	1.00	-
Court Services Officer	2.00	2.00	2.00	-
Deputy Court Marshal	-	1.00 <sup>a</sup>	1.00	-
Secretary I	1.00	1.00	1.00	-
Program Assistant Pool	-	-	1.00	1.00
<b>Total FTEs</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>	<b>1.00</b>

<sup>a</sup> Mid-year 2007, position #699 Booking Officer (Dept 2901 Sheriff Operations - Law Enforcement Sales Tax) replaced with position #710 Deputy Court Marshal (Dept 2904).

# Alternative Sentencing Program

## Law Enforcement Sales Tax

Dept. No. 2904

### Annual Budget

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

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	0	300	300	0	0	0	0
	SUBTOTAL *****	0	300	300	0	0	0	0
	TOTAL REVENUES *****	0	300	300	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	107,468	139,182	127,514	168,339	0	168,339	20
10110	OVERTIME	252	775	294	775	0	775	0
10120	HOLIDAY WORKED	10	0	0	0	0	0	0
10200	FICA	7,912	10,706	9,645	12,937	0	12,937	20
10300	HEALTH INSURANCE	19,000	19,000	19,000	23,750	0	23,750	25
10325	DISABILITY INSURANCE	545	486	486	537	0	537	10
10350	LIFE INSURANCE	135	182	265	265	0	265	45
10375	DENTAL INSURANCE	1,300	1,424	1,424	1,780	0	1,780	25
10400	WORKERS COMP	4,289	4,350	4,350	6,578	0	6,578	51
10500	401(A) MATCH PLAN	0	2,800	325	2,925	0	2,925	4
10510	CERF-EMPLOYER PD CONTRIBUTION	1,451	1,560	1,537	0	0	1,612	3
	SUBTOTAL *****	142,364	180,465	164,840	217,886	0	219,498	21
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	298	300	300	300	0	300	0
23000	OFFICE SUPPLIES	670	720	720	800	0	800	11
23001	PRINTING	86	350	300	350	0	350	0
23015	COMPUTER SUPPLIES	62	100	100	100	0	100	0
23018	PRINTER SUPPLIES	76	100	100	100	0	100	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
	SUBTOTAL *****	1,194	1,620	1,570	1,700	0	1,700	4
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	28	1,500	800	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	178	1,000	1,600	1,000	0	1,000	0
37240	REGISTRATION/TUITION	150	750	750	1,000	0	1,000	33
	SUBTOTAL *****	356	3,500	3,400	3,750	0	3,750	7
	UTILITIES							
48000	TELEPHONES	848	1,075	1,075	2,700	0	2,700	151
48100	NATURAL GAS	0	0	0	3,124	0	3,124	0
48200	ELECTRICITY	0	0	0	11,310	0	11,310	0
48300	WATER	0	0	0	390	0	390	0
48600	SEWER USE	0	0	0	515	0	515	0
	SUBTOTAL *****	848	1,075	1,075	18,039	0	18,039	578
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	100	100	300	0	200	100
59200	LOCAL MILEAGE	0	600	600	500	0	400	33-
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	0	725	725	825	0	625	13-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	582	650	650	780	0	780	20
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	582	900	900	1,030	0	1,030	14
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,721	33,000	24,000	33,000	0	33,000	0
71101	PROFESSIONAL SERVICES	0	2,500	2,500	2,500	0	1,500	40-
71500	BUILDING USE/RENT CHARGE	0	0	0	24,365	0	24,365	0
71600	EQUIP LEASES & METER CHR	0	1,000	1,000	1,000	0	500	50-
	SUBTOTAL *****	2,721	36,500	27,500	60,865	0	59,365	62
	OTHER							
84300	ADVERTISING	227	300	300	500	0	500	66
86300	TESTING	10,870	15,000	12,000	15,000	0	15,000	0
	SUBTOTAL *****	11,097	15,300	12,300	15,500	0	15,500	1

# Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

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

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	21,953	21,953	0	0	0	0
91301	COMPUTER HARDWARE	1,272	500	500	1,200	0	1,200	140
91302	COMPUTER SOFTWARE	316	0	0	250	0	500	0
92301	REPLC COMPUTER HDWR	807	1,200	1,200	1,860	0	0	0
	SUBTOTAL *****	<u>2,396</u>	<u>23,653</u>	<u>23,653</u>	<u>3,310</u>	<u>0</u>	<u>1,700</u>	<u>92-</u>
	TOTAL EXPENDITURES *****	161,562	263,738	235,963	322,905	0	321,207	21

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 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. The FY 2008 appropriations have been increased to account for the additional fiber location for the Alternative Sentencing Program, relocated to 607 E. Ash (formerly the Guarantee Land Title building).

### Annual Budget

2907 INFORMATION SYSTEM-COURT ONLY  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
23018	MATERIALS & SUPPLIES PRINTER SUPPLIES	0	150	150	150	0	150	0
	SUBTOTAL *****	0	150	150	150	0	150	0
	UTILITIES							
48000	TELEPHONES	2,100	2,100	2,100	0	0	0	0
48002	DATA COMMUNICATIONS	0	0	0	5,100	0	5,100	0
	SUBTOTAL *****	2,100	2,100	2,100	5,100	0	5,100	142
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	180	1,180	1,180	1,180	0	1,180	0
	SUBTOTAL *****	180	1,180	1,180	1,180	0	1,180	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	25,000	0	25,000	0	25,000	0
	SUBTOTAL *****	0	25,000	0	25,000	0	25,000	0
	TOTAL EXPENDITURES *****	2,280	28,430	3,430	31,430	0	31,430	10

Decimal values have been truncated.

# Sheriff & Corrections Summary

Department Numbers 1251, 1254, 1255, 2500, 2510, 2520, 2521, 2522, 2530, 2540, 2550 2901, 2902, and 2906

## **Description**

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The Boone County Sheriff provides law enforcement services and operates the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, block grant funds, designated taxes, and citizen contributions. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for department number 1251-1255. The other appropriations are included in the special revenue budgets for department number 2500-2523, 2530, 2540, 2901, and 2902. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for all General Fund budgets (department numbers 1251-1255), the various citizen contribution budgets (department numbers 2520-2523), the local law enforcement block grant budget (department number 2530), and the budgets funded from the Law Enforcement Services Fund (department numbers 2901 and 2902). The Sheriff establishes and approves the appropriations for the Sheriff Forfeiture Fund budget (department number 2500), the Sheriff Training Fund budget (department number 2510), and the Sheriff Civil Charges Fund budget (department number 2540).



Sheriff & Corrections Dept. Nos. 1251, 1254, 1255,  
 Summary 2500, 2510, 2520, 2521, 2522,  
 2530, 2540, 2550, 2901, 2902, and 2906

**Budget Summary**

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1251	Sheriff	\$ 3,792,992	\$ 3,996,701	\$ 3,338,103	\$ 625,827	\$ 2,400	\$ 3,966,330
100	1253	Internet Crimes Task Force	-	135,758	50,818	2,192	-	53,010
100	1255	Corrections	3,756,449	3,738,929	2,875,337	1,324,213	32,000	4,231,550
250	2500	Sheriff Forfeiture Money	5,457	9,777	-	3,784	4,500	8,284
251	2510	Sheriff Training	37,200	24,250	-	30,500	-	30,500
252	2520	Neighborhood Watch	-	-	-	-	-	-
252	2521	Community Traffic Safety	150	150	-	150	-	150
252	2522	DARE Program	1,199	1,400	-	1,600	-	1,600
252	2524	Internet Crimes Task Force-Contrb	-	8,530	-	-	-	-
252	2525	Firearms Shooting/Gun Range	-	-	-	-	-	-
253	253x	Law Enf-Dept of Justice Grants	28,123	820	-	-	-	-
254	2540	Sheriff Civil Charges	10,942	8,555	-	8,626	-	8,626
255	2550	Sheriff Revolving Fund Activity	5,247	20,543	-	11,571	-	11,571
256	2560	Inmate Security Fund	-	-	-	-	-	-
290	2901	Sheriff-Law Enf SalesTax	1,573,839	1,539,658	1,090,636	149,312	230,543	1,470,491
290	2902	Corrections-Law Enf SalesTax	626,550	681,774	653,774	38,392	-	692,166
290	2906	Contract Inmate Housing	17,449	24,000	-	228,000	-	228,000
<b>Total</b>			<b>\$ 9,855,597</b>	<b>\$ 10,190,845</b>	<b>\$ 8,008,668</b>	<b>\$ 2,424,167</b>	<b>\$ 269,443</b>	<b>\$ 10,702,278</b>

**Personnel Summary**

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1251	Sheriff	63.09	63.09	63.09
100	1253	Internet Crimes Task Force	-	1.50	0.83 <sup>a</sup>
100	1255	Corrections	60.81	60.81	60.81
250	2500	Sheriff Forfeiture Money	-	-	-
251	2510	Sheriff Training	-	-	-
252	2520	Neighborhood Watch	-	-	-
252	2521	Community Traffic Safety	-	-	-
252	2522	DARE Program	-	-	-
252	2524	Internet Crimes Task Force-Contrb	-	-	-
252	2525	Firearms Shooting/Gun Range	-	-	-
253	253x	Law Enf-Dept of Justice Grants	-	-	-
254	2540	Sheriff Civil Charges	-	-	-
255	2550	Sheriff Revolving Fnd Activity	-	-	-
256	2560	Inmate Security Fund	-	-	-
290	2901	Sheriff-Law Enf Sales Tax	14.75	14.00	14.00
290	2902	Corrections-Law Enf Sales Tax	6.00	6.00	6.00
290	2906	Contract Inmate Housing	-	-	-
<b>Total FTEs</b>			<b>144.65</b>	<b>145.40</b>	<b>144.73</b>

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

# Sheriff

Department Number 1251

## Mission

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The primary function of the Sheriff's Department is to protect and preserve the general safety and welfare of the Boone County residents through effective law enforcement. Duties include patrol of 684 square miles; responding to approximately 45,000 calls for service per year from the citizens of Boone County; investigation of reported crimes; service to the 13th Judicial Court system which includes: transporting inmates to court and guarding them while there; service of criminal warrants and all civil process papers issued to the department. Detention operations are described in a separate section.

## Budget Highlights

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There are no significant changes to this budget.

Most of the Sheriff's operating costs are accounted for in this budget. However, supplemental funding is provided from a permanent one-eighth cent sales tax for law enforcement services, which was approved by voters and became effective January 1, 2003. Additional FTE's, vehicles, equipment and final implementation of the 2001 salary plan are funded with the sales tax proceeds. Please refer to department number 2901 to review a detailed budget for these items.

## Goals and Objectives

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### Budget Year Objectives

- Continue to improve radio communications between officers and Joint Communications.
- Follow 2001 department Staff Study to more effectively use and retain allocated staff.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at the Sheriff Department. The costs associated with this training will be in officer's straight time and time and one-half. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers (SROs), utilizing officers in the summer in subdivisions, and small communities as bike patrol.
- Equip and train officers to ensure optimum safety for both the officer and citizens of Boone County.

- Provide law enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County with paid officer staff and the Reserve Division.
- Research and explore state, federal and other grants to financially assist the department.
- Provide increased traffic enforcement in Boone County.
- Provide faster response to calls for service by operating in north and south district offices.
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.
- Continue firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.

#### Progress on Prior Year Objectives

- Continue to improve radio communications between officers and Joint Communications.  
**Response:** Joint Communications has upgraded existing infrastructure at transmission sites on radio towers. System upgrades to Sheriff's channel two have been completed. Communication enhancements were made to the Jail by installing radiating cable.
- Follow 2001 department Staff Study to more effectively use and retain allocated staff.  
**Response:** Internal position changes this year have helped achieve this objective.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at the Sheriff Department. The costs associated with this training will be in officer's straight time and time and one-half. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.  
**Response:** The Boone County Sheriff's Department (BCSD) developed and implemented its own Defensive Tactics program using instructors within the department to train staff. The Firearms Committee continues to meet and develop innovative training courses for the deputies and armed Corrections staff. The Missouri Police Chief's Association provides required continuing education hours. The Midwest Counterdrug Training Center (MCTC) based out of Camp Dodge near Des Moines, Iowa, provides federally funded specialized training to law enforcement officers, and free tuition, lodging and meals to those traveling farther than 50 miles. All required members of the BCSD have completed all necessary NIMS/ICS training courses.

- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers (SROs), utilizing officers in the summer in subdivisions, and small communities as bike patrol.  
**Response:** Bicycle and foot patrols are concentrated in "hotspot" areas, many of which are conducted by D.A.R.E./SROs.
- Equip and train officers to ensure optimum safety for both the officer and citizens of Boone County.  
**Response:** Equipment obtained this year includes 10 additional patrol rifles, 10 radar units, an evidence drying cabinet, a fuming chamber for chemical fuming of evidence, an alternate light source which uses the ultraviolet spectrum to aid in detection of trace evidence, metal falling plates (firearms training targets), 2 moving target systems, 5 replacement shotguns, 4 replacement Glock pistols and 1 non-firing training aid pistol. Additionally, a grant provided funding for 20 mobile and 14 portable radios which are P25 narrow band compliant for interoperability as set forth by FEMA.
- Provide law enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County with paid officer staff and the Reserve Division.  
**Response:** The BCPD provided law enforcement, traffic control, and foot patrols for several community special events and annual activities.
- Research and explore state, federal and other grants to financially assist the department.  
**Response:** The Internet Crimes Task Force was formed as a result of grants, allowing for one position from December 2006 through June 2007, and a second position into May 2008. Twenty mobile radios and 14 portable radios were received via a grant. The D.O.V.E. grant was received for the 10<sup>th</sup> consecutive year. The Traffic Grant has been extended for another year, as well as grant funding for hazardous moving violations (Operation Slow Down), DWI Checkpoints and DWI Saturations.
- Provide increased traffic enforcement in Boone County.  
**Response:** The Traffic Unit has received substantial traffic related training, and DWI checkpoints have been scheduled.
- Provide faster response to calls for service by operating in north and south district offices.  
**Response:** Deputies and their supervisors are using north and substations.
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.  
**Response:** The second training academy for Explorer Scouts took place July 16-21, 2007, which included basic training for 4 new Scouts and advanced training for 5 experienced Explorers. There are currently 12 Explorers.

- Continue firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.  
**Response:** The Firearms Committee has conducted building search training, spring qualifications, and less-lethal shotgun training. Active shooter training was received through the Missouri Police Chief’s Association. Other scheduled training by the Firearms Committee includes traffic stop training, shooting in low-light conditions, and fall qualifications.
- Establish a Task Force for the investigation of computer/internet crimes made up of Boone County and other local and surrounding law enforcement agencies.  
**Response:** The newly-formed Internet Crimes Task Force has conducted numerous investigations resulting in the arrests of several child predators.

**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Calls for Service	20,634	21,346	22,000
Self-Initiated Calls for Service	28,930	22,899	25,000
Watch In Passing/Building Checks	31,112	23,873	25,000
Accidents Investigated	179	170	180
Traffic Citations	3,692	2,400	3,000
DWI Arrests	212	125	150
Homicides	0		
Rapes	6	5	6
Assaults	737	638	650
Domestic Violence	621	499	525
Sexual Assaults/Child	31	29	35
Sexual Assaults/Adult	19	29	39
Robberies	19	17	19
Burglaries	212	190	200
Larcenies	777	619	625
Vandalisms	504	367	400
Auto Thefts	82	46	60
Value of Property Stolen	\$696,503.21	\$636,378	\$700,000
Value of Property Recovered	\$86,292.07	\$63,823	75,000\$
Probate Transports	727	842	950
Ex-Partes Served	983	900	1,000
Number of Civil Papers Received	12,551	13,229	13,700
Number of Civil Papers Served	12,454	12,888	13,600
Warrants Received	6,439	6,156	6,200
Warrants Served	6,112	5,878	6,000
Gun Permits Issued	1,869	1,295	0
Concealed Carry Permits Issued	62	64	77
D.A.R.E./SRO Hours	6,560	6,560	6,560
Crime Prevention/Community Policing Hours	440	440	440
K-9 Program Hours – Total Deployments	550	300	400
This includes warrant arrests, vehicle searches, building searches, apprehensions, tracking, drugs located, and cash recovered.			

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sheriff (Elected)	1.00	1.00	1.00	-
Major	1.00	1.00	1.00	-
Captain	2.50 a	2.50 a	2.50 a	-
Sergeant	7.00	7.00	7.00	-
Deputy Sheriff	30.00	29.00 b	29.00	-
Investigator	7.00	8.00 b	8.00	-
Administrative Assistant	1.00	1.00	1.00	-
Senior Account Specialist	0.50 a	0.50 a	0.50 a	-
Account Specialist	0.50 a	0.50 a	0.50 a	-
Warrant Supervisor	1.00	1.00	1.00	-
Office Specialist	9.20	9.20	9.20	-
Evidence Technician	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Warrant Specialist Pool	0.17	0.17	0.17	-
Records Specialist Pool	0.10	0.10	0.10	-
Crossing Guard Pool	0.12	0.12	0.12	-
<b>Total FTEs</b>	<u>63.09</u>	<u>63.09</u>	<u>63.09</u>	<u>-</u>
Overtime-(excluding grant reimbursement)	\$ 139,490	\$ 164,039	\$ 168,408	\$ 4,369
Holiday	\$ 43,261	\$ 45,467	\$ 46,708	\$ 1,241

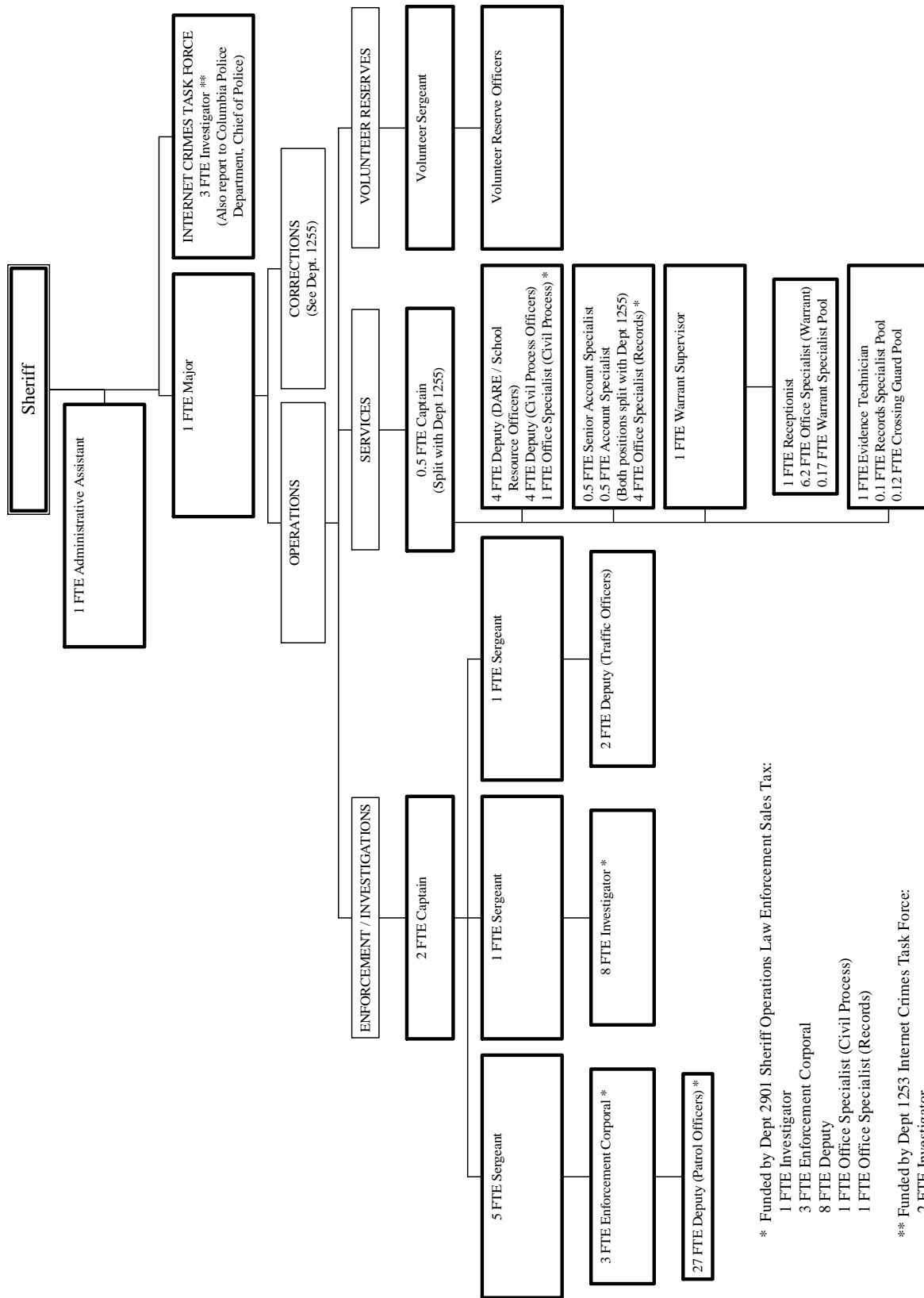
a 0.50 FTE in Corrections (department number 1255)

b Mid-year 2007, position #115 Deputy Sheriff changed to position #115 Investigator, per 2/6/2007 Commission Order #48-2007, effective 1/1/2007.

From 1996 to present, the following new positions have been added to the Sheriff's operations:

- 2 Deputies COPS Ahead Grant awarded mid-year 1996
- 2 Deputies COPS Ahead Grant awarded mid-year 1997
- 1 Warrant Clerk (Office Specialist) 1998 Approved supplemental request
- 1 Investigator DOVE grant awarded early 1998
- 1 Warrant Clerk (Office Specialist) Existing 1.0 FTE position converted to two 0.6 FTE positions mid-year 1999
- 1 Deputy 2001 Approved supplemental request
- 1 Investigator MOSMART Methamphetamine Hot Spots grant awarded mid-year 2001 (Grant ended 12/31/2002; position de-activated.)
- 1 Clerk III (Evidence Technician) Added mid-year 2001 (Lieutenant converted to Deputy & Clerk III)
- 1 Deputy 2002 Approved supplemental request
- 2 Deputies COPS in Schools Grant awarded mid-year 2002
- 2 Deputies Full-Time Traffic Unit Grant awarded mid-year 2005 (One existing 1.0 FTE Deputy converted to Sergeant to supervise Traffic Unit.)

Organizational Chart



\* Funded by Dept 2901 Sheriff Operations Law Enforcement Sales Tax:

- 1 FTE Investigator
- 3 FTE Enforcement Corporal
- 8 FTE Deputy
- 1 FTE Office Specialist (Civil Process)
- 1 FTE Office Specialist (Records)

\*\* Funded by Dept 1253 Internet Crimes Task Force:

- 2 FTE Investigator

**Annual Budget**

1251 SHERIFF  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	16,075	17,500	11,393	0	0	0	0
3325	ATV PERMITS	85	150	150	150	0	150	0
	SUBTOTAL *****	16,160	17,650	11,543	150	0	150	99-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	218,265	177,849	177,849	82,688	0	82,688	53-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,923	0	0	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	48,750	45,000	45,000	45,000	0	45,000	0
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	938	0	0	0	0
	SUBTOTAL *****	276,938	222,849	223,787	127,688	0	127,688	42-
CHARGES FOR SERVICES								
3510	COPIES	2,103	1,800	1,758	1,800	0	1,800	0
3528	REIMB PERSONNEL/PROJECTS	24,311	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOURPMENT	3,721	2,500	10,000	12,000	0	12,000	380
3563	CIVIL PROCESS FEES	20,201	24,000	16,000	20,000	0	20,000	16-
3572	SHERIFF'S FEES	160,655	174,000	185,000	175,000	0	175,000	0
3590	INSPECTION FEES	200	200	100	100	0	100	50-
	SUBTOTAL *****	211,192	202,500	212,858	208,900	0	208,900	3
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	10,960	31,500	31,500	0	0	0	0
3882	RESTITUTION REIMB	143	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	0	0	5	0	0	0	0
	SUBTOTAL *****	11,103	31,500	31,505	0	0	0	0
	TOTAL REVENUES *****	515,394	474,499	479,693	336,738	0	336,738	29-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,300,304	2,394,665	2,341,690	2,657,538	0	2,407,222	0
10110	OVERTIME	176,955	164,039	203,398	184,204	0	168,408	2
10115	SHIFT DIFFERENTIAL	21,800	27,942	20,333	27,942	0	27,942	0
10120	HOLIDAY WORKED	44,004	45,467	39,128	51,206	0	46,708	2
10200	FICA	187,694	201,357	193,613	223,448	0	202,747	0
10300	HEALTH INSURANCE	301,625	301,625	301,625	301,625	0	301,625	0
10325	DISABILITY INSURANCE	12,358	9,163	8,578	10,681	0	9,436	2
10350	LIFE INSURANCE	2,235	2,476	2,476	3,365	0	3,365	35
10375	DENTAL INSURANCE	20,637	22,606	22,606	22,606	0	22,606	0
10400	WORKERS COMP	97,235	102,286	102,286	112,455	0	103,097	0
10500	401(A) MATCH PLAN	37,727	37,147	36,910	37,147	0	37,147	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,468	7,800	6,876	0	0	7,800	0
10600	UNEMPLOYMENT BENEFITS	1,775	0	0	0	0	0	0
	SUBTOTAL *****	3,210,820	3,316,573	3,279,519	3,632,217	0	3,338,103	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,693	2,603	2,603	2,548	0	2,548	2-
23000	OFFICE SUPPLIES	9,073	12,500	13,200	12,500	0	12,500	0
23001	PRINTING	7,084	7,500	6,746	6,800	0	6,800	9-
23020	MICROFILM/FILM	2,344	2,000	2,000	2,000	0	2,000	0
23040	NEIGHBORHOOD WATCH SUPPLY	468	250	250	250	0	250	0
23050	OTHER SUPPLIES	12,524	14,820	14,820	14,320	0	14,320	3-
23200	AMMUNITION	7,445	8,970	8,970	15,707	0	15,707	75
23300	UNIFORMS	28,172	35,100	35,100	35,108	0	35,108	0
23305	UNIFORM MAINTENANCE	6,090	6,324	6,324	6,324	0	6,324	0
23350	RESERVE OFFICERS SUPPLIES	1,281	7,552	7,552	7,552	0	7,552	0
23850	MINOR EQUIP & TOOLS (<\$1000)	10,773	8,296	8,296	8,310	0	8,310	0
	SUBTOTAL *****	87,953	105,915	105,861	111,419	0	111,419	5
DUES TRAVEL & TRAINING								
37000	DUES	2,280	2,815	2,815	3,560	0	3,560	26
37200	SEMINARS/CONFEREN/MEETING	439	780	780	780	0	780	0
37210	TRAINING/SCHOOLS	0	0	0	0	5,310	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	0	3,220	0	0
37230	MEALS & LODGING-TRAINING	0	0	0	0	3,789	0	0
	SUBTOTAL *****	2,719	3,595	3,595	4,340	12,319	4,340	20



# Sheriff

Dept. No. 1251

1251 SHERIFF  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	20,496	23,000	23,000	23,000	0	23,000	0
48050	CELLULAR TELEPHONES	24,748	25,000	25,000	25,000	0	25,000	0
48100	NATURAL GAS	10,166	9,400	10,554	10,300	0	10,300	9
48200	ELECTRICITY	18,210	20,000	18,000	20,000	0	20,000	0
48300	WATER	4,202	4,500	4,400	4,500	0	4,500	0
48400	SOLID WASTE	859	700	432	500	0	500	28-
	SUBTOTAL *****	78,683	82,600	81,386	83,300	0	83,300	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	188,850	197,805	244,213	210,213	0	210,213	6
59025	MOTOR VEHICLE TITLE EXP	55	170	270	170	0	170	0
59030	MOTOR VEHICLE LICENSE FEE	720	680	760	680	0	680	0
59100	VEHICLE REPAIRS	35,055	33,300	33,300	36,300	0	36,300	9
59105	TIRES	13,742	13,000	19,183	19,000	0	19,000	46
59200	LOCAL MILEAGE	0	0	450	500	0	500	0
	SUBTOTAL *****	238,423	244,955	298,176	266,863	0	266,863	8
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,951	3,867	4,127	4,270	0	4,270	10
60200	EQUIP REPAIRS/MAINTENANCE	11,242	10,735	9,100	9,500	466	9,966	7-
60250	EQUIPMENT INSTALLATION CHARGES	0	2,369	0	0	0	0	0
60400	GROUPS MAINTENANCE	0	0	0	0	3,636	0	0
	SUBTOTAL *****	15,194	16,971	13,227	13,770	4,102	14,236	16-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	450	7,500	7,500	8,100	0	8,100	8
71104	ADMINISTRATIVE SERVICES	2,194	2,516	2,516	1,677	0	1,677	33-
71500	BUILDING USE/RENT CHARGE	98,214	98,214	98,214	98,214	0	98,214	0
71505	BUILDING LEASE CHARGES	12,508	16,846	16,846	12,258	0	12,258	27-
71600	EQUIP LEASES & METER CHRG	3,479	2,765	2,522	1,536	0	1,536	44-
	SUBTOTAL *****	118,430	129,525	129,282	123,469	0	123,469	4-
	OTHER							
85400	CRIMINAL INVESTIGATION	21,350	20,000	20,000	20,000	0	20,000	0
85620	OTHER MEDICAL	503	0	0	0	0	0	0
86300	TESTING	1,127	1,600	1,900	1,900	0	1,900	18
86900	MISCELLANEOUS	0	300	0	300	0	300	0
	SUBTOTAL *****	22,980	21,900	21,900	22,200	0	22,200	1
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	6,781	60,640	60,639	0	0	0	0
91301	COMPUTER HARDWARE	7,892	0	0	0	0	0	0
91400	AUTO/TRUCKS	100	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	1,500	1,641	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	3,012	9,840	1,475	0	2,400	2,400	75-
92300	REPLCMENT MACH & EQUIP	0	5,000	0	0	5,000	0	0
	SUBTOTAL *****	17,786	76,980	63,755	0	7,400	2,400	96-
	TOTAL EXPENDITURES *****	3,792,992	3,999,014	3,996,701	4,257,578	23,821	3,966,330	0

Decimal values have been truncated.

# Corrections

Department Number 1255

## Mission

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The Boone County Sheriff administers this budget. The Boone County Adult Detention Facility serves as a local detention facility for male and female inmates of various classifications. This includes pretrial, pre-sentence, sentenced, post-sentenced and civil commits. The facility detains and securely holds those inmates adjudicated to serve time for misdemeanor and felony offenses by the 13<sup>th</sup> Judicial Circuit, as well as those individuals eventually sentenced to serve time in the Missouri Department of Corrections. Defendants of various classifications arrested on a pre-trial or warrant basis from all municipalities within Boone County are held here. Services include, but are not limited to medical screening, food service, bonding, inmate programs, visitation, life skills training, mental health stabilization, and recreation. Corrections contracts out those facilities and supervision for work release programs for the 13<sup>th</sup> Judicial Circuit and other jurisdictions that contract for that function. This mission is accomplished by adhering to federal guidelines, state law, and by treating all inmates in a professional, fair, and humane manner.

## Budget Highlights

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The budget includes the second-year funding for a 3-year replacement of Correctional Support Officers with Corrections Officers. Budgetary impact for the second year is approximately \$12,000, which compares to last year's budgetary cost of \$13,000. The budget also includes approval and funding (approximately \$1,000) to reclassify a Lieutenant position to a Captain position. Funding to reclassify a second Lieutenant position is included in the Law Enforcement Services Fund, see department number 2902. There are no other significant changes.

Most of the Corrections' operating costs are accounted for in this budget. However, supplemental funding is provided from a one-eighth cent sales tax for law enforcement services, which was approved by voters and became effective January 1, 2003. Additional FTE's, final implementation of the salary plan, and other costs are funded with the sales tax proceeds. Please refer to department number 2902 to review a detailed budget for these items.

## Goals and Objectives

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### Budget Year Objectives

- Retain and train competent staff to operate the Boone County Jail using psychological testing in addition to written testing to help ensure consideration of the most suitable personnel.
- Actively participate with members of the Court in monthly meetings to discuss procedures, population trends, and solutions to manage an increasing inmate population.
- Train available staff in the latest methods of verbal and physical skills to assist them in dealing with the inmate population.

## Progress on Prior Year Objectives

- Retain and train competent staff to operate the Boone County Jail using psychological testing in addition to written testing to help ensure consideration of the most suitable personnel.  
**Response:** This tool has been used for Corrections Officers, Control Room Officers, and Nursing applicants with great success.
  
- Actively participate with members of the Court in monthly meetings to discuss procedures, population trends, and solutions to manage an increasing inmate population.  
**Response:** Out of county housing costs have been below \$50,000 this year. The inclusion of all stake holders in monthly meetings has allowed for minute changes to the system to benefit every participant, and in turn help reduce the inmate population.
  
- Actively participate in discussions regarding the combined criminal justice information system for Boone County.  
**Response:** Though this has stalled as a result of many different systems used by multiple office holders, the concept has been embraced by all participants, and much background work has been done to free up the information once a simple platform for conversion is employed.
  
- Train available staff in the latest methods of verbal and physical skills to assist them in dealing with the inmate population.  
**Response:** Ongoing. Some “trainer” training has been located and identified that will allow us to embrace more verbal tools to effectively deal with the inmate population.

**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Inmates Booked	7,247	7,652	7,503
Inmates Released	7,405	7,676	7,515
Average Number of Inmates	217	217	184
Average Number of Inmates to Court	467	281	247
Inmates Transported from Arresting Agencies	297	307	324
Cost to House Inmates in Other Locations Per Month	\$13,474	\$11,450	\$4,799

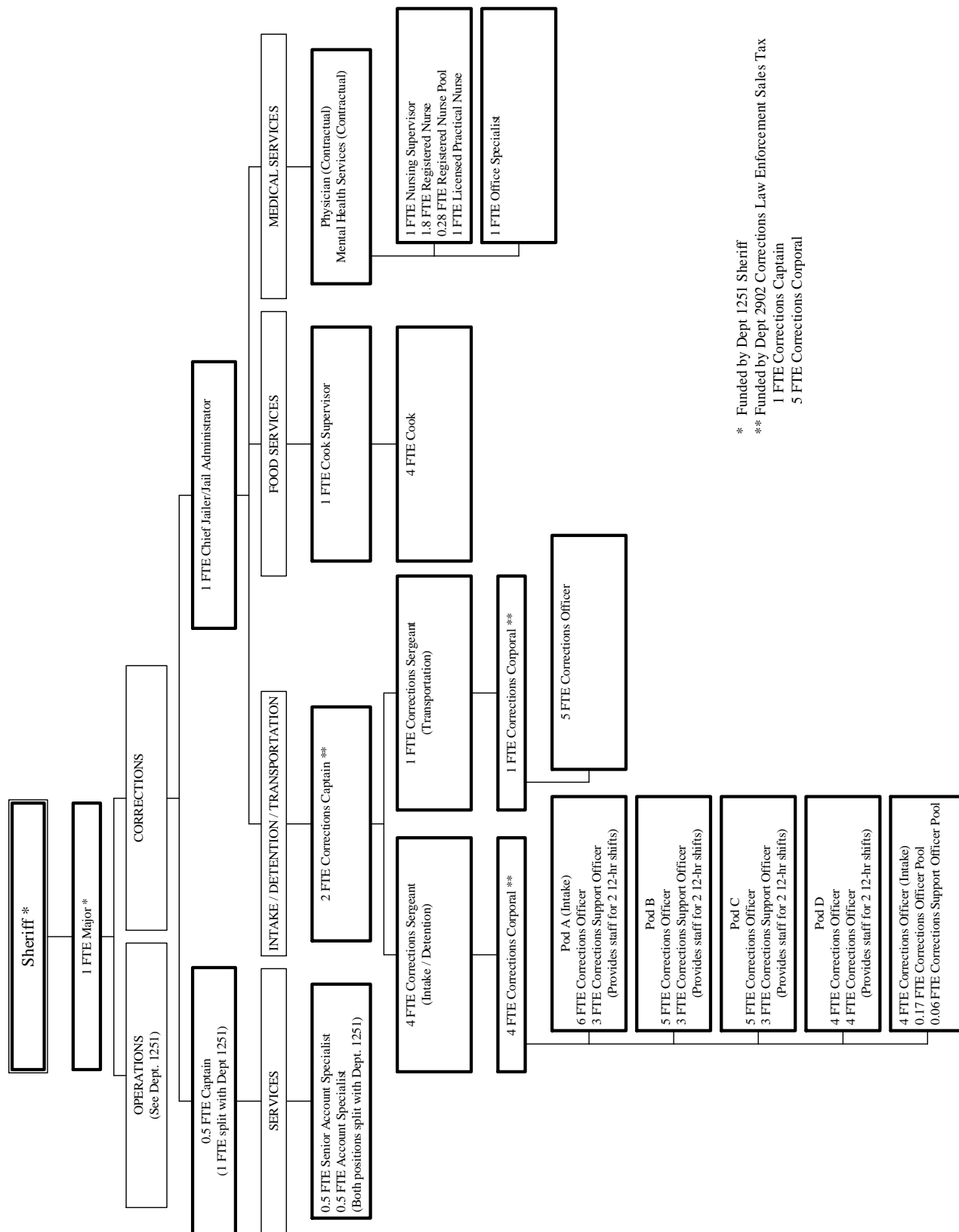
**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Chief Jailer/Jail Administrator	-	-	1.00	1.00
Captain	1.50 a	1.50 a	1.50 a	-
Corrections Lieutenant	1.00	1.00	-	(1.00)
Corrections Sergeant	5.00	5.00	5.00	-
Corrections Officer	29.00	33.00	33.00 b	-
Corrections Officer Pool	0.17	0.17	0.17	-
Corrections Support Officer	13.00	9.00	9.00 b	-
Corrections Support Officer Pool	0.06	0.06	0.06	-
Senior Account Specialist	0.50 a	0.50 a	0.50 a	-
Account Specialist	0.50 a	0.50 a	0.50 a	-
Cook Supervisor	1.00	1.00	1.00	-
Cook	4.00	4.00	4.00	-
Nursing Supervisor	1.00	1.00	1.00	-
Registered Nurse	1.80	1.80	1.80	-
Registered Nurse Pool	0.28	0.28	0.28	-
Licensed Practical Nurse	1.00	1.00	1.00	-
Office Specialist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>60.81</b>	<b>60.81</b>	<b>60.81</b>	<b>-</b>
Overtime	\$ 200,863	\$ 212,461	\$ 215,207	\$ 2,746
Holiday	\$ 43,209	\$ 45,875	\$ 52,497	\$ 6,622

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

b The 2008 budget includes funding to replace 4 FTE Corrections Support Officers with 4 FTE Corrections Officers, if the appropriate personnel are available. This table and the Corrections organizational chart will be updated to reflect these changes, if they occur.

**Organizational Chart**



\* Funded by Dept. 1251 Sheriff  
 \*\* Funded by Dept. 2902 Corrections Law Enforcement Sales Tax  
 1 FTE Corrections Captain  
 5 FTE Corrections Corporal

Annual Budget

1255 CORRECTIONS  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	6,400	11,000	10,000	10,000	0	10,000	9-
3467	STATE REIMB-EXTRADITION	15,880	25,000	25,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	40,335	30,000	35,000	35,000	0	35,000	16
3472	PRIS HOUS-COUNTY&OTHRGOVT	3,185	5,000	1,000	5,000	0	5,000	0
3476	STATE REIMB-PRISONER BD.	652,008	650,000	650,000	650,000	0	650,000	0
3494	PRISONER HOUSING-US MARSHALS	245	1,000	1,000	1,000	0	1,000	0
3495	PRISONER HOUSING-COLUMBIA	7,056	4,000	7,000	7,000	0	7,000	75
3496	PRISONER HOUSING-FEDERAL BOP	9,359	4,000	100	1,000	0	1,000	75-
SUBTOTAL *****		734,469	730,000	729,100	734,000	0	734,000	0
CHARGES FOR SERVICES								
3510	COPIES	182	300	300	300	0	300	0
3518	INMATE MED FEES (RECOUPMENT)	15,899	17,000	17,000	17,000	0	17,000	0
3528	REIMB PERSONNEL/PROJECTS	76,327	72,000	35,000	35,000	0	35,000	51-
3529	OVERNIGHT HOLDS	0	0	2,000	2,000	0	2,000	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	15,299	16,000	25,000	25,000	0	25,000	56
3550	COMMISSIONS	11,084	10,050	10,500	10,500	0	10,500	4
3553	COMMISSIONS-PHONES	52,885	52,000	50,000	50,000	0	50,000	3-
3555	MEAL REIMBURSEMENT	706	400	1,200	1,200	0	1,200	200
SUBTOTAL *****		172,386	167,750	141,000	141,000	0	141,000	15-
MISCELLANEOUS								
3830	SALES	69,146	67,000	67,000	67,000	0	67,000	0
3831	SALE OF EVID/UNCLAIM PROP	18	20	10	10	0	10	50-
3835	SALE OF COUNTY FIXED ASSET	2,820	10,000	4,000	0	10,000	5,000	50-
3882	RESTITUTION REIMB	34	0	0	0	0	0	0
SUBTOTAL *****		72,019	77,020	71,010	67,010	10,000	72,010	6-
TOTAL REVENUES *****		978,874	974,770	941,110	942,010	10,000	947,010	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,674,457	1,969,710	1,676,952	2,187,510	1,082	1,964,192	0
10110	OVERTIME	192,205	212,461	212,885	239,796	0	215,207	1
10115	SHIFT DIFFERENTIAL	22,396	27,732	22,248	29,066	0	29,066	4
10120	HOLIDAY WORKED	44,970	45,875	46,833	58,421	0	52,497	14
10200	FICA	141,893	172,566	145,464	192,381	83	172,965	0
10300	HEALTH INSURANCE	282,625	287,375	287,375	287,375	0	287,375	0
10325	DISABILITY INSURANCE	9,151	7,787	6,526	9,169	4	7,989	2
10350	LIFE INSURANCE	2,031	2,359	2,359	3,206	0	3,206	35
10375	DENTAL INSURANCE	19,337	21,538	21,538	21,538	0	21,538	0
10400	WORKERS COMP	75,036	75,129	75,129	92,233	50	83,310	10
10500	401(A) MATCH PLAN	21,842	35,392	19,907	35,392	0	35,392	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,662	2,600	1,975	0	0	2,600	0
10600	UNEMPLOYMENT BENEFITS	9,889	0	0	0	0	0	0
SUBTOTAL *****		2,489,174	2,860,524	2,519,191	3,156,087	1,219	2,875,337	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	335	850	850	850	0	850	0
23000	OFFICE SUPPLIES	7,418	5,000	5,000	5,000	0	5,000	0
23001	PRINTING	469	1,500	2,500	2,000	0	2,000	33
23020	MICROFILM/FILM	0	200	200	200	0	200	0
23025	RESIDENT SUPPLIES	28,533	30,000	30,000	25,000	0	25,000	16-
23026	INTAKE/INDIGENT SUPPLIES	4,503	5,000	5,000	5,000	0	5,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	8,176	7,500	7,500	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	13,989	13,500	17,600	18,000	0	18,000	33
23035	MAINTENANCE SUPPLIES	10,159	10,000	12,000	13,000	0	13,000	30
23050	OTHER SUPPLIES	69,146	67,000	67,000	67,000	0	67,000	0
23200	AMMUNITION	6,535	6,550	6,550	8,458	0	8,458	29
23300	UNIFORMS	20,642	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,833	2,000	2,000	2,000	0	2,000	0
23400	FOOD	166,708	189,000	165,000	175,000	0	175,000	7-
23501	PRESCRIPTION DRUGS	60,500	90,000	50,000	80,000	0	80,000	11-
23502	NON-PRES. MED. SUPPLIES	7,758	8,000	8,000	8,000	0	8,000	0
23800	MEDICAL EQUIPMENT	914	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	8,055	8,000	14,000	12,000	0	12,000	50
SUBTOTAL *****		416,681	466,100	415,200	451,008	0	451,008	3-
DUES TRAVEL & TRAINING								
37000	DUES	227	200	200	200	0	200	0
37200	SEMINARS/CONFERENCE/MEETING	0	2,050	2,050	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	5,399	2,800	3,155	2,800	3,500	2,800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	362	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	776	1,500	1,500	1,500	0	1,500	0
SUBTOTAL *****		6,765	7,550	7,905	7,550	3,500	7,550	0

# Corrections

Dept. No. 1255

1255 CORRECTIONS  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	5,072	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	3,146	3,200	3,800	3,800	0	3,800	18
48100	NATURAL GAS	43,343	40,000	40,000	43,900	0	43,900	9
48200	ELECTRICITY	77,634	77,000	75,460	83,000	0	83,000	7
48300	WATER	17,914	17,500	17,500	17,500	0	17,500	0
48400	SOLID WASTE	3,663	3,000	1,834	2,000	0	2,000	33-
	SUBTOTAL *****	150,773	146,500	144,394	156,000	0	156,000	6
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	23,617	28,380	34,000	34,000	0	34,000	19
59025	MOTOR VEHICLE TITLE EXP	22	22	22	22	0	22	0
59030	MOTOR VEHICLE LICENSE FEE	0	75	75	0	0	0	0
59100	VEHICLE REPAIRS	3,842	4,000	2,500	4,000	0	4,000	0
59105	TIRES	1,218	2,500	1,800	2,500	0	2,500	0
	SUBTOTAL *****	28,700	34,977	38,397	40,522	0	40,522	15
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,251	5,915	5,915	5,915	0	5,915	0
60200	EQUIP REPAIRS/MAINTENANCE	1,032	5,000	2,500	5,000	68	5,068	1
60250	EQUIPMENT INSTALLATION CHARGES	950	4,950	2,000	2,000	1,200	2,600	47-
	SUBTOTAL *****	5,234	15,865	10,415	12,915	1,268	13,583	14-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	120,000	120,000	5,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	252,860	252,860	252,860	252,860	0	252,860	0
71600	EQUIP LEASES & METER CHRG	574	575	575	575	0	575	0
	SUBTOTAL *****	373,434	373,535	258,535	373,535	0	373,535	0
	OTHER							
85600	EXTRADITION EXPENSE	16,849	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	965	1,000	1,000	1,000	0	1,000	0
85610	HOSPITAL COSTS	29,093	60,000	60,000	60,000	0	60,000	0
85620	OTHER MEDICAL	167,684	183,336	183,475	186,015	0	186,015	1
86300	TESTING	9,773	10,000	8,000	10,000	0	10,000	0
	SUBTOTAL *****	224,367	279,336	277,475	282,015	0	282,015	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	11,659	6,100	6,171	0	3,150	0	0
91400	AUTO/TRUCKS	20,088	25,000	19,342	0	0	0	0
92100	REPLCMNT FURN & FIXTURES	599	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	7,642	23,425	22,562	0	25,190	7,000	70-
92400	REPLCMNT AUTO/TRUCKS	21,327	25,000	19,342	0	50,000	25,000	0
	SUBTOTAL *****	61,316	79,525	67,417	0	78,340	32,000	59-
	TOTAL EXPENDITURES *****	3,756,448	4,263,912	3,738,929	4,479,632	84,327	4,231,550	0

Decimal values have been truncated.

# Sheriff Forfeiture Money

Department Number 2500

## **Mission**

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The Sheriff administers this budget and its funding consists primarily of forfeiture proceeds received from drug-related cases processed through the federal courts. This budget supplements the General Fund budget for the Drug Enforcement Unit, which is responsible for the interdiction of controlled substances flowing into Boone County and the apprehension of those persons perpetrating this illegal activity. The Unit is responsible for developing strategic planning and intelligence networks, as well as executing tactical operations. The Unit coordinates activities and intelligence with other local, state and federal law enforcement agencies. The Sheriff's operating budget in the General Fund (department number 1251) contains appropriations for the personnel assigned to the unit and this budget contains the equipment and operations costs.

## **Budget Highlights**

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The budget includes appropriations for various supplies, equipment, and vehicle expenses related to drug enforcement activities. There are no significant changes to this budget.



**Annual Budget**

2500 SHERIFF FORFEITURE MONEY  
 250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	298	0	320	300	0	300	0
3712	INT-LONG TERM INVEST	1,164	0	1,280	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	4,072	0	4,400	4,000	0	4,000	0
	SUBTOTAL *****	5,535	0	6,000	5,300	0	5,300	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	7,665	0	0	0	0
	SUBTOTAL *****	0	0	7,665	0	0	0	0
	TOTAL REVENUES *****	5,535	0	13,665	5,300	0	5,300	0
	PERSONAL SERVICES							
10110	OVERTIME	2,612	0	0	0	0	0	0
	SUBTOTAL *****	2,612	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48050	CELLULAR TELEPHONES	481	700	500	700	0	700	0
	SUBTOTAL *****	481	700	500	700	0	700	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,861	3,000	2,900	3,000	0	3,000	0
59030	MOTOR VEHICLE LICENSE FEE	38	0	0	0	0	0	0
	SUBTOTAL *****	1,899	3,000	2,900	3,000	0	3,000	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	52	80	77	84	0	84	5
	SUBTOTAL *****	52	80	77	84	0	84	5
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	410	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	6,300	6,300	4,500	0	4,500	28-
	SUBTOTAL *****	410	6,300	6,300	4,500	0	4,500	28-
	TOTAL EXPENDITURES *****	5,457	10,080	9,777	8,284	0	8,284	17-

Decimal values have been truncated.

# Sheriff Training Fund

Department Number 2510

## Mission

This special revenue fund accounts for resources collected and expended in accordance with RSMo 590. The resources are intended to provide resources necessary to comply with the mandatory peace officer training requirements established by statute. The Sheriff is the appropriating authority for this fund.

## Budget Highlights

The budget includes appropriations for law enforcement officer training only. There are no significant changes to this budget.

## Annual Budget

2510 SHERIFF TRAINING								
251 SHERIFF TRAINING FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	10,699	10,000	8,915	10,000	0	10,000	0
	SUBTOTAL *****	10,699	10,000	8,915	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	20,130	21,000	19,100	20,000	0	20,000	4-
	SUBTOTAL *****	20,130	21,000	19,100	20,000	0	20,000	4-
	INTEREST							
3711	INT-OVERNIGHT	20	15	25	25	0	25	66
3712	INT-LONG TERM INVEST	73	60	100	100	0	100	66
3798	INC/DEC IN FV OF INVESTMENTS	267	175	375	375	0	375	114
	SUBTOTAL *****	362	250	500	500	0	500	100
	TOTAL REVENUES *****	31,191	31,250	28,515	30,500	0	30,500	2-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	6,504	7,000	7,000	7,000	0	7,000	0
37210	TRAINING/SCHOOLS	12,864	10,250	10,250	11,500	0	11,500	12
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,067	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	15,764	12,000	5,000	10,000	0	10,000	16-
	SUBTOTAL *****	37,199	31,250	24,250	30,500	0	30,500	2-
	TOTAL EXPENDITURES *****	37,199	31,250	24,250	30,500	0	30,500	2-

Decimal values have been truncated.

# Law Enforcement Citizen Contributions

Department Numbers 2520, 2521, 2522, 2524, 2525

## **Mission**

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The County Commission is the appropriating authority for this budget. This special revenue fund accounts for contributions received from individual citizens and civic groups for the purpose of enhancing certain law enforcement activities in the County.

Contributions have been received for the Neighborhood Watch Program, the Community Traffic Safety Program, the DARE Program, the Sheriff K-9 Program, and the Internet Crimes Task Force.

## **Budget Highlights**

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The FY 2008 budget includes nominal appropriations for the Community Traffic Safety Program and the DARE Program. Generally, the County's budget is amended when gifts are received because the receipt of such revenues could not be anticipated in the development of the annual budget.

There are no significant changes to this budget.

Law Enforcement  
Citizen Contributions

Dept. Nos. 2520, 2521  
2522, 2524, 2525

**Annual Budget**

2520 NEIGHBORHOOD WATCH  
252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	18	0	15	15	0	15	0
3712	INT-LONG TERM INVEST	71	0	65	65	0	65	0
3798	INC/DEC IN FV OF INVESTMENTS	250	0	230	230	0	230	0
	SUBTOTAL *****	340	0	310	310	0	310	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	340	0	310	310	0	310	0

Decimal values have been truncated.

**Annual Budget**

2521 COMMUNITY TRAFFIC SAFETY  
252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	150	150	150	150	0	150	0
	SUBTOTAL *****	150	150	150	150	0	150	0
	TOTAL EXPENDITURES *****	150	150	150	150	0	150	0

Decimal values have been truncated.

**Annual Budget**

2522 DARE PROGRAM  
252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	150	0	0	0	0	0	0
	SUBTOTAL *****	150	0	0	0	0	0	0
	TOTAL REVENUES *****	150	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	679	800	800	800	0	800	0
	SUBTOTAL *****	679	800	800	800	0	800	0
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	520	800	600	800	0	800	0
	SUBTOTAL *****	520	800	600	800	0	800	0
	TOTAL EXPENDITURES *****	1,199	1,600	1,400	1,600	0	1,600	0

Decimal values have been truncated.

Law Enforcement  
 Citizen Contributions

Dept. Nos. 2520, 2521  
 2522, 2524, 2525

**Annual Budget**

2524 INTERNET CRIMES TSK FCE-CONTRB  
 252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	60	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	200	0	0	0	0
	SUBTOTAL *****	0	0	275	0	0	0	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	8,500	8,500	0	0	0	0
	SUBTOTAL *****	0	8,500	8,500	0	0	0	0
	TOTAL REVENUES *****	0	8,500	8,775	0	0	0	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	500	500	0	0	0	0
23050	OTHER SUPPLIES	0	1,358	1,358	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	885	885	0	0	0	0
	SUBTOTAL *****	0	2,743	2,743	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	92	92	0	0	0	0
	SUBTOTAL *****	0	92	92	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	2,710	2,710	0	0	0	0
91100	FURNITURE AND FIXTURES	0	2,097	2,097	0	0	0	0
91301	COMPUTER HARDWARE	0	500	500	0	0	0	0
91302	COMPUTER SOFTWARE	0	388	388	0	0	0	0
	SUBTOTAL *****	0	5,695	5,695	0	0	0	0
	TOTAL EXPENDITURES *****	0	8,530	8,530	0	0	0	0

Decimal values have been truncated.

**Annual Budget**

2525 FIREARMS SHOOTING/GUN RANGE  
 252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	8	20	0	20	0
3712	INT-LONG TERM INVEST	0	0	70	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	118	350	0	350	0
	SUBTOTAL *****	0	0	196	570	0	570	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	0	10,000	0	0	0	0
	SUBTOTAL *****	0	0	10,000	0	0	0	0
	TOTAL REVENUES *****	0	0	10,196	570	0	570	0

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# Sheriff Civil Charges

Department Number 2540

## **Mission**

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The Sheriff Civil Charges fund is authorized pursuant to RSMo 57.280 and it was established in April 2002. The fund accounts for fees authorized by state law for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Annual revenues deposited into this fund are capped at \$50,000. The Sheriff approves the budget and administers the fund.

## **Budget Highlights**

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During FY 2003, the Sheriff established appropriations in this fund to pay for construction, set-up, and operational costs associated with the northern and southern district sub-stations. The current budget includes amounts needed annual operational costs associated with the sub-stations. At this time, resources are accumulating in the fund to be used in the future for projects yet to be specifically identified.

# Sheriff Civil Charges

Dept. No. 2540

## Annual Budget

2540 SHERIFF CIVIL CHARGES  
254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	5,999	10,000	6,366	7,000	0	7,000	30-
3572	SHERIFF'S FEES	44,000	40,000	43,634	43,000	0	43,000	7
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	TOTAL REVENUES *****	50,000	50,000	50,000	50,000	0	50,000	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	3,100	3,200	3,730	3,800	0	3,800	18
48200	ELECTRICITY	1,320	1,800	1,800	1,800	0	1,800	0
48300	WATER	182	200	200	200	0	200	0
	SUBTOTAL *****	4,602	5,200	5,730	5,800	0	5,800	11
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,314	1,400	225	226	0	226	83-
	SUBTOTAL *****	1,314	1,400	225	226	0	226	83-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,070	1,600	1,600	1,600	0	1,600	0
71101	PROFESSIONAL SERVICES	2,955	1,250	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,025	3,850	2,600	2,600	0	2,600	32-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	10,941	10,450	8,555	8,626	0	8,626	17-

Decimal values have been truncated.

# Sheriff Revolving Fund Activity

Department Number 2550

## **Mission**

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The Sheriff Revolving Fund is authorized pursuant to RSMo 571.101-.121 and it was established during FY 2004. The fund accounts for “conceal and carry” gun permit fees as well as allowable expenditures. The Sheriff approves the budget and administers the fund.

## **Budget Highlights**

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The Boone County Sheriff’s department accepts and processes permit applications. In addition, the Boone County Sheriff has entered into contracts with the City of Ashland and the City of Hallsville Police Departments whereby the police departments accept and process the permit applications and collect the statutory fee. The fees are turned over to the County Treasurer and accounted for in this budget. Contractual payments are then made by the County to the police departments to compensate them for administrative costs.

The fee for a new permit is \$62.00, which is deposited into this fund. If the permit was issued by Ashland or Hallsville, \$12.00 is retained in this fund and \$50.00 is disbursed back to the municipal police department.

The fee for a renewal permit is \$50.00, which is also deposited into this fund. If the permit was issued by Ashland or Hallsville, \$9.50 is retained in this fund and \$40.50 is disbursed back to the municipal police department.

This budget reflects appropriations in accordance with the contractual arrangements described above and assumes that approximately 185 new permits and approximately 180 renewals permits will be issued during FY 2008. Permits are valid for a 3-year period.



# Sheriff Revolving Fund Activity

Dept. No. 2550

## Annual Budget

2550 SHERIFF REVOLVING FND ACTIVITY  
255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FRANCHISE TAXES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	LICENSES AND PERMITS							
3320	PERMITS	8,928	10,540	29,634	20,570	0	20,570	95
	SUBTOTAL *****	8,928	10,540	29,634	20,570	0	20,570	95
	INTEREST							
3711	INT-OVERNIGHT	8	0	25	25	0	25	0
3712	INT-LONG TERM INVEST	32	0	125	125	0	125	0
3798	INC/DEC IN FV OF INVESTMENTS	110	0	380	380	0	380	0
	SUBTOTAL *****	150	0	530	530	0	530	0
	TOTAL REVENUES *****	9,078	10,540	30,164	21,100	0	21,100	100
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	59	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	20	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,087	0	0	0	0	0	0
	SUBTOTAL *****	1,167	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	4,050	5,000	15,943	11,571	0	11,571	131
	SUBTOTAL *****	4,050	5,000	15,943	11,571	0	11,571	131
	OTHER							
85400	CRIMINAL INVESTIGATION	0	1,000	1,000	0	0	0	0
	SUBTOTAL *****	0	1,000	1,000	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	29	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	600	611	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	3,000	2,989	0	0	0	0
	SUBTOTAL *****	29	3,600	3,600	0	0	0	0
	TOTAL EXPENDITURES *****	5,247	9,600	20,543	11,571	0	11,571	20

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# Inmate Security Fund Activity

Department Number 2560

## Mission

The Inmate Security Fund is authorized pursuant to RSMo 488.5026 and it was established during FY 2007. The fund accounts for an additional \$2 court cost surcharge collected on criminal cases to be used 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, which is administered by the Sheriff, is established and approved by the County Commission.

## Budget Highlights

This fund was newly established in February 2007. No appropriations have been approved for FY 2008.

## Annual Budget

2560 INMATE SECURITY FUND ACTIVITY								
256 INMATE SECURITY FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	0	0	14,300	17,000	0	17,000	0
	SUBTOTAL *****	0	0	14,300	17,000	0	17,000	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	10	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	90	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	180	0	0	0	0
	SUBTOTAL *****	0	0	280	0	0	0	0
	TOTAL REVENUES *****	0	0	14,580	17,000	0	17,000	0

Decimal values have been truncated.

# Sheriff Operations

## Law Enforcement Sales Tax

Department Number 2901

### **Mission**

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Most of the operating appropriations for the Sheriff's Department are accounted for in the General Fund in department number 1251. This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for needs of the Sheriff's Office. 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**

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This budget provides funding for Sheriff's operations, supplementing the primary operating appropriations accounted for in the General Fund (department number 1251). This budget includes funding for several FTE positions and related equipment. The budget also includes on-going funding related to the County's 2002 Salary Plan for Sheriff Personnel as well as funding for law enforcement equipment, vehicles, and specialized training.

Please refer to department number 1251, Sheriff, for Goals and Objectives, Progress on Prior Year Objectives, Performance Measures, and the Organizational Chart.

Sheriff Operations  
Law Enforcement Sales Tax

Dept. No. 2901

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sergeant	1.00	- a	-	-
Investigator	-	1.00 a	1.00	-
Enforcement Corporal	-	3.00	3.00	-
Deputy Sheriff	11.00	8.00	8.00	-
Office Specialist	2.00	2.00	2.00	-
Records Specialist	-	-	-	-
Booking Officer	0.75	- b	-	-
<b>Total FTEs</b>	<b>14.75</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
Overtime	\$ 69,474	\$ 69,639	\$ 71,416	\$ 1,777
Holiday	\$ 24,058	\$ 25,360	\$ 27,092	\$ 1,732

a Mid-year 2007, position #678 Sergeant temporarily replaced with position #707 Investigator, per 2/6/2007 Commission Order #48-2007, effective 1/13/2007.

b Mid-year 2007, position #699 Booking Officer (Dept 2901) replaced with position #710 Deputy Court Marshal (Dept 2904 Alternative Sentencing Programs - Law Enforcement Sales Tax).

# Sheriff Operations

## Law Enforcement Sales Tax

Dept. No. 2901

### Annual Budget

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

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3482	INTERGOVERNMENTAL REVENUE FEDERAL DISASTER REIMB (FEMA)	0	0	855	0	0	0	0
	SUBTOTAL *****	0	0	855	0	0	0	0
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	7,610	0	0	0	0	0	0
	SUBTOTAL *****	7,610	0	0	0	0	0	0
	TOTAL REVENUES *****	7,610	0	855	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	756,610	795,843	774,201	543,003	0	793,319	0
10110	OVERTIME	66,648	69,639	66,903	55,620	0	71,416	2
10115	SHIFT DIFFERENTIAL	7,790	9,651	7,663	9,651	0	9,651	0
10120	HOLIDAY WORKED	19,393	25,360	19,753	22,594	0	27,092	6
10200	FICA	64,663	68,885	65,791	48,261	0	68,962	0
10300	HEALTH INSURANCE	71,250	71,250	71,250	66,500	0	66,500	6-
10325	DISABILITY INSURANCE	3,973	3,520	3,403	2,315	0	3,560	1
10350	LIFE INSURANCE	510	559	559	742	0	742	32
10375	DENTAL INSURANCE	4,875	5,340	5,340	4,984	0	4,984	6-
10400	WORKERS COMP	33,736	31,474	31,474	25,562	0	34,920	10
10500	401(A) MATCH PLAN	6,675	8,315	7,475	8,190	0	8,190	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,161	1,300	1,192	0	0	1,300	0
	SUBTOTAL *****	1,037,287	1,091,136	1,055,004	787,422	0	1,090,636	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,377	2,336	2,336	5,361	0	5,361	129
23200	AMMUNITION	20,257	34,191	34,191	38,126	0	38,126	11
23300	UNIFORMS	7,391	12,287	12,287	12,287	0	12,287	0
23305	UNIFORM MAINTENANCE	1,209	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	4,914	10,855	10,855	4,980	400	5,380	50-
	SUBTOTAL *****	35,149	60,669	60,669	61,754	400	62,154	2
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	0	2,575	2,575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	0	1,020	1,020	0
37230	MEALS & LODGING-TRAINING	0	0	0	0	1,283	1,283	0
	SUBTOTAL *****	0	0	0	0	4,878	4,878	0
	UTILITIES							
48000	TELEPHONES	26,134	31,464	31,464	34,452	1,500	35,952	14
48050	CELLULAR TELEPHONES	5,552	5,880	5,880	5,880	3,840	5,880	0
	SUBTOTAL *****	31,686	37,344	37,344	40,332	5,340	41,832	12
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	16,169	21,015	21,015	22,095	124	22,219	5
60200	EQUIP REPAIRS/MAINTENANCE	1,584	6,000	6,000	6,000	129	6,129	2
60250	EQUIPMENT INSTALLATION CHARGES	14,221	11,300	14,500	3,390	9,660	11,300	0
	SUBTOTAL *****	31,975	38,315	41,515	31,485	9,913	39,648	3
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	480	800	600	800	0	800	0
	SUBTOTAL *****	480	800	600	800	0	800	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	103,262	117,485	117,485	0	15,440	10,360	91-
91301	COMPUTER HARDWARE	7,592	41,364	41,434	0	118,264	38,879	6-
91302	COMPUTER SOFTWARE	0	507	507	0	5,672	0	0
92300	REPLCMENT MACH & EQUIP	18,491	37,100	37,100	0	86,395	900	97-
92301	REPLC COMPUTER HDWR	1,691	0	0	0	25,704	25,704	0
92400	REPLCMENT AUTO/TRUCKS	306,222	154,000	148,000	0	154,700	154,700	0
	SUBTOTAL *****	437,259	350,456	344,526	0	406,175	230,543	34-
	TOTAL EXPENDITURES *****	1,573,839	1,578,720	1,539,658	921,793	426,706	1,470,491	6-

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# Corrections

## Law Enforcement Sales Tax

Department Number 2902

### Mission

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Most of the operating appropriations for the Corrections Department are accounted for in the General Fund in department number 1255. This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) pertaining to operations of the Boone County Jail. 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

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This budget provides funding for Corrections operations, supplementing the primary operating appropriations accounted for in the General Fund (department number 1255). This budget includes funding for several positions as well as funding related to the County's 2002 Salary Plan for all Corrections Personnel. Funding provided through this budget allows the County to operate an inmate transport and intake service to local police departments, thereby relieving them of the need to transport individuals to the Jail for booking.

The FY 2008 budget includes funding to reclassify a lieutenant position to a captain position; the General Fund budget (department number 1255) includes a similar appropriation for second lieutenant position.

Please refer to department number 1255-Corrections for Goals and Objectives, Progress on Prior Year Objectives, Performance Measures and the Organizational Chart.

### Personnel Detail

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Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Corrections Captain	-	-	1.00	1.00
Corrections Lieutenant	1.00	1.00	-	(1.00)
Corrections Corporal	-	5.00	5.00	-
Corrections Officer	5.00	-	-	-
<b>Total FTEs</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
Overtime	\$ 45,914	\$ 49,201	\$ 52,598	\$ 3,397
Holiday	\$ 11,354	\$ 11,811	\$ 15,068	\$ 3,257

# Corrections Law Enforcement Sales Tax

Dept. No. 2902

## Annual Budget

2902 CORRECTIONS- LE SALES TAX  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	425	0	0	0	0
	SUBTOTAL *****	0	0	425	0	0	0	0
	TOTAL REVENUES *****	0	0	425	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	427,798	470,421	470,628	242,411	2,309	481,020	2
10110	OVERTIME	59,429	49,201	55,041	28,009	0	52,598	6
10115	SHIFT DIFFERENTIAL	1,936	3,616	2,163	3,616	0	3,616	0
10120	HOLIDAY WORKED	10,751	11,811	12,008	9,144	0	15,068	27
10200	FICA	37,740	40,930	40,631	21,663	177	42,251	3
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,288	2,214	2,200	1,038	9	2,275	2
10350	LIFE INSURANCE	180	234	318	318	0	318	35
10375	DENTAL INSURANCE	1,950	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	20,179	21,480	21,480	12,859	106	22,482	4
10500	401(A) MATCH PLAN	2,550	3,510	3,235	3,510	0	3,510	0
	SUBTOTAL *****	593,303	634,053	638,340	353,204	2,601	653,774	3
	MATERIALS & SUPPLIES							
23300	UNIFORMS	5,448	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	5,448	5,652	5,652	5,652	0	5,652	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	18,608	25,208	24,982	25,405	0	25,405	0
	SUBTOTAL *****	18,608	25,208	24,982	25,405	0	25,405	0
	OTHER							
85620	OTHER MEDICAL	7,119	7,200	7,200	7,335	0	7,335	1
	SUBTOTAL *****	7,119	7,200	7,200	7,335	0	7,335	1
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	2,070	10,500	5,600	0	0	0	0
	SUBTOTAL *****	2,070	10,500	5,600	0	0	0	0
	TOTAL EXPENDITURES *****	626,550	682,613	681,774	391,596	2,601	692,166	1

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# Contract Inmate Housing Law Enforcement Sales Tax

Department Number 2906

## Mission

Most of the operating appropriations for the Corrections Department (Boone County Jail) are accounted for in the General Fund in department number 1255. This cost center accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for contract inmate housing.

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

The General Fund includes an appropriation of \$120,000 for contract inmate housing which is supplemented with an appropriation from the Law Enforcement Services Fund (Prop L). This appropriation is only used if the General Fund appropriation is fully expended.

Effective July 1, 2007, the County entered into a contract with Reality House whereby Reality House operates the Work Release program on behalf of the County. The estimated annual cost of this contract is approximately \$48,000 and appropriations have been added to the budget accordingly.

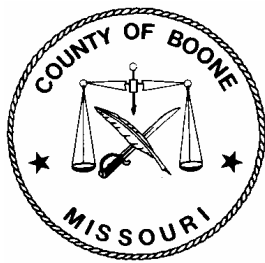
## Annual Budget

2906 CONTRACT INMATE HOUSING-LE TAX  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	17,448	180,000	0	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	0	0	24,000	48,000	0	48,000	0
	SUBTOTAL *****	17,448	180,000	24,000	228,000	0	228,000	26
	TOTAL EXPENDITURES *****	17,448	180,000	24,000	228,000	0	228,000	26

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# Prosecuting Attorney Summary

Department Numbers 1261, 1262, 1263, 1264, 2600, 2610, 2620, 2630, 2640, and 2903

## **Description**

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The Boone County Prosecuting Attorney provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, and designated sales taxes. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for department number 1261-1264. The other appropriations are included in the special revenue budgets for department number 2600, 2610, 2620, 2630, 2640, and 2903. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for all General Fund budgets (department number 1261-1264) and the Law Enforcement Services Fund budget (department number 2903). The Prosecuting Attorney establishes and approves the appropriations for all other special revenue fund budgets.

Prosecuting Attorney  
Summary

Dept. Nos. 1261, 1262, 1263,  
1264, 2600, 2610, 2620  
2630, 2640, and 2903

**Budget Summary**

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,548,569	\$ 1,570,263	\$ 1,379,897	\$ 214,243	\$ -	\$ 1,594,140
100	1262	Victim Witness	160,229	158,494	118,724	21,016	-	139,740
100	1263	IV-D Child Support	483,262	489,149	409,164	87,045	15,560	511,769
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	6,701	5,120	-	7,300	-	7,300
261	2610	PA Tax Collection	42,143	29,450	27,976	1,603	1,410	30,989
262	2620	PA Contingency	19,946	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	100,894	121,447	127,903	8,358	-	136,261
264	2640	PA Forfeiture Money	1,753	1,900	-	14,050	-	14,050
290	2903	PA-Law Enf Sales Tax	220,666	280,366	278,732	5,526	-	284,258
<b>Total</b>			<u>\$ 2,591,915</u>	<u>\$ 2,683,941</u>	<u>\$ 2,342,396</u>	<u>\$ 386,893</u>	<u>\$ 16,970</u>	<u>\$ 2,746,259</u>

**Personnel Summary**

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1261	Prosecuting Attorney	22.32	22.32	22.32
100	1262	Victim Witness	3.00	3.00	2.75
100	1263	IV-D Child Support	9.00	9.00	9.00
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	1.12	0.62	0.62
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	1.68	2.18	2.18
264	2640	PA Forfeiture Money	-	-	-
290	2903	PA-Law Enf Sales Tax	5.00	5.00	5.00
<b>Total FTEs</b>			<u>42.12</u>	<u>42.12</u>	<u>41.87</u>

# Prosecuting Attorney

Department Number 1261

## Mission

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The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. The Prosecuting Attorney's Office also provides the following additional services: enforcement of orders for child support payment, tax collections on behalf of the State of Missouri, Non-Sufficient Funds (NSF) check collections, and operation of the victim-witness unit (see departments number 1263, 2610, 2630, and 1262, respectively). Additional funding is provided for the Prosecuting Attorney's Office through the Law Enforcement Services Fund (refer to department number 2903).

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.
- Achieve further integration with the courts and local law enforcement.
- Address the ongoing issue of storing and microfilming criminal case files.

### Progress on Prior Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.  
**Response:** Ongoing.
- Purchase and implement the statewide Prosecutor Case Management System (Karpel Computer Systems) and achieve integration with the courts and local law enforcement.  
**Response:** Accomplished.
- Address the problem of storing and microfilming criminal case files.  
**Response:** Additional space has been allocated to the Prosecutor's Office in the Johnson building. Destruction of misdemeanor files over ten years old and traffic cases over two years old frees up additional space. Files are currently stored in multiple locations reducing efficiency of retrieval. Relocation in 2008 will provide some relief.
- Address the issue of space shortage in the Prosecutor's Office and investigate possible solutions.  
**Response:** This issue will be resolved in May 2008 with an addition to the Courthouse.

**Performance Measures**

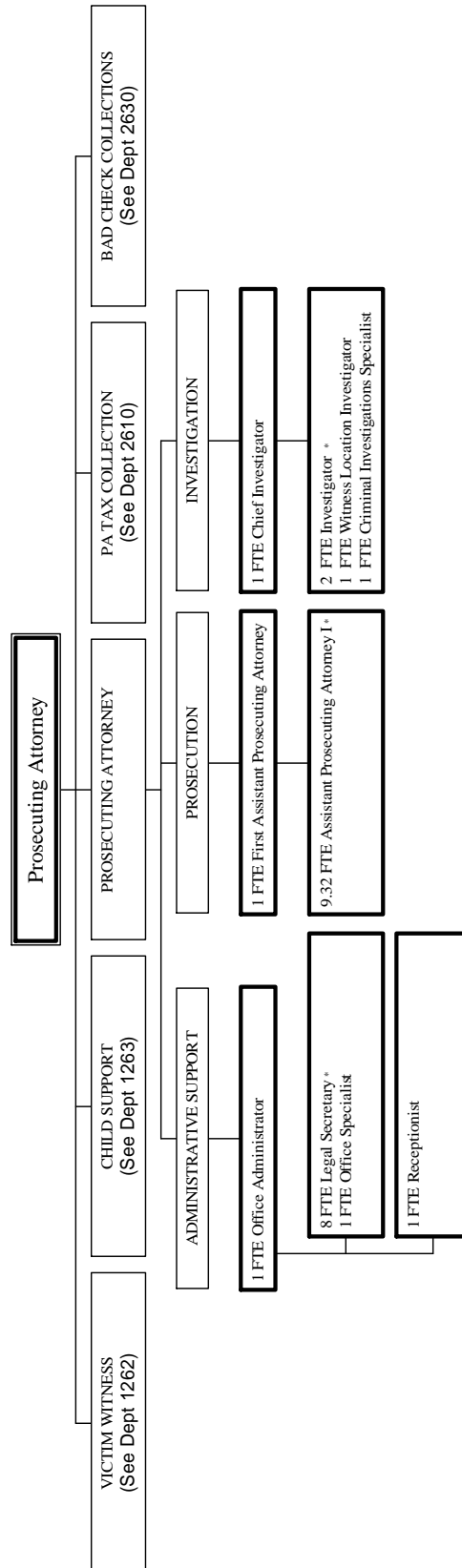
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Felonies Filed	1,685	1,479	1,500
Number of Misdemeanors Filed	4,488	4,515	4,500
Number of Traffic Cases Filed	4,809	4,625	4,700
Total Number of Cases Filed	10,982	10,619	10,700

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	7.32 a	7.32 a	7.32 a	-
Chief Investigator	1.00	1.00	1.00	-
Investigator	1.00	1.00	1.00	-
Office Administrator	1.00	1.00	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-
Legal Secretary	6.00	6.00	6.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-
Office Specialist	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>22.32</b>	<b>22.32</b>	<b>22.32</b>	<b>-</b>
Overtime	\$ 20,750	\$ 22,000	\$ 29,400	\$ 7,400

a Assistant Prosecuting Attorney I .68 FTE in Dept. No. 2630

**Organizational Chart**



\*1 FTE Investigator, 2 FTE Legal Secretary, 2 FTE Assistant Prosecuting Attorney I funded by Prosecuting Attorney Law Enforcement Sales Tax (Dept. No. 2903)

**Annual Budget**

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	67,725	67,725	67,725	64,252	0	64,252	5-
	SUBTOTAL *****	67,725	67,725	67,725	64,252	0	64,252	5-
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	28,902	28,900	30,202	30,202	0	30,202	4
3560	COLLECTION FEES	21,300	25,000	28,000	30,000	0	30,000	20
3574	P.A. FEES	144,944	152,860	120,000	130,000	0	130,000	14-
	SUBTOTAL *****	195,146	206,760	178,202	190,202	0	190,202	8-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	10,032	0	0	0	0
	SUBTOTAL *****	0	0	10,032	0	0	0	0
	TOTAL REVENUES *****	262,871	274,485	255,959	254,454	0	254,454	7-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,082,955	1,111,512	1,089,220	1,118,402	0	1,118,402	0
10110	OVERTIME	23,127	22,000	29,400	29,500	0	29,500	34
10120	HOLIDAY WORKED	192	400	750	750	0	750	87
10200	FICA	81,210	86,744	82,398	87,871	0	87,871	1
10300	HEALTH INSURANCE	106,020	106,020	106,020	106,020	0	106,020	0
10325	DISABILITY INSURANCE	5,528	4,074	4,100	4,224	0	4,224	3
10350	LIFE INSURANCE	812	870	1,170	1,182	0	1,182	35
10375	DENTAL INSURANCE	7,254	7,945	7,945	7,945	0	7,945	0
10400	WORKERS COMP	7,352	7,598	7,598	7,946	0	7,946	4
10500	401(A) MATCH PLAN	9,950	13,057	8,513	13,057	0	13,057	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,574	2,542	2,830	0	0	3,000	18
10600	UNEMPLOYMENT BENEFITS	0	3,971	4,000	0	0	0	0
	SUBTOTAL *****	1,327,977	1,366,733	1,343,944	1,376,897	0	1,379,897	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	18,876	17,670	17,670	18,106	0	18,106	2
23000	OFFICE SUPPLIES	8,501	14,312	14,300	13,860	0	13,860	3-
23001	PRINTING	2,287	3,800	3,800	1,125	0	1,125	70-
23050	OTHER SUPPLIES	251	250	125	250	0	250	0
23300	UNIFORMS	0	0	75	75	0	75	0
23850	MINOR EQUIP & TOOLS (<\$1000)	603	250	392	250	0	250	0
	SUBTOTAL *****	30,521	36,282	36,362	33,666	0	33,666	7-
	DUES TRAVEL & TRAINING							
37000	DUES	3,915	3,735	3,735	3,835	0	3,835	2
37200	SEMINARS/CONFEREN/MEETING	1,245	3,190	2,500	2,770	0	2,770	13-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,032	2,280	1,200	1,197	0	1,197	47-
37230	MEALS & LODGING-TRAINING	3,355	2,322	2,800	3,825	0	3,825	64
	SUBTOTAL *****	9,548	11,527	10,235	11,627	0	11,627	0
	UTILITIES							
48000	TELEPHONES	11,365	13,625	13,625	13,625	0	13,625	0
48050	CELLULAR TELEPHONES	1,270	1,560	800	1,068	0	1,068	31-
	SUBTOTAL *****	12,636	15,185	14,425	14,693	0	14,693	3-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	5,125	6,260	5,760	5,760	2,080	7,840	25
59030	MOTOR VEHICLE LICENSE FEE	80	90	115	74	37	74	17-
59100	VEHICLE REPAIRS	1,069	1,500	750	800	0	800	46-
59105	TIRES	0	150	150	150	0	150	0
59200	LOCAL MILEAGE	1,058	750	1,250	1,250	0	1,250	66
59201	SPECIAL MILEAGE	132	100	100	100	0	100	0
	SUBTOTAL *****	7,466	8,850	8,125	8,134	2,117	10,214	15
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,902	3,453	3,453	3,453	0	3,453	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	200	200	0	200	0
	SUBTOTAL *****	3,902	3,653	3,653	3,653	0	3,653	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	225	330	165	0	165	26-
71100	OUTSIDE SERVICES	45	1,000	500	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	139,760	139,020	139,020	139,020	0	139,020	0
71600	EQUIP LEASES & METER CHR	317	300	212	205	0	205	31-
	SUBTOTAL *****	140,122	140,545	140,062	140,390	0	140,390	0

# Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY  
 100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,570	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	600	489	0	0	0	0
91400	AUTO/TRUCKS	0	0	0	0	17,106	0	0
92000	REPLCMENT OFFICE EQUIP	12,279	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,545	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	13,200	12,968	0	0	0	0
	SUBTOTAL *****	16,394	13,800	13,457	0	17,106	0	0
	TOTAL EXPENDITURES *****	1,548,569	1,596,575	1,570,263	1,589,060	19,223	1,594,140	0

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# Victim Witness

Department Number 1262

## Mission

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The Victim/Witness Department of the Prosecuting Attorney's Office is responsible for initially contacting and maintaining a communication link with victims and witnesses. Primary responsibilities include contacting victims and their families, notifying witnesses and victims of all scheduled court appearances of the defendant and/or any continuance of their case, answering all questions regarding the case, securing restitution, and informing victims and witnesses about the judicial process, how it works, and what their role in it will be.

## Budget Highlights

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.
- Provide emotional support, understanding and referral to appropriate community support for crime survivors.

### Progress on Prior Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.  
**Response:** Ongoing.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.  
**Response:** Ongoing. As of July 31, 2007 the Victim Response Team handled 628 property related crimes and 709 domestic violence offenses. Approximately 70% of the property crimes required restitution services. The Victim Response Team consistently offers information and assistance with the filing of applications for the Crime Victim's Compensation Fund (CVCF). In the current fiscal year, as of June 30, 2007, \$217,151 was paid to victims, and \$35,134 was received in restitution for CVCF. There have been 69 submitted applications and 60 awards received. Boone County ranks first in restitution collection for the CVCF in the state of Missouri.
- Provide emotional support, understanding and referral to appropriate community support for crime survivors.  
**Response:** Ongoing. A large referral network for victims includes, but is not limited to the following: Arthur Center, Women's Center at the University of Missouri, the Counseling Center at the University of Missouri, as well as the

counseling centers at Columbia College and Stephens College, the local abuse shelter, McCambridge Center, Human Comprehensive Services, Salvation Army, United Way, Division of Family Services, Rainbow House, Child Advocacy Center, Mid-Missouri LEAD Institute, ADVENT, Probation and Parole, Juvenile Office, Division of Youth Services, Family Violence Clinic, and Supporting Others Through Non Violence (SON) program. A survey is sent to each victim of crime to help evaluate the services provided.

### Performance Measures

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Child Physical Abuse	2	8	10
Child Sexual Abuse	31	67	60
DUI/DWI Crashes	11	12	10
Domestic Violence	1,319	1,285	1,300
Adult Sexual Assault	36	32	35
Survivors of Homicide	16	14	15
Robbery	40	28	40
Burglary	136	174	175
Assault	432	454	475
Victims of Property Related Crimes	823	825	850
Total Victims Served by Victim Response Team	2,836	2,899	2,970

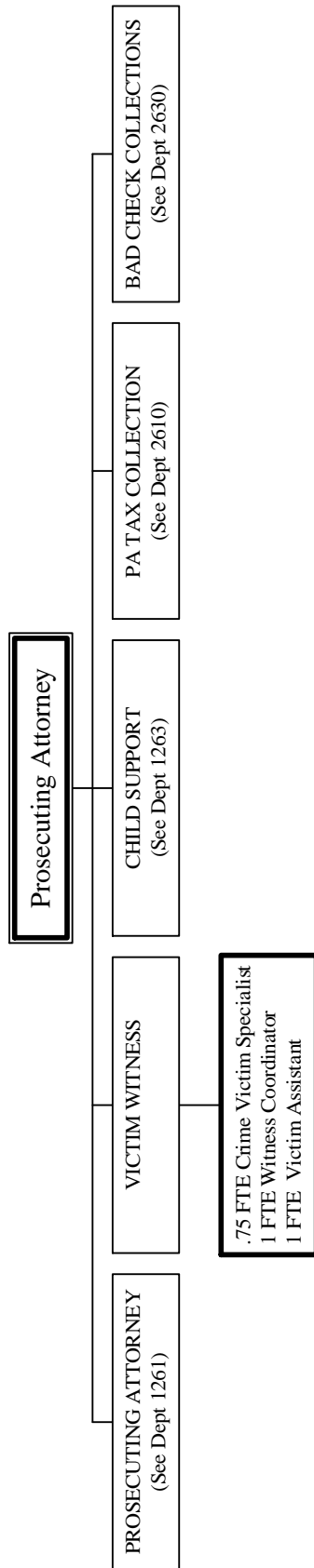
### Personnel Detail

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Crime Victim Specialist (Grant Funded)	1.00 <sup>a</sup>	1.00 <sup>a</sup>	0.75 <sup>a</sup>	0.25
Victim Assistant	1.00	1.00	1.00	-
Witness Coordinator	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>2.75</b>	<b>0.25</b>
Overtime	\$300	\$300	\$900	\$600

<sup>a</sup> Grant runs from Oct 1 - Sept 31 - has been renewed every year since 1995

**Organizational Chart**

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**Annual Budget**

1262 VICTIM WITNESS  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	52,594	40,775	40,722	34,312	0	34,312	15-
	SUBTOTAL *****	52,594	40,775	40,722	34,312	0	34,312	15-
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	52,594	40,775	40,722	34,312	0	34,312	15-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	109,233	111,062	107,338	111,699	0	100,654	9-
10110	OVERTIME	163	300	900	900	0	900	200
10200	FICA	7,882	8,519	7,927	8,613	0	5,153	39-
10300	HEALTH INSURANCE	14,277	14,250	14,250	14,250	0	9,500	33-
10325	DISABILITY INSURANCE	494	401	412	412	0	244	39-
10350	LIFE INSURANCE	108	117	159	159	0	106	9-
10375	DENTAL INSURANCE	977	1,068	1,068	1,068	0	712	33-
10400	WORKERS COMP	563	575	575	590	0	350	39-
10500	401(A) MATCH PLAN	1,300	1,755	1,275	1,755	0	1,105	37-
10510	CERF-EMPLOYER PD CONTRIBUTION	816	1,239	41	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	0	4,532	1,854	0	0	0	0
	SUBTOTAL *****	135,815	143,818	135,799	139,446	0	118,724	17-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	388	389	389	437	0	437	12
23000	OFFICE SUPPLIES	1,245	1,700	2,200	1,917	0	1,917	12
23001	PRINTING	600	1,370	1,370	350	0	350	74-
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	100	750	0	750	275
	SUBTOTAL *****	2,233	3,909	4,309	3,704	0	3,704	5-
	DUES TRAVEL & TRAINING							
37000	DUES	200	275	275	275	0	275	0
37200	SEMINARS/CONFEREN/MEETING	380	780	695	390	0	390	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	161	979	500	595	0	595	39-
37230	MEALS & LODGING-TRAINING	1,377	1,865	1,100	277	0	277	85-
	SUBTOTAL *****	2,118	3,899	2,570	1,537	0	1,537	60-
	UTILITIES							
48000	TELEPHONES	1,536	2,025	1,875	1,875	0	1,875	7-
	SUBTOTAL *****	1,536	2,025	1,875	1,875	0	1,875	7-
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHR	192	192	80	0	0	0	0
	SUBTOTAL *****	192	192	80	0	0	0	0
	OTHER							
84010	RECEPTION/MEETINGS	117	150	111	150	0	150	0
84600	COURT COSTS	1,667	1,900	3,400	3,400	0	3,400	78
84700	WITNESS EXPENSES	8,876	7,000	5,500	5,500	0	5,500	21-
84800	TRANSCRIPTS-CRIMINAL	7,672	4,850	4,850	4,850	0	4,850	0
	SUBTOTAL *****	18,333	13,900	13,861	13,900	0	13,900	0
	TOTAL EXPENDITURES *****	160,229	167,743	158,494	160,462	0	139,740	16-

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# Child Support Enforcement

Department Number 1263

## Mission

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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. 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: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

## Budget Highlights

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All of the costs (including depreciation on fixed assets) are eligible for state reimbursement at the rate of 66% with an additional 34% being covered by incentive payments. This normally results in 100% coverage of costs. The incentive percentage is subject to change in the event the County does not meet established performance criteria.

There are no significant changes to the budget.

## Goals and Objectives

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### Budget Year Objectives

- Bring enforcement into compliance with the State audit criteria. Continue implementing better procedures for tracking cases and progress on cases.

### Progress on Prior Year Objectives

- Provide better communication for clients.  
**Response:** The State Call Center is operating for all State child support offices and prosecutors offices.
- Increase effectiveness in enforcing court orders.  
**Response:** Collections are increasing, and work is underway to provide more cases with assistance. Efficiency has increases as the year progressed with better management tools in place. Enforcement technicians are training to become specialists in each area of enforcement.

**Performance Measures**

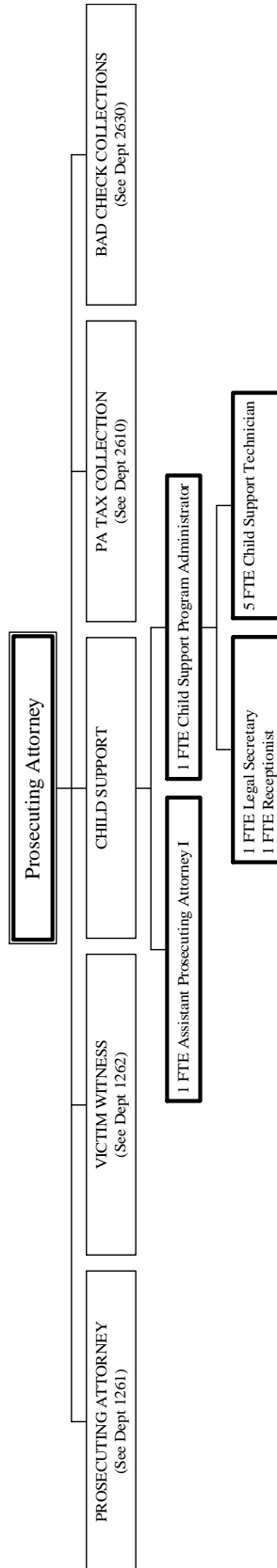
Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Criminal Non Support Cases Filed	48	50	120
Number of Criminal Non Support Cases Disposed	33	38	75
Number of Referrals	463	450	450
Number of Judgments Entered	108	120	120

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	1.00	1.00	1.00	-
Child Support Program Administrator	1.00	1.00	1.00	-
Child Support Technician	5.00	5.00	5.00	-
Legal Secretary	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
Overtime	\$ 6,100	\$ 4,200	\$ 5,500	\$ 1,300

**Organizational Chart**

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# Child Support Enforcement

Dept. No. 1263

## Annual Budget

1263 IV-D  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FED-STATE REIMB EXPENSES	534,642	583,041	569,932	597,750	94,750	597,750	2
	SUBTOTAL *****	534,642	583,041	569,932	597,750	94,750	597,750	2
	TOTAL REVENUES *****	534,642	583,041	569,932	597,750	94,750	597,750	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	306,677	325,304	306,819	323,837	58,906	323,837	0
10110	OVERTIME	3,999	4,200	5,194	5,500	0	5,500	30
10120	HOLIDAY WORKED	0	0	153	0	0	0	0
10200	FICA	21,344	25,207	22,213	25,194	4,508	25,194	0
10300	HEALTH INSURANCE	42,750	42,750	42,750	42,750	9,500	42,750	0
10325	DISABILITY INSURANCE	1,561	1,179	1,179	1,207	218	1,207	2
10350	LIFE INSURANCE	318	351	477	477	106	477	35
10375	DENTAL INSURANCE	2,925	3,204	3,204	3,204	712	3,204	0
10400	WORKERS COMP	1,621	1,688	1,688	1,730	254	1,730	2
10500	401(A) MATCH PLAN	1,925	5,265	1,863	5,265	1,300	5,265	0
10600	UNEMPLOYMENT BENEFITS	426	3,780	2,160	0	0	0	0
	SUBTOTAL *****	383,548	412,928	387,700	409,164	75,504	409,164	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	583	839	839	839	0	839	0
23000	OFFICE SUPPLIES	3,289	2,950	2,950	3,150	0	3,150	6
23001	PRINTING	1,202	1,079	1,088	1,250	0	1,250	15
23850	MINOR EQUIP & TOOLS (<\$1000)	88	500	500	630	0	630	26
	SUBTOTAL *****	5,163	5,368	5,377	5,869	0	5,869	9
	DUES TRAVEL & TRAINING							
37000	DUES	490	700	700	700	0	700	0
37200	SEMINARS/CONFEREN/MEETING	2,890	3,120	3,120	3,444	0	3,444	10
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,244	3,662	3,662	3,413	0	3,413	6-
37230	MEALS & LODGING-TRAINING	4,314	6,596	6,596	4,412	0	4,412	33-
	SUBTOTAL *****	9,939	14,078	14,078	11,969	0	11,969	14-
	UTILITIES							
48000	TELEPHONES	3,884	4,517	4,517	5,533	240	5,533	22
48002	DATA COMMUNICATIONS	7,178	7,200	7,200	7,200	0	7,200	0
48100	NATURAL GAS	2,165	3,000	3,000	3,000	0	3,000	0
48200	ELECTRICITY	4,107	3,830	3,830	4,264	0	4,264	11
48300	WATER	202	206	206	206	0	206	0
48400	SOLID WASTE	168	168	168	168	0	168	0
48600	SEWER USE	199	202	202	202	0	202	0
	SUBTOTAL *****	17,905	19,123	19,123	20,573	240	20,573	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	283	453	453	453	600	1,053	132
	SUBTOTAL *****	283	453	453	453	600	1,053	132
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,226	1,226	1,226	0	1,226	0
71000	INSURANCE AND BONDS	84	170	170	170	0	170	0
71100	OUTSIDE SERVICES	6,363	9,718	7,000	12,024	0	12,024	23
71500	BUILDING USE/RENT CHARGE	49,571	51,257	50,782	32,300	0	32,300	36-
71600	EQUIP LEASES & METER CHR	3,535	3,240	3,240	4,465	2,604-	1,861	42-
	SUBTOTAL *****	59,555	65,611	62,418	50,185	2,604-	47,581	27-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	774	0	0	0	10,268	9,868	0
91100	FURNITURE AND FIXTURES	3,569	0	0	0	8,129	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	500	500	0
91301	COMPUTER HARDWARE	0	0	0	0	10,350	3,910	0
91302	COMPUTER SOFTWARE	0	0	0	0	1,658	332	0
92100	REPLCMENT FURN & FIXTURES	2,523	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	950	950	0
	SUBTOTAL *****	6,866	0	0	0	31,855	15,560	0
	TOTAL EXPENDITURES *****	483,262	517,561	489,149	498,213	105,595	511,769	1-

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# Prosecuting Attorney Retirement

Dept. No. 1264

## Mission

The Prosecuting Attorney's Retirement Fund is a statutory retirement fund provided for prosecuting attorneys in the State of Missouri. Boone County is required by law to make a specified annual contribution to the fund; however, the fund is controlled and managed by the State of Missouri.

## Budget Highlights

Legislation passed and signed into law during 2003 reduced the county's annual contribution by one-half and added a \$4 surcharge to the court costs on all criminal and traffic cases handled by the Prosecuting Attorney. The surcharge is remitted to the State.

## Annual Budget

1264 PA RETIREMENT  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
86790	MO PROSECUTOR'S RETIREMEN OTHER	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

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# Prosecuting Attorney Training

Department Number 2600

## Mission

The PA Tax Training fund was established to account for the monies received pursuant to RSMo 56.765. The funding for this budget is intended to provide training for prosecuting attorneys and their staff. The Prosecuting Attorney administers this fund.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

2600 PA TRAINING								
260 PA TRAINING FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	5,070	5,000	4,800	4,800	0	4,800	4-
	SUBTOTAL *****	5,070	5,000	4,800	4,800	0	4,800	4-
	INTEREST							
3711	INT-OVERNIGHT	14	14	14	14	0	14	0
3712	INT-LONG TERM INVEST	57	57	45	45	0	45	21-
3798	INC/DEC IN FV OF INVESTMENTS	199	159	191	191	0	191	20
	SUBTOTAL *****	271	230	250	250	0	250	8
	TOTAL REVENUES *****	5,341	5,230	5,050	5,050	0	5,050	3-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	960	790	650	960	0	960	21
37210	TRAINING/SCHOOLS	210	2,300	880	1,150	0	1,150	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,731	1,380	850	1,420	0	1,420	2
37230	MEALS & LODGING-TRAINING	3,798	2,740	2,740	3,770	0	3,770	37
	SUBTOTAL *****	6,700	7,210	5,120	7,300	0	7,300	1
	TOTAL EXPENDITURES *****	6,700	7,210	5,120	7,300	0	7,300	1

Decimal values have been truncated.

# Prosecuting Attorney

## Tax Collection

Department Number 2610

### Mission

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The PA Tax Collection department was established pursuant to RSMo 136.150 and accounts for revenues and expenditures associated with the collection of delinquent taxes, licenses, and fees on behalf of the State of Missouri.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (MoDOR).
- Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.

#### Progress on Prior Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (MoDOR).  
**Response:** The Boone County Prosecuting Attorney plans to exceed budgeted revenue for both the State of Missouri and Boone County. The Prosecutor's Office has actively solicited tax petitions from the (DOR) and successfully collected on 90% of the petitions. Boone County is currently ranked third in the State of Missouri for collections preceded only by St. Louis and Jackson County. The DOR approved access for Boone County to the WebCACS program which provides direct connection to the Division of Taxation and Collections. This allows for quicker response to inquiries by the Prosecutor's Office as well as taxpayers.
- Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.  
**Response:** Ongoing.

**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Amount Remitted to Department of Revenue	\$ 231,974	\$ 250,000	\$ 230,000
Percent Received by Boone County	\$ 46,395	\$ 50,000	\$ 46,000

**Personnel Detail**

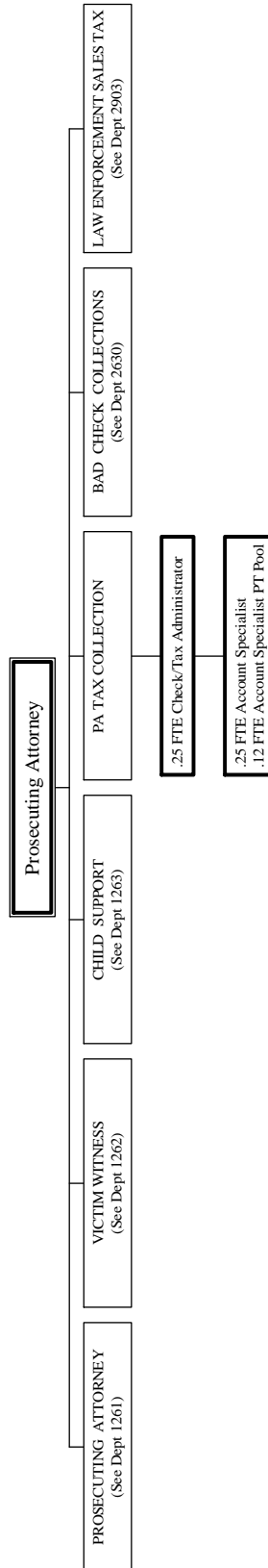
Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Bad Check /Tax Administrator	0.50 b	0.25 a	0.25 a	-
Account Specialist	0.50 b	0.25 a	0.25 a	-
Account Specialist PT Pool	0.12	0.12	0.12	-
<b>Total FTEs</b>	<u>1.12</u>	<u>0.62</u>	<u>0.62</u>	<u>-</u>
Overtime	\$ 200	\$ 375	\$ 550	\$ 175

a Bad Check/Tax Administrator .75 FTE in 2630 and Account Specialist .75 FTE in 2630

b Bad Check/Tax Administrator .50 FTE in 2610 and Account Specialist .50 FTE in 2610

**Organizational Chart**

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Prosecuting Attorney  
Tax Collection

Dept. No. 2610

**Annual Budget**

2610 PA TAX COLLECTION  
261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	21,300	25,000	32,000	30,000	0	30,000	20
	SUBTOTAL *****	21,300	25,000	32,000	30,000	0	30,000	20
	INTEREST							
3711	INT-OVERNIGHT	69	65	48	48	0	48	26-
3712	INT-LONG TERM INVEST	273	250	151	150	0	150	40-
3798	INC/DEC IN FV OF INVESTMENTS	963	1,000	653	650	0	650	35-
	SUBTOTAL *****	1,306	1,315	852	848	0	848	35-
	TOTAL REVENUES *****	22,606	26,315	32,852	30,848	0	30,848	17
	PERSONAL SERVICES							
10100	SALARIES & WAGES	37,553	24,778	25,064	25,312	0	25,312	2
10110	OVERTIME	240	375	530	550	0	550	46
10200	FICA	2,891	1,924	2,042	1,978	0	1,978	2
10325	DISABILITY INSURANCE	0	0	100	2	0	0	0
10400	WORKERS COMP	194	130	111	136	0	136	4
	SUBTOTAL *****	40,878	27,207	27,847	27,978	0	27,976	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	278	278	278	278	0	278	0
23000	OFFICE SUPPLIES	986	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	100	100	0	100	0
	SUBTOTAL *****	1,264	1,503	1,503	1,503	0	1,503	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	1,410	1,410	0
	SUBTOTAL *****	0	0	0	0	1,410	1,410	0
	TOTAL EXPENDITURES *****	42,142	28,810	29,450	29,581	1,410	30,989	7

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# Prosecuting Attorney Contingency

Department Number 2620

## Mission

The PA Contingency Department accounts for fees collected under RSMo 56.330 for the Prosecuting Attorney of a first class county to be used to pay for incidental costs. The maximum amount of expenditures allowed from this fund each year is \$20,000. Unexpended amounts do not accumulate in the fund. Prior to 1991, these revenues were accounted for in the General Fund. The Prosecuting Attorney, with the approval of a circuit judge, administers this fund.

## Budget Highlights

There are no significant changes in this budget.

## Annual Budget

2620 PA CONTINGENCY								
262 PA CONTINGENCY FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	19,792	20,000	19,552	20,000	0	20,000	0
	SUBTOTAL *****	19,792	20,000	19,552	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	20	30	41	41	0	41	36
3712	INT-LONG TERM INVEST	81	120	128	128	0	128	6
3798	INC/DEC IN FV OF INVESTMENTS	293	450	540	540	0	540	20
	SUBTOTAL *****	395	600	709	709	0	709	18
	TOTAL REVENUES *****	20,187	20,600	20,261	20,709	0	20,709	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	OTHER							
84600	COURT COSTS	1,222	5,500	2,000	2,500	0	2,500	54-
84700	WITNESS EXPENSES	8,430	6,500	5,500	5,500	0	5,500	15-
84800	TRANSCRIPTS-CRIMINAL	10,168	6,500	11,000	10,500	0	10,500	61
85400	CRIMINAL INVESTIGATION	125	500	500	500	0	500	0
	SUBTOTAL *****	19,946	19,000	19,000	19,000	0	19,000	0
	TOTAL EXPENDITURES *****	19,946	20,000	20,000	20,000	0	20,000	0

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# Prosecuting Attorney

## Bad Check Collections

Department Number 2630

### Mission

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The PA Bad Check Collections Department was established pursuant to RSMo 570.120. Missouri law allows the Prosecuting Attorney to collect the face amount of the check along with all allowable service charges on behalf of the party to whom the check was issued; these amounts are subsequently remitted to the appropriate party. In addition, state law allows the Prosecuting Attorney to assess and collect an administrative handling fee on Non-Sufficient Funds (NSF) checks.

This budget accounts for the revenues derived from the administrative handling fee and for the related collection expenditures.

### Budget Highlights

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Benefit costs related to a grant-funded FTE position accounted for in the General fund (Victims of Crime Act grant) were cut from the grant award. Those costs have been allocated to this budget in FY 2008. Other than this, there are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Increase the current level of collection of administrative handling fees, Missouri Office of Prosecution Services (MOPS) fees, and restitution to victims.
- Serve victims of bad checks and electronic funds transfers by aggressively pursuing the prosecution of bad check writers
- Increase payments obtained without filing criminal charges.

#### Progress on Prior Year Objectives

- Increase the current level of collection of administrative handling fees, Missouri Office of Prosecution Services (MOPS) fees, and restitution to victims.  
**Response:** An amendment to Section 570.120 RSMo (passing bad checks) went into effect August 28, 2005, which significantly increased the statutory amount of administrative handling costs applied to each bad check. At the same time, wide-spread use of debit cards has reduced the volume of bad checks since efficiency of the electronic funds transfer (EFT) method of payment allows merchants or individuals to know immediately if a payment is good, permitting rejection on the spot. While the number of bad checks has decreased, collection amounts increased as a result of the amendment.



# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

- Serve victims of bad checks and electronic funds transfers by aggressively pursuing the prosecution of bad check writers.  
**Response:** Ongoing.
- Increase payments obtained without filing criminal charges.  
**Response:** While the change in statute has resulted in increased funds collected per bad check recovered, there has also been an increase in criminal charges filed because more bad check writers are less likely to pay their bad checks, and the Prosecutor's Office has less control in collection.

## Performance Measures

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Bad Checks Received	8,939	5,900	5,500
Number of Cases Filed	343	322	350
Number of Convictions	343	300	300
Number of Dismissals	25	50	30
Court Ordered Restitution	\$529,634	\$105,000	\$100,000
Restitution Received in PA's Office	\$707,377	\$400,000	\$400,000
PA Fees Collected	\$120,927	\$125,000	\$120,000

## Personnel Detail

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	0.68 b	0.68 b	0.68 b	-
Bad Check /Tax Administrator	0.50 c	0.75 a	0.75 a	-
Account Specialist	0.50 c	0.75 a	0.75 a	-
<b>Total FTEs</b>	<b>1.68</b>	<b>2.18</b>	<b>2.18</b>	<b>-</b>
Overtime	\$ 750	\$ 750	\$ 1,500	\$ 750

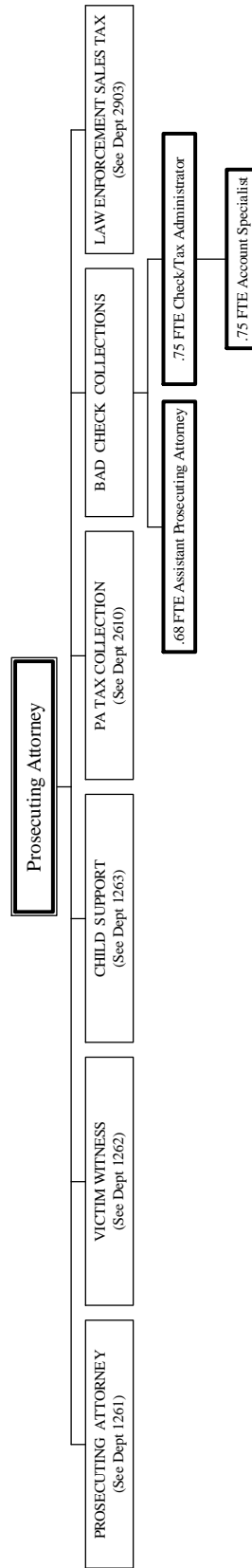
a Bad Check/Tax Administrator .25 FTE in 2610 and Account Specialist .25 FTE in 2610

b Assistant Prosecuting Attorney I .32 FTE in 1261

c Bad Check/Tax Administrator .50 FTE in 2610 and Account Specialist .50 FTE in 2610

**Organizational Chart**

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# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

## Annual Budget

2630 PA BAD CHECK COLLECTIONS  
263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	140,541	100,000	129,000	120,000	0	120,000	20
	SUBTOTAL *****	140,541	100,000	129,000	120,000	0	120,000	20
	INTEREST							
3711	INT-OVERNIGHT	191	100	252	252	0	252	152
3712	INT-LONG TERM INVEST	738	500	772	772	0	772	54
3798	INC/DEC IN FV OF INVESTMENTS	2,570	1,750	3,380	3,380	0	3,380	93
	SUBTOTAL *****	3,500	2,350	4,404	4,404	0	4,404	87
	MISCELLANEOUS							
3892	DEPOSIT OVRAGE	95	120	115	115	0	115	4-
	SUBTOTAL *****	95	120	115	115	0	115	4-
	TOTAL REVENUES *****	144,137	102,470	133,519	124,519	0	124,519	21
	PERSONAL SERVICES							
10100	SALARIES & WAGES	73,094	95,233	89,116	95,432	0	95,432	0
10110	OVERTIME	240	750	1,400	1,500	0	1,500	100
10200	FICA	5,119	7,342	6,800	7,415	0	10,030	36
10300	HEALTH INSURANCE	12,730	12,730	12,730	12,730	0	16,292	27
10325	DISABILITY INSURANCE	391	343	343	356	0	483	40
10350	LIFE INSURANCE	96	104	142	142	0	182	75
10375	DENTAL INSURANCE	871	954	954	954	0	1,221	27
10400	WORKERS COMP	388	492	492	510	0	692	40
10500	401(A) MATCH PLAN	650	1,567	1,567	1,567	0	2,071	32
	SUBTOTAL *****	93,581	119,515	113,544	120,606	0	127,903	7
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	5	5	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATIONS	51	102	102	102	0	102	0
23000	OFFICE SUPPLIES	4,695	3,250	2,800	3,250	0	3,250	0
23001	PRINTING	1,421	2,424	2,424	2,424	0	2,424	0
23050	OTHER SUPPLIES	0	250	538	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	116	300	153	300	0	300	0
	SUBTOTAL *****	6,284	6,331	6,022	6,331	0	6,331	0
	DUES TRAVEL & TRAINING							
37000	DUES	325	325	325	325	0	325	0
37200	SEMINARS/CONFEREN/MEETING	0	160	160	160	0	160	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	124	146	146	0	146	17
37235	MEALS & LODGING - OTHER	0	440	440	496	0	496	12
	SUBTOTAL *****	325	1,049	1,071	1,127	0	1,127	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	700	700	490	550	0	550	21-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
	SUBTOTAL *****	700	750	540	600	0	600	20-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	OTHER							
86896	DEPOSIT SHORTAGE	3	50	20	50	0	50	0
	SUBTOTAL *****	3	50	20	50	0	50	0
	TOTAL EXPENDITURES *****	100,893	127,945	121,447	128,964	0	136,261	6

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# Prosecuting Attorney Forfeiture Fund

Department Number 2640

## Mission

The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. The fund will be closed at such time that the existing resources in the fund are fully expended.

Expenditures must comply with strict federal program guidelines and are restricted to drug enforcement or drug prosecution activities.

## Budget Highlights

This budget includes a small amount for training and a lump-sum amount for outside services. No specific spending plans are identified at this time for the lump-sum amount; it may be spent throughout the year on allowable activities as directed by the Prosecuting Attorney.

## Annual Budget

2640 PA FORFEITURE MONEY  
264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	39	25	43	43	0	43	72
3712	INT-LONG TERM INVEST	152	130	130	130	0	130	0
3798	INC/DEC IN FV OF INVESTMENTS	533	400	585	550	0	550	37
	SUBTOTAL *****	724	555	758	723	0	723	30
	TOTAL REVENUES *****	724	555	758	723	0	723	30
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	660	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	235	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	857	700	700	700	0	700	0
	SUBTOTAL *****	1,753	1,900	1,900	1,900	0	1,900	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	13,250	0	12,150	0	12,150	8-
	SUBTOTAL *****	0	13,250	0	12,150	0	12,150	8-
	TOTAL EXPENDITURES *****	1,753	15,150	1,900	14,050	0	14,050	7-

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# Prosecuting Attorney Law Enforcement Sales Tax

Department Number 2903

## Mission

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Most of the operating appropriations for the Prosecuting Attorney's Office are accounted for in the General Fund in department number 1261. This department accounts for additional appropriations for the Prosecuting Attorney's Office from the Law Enforcement Services Fund (fund number 290). 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

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The Law Enforcement Sales Tax provides funding for 5 additional positions for the Prosecuting Attorney's Office.

Please refer to department number 1261, Prosecuting Attorney, for Goals and Objectives, Progress on Prior Year Objectives, Performance Measures and the Organizational Chart.

## Personnel Detail

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	2006	2007	2008	2007-2008
Position Detail	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Investigator	1.00	1.00	1.00	-
Legal Secretary	2.00	2.00	2.00	-
Assistant Prosecuting Attorney I	2.00	2.00	2.00	-
<b>Total FTEs</b>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>
Overtime	\$ 800	\$ 2,100	\$ 2,150	\$ 50

# Prosecuting Attorney Law Enforcement Sales Tax

Dept. No. 2903

## Annual Budget

2903 PROSECUTING ATTRNY-LE SALES TX  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	171,809	228,421	225,063	226,746	0	226,746	0
10110	OVERTIME	1,585	2,100	2,134	2,150	0	2,150	2
10120	HOLIDAY WORKED	0	200	200	100	0	100	50-
10200	FICA	13,058	17,650	17,124	17,518	0	17,518	0
10300	HEALTH INSURANCE	19,000	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	846	824	824	842	0	842	2
10350	LIFE INSURANCE	126	195	265	265	0	265	35
10375	DENTAL INSURANCE	1,300	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	701	1,181	1,181	1,206	0	1,206	2
10500	401(A) MATCH PLAN	1,625	2,925	1,913	2,925	0	2,925	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,290	1,350	1,365	0	0	1,450	7
	SUBTOTAL *****	211,342	280,376	275,599	277,282	0	278,732	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES	0	650	650	650	0	650	0
37200	SEMINARS/CONFEREN/MEETING	0	320	400	480	0	480	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	280	219	438	0	438	56
37230	MEALS & LODGING-TRAINING	0	392	300	1,038	0	1,038	164
	SUBTOTAL *****	0	1,642	1,569	2,606	0	2,606	58
	UTILITIES							
48000	TELEPHONES	1,831	1,920	1,920	1,920	0	1,920	0
	SUBTOTAL *****	1,831	1,920	1,920	1,920	0	1,920	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	299	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	3,069	0	0	0	0	0	0
91301	COMPUTER HARDWARE	3,462	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	660	500	278	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,500	0	0	0	0	0
	SUBTOTAL *****	7,491	2,000	278	0	0	0	0
	TOTAL EXPENDITURES *****	220,666	286,938	280,366	282,808	0	284,258	0

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# Public Administrator

Department Number 1200

## Mission

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The office of the Public Administrator 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: (1) 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; (2) when persons die intestate without any known heirs; (3) when persons unknown die or are found dead in the County; (4) 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; (5) 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; (6) the persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator; (7) the estates of all minors whose parents are dead, 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; (8) 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; (9) 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.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.
- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.

### Progress on Prior Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.  
**Response:** Accomplished.



- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.  
**Response:** Accomplished.

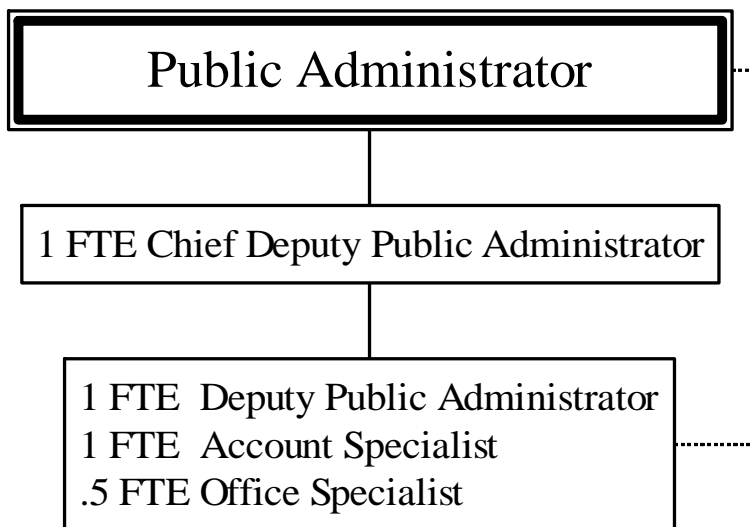
**Performance Measures**

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Total Assets Managed (excluding real estate, burial plans, life insurance)	\$4,888,273	\$7,646,207	\$5,600,000
Owned Real Estate Managed	5	8	4
Owned Mobile Homes Managed	2	2	2
Life Insurance Managed	\$524,362	\$532,411	\$545,000
Annual Income Managed	\$2,709,679	\$2,865,308	\$2,600
Total Number of Cases	334	365	390

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 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	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

**Organizational Chart**



**Annual Budget**

1200 PUBLIC ADMINISTRATOR  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	112,411	95,000	130,000	105,000	0	105,000	10
	SUBTOTAL *****	112,411	95,000	130,000	105,000	0	105,000	10
	TOTAL REVENUES *****	112,411	95,000	130,000	105,000	0	105,000	10
	PERSONAL SERVICES							
10100	SALARIES & WAGES	185,646	202,667	200,600	203,902	4,680	203,902	0
10110	OVERTIME	331	500	500	500	500-	500	0
10200	FICA	13,341	15,542	14,700	15,636	360	15,636	0
10300	HEALTH INSURANCE	19,000	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	893	736	725	751	0	751	2
10350	LIFE INSURANCE	135	195	251	265	0	265	35
10375	DENTAL INSURANCE	1,300	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	833	855	855	873	21	873	2
10500	401(A) MATCH PLAN	1,040	2,925	1,700	2,925	0	2,925	0
	SUBTOTAL *****	222,520	248,950	244,861	250,382	4,561	250,382	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,285	1,600	1,200	1,800	0	1,800	12
23001	PRINTING	814	700	700	800	0	800	14
23015	COMPUTER SUPPLIES	0	0	10	50	0	50	0
23018	PRINTER SUPPLIES	250	800	400	1,000	0	1,000	25
23050	OTHER SUPPLIES	94	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	71	600	400	190	0	190	68-
	SUBTOTAL *****	2,517	3,800	2,810	3,940	0	3,940	3
	DUES TRAVEL & TRAINING							
37000	DUES	170	270	170	270	0	270	0
37210	TRAINING/SCHOOLS	275	500	740	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	247	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	541	1,205	1,205	1,205	0	1,205	0
	SUBTOTAL *****	1,233	2,675	2,815	2,675	0	2,675	0
	UTILITIES							
48000	TELEPHONES	1,857	1,700	2,000	1,700	0	1,700	0
48050	CELLULAR TELEPHONES	533	1,450	1,000	1,650	0	1,650	13
	SUBTOTAL *****	2,391	3,150	3,000	3,350	0	3,350	6
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	8,537	10,000	10,100	11,000	0	11,000	10
	SUBTOTAL *****	8,537	10,000	10,100	11,000	0	11,000	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	687	500	300	700	0	700	40
60200	EQUIP REPAIRS/MAINTENANCE	0	0	50	100	0	100	0
	SUBTOTAL *****	687	500	350	800	0	800	60
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71105	LEGAL SERVICES	1,265	2,650	2,400	2,300	0	2,300	13-
71107	BANK/CREDIT CARD SERVICE FEES	0	210	105	210	0	210	0
71500	BUILDING USE/RENT CHARGE	10,486	22,234	22,234	22,234	0	22,234	0
71525	STORAGE CHARGES	243	300	250	300	0	300	0
71600	EQUIP LEASES & METER CHR	59	80	60	80	0	80	0
	SUBTOTAL *****	12,053	25,524	25,099	25,174	0	25,174	1-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	358	1,414	1,414	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	2,884	449	428	0	0	0	0
	SUBTOTAL *****	3,243	1,863	1,842	0	0	0	0
	TOTAL EXPENDITURES *****	253,184	296,462	290,877	297,321	4,561	297,321	0

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# 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 2008 is the second year of a five-year commitment for the County to appropriate an additional amount toward the cost of facility improvements. The 2008 fiscal year impact is approximately \$13,000; the five-year cost will be \$108,000.

## Annual Budget

1280 MEDICAL EXAMINER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	138,759	142,930	142,921	147,209	0	147,209	2
	SUBTOTAL *****	138,759	142,930	142,921	147,209	0	147,209	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	0	6,250	6,244	13,144	0	13,144	110
	SUBTOTAL *****	0	6,250	6,244	13,144	0	13,144	110
	TOTAL EXPENDITURES *****	163,758	174,180	174,165	185,353	0	185,353	6

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# 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								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2006	2007	2007	2008	2008	2008	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	33,072	33,436	33,436	33,436	0	33,436	0
	SUBTOTAL *****	33,072	33,436	33,436	33,436	0	33,436	0
	TOTAL EXPENDITURES *****	33,072	33,436	33,436	33,436	0	33,436	0

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# Emergency Services and Dispatch

Department Number 1287

## Mission

This budget accounts for the county's share of operational costs for Joint Communications Information Center (JCIC) and Emergency Management. The County shares in the operational costs as outlined in a cooperative agreement and the cost-share ratio is adjusted each year. The county's share includes costs for the Hallsville, Sturgeon, and Ashland Police Departments.

In addition, the County is responsible for 33% of the shared costs and 100% of the county costs included in the Emergency Management budget.

## Budget Highlights

The FY 2008 appropriations reflect a reduction in the county's share of costs, largely attributable to revisions in the statistical information and methodology used to apportion costs among the various entities. Other than this, there are no significant changes to this budget.

## Annual Budget

1287 EMERGENCY SERVICES & DISPATCH  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	674,128	708,847	673,405	589,304	0	589,304	16-
	SUBTOTAL *****	674,128	708,847	673,405	589,304	0	589,304	16-
	OTHER							
86670	EMERGENCY MANAGEMENT	54,284	68,630	65,198	65,673	0	65,673	4-
	SUBTOTAL *****	54,284	68,630	65,198	65,673	0	65,673	4-
	TOTAL EXPENDITURES *****	728,412	777,477	738,603	654,977	0	654,977	15-

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# Public Safety Grants/ Special Projects

Department Number 1288

## Mission

The County Commission administers this budget and it is used to account for grant funding received under the Homeland Security program.

## Budget Highlights

Prior to FY 2005, Homeland Security program funding was accounted for in department number 1287. There are no appropriations for FY 2008, and future funding is uncertain at this time.

## Annual Budget

1288 PUBLIC SAFETY GRANTS/SPEC PROJ  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	5,355	0	0	0	0	0	0
	SUBTOTAL *****	5,355	0	0	0	0	0	0
	TOTAL REVENUES *****	5,355	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,355	0	0	0	0	0	0
	SUBTOTAL *****	5,355	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	5,355	0	0	0	0	0	0

Decimal values have been truncated.

# E-911 Emergency Telephone

Department Number 2020

## **Mission**

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The County Commission is the appropriating authority for this budget. This budget accounts for the revenues derived from a 1985 voter-approved 2% telephone tax. The tax is authorized in RSMo 190.305. When the tax was approved in 1985, it was used to pay for significant equipment costs associated with acquiring and implementing enhanced 911 technologies. Since then the revenues have paid for equipment maintenance, upgrades, and replacement as well as other operating costs. The tax revenues are not sufficient to pay for the operating cost of the Joint Communications Information Center (JCIC). JCIC costs are allocated to the City of Columbia, Boone County, local hospitals and the Boone County Fire Protection District. (The County's share of the JCIC operating budget is accounted for in the General Fund; see department number 1287.)

Since 1985, the revenues have been used to pay for certain recurring operational charges associated with the initial equipment purchase as well as finance routine equipment upgrades and replacements.

## **Budget Highlights**

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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 and varied equipment.

There are no significant changes to this budget.

# E-911 Emergency Telephone

Dept. No. 2020

## Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	224,120	224,000	216,720	216,720	0	216,720	3-
	SUBTOTAL *****	224,120	224,000	216,720	216,720	0	216,720	3-
	INTEREST							
3711	INT-OVERNIGHT	1,328	1,000	1,400	1,400	0	1,400	40
3712	INT-LONG TERM INVEST	5,197	5,100	5,900	5,200	0	5,200	1
3798	INC/DEC IN FV OF INVESTMENTS	18,153	5,000	20,000	10,000	0	10,000	100
	SUBTOTAL *****	24,678	11,100	27,300	16,600	0	16,600	49
	TOTAL REVENUES *****	248,799	235,100	244,020	233,320	0	233,320	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	38,926	62,000	40,000	62,000	0	62,000	0
	SUBTOTAL *****	38,926	62,000	40,000	62,000	0	62,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	101,199	104,100	102,300	104,100	0	104,100	0
71110	CONTRACT LABOR	28,254	31,000	0	33,000	0	33,000	6
	SUBTOTAL *****	129,453	135,100	102,300	137,100	0	137,100	1
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	14,000	14,000	0	0	0	0
91302	COMPUTER SOFTWARE	0	19,000	18,000	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	18,067	0	0	0	0	0	0
	SUBTOTAL *****	18,067	33,000	32,000	0	0	0	0
	TOTAL EXPENDITURES *****	186,447	230,100	174,300	199,100	0	199,100	13-

Decimal values have been truncated.



# Law Enforcement /Judicial Information System Law Enforcement Sales Tax

Department Number 2905

## Mission

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

The County Commission administers this budget, with the input and collaboration of law enforcement and judicial officials.

## Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, KARPEL. The budget also includes funding to purchase document management software for Corrections as well as professional services funding to convert custom applications to the new Naviline information system, which was funded in FY 2007.

## Annual Budget

2905 LE/JUDICIAL INFO SYS-LESALESTX  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
48002	UTILITIES DATA COMMUNICATIONS	18,456	18,456	17,900	19,176	0	19,176	3
	SUBTOTAL *****	18,456	18,456	17,900	19,176	0	19,176	3
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	0	12,950	12,950	12,950	990	13,940	7
71101	PROFESSIONAL SERVICES	0	45,150	45,150	0	5,200	5,200	88-
	SUBTOTAL *****	0	58,100	58,100	12,950	6,190	19,140	67-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	11,545	11,055	0	0	0	0
91302	COMPUTER SOFTWARE	0	66,505	69,055	0	4,950	4,950	92-
92302	REPLC COMPUTER SOFTWARE	0	39,000	39,000	0	0	0	0
	SUBTOTAL *****	0	117,050	119,110	0	4,950	4,950	95-
	TOTAL EXPENDITURES *****	18,456	193,606	195,110	32,126	11,140	43,266	77-

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# Neighborhood Improvement District Administration

Department Number 1340

## **Mission**

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This budget is administered by Public Works and is intended to provide administrative support for the Neighborhood Improvement District (NID) program. The Missouri statutes authorize the County Commission to establish a neighborhood improvement district and approve a specific improvement project. Although the statutes allow formation of a NID pursuant to either a petition or election process, Boone County policies only allow a petition process. The NID statutes permit a wide array of improvement projects; however, County policy limits such projects to road and/or sewer projects.

All costs of the improvement project are borne by property owners contained within the boundaries of the NID. To the extent possible, the administrative costs incurred in this budget will be charged to specific NID projects and ultimately billed back to property owners within the given NID.

## **Budget Highlights**

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NID activity levels are insufficient to justify staff dedicated solely to this program. However, there is a need for NID coordination and administration which is provided by existing Public Works staff, with appropriate reimbursement being made to Public Works from this budget.

NID activity levels are not expected to change in the near future. As a result, there are no significant changes in this budget.

## **Goals and Objectives**

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### Budget Year Objectives

- Build a minimum of one road project.
- Process all applications when received.
- Have a collection and tracking program developed, online and in operation.
- Continue to account for all reimbursable man hours and costs that are related to a specific NID project for auditing purposes.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.
- Continue to monitor potential and actual legislative changes to the NID statutes.

Progress on Prior Year Objectives

- Build a minimum of one road project.  
**Response:** No projects have been built.
- Build a minimum of one sanitary sewer project.  
**Response:** Sanitary sewer projects are now run by Boone County Road and Sewer District (BCRSD).
- Process all applications when received.  
**Response:** Responded to all applicants. Five are awaiting an initial meeting, and one resurrected project is currently in the petition-signing process.
- Have a collection and tracking program developed, online and in operation.  
**Response:** Process still in design with Information Technology (IT).
- Continue to account for all reimbursable man hours and costs that are related to a specific NID project for auditing purposes.  
**Response:** On-going.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.  
**Response:** On-going.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.  
**Response:** On-going.
- Continue to monitor potential and actual legislative changes to the NID statutes.  
**Response:** On-going.

**Performance Measures**

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
<b>Roadway</b>			
Number of New Applications Submitted	1	4	3
Number of NID Applications on File	5	8	N/A
Number of Active NID Projects	1	1	N/A
Number of NID Projects Approved	0	0	1
Number of NID Projects Completed	2	0	0

# Neighborhood Improvement District Administration

Dept. No. 1340

## Annual Budget

1340 NID ADMINISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	3,580	0	0	0	0	0	0
	SUBTOTAL *****	3,580	0	0	0	0	0	0
	TOTAL REVENUES *****	3,580	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	858	1,500	500	1,000	0	1,000	33-
71102	ENGINEERING SERVICES	0	5,000	3,000	3,000	0	3,000	40-
71104	ADMINISTRATIVE SERVICES	7,392	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	8,250	11,500	8,500	9,000	0	9,000	21-
	OTHER							
84300	ADVERTISING	47	750	100	750	0	750	0
84400	PUBLIC NOTICES	41	200	200	200	0	200	0
	SUBTOTAL *****	89	950	300	950	0	950	0
	TOTAL EXPENDITURES *****	8,340	12,450	8,800	9,950	0	9,950	20-

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# Solid Waste Recycling

Department Number 1360

## Mission

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This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H, to meet the State mandated goal to reduce the amount of solid waste going into landfills 40% by 1998 and to continue to maintain this reduction. In addition, it is intended to: study, explore, examine, and research solid waste issues confronting the citizens, businesses and environs of Boone County; to promote the responsible management of solid waste through education and implementation of recycling and waste reduction programs; and to coordinate solid waste management solutions with public agencies, organizations, community and civic groups.

## Budget Highlights

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There are no significant changes in this budget.

## Goals and Objectives

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### Budget Year Objectives

- Maintain the permanent recycling program at the three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
- Consolidate the processing, hauling and maintenance into service from a single service provider.
- Continue the refurbishing/conversion process for the remaining containers.
- Establish new site locations in Ashland and Rocheport.
- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.
- Establish a recycling program for the Sheriff's Office/Jail facility.
- Represent the County on various boards and committees related to solid waste.

### Progress on Prior Year Objectives

- Maintain the permanent recycling program at the three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.  
**Response:** The timeliness of hauls after notification is currently still an issue. It is anticipated that the timeliness issue will be addressed by switching to the City of Columbia for both processing and hauling services. The program plans to continue operating the remaining three sites. A new

site has been set up in Ashland only recently. Efforts are currently stalled to place a container in Rocheport.

- Consolidate the processing, hauling and maintenance into service from a single service provider.  
**Response:** The new site in Ashland is being hauled as well as processed by the City of Columbia as the first major step to changing over to the City for hauling as well as processing.
  
- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.  
**Response:** Data from the past is too scattered to actually draw direct conclusions with respect to diversion rates. This is primarily due to failure of service providers to document weight tickets. What can be concluded is that a change to the City for both hauling and processing will provide proper documentation since they must document their own activities in a similar manner.
  
- Establish a recycling program for the Sheriff's Office/Jail facility.  
**Response:** This program remains under consideration, but is currently on hold.
  
- Represent the County on various boards and committees related to Solid Waste.  
**Response:** Boone County has the longest consistent representation by a single individual at the MMSWMD region H. With the retirement of Mr. Beck as the city representative, Boone County became the entity with the longest representation by the same person attending the committee and board meetings. Boone County continues to hold the vice chair of the Advisory Committee for the MMSWMD.

**Performance Measures**

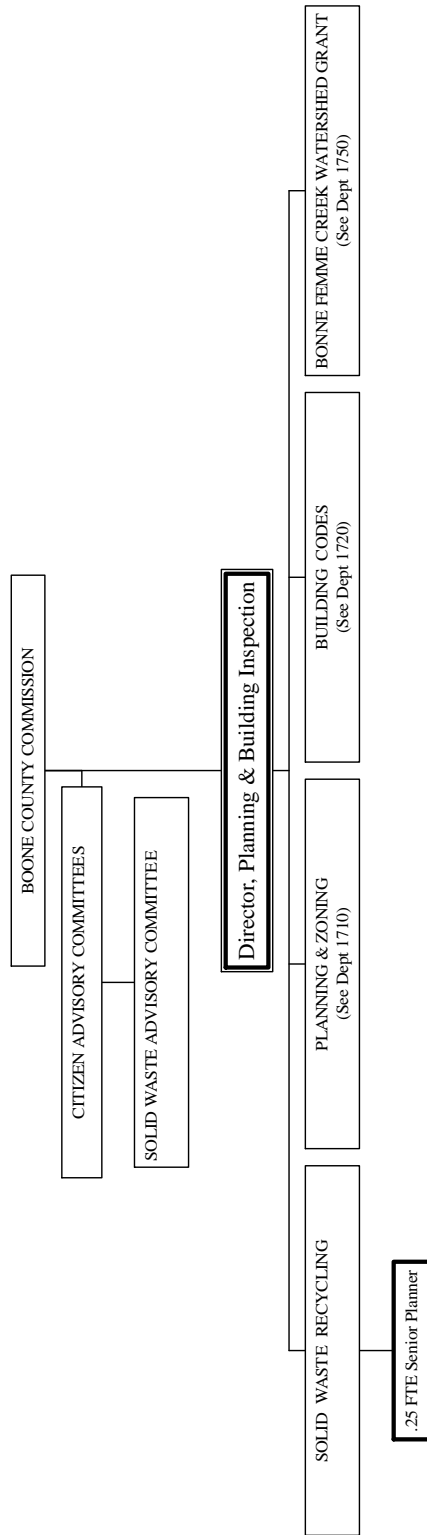
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Recycling Containers in Use	6	6	7
Number of Active Recycling Sites Administered	3	4	5

**Personnel Detail**

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
Senior Planner	0.25	0.25	0.25	-
<b>Total FTEs</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>

**Organizational Chart**

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**Annual Budget**

1360 SOLID WASTE RECYCLING  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	12,812	13,247	13,251	13,387	0	13,387	1
10200	FICA	927	1,013	1,004	1,024	0	1,024	1
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	66	47	49	49	0	49	4
10350	LIFE INSURANCE	9	9	13	13	0	13	44
10375	DENTAL INSURANCE	81	89	89	89	0	89	0
10400	WORKERS COMP	98	102	102	106	0	106	3
10500	401(A) MATCH PLAN	156	146	159	146	0	146	0
	SUBTOTAL *****	15,337	15,840	15,854	16,001	0	16,001	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	208	208	208	0	208	0
23000	OFFICE SUPPLIES	30	344	344	344	0	344	0
23001	PRINTING	11	582	580	582	0	582	0
23050	OTHER SUPPLIES	0	1,040	0	1,040	0	1,040	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	54	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	320	320	0	320	0
26201	ROCK-VENDOR HAULED	0	320	320	320	0	320	0
	SUBTOTAL *****	42	2,868	1,826	2,868	0	2,868	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	224	224	224	0	224	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	100	100	100	0	100	0
37235	MEALS & LODGING - OTHER	0	100	100	100	0	100	0
	SUBTOTAL *****	0	424	424	424	0	424	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	144	144	144	0	144	0
	SUBTOTAL *****	0	144	144	144	0	144	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	3,600	3,600	0	3,600	0
	SUBTOTAL *****	0	3,600	3,600	3,600	0	3,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	4,777	15,750	15,750	15,750	0	15,750	0
	SUBTOTAL *****	4,777	15,750	15,750	15,750	0	15,750	0
	OTHER							
83160	RECYCLING & DUMP FEES	0	100	0	100	0	100	0
84300	ADVERTISING	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,100	0	1,100	0	1,100	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	6,120	0	0
	SUBTOTAL *****	0	0	0	0	6,120	0	0
	TOTAL EXPENDITURES *****	20,156	39,726	37,598	39,887	6,120	39,887	0

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# Boone County Regional Sewer District Management Services

Department Number 1370

## Mission

This budget provides management services to the Boone County Regional Sewer District (BCRSD) pursuant to a cooperative agreement signed by the Boone County Commission and the BCRSD Board of Trustees in October, 2000. The BCRSD reimburses the County for all costs incurred pursuant to this agreement.

The Boone County Director of Planning & Building Inspections provides BCRSD Executive Director services pursuant to the cooperative agreement.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

1370 BC REG SEWER DIST MGMT SERVICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	4,971	5,000	4,736	5,000	0	5,000	0
	SUBTOTAL *****	4,971	5,000	4,736	5,000	0	5,000	0
	TOTAL REVENUES *****	4,971	5,000	4,736	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,368	4,368	4,368	4,368	0	4,368	0
10200	FICA	299	334	334	334	0	334	0
10400	WORKERS COMP	34	34	34	34	0	34	0
	SUBTOTAL *****	4,701	4,736	4,736	4,736	0	4,736	0
	TOTAL EXPENDITURES *****	4,701	4,736	4,736	4,736	0	4,736	0

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# Public Works Summary

Department Numbers 2040, 2045, 2049 and 2080

## Description

The County’s road and bridge public works activities are funded primarily with the proceeds of a one-half cent sales tax and supplemented with property tax revenues, fuel taxes and other miscellaneous revenues. Maintenance Operations are included in the budget for department number 2040; Design and Construction activities are included in the budget for department number 2045. Payments to cities and special road districts are included in the budget for department number 2049. The sales tax revenues are accounted for in the budget for department number 2080 and all other revenues are included in department 2049. Detailed information is presented for each of these budgets on the following pages.

## Budget Summary

Fund	Dept	Department Name	2006	2007	2008	2008	2008	2008
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,152,198	\$ 9,158,704	\$ 2,913,478	\$ 7,302,119	\$ 231,418	\$ 10,447,015
204	2045	Design & Construction	4,124,157	2,157,066	846,143	4,984,186	48,328	5,878,657
204	2048	Insurance Claim Activity	7,252	168,910	-	40,000	-	40,000
204	2049	Administration	2,619,888	2,786,496	-	4,269,782	-	4,269,782
<b>Total</b>			<u>\$ 13,903,495</u>	<u>\$ 14,271,176</u>	<u>\$ 3,759,621</u>	<u>\$ 16,596,087</u>	<u>\$ 279,746</u>	<u>\$ 20,635,454</u>

## Personnel Summary

Fund	Dept	Department Name	2006	2007	2008
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	55.65	55.65	55.65
204	2045	Design & Construction	13.63	14.63	14.63
<b>Total FTEs</b>			<u>69.28</u>	<u>70.28</u>	<u>70.28</u>

# Public Works

## Road and Bridge Maintenance

Department Number 2040

### **Mission**

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Public Works - Road and Bridge Maintenance 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.

### **Budget Highlights**

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The budget includes appropriations for general road maintenance and routine equipment repair and replacement to accomplish the goals outlined below. The FY 2008 appropriations total more than \$10.4 million, consistent with prior year funding levels. Appropriations related to roadway capital improvements and major reconstructions are included in department number 2045.

### **Goals and Objectives**

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#### Budget Year Objectives

- Provide routine grading and gravel for the County's approximately 472 miles of gravel roads.
- Prioritize replacement and addition of culvert pipes throughout the County.
- Provide snow removal using a combination of in-house and contracted services.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.
- Repair failed chip and seal roads as needed.
- Re-apply chip and seal to approximately 60 miles of chip and seal roads.
- Apply asphalt overlay to 3.8 miles of existing asphalt pavements.
- Apply a pavement preservation chip and seal application on approximately 14.65 miles of existing asphalt pavements.
- Improve drainage and apply MgCl for base stabilization to approximately 1.7 miles of existing gravel road.
- Overlay approximately 2.6 miles of existing chip and sealed roads with asphalt.

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

- Provide annual street sweeping for curb and gutter subdivision roads.
- Apply bridge deck sealer and make minor bridge deck repairs.
- Provide traffic signage and signage maintenance on the County maintained roads.
- Provide striping on specific county roads.
- Provide routine equipment maintenance, repair, and replacement.
- Enhance and promote safety.

### Progress on Prior Year Objectives

- Provide routine grading and gravel for the County's approximately 485 miles of gravel roads.  
**Response:** Accomplished. The County's motorgrader districts were reduced in 2007 from nine districts to eight. A motorgrader and dump truck are assigned to each district to provide routine maintenance for gravel roads.
- Prioritize replacement and addition of culvert pipes throughout the County.  
**Response:** Accomplished. The County added a second excavator in 2007 for a total of two excavators and three rubber tired backhoes doing culvert pipe installation and replacement. Approximately \$260,000 was spent on culvert pipes in 2007. The addition of a second excavator has given the County the ability to replace larger culverts than in the past.
- Provide snow removal using a combination of in-house and contracted services.  
**Response:** Accomplished. Public Works contracted for snow removal in many of the county subdivisions via the competitive bid process. The Maintenance Operations Division provided snow removal on all other county roads as well as some of the main subdivision roadways. Major ice storms in January and December required county forces to work around the clock in 12 hour shifts during both of these storms. County snow routes were placed on the County's website in 2007.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.  
**Response:** Accomplished. The County completed the 2.75 miles of reclaim chip and seal that was started in 2006 along with an additional 2.06 miles of roadway in several locations.
- Repair failed chip and seal roads as needed.  
**Response:** Accomplished. Repairs were made to most of the 80 miles of the County's chip and sealed roads prior to the reapplication of additional coats. The nature of chip and seal requires repairs to be made during warm weather.

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

- Re-apply chip and seal to approximately 30 miles of chip and seal roads.  
**Response:** This goal was exceeded. County maintenance crews re-applied over 80 road miles of single application chip and seal on the County's existing chip and seal roads. Equipment, labor and material costs to repair and re-apply chip and seal to the County's approximately 80 miles of chip and seal roads cost over \$1,153,000.
- Apply asphalt overlay to 2.9 miles of existing asphalt pavements.  
**Response:** Accomplished. The County contracted for and completed 3.13 miles of asphalt overlay in 2007.
- Apply a pavement preservation chip and seal application on approximately 24.9 miles of existing hard surface roads.  
**Response:** Accomplished. The County contracted for over 34.2 miles of preservation chip and seal over existing hard surface roads.
- Apply a pavement preservation micro-surfacing on approximately 14.52 miles of existing asphalt pavement.  
**Response:** Incomplete. It was decided early in the budget year that micro-surfacing was not a practical pavement preservation application for the County on the selected roads and these roads were added to the chip and seal over hard surface roads.
- Provide annual street sweeping for curb and gutter subdivision roads.  
**Response:** Accomplished. Street sweeping was completed by contract services in the spring of 2007.
- Apply bridge deck sealer and make minor bridge deck repairs.  
**Response:** This objective was not completed due to time constraints during the construction season.
- Provide traffic signage and signage maintenance on county maintained roads.  
**Response:** Accomplished. New and replacement signs are provided as needed.
- Provide striping on specific county roads.  
**Response:** Accomplished. Contracted striping on specified county roads was used to meet this goal.
- Provide routine equipment maintenance, repair and replacement.  
**Response:** Accomplished. On-going routine maintenance and equipment replacement are scheduled regularly.
- Enhance and promote safety.  
**Response:** This objective was met through routine "tool box safety talks," and by providing safety training. In addition, the Maintenance Department hosts a spring and fall Safety Day.

Public Works  
Road and Bridge Maintenance

Dept. No. 2040

**Performance Measures**

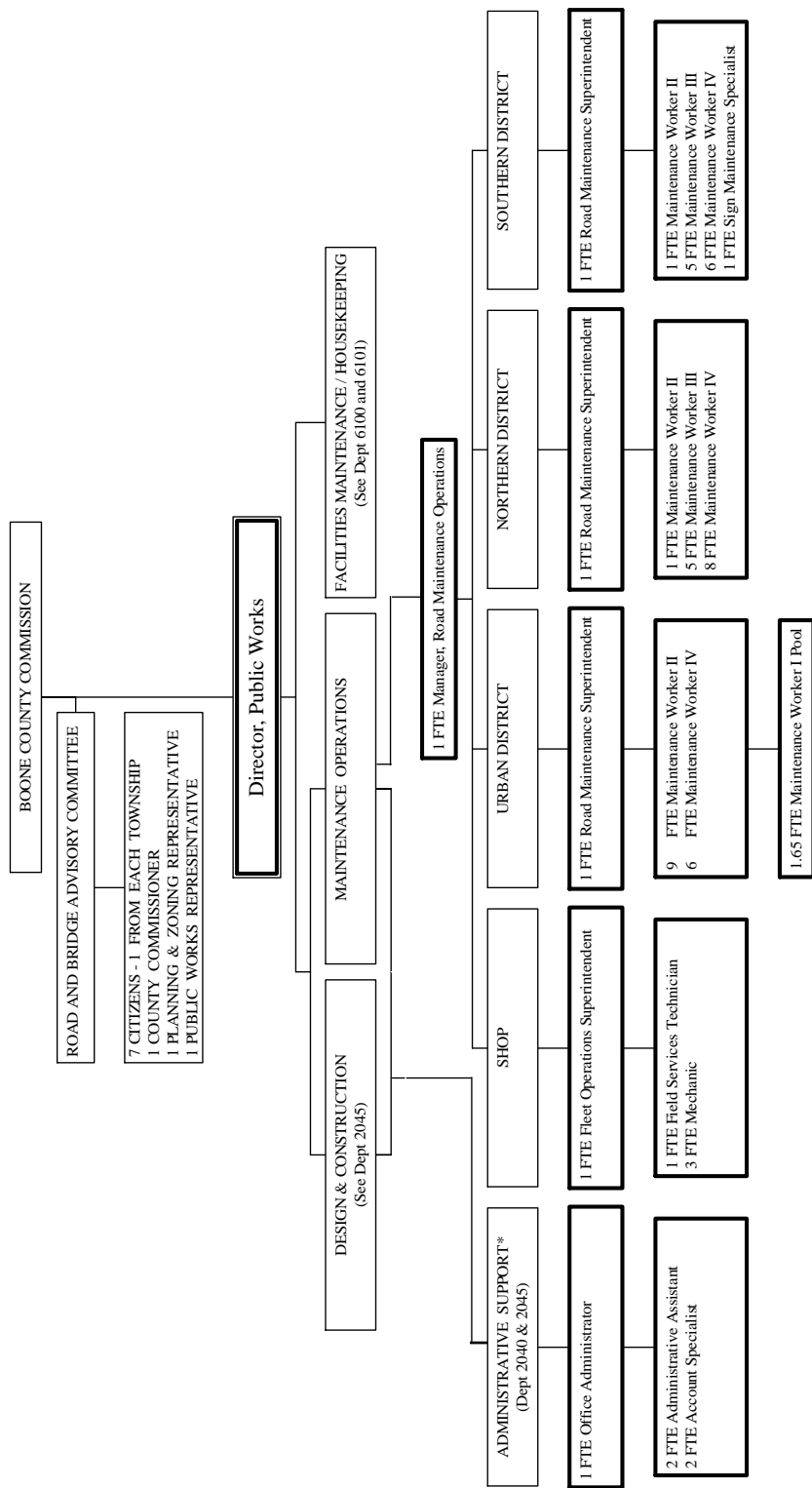
Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Unavailable			

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Road Mainenance 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	10.00	10.00	13.00	3.00
Sign Maintenance Specialist	1.00	1.00	1.00	-
Maintenance Worker II	11.00	11.00	8.00	(3.00)
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	1.65	1.65	1.65	-
<b>Total FTEs</b>	<b>55.65</b>	<b>55.65</b>	<b>55.65</b>	<b>-</b>
Overtime	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Crew Leader	\$ 12,348	\$ 12,348	\$ 12,348	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

a .50 FTE in Public Works-Design and Construction (2045)

**Organizational Chart**



\* Administrative Support FTEs are budgeted 50% each in Maintenance Operations (2040) and Design and Construction (2045)

# Public Works Road and Bridge Maintenance

Dept. No. 2040

## Annual Budget

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
	SUBTOTAL *****	0	0	0	0	0	0	0
CHARGES FOR SERVICES								
	SUBTOTAL *****	0	0	0	0	0	0	0
MISCELLANEOUS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,943,215	2,162,542	1,995,448	2,168,749	6,990	2,171,375	0
10110	OVERTIME	38,786	50,000	165,913	50,000	0	50,000	0
10120	HOLIDAY WORKED	92	0	0	0	0	0	0
10200	FICA	144,247	173,726	154,964	174,201	535	174,736	0
10300	HEALTH INSURANCE	256,500	256,500	256,500	256,500	0	256,500	0
10325	DISABILITY INSURANCE	10,043	7,963	7,963	8,069	26	8,095	1
10350	LIFE INSURANCE	1,899	2,106	2,314	2,862	0	2,862	35
10375	DENTAL INSURANCE	17,550	19,224	19,224	19,224	0	19,224	0
10400	WORKERS COMP	182,561	184,728	184,728	188,764	632	189,396	2
10500	401(A) MATCH PLAN	21,825	31,590	18,835	31,590	0	31,590	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,149	3,899	4,056	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	1,505	0	3,788	0	0	0	0
10850	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	0	4,200	0
10900	MECHANIC TOOL ALLOWANCE	4,099	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	594	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,631,269	2,901,978	2,823,433	2,909,659	8,183	2,913,478	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	176	500	50	400	0	400	20-
23000	OFFICE SUPPLIES	2,335	2,000	2,873	2,500	0	2,500	25
23001	PRINTING	291	500	73	500	0	500	0
23015	COMPUTER SUPPLIES	49	0	0	0	0	0	0
23050	OTHER SUPPLIES	26,655	40,000	24,555	25,000	0	25,000	37-
23850	MINOR EQUIP & TOOLS (<\$1000)	13,520	25,000	21,880	20,000	0	20,000	20-
26000	PAVEMENT REPAIRS MATERIAL	68,278	130,000	97,125	130,000	0	130,000	0
26200	ROCK	650,008	700,000	658,106	650,000	0	900,000	28
26201	ROCK-VENDOR HAULED	317,655	1,000,000	583,792	688,000	0	928,000	7-
26300	MATERIAL & CHEMICAL SUPP.	94,945	180,000	284,564	200,000	0	225,000	25
26400	ROAD OIL	440,466	400,000	452,223	450,000	0	500,000	25
26420	CULVERTS	150,420	300,000	230,339	285,000	0	285,000	5-
26600	STRT/TRAFFIC/CONST SIGNS	32,911	65,000	54,090	65,000	0	65,000	0
	SUBTOTAL *****	1,797,714	2,843,000	2,409,670	2,516,400	0	3,081,400	8
DUES TRAVEL & TRAINING								
37000	DUES	1,257	2,200	1,759	2,200	0	2,200	0
37210	TRAINING/SCHOOLS	8,602	14,300	5,593	16,754	0	16,754	17
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,064	2,400	784	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	3,491	5,000	2,569	5,000	0	5,000	0
	SUBTOTAL *****	14,415	23,900	10,705	26,354	0	26,354	10
UTILITIES								
48100	NATURAL GAS	1,391	10,300	1,695	18,000	0	18,000	74
48200	ELECTRICITY	43,530	60,000	47,605	40,000	0	40,000	33-
48300	WATER	2,288	5,000	1,101	5,000	0	5,000	0
48400	SOLID WASTE	9,634	12,000	3,968	12,000	0	12,000	0
48600	SEWER USE	840	2,520	217	240	0	240	90-
48700	LP GAS	2,569	2,500	2,536	0	0	0	0
	SUBTOTAL *****	60,254	92,320	57,122	75,240	0	75,240	18-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	375,837	485,000	499,863	425,000	0	500,000	3
59001	MOTOR FUEL/PROPANE	392	500	91	500	0	500	0
59025	MOTOR VEHICLE TITLE EXP	136	500	0	500	0	500	0
59050	ENGINE FLUIDS	23,023	20,000	21,310	20,000	0	25,000	25
59105	TIRES	61,906	65,000	69,837	65,000	0	80,000	23
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
	SUBTOTAL *****	461,295	571,100	591,101	511,100	0	606,100	6



# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,744	6,000	1,825	6,000	124	6,124	2
60100	BLDG REPAIRS/MAINTENANCE	9,267	112,000	110,690	20,000	0	20,000	82-
60200	EQUIP REPAIRS/MAINTENANCE	231,850	338,000	302,911	300,000	0	330,000	2-
SUBTOTAL *****		243,862	456,000	415,426	326,000	124	356,124	21-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,126	17,000	13,121	18,000	0	18,000	5
71000	INSURANCE AND BONDS	500	525	500	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	4,315	4,531	6,840	10,470	0	10,470	131
71002	AUTO LIABILITY INS	51,381	53,951	52,943	117,540	0	117,540	117
71003	INLAND MARINE INS	5,196	5,457	2,603	24,210	0	24,210	343
71004	PROPERTY INSURANCE	6,082	6,386	6,255	6,510	0	6,510	1
71006	ERRORS & OMISSIONS INS	11,700	12,286	6,480	12,580	0	12,580	2
71008	GENERAL LIABILITY INS	30,593	41,343	12,446	24,150	0	24,150	41-
71009	D.P. EQUIP-INSURANCE	274	289	288	270	0	270	6-
71010	CRIME INSURANCE	1,814	1,905	4,050	2,680	0	2,680	40
71100	OUTSIDE SERVICES	1,227,826	2,163,926	1,895,035	2,233,200	0	2,730,200	26
71101	PROFESSIONAL SERVICES	4,125	25,000	13,370	0	0	0	0
71500	BUILDING USE/RENT CHARGE	71,616	71,616	71,616	71,616	0	71,616	0
71600	EQUIP LEASES & METER CHRG	3,338	2,000	336	3,500	0	3,500	75
71700	EQUIPMENT RENTALS	28,086	75,000	12,189	35,000	0	35,000	53-
SUBTOTAL *****		1,460,977	2,481,215	2,098,072	2,559,726	0	3,056,726	23
OTHER								
84010	RECEPTION/MEETINGS	212	150	178	175	0	175	16
86800	EMERGENCY	0	89,000	0	100,000	0	100,000	12
86910	PY ENCUMBRANCES NOT USED	319,609-	0	0	0	0	0	0
SUBTOTAL *****		319,396-	89,150	178	100,175	0	100,175	12
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	38,004	158,000	155,215	0	17,000	17,000	89-
91300	MACHINERY & EQUIPMENT	122,384	346,016	316,209	0	22,650	19,500	94-
91301	COMPUTER HARDWARE	0	0	0	0	5,475	5,475	0
91302	COMPUTER SOFTWARE	2,243	0	0	0	1,543	1,543	0
91400	AUTO/TRUCKS	0	0	0	0	35,000	0	0
92300	REPLCMENT MACH & EQUIP	227,088	253,000	227,500	0	69,400	63,900	74-
92301	REPLC COMPUTER HDWR	1,040	9,200	5,189	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	411,044	48,884	48,884	0	152,000	124,000	153
SUBTOTAL *****		801,805	815,100	752,997	0	303,068	231,418	71-
TOTAL EXPENDITURES *****		7,152,197	10,273,763	9,158,704	9,024,654	311,375	10,447,015	1

Decimal values have been truncated.

# Public Works

## Design and Construction

Department Number 2045

### **Mission**

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Public Works - Design and Construction 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 authorized by the one-half cent sales tax package that was approved by voters in 1993 (Proposition I), renewed for an additional 10 years in 1998 (Proposition II), and recently extended for another 10 years. This Division conducts and coordinates the inspection and acceptance of subdivision streets as well as provides technical assistance to other county offices. The Division also administers the Neighborhood Improvement District (NID) program. (The operating budget for the NID program is funded in the General Fund; please refer to department number 1340.)

### **Budget Highlights**

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The budget includes appropriations of nearly \$5.8 million to implement the budgetary goals outlined below. Appropriations related to general maintenance and routine equipment repair and replacement are included in department number 2040.

### **Goals and Objectives**

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#### Budget Year Objectives

- Complete design and easement acquisition, bid, and construct McBaine Bridge Project in accordance with procedures/reporting requirements inherent in utilization of federal funding, and coordination of intergovernmental cooperative projects.
- Complete easement acquisition, bid, and construct a bridge structure along Marshall Lane. Bid and construct a bridge structure along River Road.
- Design (in-house), bid, and construct bridge deck improvements for bridges along Nashville Church Road, and Andrew Sapp Road. Bid and construct improvements to Riley Road Bridge and Rolling Hills Road Bridge (South).
- Complete design, bid, and construct two street and drainage improvement projects in Meadowbrook West subdivision.
- Complete design, bid, and construct two low water crossings (Lloyd Hudson Road and Bell Road).
- Construct bank stabilization measures along Smith Hatchery Road, and complete design and easement acquisition on Minor Hill Road.

# Public Works

## Design and Construction

Dept. No. 2045

- Complete design, bid, and construct drainage improvements near the intersection of Broadview Court and Suncrest Court in the Sunrise Estates subdivision. Continue study and design other drainage improvements within Sunrise Estates subdivision.
- Complete design, bid, and construct drainage improvements in two locations along Spiva Crossing Road.
- Complete design of roadway improvements for Rolling Hills Road between Route WW and New Haven Road. Begin easement acquisition process. Construct arch bridge south of Route WW.
- Design, obtain easements, bid and construct storm drainage improvements in Clearview subdivision on Autumn Drive.
- Design, obtain easements, bid, and construct storm drainage improvements in El Chaparral subdivision on Pecos Court.
- Design (in-house), bid, and construct flowline repair on triple large diameter pipes on Lake of the Woods Road north of Waterfront Drive North.
- Conduct storm drainage study in Country Hills subdivision.
- Conduct storm drainage study in Trails West subdivision.
- Conduct Preliminary Alignment Study for Gans Road from Bearfield Road to Route K.
- Conduct Preliminary Alignment Study for Waco Road from Highway 63 to city limits.
- Design, bid, and construct a new bridge structure for Thomas Hill Road.
- Specify, bid, and administer pavement of Boothe Lane/Walnut Grove Lane from Highway 240 to Route J.
- Develop Storm Water Manual.
- Design two low water crossing projects for Slate Creek and Williams Road.
- Complete design (in-house), obtain easement, and administer construction of Fairgrounds Entrance project on Oakland Gravel Road.
- Develop specifications (in-house), bid, and administer Pavement Preservation Program.
- Develop agreements with City of Columbia for them to administer a joint overlay project of Brown School Road from Providence Road to Clearview Road and Grace Lane from St. Charles Road to Teton Drive.

Progress on Prior Year Objectives

- Design, bid and construct McBaine Bridge Project in accordance with procedures/reporting requirements inherent in utilization of federal funding, and coordination of intergovernmental cooperative projects.  
**Response:** Design and easement acquisition continued through 2007. Construction will be in 2008.
- Design, bid and construct bridge structures along River Road and Marshall Lane.  
**Response:** Design and easement acquisition continued through 2007. Construction will be in 2008.
- Design, bid, and construct bridge deck improvements for bridges along Riley Road, Rolling Hills Road (South), Nashville Church Road, and Andrew Sapp Road.  
**Response:** Design substantially completed for Riley Road, and Rolling Hills Road bridge improvements which will be bid with Marshall Road. Construction will be in 2008. Staff continued to evaluate Nashville Church and Andrew Sapp bridge decks, but no bid specifications were prepared. It is anticipated that these improvements will be addressed in 2008.
- Design a bridge for the improvements necessary along Thomas Hill Road.  
**Response:** Postponed until 2008.
- Design, bid, and construct two street and drainage improvement projects in Meadowbrook West and Boone Industrial (Phase II) subdivisions.  
**Response:** Boone Industrial improvements were nearly completed in late 2007. Anticipated completion is early 2008. Design work continued on Meadowbrook West and construction is anticipated in 2008.
- Design, bid, and construct roadway and drainage improvements in the Meadow Lake subdivision.  
**Response:** Completed.
- Design, bid, and construct three low water crossings (Lloyd Hudson Road, Bell Road, and Moreau Road).  
**Response:** Design and construction work for Moreau Road is completed. Design work for Lloyd Hudson Road and Bell Road continues.
- Design, bid, and construct a drainage improvement project at the Hackbery/Cearview intersection.  
**Response:** Design work completed but construction was canceled due to an unresolved easement acquisition issue.
- Design, bid, and construct asphalt pave in place projects on Nashville Church Road, Breedlove Road, and Oak Grove School Road.  
**Response:** Completed.
- Design, bid, and construct chip seal project on Barnes School Road.  
**Response:** Completed in-house by Maintenance Operations staff.

- Construct bank stabilization measures along Jemerson Creek Road (designed in 2006), Smith Hatchery Road (designed in 2006); and Minor Hill Road (currently under design).  
**Response:** Jemerson Creek Road project completed and Federal Emergency Management Agency (FEMA) grant received. A design supplemental was approved to refine the scope of work for Smith Hatchery Road. The project has been bid and construction is anticipated in early 2008. An extension to May 31, 2008 on the FEMA grant funding has been requested. Design work on Minor Hill Road is still in progress. Most design issues have been resolved so easement acquisition and construction is anticipated in 2008.
- Design, bid and construct drainage improvements near the intersection of Broadview Court and Suncrest Court in the Sunrise Estates subdivision.  
**Response:** Design is in progress and construction is anticipated in 2008.
- Design, bid and construct drainage improvements in two locations along Spiva Crossing.  
**Response:** A design supplemental was approved to reduce the scope of work. Bidding and construction is anticipated in 2008.
- Design roadway improvements along Rolling Hills Road between Route WW and New Haven Road.  
**Response:** A design contract was awarded and is in progress. Plans are to build a new arch bridge south of Highway WW in 2008 which would serve present needs and be expandable to accommodate ultimate design. Easement acquisition matters will have a bearing on the progress of this project.
- Construct inlets to improve storm water drainage in Georgetown subdivision.  
**Response:** Completed.
- Study and design drainage improvements for the Sunrise Estates subdivision.  
**Response:** In progress.

### **Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Total Number of Right of Way Acquisitions	36	14	18
Number of Right Away Construction Permits Issued	166	154	175
Review of Roadway Plans for New Road Construction	6	4	3
Miles of Roadways Taken to Commission for Acceptance	.38	3.1	1.3
Number of Driveway Culvert Permits Issued	178	108	125
Number of Permits for New Road Construction	2	3	1
Number of Major Road Reconstruction Projects	4	0	0
Number of Traffic Counts	323	345	350
Number of Bridge Replacements/Reconstructions	1	0	4
Number of MoDNR Monuments Set	10	10	10

Public Works  
Design and Construction

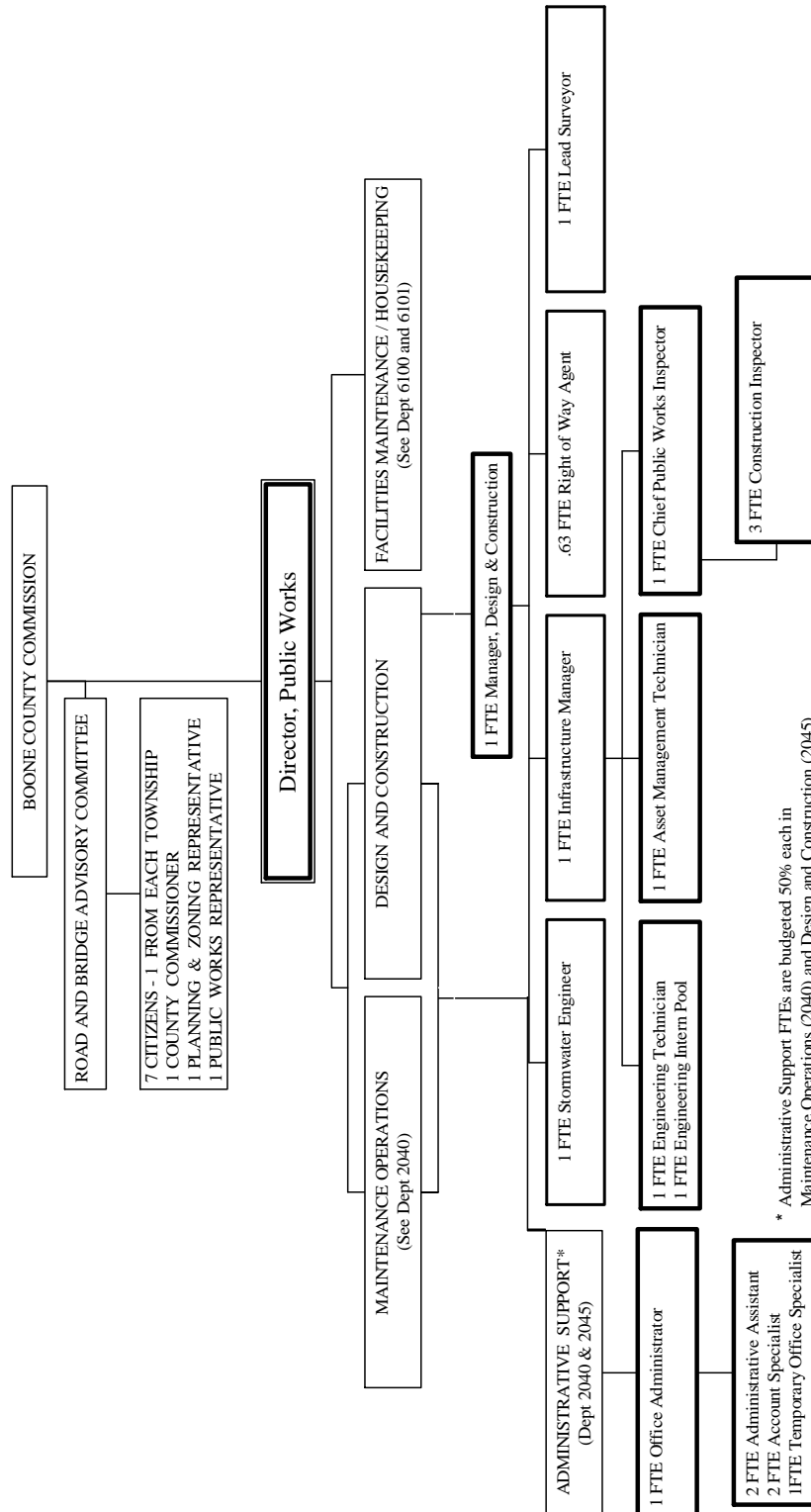
Dept. No. 2045

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Design & Construction	1.00	1.00	1.00	-
Project Engineer	1.00	1.00	- d	(1.00)
Manager, Project Development	1.00	1.00	- e	(1.00)
County Surveyor	1.00	- b	-	-
Infrastructure Manager	-	-	1.00 e	1.00
Infrastructure Engineer	-	1.00 b	- f	(1.00)
Stormwater Engineer	-	-	1.00 d	1.00
Office Administrator	0.50 a	0.50 a	0.50 a	-
Surveyor	1.00	- c	-	-
Lead Surveyor	-	1.00 c	1.00	
Chief Public Works Inspector	-	-	1.00 g	1.00
Right-of-Way Agent	0.63	0.63	0.63	-
Engineering Technician	2.00	2.00	1.00 g	(1.00)
Construction Inspector	2.00	2.00	3.00 f	1.00
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Asset Management Technician	-	1.00	1.00	-
Office Specialist Temp Pool	-	1.00 h	1.00 h	-
Engineering Intern Pool	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>13.63</b>	<b>15.63</b>	<b>15.63</b>	<b>-</b>
Overtime	\$5,000	\$6,000	\$6,000	-

- a .50 FTE in Public Works - Road & Bridge Maintenance
- b County Surveyor deleted and Infrastructure Engineer added
- c Surveyor deleted and Lead Surveyor added
- d Project Engineer deleted and Stormwater Engineer added
- e Manager, Project Development deleted and Infrastructure Manager added
- f Infrastructure Engineer deleted and Construction Inspector added
- g Engineering Technician deleted and Chief Public Works Inspector added
- h Full-time Office Specialist Temp Pool added 8/2007

**Organizational Chart**



# Public Works Design and Construction

Dept. No. 2045

## Annual Budget

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	565,748	672,286	558,799	659,762	14,747	693,505	3
10110	OVERTIME	7,217	6,000	6,893	6,000	0	6,000	0
10120	HOLIDAY WORKED	495	0	376	0	0	0	0
10200	FICA	40,643	51,889	40,471	50,930	1,129	53,845	3
10300	HEALTH INSURANCE	61,750	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	2,890	2,393	2,393	2,348	55	2,390	0
10350	LIFE INSURANCE	444	546	546	742	0	742	35
10375	DENTAL INSURANCE	4,225	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	6,127	6,620	6,620	6,671	19	6,877	3
10500	401(A) MATCH PLAN	7,300	8,255	6,460	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,043	2,123	2,084	0	0	3,110	46
10910	PERS. SAFETY EQUIP ALLOW	0	330	330	0	0	0	0
	SUBTOTAL *****	698,885	821,926	696,456	806,127	15,950	846,143	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	401	1,000	654	750	0	750	25-
23000	OFFICE SUPPLIES	2,746	2,794	2,838	3,500	0	3,500	25
23001	PRINTING	4,574	6,000	4,954	10,000	0	10,000	66
23015	COMPUTER SUPPLIES	211	1,000	790	0	0	0	0
23017	COMPUTER PAPER	366	1,200	169	0	0	0	0
23018	PRINTER SUPPLIES	79	500	0	0	0	0	0
23021	DRAFTING SUPPLIES	149	300	0	0	0	0	0
23050	OTHER SUPPLIES	1,145	2,000	1,890	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	181	3,100	1,435	3,000	0	3,000	3-
26600	STRT/TRAFFIC/CONST SIGNS	95	750	0	500	0	500	33-
	SUBTOTAL *****	9,953	18,644	12,730	19,750	0	19,750	5
	DUES TRAVEL & TRAINING							
37000	DUES	1,916	1,800	1,292	2,000	0	2,000	11
37210	TRAINING/SCHOOLS	9,730	8,000	4,500	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	308	1,000	1,549	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	3,359	3,500	4,088	3,500	0	3,500	0
	SUBTOTAL *****	15,314	14,300	11,429	14,500	0	14,500	1
	UTILITIES							
48000	TELEPHONES	5,007	6,700	4,553	6,700	0	6,700	0
48002	DATA COMMUNICATIONS	6,679	12,972	6,603	15,851	0	15,851	22
48050	CELLULAR TELEPHONES	14,322	15,500	13,415	15,500	0	15,500	0
	SUBTOTAL *****	26,009	35,172	24,571	38,051	0	38,051	8
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	14,648	20,000	16,826	23,000	0	23,000	15
59100	VEHICLE REPAIRS	6,402	3,000	5,255	3,000	0	3,000	0
59105	TIRES	599	1,300	1,502	1,000	0	1,000	23-
59200	LOCAL MILEAGE	211	300	0	300	0	300	0
	SUBTOTAL *****	21,861	24,600	23,583	27,300	0	27,300	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,037	2,670	1,938	2,500	0	2,500	6-
60100	BLDG REPAIRS/MAINTENANCE	76	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	58	1,700	1,965	500	0	500	70-
	SUBTOTAL *****	2,172	4,370	3,903	3,000	0	3,000	31-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,117	6,766	9,644	8,000	0	8,000	18
71000	INSURANCE AND BONDS	8,880	8,940	3,854	7,280	0	7,280	18-
71100	OUTSIDE SERVICES	2,655,064	3,343,736	816,581	628,900	0	3,635,848	8
71101	PROFESSIONAL SERVICES	200,910	153,000	96,600	43,000	0	82,000	46-
71102	ENGINEERING SERVICES	263,857	351,000	407,868	502,282	0	632,282	80
71118	EASEMENT ACQUISITION COSTS	37,339	170,000	11,740	105,000	0	415,000	144
71600	EQUIP LEASES & METER CHRG	797	0	0	0	0	0	0
	SUBTOTAL *****	3,170,966	4,033,442	1,346,287	1,294,462	0	4,780,410	18



# Public Works Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	4	150	178	175	0	175	16
84400	PUBLIC NOTICES	85	300	176	1,000	0	1,000	233
86800	EMERGENCY	0	77,169	0	100,000	0	100,000	29
86910	PY ENCUMBRANCES NOT USED	159,804	0	0	0	0	0	0
	SUBTOTAL *****	159,894	77,619	354	101,175	0	101,175	30
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	2,278	2,204	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	1,000	800	0	0	0	0
91301	COMPUTER HARDWARE	13,585	20,224	15,150	0	14,980	14,980	25-
91302	COMPUTER SOFTWARE	4,120	5,700	5,600	0	2,804	2,804	50-
91400	AUTO/TRUCKS	0	0	0	0	25,000	25,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	1,544	1,544	0
92301	REPLC COMPUTER HDWR	1,385	17,604	13,999	0	4,000	4,000	77-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	25,000	0	0
	SUBTOTAL *****	19,090	46,806	37,753	0	73,328	48,328	3
	TOTAL EXPENDITURES *****	4,124,147	5,076,879	2,157,066	2,304,365	89,278	5,878,657	15

Decimal values have been truncated.

# Public Works

## Insurance Claim Activity

Department Number 2048

### **Mission**

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This budget accounts for revenues and expenditures, other than for premium costs, related to insurance claim activity pertaining to the Public Works Department (Road and Bridge activities). Appropriations for insurance premiums are included department number 2040. This department, or cost center, accounts for activity related to claims including deductible amounts, insurance recoveries, and related repair and replacement expenditures. This budget was established in FY 2006 in response to revised accounting and reporting requirements pertaining to insurance recoveries.

### **Budget Highlights**

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The budget includes an appropriation for estimated deductibles related to auto and other claims. The budget will be amended throughout the year to reflect gross insurance recoveries, if any, along with the related expenditures.

# Public Works Insurance Claim Activity

Dept. No. 2048

## Annual Budget

2048 PW-INSURANCE CLAIM ACTIVITY  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3482	FEDERAL DISASTER REIMB (FEMA)	780	0	0	0	0	0	0
	SUBTOTAL *****	780	0	0	0	0	0	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	70	0	0	0	0
	SUBTOTAL *****	0	0	70	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	13,238	0	147,793	0	0	0	0
	SUBTOTAL *****	13,238	0	147,793	0	0	0	0
	TOTAL REVENUES *****	14,018	0	147,863	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	3,574	0	0	0	0	0	0
	SUBTOTAL *****	3,574	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	0	12,093	0	0	0	0
	SUBTOTAL *****	0	0	12,093	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	2,478	15,000	15,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	1,198	31,000	20,000	25,000	0	25,000	19-
	SUBTOTAL *****	3,677	46,000	35,000	40,000	0	40,000	13-
	FIXED ASSET ADDITIONS							
92400	REPLCMNT AUTO/TRUCKS	0	0	121,817	0	0	0	0
	SUBTOTAL *****	0	0	121,817	0	0	0	0
	TOTAL EXPENDITURES *****	7,251	46,000	168,910	40,000	0	40,000	13-

Decimal values have been truncated.

# Public Works – Administration

Department Number 2049

## Mission

This budget accounts for revenues and other resources dedicated to road and bridge activities. It also accounts for expenditures that are not attributable to either Road and Bridge Maintenance (department number 2040) or Design and Construction (department number 2045), such as revenue sharing, rebates, and replacement revenue payments made to cities and the Centralia Special Road District.

## Budget Highlights

The County is required to rebate a portion of state-derived revenues (such as CART revenues) to the Centralia Special Road District. This budget accounts for these rebates.

Passage of the one-half cent sales tax was accompanied by a voluntary roll-back of the property tax levy from \$.29 to \$.05 per \$100 assessed valuation (AV), which has been further reduced to \$.0475 per \$100 AV. The voluntary roll-back in the property tax rate reduces the amount of a 25% property tax rebate paid to local jurisdictions. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to not only restore the lost revenue to these jurisdictions, but to provide additional resources beyond what they would have received for the 25% rebate. The total amount paid to each jurisdiction is determined by formula and is equal to 1.5 times the amount that would have been distributed as a 25% rebate of property taxes based on a tax levy of \$.29 per \$100 assessed valuation.

The County Commission also appropriates payments to municipalities and the Centralia Special Road District for Revenue Sharing. Revenue Sharing is intended to provide resources to cities and special road districts within Boone County to assist them with road improvement projects. The County Commission annually determines the amount to be appropriated for Revenue Sharing.

The 10-year history of these payments is shown in the table below:

<u>Year</u>	<u>Payments To Special Road District</u>	<u>Replacement Revenue</u>	<u>Revenue Sharing</u>	<u>Total</u>
1999	209,781.75	1,001,982.02	1,344,000.00	2,555,763.77
2000	204,255.52	1,078,382.60	752,000.00	2,034,638.12
2001	240,780.36	1,118,012.20	602,596.00	1,961,388.56
2002	237,344.97	1,187,942.40	772,240.00	2,197,527.37
2003	259,343.27	1,193,128.20	688,093.00	2,140,564.47
2004	206,806.01	1,251,929.40	683,760.00	2,142,495.41
2005	249,565.14	1,321,445.12	744,306.00	2,315,316.26
2006	285,654.71	1,495,255.92	688,977.00	2,469,887.63
2007	309,700.00 est	1,600,764.30	720,331.00	2,630,795.30
2008	335,800.00	1,885,400.00	1,898,582.00	4,119,782.00

**Annual Budget**

2049 PW-ADMINISTRATION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	735,593	764,000	781,300	804,700	0	804,700	5
3002	PERSONAL PROPERTY CY	161,296	169,000	170,900	176,000	0	176,000	4
3003	RAILROAD AND UTILITY CY	28,222	28,000	27,900	28,200	0	28,200	0
3004	REPLACEMENT SURTAX/GEN CY	139,669	130,000	140,000	140,000	0	140,000	7
3011	REAL ESTATE PY	14,390	13,000	13,000	13,000	0	13,000	0
3012	PERSONAL PROPERTY PY	15,156	14,000	14,000	14,000	0	14,000	0
3013	RAILROAD & UTILITY PY	57	0	0	0	0	0	0
	SUBTOTAL *****	1,094,385	1,118,000	1,147,100	1,175,900	0	1,175,900	5
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	510,426	470,000	501,500	474,500	0	474,500	0
	SUBTOTAL *****	510,426	470,000	501,500	474,500	0	474,500	0
LICENSES AND PERMITS								
3320	PERMITS	14,971	17,000	15,000	15,000	0	15,000	11-
	SUBTOTAL *****	14,971	17,000	15,000	15,000	0	15,000	11-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	2,499	2,000	2,000	2,000	0	2,000	0
3450	COUNTY AID ROAD TAX	1,277,071	1,250,000	1,280,000	1,292,000	0	1,292,000	3
3465	FED-STATE REIMB EXPENSES	13,816	827,987	2,000	2,000	0	782,315	5-
3482	FEDERAL DISASTER REIMB (FEMA)	126,920	0	215,108	0	0	0	0
	SUBTOTAL *****	1,420,306	2,079,987	1,499,108	1,296,000	0	2,076,315	0
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	580,884	0	500	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	20,776	0	2,300	0	0	0	0
3551	COMMISSIONS-CSRSD	5,451	5,300	5,560	5,670	0	5,670	6
3573	MECHANIC CHARGES	13,419	10,500	13,000	13,000	0	13,000	23
3585	FUEL SURCHARGE	11,474	11,100	11,100	11,100	0	11,100	0
	SUBTOTAL *****	632,006	26,900	32,460	29,770	0	29,770	10
INTEREST								
3710	INTEREST	2,454	1,400	1,400	1,400	0	1,400	0
3719	INT-FINANCIAL INST TAX	48	50	100	50	0	50	0
	SUBTOTAL *****	2,503	1,450	1,500	1,450	0	1,450	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	7,529	0	0	0	0
3830	SALES	4,807	1,000	3,400	1,000	0	1,000	0
3835	SALE OF COUNTY FIXED ASSET	87,555	1,000	11,400	1,000	0	1,000	0
3890	MISCELLANEOUS	240	0	10	0	0	0	0
3891	DIVIDENDS/REBATES	0	2,600	6,700	0	0	0	0
	SUBTOTAL *****	92,602	4,600	29,039	2,000	0	2,000	56-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	10,874,968	0	0	0	0	0	0
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	147,793	0	0	0	0
	SUBTOTAL *****	10,874,968	0	147,793	0	0	0	0
	TOTAL REVENUES *****	14,642,171	3,717,937	3,373,500	2,994,620	0	3,774,935	1
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	5,700	5,700	0	0	0	0
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	150,000	0	150,000	0
71300	REBATES TO SP DISTRICTS	285,654	260,300	309,700	335,800	0	335,800	29
71400	REPLACEMENT REVENUE	1,495,255	1,752,700	1,600,765	1,885,400	0	1,885,400	7
71450	REVENUE SHARING	688,977	1,404,831	720,331	716,582	0	1,898,582	35
	SUBTOTAL *****	2,619,887	3,573,531	2,786,496	3,087,782	0	4,269,782	19
	TOTAL EXPENDITURES *****	2,619,887	3,573,531	2,786,496	3,087,782	0	4,269,782	19

Decimal values have been truncated.

# Road Sales Tax

Department Number 2080

## Mission

This budget accounts for all road sales tax revenue received from the one-half cent sales tax approved by voters in 1993, which was subsequently extended for an additional ten years to 2008, and which was recently extended again by voters for another 10 years. The current sales tax is set to expire third quarter of 2018. Sales tax and the interest on sales tax are the only revenues recorded in this budget. This budget also accounts for the amount of sales tax revenues required to finance the operations of the Public Work's budgets (Maintenance-department number 2040; Design and Construction-department number 2045; and Administration-department number 2049). These amounts are reported as operating transfers.

For reporting purposes for Road and Bridge activities, however, this budget is combined with other Road and Bridge budgets to provide consolidated and comprehensive financial information.

## Budget Highlights

There are no significant changes included in this budget.

## Annual Budget

2080 R&B ROAD SALES TAX								
208 R&B ROAD SALES TAX								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	11,495,786	12,137,000	11,570,000	11,627,000	0	11,627,000	4-
	SUBTOTAL *****	11,495,786	12,137,000	11,570,000	11,627,000	0	11,627,000	4-
	INTEREST							
3711	INT-OVERNIGHT	18,019	13,000	16,000	16,000	0	16,000	23
3712	INT-LONG TERM INVEST	70,117	63,250	66,300	59,650	0	59,650	5-
3718	INT-SALES TAX	29,500	26,000	29,500	29,500	0	29,500	13
3798	INC/DEC IN FV OF INVESTMENTS	240,098	120,580	152,627	137,360	0	137,360	13
	SUBTOTAL *****	357,736	222,830	264,427	242,510	0	242,510	8
	TOTAL REVENUES *****	11,853,523	12,359,830	11,834,427	11,869,510	0	11,869,510	3-
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	10,874,968	0	0	0	0	0	0
	SUBTOTAL *****	10,874,968	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	10,874,968	0	0	0	0	0	0

Decimal values have been truncated.

# Fairground Capital and Maintenance

Department Number 2120

## **Mission**

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The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It accounts for the net insurance proceeds (approximately \$500,000) received during 2002 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 a special revenue fund to be used to address maintenance needs. This budget reflects the appropriations pertaining to capital and maintenance needs of the fairground property. The County Commission approves and administers the budget

## **Budget Highlights**

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The budget includes a contingency appropriation in the amount of \$10,000 to be used for unforeseen maintenance and repair.

In 2007, the County and the City of Columbia entered into a Park Operation and Management Agreement. According to the terms of the agreement, the County's total obligation is \$200,000. Of this total obligation, \$103,995 represents a cash requirement from the County. This amount is included in the FY 2008 appropriations and includes the County's \$50,000 match for an Outdoor Recreation Grant. The grant will provide construction of baseball fields and outdoor shelters on a portion of the fairground property. The grant is administered by the City of Columbia. The balance of the County's obligation will be met through the grant award (\$76,005) and contributions from two local baseball associations (\$20,000).

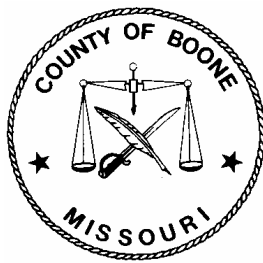
**Annual Budget**

2120 FAIRGROUND MAINTENANCE FUND  
 212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	1,064	0	1,100	0	0	0	0
3712	INT-LONG TERM INVEST	4,154	0	4,400	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	14,513	0	15,200	0	0	0	0
	SUBTOTAL *****	19,732	0	20,700	0	0	0	0
	TOTAL REVENUES *****	19,732	0	20,700	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	2,250	2,505	2,505	0	0	0	0
	SUBTOTAL *****	2,250	2,505	2,505	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	34,480	0	0	0	0	0	0
	SUBTOTAL *****	34,480	0	0	0	0	0	0
	OTHER							
84010	RECEPTION/MEETINGS	0	500	0	0	0	0	0
86850	CONTINGENCY	0	157,495	0	113,995	0	113,995	27-
86910	PY ENCUMBRANCES NOT USED	0	0	106-	0	0	0	0
	SUBTOTAL *****	0	157,995	106-	113,995	0	113,995	27-
	TOTAL EXPENDITURES *****	36,730	160,500	2,399	113,995	0	113,995	28-

Decimal values have been truncated.





# Community Health

Department Number 1410

## Mission

The Community Health budget provides county funding for the joint operation of the Boone County/City of Columbia Health Department which is administered by the City of Columbia. The City of Columbia and Boone County health departments merged in 1974. Services provided include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

## Budget Highlights

This budget includes shared costs for Administration, Clinic and Nursing, Environmental Health, Social Services, and Women, Infants, and Children (WIC). The county's cost-share ratio is 35%, reflecting an average of the estimated services provided to non-Columbia residents, and the current population estimates.

The budgetary increases average 6% and are the result of increases in various city appropriations.

## Annual Budget

1410 COMMUNITY HEALTH								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
3320	LICENSES AND PERMITS PERMITS	300	100	100	100	0	100	0
	SUBTOTAL *****	300	100	100	100	0	100	0
3596	CHARGES FOR SERVICES ABATEMENT COST REIMBURSEMENT	0	2,475	2,228	4,950	0	4,950	100
	SUBTOTAL *****	0	2,475	2,228	4,950	0	4,950	100
	TOTAL REVENUES *****	300	2,575	2,328	5,050	0	5,050	96
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	850	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	25,775	27,664	26,008	28,510	0	28,510	3
	SUBTOTAL *****	26,625	27,664	26,008	28,510	0	28,510	3
86640	OTHER 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	749,391	910,826	819,743	968,972	0	968,972	6
	SUBTOTAL *****	761,391	922,826	831,743	980,972	0	980,972	6
	TOTAL EXPENDITURES *****	788,016	950,490	857,751	1,009,482	0	1,009,482	6

Decimal values have been truncated.

# Social Services

Department Number 1420

## Mission

This budget includes all amounts appropriated by the County Commission for social services provided to citizens in Boone County. Although not required to do so, the County has provided funding for these services for several decades. The Community Services Advisory Commission (CSAC) presents funding recommendations to the County Commission and the City Council of Columbia. Boone County and the City of Columbia jointly fund the Office of Community Services which administers the contracts and provides staff support for the CSAC.

## Budget Highlights

The total appropriations are comprised of the following:

- Funding for Services as Recommended by the CSAC (reflects level county funding, with no overall increase)
- Administration Services Provided Through the Office of Community Services

## Annual Budget

1420 SOCIAL SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	28,177	0	0	0	0	0	0
	SUBTOTAL *****	28,177	0	0	0	0	0	0
	TOTAL REVENUES *****	28,177	0	0	0	0	0	0
OTHER								
84200	OTHER CONTRACTS	18,050	18,050	18,050	22,200	0	22,200	22
85800	SPECIAL GRANT EXPENSES	28,177	0	0	0	0	0	0
86621	IN HOME ASSISTANCE	9,896	16,500	16,500	18,925	1,096	18,925	14
86625	ADULT OFFENDER RES.TRMT	13,000	10,000	10,000	0	0	0	0
86630	ELDERLY SUPPORT SERVICES	13,250	13,850	13,850	14,000	0	14,000	1
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	0	2,000	0
86647	EMERGNCY SHELTER/CHILDREN	7,000	10,150	10,150	10,675	0	10,675	5
86650	CHILD DAY CARE	13,750	13,750	13,750	14,000	0	14,000	1
86665	EMERGENCY FOOD PANTRY	15,000	17,250	17,250	17,250	250	17,250	0
86682	COMMUNITY SERV ADVS COMM	18,950	18,950	18,950	19,140	0	19,140	1
86690	ELDRLY-HANDCPPED TRANSP.	10,000	8,000	8,000	10,500	845	10,500	31
	SUBTOTAL *****	149,074	128,500	128,500	128,690	2,191	128,690	0
	TOTAL EXPENDITURES *****	149,074	128,500	128,500	128,690	2,191	128,690	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.

## Budget Highlights

The budget includes appropriations for the following services and programs:

- **Soil and Water Conservation District:** The District identifies current resource problems and needs and identifies opportunities for conservation and development of natural resources.
- **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.
- **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.
- **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.

## Annual Budget

1430 COMMUNITY SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	15,000	15,000	15,000	0	15,000	0
86610	HUMANE SOCIETY	9,680	10,260	10,260	10,260	6,473	10,260	0
86615	INDIGENT BURIALS	375	2,000	2,000	2,000	0	2,000	0
86675	EXTENSION COUNCIL	150,000	150,000	150,000	150,000	35,457	150,000	0
86689	BOONE CO HISTORICAL SOCIETY	21,000	21,000	21,000	21,000	4,000	21,000	0
	SUBTOTAL *****	196,055	198,260	198,260	198,260	45,930	198,260	0
	TOTAL EXPENDITURES *****	196,055	198,260	198,260	198,260	45,930	198,260	0

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.

There are no significant changes in this budget.

## Annual Budget

2030 DOMESTIC VIOLENCE								%CHG
203 DOMESTIC VIOLENCE FUND								FROM
ACCT	DESCRIPTION	2006	2007	2007	2008	2008	2008	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,800	11,000	11,000	11,000	0	11,000	0
3567	DOM VIOLENCE FEES-CIR CLK	23,255	24,000	20,300	20,300	0	20,300	15-
	SUBTOTAL *****	34,055	35,000	31,300	31,300	0	31,300	10-
	INTEREST							
3711	INT-OVERNIGHT	27	30	22	20	0	20	33-
3712	INT-LONG TERM INVEST	105	100	110	100	0	100	0
3798	INC/DEC IN FV OF INVESTMENTS	367	0	330	300	0	300	0
	SUBTOTAL *****	500	130	462	420	0	420	223
	TOTAL REVENUES *****	34,555	35,130	31,762	31,720	0	31,720	9-
	OTHER							
86900	MISCELLANEOUS	36,464	38,900	31,926	38,000	0	38,000	2-
	SUBTOTAL *****	36,464	38,900	31,926	38,000	0	38,000	2-
	TOTAL EXPENDITURES *****	36,464	38,900	31,926	38,000	0	38,000	2-

Decimal values have been truncated.

# Local Emergency Planning Committee

Department Number 2100

## **Mission**

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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.

## **Budget Highlights**

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There are no significant changes in this budget.

**Annual Budget**

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	8,722	8,000	8,400	8,100	0	8,100	1
	SUBTOTAL *****	8,722	8,000	8,400	8,100	0	8,100	1
INTEREST								
3711	INT-OVERNIGHT	38	30	60	45	0	45	50
3712	INT-LONG TERM INVEST	146	130	250	140	0	140	7
3798	INC/DEC IN FV OF INVESTMENTS	507	0	790	700	0	700	0
	SUBTOTAL *****	692	160	1,100	885	0	885	453
	TOTAL REVENUES *****	9,415	8,160	9,500	8,985	0	8,985	10
MATERIALS & SUPPLIES								
22000	POSTAGE	0	150	150	150	0	150	0
23001	PRINTING	0	100	100	100	0	100	0
23050	OTHER SUPPLIES	0	7,500	7,500	9,000	0	9,000	20
	SUBTOTAL *****	0	7,750	7,750	9,250	0	9,250	19
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	493	1,000	1,000	1,200	0	1,200	20
	SUBTOTAL *****	493	2,000	2,000	2,200	0	2,200	10
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,000	1,000	900	0	900	10-
	SUBTOTAL *****	0	1,000	1,000	900	0	900	10-
OTHER								
84300	ADVERTISING	0	500	500	500	0	500	0
	SUBTOTAL *****	0	500	500	500	0	500	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	3,000	3,000	4,000	0	4,000	33
	SUBTOTAL *****	0	3,000	3,000	4,000	0	4,000	33
	TOTAL EXPENDITURES *****	493	14,250	14,250	16,850	0	16,850	18

Decimal values have been truncated.

# Economic Support

Department Number 1510

## Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

## Budget Highlights

The budget includes appropriations for the following:

- **Downtown Business District:** Promotes economic activity by funding community events and holiday festivities sponsored by the Downtown Business District; the requested amount is intended to approximate lost tax revenue to the District attributable to land within the District that is owned by the County.
- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia.
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

## Annual Budget

1510 ECONOMIC SUPPORT 100 GENERAL FUND		2006	2007	2007	2008	2008	2008	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	FROM
	CHARGES FOR SERVICES		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	7,000	7,000	7,000	7,000	0	7,000	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	4,000	4,000	4,000	4,000	0	4,000	0
86687	ECON DEVELOP.-SHOW-ME GMS	20,000	20,000	20,000	20,000	10,000	20,000	0
	SUBTOTAL *****	66,000	66,000	66,000	66,000	10,000	66,000	0
	TOTAL EXPENDITURES *****	66,000	66,000	66,000	66,000	10,000	66,000	0

Decimal values have been truncated.



# Parks and Recreation

Department Number 1610

## Mission

The Boone County Commission created the Parkland Study Committee in September 1990. The Committee was formed to advise the County Commission on matters relating to the acquisition and development of parks and recreation facilities. Planning and Zoning Operations (department number 1710) continues to provide support services for the Committee and the County Commission until a full-time Parks and Recreation staff is warranted. It appears that the need for full-time staff is still several years away.

This budget includes appropriations for maintenance of county-owned park properties and is administered by the Facilities Maintenance Department.

## Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the county-owned portion of the MKT trail. Since 1998, this budget reflects only maintenance appropriations related to county-owned parkland.

County-owned parkland includes the county's section of the MKT trail and the El Chaparral subdivision park.

There are no significant changes to this budget.

## Annual Budget

1610 PARKS & RECREATION								
100 GENERAL FUND								
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	1,498	1,980	1,980	1,980	0	1,980	0
48200	ELECTRICITY	76	84	84	84	0	84	0
	SUBTOTAL *****	1,574	2,064	2,064	2,064	0	2,064	0
	EQUIP & BLDG MAINTENANCE							
60400	GROUPS MAINTENANCE	15,818	20,948	20,948	21,798	0	21,798	4
	SUBTOTAL *****	15,818	20,948	20,948	21,798	0	21,798	4
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	2,484	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	21,130	21,130	21,130	21,130	0	21,130	0
	SUBTOTAL *****	23,614	21,130	21,130	21,130	0	21,130	0
	FIXED ASSET ADDITIONS							
91700	GROUPS IMPROVEMENT	0	11,887	10,806	0	0	0	0
	SUBTOTAL *****	0	11,887	10,806	0	0	0	0
	TOTAL EXPENDITURES *****	41,007	56,029	54,948	44,992	0	44,992	19-

Decimal values have been truncated.

# Planning and Zoning

Department Number 1710

## Mission

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The Planning and Zoning Operations Department 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.

## Budget Highlights

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There are no significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
- Update subdivision regulations.
- Assist with implementation of recommendations of the Columbia/Boone County Storm Water Task Force.
- Begin implementation of Bonne Femme Watershed Plan.

### Progress on Prior Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.  
**Response:** Planning and Zoning has responded to numerous requests for information regarding zoning and subdivision regulations during the past year. Work with realtors, engineers, surveyors, developers, other units of government and private citizens continues on a daily basis. Technical assistance has been provided for Centralia, Hallsville and Ashland on several projects.
- Encourage development that has minimal impact on surrounding sites and the environment.  
**Response:** Planning and Zoning has worked with developers to design projects that have as little impact on adjacent property as possible. Use of landscaping and buffer zones has been well received by the developers and adjoining property owners. Off site improvements have been required to improve road access to several sites.
- Encourage development in areas that are logical extensions of existing development while discouraging sprawl or the premature development of areas lacking adequate infrastructure to support them.  
**Response:** Developers are encouraged to focus on areas where adequate infrastructure is available to serve their development. Work with developers

and service providers to determine best sites for development to take place without causing infrastructure to be over extended is ongoing.

**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Zoning Applications Processed	13	12	20
Number of Conditional Use Permits Processed	14	7	10
Number of Subdivision Plats Processed	62	60	60
Number of Administrative Services	43	40	40
Number of Floodplain Checks Performed	701	600	700
Number of Subdivision Addresses Assigned	241	200	250
Number of New Addresses Established	378	300	400
Number of Address Conflicts Resolved	5	8	7
Number of County Commission Hearings	12	12	12
Number of P & Z Meetings Conducted	22	24	23
Number of BOA Meetings Conducted	6	6	12

**Personnel Detail**

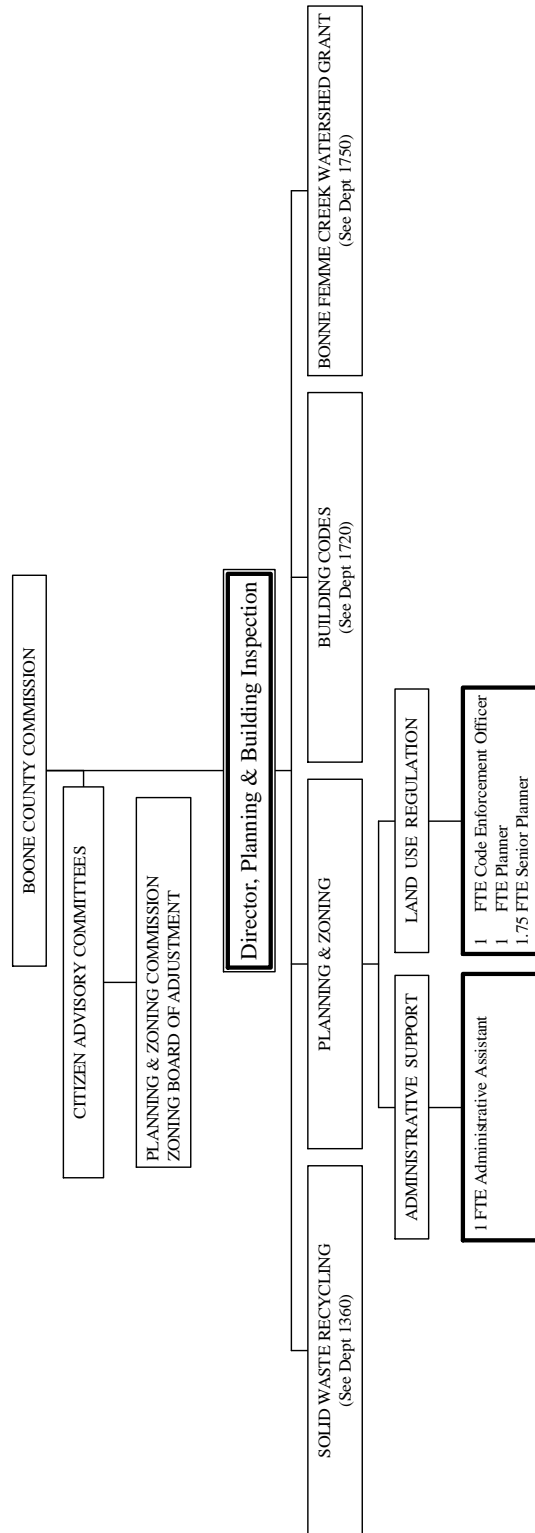
Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.67 a	0.67 a	0.67 a	-
Senior Planner	1.75 b	1.75 b	1.75 b	-
Planner	-	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>5.42</b>	<b>5.42</b>	<b>5.42</b>	<b>-</b>
Overtime	\$ 5,000	\$ 7,000	\$ 7,000	\$ -

a .33 FTE Director Planning & Building in Building Codes (Dept. No. 1720)

b .25 FTE Senior Planner in Solid Waste Recycling (Dept. No. 1360)

**Organizational Chart**

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**Annual Budget**

1710 PLANNING & ZONING  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	10,201	8,000	8,000	8,000	0	8,000	0
	SUBTOTAL *****	10,201	8,000	8,000	8,000	0	8,000	0
	TOTAL REVENUES *****	10,201	8,000	8,000	8,000	0	8,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	253,815	267,791	264,451	268,881	0	268,881	0
10110	OVERTIME	6,054	7,000	4,000	7,000	0	7,000	0
10120	HOLIDAY WORKED	0	500	250	250	0	250	50-
10200	FICA	17,946	21,059	19,282	21,124	0	21,124	0
10300	HEALTH INSURANCE	25,745	25,745	25,745	25,745	0	25,745	0
10325	DISABILITY INSURANCE	1,321	985	1,013	1,013	0	1,013	2
10350	LIFE INSURANCE	195	211	287	287	0	287	36
10375	DENTAL INSURANCE	1,761	1,929	1,929	1,929	0	1,929	0
10400	WORKERS COMP	1,921	2,006	2,006	2,057	0	2,057	2
10500	401(A) MATCH PLAN	2,497	3,170	2,435	3,170	0	3,170	0
	SUBTOTAL *****	311,258	330,396	321,398	331,456	0	331,456	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	598	600	600	600	0	600	0
23000	OFFICE SUPPLIES	594	800	700	800	0	800	0
23001	PRINTING	463	700	600	700	0	700	0
23050	OTHER SUPPLIES	223	350	325	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	69	100	105	100	0	100	0
	SUBTOTAL *****	1,949	2,550	2,330	2,550	0	2,550	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,625	1,780	1,780	1,780	0	1,780	0
37200	SEMINARS/CONFEREN/MEETING	449	1,500	1,500	1,700	0	1,700	13
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	159	700	500	800	0	800	14
37230	MEALS & LODGING-TRAINING	267	740	850	1,200	0	1,200	62
	SUBTOTAL *****	2,500	4,720	4,630	5,480	0	5,480	16
	UTILITIES							
48000	TELEPHONES	1,891	3,000	2,500	3,000	371	3,371	12
	SUBTOTAL *****	1,891	3,000	2,500	3,000	371	3,371	12
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,800	3,000	2,200	3,000	0	3,000	0
	SUBTOTAL *****	1,800	3,000	2,200	3,000	0	3,000	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	210	360	360	360	0	360	0
60200	EQUIP REPAIRS/MAINTENANCE	0	300	175	300	0	300	0
	SUBTOTAL *****	210	660	535	660	0	660	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,500	3,100	3,100	2,700	0	2,700	12-
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71100	OUTSIDE SERVICES	0	0	0	0	232,000	0	0
71101	PROFESSIONAL SERVICES	0	17,700	17,700	20,000	0	20,000	12
71500	BUILDING USE/RENT CHARGE	15,067	15,886	15,886	15,886	0	15,886	0
	SUBTOTAL *****	16,617	36,736	36,736	38,636	232,000	38,636	5
	OTHER							
84400	PUBLIC NOTICES	40	500	500	500	0	500	0
	SUBTOTAL *****	40	500	500	500	0	500	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	5,700	5,600	0	0	0	0
92000	REPLCMNT OFFICE EQUIP	0	0	0	0	9,500	9,500	0
92100	REPLCMNT FURN & FIXTURES	0	0	0	0	2,250	500	0
92300	REPLCMNT MACH & EQUIP	0	260	224	0	0	0	0
	SUBTOTAL *****	0	5,960	5,824	0	11,750	10,000	67
	TOTAL EXPENDITURES *****	336,267	387,522	376,653	385,282	244,121	395,653	2

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# Building Codes

Department Number 1720

## Mission

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The Building Codes Department is responsible for inspecting new 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.

## Budget Highlights

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Building permit activity has fallen-off substantially as compared to 2005 and 2006 levels. The forecast for permit revenue has been reduced accordingly. There are no other significant changes to this budget.

## Goals and Objectives

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### Budget Year Objectives

- Provide code information and inspection services. Inspections to be provided in a morning or afternoon scheduling scheme.
- Provide inspections that are consistent and fair.
- Complete plan reviews for commercial projects within three weeks of submission.

### Progress on Prior Year Objectives

- Provide code information and inspection services on a timely basis.  
**Response:** The County adopted the 2006 International Building Code as its model code. Information about the new code was provided to contractors and suppliers. Field inspections were made in a timely fashion as proposed.
- Provide inspections that are consistent and fair.  
**Response:** Meetings occur on a weekly basis to compare notes and discuss current status of construction practices. This opportunity allows Building Codes to improve performance of inspections in a consistent manner.
- Complete plan reviews for commercial projects within three weeks of submission.  
**Response:** All inspection staff is now reviewing building plans. Typical plans are reviewed within the three week target.

**Performance Measures**

Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Number of Building Permits Processed	1,104	1,100	1,250
Number of Mobile Home Permits Processed	27	20	22
Number of Inspections Conducted	7,175	7,000	8,500
Number of Plan Reviews Performed	52	50	50
Number of Building Reports Completed	21	21	21

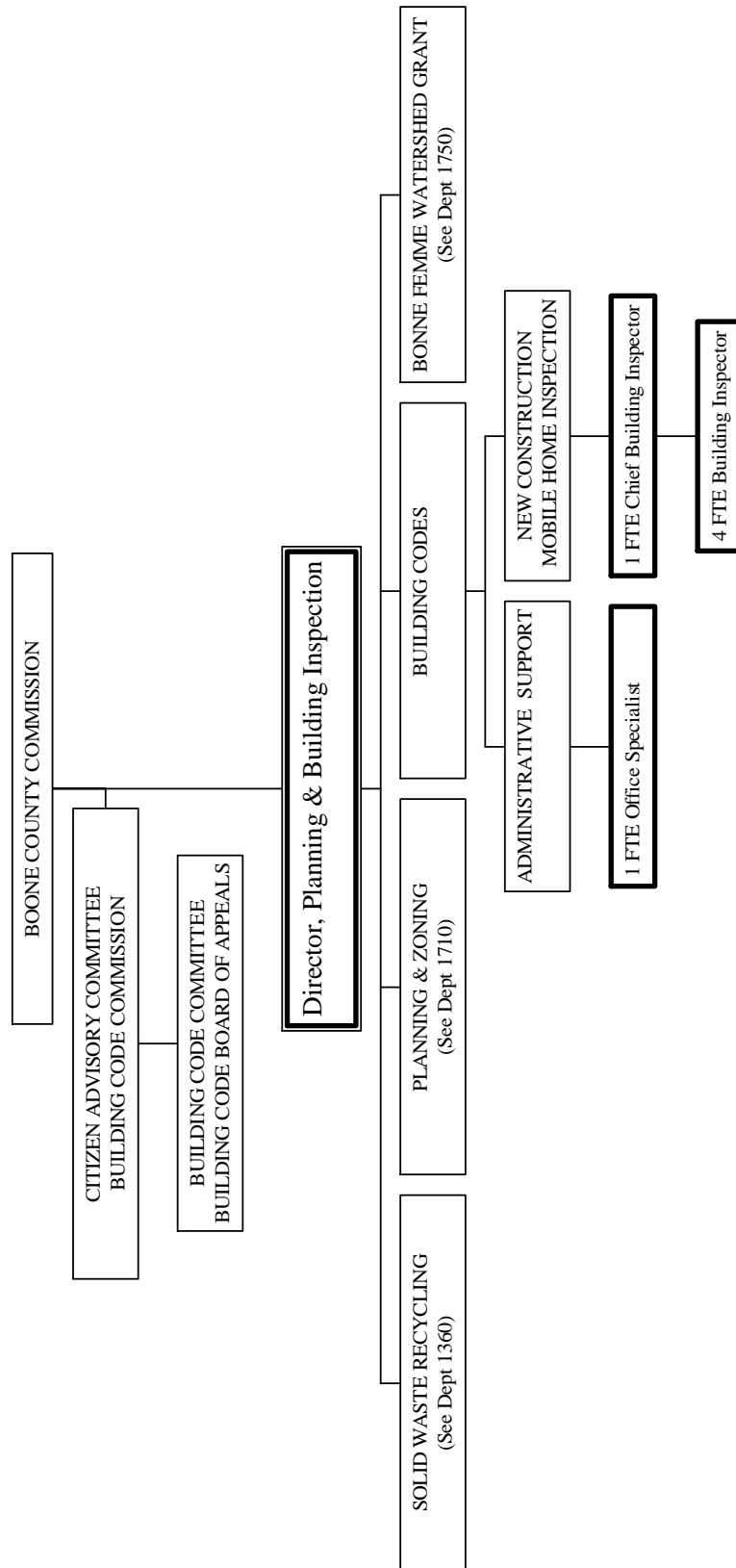
**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.33 <sup>a</sup>	0.33 <sup>a</sup>	0.33 <sup>a</sup>	-
Chief Building Inspector	1.00	1.00	1.00	-
Building Inspector	4.00	4.00	4.00	-
Office Specialist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<u>6.33</u>	<u>6.33</u>	<u>6.33</u>	<u>-</u>
Overtime	\$ 24,000	\$ 27,000	\$ 27,000	\$ -

a .67 FTE Director, Planning & Building in Planning and Zoning (Dept No 1710)

**Organizational Chart**

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**Annual Budget**

1720 BUILDING CODES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	264,536	225,000	165,000	250,000	0	180,000	20-
	SUBTOTAL *****	264,536	225,000	165,000	250,000	0	180,000	20-
3894	MISCELLANEOUS RETURNED CHECK PENALTY	0	50	200	50	0	50	0
	SUBTOTAL *****	0	50	200	50	0	50	0
	TOTAL REVENUES *****	264,536	225,050	165,200	250,050	0	180,050	19-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	255,417	264,491	263,998	266,778	0	266,778	0
10110	OVERTIME	35,551	27,000	20,000	22,000	0	22,000	18-
10120	HOLIDAY WORKED	0	1,500	1,000	1,500	0	1,500	0
10200	FICA	21,219	22,413	21,109	22,206	0	22,206	0
10300	HEALTH INSURANCE	30,067	30,067	30,067	30,067	0	30,067	0
10325	DISABILITY INSURANCE	1,348	1,052	1,052	1,064	0	1,064	1
10350	LIFE INSURANCE	227	246	335	335	0	335	36
10375	DENTAL INSURANCE	2,057	2,253	2,253	2,253	0	2,253	0
10400	WORKERS COMP	9,093	9,402	9,402	10,448	0	10,448	11
10500	401(A) MATCH PLAN	3,066	3,703	3,015	3,703	0	3,703	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,701	1,822	1,667	0	0	1,800	1-
	SUBTOTAL *****	359,750	363,949	353,898	360,354	0	362,154	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	4,112	4,000	4,000	4,000	0	4,000	0
23000	OFFICE SUPPLIES	838	1,050	800	1,050	0	1,050	0
23001	PRINTING	244	620	600	620	0	620	0
23050	OTHER SUPPLIES	80	600	200	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	211	1,200	1,200	800	0	800	33-
	SUBTOTAL *****	5,488	7,470	6,800	7,070	0	7,070	5-
	DUES TRAVEL & TRAINING							
37000	DUES	505	450	450	500	0	500	11
37200	SEMINARS/CONFERENCE/MEETING	400	1,390	950	1,650	0	1,650	18
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	357	300	357	0	357	0
37230	MEALS & LODGING-TRAINING	622	800	600	800	0	800	0
	SUBTOTAL *****	1,527	2,997	2,300	3,307	0	3,307	10
	UTILITIES							
48000	TELEPHONES	1,939	1,950	1,950	2,000	0	2,000	2
48050	CELLULAR TELEPHONES	2,945	3,700	3,700	3,900	0	3,900	5
	SUBTOTAL *****	4,884	5,650	5,650	5,900	0	5,900	4
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	13,651	15,000	15,000	18,000	0	18,000	20
59100	VEHICLE REPAIRS	2,098	3,000	2,800	3,200	0	3,200	6
59105	TIRES	1,355	2,000	1,700	2,000	0	2,000	0
59200	LOCAL MILEAGE	63	400	125	400	0	400	0
	SUBTOTAL *****	17,168	20,400	19,625	23,600	0	23,600	15
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	210	360	360	360	0	360	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	100	200	0	200	0
	SUBTOTAL *****	210	560	460	560	0	560	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	7,210	7,602	7,602	7,602	0	7,602	0
	SUBTOTAL *****	7,210	7,602	7,602	7,602	0	7,602	0
	OTHER							
84300	ADVERTISING	0	200	0	200	0	200	0
84400	PUBLIC NOTICES	259	150	75	150	0	150	0
	SUBTOTAL *****	259	350	75	350	0	350	0

# Building Codes

Dept. No. 1720

1720 BUILDING CODES  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	3,800	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	2,500	0	0
92300	REPLCMENT MACH & EQUIP	0	260	260	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	21,052	21,036	0	47,000	23,500	11
	SUBTOTAL *****	0	25,112	21,296	0	49,500	23,500	6-
	TOTAL EXPENDITURES *****	396,498	434,090	417,706	408,743	49,500	434,043	0

Decimal values have been truncated.

# Animal Control

Department Number 1730

## Mission

This budget includes appropriations for implementation of the county's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the Boone County/Columbia City Health Department.

## Budget Highlights

The contract with the City of Columbia provides 2.0 FTE animal control officers (out of a total city staff of 6 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs. A FY 2008 grant will provide a replacement animal control van; therefore, no funds have been appropriated for this purchase. There are no other significant changes to the budget.

## Annual Budget

1730 ANIMAL CONTROL 100 GENERAL FUND		2006	2007	2007	2008	2008	2008	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	1,325	825	825	650	0	650	21-
	SUBTOTAL *****	1,325	825	825	650	0	650	21-
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	3,260	3,800	2,300	2,100	0	2,100	44-
3516	BOARDING FEES	3,180	3,800	2,100	2,000	0	2,000	47-
3596	ABATEMENT COST REIMBURSEMENT	0	0	1,500	0	0	0	0
	SUBTOTAL *****	6,440	7,600	5,900	4,100	0	4,100	46-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	1,722	0	0	0	0	0	0
	SUBTOTAL *****	1,722	0	0	0	0	0	0
	TOTAL REVENUES *****	9,487	8,425	6,725	4,750	0	4,750	43-
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	22	0	0	0	0	0	0
59100	VEHICLE REPAIRS	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	22	0	0	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	3,000	0	3,000	0	3,000	0
71900	ANIMAL CONTROL	138,127	147,351	147,351	151,645	0	151,645	2
	SUBTOTAL *****	138,127	150,351	147,351	154,645	0	154,645	2
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	13,816	0	0	16,293	0	0	0
	SUBTOTAL *****	13,816	0	0	16,293	0	0	0
	TOTAL EXPENDITURES *****	151,965	150,351	147,351	171,938	0	155,645	3

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

There are no significant changes in this budget.

## Annual Budget

1740 ON-SITE WASTE WATER  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	37,130	41,000	38,000	41,000	0	41,000	0
	SUBTOTAL *****	37,130	41,000	38,000	41,000	0	41,000	0
	TOTAL REVENUES *****	37,130	41,000	38,000	41,000	0	41,000	0
86606	ON-SITE SEWAGE PROGRAM	111,234	84,349	84,349	88,587	0	88,587	5
	SUBTOTAL *****	111,234	84,349	84,349	88,587	0	88,587	5
	TOTAL EXPENDITURES *****	111,234	84,349	84,349	88,587	0	88,587	5

Decimal values have been truncated.

# Bonne Femme Creek Watershed

Department Number 1750

## Mission

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The Director of Planning & Zoning and Building Codes is responsible for this budget. This budget accounts for grant revenues and expenditures for the Land-Use Planning and Water Quality Restoration Project in the Bonne Femme Creek Watershed. This four-year project is financed with a grant from the Missouri Department of Natural Resources (MoDNR) as well as in-kind match from Boone County and other local agencies.

Bonne Femme Watershed encompasses an area of 59,702 acres in southern Boone County in close proximity to the rapidly growing cities of Ashland and Columbia. This environmentally sensitive watershed contains several cave, stream, and park recreation opportunities. These areas have been affected by current levels of development and are attractive to increased urban growth. This project will address water pollution from leaky or non-maintained septic systems, sediment from construction, storm water runoff, as well as nutrient and herbicide pollutants in the Bonne Femme Creek Watershed.

The project consists of two phases. Phase I entails collecting and analyzing data and drafting a watershed management plan. It also includes educational and outreach activities. Phase II is intended to protect and improve the watershed by providing technical and financial assistance to developers, builders and property owners; developing and implementing Best Management Practices (BMP); developing scientifically-based land-use policy recommendations for local officials; and monitoring the impact of BMPs on the watershed water quality.

The project began mid-year 2003 and the county's budget was amended accordingly.

## Budget Highlights

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The budget reflects the remaining grant revenues available to this project and the associated appropriations. The project is expected to be complete at the end of FY 2008.

## Goals and Objectives

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### Budget Year Objectives

- Continue to disburse funds dedicated to cost share programs.
- Assist local governments with adoption and implementation of the Boone Femme Watershed Plan.
- Prepare invoices, quarterly progress reports, annual reports, and financial reports for submittal to the MoDNR.

## Progress on Prior Year Objectives

- Continue to conduct outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.  
**Response:** The project held several events to educate these groups including an open house in a debate, a storm water BMP tour, an open house, three public meetings about the Bonne Femme Watershed Plan, and an on-site wastewater system field demonstration. A watershed Plan implementation charrette is scheduled to occur in October or November of 2007.
- Continue to monitor water quality in the Bonne Femme Watershed.  
**Response:** A project partner in the United States Department of Agriculture, Agriculture Research Service monitored ten stream locations on a quarterly basis.
- Conduct cleanup events in the watershed.  
**Response:** Two clean-up events were held.
- Continue to work with developers to complete a Conservation or Low Impact Development.  
**Response:** Project staff worked with two developers to complete a Low Impact Development. One project did not reach fruition, the other declined to submit an application for cost share funding.
- Distribute cost share money to implement BMPs in the watershed.  
**Response:** Cost share projects totaling approximately \$255,000 have been identified.
- Continue to develop land use policy recommendations through steering, policy and stakeholder committees.  
**Response:** Completed when the Bonne Femme Watershed Plan was published in March 2007.
- Continue to maintain and update database, website, and GIS as needed.  
**Response:** The Urban Watershed Conservationist continually updates the website and database as needed.
- Prepare invoices, quarterly progress reports, annual reports, and financial reports for submittal to the MoDNR.  
**Response:** Completed on a quarterly basis.

**Performance Measures**

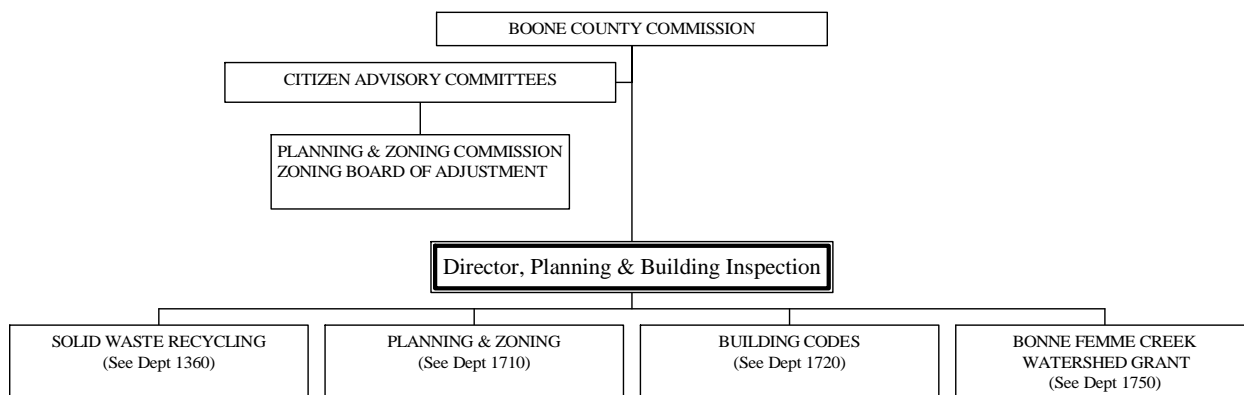
Performance Measure	2006	2007	2008
	Actual	Estimated	Projected
Sites Monitored for Water Quality	10	10	0
Cave Mapping and Stream Cleanup Events	5	2	0
Steering Committee Meetings	12	7	2
Stakeholder and Policy Committee Meetings	14	5	0
Presentations to Local Groups	1	7	2
Watershed Forums Conducted	1	1	0
Workshops Conducted for Development Community	1	1	0
Public Meeting/Open Houses Conducted	1	4	0
Sub Watershed Sensitivity Analyses	0	0	0
Newsletters Mailed to Watershed Residents	1	1	0
Watershed Management Plans Developed	0	1	0
Quarterly Reports and Invoices Submitted to MoDNR	4	4	3

**Personnel Detail**

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Urban Conservationist	1.00	0.69 <sup>a</sup>	-	(0.69)
<b>Total FTEs</b>	<b>1.00</b>	<b>0.69</b>	<b>-</b>	<b>(0.69)</b>

<sup>a</sup> Grant funding ends July 2007

**Organizational Chart**



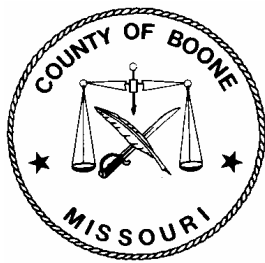
**Annual Budget**

1750 BONNE FEMME CREEK WATERSHED  
100 GENERAL FUND

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	71,172	393,400	336,700	97,339	0	97,339	75-
	SUBTOTAL *****	71,172	393,400	336,700	97,339	0	97,339	75-
	TOTAL REVENUES *****	71,172	393,400	336,700	97,339	0	97,339	75-
PERSONAL SERVICES								
10100	SALARIES & WAGES	42,466	32,160	29,542	0	0	0	0
10110	OVERTIME	114	0	1,072	0	0	0	0
10200	FICA	2,918	2,461	2,153	0	0	0	0
10300	HEALTH INSURANCE	4,750	3,170	3,170	0	0	0	0
10325	DISABILITY INSURANCE	220	81	81	0	0	0	0
10350	LIFE INSURANCE	36	26	26	0	0	0	0
10375	DENTAL INSURANCE	325	238	238	0	0	0	0
10400	WORKERS COMP	349	233	233	0	0	0	0
10500	401(A) MATCH PLAN	650	450	425	0	0	0	0
	SUBTOTAL *****	51,830	38,819	36,940	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	1,751	2,704	2,704	2,704	0	2,704	0
23000	OFFICE SUPPLIES	0	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	976	12,848	12,848	12,848	0	12,848	0
23050	OTHER SUPPLIES	747	5,200	5,200	5,200	0	5,200	0
	SUBTOTAL *****	3,475	21,752	21,752	21,752	0	21,752	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	790	500	790	0	790	0
	SUBTOTAL *****	0	1,040	750	1,040	0	1,040	0
UTILITIES								
48000	TELEPHONES	239	624	300	624	0	624	0
	SUBTOTAL *****	239	624	300	624	0	624	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	5,058	332,733	275,000	73,923	0	73,923	77-
	SUBTOTAL *****	5,058	332,733	275,000	73,923	0	73,923	77-
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	60,604	394,968	334,742	97,339	0	97,339	75-

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 simply represent a cost center for specific activities, such as a debt service budget that accounts for principle 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
- Capital Project Funds
- Internal Service Funds
- Trust Funds



# Debt Service Funds

Department Numbers 3040, 3820, 3830, 3840  
3850, 3860

## **Mission**

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

## **Budget Highlights**

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

- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (#3040)
- 1998 Series General Obligation Bonds-Road NID Program (#3820)
- 2000A Series General Obligation Bonds-Sewer NID Program (#3830)
- 2000B Series General Obligation Bonds-Road NID Program (#3840)
- 2001 Series General Obligation Bonds-Road NID Program (#3850)
- 2006A Series General Obligation bonds-Road NID Program (#3860)

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

Dept. Nos. 3040, 3820 3830,  
3840, 3850, 3860

## Annual Budget

3040 2005 SERIES SPEC OB BNDS-TXBL  
304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3710	INTEREST	8,237	0	8,900	0	0	0	0
3711	INT-OVERNIGHT	109	0	70	0	0	0	0
3712	INT-LONG TERM INVEST	422	0	250	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,437	0	1,060	0	0	0	0
	SUBTOTAL *****	10,206	0	10,280	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	123,466	32,696	57,870	46,380	0	46,380	41
	SUBTOTAL *****	123,466	32,696	57,870	46,380	0	46,380	41
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	10,000	81,740	113,000	0	113,000	30
	SUBTOTAL *****	0	10,000	81,740	113,000	0	113,000	30
	TOTAL REVENUES *****	133,672	42,696	149,890	159,380	0	159,380	273
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	0	0	0	45,000	0	45,000	0
84100	INTEREST EXPENSE	117,590	117,592	117,590	116,485	0	116,485	0
86900	MISCELLANEOUS	1,511	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	119,101	119,592	119,090	163,485	0	163,485	36
	TOTAL EXPENDITURES *****	119,101	119,592	119,090	163,485	0	163,485	36

Decimal values have been truncated.

## Annual Budget

3820 1998 SERIES GO BONDS-ROAD NID  
382 1998 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	35,001	35,839	40,975	35,248	0	35,248	1-
	SUBTOTAL *****	35,001	35,839	40,975	35,248	0	35,248	1-
	INTEREST							
3710	INTEREST	207	0	240	0	0	0	0
3711	INT-OVERNIGHT	59	50	40	40	0	40	20-
3712	INT-LONG TERM INVEST	233	200	190	190	0	190	5-
3798	INC/DEC IN FV OF INVESTMENTS	842	0	580	0	0	0	0
	SUBTOTAL *****	1,342	250	1,050	230	0	230	8-
	TOTAL REVENUES *****	36,344	36,089	42,025	35,478	0	35,478	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	40,000	40,000	40,000	45,000	0	45,000	12
84100	INTEREST EXPENSE	4,632	2,883	2,882	1,002	0	1,002	65-
86900	MISCELLANEOUS	295	500	295	500	0	500	0
	SUBTOTAL *****	44,927	43,383	43,177	46,502	0	46,502	7
	TOTAL EXPENDITURES *****	44,927	43,383	43,177	46,502	0	46,502	7

Decimal values have been truncated.

# Debt Service Funds

Dept. Nos. 3040, 3820 3830,  
3840, 3850, 3860

## Annual Budget

3830 2000A SERIES GO BONDS-SEWR NID								%CHG
383 2000A SERIES GO BONDS-SEWR NID		2006	2007	2007	2008	2008	2008	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	26,226	26,018	30,527	27,296	0	27,296	4
3059	NID PROP TAX PASS THRU-INTERST	5,584	5,329	6,253	2,431	0	2,431	54-
	SUBTOTAL *****	31,811	31,347	36,780	29,727	0	29,727	5-
	INTEREST							
3710	INTEREST	50	0	276	0	0	0	0
3711	INT-OVERNIGHT	99	100	100	100	0	100	0
3712	INT-LONG TERM INVEST	387	400	450	450	0	450	12
3798	INC/DEC IN FV OF INVESTMENTS	1,391	0	1,400	0	0	0	0
	SUBTOTAL *****	1,929	500	2,226	550	0	550	10
	TOTAL REVENUES *****	33,740	31,847	39,006	30,277	0	30,277	4-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	30,000	30,000	30,000	30,000	0	30,000	0
84100	INTEREST EXPENSE	7,635	6,083	6,082	4,515	0	4,515	25-
86900	MISCELLANEOUS	250	500	250	500	0	500	0
	SUBTOTAL *****	37,885	36,583	36,332	35,015	0	35,015	4-
	TOTAL EXPENDITURES *****	37,885	36,583	36,332	35,015	0	35,015	4-

Decimal values have been truncated.

## Annual Budget

3840 2000B SERIES GO BONDS-ROAD NID								%CHG
384 2000B SERIES GO BONDS-ROAD NID		2006	2007	2007	2008	2008	2008	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	19,610	16,710	18,677	18,372	0	18,372	9
3059	NID PROP TAX PASS THRU-INTERST	5,356	3,183	3,558	1,521	0	1,521	52-
	SUBTOTAL *****	24,966	19,893	22,235	19,893	0	19,893	0
	INTEREST							
3710	INTEREST	212	0	157	0	0	0	0
3711	INT-OVERNIGHT	52	50	60	60	0	60	20
3712	INT-LONG TERM INVEST	202	200	240	240	0	240	20
3798	INC/DEC IN FV OF INVESTMENTS	723	0	770	0	0	0	0
	SUBTOTAL *****	1,190	250	1,227	300	0	300	20
	TOTAL REVENUES *****	26,157	20,143	23,462	20,193	0	20,193	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	18,000	20,000	20,000	21,000	0	21,000	5
84100	INTEREST EXPENSE	4,940	3,952	3,952	2,886	0	2,886	26-
86900	MISCELLANEOUS	250	500	250	500	0	500	0
	SUBTOTAL *****	23,190	24,452	24,202	24,386	0	24,386	0
	TOTAL EXPENDITURES *****	23,190	24,452	24,202	24,386	0	24,386	0

Decimal values have been truncated.

# Debt Service Funds

Dept. Nos. 3040, 3820 3830,  
3840, 3850, 3860

## Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID								%CHG
385 2001 SERIES GO BONDS-ROAD NID		2006	2007	2007	2008	2008	2008	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	34,657	22,576	24,309	23,228	0	23,228	2
3059	NID PROP TAX PASS THRU-INTERST	7,520	5,295	5,702	2,989	0	2,989	43-
SUBTOTAL *****		42,178	27,871	30,011	26,217	0	26,217	5-
INTEREST								
3710	INTEREST	490	0	236	0	0	0	0
3711	INT-OVERNIGHT	274	250	320	320	0	320	28
3712	INT-LONG TERM INVEST	1,069	1,000	1,340	1,340	0	1,340	34
3798	INC/DEC IN FV OF INVESTMENTS	3,760	0	4,190	0	0	0	0
SUBTOTAL *****		5,594	1,250	6,086	1,660	0	1,660	32
TOTAL REVENUES *****		47,773	29,121	36,097	27,877	0	27,877	4-
OTHER								
84050	DEBT RETIREMENT-PRINCIPLE	29,000	30,000	30,000	30,000	0	30,000	0
84100	INTEREST EXPENSE	8,119	7,131	7,130	6,043	0	6,043	15-
86900	MISCELLANEOUS	261	500	261	500	0	500	0
SUBTOTAL *****		37,381	37,631	37,391	36,543	0	36,543	2-
TOTAL EXPENDITURES *****		37,381	37,631	37,391	36,543	0	36,543	2-

Decimal values have been truncated.

## Annual Budget

3860 2006A SERIES GO BONDS-ROAD NID								%CHG
386 2006A SERIES GO BONDS-ROAD NID		2006	2007	2007	2008	2008	2008	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	14,440	14,792	15,238	16,006	0	16,006	8
3059	NID PROP TAX PASS THRU-INTERST	7,532	6,961	7,171	6,338	0	6,338	8-
SUBTOTAL *****		21,973	21,753	22,409	22,344	0	22,344	2
INTEREST								
3710	INTEREST	66	0	58	0	0	0	0
3711	INT-OVERNIGHT	2	20	10	10	0	10	50-
3712	INT-LONG TERM INVEST	10	80	20	20	0	20	75-
3798	INC/DEC IN FV OF INVESTMENTS	35	0	100	0	0	0	0
SUBTOTAL *****		115	100	188	30	0	30	70-
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	0	3,800	3,800	0	0	0	0
3919	OTI: FROM NID FUND	949	0	0	0	0	0	0
SUBTOTAL *****		949	3,800	3,800	0	0	0	0
TOTAL REVENUES *****		23,038	25,653	26,397	22,374	0	22,374	12-
OTHER								
84050	DEBT RETIREMENT-PRINCIPLE	0	18,000	18,000	15,000	0	15,000	16-
84100	INTEREST EXPENSE	0	8,582	8,581	6,873	0	6,873	19-
86900	MISCELLANEOUS	0	500	368	500	0	500	0
SUBTOTAL *****		0	27,082	26,949	22,373	0	22,373	17-
TOTAL EXPENDITURES *****		0	27,082	26,949	22,373	0	22,373	17-

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# Self-Insured Health Insurance

Department Number 6000

## Mission

This budget was established to account for the operations of the County's self-insured health plan for County employees. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer and Boone County Auditor, in conjunction with the Self-Health Trust Committee, administer this budget.

## Budget Highlights

The budget reflects no increase in county-paid premiums for employees. In addition, there is no increase in employee-paid premiums for dependent coverage. There are no other significant changes to this budget.

## Annual Budget

6000 HEALTH INS ADMINISTRATION								%CHG
600 SELF INSURED HEALTH PLAN								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	2,297,828	2,323,675	2,275,667	1,938,000	0	1,938,000	16-
3531	DEPENDENT INSURANCE PREMIUMS	0	0	0	355,000	0	355,000	0
	SUBTOTAL *****	2,297,828	2,323,675	2,275,667	2,293,000	0	2,293,000	1-
INTEREST								
3711	INT-OVERNIGHT	5,991	5,891	8,820	8,990	0	8,990	52
3712	INT-LONG TERM INVEST	23,543	19,570	27,310	27,850	0	27,850	42
3798	INC/DEC IN FV OF INVESTMENTS	81,382	47,830	116,428	118,930	0	118,930	148
	SUBTOTAL *****	110,917	73,291	152,558	155,770	0	155,770	112
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	72,642	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	11,480	10,000	0	10,000	0
	SUBTOTAL *****	72,642	0	11,480	10,000	0	10,000	0
	TOTAL REVENUES *****	2,481,387	2,396,966	2,439,705	2,458,770	0	2,458,770	2
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,192,442	1,365,782	1,195,000	1,402,000	0	1,402,000	2
71055	PRESCRIPTION DRUG CLAIMS	439,701	450,000	438,000	450,000	0	450,000	0
71060	EXCESS LOSS/COVERAGE POLICY	0	0	0	143,000	0	143,000	0
71101	PROFESSIONAL SERVICES	12,250	44,400	29,400	36,900	0	36,900	16-
71104	ADMINISTRATIVE SERVICES	295,201	252,255	233,500	139,000	0	139,000	44-
71117	PRESCRIP CARD ADMIN FEES	3,565	3,640	3,500	3,640	0	3,640	0
	SUBTOTAL *****	1,943,160	2,116,077	1,899,400	2,174,540	0	2,174,540	2
OTHER								
86850	CONTINGENCY	0	0	0	263,000	0	263,000	0
	SUBTOTAL *****	0	0	0	263,000	0	263,000	0
	TOTAL EXPENDITURES *****	1,943,160	2,116,077	1,899,400	2,437,540	0	2,437,540	15

Decimal values have been truncated.



# Self-Insured Dental Insurance

Department Number 6010

## Mission

This budget was established to account for the operations of the County's self-insured dental plan for county employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

## Budget Highlights

The budget reflects no increases in either employer-paid premiums for employee coverage or employee-paid dependent premiums.

## Annual Budget

6010 DENTAL INS ADMINISTRATION								%CHG
601 SELF INSURED DENTAL PLAN								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	176,031	190,469	188,160	145,200	0	145,200	23-
3531	DEPENDENT INSURANCE PREMIUMS	0	0	0	44,700	0	44,700	0
	SUBTOTAL *****	176,031	190,469	188,160	189,900	0	189,900	0
INTEREST								
3711	INT-OVERNIGHT	303	316	400	410	0	410	29
3712	INT-LONG TERM INVEST	1,199	1,090	1,500	1,530	0	1,530	40
3798	INC/DEC IN FV OF INVESTMENTS	4,147	2,660	6,100	6,220	0	6,220	133
	SUBTOTAL *****	5,650	4,066	8,000	8,160	0	8,160	100
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	5,210	0	0	0	0	0	0
	SUBTOTAL *****	5,210	0	0	0	0	0	0
	TOTAL REVENUES *****	186,892	194,535	196,160	198,060	0	198,060	1
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	149,185	167,699	173,600	195,000	0	195,000	16
71100	OUTSIDE SERVICES	810	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	27,823	26,203	15,000	15,200	0	15,200	41-
	SUBTOTAL *****	177,820	193,902	188,600	210,200	0	210,200	8
	TOTAL EXPENDITURES *****	177,820	193,902	188,600	210,200	0	210,200	8

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# Self-Insured Worker's 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.

The County Commission has appointed a Self-Insured Workers' Compensation Advisory Committee to provide oversight and make recommendations to the County Commission. County Clerk provides staff support to the advisory committee and administers the fund.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

6020 WORKERS COMP ADMINISTRATION								%CHG
602 SELF INSURED WORKERS COMP								FROM
ACCT	DESCRIPTION	2006	2007	2007	2008	2008	2008	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
3530	INTERNAL SERVICE CHG	512,563	529,158	529,522	556,240	0	556,240	5
	SUBTOTAL *****	512,563	529,158	529,522	556,240	0	556,240	5
	INTEREST							
3711	INT-OVERNIGHT	1,754	1,500	2,690	2,420	0	2,420	61
3712	INT-LONG TERM INVEST	6,880	4,700	7,850	7,060	0	7,060	50
3798	INC/DEC IN FV OF INVESTMENTS	23,650	13,000	34,450	31,000	0	31,000	138
	SUBTOTAL *****	32,286	19,200	44,990	40,480	0	40,480	110
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	0	0	7,308	0	0	0	0
	SUBTOTAL *****	0	0	7,308	0	0	0	0
	TOTAL REVENUES *****	544,849	548,358	581,820	596,720	0	596,720	8
	PERSONAL SERVICES							
10100	SALARIES & WAGES	785	12,324	500	12,324	0	12,324	0
10200	FICA	60	942	39	942	0	942	0
10400	WORKERS COMP	0	52	2	52	0	52	0
	SUBTOTAL *****	845	13,318	541	13,318	0	13,318	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	159,321	225,000	155,541	152,900	0	152,900	32-
71055	PRESCRIPTION DRUG CLAIMS	0	0	2,238	2,200	0	2,200	0
71056	CLAIMS EXPENSE - LEGAL	0	0	9,791	9,520	0	9,520	0
71057	CLAIMS EXPENSE - INDEMNITY	0	0	60,146	59,230	0	59,230	0
71058	CLAIMS EXPENSE - OTHER	0	0	52,034	51,150	0	51,150	0
71060	EXCESS LOSS/COVERAGE POLICY	28,051	50,000	31,270	40,000	0	40,000	20-
71061	WC - SECOND INJURY FUND TAX	6,641	40,000	35,200	36,100	0	36,100	9-
71062	WC - ADMINISTRATION SURCHARGE	0	0	2,400	2,650	0	2,650	0
71063	WC - ADMINISTRATION TAX	0	0	2,400	2,650	0	2,650	0
71070	INCREASE/DECREASE IN RESERVES	100,042-	0	86,200	0	0	0	0
71100	OUTSIDE SERVICES	1,728	9,480	9,480	10,000	0	0	0
71101	PROFESSIONAL SERVICES	0	5,000	500	5,000	0	5,000	0
71104	ADMINISTRATIVE SERVICES	14,287	25,000	15,500	20,000	0	20,000	20-
	SUBTOTAL *****	109,987	354,480	462,700	391,400	0	381,400	7

# Self-Insured Worker's Comp

Dept. No. 6020

6020 WORKERS COMP ADMINISTRATION  
 602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84100	INTEREST EXPENSE	0	100	59	0	0	0	0
86850	CONTINGENCY	0	0	0	0	0	10,000	0
	SUBTOTAL *****	0	100	59	0	0	10,000	900
	TOTAL EXPENDITURES *****	110,832	367,898	463,300	404,718	0	404,718	10

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# Facilities and Grounds Maintenance

Department Number 6100

## **Mission**

---

Facilities and Grounds Maintenance is one of two departments financed through the Building and Grounds internal service fund. The other department is Housekeeping. This department provides maintenance services for all county owned facilities. Departmental responsibilities 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.

## **Budget Highlights**

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There are no significant changes to this budget.

## **Goals and Objectives**

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### Budget Year Objectives

- Upgrade Heating Ventilation and Air Conditioning (HVAC) control software in the government center.
- Complete roof assessments for all buildings.
- Replace jail door for security.
- Paint jail cells and day rooms.
- Replace floor covering in foyer and chambers of government center.
- Replace Uninterrupted Power Supply (UPS) for each pod at the jail.
- Replace tractor at the jail.
- Replace truck #1804.
- Complete all data entry in new Maintenance software.

# Facilities and Grounds Maintenance

Dept. No. 6100

## Progress on Prior Year Objectives

- Add new Heating Ventilation and Air Conditioning (HVAC) to the administrative wing of the Boone County Jail.  
**Response:** Upon further investigation, the chiller was found faulty. Replacing the chiller resolved HVAC issue.
- Repair and seal Public Works parking lot.  
**Response:** Contract has been let, and with completion of the new Genset installation, the parking lot work will begin.
- Replace existing compressed air unit that serves the Jail HVAC pneumatic controls.  
**Response:** Replacement of the compressed air unit will not resolve the problem of oil and moisture in air lines; rather upgrade to an updated electric system would be prudent. Conversion from pneumatics to electric has been requested in 2008 budget.

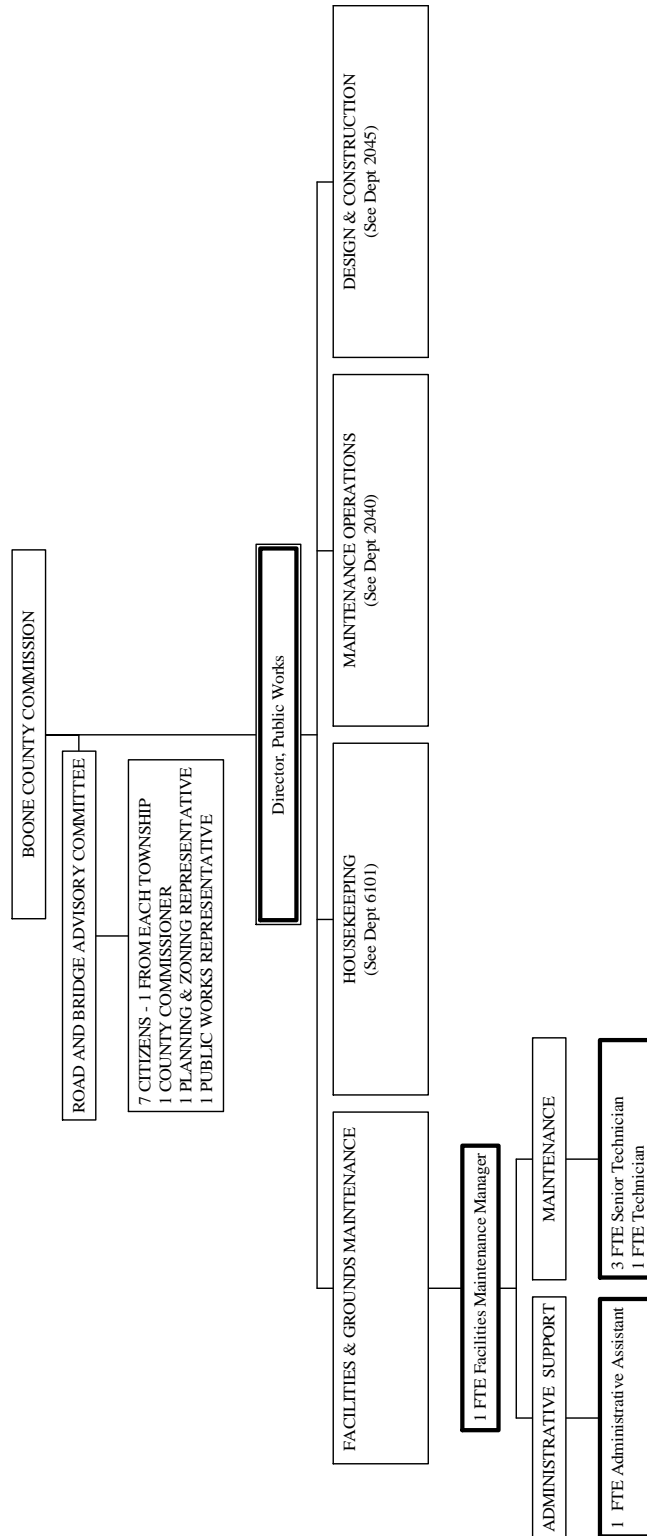
## Performance Measures

Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Buildings Maintained	9	9	13
Number of Parking Lots Maintained	9	9	10
Number of Parks Maintained	2	2	2

## Personnel Detail

Position Title	2006 Full-time Equivalent	2007 Full-time Equivalent	2008 Full-time Equivalent	2007-2008 Change
Facilities Maintenance Manager	1.00	1.00	1.00	-
Senior Technician	3.00	3.00	3.00	-
Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
Overtime	\$ 11,000	\$ 11,000	\$ 11,000	\$ -

**Organizational Chart**



# Facilities and Grounds Maintenance

Dept. No. 6100

## Annual Budget

6100 FACILITIES & GROUNDS MTCE  
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	0	0	0	0	0	6,000	0
3530	INTERNAL SERVICE CHG	640,285	640,289	640,076	669,159	0	669,159	4
	SUBTOTAL *****	640,285	640,289	640,076	669,159	0	675,159	5
	INTEREST							
3711	INT-OVERNIGHT	957	700	1,095	985	0	985	40
3712	INT-LONG TERM INVEST	3,699	3,210	3,695	3,320	0	3,320	3
3798	INC/DEC IN FV OF INVESTMENTS	12,926	6,400	14,940	13,440	0	13,440	110
	SUBTOTAL *****	17,583	10,310	19,730	17,745	0	17,745	72
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	50	0	0	0	0
	TOTAL REVENUES *****	657,868	650,599	659,856	686,904	0	692,904	6
	PERSONAL SERVICES							
10100	SALARIES & WAGES	241,894	246,405	243,442	239,932	111,809	248,659	0
10110	OVERTIME	10,314	11,000	11,000	11,000	0	11,000	0
10120	HOLIDAY WORKED	220	480	925	1,000	0	1,000	108
10200	FICA	18,472	19,728	18,033	19,272	0	19,272	2-
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	1,200	898	921	923	0	923	2
10350	LIFE INSURANCE	216	234	318	318	0	318	35
10375	DENTAL INSURANCE	1,950	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	9,756	9,921	9,921	10,124	0	10,124	2
10500	401(A) MATCH PLAN	2,455	3,510	1,658	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,201	1,169	1,180	0	0	1,220	4
	SUBTOTAL *****	316,181	323,981	318,084	316,715	111,809	326,662	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	542	1,000	1,000	750	0	750	25-
23035	MAINTENANCE SUPPLIES	5,945	6,000	6,000	6,000	0	6,000	0
23050	OTHER SUPPLIES	8,379	9,600	9,600	9,600	0	9,600	0
23300	UNIFORMS	355	900	900	900	0	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,695	1,500	1,500	1,500	1,150	2,650	76
26100	PIPE & LUMBER	32	500	500	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	4,776	5,500	6,200	6,000	0	6,000	9
26600	STRT/TRAFFIC/CONST SIGNS	1,035	500	1,014	750	0	750	50
	SUBTOTAL *****	23,762	25,500	26,714	26,000	1,150	27,150	6
	DUES TRAVEL & TRAINING							
37000	DUES	467	385	140	150	0	150	61-
37210	TRAINING/SCHOOLS	750	2,000	2,000	1,500	0	1,500	25-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	87	75	75	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	525	525	0	0	0	0
	SUBTOTAL *****	1,304	2,985	2,740	1,650	0	1,650	44-
	UTILITIES							
48000	TELEPHONES	3,196	3,204	3,204	3,204	0	3,204	0
48050	CELLULAR TELEPHONES	2,575	2,508	2,508	2,508	480	2,988	19
48100	NATURAL GAS	3,822	4,608	4,608	4,608	0	4,608	0
48200	ELECTRICITY	1,498	1,608	1,608	1,608	0	1,608	0
48300	WATER	176	240	240	240	0	240	0
48400	SOLID WASTE	431	624	624	624	0	624	0
	SUBTOTAL *****	11,701	12,792	12,792	12,792	480	13,272	3
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	4,425	5,200	7,300	7,320	0	7,320	40
59100	VEHICLE REPAIRS	4,662	5,496	5,496	4,996	6,000	10,996	100
59105	TIRES	24	1,000	1,000	520	0	520	48-
	SUBTOTAL *****	9,112	11,696	13,796	12,836	6,000	18,836	61
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	23,931	22,263	23,971	25,879	0	25,879	16
60100	BLDG REPAIRS/MAINTENANCE	86,373	99,556	80,000	73,242	72,700	115,017	15
60200	EQUIP REPAIRS/MAINTENANCE	71,794	46,600	50,610	48,440	15,000	63,440	36
60400	GROUNDS MAINTENANCE	30,428	32,270	32,270	33,658	0	33,658	4
	SUBTOTAL *****	212,528	200,689	186,851	181,219	87,700	237,994	18

# Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE  
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	660	3,497	3,376	2,697	0	2,697	22-
71100	OUTSIDE SERVICES	4,716	16,085	16,085	18,120	0	18,120	12
71101	PROFESSIONAL SERVICES	6,450	10,000	10,000	5,000	20,000	5,000	50-
71500	BUILDING USE/RENT CHARGE	4,579	4,601	4,602	4,602	0	4,602	0
71600	EQUIP LEASES & METER CHRG	494	720	408	720	0	720	0
71700	EQUIPMENT RENTALS	1,559	1,000	3,529	1,000	0	1,000	0
	SUBTOTAL *****	18,458	35,903	38,000	32,139	20,000	32,139	10-
	OTHER							
86800	EMERGENCY	0	7,200	0	15,000	0	15,000	108
86850	CONTINGENCY	0	7,723	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	3,824-	0	0	0	0	0	0
	SUBTOTAL *****	3,824-	14,923	0	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	3,500	3,500	0
91301	COMPUTER HARDWARE	1,526	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	7,800	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,550	936	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	24,580	24,580	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	28,247	0	0
	SUBTOTAL *****	1,526	33,930	25,516	0	31,747	3,500	89-
	TOTAL EXPENDITURES *****	590,751	662,399	624,443	598,351	258,886	676,203	2

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# Facilities and Grounds

## Housekeeping

Department Number 6101

### Mission

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Housekeeping is one of two departments within the Building and Grounds internal service fund. This department provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC). The JJC budget provides for separate housekeeping services.

### Budget Highlights

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The budget includes funding to upgrade a vacant 1.0 FTE Custodian position to a Lead Custodian position. There are no other significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Reorganize custodial work assignments and areas to improve efficiency.
- Add lead custodian to improve night supervision and service to customers.
- Add custodian to allow for adequate coverage.

#### Progress on Prior Year Objectives

- Consolidate all chemical and paper contracts throughout all buildings serviced by Housekeeping.  
**Response:** Chemicals and paper products are now being purchases through a term and supply contract.

### Performance Measures

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Performance Measure	2006 Actual	2007 Estimated	2008 Projected
Number of Buildings Serviced	6	6	9

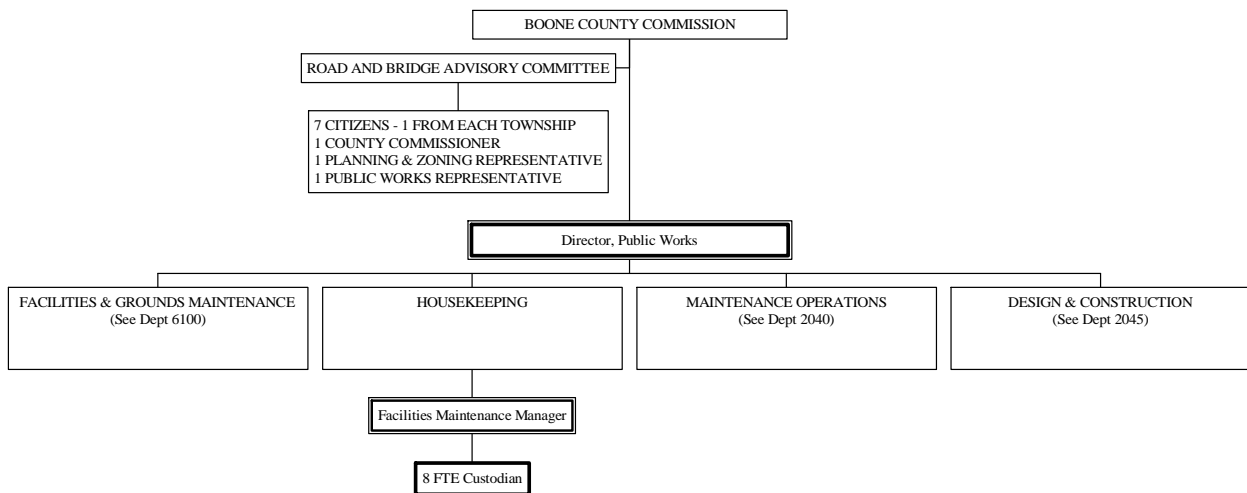
# Facilities and Grounds Housekeeping

Dept. No. 6101

## Personnel Detail

Position Title	2006	2007	2008	2007-2008
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Lead Custodian	-	-	1.00	1.00
Custodian	8.00	8.00	7.00	(1.00)
<b>Total FTEs</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

## Organizational Chart



# Facilities and Grounds Housekeeping

Dept. No. 6101

## Annual Budget

6101 HOUSEKEEPING  
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	303,120	303,120	303,120	311,776	0	311,776	2
3569	OTHER FEES	0	0	1,200	7,200	0	7,200	0
	SUBTOTAL *****	303,120	303,120	304,320	318,976	0	318,976	5
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	105	0	0	0	0	0	0
	SUBTOTAL *****	105	0	0	0	0	0	0
	TOTAL REVENUES *****	303,225	303,120	304,320	318,976	0	318,976	5
	PERSONAL SERVICES							
10100	SALARIES & WAGES	174,479	182,181	181,209	183,904	68,707	187,649	3
10110	OVERTIME	1,372	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,599	6,275	5,916	6,656	0	6,656	6
10120	HOLIDAY WORKED	291	100	100	100	0	100	0
10200	FICA	13,400	14,501	13,929	14,661	0	14,951	3
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	910	679	679	702	0	717	5
10350	LIFE INSURANCE	288	312	424	424	0	424	35
10375	DENTAL INSURANCE	2,600	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	8,281	8,535	8,535	8,827	0	9,002	5
10500	401(A) MATCH PLAN	2,600	4,680	2,228	4,680	0	4,680	0
	SUBTOTAL *****	247,822	259,111	254,868	261,802	68,707	266,027	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	175	0	0	0	0	0
23050	OTHER SUPPLIES	22,149	23,100	23,100	23,794	0	23,794	3
23300	UNIFORMS	393	1,000	0	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,813	2,400	300	2,300	0	2,300	4-
	SUBTOTAL *****	24,357	26,675	23,400	27,094	0	27,094	1
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	500	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	50	0	50	0	50	0
	SUBTOTAL *****	0	550	0	550	0	550	0
	UTILITIES							
48000	TELEPHONES	66	135	67	135	0	135	0
	SUBTOTAL *****	66	135	67	135	0	135	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	53	108	100	108	0	108	0
59100	VEHICLE REPAIRS	0	50	0	50	0	50	0
59200	LOCAL MILEAGE	1,813	2,470	2,450	2,560	0	2,560	3
	SUBTOTAL *****	1,867	2,628	2,550	2,718	0	2,718	3
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	31,502	29,890	29,890	30,726	0	30,726	2
60150	PEST CONTROL	1,450	2,230	2,230	3,905	0	3,905	75
60200	EQUIP REPAIRS/MAINTENANCE	19	500	500	500	0	500	0
	SUBTOTAL *****	32,972	32,620	32,620	35,131	0	35,131	7
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	178	260	180	260	0	260	0
	SUBTOTAL *****	178	260	180	260	0	260	0
	OTHER							
86800	EMERGENCY	0	2,600	0	3,500	0	3,500	34
86910	PY ENCUMBRANCES NOT USED	1,415	0	0	0	0	0	0
	SUBTOTAL *****	1,415	2,600	0	3,500	0	3,500	34
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,889	2,500	0	0	0	0	0
	SUBTOTAL *****	1,889	2,500	0	0	0	0	0
	TOTAL EXPENDITURES *****	310,568	327,079	313,685	331,190	68,707	335,415	2

Decimal values have been truncated.

# Capital Repairs and Replacement

Department Number 6200

## Mission

This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

## Budget Highlights

The budget includes funding to convert the existing pneumatic HVAC (heating, ventilation, and air conditioning) controls at the Jail to electric controls.

## Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS								%CHG
620 BLDG/GRND CAPITAL R & R								FROM
ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
3482	FEDERAL DISASTER REIMB (FEMA)	3,900	0	0	0	0	0	0
	SUBTOTAL *****	3,900	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	183,952	183,952	184,374	182,769	0	182,769	0
	SUBTOTAL *****	183,952	183,952	184,374	182,769	0	182,769	0
	INTEREST							
3711	INT-OVERNIGHT	2,743	2,000	3,800	3,000	0	3,000	50
3712	INT-LONG TERM INVEST	10,691	8,200	12,000	12,000	0	12,000	46
3798	INC/DEC IN FV OF INVESTMENTS	37,273	19,200	51,800	41,400	0	41,400	115
	SUBTOTAL *****	50,709	29,400	67,600	56,400	0	56,400	91
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	318,825	0	1,584,814	0	0	0	0
	SUBTOTAL *****	318,825	0	1,584,814	0	0	0	0
	TOTAL REVENUES *****	557,387	213,352	1,836,788	239,169	0	239,169	12
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	1,584,814	0	0	0	0
60110	MAJOR BLDG REPAIRS/REPL	41,925	355,000	344,993	0	72,000	72,000	79-
	SUBTOTAL *****	41,925	355,000	1,929,807	0	72,000	72,000	79-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	2,475	48,500	46,400	0	35,000	0	0
	SUBTOTAL *****	2,475	48,500	46,400	0	35,000	0	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	0	0	0	0	390,000	0	0
	SUBTOTAL *****	0	0	0	0	390,000	0	0
	TOTAL EXPENDITURES *****	44,400	403,500	1,976,207	0	497,000	72,000	82-

Decimal values have been truncated.

# Building Utilities

Department Numbers 6210, 6211, 6212, 6213, and 6214

## Mission

The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, the Johnson Building, the Centralia Clinic, and 607 E. Ash (Guarantee Land Title building). Utility costs for the Juvenile Justice Center, the Sheriff & Corrections Center, and the Public Works facility are all accounted for within each respective operating budget. Revenues are derived from internal service fees.

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

6210 UTILITIES - GOVT CTR  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	100,598	116,746	116,751	116,751	0	116,751	0
	SUBTOTAL *****	100,598	116,746	116,751	116,751	0	116,751	0
	INTEREST							
3711	INT-OVERNIGHT	583	500	740	740	0	740	48
3712	INT-LONG TERM INVEST	2,285	2,000	2,250	2,030	0	2,030	1
3798	INC/DEC IN FV OF INVESTMENTS	8,067	4,680	8,990	8,090	0	8,090	72
	SUBTOTAL *****	10,936	7,180	11,980	10,860	0	10,860	51
	TOTAL REVENUES *****	111,534	123,926	128,731	127,611	0	127,611	2
	UTILITIES							
48100	NATURAL GAS	31,178	33,096	25,810	27,100	0	27,100	18-
48200	ELECTRICITY	72,626	77,808	81,200	89,000	0	89,000	14
48300	WATER	1,712	1,959	6,510	7,100	0	7,100	262
48400	SOLID WASTE	2,688	2,709	2,700	2,700	0	2,700	0
48600	SEWER USE	1,096	1,174	3,000	3,200	0	3,200	172
	SUBTOTAL *****	109,301	116,746	119,220	129,100	0	129,100	10
	TOTAL EXPENDITURES *****	109,301	116,746	119,220	129,100	0	129,100	10

Decimal values have been truncated.

## Annual Budget

6211 UTILITIES - COURTHOUSE  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	204,302	209,145	209,148	209,148	0	209,148	0
	SUBTOTAL *****	204,302	209,145	209,148	209,148	0	209,148	0
	TOTAL REVENUES *****	204,302	209,145	209,148	209,148	0	209,148	0
	UTILITIES							
48100	NATURAL GAS	72,384	71,150	59,200	62,100	0	62,100	12-
48200	ELECTRICITY	122,763	129,385	134,000	146,000	0	146,000	12
48300	WATER	2,964	3,036	3,310	3,600	0	3,600	18
48400	SOLID WASTE	4,056	4,088	1,500	1,600	0	1,600	60-
48600	SEWER USE	1,502	1,486	430	460	0	460	69-
	SUBTOTAL *****	203,671	209,145	198,440	213,760	0	213,760	2
	TOTAL EXPENDITURES *****	203,671	209,145	198,440	213,760	0	213,760	2

Decimal values have been truncated.

# Building Utilities

Dept. Nos. 6210, 6211,  
6212, 6213, 6214

## Annual Budget

6212 UTILITIES - JOHNSON BLDG  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	19,656	20,555	20,556	20,556	0	20,556	0
	SUBTOTAL *****	19,656	20,555	20,556	20,556	0	20,556	0
	TOTAL REVENUES *****	19,656	20,555	20,556	20,556	0	20,556	0
	UTILITIES							
48100	NATURAL GAS	2,698	2,607	2,000	2,100	0	2,100	19-
48200	ELECTRICITY	16,225	16,732	18,210	20,000	0	20,000	19
48300	WATER	252	293	340	400	0	400	36
48400	SOLID WASTE	504	508	504	504	0	504	0
48600	SEWER USE	394	415	430	460	0	460	10
	SUBTOTAL *****	20,074	20,555	21,484	23,464	0	23,464	14
	TOTAL EXPENDITURES *****	20,074	20,555	21,484	23,464	0	23,464	14

Decimal values have been truncated.

## Annual Budget

6213 UTILITIES - CENTRALIA CLINIC  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	2,392	1,856	1,856	3,400	0	3,400	83
	SUBTOTAL *****	2,392	1,856	1,856	3,400	0	3,400	83
	TOTAL REVENUES *****	2,392	1,856	1,856	3,400	0	3,400	83
	UTILITIES							
48100	NATURAL GAS	548	493	670	810	0	810	64
48200	ELECTRICITY	980	1,012	1,700	1,900	0	1,900	87
48300	WATER	199	168	380	420	0	420	150
48400	SOLID WASTE	134	136	160	160	0	160	17
48600	SEWER USE	56	47	105	110	0	110	134
	SUBTOTAL *****	1,919	1,856	3,015	3,400	0	3,400	83
	TOTAL EXPENDITURES *****	1,919	1,856	3,015	3,400	0	3,400	83

Decimal values have been truncated.

## Annual Budget

6214 UTILITIES - 607 E ASH  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	11,520	11,799	11,799	0	0	0	0
	SUBTOTAL *****	11,520	11,799	11,799	0	0	0	0
	TOTAL REVENUES *****	11,520	11,799	11,799	0	0	0	0
	UTILITIES							
48100	NATURAL GAS	3,003	2,403	3,050	0	0	0	0
48200	ELECTRICITY	1,284	8,700	1,900	0	0	0	0
48300	WATER	76	300	80	0	0	0	0
48600	SEWER USE	201	396	200	0	0	0	0
	SUBTOTAL *****	4,565	11,799	5,230	0	0	0	0
	TOTAL EXPENDITURES *****	4,565	11,799	5,230	0	0	0	0

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# 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		2007		2007	2008	2008	2008	%CHG
720 GEORGE SPENCER TRUST		2006	BUDGET +	2007	CORE	SUPPLMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	PY
								BUD
	INTEREST							
3711	INT-OVERNIGHT	88	75	100	90	0	90	20
3712	INT-LONG TERM INVEST	343	400	300	300	0	300	25-
3798	INC/DEC IN FV OF INVESTMENTS	1,202	700	1,000	900	0	900	28
	SUBTOTAL *****	1,634	1,175	1,400	1,290	0	1,290	9
	TOTAL REVENUES *****	1,634	1,175	1,400	1,290	0	1,290	9
	OTHER							
83150	SCHOLARSHIPS	1,300	1,200	1,493	1,500	0	1,500	25
	SUBTOTAL *****	1,300	1,200	1,493	1,500	0	1,500	25
	TOTAL EXPENDITURES *****	1,300	1,200	1,493	1,500	0	1,500	25

Decimal values have been truncated.



# Union Cemetery Maintenance

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 (\$4,871); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

## Budget Highlights

No appropriations have been budgeted for several because the available resources in the fund, in excess of the trust corpus, have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The FY 2008 budget includes a small appropriation 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	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLEMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	19	20	25	25	0	25	25
3712	INT-LONG TERM INVEST	75	110	100	100	0	100	9-
3798	INC/DEC IN FV OF INVESTMENTS	263	150	290	0	0	290	93
	SUBTOTAL *****	358	280	415	125	0	415	48
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	0	50	50	0	50	0
	SUBTOTAL *****	0	0	50	50	0	50	0
	TOTAL REVENUES *****	358	280	465	175	0	465	66
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	0	0	0	1,500	0	1,500	0
	SUBTOTAL *****	0	0	0	1,500	0	1,500	0
	TOTAL EXPENDITURES *****	0	0	0	1,500	0	1,500	0

Decimal values have been truncated.

# Rocky Fork Cemetery Trust

Department Number 7230

## Mission

This cost center accounts for the non-expendable 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	2006 ACTUAL	2007 BUDGET + REVISIONS	2007 PROJECTED	2008 CORE REQUEST	2008 SUPPLMENTAL REQUEST	2008 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	100	110	0	110	0
3712	INT-LONG TERM INVEST	0	0	150	150	0	150	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	0	1,250	1,260	0	1,260	0
	MISCELLANEOUS							
3855	DEPOSITS (AGENCY FUNDS)	0	1,200	0	0	0	0	0
3880	CONTRIBUTIONS	0	0	79,078	100	0	100	0
	SUBTOTAL *****	0	1,200	79,078	100	0	100	91-
	TOTAL REVENUES *****	0	1,200	80,328	1,360	0	1,360	13
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,200	0	0	0	0	0
71110	CONTRACT LABOR	0	0	1,000	2,000	0	2,000	0
	SUBTOTAL *****	0	1,200	1,000	2,000	0	2,000	66
	TOTAL EXPENDITURES *****	0	1,200	1,000	2,000	0	2,000	66

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, expansion, and improvement. Infrastructure improvements are small-scale and are accounted for within the Road and Bridge Fund, one of the County’s major funds. This section contains the following information:

- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and nonmajor)

The County’s need for facility acquisition and expansion occurs infrequently, and is addressed through planning processes specifically targeting the identified need. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development for these capital needs. 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 began a review and planning process. The scope of the review and planning process encompassed courthouse overcrowding including shortages of courtroom space, jury assembly space, and office space; overcrowding and space shortage for the District Defender; and, build-out of the third floor shell space and re-configuration of work space on the first and second floors of the Government Center. 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 became effective October 1, 2006 and will finance several projects as described in the following pages.

The projects will be constructed sequentially. 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. As shown on the following overview schedule, two of the projects are underway, with one substantially completed and the second scheduled for completion at the end of 2008. For the Government Center and Johnson Building projects, schematic designs and construction time tables have yet to be developed and approved by the Commission.

As indicated in the fund statements presented in this section, several projects were completed and residual assets remain in the various nonmajor capital project funds. These assets are available for the County Commission to transfer other capital project funds or to appropriate for other non-recurring purposes.

# Capital Projects

## Overview of Capital Projects

Project	Project Description	Estimated Project Cost	Appropriation Status as of 1/1/2008	Project Status as of 1/1/2008
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	Project budget approved and appropriations established	Under construction with completion scheduled for December 2008
Guarantee Land Title Building (Remodel)	Remodel interior for use for the Boone County Alternative Sentencing Center	330,000	Project budget approved and appropriations established	Remodel completed December 2007; foundation work to be completed in 2008; basement remodel to be completed in 2009
Guarantee Land Title Building (Reimbursement)	Reimburse County General Revenue for building acquisition	670,000 **	Pending	Pending
Government Center Construction	Build-out third floor shell space and expand/re-configure operational space on first and second floors	4,095,500 *	Pending	Pending
Johnson Building Remodel	Remodel/ reconfigure interior spaces for District Defender	500,000 *	First floor phase to begin in '08	First Floor phase to be completed in '08
Debt Retirement	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	Pending	Pending
	Total	\$ <u>17,095,500</u>		

\*Schematic designs and cost estimates have neither been finalized nor approved for these projects.

\*\* Due to unexpected declines in sales tax revenue, this component of the plan will be postponed until construction projects are complete.

**Funding Source**

	<b>Three-Year 1/5th Cent Sales Tax</b>	<b>Remaining Series 2003 Bond Proceeds</b>	<b>Cash on Hand Reserved for Specific Project</b>	<b>Total Funding Sources</b>
\$	9,500,000	-	-	9,500,000
	330,000	-	-	330,000
	670,000	-	-	670,000
	1,000,000	895,500	2,200,000	4,095,500
	500,000	-	-	500,000
	2,000,000	-	-	2,000,000
\$	<u>14,000,000</u>	<u>895,500</u>	<u>2,200,000</u>	<u>17,095,500</u>

## Capital Projects cont'd

### **Estimated Operational Impact**

Increased operating costs associated with these building expansions will be administered through the County's various internal service funds. Operating costs associated with the Courthouse and the Government Center projects will be paid from General Fund appropriations; operating costs for the Alternative Sentencing Center (Guarantee Land Title Building) will be paid from the Law Enforcement Sales Tax Fund. The anticipated additional operating costs include utilities, housekeeping supplies, maintenance supplies, contractual services, and capital repair and replacement funding.

In addition, facility-related staffing increases were also identified and recommended, consisting of 1 FTE Senior Facilities Maintenance Technician and 1 FTE Housekeeper. Given the current construction schedule, FY 2009 is the earliest year in which additional staff will be needed; therefore, no additional staff has been included in the FY 2008 budget but will be considered in developing the FY 2009 budget. In light of flat revenue growth forecasted for FY 2008 and beyond, however, the County may be faced with the need to delay adding additional staff. If so, current staff assignments and service standards will need to be reviewed and adjusted in order to provide services within existing staff levels. Because of this, these additional staffing costs have been excluded from the Estimated On-Going Operating Cost table presented on the following page, but they are displayed in a separate schedule on the bottom of the next page.

# Capital Projects cont'd

## Estimated On-Going Operating Costs for Planned Capital Projects

Projec	Project Description	Estimated Additional Squar Footage**	Description of Operational Impact	Estimated Operational Impact	Budgetary Statu
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	21,500	Utilities, housekeeping and maintenance, and capital repair and replacement funding	\$105,825	Impact to be addressed in FY 2009 Budget and beyond
Guarantee Land Title Buildin	Remodel interior for use for the Boone County Alternative Sentencing Center	6,000	Utilities, housekeeping and maintenance, and capital repair and replacement funding	\$39,700	Fully incorporated into FY 2008 Alternative Sentencing Operating Budget
Guarantee Land Title Buildin	Reimburse County General Revenue for building acquisition				
Government Center	Build-out third floor shell space and expand/re-configure operational space on first and second floors	14,000	Utilities, housekeeping and maintenance, and capital repair and replacement funding	\$64,100	To be addressed in conjunction with construction schedule, which is undetermined at this time.
Johnson Building Remode	Remodel/ reconfigure interior spaces for District Defender				
Debt Retirement	Reitre outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building				

\* Additional staffing costs are NOT included in these totals.

\*\* Total square footage includes all square footage within the specified footprint, including non-programming space such as public areas, storage areas, and common/shared areas.

## Estimated Costs for Recommended Additional Staffing Positions

<u>Staff Positions (including benefits)</u>	<u>Estimated Cost</u>
Facilitites Maintenance Sr. Technician	\$ 44,500
Housekeeper	29,600
Total	\$ <u><u>74,100</u></u>



# Capital Projects cont'd

## Fund Statement—Capital Project Funds Combined (Major & Nonmajor Funds)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	1,139,498	4,850,000	4,628,000	4,650,800
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	99,468	-	303,655	-
Hospital Lease	-	-	-	-
Other	420	-	-	-
<b>Total Revenues</b>	<b>1,239,386</b>	<b>4,850,000</b>	<b>4,931,655</b>	<b>4,650,800</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	228,729	9,731,599	1,256,599	8,475,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	685,500	685,127	-
<b>Total Expenditures</b>	<b>228,729</b>	<b>10,417,099</b>	<b>1,941,726</b>	<b>8,475,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,010,657</b>	<b>(5,567,099)</b>	<b>2,989,929</b>	<b>(3,824,200)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	2,550,000	685,500	685,127	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,550,000</b>	<b>685,500</b>	<b>685,127</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,560,657</b>	<b>(4,881,599)</b>	<b>3,675,056</b>	<b>(3,824,200)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,102,555</b>	<b>4,663,212</b>	<b>4,663,212</b>	<b>8,338,268</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,663,212</b>	<b>\$ (218,387)</b>	<b>\$ 8,338,268</b>	<b>\$ 4,514,068</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	858,658	858,658	895,520	895,520
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>858,658</b>	<b>858,658</b>	<b>895,520</b>	<b>895,520</b>
<b>FUND BALANCE, end of year</b>	<b>4,663,212</b>	<b>(218,387)</b>	<b>8,338,268</b>	<b>4,514,068</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(858,658)</b>	<b>(858,658)</b>	<b>(895,520)</b>	<b>(895,520)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,804,554</b>	<b>\$ (1,077,045)</b>	<b>\$ 7,442,748</b>	<b>\$ 3,618,548</b>

# Capital Projects cont'd

## Fund Statement—Jail & Courthouse Expansion Fund 400 (Nonmajor Fund)

	2006 <u>Actual</u>	2007 <u>Budget</u>	2007 <u>Projected</u>	2008 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8,086	-	9,403	-
Hospital Lease	-	-	-	-
Other	420	-	-	-
<b>Total Revenues</b>	<u>8,506</u>	<u>-</u>	<u>9,403</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	199,188	7,395	7,395	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>199,188</u>	<u>7,395</u>	<u>7,395</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(190,682)</b>	<b>(7,395)</b>	<b>2,008</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	350,000	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>159,318</b>	<b>(7,395)</b>	<b>2,008</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	11,087	170,405	170,405	172,413
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 170,405</u>	<u>\$ 163,010</u>	<u>\$ 172,413</u>	<u>\$ 172,413</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>170,405</b>	<b>163,010</b>	<b>172,413</b>	<b>172,413</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 170,405</u>	<u>\$ 163,010</u>	<u>\$ 172,413</u>	<u>\$ 172,413</u>

# Capital Projects cont'd

## Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27,939	-	30,087	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>27,939</u>	<u>-</u>	<u>30,087</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	21,284	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>21,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,655</b>	<b>-</b>	<b>30,087</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>6,655</b>	<b>-</b>	<b>30,087</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	673,459	680,114	680,114	710,201
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 680,114</u>	<u>\$ 680,114</u>	<u>\$ 710,201</u>	<u>\$ 710,201</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	590,966	590,966	616,336	616,336
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>590,966</u>	<u>590,966</u>	<u>616,336</u>	<u>616,336</u>
<b>FUND BALANCE, end of year</b>	<b>680,114</b>	<b>680,114</b>	<b>710,201</b>	<b>710,201</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(590,966)</u>	<u>(590,966)</u>	<u>(616,336)</u>	<u>(616,336)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 89,148</u>	<u>\$ 89,148</u>	<u>\$ 93,865</u>	<u>\$ 93,865</u>

# Capital Projects cont'd

## Fund Statement—City/County Health Facility Fund 404 (Nonmajor Fund)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	20,355	-	17,565	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>20,355</b>	<b>-</b>	<b>17,565</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	8,257	139,204	139,204	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>8,257</b>	<b>139,204</b>	<b>139,204</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>12,098</b>	<b>(139,204)</b>	<b>(121,639)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>12,098</b>	<b>(139,204)</b>	<b>(121,639)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>418,009</b>	<b>430,107</b>	<b>430,107</b>	<b>308,468</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 430,107</b>	<b>\$ 290,903</b>	<b>\$ 308,468</b>	<b>\$ 308,468</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	267,692	267,692	279,184	279,184
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>267,692</b>	<b>267,692</b>	<b>279,184</b>	<b>279,184</b>
<b>FUND BALANCE, end of year</b>	<b>430,107</b>	<b>290,903</b>	<b>308,468</b>	<b>308,468</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(267,692)</b>	<b>(267,692)</b>	<b>(279,184)</b>	<b>(279,184)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 162,415</b>	<b>\$ 23,211</b>	<b>\$ 29,284</b>	<b>\$ 29,284</b>

# Capital Projects cont'd

## Fund Statement—General Capital Fund 405 (Nonmajor Fund)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	685,500	685,127	-
<b>Total Expenditures</b>	<u>-</u>	<u>685,500</u>	<u>685,127</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(685,500)	(685,127)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	685,500	685,127	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>685,500</u>	<u>685,127</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	-	-
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Capital Projects cont'd

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	1,139,498	4,850,000	4,628,000	4,650,800
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43,088	-	246,600	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,182,586</b>	<b>4,850,000</b>	<b>4,874,600</b>	<b>4,650,800</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	9,585,000	1,110,000	8,475,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>9,585,000</b>	<b>1,110,000</b>	<b>8,475,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,182,586</b>	<b>(4,735,000)</b>	<b>3,764,600</b>	<b>(3,824,200)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	2,200,000	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,382,586</b>	<b>(4,735,000)</b>	<b>3,764,600</b>	<b>(3,824,200)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>3,382,586</b>	<b>3,382,586</b>	<b>7,147,186</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,382,586</b>	<b>\$ (1,352,414)</b>	<b>\$ 7,147,186</b>	<b>\$ 3,322,986</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>3,382,586</b>	<b>(1,352,414)</b>	<b>7,147,186</b>	<b>3,322,986</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,382,586</b>	<b>\$ (1,352,414)</b>	<b>\$ 7,147,186</b>	<b>\$ 3,322,986</b>



# Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and, current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Glossary of financial accounting and budgeting terms.



# Statistical and Demographic Information

## Principal Employers Current and Nine Years Ago

Employer	1997			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,298	1	16.95%	8,002	1	9.15%
University Hospital & Clinics	4,720	2	5.59%	4,520	2	5.17%
Columbia Public Schools	2,300	3	2.73%	2,150	3	2.46%
Boone Hospital Center	1,439	4	1.71%	1,769	4	2.02%
A. B. Chance Company	1,200	5	1.42%	-	-	-
US Department of Veterans Affairs	1,166	6	1.38%	910	9	1.04%
City of Columbia	985	7	1.17%	1,220	5	1.40%
Shelter Insurance Companies	964	8	1.14%	1,151	6	1.32%
Columbia Regional Hospital	900	9	1.07%	-	-	-
3M	712	10	0.84%	-	-	-
State Farm Insurance Companies	-	-	-	1,040	7	1.19%
MBS Textbook Exchange	-	-	-	947	8	1.08%
Hubbell Power Systems, Inc.	-	-	-	910	9	1.04%
Total employment for principal employers	<u>28,684</u>		<u>34.00%</u>	<u>22,619</u>		<u>25.87%</u>
Total county employment	<u>84,363</u>			<u>87,450</u>		

Source: Regional Economic Development, Inc.

Data excludes retail sector. The 1996 data is based on total employees while the 2005 data is based on total benefited full-time equivalent employees.

# 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)
1997	5,481,193	0.91%	130,981	2.04%	23,380	3,062,397	1.6%	4.3%	4.9%
1998	5,521,765	0.74%	132,601	1.24%	24,456	3,242,933	1.5%	4.0%	4.5%
1999	5,561,948	0.73%	134,081	1.12%	25,203	3,379,210	1.1%	3.1%	4.2%
2000	5,606,265	0.80%	135,752	1.25%	26,685	3,622,579	1.2%	3.3%	4.0%
2001	5,643,326	0.66%	136,977	0.90%	27,251	3,732,809	1.8%	4.5%	4.7%
2002	5,681,045	0.67%	138,600	1.18%	27,620	3,828,183	2.2%	5.2%	5.8%
2003	5,718,717	0.66%	140,067	1.06%	28,565	4,001,080	2.3%	5.6%	6.0%
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	*	*	3.2%	4.8%	4.6%

\* 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 Department of 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
1997	\$	934,741,528	4,407,848,616	253,804,060	788,481,489
1998		976,044,501	4,599,885,883	265,669,016	825,348,746
1999		1,014,572,774	4,777,589,810	288,357,598	880,075,103
2000		1,052,505,854	4,967,567,370	315,782,804	976,051,739
2001		1,147,616,965	5,444,668,147	324,415,743	1,000,989,854
2002		1,211,532,232	5,712,271,756	318,306,177	980,490,034
2003		1,261,766,684	5,947,626,218	331,539,757	1,021,119,386
2004		1,322,804,574	6,235,000,732	326,331,460	1,004,463,013
2005		1,568,599,080	7,413,866,636	366,328,276	1,120,607,334
2006	\$	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288

		Railroads and Utility		Total	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1997	\$	28,516,469	89,113,966	1,217,062,057	5,285,444,071
1998		28,055,971	87,674,909	1,269,769,488	5,512,909,538
1999		31,134,255	97,294,547	1,334,064,627	5,754,959,460
2000		31,701,039	99,065,747	1,399,989,697	6,042,684,856
2001		35,426,571	110,708,035	1,507,459,279	6,556,366,036
2002		31,877,923	99,618,509	1,561,716,332	6,792,380,299
2003		33,157,009	103,615,653	1,626,463,450	7,072,361,257
2004		33,787,494	105,585,919	1,682,923,528	7,345,049,664
2005		33,685,781	105,268,066	1,968,613,137	8,639,742,036
2006	\$	33,383,928	104,324,775	2,098,227,136	9,211,347,641

# Statistical and Demographic Information cont'd

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>BOONE COUNTY</b>										
General Revenue	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475
Group Homes	0.1200	0.1200	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114
Total Boone County	<u>\$ 0.2900</u>	<u>\$ 0.3000</u>	<u>\$ 0.3000</u>	<u>\$ 0.2989</u>	<u>\$ 0.2994</u>	<u>\$ 0.2994</u>	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
<b>OTHER POLITICAL SUBDIVISIONS</b>										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2400	0.2400	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762
Boone County Fire Protection District	0.8500	0.8500	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
Columbia Regional Library District	0.2900	0.6500	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271
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 Ashland	0.4700	0.3000	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057
City of Centralia	1.3200	1.3400	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288
Centralia Library District	-	-	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708
City of Hallsville	0.9700	0.9700	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664
Town of Harrisburg	0.3300	0.3300	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259
Village of Hartsburg	0.4000	0.4000	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207
City of Rocheport	0.2800	0.2800	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571
City of Sturgeon	0.3900	0.3900	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500
Columbia Public Schools	4.1200	4.7000	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089
Southern Boone County R-I Schools	4.0600	4.6600	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176
Hallsville R-IV Schools	4.3800	4.3800	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032
Sturgeon R-V Schools	3.6900	3.6000	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870
Centralia R-VI Schools	3.2200	3.2200	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595
Harrisburg R-VIII Schools	3.7300	4.1200	4.2929	4.3491	4.3313	3.3800	4.3943	4.3746	4.3572	4.3708
New Franklin R-I Schools	3.8700	3.8700	3.8700	3.8255	3.8700	3.0100	3.8700	3.8700	3.8700	3.8582
Fayette R-III Schools	2.9900	3.8900	3.8766	4.1500	4.1223	3.2300	4.1498	4.1346	4.1401	4.1401
North Callaway R-I Schools	3.3100	3.3100	3.3100	3.3100	3.3100	3.0500	3.6100	3.6100	3.6100	3.6100
Southern Boone County Fire District	0.4200	0.4100	0.4100	0.4078	0.3082	0.2500	0.4541	0.4403	0.4329	0.4075
Moniteau Watershed Subdistrict	-	-	-	-	-	0.3200	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3200	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

# Statistical and Demographic Information cont'd

## OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE DECEMBER 31, 2007

<b>Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	<b>Combined Sales Tax Rates</b>	<b>5.550%</b>	
<b>Hartsburg and Village of Pierpont</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	<b>Combined Sales Tax Rates</b>	<b>6.050%</b>	
<b>Ashland and Rocheport</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>7.050%</b>	
<b>Sturgeon</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>7.550%</b>	
<b>Centralia</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>7.550%</b>	
<b>Columbia</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	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, 2011
	<b>Combined Sales Tax Rates</b>	<b>7.550%</b>	
<b>Hallsville and Harrisburg</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>6.550%</b>	

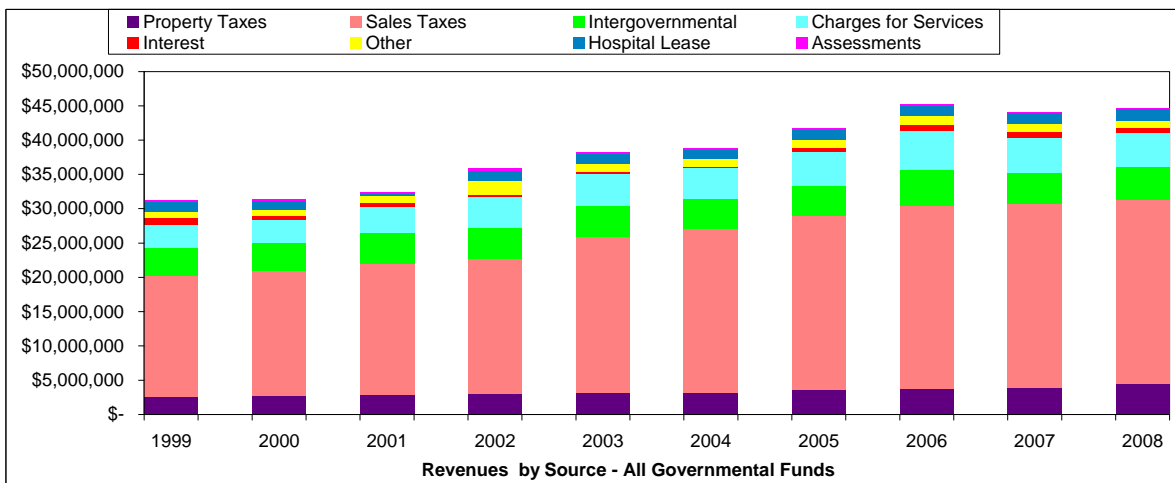
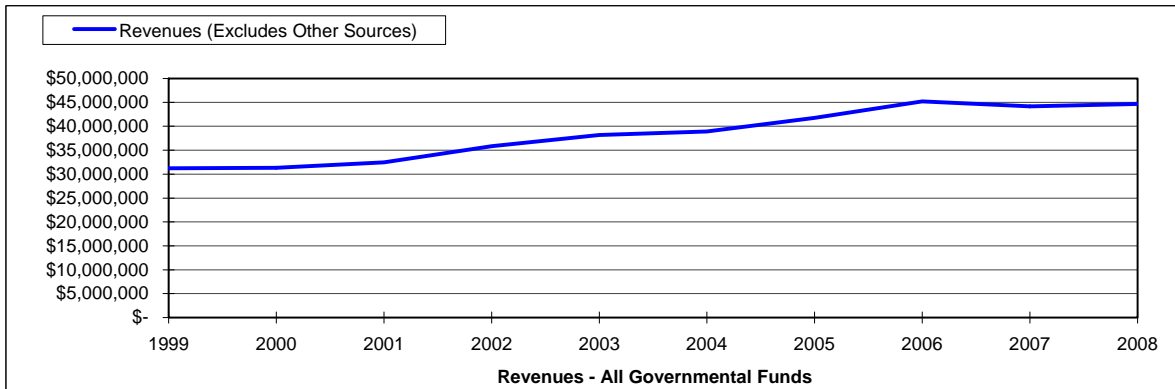
Source: Missouri Department of Revenue, Division of Taxation and Collection

# Revenues by Source

## All Governmental Funds (Excluding Capital Project Funds)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Taxes	\$ 2,578,335	\$ 2,676,010	\$ 2,961,134	\$ 3,024,767	\$ 3,162,565
Assessments	158,600	146,380	228,545	353,496	208,564
Sales Taxes	17,590,705	18,289,363	19,094,072	19,704,957	22,830,022
Intergovernmental	4,178,382 e	4,002,744	4,380,202	4,489,297	4,413,178
Charges for Services	3,320,677 h	3,340,926	3,854,780	4,480,285	4,793,377
Interest	991,752	700,543	595,294	395,541	172,406
Hospital Lease	1,545,733	1,350,000	450,000	1,371,600 k	1,404,518
Other	876,836	812,351 f	907,815	2,019,353	1,182,759
<b>Total</b>	<b>\$ 31,241,020</b>	<b>\$ 31,318,317</b>	<b>\$ 32,471,842</b>	<b>\$ 35,839,296</b>	<b>\$ 38,167,389</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Taxes	\$ 3,222,224	\$ 3,530,953	\$ 3,772,895	\$ 3,955,600	\$ 4,500,250
Assessments	171,863	177,004	155,931	152,410	133,429
Sales Taxes	23,873,177	25,452,011	26,612,435	26,743,220	26,845,220
Intergovernmental	4,293,591	4,398,261	5,338,568	4,640,951	4,741,293
Charges for Services	4,622,385	4,845,182	5,576,777	4,999,556	4,958,047
Interest	209,432	561,603	980,556	886,210	727,862
Hospital Lease	1,430,923	1,477,571	1,528,104	1,566,918	1,606,091
Other	1,051,652	1,340,053	1,239,975	1,216,659	1,169,836
<b>Total</b>	<b>\$ 38,875,247</b>	<b>\$ 41,782,638</b>	<b>\$ 45,205,241</b>	<b>\$ 44,161,524</b>	<b>\$ 44,682,028</b>



e Child Advocacy grant, CDBG projects, Community Sentencing  
 f Sheriff Forfeiture receipts, prepaid rent from Reality House  
 h High real estate fees, Public Administrator fees

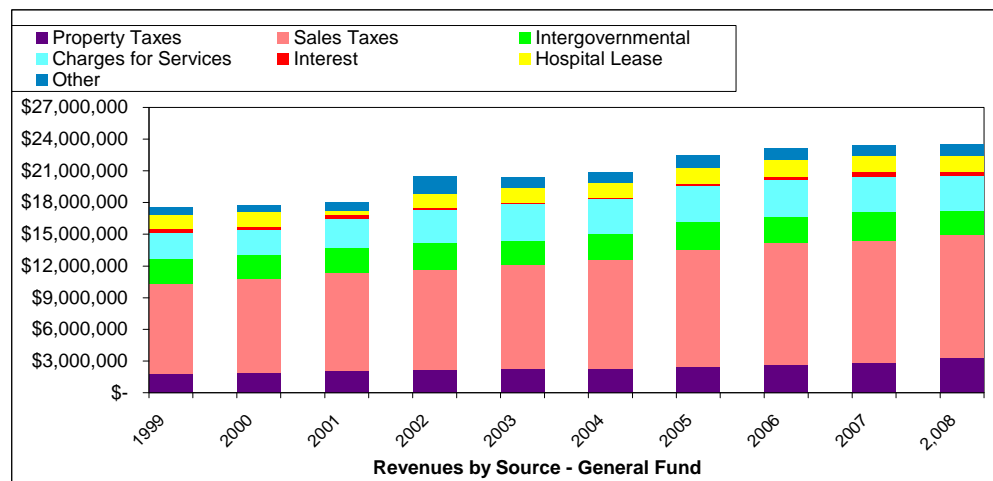
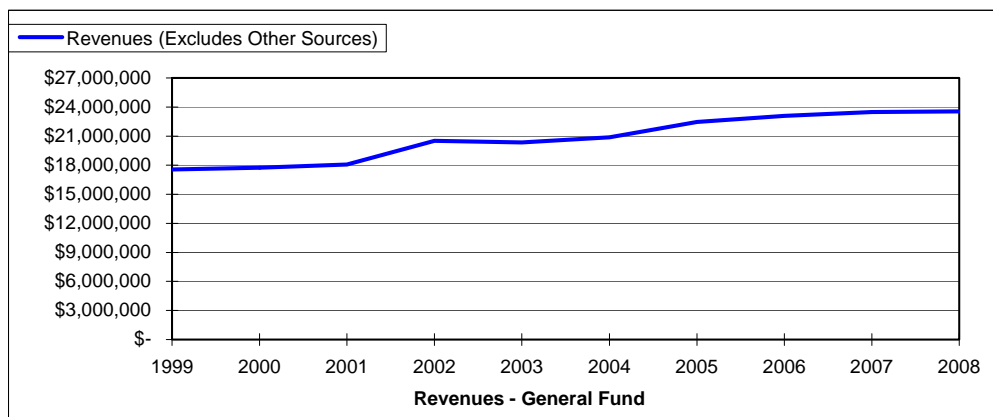
k Hospital lease revision and modification  
 l Sale of Boone Retirement Center, Workers Comp Refunds

# Revenues by Source cont'd

## General Fund (Major Fund)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Taxes	\$ 1,843,090	\$ 1,911,459	\$ 2,125,808	\$ 2,164,787	\$ 2,257,713
Sales Taxes	8,450,433	8,833,057	9,178,946	9,476,493	9,834,025
Intergovernmental	2,405,485	2,333,745	2,457,894	2,539,282	2,296,641
Charges for Services	2,437,472	2,338,071	2,757,625	3,129,346	3,487,843
Interest	369,153	350,472	318,710	200,144	84,725
Hospital Lease	1,350,000	1,350,000	450,000 <sup>g</sup>	1,371,600	1,404,518
Other	697,013 <sup>f</sup>	636,218 <sup>f</sup>	763,834	1,631,933 <sup>h</sup>	980,225
<b>Total</b>	<b>\$ 17,552,646</b>	<b>\$ 17,753,022</b>	<b>\$ 18,052,817</b>	<b>\$ 20,513,585</b>	<b>\$ 20,345,690</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Taxes	\$ 2,307,407	\$ 2,505,227	\$ 2,678,509	\$ 2,808,500	\$ 3,324,350
Sales Taxes	10,297,638	11,012,073	11,511,804	11,570,000	11,627,000
Intergovernmental	2,493,022	2,730,478	2,466,963	2,710,561	2,248,128
Charges for Services	3,250,234	3,309,347	3,446,654	3,412,746	3,353,487
Interest	112,636	235,698	399,414	377,988	307,659
Hospital Lease	1,430,923	1,477,571	1,528,104	1,566,918	1,606,091
Other	995,184	1,185,637	1,062,581	1,035,693	1,073,271
<b>Total</b>	<b>\$ 20,887,044</b>	<b>\$ 22,456,031</b>	<b>\$ 23,094,029</b>	<b>\$ 23,482,406</b>	<b>\$ 23,539,986</b>



d Child Advocacy grant, Community Sentencing  
e High real estate fees, public administrator fees

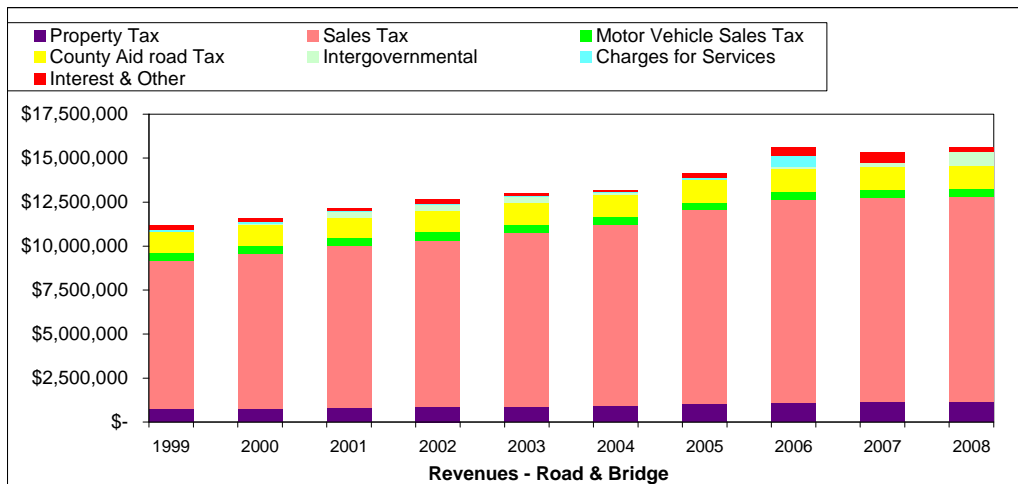
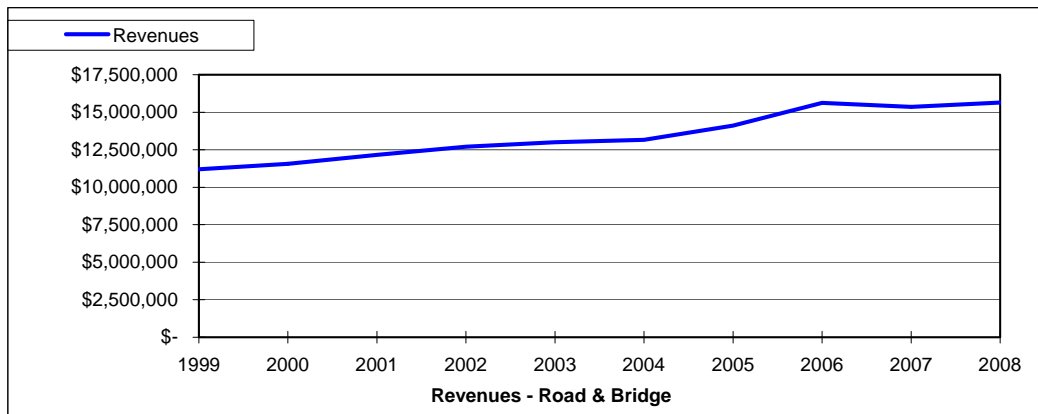
f Pepaid rent from Reality House  
g Hospital lease revision and modification  
h Workers Comp Refund

# Revenues by Source cont'd

## Road & Bridge Fund (Major Fund)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Tax	\$ 735,144	\$ 764,551	\$ 835,326	\$ 859,980	\$ 904,852
Sales Tax	8,441,863	8,831,967	9,174,117	9,470,442	9,829,638
Motor Vehicle Sales Tax	464,560	397,201	474,814	468,670	467,070
County Aid road Tax	1,196,743	1,231,899	1,113,021	1,210,403	1,260,384
Intergovernmental	864	20,410	368,546	304,552	320,269
Charges for Services	81,322	146,171	58,762	114,383	78,836
Interest & Other	284,276	169,795	137,092	265,548	144,756
<b>Total</b>	<b>\$ 11,204,772</b>	<b>\$ 11,561,994</b>	<b>\$ 12,161,678</b>	<b>\$ 12,693,978</b>	<b>\$ 13,005,805</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Tax	\$ 914,817	\$ 1,025,726	\$ 1,094,386	1,147,100	\$ 1,175,900
Sales Tax	10,288,081	10,997,342	11,495,787	11,570,000	11,627,000
Motor Vehicle Sales Tax	468,451	455,145	510,427	501,500	474,500
County Aid road Tax	1,270,054	1,262,479	1,277,071	1,280,000	1,292,000
Intergovernmental	112,265	6,022	144,016	219,108	784,315
Charges for Services	32,888	142,016	632,007	32,460	29,770
Interest & Other	73,889	228,669	481,052	605,622	260,960
<b>Total</b>	<b>\$ 13,160,445</b>	<b>\$ 14,117,399</b>	<b>\$ 15,634,746</b>	<b>\$ 15,355,790</b>	<b>\$ 15,644,445</b>



Note: Use Tax revenues excluded

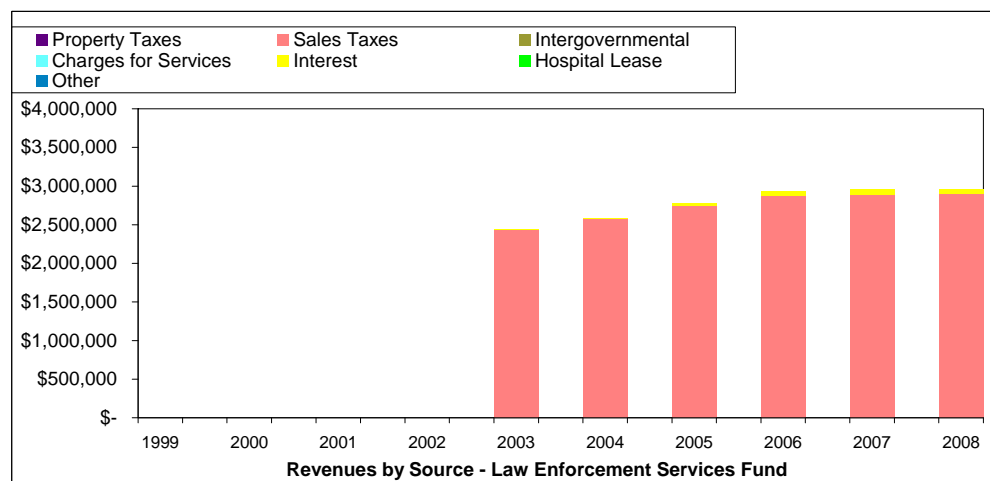
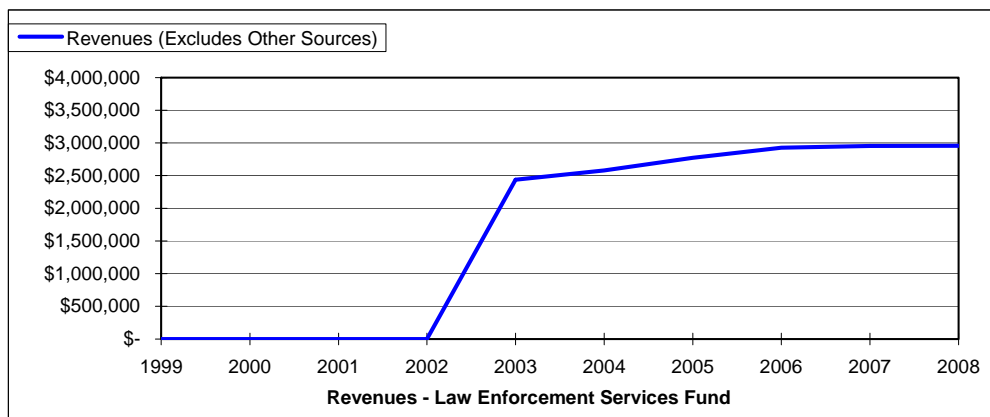


# Revenues by Source cont'd

## Law Enforcement Services Fund (Major Fund)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	2,430,935
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	5,613
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
<b>Total \$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,436,548</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,567,492	2,748,220	2,870,297	2,885,000	2,900,000
Intergovernmental	-	-	-	1,280	-
Charges for Services	-	-	-	300	-
Interest	10,880	25,128	54,971	64,826	58,835
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
<b>Total \$</b>	<b>2,578,372</b>	<b>\$ 2,773,348</b>	<b>\$ 2,925,268</b>	<b>\$ 2,951,406</b>	<b>\$ 2,958,835</b>

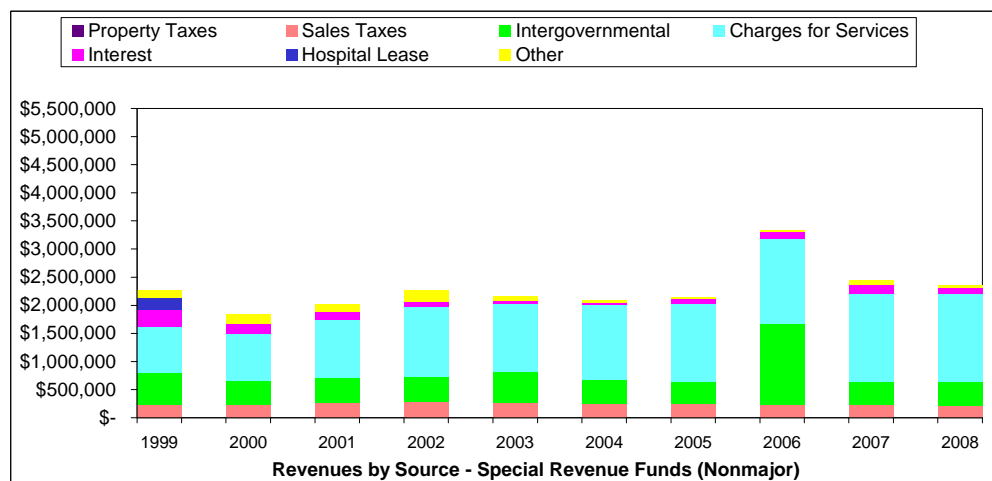
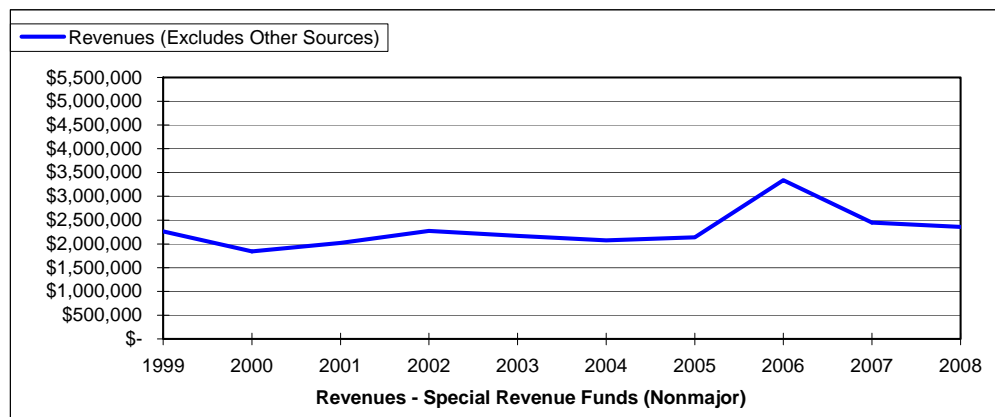


# Revenues by Source cont'd

## Special Revenue Funds (Nonmajor Funds)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Taxes	-	-	\$ -	\$ -	\$ -
Sales Taxes	233,850	227,138	266,195	289,352	268,354
Intergovernmental	575,290	416,690	440,741	435,060	535,884
Charges for Services	801,883	856,684	1,038,393	1,236,556	1,226,698
Interest	311,982	171,710	135,426	105,733	55,563
Hospital Lease	195,733	-	-	-	-
Other	141,130	170,088	140,828	204,493	81,581
<b>Total</b>	<b>\$ 2,259,868</b>	<b>\$ 1,842,310</b>	<b>\$ 2,021,583</b>	<b>\$ 2,271,194</b>	<b>\$ 2,168,080</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	251,515	239,231	224,120	216,720	216,720
Intergovernmental	418,250	399,282	1,450,518 a	430,002	416,850
Charges for Services	1,339,263	1,393,819	1,498,116	1,554,050	1,574,790
Interest	29,460	77,627	143,537	156,412	114,638
Hospital Lease	-	-	-	-	-
Other	35,902	29,207	23,981	90,387	34,185
<b>Total</b>	<b>\$ 2,074,390</b>	<b>\$ 2,139,166</b>	<b>\$ 3,340,272</b>	<b>\$ 2,447,571</b>	<b>\$ 2,357,183</b>

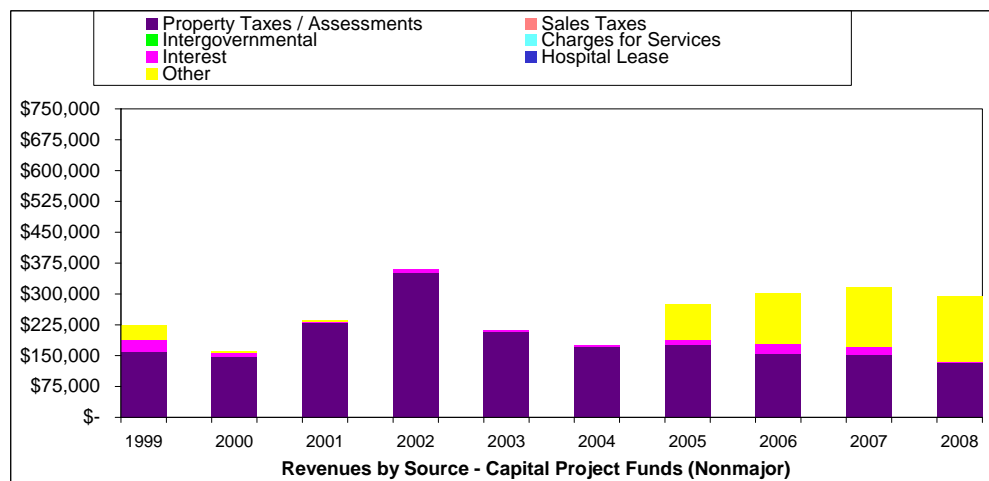
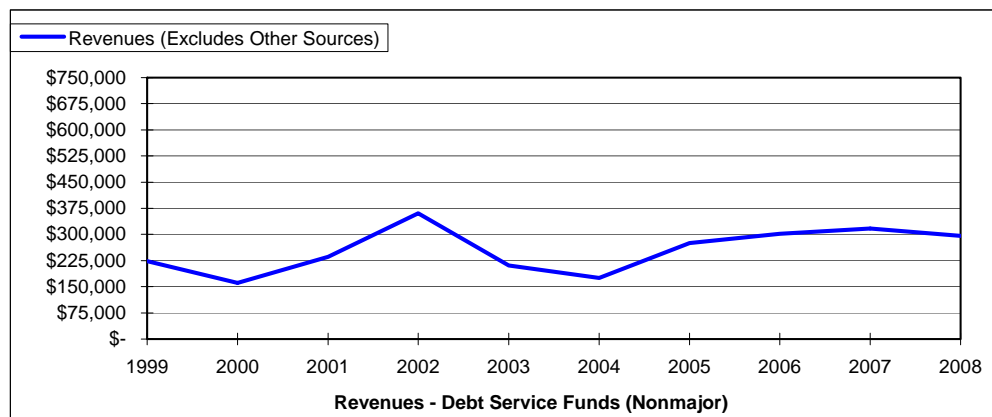


# Revenues by Source cont'd

## Debt Service Funds (Nonmajor Funds)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Property Taxes / Assessments	158,700	146,380	\$ 228,545	\$ 353,496	\$ 208,564
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	29,757	12,111	4,969	7,043	2,702
Hospital Lease	-	-	-	-	-
Other	35,277	2,500	2,250	-	-
<b>Total \$</b>	<b>223,734</b>	<b>\$ 160,991</b>	<b>\$ 235,764</b>	<b>\$ 360,539</b>	<b>\$ 211,266</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Property Taxes / Assessments	\$ 171,863	\$ 177,004	\$ 155,931	\$ 152,410	\$ 133,429
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	3,133	11,127	22,291	21,057	2,770
Hospital Lease	-	-	-	-	-
Other	-	87,019	123,466	143,410	159,380
<b>Total \$</b>	<b>174,996</b>	<b>\$ 275,150</b>	<b>\$ 301,688</b>	<b>\$ 316,877</b>	<b>\$ 295,579</b>



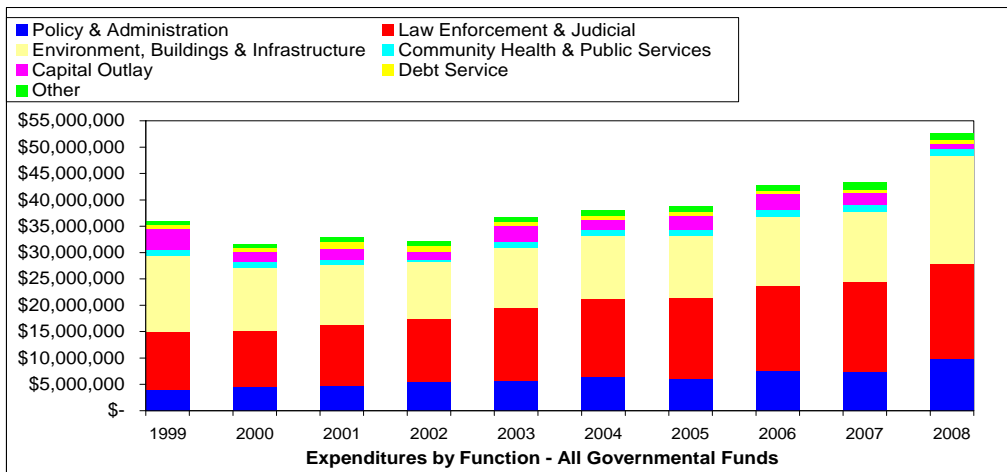
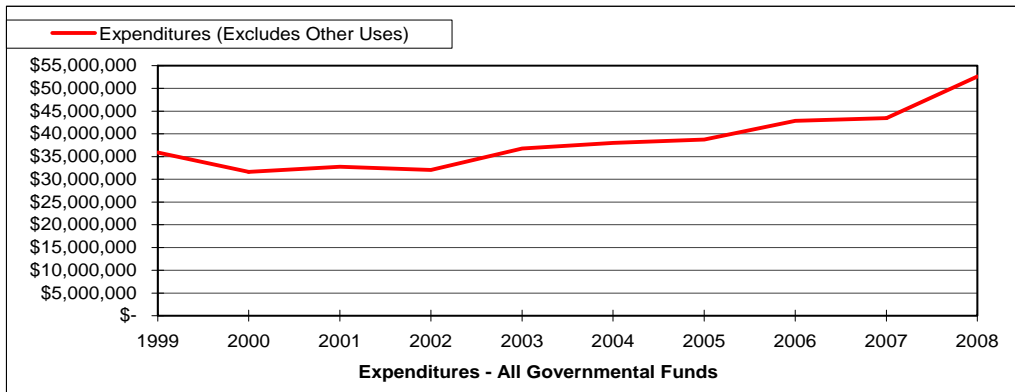
# Expenditures by Function

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

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Policy & Administration	\$ 3,903,151	\$ 4,560,505	\$ 4,745,728	\$ 5,417,872	\$ 5,639,499
Law Enforcement & Judicial	10,956,345	10,634,713 b	11,448,413	11,999,375	13,903,356
Environment, Buildings & Infrastructure	14,569,961	12,017,312 e	11,527,484	10,796,014	11,295,630
Community Health & Public Services	1,168,952 a	1,003,103 c	922,578	409,924	1,180,571
Capital Outlay	3,939,208	1,844,401 d	2,155,155	1,659,492	2,945,217
Debt Service	648,292	886,669	1,214,370	978,195	931,760
Other	680,175	698,670	738,367	821,923	871,549
<b>Total</b>	<b>\$ 35,866,084</b>	<b>\$ 31,645,373</b>	<b>\$ 32,752,095</b>	<b>\$ 32,082,795</b>	<b>\$ 36,767,582</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Policy & Administration	\$ 6,433,542	\$ 6,183,413	\$ 7,462,836 f	\$ 7,447,333 f	\$ 9,823,454
Law Enforcement & Judicial	14,740,635	15,225,899	16,278,312	16,941,316	17,956,925
Environment, Buildings & Infrastructure	12,009,048	11,740,087	13,152,527	13,412,142	20,524,276
Community Health & Public Services	1,119,373	1,226,164	1,170,102	1,227,687	1,387,282
Capital Outlay	1,935,206	2,645,729	2,997,639	2,273,989	957,195
Debt Service	708,440	640,495	692,888	701,606	741,519
Other	1,053,149	1,083,857	1,149,761	1,443,823	1,248,759
<b>Total</b>	<b>\$ 37,999,393</b>	<b>\$ 38,745,644</b>	<b>\$ 42,904,065</b>	<b>\$ 43,447,896</b>	<b>\$ 52,639,410</b>



- a Community projects, sirens, Health Dept building commitment, Boone Retirement Center
- b E911 system upgrade, jail expansion and out-of-county housing
- c Child Advocacy grant, PEAK project
- d Boone County Fairgrounds purchase

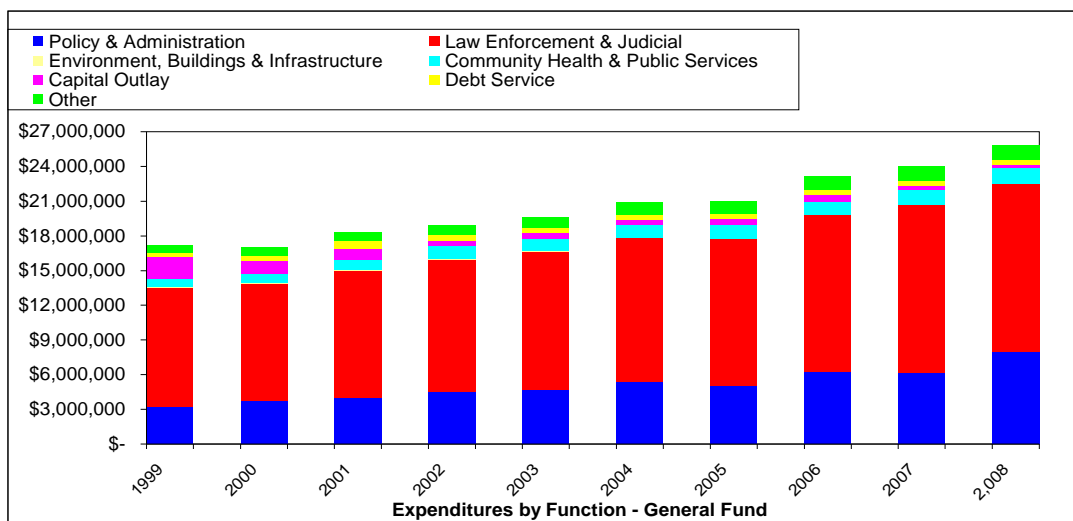
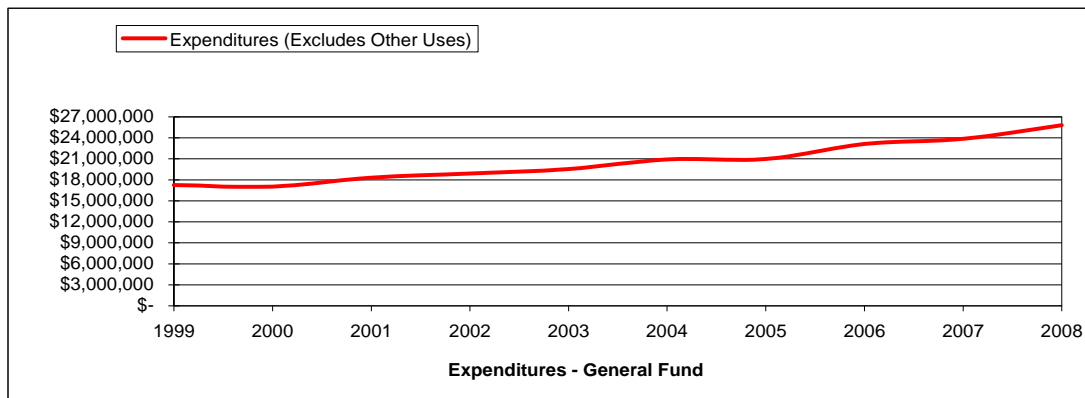
- e El Chaparral road maintenance project, Revenue Sharing
- f Budget includes 3% emergency appropriation
- g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

# Expenditures by Function cont'd

## Budget Basis General Fund (Major Fund)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 3,240,036	\$ 3,747,967	\$ 4,043,753	\$ 4,547,968	\$ 4,710,075
Law Enforcement & Judicial	10,236,230	10,127,223	10,923,727	11,386,048	11,893,918
Environment, Buildings & Infrastructure	59,127	41,136	88,104	100,315	99,211
Community Health & Public Services	780,156	825,467	876,752	1,137,647	1,042,239
Capital Outlay	1,844,299	1,128,902	966,503	443,910	517,969
Debt Service	412,415	456,339	682,357	455,739	405,635
Other	680,175	698,670	738,367	821,923	871,549
<b>Total</b>	<b>\$ 17,252,438</b>	<b>\$ 17,025,704</b>	<b>\$ 18,319,563</b>	<b>\$ 18,893,550</b>	<b>\$ 19,540,596</b>

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 5,435,426	\$ 5,079,498	\$ 6,246,365	\$ 6,163,695	\$ 7,995,456
Law Enforcement & Judicial	12,385,434	12,666,320	13,552,683	13,939,115	14,491,279
Environment, Buildings & Infrastructure	49,456	31,405	33,198	51,134	54,573
Community Health & Public Services	1,079,703	1,177,080	1,133,145	1,184,511	1,336,432
Capital Outlay	425,776	525,980	588,209	686,846	273,836
Debt Service	492,651	420,315	414,915	414,465	413,215
Other	1,053,149	1,083,857	1,149,761	1,443,823	1,248,759
<b>Total</b>	<b>\$ 20,921,595</b>	<b>\$ 20,984,455</b>	<b>\$ 23,118,276</b>	<b>\$ 23,883,589</b>	<b>\$ 25,813,550</b>



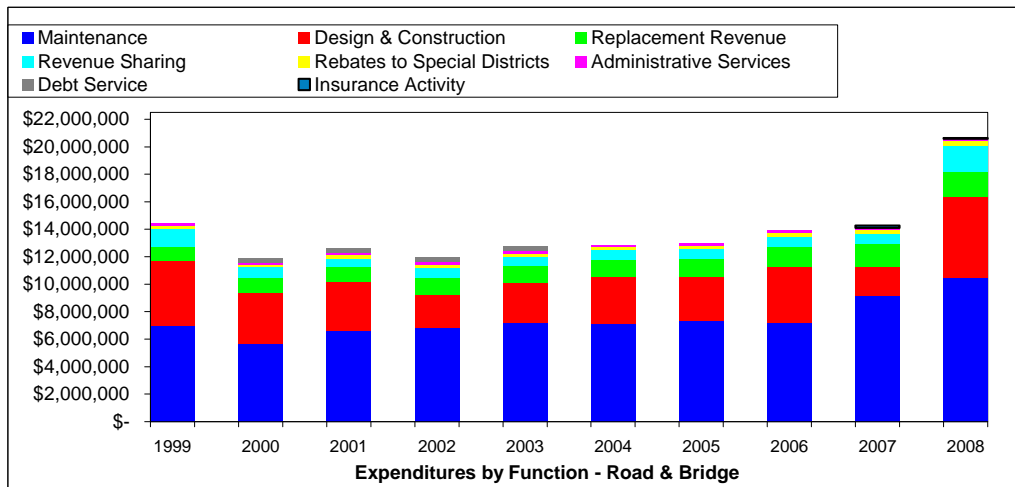
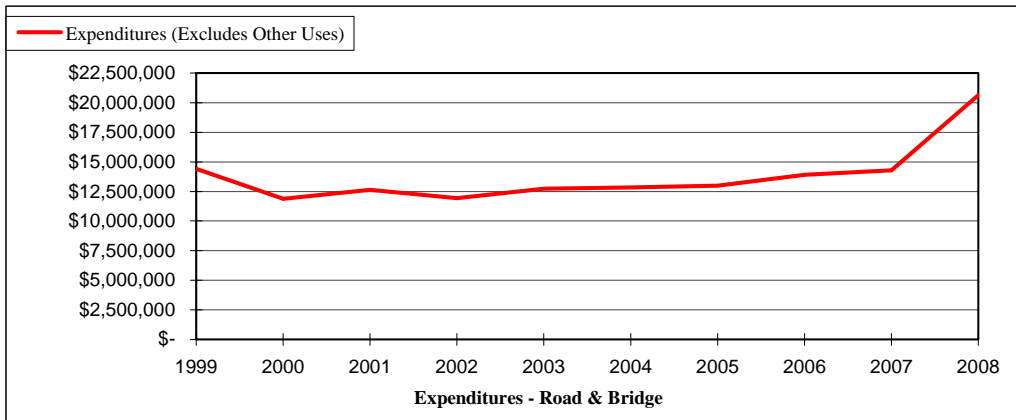
- a See Capital Expenditure Highlights
- b Election costs
- c Budget includes 3% emergency appropriation

# Expenditures by Function cont'd

## Budget Basis Road & Bridge Fund (Major Fund)

	1999	2000	2001	2002	2003
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 6,965,812	\$ 5,686,485	\$ 6,580,751	\$ 6,805,762	\$ 7,181,519
Design & Construction	4,731,846	3,706,381	3,597,840	2,441,946	2,938,486
Replacement Revenue	1,001,982	1,078,382	1,118,012	1,187,942	1,193,128
Revenue Sharing	1,344,000	752,000	602,596	772,240	688,093
Rebates to Special Districts	209,781	204,255	240,780	237,345	259,343
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	-	-	-
Debt Service	-	311,698	352,397	333,044	309,181
<b>Total</b>	<b>\$ 14,403,421</b>	<b>\$ 11,889,201</b>	<b>\$ 12,642,377</b>	<b>\$ 11,928,279</b>	<b>\$ 12,719,750</b>

	2004	2005	2006	2007	2008
	Actual	Actual	Actual	Projected	Budget
Maintenance	\$ 7,090,470	\$ 7,374,859	\$ 7,152,198	\$ 9,164,404	\$ 10,447,015
Design & Construction	3,444,740	3,154,744	4,124,157	2,157,066	5,878,657
Replacement Revenue	1,251,930	1,321,445	1,495,256	1,600,765	1,885,400
Revenue Sharing	683,760	744,306	688,977	720,331	1,898,582
Rebates to Special Districts	206,801	249,565	285,655	309,700	335,800
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	7,252	168,910	40,000
Debt Service	-	-	-	-	-
<b>Total</b>	<b>\$ 12,827,701</b>	<b>\$ 12,994,919</b>	<b>\$ 13,903,495</b>	<b>\$ 14,271,176</b>	<b>\$ 20,635,454</b>

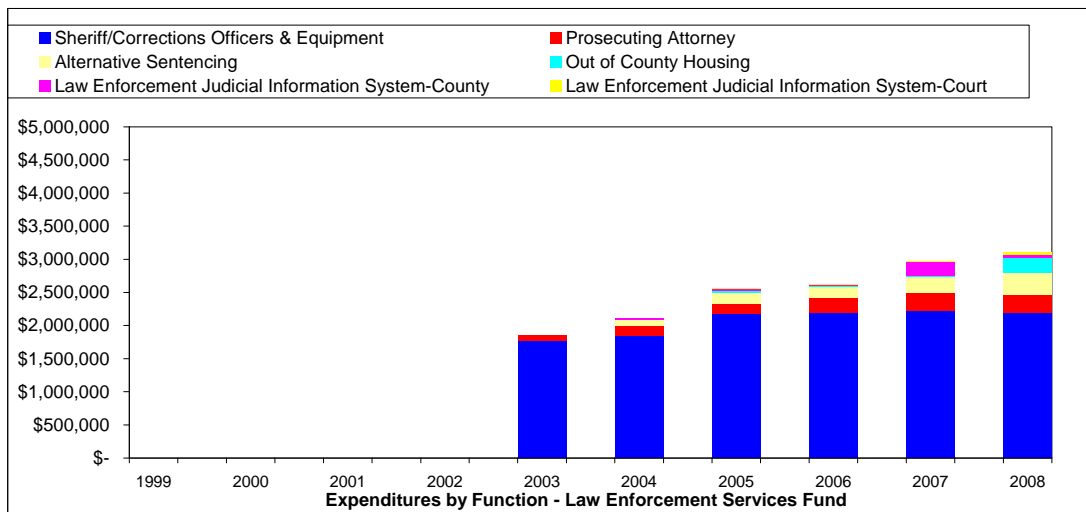
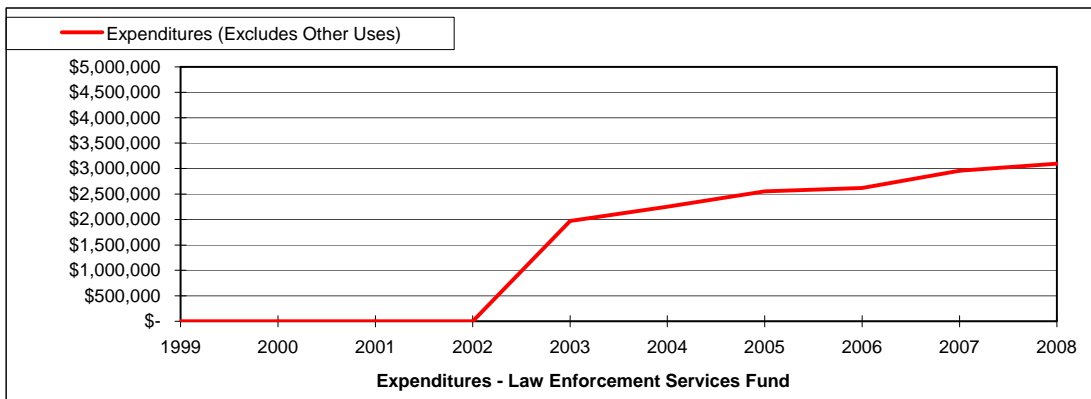


# Expenditures by Function cont'd

## Budget Basis Law Enforcement Services Fund (Major Fund)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,776,116
Prosecuting Attorney	-	-	-	-	78,632
Alternative Sentencing	-	-	-	-	114,011
Out of County Housing	-	-	-	-	-
Law Enforcement Judicial Information System-County	-	-	-	-	-
Law Enforcement Judicial Information System-Court	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,968,759</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Sheriff/Corrections Officers & Equipment	\$ 1,850,685	\$ 2,173,129	\$ 2,200,389	\$ 2,221,432	\$ 2,187,657
Prosecuting Attorney	144,722	153,696	220,666	280,366	284,258
Alternative Sentencing	138,304	168,158	161,562	235,963	321,207
Out of County Housing	85,781	41,752	17,449	24,000	228,000
Law Enforcement Judicial Information System-County	10,513	15,497	18,456	195,110	43,266
Law Enforcement Judicial Information System-Court	22,204	1,680	2,280	3,430	31,430
<b>Total</b>	<b>\$ 2,252,209</b>	<b>\$ 2,553,912</b>	<b>\$ 2,620,802</b>	<b>\$ 2,960,301</b>	<b>\$ 3,095,818</b>



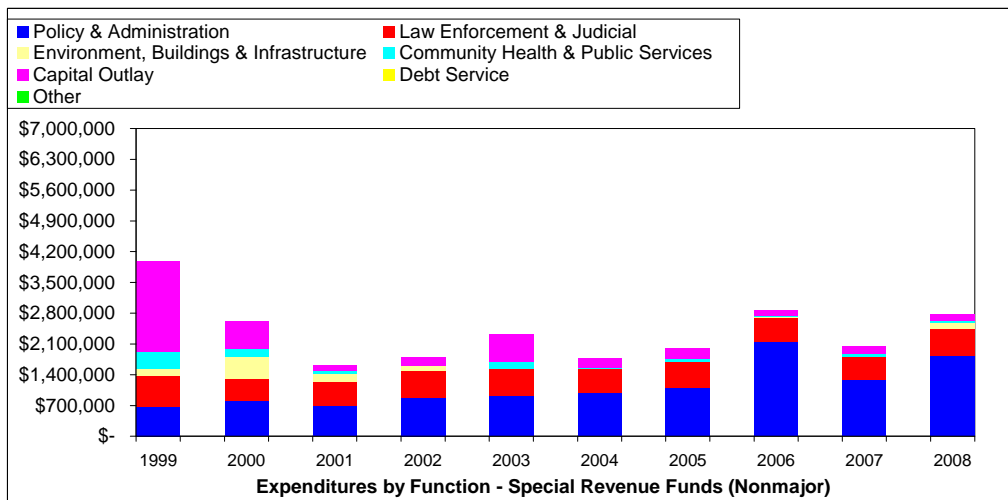
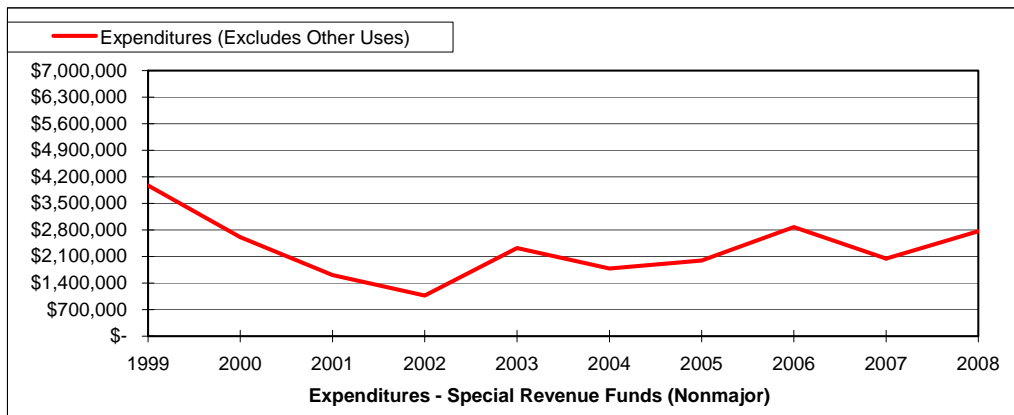
# Expenditures by Function cont'd

## Budget Basis Special Revenue Funds (Nonmajor Funds)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Policy & Administration	\$ 663,115	\$ 812,538	\$ 701,975	\$ 869,904	\$ 929,424
Law Enforcement & Judicial	720,115	507,490	524,686	613,327	605,276
Environment, Buildings & Infrastructure	152,003	488,838	204,231	120,411	13,331
Community Health & Public Services	388,796	177,636	45,826	(727,723)	138,332
Capital Outlay	2,050,319	625,334	133,821	195,635	635,971
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 3,974,348</b>	<b>\$ 2,611,836</b>	<b>\$ 1,610,539</b>	<b>\$ 1,071,554</b>	<b>\$ 2,322,334</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Policy & Administration	\$ 998,116	\$ 1,103,915	\$ 2,155,560	\$ 1,283,638	\$ 1,827,998
Law Enforcement & Judicial	523,005	599,356	549,117	535,067	632,021
Environment, Buildings & Infrastructure	193	-	8,557	2,399	113,995
Community Health & Public Services	39,670	49,084	36,957	43,176	50,850
Capital Outlay	221,115	239,823	122,784	181,409	141,420
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 1,782,099</b>	<b>\$ 1,992,178</b>	<b>\$ 2,872,975</b>	<b>\$ 2,045,689</b>	<b>\$ 2,766,284</b>





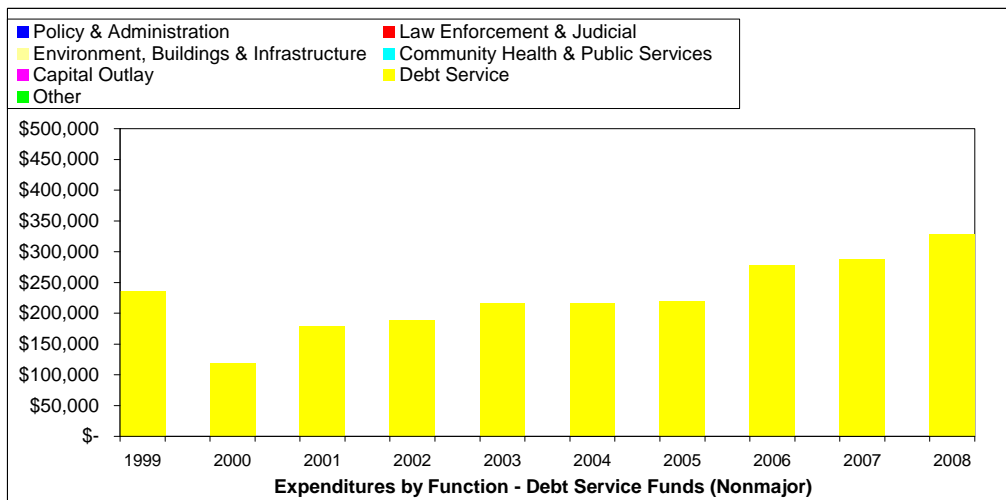
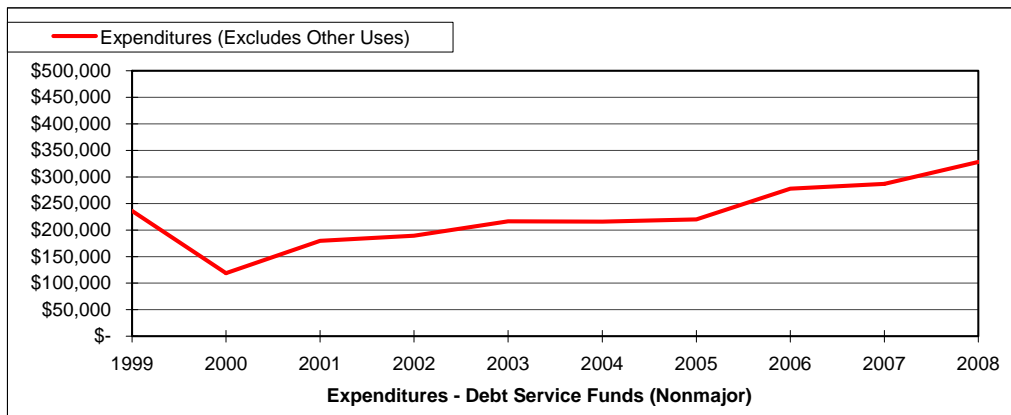
# Expenditures by Function cont'd

## Budget Basis Debt Service Funds (Nonmajor Funds)

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	235,877	118,632 <sup>a</sup>	179,616 <sup>b</sup>	189,412 <sup>b</sup>	216,143
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 235,877</b>	<b>\$ 118,632</b>	<b>\$ 179,616</b>	<b>\$ 189,412</b>	<b>\$ 216,143</b>

	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	215,789	220,180	277,973	287,141	328,304
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 215,789</b>	<b>\$ 220,180</b>	<b>\$ 277,973</b>	<b>\$ 287,141</b>	<b>\$ 328,304</b>



a Nursing Home Obligation Bonds issued in 1979 matured

b 2000 Series NID Road/Sewer Bonds first payments

# 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.

**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.

**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.

## Glossary cont'd

**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.

**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)

## Glossary cont'd

**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.

**Distinguished Budget Presentation Awards Program**-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

## Glossary cont'd

**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.

**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.

## Glossary cont'd

**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).

**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.

## Glossary cont'd

**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.

**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.

## Glossary cont'd

**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.

**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.



## Glossary cont'd

**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.

**RSMo**—Revised Statutes of Missouri

**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.

**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.

**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.

## Glossary cont'd

**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.)

**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.

