

2010 BUDGET

Boone County Missouri



Ken Pearson
Presiding Commissioner

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District I Commissioner

Skip Elkin
District II Commissioner

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Boone County Auditor
Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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Boone County

Missouri

For the Fiscal Year Beginning

January 1, 2009

President

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, 2009.

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

2010 Budget

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BOONE COUNTY AUDITOR

JUNE E. PITCHFORD

BOONE COUNTY GOVERNMENT CENTER

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December 29, 2009

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2010 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within the framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus 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 differs significantly from a charter form of government or a municipal city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws and the resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. Under state law, all county property is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and
- Equipping county employees with adequate knowledge, skills, technology and other resources to deliver public services and providing competitive compensation and benefits for county employees.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through alternative means. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are 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 and appointed department directors and committee recommendations are subject to County Commission approval.

Local Economic Conditions

For the past two decades, 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, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, hospitals, insurance institutions, the City of Columbia, and several manufacturers.

Boone County's local economy has historically shown greater strength and resiliency than nearby communities or the state as a whole. While the local economy appears to be somewhat insulated from some of the most severe effects of the current economic recession, Boone County's economy has weakened and slowed over the past several years, particularly evident in its increasing unemployment rate, falling job growth rate, and declining sales tax revenue (discussed in greater detail later in this Budget Message). The significant decline observed with these indicators is unlike that of any previous episodes of economic slow-down. The weakening local economy has significantly impacted the FY 2010 budget as well as the previous two year's budgets (FY 2008 and FY 2009).

Unemployment is rising in Boone County, but it remains significantly lower than the state and national rates. The County's unemployment rate at December 2009 was just under 6%, an increase of nearly 1.5% over the previous year. By comparison, the state and federal rates at December 2009 were 9.3% and 9.7%, respectively. Boone County's population continues growing at annual rates of 1-2%, which is about twice that of the state. The County's population is estimated at 154,300, with the County seat, Columbia, having a population of approximately 100,000. The median household income in Boone County for 2008 (most recent data available) was \$47,400, which compares to the state's median household income of \$46,800. [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, reflects a 1.8% increase for the 12 months ended November 2009 (most recent available). This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade reduced revenues to the County by nearly \$300,000. The loss in revenue resulted from state funding reductions for prisoner per diem, juvenile detention per diem, reimbursement for Public Administrator personnel, and assessment reimbursement. Mid-year 2009, the state further reduced assessment reimbursement resulting in an additional revenue loss of approximately \$150,000. This budget assumes continuation of these reductions, but it assumes no further reductions. However, the state is facing a significant budget shortfall in the upcoming legislative session which could result in further reductions in reimbursements to the county. County officials are aware of this risk and are closely monitoring the state's appropriation process.

Emerging Issues Facing the County

Erosion of the County's primary tax base. The County is significantly dependent on locally-enacted sales tax levies to finance local services, with more than 60% of county operating revenues derived from this single revenue source. In the short-term, the County is especially vulnerable to the inherent volatility of this revenue stream. Of greater concern, however, is the long-term detrimental effect of the on-going erosion of this tax base through remote retail sales (including internet sales) and the continuing shift toward a service-based economy. Since Missouri sales tax laws exempt services from sales tax, this continuing economic shift has a significant detrimental effect on this important revenue source and the County's ability to provide required services.

Increasing costs associated with unfunded mandates, inflationary pressures, and rising demand for services in the face of stagnant and declining 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. Other mandates, such as storm water management, have had an on-going budgetary impact as well. Despite relatively low inflation, the County is faced with increasing costs in several important budget categories including rock, utilities, equipment service contracts, and software service contracts.

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 finance 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.

2010 Budgetary Issues and Solutions

As previously noted, the County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities but

these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official. 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 and include such things as operation of the 13th 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.

In light of the on-going economic recession and its impact on operating revenues, the primary budget focus in FY 2010 is cost containment and cost reduction. This has been an on-going focus since FY 2008, but has intensified in light of further declines in revenue. However, the County has avoided making program or service cuts.

It should be noted that FY 2010 is an election year, and as such, the County's budget includes significant election costs.

2010 Budgetary Issue: Declining Revenues—

The County's most significant revenue source, sales tax, began its slide in 2007, falling significantly short of the FY 2007 estimated 4% growth; actual growth was less than 1%. The FY 2008 growth assumption was revised accordingly to 0.5%, but actual growth was negative, -1.36%. The FY 2009 sales tax revenue is projected to decline again (-3.0% growth assumption), and the FY 2010 budget assumes no growth (0% growth assumption). Real estate recording fees, which peaked in FY 2003 but have been declining since, are anticipated to grow modestly. Building permit fee revenue, which grew substantially in the second half of FY 2005 and peaked in FY 2006, has fallen sharply over the past several years to levels equal to that of nearly a decade earlier. The FY 2010 Budget assumes no improvement or growth in this revenue.

Budgetary Impact— Overall, revenues to the County's major funds (General Fund, Road and Bridge Fund, and the Law Enforcement Services Fund) have declined,

presenting significant budgetary challenges. In order to avoid staffing or service reductions, the general budgetary approach included the following:

- No new programs or expansions in existing service levels;
- Cost containment and cost-savings measures;
- Fee increases where authorized by state law (which is very limited);
- Improved cost recovery and cost allocation across funds;
- Deferral of equipment purchase and replacement; and,
- Using portions of fund balance (i.e., reducing undesignated/unreserved fund balance).

Cost containment measures include the following:

- No salary increases (FY 2009 did not include salary increases; FY 2008 included a 1% increase);
- Reduced hours and eliminated benefits for a vacant records clerk position in the Records Center (\$18,000)
- Eliminated funding for the Employee Assistance Program (\$10,000)
- Reduced employer 401(A) match, a retirement benefit (\$96,000)
- Reduced funding to various outside entities (\$62,000)
- Reduced travel and training (\$15,000)
- Reduced employment advertising, eliminating radio advertising (\$6,500)

Fee increases were approved by the County Commission for the On-Site Waste Water program (\$19,500) and a new fee, Food Inspection Fee, was implemented for restaurant food handling inspections (\$30,000).

The Assessment Fund will reimburse the General Fund for programmer services, a new cost recovery charge (\$62,000). In addition, the Road and Bridge Fund's reimbursement to the General Fund for general administrative services (legal, purchasing, payroll, etc.) was increased in an effort to align the reimbursement more closely with actual costs incurred (\$100,000 increase).

The County was able to reduce appropriations for insurance premiums and deductibles due to lower renewal pricing (\$97,000 savings). The County was also able to reduce appropriations for fuel as a result of lower market prices (\$130,000 savings).

2010 Budgetary Issue: County Election Cost—

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. 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 \$700,000, with the majority of the cost attributable to the August and November elections.

2010 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 2010 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.

Budgetary Impact— Due to limited resources, the regular replacement schedule for desktop PC's was suspended in 2008 and beyond, with replacement funding based on condition assessments 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 2010 appropriation for replacement computer equipment total \$42,700, with all of it accounted for in the General Fund. This compares to FY 2009 appropriations totaling \$124,000 (all funds combined).

Investment in new computer hardware is also very limited. The FY 2010 budget includes approximately \$150,000 (all funds combined) with most of it (\$120,000) related to laptops to be used by elections in polling places which are funded from the Election Services Fund.

FY 2010 appropriations for new computer software amount to \$39,000 (all funds combined) most of which pertains to a web query/report writer tool which was re-budgeted from FY 2009.

2010 Budgetary Issue: Law Enforcement and Judicial—

In addition to funding the Prosecuting Attorney, the Sheriff, Jail, and operations of the courthouse, 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 County desires to maintain serviceable law enforcement equipment through scheduled replacement and to implement and maintain new equipment and software 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 by the state in most other circuit courts. 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 1/8th 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.

Budget Process and Calendar

Boone County is a first class non-charter county where the County Auditor serves as Budget Officer and its annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. The process and deadlines set forth by statute are 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 and information. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

The FY 2010 Budget was adopted on December 29, 2009.

Budget Summary Schedules

The schedules and matrices presented on the following pages are intended to show the relationship between the County's various functional units and its overall financial structure.

The first schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

The second schedule shows the relationship between functional areas and classification of expenditure.

The third schedule shows the relationship between budget amounts for each functional unit and the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.

2010 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	----- Major Funds -----		
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund
REVENUES:			
Property Taxes	\$ 2,922,600	\$ 1,197,900	\$ -
Assessments	-	-	-
Sales Taxes	11,117,000	11,465,000	2,775,000
Franchise Taxes	159,600	-	-
Licenses and Permits	310,730	14,000	-
Intergovernmental	2,449,938	1,114,800	-
Charges for Services	3,749,040	70,825	-
Fines and Forfeitures	6,000	-	-
Interest	109,103	74,000	5,815
Hospital Lease	1,632,322	-	-
Other *	596,686	1,000	-
Total Revenues	23,053,019	13,937,525	2,780,815
EXPENDITURES:			
Personal Services	14,112,552	3,770,289	2,239,346
Materials & Supplies	1,308,945	2,994,690	72,286
Dues Travel & Training	201,846	34,750	18,684
Utilities	497,111	101,660	70,478
Vehicle Expense	377,770	665,150	625
Equip & Bldg Maintenance	207,479	394,300	70,062
Contractual Services	4,117,642	8,391,700	324,178
Debt Service (Principal and Interest)	468,115	-	-
Emergency	735,000	310,000	25,000
Other	2,964,080	20,535	22,968
Fixed Asset Additions	168,036	422,470	327,673
Total Expenditures	25,158,576	17,105,544	3,171,300
REVENUES OVER (UNDER) EXPENDITURES	(2,105,557)	(3,168,019)	(390,485)
OTHER FINANCING SOURCES (USES):			
Transfer In	-	-	-
Transfer Out	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	1,610	53,000	35,721
Proceeds of Long-Term Debt	-	-	-
Retirement of Long-Term Debt	-	-	-
Total Other Financing Sources (Uses)	1,610	53,000	35,721
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,103,947)	(3,115,019)	(354,764)
FUND BALANCE (GAAP), beginning of year	6,887,129	7,000,372	1,317,580
Less encumbrances, beginning of year	(89,009)	(1,340,571)	(22,816)
Add encumbrances, end of year	89,009	1,340,571	22,816
FUND BALANCE (GAAP), end of year	\$ 4,783,182	\$ 3,885,353	\$ 962,816
FUND BALANCE RESERVES/DESIGNATIONS, end of year	612,209	2,379,971	787,816
FUND BALANCE, end of year	4,783,182	3,885,353	962,816
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(612,209)	(2,379,971)	(787,816)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,170,973	\$ 1,505,382	\$ 175,000

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

(Continued on next page)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
\$ -	\$ 4,120,500	\$ -	\$ -	\$ 4,120,500
46,992	46,992	-	-	46,992
234,000	25,591,000	-	-	25,591,000
-	159,600	-	-	159,600
76,284	401,014	-	-	401,014
523,391	4,088,129	-	-	4,088,129
1,849,960	5,669,825	4,657,913	-	10,327,738
-	6,000	-	-	6,000
22,191	211,109	46,652	940	258,701
-	1,632,322	-	-	1,632,322
87,511	685,197	25,400	50	710,647
2,840,329	42,611,688	4,729,965	990	47,342,643
1,293,771	21,415,958	585,898	-	22,001,856
166,599	4,542,520	61,020	-	4,603,540
119,844	375,124	2,850	-	377,974
14,272	683,521	461,590	-	1,145,111
16,840	1,060,385	18,650	-	1,079,035
173,487	845,328	310,231	-	1,155,559
1,092,858	13,926,378	3,539,540	3,350	17,469,268
321,149	789,264	-	-	789,264
5,000	1,075,000	18,500	-	1,093,500
415,599	3,423,182	451,640	542	3,875,364
165,593	1,083,772	2,500	-	1,086,272
3,785,012	49,220,432	5,452,419	3,892	54,676,743
(944,683)	(6,608,744)	(722,454)	(2,902)	(7,334,100)
32,640	32,640	45,000	-	77,640
-	-	(45,000)	-	(45,000)
-	90,331	-	-	90,331
-	-	-	-	-
-	-	-	-	-
32,640	122,971	-	-	122,971
(912,043)	(6,485,773)	(722,454)	(2,902)	(7,211,129)
7,329,776	22,534,857	4,006,202	119,342	26,660,401
(595,776)	(2,048,172)	(22,189)	-	(2,070,361)
595,776	2,048,172	22,189	-	2,070,361
\$ 6,417,733	\$ 16,049,084	\$ 3,283,748	\$ 116,440	\$ 19,449,272
3,303,361	7,083,357	227,189	37,471	7,348,017
6,417,733	16,049,084	3,283,748	116,440	19,449,272
(3,303,361)	(7,083,357)	(227,189)	(37,471)	(7,348,017)
\$ 3,114,372	\$ 8,965,727	\$ 3,056,559	\$ 78,969	\$ 12,101,255

**Matrix of Expenditures by Function and Class—
All Governmental Funds Combined Excluding Capital Project Funds**

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*
Policy & Administration	\$ 4,722,322	\$ 608,224	\$ 168,183	\$ 84,883
Law Enforcement & Judicial - Courts	1,723,028	182,670	59,922	161,482
Law Enforcement & Judicial - Sheriff/Corrections	7,870,976	680,671	60,911	293,832
Law Enforcement & Judicial - PA	2,376,295	56,852	25,483	30,590
Law Enforcement & Judicial - Other	249,311	5,000	2,400	3,250
Environment, Buildings & Infrastructure	3,790,941	2,996,198	34,750	101,660
Community Health & Public Services	-	125	15,100	-
Other	683,085	12,780	8,375	7,824
Total	\$ 21,415,958	\$ 4,542,520	\$ 375,124	\$ 683,521

* 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.

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Vehicle Expense	Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Other	Fixed Asset Additions	Total
\$ 46,643	\$ 221,590	\$ 1,981,562	\$ 468,115	\$ 1,885,675	\$ 258,280	\$ 10,445,477
23,350	63,868	1,275,127	-	292,580	35,722	3,817,749
278,899	87,067	745,338	-	388,103	338,166	10,743,963
8,649	6,392	175,807	-	41,302	-	2,721,370
15,000	44,900	854,978	-	101,050	29,134	1,305,023
665,294	397,900	8,441,166	-	332,135	422,470	17,182,514
-	-	17,750	-	1,326,520	-	1,359,495
22,550	23,611	434,650	321,149	130,817	-	1,644,841
<u>\$ 1,060,385</u>	<u>\$ 845,328</u>	<u>\$13,926,378</u>	<u>\$ 789,264</u>	<u>\$4,498,182</u>	<u>\$1,083,772</u>	<u>\$ 49,220,432</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.

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

Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
	1110	Auditor	\$ 295,315	-	-	-	295,315
Policy & Administration	1115	Human Resources	161,757	-	-	-	161,757
	1118	Purchasing	160,878	-	-	-	160,878
	1121	County Commission	468,246	-	-	-	468,246
	1122	County Association Dues	34,159	-	-	-	34,159
	1123	Emergency & Contingency	770,500	-	-	-	770,500
	1125	Centralia Office	9,270	-	-	-	9,270
	1126	County Counselor Office	158,245	-	-	-	158,245
	1131	County Clerk	313,671	-	-	-	313,671
	1132	Election and Registration	1,195,052	-	-	-	1,195,052
	1140	Treasurer	290,951	-	-	-	290,951
	1150	Collector	483,945	-	-	-	483,945
	1160	Recorder	490,379	-	-	-	490,379
	1170	Information Technology	1,427,538	-	-	-	1,427,538
	1175	GIS - Consortium	9,435	-	-	-	9,435
	1176	GIS - County	157,219	-	-	-	157,219
	1190	Non-Departmental	684,804	-	-	-	684,804
	1191	Insurance & Safety	498,520	-	-	-	498,520
	1192	Employee Benefits	29,800	-	-	-	29,800
	1194	Mail Services	345,669	-	-	-	345,669
	1195	Insurance Claim Activity	27,000	-	-	-	27,000
	1196	Records Management Services	34,133	-	-	-	34,133
	2010	Assessment	-	-	-	1,429,677	1,429,677
	2110	Collector Tax Maint Activity	-	-	-	230,687	230,687
	2300	Election Services	-	-	-	210,800	210,800
	2310	HAVA Requirements Pmts Grant	-	-	-	14,620	14,620
	2311	Election Reform Payments Grant	-	-	-	57,692	57,692
	2320	Election Equip Replacement Activity	-	-	-	57,000	57,000
	2800	Record Storage & Preservation	-	-	-	398,515	398,515
		Sub-Total	<u>8,046,486</u>	-	-	<u>2,398,991</u>	<u>10,445,477</u>
Law Enforcement & Judicial- Courts	1210	Circuit Court Services	1,429,866	-	-	-	1,429,866
	1221	Circuit Clerk	510,015	-	-	-	510,015
	1230	Jury Services & Court Costs	242,760	-	-	-	242,760
	1241	Juvenile Office	408,759	-	-	-	408,759
	1242	Juvenile Justice Center	359,284	-	-	-	359,284
	1243	Juvenile Justice Grants	203,363	-	-	-	203,363
	2820	Family Service & Justice	-	-	-	150,450	150,450
	2830	Circuit Drug Court	-	-	-	129,470	129,470
	2850	Administration of Justice	-	-	-	11,500	11,500
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	335,031	-	335,031
	2905	Judicial Information System-Law Enf Sls Tax	-	-	35,151	-	35,151
	2907	Information System-Court Only	-	-	2,100	-	2,100
		Sub-Total	<u>3,154,047</u>	-	<u>372,282</u>	<u>291,420</u>	<u>3,817,749</u>
Law Enforcement & Judicial- Sheriff/Corrections	1251	Sheriff	3,888,326	-	-	-	3,888,326
	1255	Corrections	4,132,165	-	-	-	4,132,165
	2500	Sheriff Forfeiture Money	-	-	-	6,334	6,334
	2510	Sheriff Training	-	-	-	30,500	30,500
	2521	Community Traffic Safety	-	-	-	150	150
	2522	DARE Program	-	-	-	1,600	1,600
	2524	Internet Crimes Tsk Fce - Contributions	-	-	-	4,500	4,500
	2540	Sheriff Civil Charges	-	-	-	48,770	48,770
	2550	Sheriff Revolving Fund	-	-	-	30,012	30,012
	2900	Law Enforcement Sales Tax Revenue	-	-	25,000	-	25,000
	2901	Sheriff-Law Enf Sls Tax	-	-	1,565,187	-	1,565,187
	2902	Corrections - Law Enf Sls Tax	-	-	697,623	-	697,623
	2906	Contract Inmate Housing - LEST	-	-	228,000	-	228,000
	2972	Cyber Crimes Task Force	-	-	74,572	-	74,572
	2981	JAG - Recovery Act/Stimulus	-	-	11,224	-	11,224
		Sub-Total	<u>\$ 8,020,491</u>	-	<u>2,601,606</u>	<u>121,866</u>	<u>10,743,963</u>

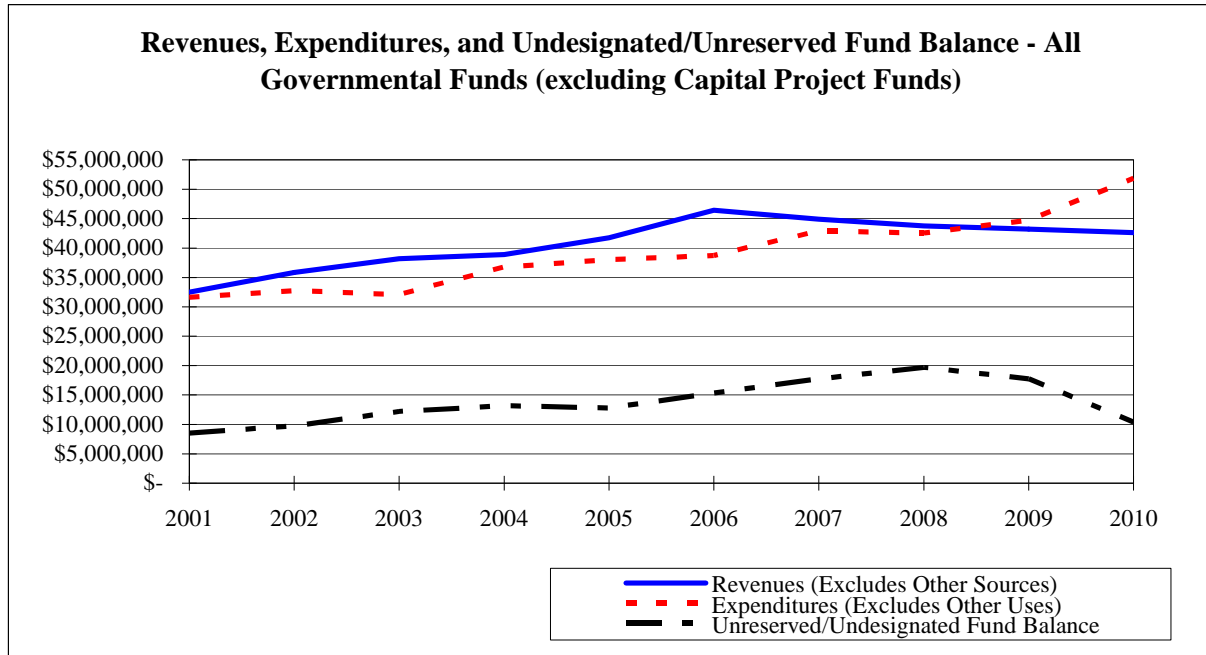
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Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
Law Enforcement & Judicial- Prosecuting Attorney	1261	Prosecuting Attorney	\$ 1,578,522	-	-	-	1,578,522
	1262	Victim Witness	138,371	-	-	-	138,371
	1263	IV-D	392,457	-	-	-	392,457
	1264	PA Retirement	7,752	-	-	-	7,752
	2600	PA Training	-	-	-	5,844	5,844
	2610	PA Tax Collections	-	-	-	49,549	49,549
	2620	PA Contingency	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	111,599	111,599
	2640	PA Forfeiture Money	-	-	-	13,500	13,500
	2903	Prosecuting Attorney - Law Enf Sls Tax	-	-	283,208	-	283,208
	2972	PA - Violence Against Women grant	-	-	120,568	-	120,568
		Sub-Total	2,117,102	-	403,776	200,492	2,721,370
Law Enforcement & Judicial- Other	1200	Public Administrator	293,960	-	-	-	293,960
	1280	Medical Examiner	210,309	-	-	-	210,309
	1285	District Defender	30,814	-	-	-	30,814
	1287	Emergency Services & Dispatch	586,540	-	-	-	586,540
	2020	E-911 Emergency Telephone	-	-	-	183,400	183,400
		Sub-Total	1,121,623	-	-	183,400	1,305,023
Environment, Buildings & Infrastructure	1340	NID Administration	9,500	-	-	-	9,500
	1360	Solid Waste Recycling	54,139	-	-	-	54,139
	1370	BC Reg Sewer Dist Mgmt Service	4,731	-	-	-	4,731
	2040	Public Works-R&B Maintenance	-	8,055,130	-	-	8,055,130
	2041	Pavement Preservation	-	2,000,000	-	-	2,000,000
	2045	Public Works-Design & Construction	-	3,876,437	-	-	3,876,437
	2046	Stormwater Administration	-	111,827	-	-	111,827
	2048	PW - Insurance Claim Activity	-	40,000	-	-	40,000
	2049	PW - Administration	-	3,022,150	-	-	3,022,150
	2120	Fairground Maintenance	-	-	-	8,600	8,600
		Sub-Total	68,370	17,105,544	-	8,600	17,182,514
Community Health & Public Services	1410	Community Health	1,032,909	-	-	-	1,032,909
	1420	Social Services	123,596	-	-	-	123,596
	1430	Community Services	150,260	-	-	-	150,260
	2090	Hospital Profit Share	-	-	-	2,000	2,000
	2101	LEPC-CERF Grant	-	-	-	15,380	15,380
	2102	LEPC-HMEP Grant	-	-	-	-	-
	2030	Domestic Violence	-	-	-	35,350	35,350
		Sub-Total	1,306,765	-	-	52,730	1,359,495
Other	1510	Economic Support	55,000	-	-	-	55,000
	1610	Parks and Recreation	48,389	-	-	-	48,389
	1710	Planning and Zoning	362,320	-	-	-	362,320
	1720	Building Codes	384,756	-	-	-	384,756
	1730	Animal Control	166,639	-	-	-	166,639
	1740	On-Site Waste Water	75,117	-	-	-	75,117
	1751	Hinkson Creek Watershed	231,471	-	-	-	231,471
	3040	2005 Series Spec Oblg Bond - Txbl	-	-	-	167,791	167,791
	3830	2000A Series GO Bond - Sewer NID	-	-	-	36,437	36,437
	3840	2000B Series GO Bonds - Road NID	-	-	-	24,098	24,098
	3850	2001 Series GO Bonds - Road NID	-	-	-	37,112	37,112
	3860	2006A Series GO Bonds - Road NID	-	-	-	23,071	23,071
	3870	2008 Series GO Bnd Swr NID	-	-	-	32,640	32,640
		Sub-Total	\$ 1,323,692	-	-	321,149	1,644,841
		Grand Total	\$ 25,158,576	17,105,544	3,377,664	3,578,648	49,220,432

Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in undesignated/unreserved fund balance levels over the past 10 years. It shows the significant flattening and decline of revenues in 2007-2010, 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

The FY 2010 revenue projections, taken as a whole, reflect a slight decrease over the expected 2009 revenues. FY 2010 marks the third year that revenues have declined.

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 Excluding Capital Project Funds

Revenues by Source	2008 (Actual)	2009 (Budget)	2009 (Projected)	2010 (Budget)	% Change 10 Budget over 09 Budget	% of Total for 2010
Property Taxes	\$ 4,160,203	4,162,600	4,179,944	4,120,500	-1%	9.7%
Assessments	105,288	96,620	107,760	46,992	-51%	0.1%
Sales Taxes	26,371,448	26,727,300	25,584,000	25,591,000	-4%	60.1%
Franchise Taxes	179,159	183,000	159,600	159,600	-13%	0.4%
Licenses and Permits	360,946	337,083	344,642	401,014	19%	0.9%
Intergovernmental	4,397,128	5,412,691	5,151,892	4,088,129	-24%	9.6%
Charges for Services	5,147,827	5,449,386	5,223,281	5,669,825	4%	13.3%
Fines and Forfeitures	14,791	6,000	9,000	6,000	0%	0.0%
Interest	659,532	467,577	210,567	211,109	-55%	0.5%
Hospital Lease	1,630,692	1,679,600	1,632,322	1,632,322	-3%	3.8%
Other*	749,725	573,311	622,582	685,197	20%	1.6%
Total Revenues	\$ 43,776,739	45,095,168	43,225,590	42,611,688	-6%	100.0%

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

Property Tax (9.7% 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, although annual growth is expected to slow substantially. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.3 billion. The FY 2010 Budget assumes a 0% growth in assessed valuation for real property and -0.5% growth in assessed valuation for personal property. The budget assumes no change in the property tax rates.

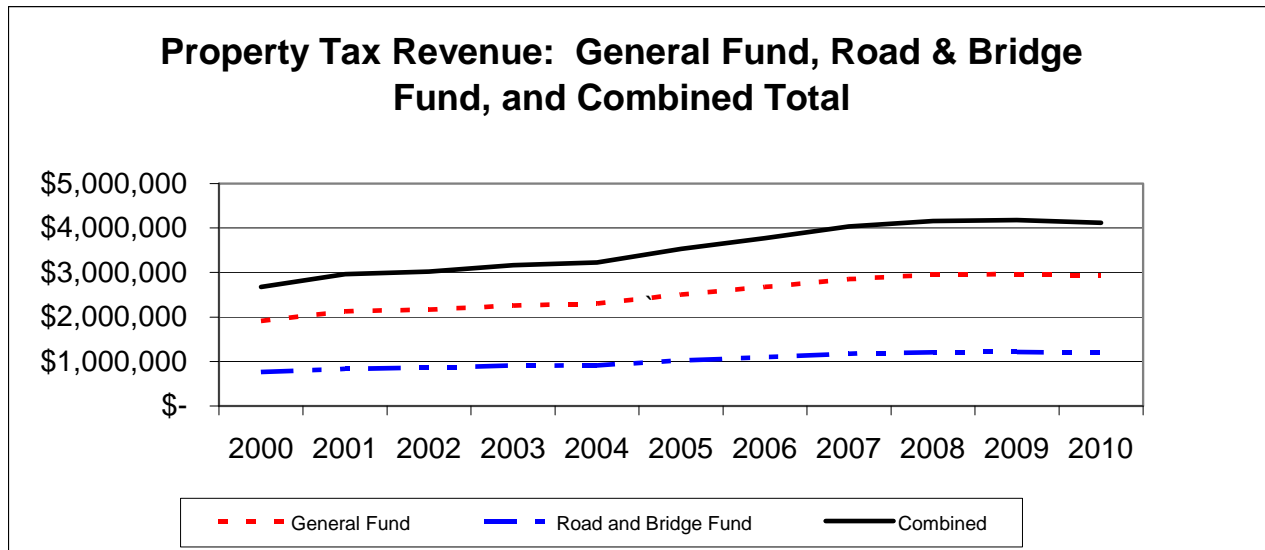
Although not required to do so, the County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund in FY 2005 as a result of reassessment and the rates have remained unchanged.

The County's budgeted 2010 proposed operating property tax levies include the following:

General Fund Operations-- \$.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 decade.



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 (0.1% 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 this inherent volatility. This is a primary reason for maintaining higher fund balances during periods of economic growth. The annual sales tax growth rate table presented below illustrates this inherent volatility.



Annual growth rates have typically ranged between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%, as 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 the first time ever to experience negative growth: the County has had two consecutive years of negative growth (2008, -1.36%; 2009, -3.0%). The impact of the current economic recession is expected to continue into the foreseeable future. Therefore, the FY 2010 budget assumes a flat, or 0%, 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 \$11.1 million in 2010, 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 \$11.1 million in 2010, which represents approximately 80% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed 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 and implemented 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 \$348,000 in 2010, 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, which will end May 2010, the on-going cost of collection is expected to be approximately \$24,000 per year. This revenue source declined significantly in 2008 and has been relatively flat since then.

Two percent tax applied to local land line phone tariffs. This tax is expected to generate \$234,000 in 2010, which represents the sole source of revenue for the Enhanced 911 Fund, except for investment income. This revenue has been declining since 2003 largely because the 2% sales tax does not apply to cellular lines and the FY 2010 revenue estimate is consistent with revenue levels received in 1999. 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 \$2.775 million in 2010, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-fifth cent three-year capital improvement tax. This tax became effective October 1, 2006 and was projected to generate \$14.0 million over the 3-year life of the sales tax. The tax authorization ended September 2009. As a result of the economic recession, the actual revenue received will be less than the original estimate (by about \$500,000), but investment income (about \$335,000) off-set much of the shortage. 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 decrease in Franchise Taxes appears to be the result of changes in gross revenues subject to the franchise tax.

The increase in Licenses and Permit Revenue is primarily due to an increase in On-Site Waste Water permit fees and implementation of a new food inspection fee for restaurant inspections.

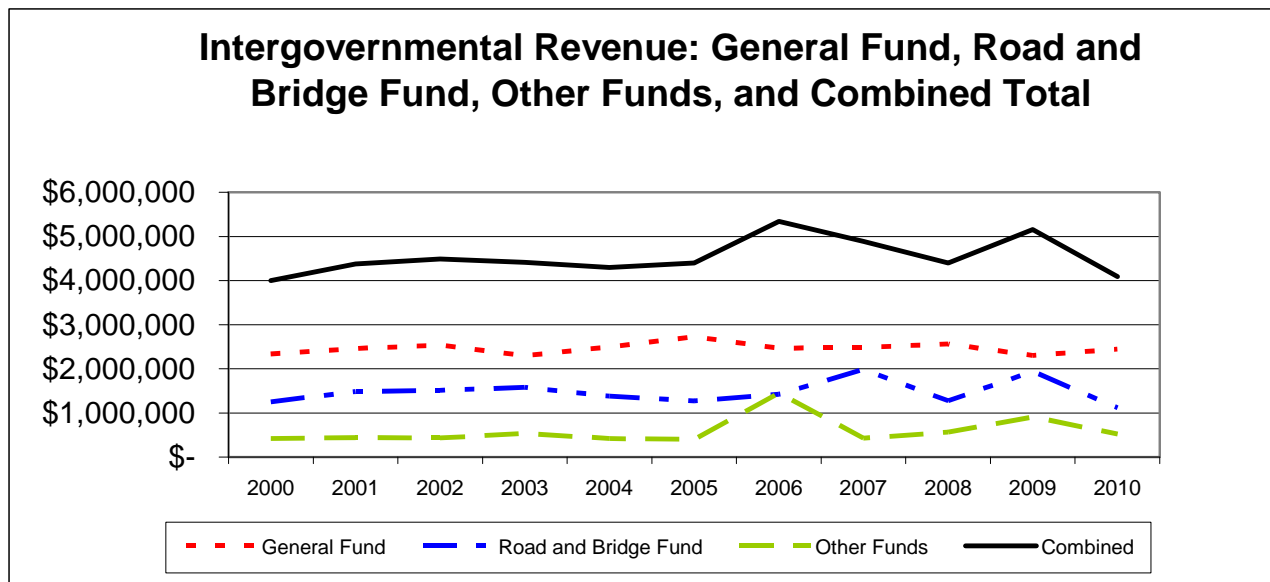
Intergovernmental Revenues (9.6% of total revenue)

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2010 Budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget does not assume renewal or extension. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The budget includes estimated amounts for state reimbursements which 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. The state reduced the reimbursement for property assessment mid-year 2009, resulting in \$115,000 revenue reduction. Further reductions of approximately of \$67,000 have been included in the FY 2010 budget. In addition, the state reduced funding for the Child Support Enforcement Program by approximately \$60,000 which required staffing reductions. The other revenue sources are expected to remain flat.

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 reducing this revenue. The FY 2010 revenue estimate has been reduced by approximately \$78,000.

The chart below reflects a ten-year history of intergovernmental revenues. The significant increase in 2006 is the result of HAVA election equipment funds; the increase in 2009 is the result of federal funds received for a bridge replacement project.



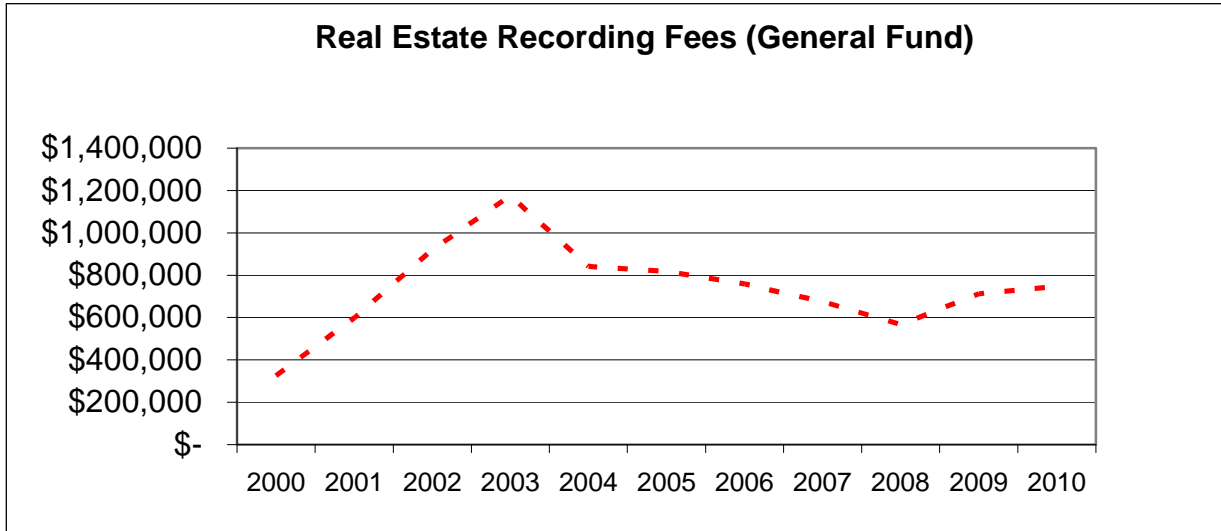
The overall FY 2010 decrease in this category is due to the following factors:

- 1) Partial-year appropriations for those grants where the grant year crosses two County fiscal years. The FY 2010 budget includes only those grant revenues and related expenditures for the portion of the grant year that falls within the County's fiscal year. As previously noted, the budget does not assume renewal or extension of grants.
- 2) Reductions in state-funded services (Child Support Enforcement, 100% reimbursed by the state), reductions in state reimbursements for property tax assessment, or conclusion of a specific project (McBaine Bridge Project) where there is no on-going revenue.

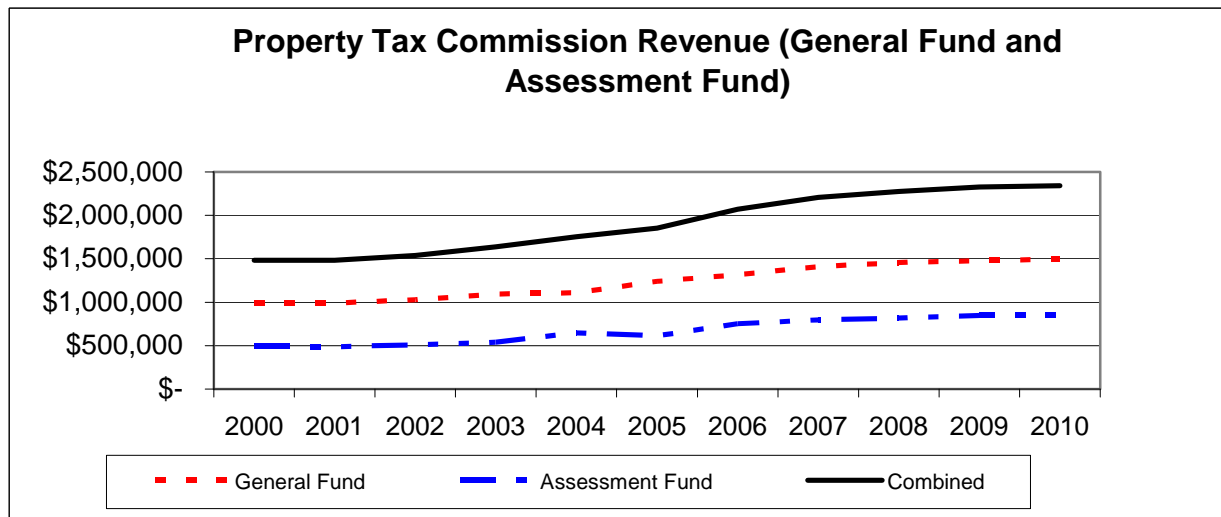
Charges for Services (13.3% of total revenue)

Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 4% increase for FY 2010, or approximately \$200,000. The increase is primarily attributable to increased revenues expected in the Record Preservation Fund and the General Fund for real estate recording fees and increased participant fees to the Circuit Drug Court Fund associated with a new DWI program.

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 steadily declined since. The FY 2010 budget includes estimated revenue of \$747,000, which reflects a slight increase over the prior year and a return to 2001-2002 revenue levels.



Property tax commissions generate revenue for the Assessment Fund and the General Fund. It continues to provide a stable source of growing revenue, as shown in the chart below. In the past, this revenue source grew at an average annual rate of 3-5%; however, it has leveled off since 2008 and the FY 2010 budget assumes near zero growth.



Fines and Forfeitures, Interest, and Other Revenues (2.1% of total revenue)

The County’s General Fund receives a portion of bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue has declined significantly since 2007, with 2009 revenues projected to fall well below budget. As a result, the FY 2010 revenue estimate has been reduced to \$211,000 (for all county funds). This compares to interest revenue of more than \$1.0 million earned in 2007.

The increase in Other Revenue is accounted for in the Fairground Maintenance Fund. The County has received one-time contribution from the Columbia Convention and Visitor's Bureau (CVB) for use on the covered arena at the Fairgrounds.

Hospital Lease Revenue (3.8% 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. 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 2010 Budget includes estimated lease revenue of \$1.63 million. The Hospital lease revenue accounts for 3.8% of revenue for all governmental funds and 7% of revenue to the General Fund. Under the terms of the 2006 amendment and beginning in 2010, the County may receive an additional \$500,000 each year, dependent upon the availability of "cash-split" funds for distribution. The lease agreement specifies that the additional funds are to be used for community medical or health needs. Due to the uncertainty of receiving this additional lease compensation, this revenue has not been included in the budget.

Expenditure Assumptions and Projections

The FY 2010 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$49.2 million, which represents a 7% decrease over the prior year's budget of \$52.9 M.

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

Expenditures by Function— All Governmental Funds Combined

Expenditures by Function	2008 (Actual)	2009 (Budget)	2009 (Projected)	2010 (Budget)	% Change 10 Budget over 09 Budget	% of Total for 2010
Policy & Administration*	\$ 8,218,749	8,784,531	6,952,347	9,719,082	11%	19.7%
Law Enforcement & Judicial	17,334,021	18,985,219	18,005,533	18,185,083	-4%	36.9%
Environment, Buildings & Infrastructure	14,559,888	19,651,289	16,239,583	16,760,044	-15%	34.1%
Community Health & Public Services	1,238,888	1,406,112	1,308,381	1,359,495	-3%	2.8%
Capital Outlay	1,028,043	2,086,322	1,755,407	1,083,772	-48%	2.2%
Debt Service	739,757	703,864	728,061	789,264	12%	1.6%
Other**	1,120,844	1,288,661	1,226,223	1,323,692	3%	2.7%
Total Expenditures	44,240,190	52,905,998	46,215,535	49,220,432	-7%	100.0%

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 Hinkson Watershed Project)

Some of the funds, such as the Road and Bridge Fund, have significant unspent resources carried forward from FY 2009 into FY 2010, which are then budgeted for expenditure in addition to the current period revenues, and this accounts for FY 2010 expenditures exceeding expected revenues.

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above, expenditures for FY 2009 are projected at approximately 87% of budget. In developing the FY 2010 Budget, this trend is expected to continue, however, the budget reflects an expected reduction in overall fund balance levels. All funds are budgeted to be solvent at the conclusion of FY 2010 and the County will maintain minimum fund balance targets in the major operating funds. The County's fund balances are discussed in greater detail later in this Budget Message.

The County monitors the spending ratio and adjusts 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 2010 General Fund Budget includes expenditures of \$25.1 million compared to estimated revenue of \$23.0 million. This suggests a spend-down of fund balance in the amount of \$2.1 million for operations. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$735,000, is not needed and the spending ratio is consistent with that of prior years. These assumptions appear to be valid and reasonable. 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%. Undesignated and unreserved fund balance for the General Fund at the end of FY 2010 is expected to be \$4.1 million, based on budgeted expenditures, which represents 17% of total budget or 2.0 months' expenditures. The minimum fund balance target is 15-20%.

The Road and Bridge Fund FY 2010 Budget includes expenditures of \$17.1 million compared to revenue of \$13.9 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 resources that will be available for appropriation in the following fiscal year. This process results in annual appropriations that exceed anticipated revenues to the extent that carry-over resources are also available for appropriation. The projected ending fund balance for the Road and Bridge Fund of 9.0 % of total budget (or 1 month's expenditures) meets the target minimum fund balance of 5-10%.

The Law Enforcement Services Fund reflects revenues of \$2.78 million and expenditures of \$3.17 million and a projected ending fund balance of approximately \$175,000, or 5.5% 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 (19.7 % of total expenditures)

The increase for Policy and Administration is primarily attributable to county election costs.

Law Enforcement and Judicial (36.9 % of total expenditures)

The reduction in this functional area is the result of one-time ARRA/Stimulus grant funds being received in FY 2009 and they are not anticipated to be received again in FY 2010. In addition, the County's share of the operating budget for emergency dispatching has declined FY 2010.

Environment, Buildings, and Infrastructure (34.1 % of total expenditures)

Spending in this functional area is primarily comprised of the appropriations in the Fairgrounds Maintenance Fund and 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 decrease in total appropriations is due to several items within the Road and Bridge Fund: completion of a federally-funded bridge project in FY 2009, a reduction in FY 2010 revenue sharing distributions to other political subdivisions, and a reduction in carry-forward funds from the previous year.

Community Health and Welfare (2.8 % of total expenditures)

The reduction in this area is primarily due to reductions in funding to outside entities (such as Boone Historical Society; Soil and Water Conservation; Extension Council; Columbia Special Business District).

Capital Outlay (Fixed Assets) (2.2 % of total expenditures)

Each year, the County Commission approves funding for investment in new and replacement fixed assets. This category includes appropriations for new and replacement fixed assets 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 2010 is presented in the *Personnel and Capital Expenditure Summaries* tab section.

Established replacement schedules have served as a general guideline in developing these appropriations in the past. However, in light of the economic recession, replacement schedules have been set aside and funding levels have been based on individual asset assessments. Where possible, assets are being re-built or repaired in lieu of replacement.

The reduction in Capital Outlay spending from FY 2009 to FY 2010 is primarily attributable to a reduction in Public Works machinery replacement (which was increased in FY 2009); a reduction in fixed asset expenditures at the Fairgrounds (the covered arena project was included in the FY 2009 budget); a reduction in fixed asset spending in the Records Preservation Fund; and a reduction in grant-funded equipment purchases for the Sheriff's department.

Debt Service (1.6 % of total expenditures)

Debt Service expenditures increased from the prior year according to scheduled principle and interest payments associated with NID-related debt. Also, an additional \$60,000 has been budgeted in the General Fund for debt retirement expected on the Sheriff/Election Warehouse facility. This debt service payment would replace lease payments for rented warehouse space. 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 (2.7 % of total expenditures)

The increase in this area is due to increased spending for the Hinkson Creek Watershed Project, a program fully reimbursed with grant revenues.

Changes in Personnel Staffing Levels

The FY 2010 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 Summaries* tab section in this document.

- Increase election worker pool hours by 1.75 FTE for County Clerk (funded from General Fund). Temporary increase due to election year activity.
- Decrease 0.51 FTE (reduce hours) for a vacant records clerk position and eliminate benefits (General Fund). Decrease is due to budgetary constraints.
- Decrease 1.67 FTE grant-funded positions in the Circuit Court (General Fund). If the grants are renewed, funding for the FTE's will be increased.
- Decrease .12 FTE Crossing Guard for Rock Bridge Elementary School (General Fund). Permanent decrease.
- Decrease 1.0 FTE Investigator grant-funded positions. The grant provides funding for 2 investigator positions (Cyber Crimes) and the current grant funding continues for only six months in FY 2010, resulting in the FTE reduction. If the grant is renewed, funding for the FTE's will be increased.
- Decrease .25 FTE Crime Victim Specialist, a grant-funded position (General Fund). The current grant funding continues for only 9 months in FY 2010, resulting in the FTE reduction. If the grant is renewed, funding for the FTE will be increased.
- Decrease 1.5 FTE in the Prosecuting Attorney's Child Support Enforcement unit (General Fund). This program is fully reimbursed by the State of Missouri; the state reduced funding for the program effective 1-1-2010, resulting in the elimination of one position and reduction of another position to part-time. Permanent change.
- Decrease .75 FTE associated with the grant-funded Hinkson Creek Watershed Project (General Fund). The reduction is due to re-structuring the grant position in an effort to share a position with the Public Works Department. Permanent change through the end of the grant period.
- Decrease .04 FTE part-time investigator position funded with Stimulus/ARRA funding. The position will only be extended if grant funding is available.

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 *Capital Project Budgets* 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 2010 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, 2010

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 4,783,182	3,885,353	962,816	6,417,733	16,049,084
Less: Reserves and Designations	(612,209)	(2,379,971)	(787,816)	(3,303,361)	(7,083,357)
Projected Available Fund Balance	\$ 4,170,973	1,505,382	175,000	3,114,372	8,965,727
As a percent of expenditures	17%	9%	6%	82%	18%
# of months expenditures	2.0	1.1	0.7	9.9	2.2

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. **Designations of fund balance**, on the other hand, are discretionary. The County currently designates a portion of the Law Enforcement Sales Tax Fund for design and implementation of a system-wide law enforcement and judicial information system as well as for future out-of-facility inmate housing. Detailed information for each fund is available in the Fund Statements section of this document.

The **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 decline 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 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 the coming budget year.

Projected Changes in Fund Balances at December 31, 2010

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law	Nonmajor Governmental Funds	All Governmental Funds
			Enforcement Services Fund		
Projected Fund Balance 12/31	4,783,182	3,885,353	962,816	6,417,733	16,049,084
Projected Fund Balance 1/1	\$ 6,887,129	7,000,372	1,317,580	7,329,776	22,534,857
Projected Change in Fund Balance	\$ (2,103,947)	(3,115,019)	(354,764)	(912,043)	(6,485,773)
Percentage Change	-31%	-44%	-27%	-12%	-29%

As previously discussed, the expected decline in fund balance in the General Fund is primarily due to sluggish and declining revenues. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2010. As a result, although fund balance in the General Fund will be reduced, County officials expect the actual reduction to be less than the amount shown in the schedule.

The beginning fund balance (1/1/2010) in the Road and Bridge Fund will be much higher than originally expected due to FY 2009 appropriations not being spent. Several projects included in the FY 2009 budget did not progress as planned and are being re-budgeted again in FY 2010. In addition, several FY 2009 operating appropriations are expected to have significantly favorable variances. FY 2010 appropriations have been increased in accordance with these available resources, which accounts for the large decline shown above.

The projected decline in fund balance in the Law Enforcement Services Fund is due to flat sales tax revenue. Personnel costs comprise the majority of this fund's expenditures and despite holding the line on salary increases and other operating costs, a spend-down of fund balance will be required in order to fund equipment acquisition and replacement and potential out-of-facility housing for inmates.

The decline in non-major governmental funds is primarily attributable to a budget practice used by appropriating authorities in several of the special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance within the budget.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2010 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; several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments; and taxable special obligation bonds used to finance the purchase of downtown properties adjacent to existing county facilities, which are being retired through a combination of lease revenue and transfers from the General Fund.

Debt service appropriations included in the FY 2010 Budget amount to \$789,264 or 1.6% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2010 is in excess of \$2.2 billion which results in a legal debt limit of approximately \$220,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional special obligation bonds (recovery zone bonds) in 2010 to finance the construction of a Sheriff/Election Storage and Warehouse facility. The debt service for this additional debt will be paid from the monies previously allocated for leased space plus transfers from the Sheriff Civil Charges Fund. In addition, the county expects to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for Fiscal Year 2009 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 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 2010 Proposed Budget

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
General Fund (Fund #100)				
Rebudgeted Items from FY 2009:				
Computer Software	30,000	1170 91302		Web Report Writer/App Development Project - FY 09 amount plus \$9,651
Subtotal	<u>30,000</u>			
Personnel Changes:				
Child Support Technician	(37,428)	1263 1XXXX		Position eliminated due to reduction in state funding
Child Support Technician	(16,128)	1263 1XXXX		Position reduced to half-time due to reduction in state funding
Subtotal	<u>(53,556)</u>			
Changes to Various Revenue Estimates and Appropriations:				
Contingency	20,000	1123 86850		Intern Project in Public Administrator's office
Software Service Contract	400	1170 70050		Listserv Subscription
Federal Reimburse Expense		1263 3465	(66,306)	Child Support Enforcement Funding Reduction (direct & indirect)
Natural Gas	(112)	1263 48100		Child Support Enforcement Funding Reduction
Electricity	(500)	1263 48200		Child Support Enforcement Funding Reduction
Subtotal	<u>19,788</u>		<u>(66,306)</u>	
New Grant Award:				
Federal Grant Reimbursement		1243 3411	50,000	DWI Grant
Outside Services	22,000	1243 71100		DWI Grant
Testing	28,000	1243 86300		DWI Grant
Subtotal	<u>50,000</u>		<u>50,000</u>	
Revisions to the Proposed Budget	<u><u>46,232</u></u>		<u><u>(16,306)</u></u>	
Road and Bridge (Fund #204)				
<u>Maintenance</u>				
Rock	(32,000)	2040 26200		Reclassify for Wilhite & Nashville Church Road
Materials & Chemical Supplies	24,000	2040 26300		Additional amount for Wilhite Road
Materials & Chemical Supplies	8,000	2040 26300		Additional amount for Nashville Church Road
Subtotal	<u>-</u>		<u>-</u>	
<u>Design & Construction</u>				
Personnel Increases/Decreases:				
Professional Civil Engineer	2,849	2045 1XXXX		Possible upgrade of vacant position (position stacking policy)
Subtotal	<u>2,849</u>		<u>-</u>	
<u>Stormwater Administration</u>				
Registration Fee Revenue		2046 3320	2,250	Training session revenue
Stormwater Permit Revenue		2046 3519	1,000	New program for 2010
Subtotal	<u>-</u>		<u>3,250</u>	
<u>Public Works Administration</u>				
Reimburse Personnel/Projects		2049 3528	6,500	Inspection Services for Jail Parking Lot
Reimburse Personnel/Projects		2049 3528	26,845	Inspection Services for Lakewood NID
Subtotal	<u>-</u>		<u>33,345</u>	
Commission Revisions Added to the Proposed Budget	<u><u>2,849</u></u>		<u><u>36,595</u></u>	
Fairgrounds Maintenance Fund (Fund #212)				
Contributions		2120 3880	49,416	Convention & Visitor's Bureau contribution
Revisions to the Proposed Budget	<u><u>-</u></u>		<u><u>49,416</u></u>	

(Continued on next page)

Schedule of Commission Changes to the 2010 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
Circuit Drug Court Fund (Fund #283)				
Drug Court Fees - DWI Court		2830 3584	60,000	Establish budget for participant fees and associated program costs for the DWI Court.
Office Supplies	(500)	2830 23000		
Inmate (participant) Work/Incentive Supply	1,000	2830 23027		
Travel	150	2830 37220		
Meals and Lodging	100	2830 37230		
Motor Fuel/ Gasoline	750	2830 59000		
Local Mileage	200	2830 59200		
Outside Services (Substance Abuse Treatment)	58,200	2830 71100		
Outside Services (reclass Inmate Work/Incentive Supply)	(1,000)	2830 71100		
Awards	500	2830 83100		
Receptions/Meetings	500	2830 84010		
Advertising	100	2830 100		
Commission Revisions to the Proposed Budget	60,000		60,000	
2005 Special Obligation Bonds Fund (Fund #304)				
Operating Transfers In: Capital Projects Fund		3040 3915	(124,050)	Not needed, entire amount moved in 2009 with budget amendment
Commission Revisions Added to the Proposed Budget	-		(124,050)	
Self Insured Health Insurance Fund (Fund #600)				
Internal Service Charge		6000 3530	(4,750)	Elimination of Child Support Technician position
Commission Revisions Added to the Proposed Budget	-		(4,750)	
Self Insured Dental Insurance Fund (Fund #601)				
Internal Service Charge		6010 3530	(356)	Elimination of Child Support Technician position
Commission Revisions Added to the Proposed Budget	-		(356)	
Self Insured Worker's Comp Insurance Fund (Fund #602)				
Internal Service Charge		6020 3530	(52)	Elimination of Child Support Technician position
Commission Revisions Added to the Proposed Budget	-		(52)	
Facilities & Grounds (Fund #610)				
Building Repairs/Maintenance	36,500	6100 60100		Re-budget FY09 Johnson Building Parking Lot repair
Building Repairs/Maintenance	(8,900)	6100 60100		Reduced parking lot patching & sealing appropriation
Equipment Repairs/Maintenance	(5,500)	6100 60200		Walk-in Cooler replacement was bid and awarded in 2009
Commission Revisions Added to the Proposed Budget	22,100		-	
Capital Repairs & Replacement (Fund #620)				
Major Building Repairs/Replacement	30,000	6200 60110		Re-budget FY09 Government Center window caulking
Professional Services	(27,000)	6200 71101		Reduce amount-- Public Works staff will perform inspections
Replacement Grounds Improvement	(425,000)	6200 92700		Remove Jail Parking Lot project; FY09 budget amended for project
Replacement Grounds Improvement	2,500	6200 92700		Plants and labor for Jail Parking Lot Rain Garden (stormwater)
Commission Revisions Added to the Proposed Budget	(419,500)		-	

Summary of Commission Revisions Added to the Proposed Budget:

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds:		
General Fund (100)	\$ 46,232	(16,306)
Road and Bridge Fund (204)	2,849	36,595
Fairgrounds Maintenance Fund (212)	-	49,416
Circuit Drug Court Fund (283)	60,000	60,000
2005 Special Obligation Bonds Fund (304)	-	(124,050)
Total	<u>109,081</u>	<u>5,655</u>
Internal Service Funds:		
Self Insured Health Insurance Fund (600)	-	(4,750)
Self Insured Dental Insurance Fund (601)	-	(356)
Self Insured Workers Compensation Fund (602)	-	(52)
Facilities Maintenance Fund (610)	22,100	-
Capital Repairs & Replacement Fund (620)	(419,500)	-
Total	<u>(397,400)</u>	<u>(5,158)</u>
Combined Total, all fund types (memorandum only)	<u>\$ (288,319)</u>	<u>497</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 154,300 and contains 685 square miles. It contains thirteen population centers consisting of cities, towns, villages, and small communities. With a population of more than 100,000, 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, appointing committees, and hiring certain departmental directors (Information Technology, Planning & Zoning, Public Works, Human Resources, and Purchasing). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds (General Fund, Road and Bridge Fund, Law Enforcement Services Fund) as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials (other than the Commission) have appropriating authority over numerous special revenue funds, which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

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

Auditor

June Pitchford..... Boone County Government Center, Room 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

Carol England, 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

C.J. Dykhouse..... 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

Chief Medical Examiner

Carl Stacy, 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

Cathy Richards..... Boone County Courthouse..... 573-886-4190

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

Public Works

Derin Campbell, Interim 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

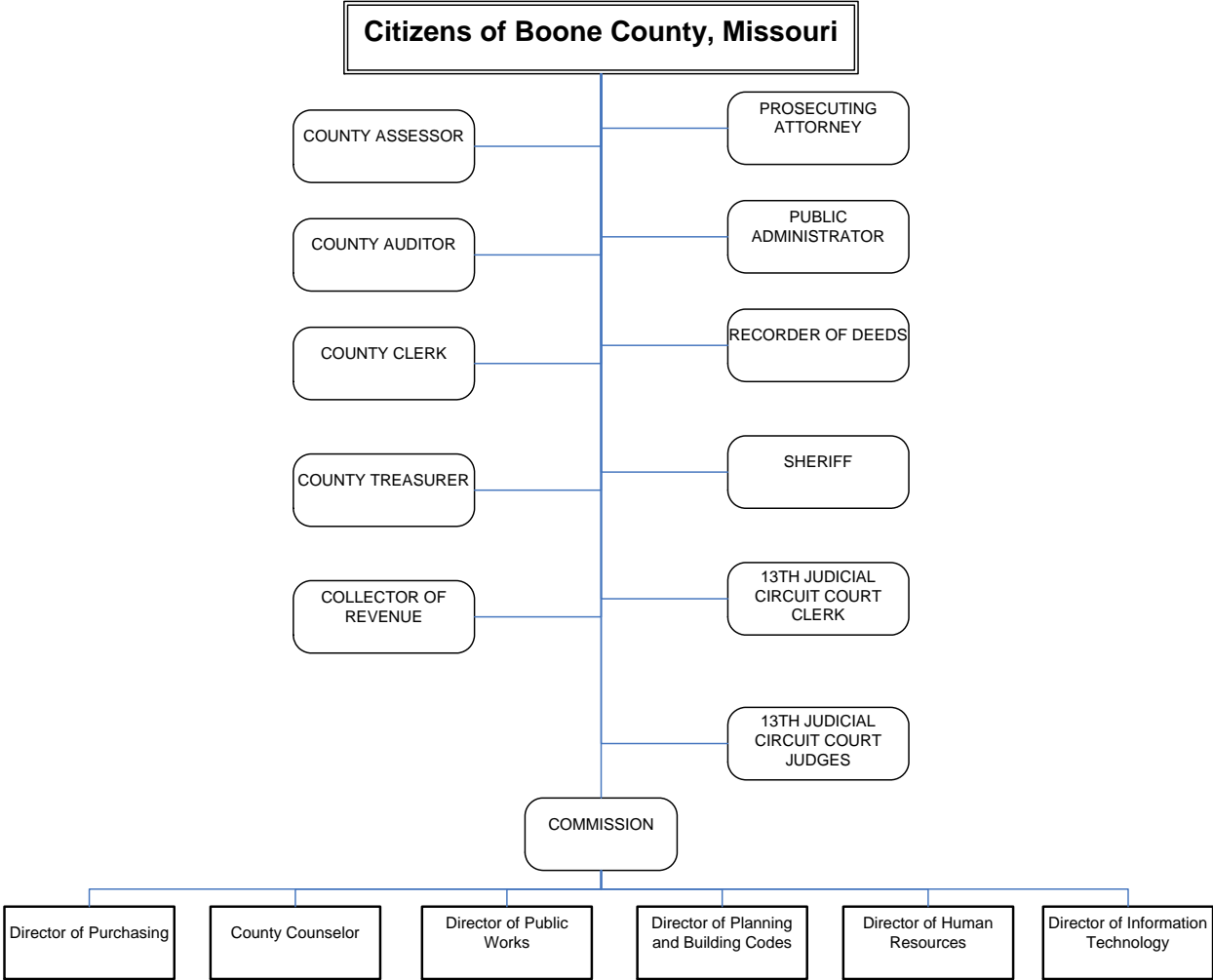
Dwayne Carey, Sheriff..... 2121 E. County Drive..... 573-875-1111

Treasurer

Jan Fugit (appointed 3/31/10)..... 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

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 30th—one month earlier than the statutory deadline of September 1st. 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 1st 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 15th of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

Official budget requests are due to the Auditor on or before September 1st. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to 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 15th and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations, and it must measure the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Description of the Accounting and Budgeting System cont'd

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County’s financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) **Governmental Funds:** these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) **Proprietary Funds:** these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) **Fiduciary Funds:** these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources

Description of the Accounting and Budgeting System cont'd

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

Governmental Funds are 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.

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

Fund Numbers are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

Department Numbers are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

Account Numbers are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number and description.

■ Revenue Accounts

- Property Taxes 03000-03099
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges For Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any moneys derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
 - Personal Services - 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials And Supplies - 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - Dues, Travel And Training - 30000-39999 (Class 3)
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
 - Utilities - 40000-49999 (Class 4)
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
 - Vehicle Expense - 50000-59999 (Class 5)
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
 - Equipment And Building Maintenance - 60000-69999 (Class 6)
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
 - Contractual Services - 70000-79999 (Class 7)
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
 - Other - 80000-89999 (Class 8)
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
 - Fixed Asset Additions - 90000-99999 (Class 9)
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.)

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor’s Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the 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

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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>
297	Recovery Act Grants—Reimbursement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to reimbursement-type federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act).</p> <p>The County Commission approves the budget and the various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

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

Fund No.	Fund Name	Description
298	Recovery Act Stimulus Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act) where the monies are distributed to the County in advance.</p> <p>The County Commission approves the budget and various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

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

Fund No.	Fund Name	Description
<i>Debt Service Funds</i>		
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>
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>
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

Fund No.	Fund Name	Description
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>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
<i>Capital Project Funds</i>		
401	Government Center	Capital Project funds are established by local policy and/or state statute.
408	Sheriff/Elections Facility	These funds account for design, construction, and/or acquisition costs pertaining to County facilities.
409	Johnston Paint Remodel (Government Center Annex)	Capital projects which are active in 2010 include the following: <ul style="list-style-type: none"> • Government Center • Government Center Annex (the former Johnston Paint building) • Sheriff/Elections Training & Storage Facility

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

Fund No.	Fund Name	Description	
<i>Neighborhood Improvement District (NID) Funds</i>			
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		
526	Lakewood/Valley Creek Road		

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

Fund No.	Fund Name	Description
<i>Internal Service Funds</i>		
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.
603	Self-Insured Workers Compensation Loss Control Fund	This fund is established by local policy. It accounts for programs and expenditures intended to prevent workers compensation injuries.
610	Building and Grounds Fund	The fund is established by local policy. 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.
620	Building and Grounds Capital Repair and Replacement	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Public Works, and the Fairgrounds. The resources are derived from an annual charge based on square footage.
621	Building Utilities	This fund is established by local policy. This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.

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

Fund No.	Fund Name	Description
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department.</p>
624	Capital Repair and Replacement Fund – Public Works	<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 Public Works facilities. The resources are derived from annual appropriations from the PW operating budget.</p>

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

Fund No.	Fund Name	Description
<i>Private Purpose Trust Funds</i>		
720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery	<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:

- 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:

- 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)
- 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:

- 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:

- 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:

- 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:

- 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:

- 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: *Currently under review*

- 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:

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **the County does not currently operate any enterprise activities.**

Internal Service Fund Policy:

- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are 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 the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts. Such assessments are deposited into debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Debt Service expenditures included in the FY 2010 Budget total \$789,264 which represents 1.6% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

- General Fund: \$486,115; 1.9% of total fund expenditures and pertains to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds and the bonds to be issued in 2010 pertaining to the Sheriff/Election Warehouse Facility
- Debt Service Funds: \$321,149, consisting of \$167,791 related to taxable special obligation bonds associated with land and building acquisition and \$153,358 related to NID general obligation bonds.

The taxable special obligation debt is being retired through a combination of property lease revenue and resources from the One-Fifth-Cent Capital Improvement Sales Tax, which were ear-marked for this purpose. The NID general obligation debt is being retired through special assessment revenue collected from property owners.

The County intends to issue additional special obligation bonds (recovery zone bonds) in 2010 to finance the construction of a Sheriff/Election Storage and Warehouse facility. In addition, the County expects to issue additional general obligation debt associated with the NID program.

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

General Obligation Bonds:

\$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%.	\$ 23,000
\$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%.	105,000
\$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%.	134,000
Sub-total: General Obligation Debt – Road NIDs	\$ 262,000

Summary of Long Term Debt cont'd

\$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%.

35,000

\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds due in annual installments of \$80,800 to 108,000 through 2028; interest at 1.92%

1,700,000

Sub-total: General Obligation Debt – Sewer NIDs

1,735,000

Total: All General Obligation Debt

\$ **1,997,000**

Special Obligation Bonds:

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.

\$ 3,545,000

\$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.

1,910,000

Total: All Special Obligation Debt

\$ **5,455,000**

Total Combined Debt:

\$ **7,452,000**

Summary of Long Term Debt cont'd

Status of voter-approved general obligation bond issues:

<u>Approval Year and Purpose</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Remaining Amount to Issue</u>	<u>Outstanding</u>
1992 Road NIDs	\$3.5 million	\$1.581 million	\$1,919,000	\$262,000
1997 Sewer NIDs	\$5.5 million	\$ 1.980 million	\$3,520,000	\$1,735,000

Future debt service requirements for outstanding bonds are as follows:

<u>Year</u>	<u>Special Obligation</u> <u>-----Bonds-----</u>		<u>General Obligation</u> <u>-----Bonds-----</u>		<u>Combined</u> <u>Principle</u>	<u>Combined</u> <u>Interest</u>	<u>Combined</u> <u>Total</u>
	<u>Principle</u>	<u>Interest</u>	<u>Principle</u>	<u>Interest</u>			
2010	\$ 345,000.00	229,405.50	108,000.00	43,357.25	453,000.00	272,762.75	725,762.75 *
2011	515,000.00	215,144.25	133,800.00	38,941.42	648,800.00	254,085.67	902,885.67
2012	375,000.00	200,300.00	138,300.00	35,110.36	513,300.00	235,410.36	748,710.36
2013	390,000.00	187,065.50	102,800.00	31,902.30	492,800.00	218,967.80	711,767.80
2014	400,000.00	173,053.25	105,300.00	29,401.44	505,300.00	202,454.69	707,754.69
2015-2019	3,430,000.00	216,323.25	492,000.00	111,810.00	3,922,000.00	328,133.25	4,250,133.25
2020-2024	0.00	0.00	491,900.00	64,737.60	491,900.00	64,737.60	556,637.60
2025-2029	0.00	0.00	424,900.00	16,455.36	424,900.00	16,455.36	441,355.36
Total	\$ 5,455,000.00	1,221,291.75	1,997,000.00	371,715.73	7,452,000.00	1,593,007.48	9,045,007.48

* FY 2010 total budget of \$789,264 includes an estimated \$60,000 for principle and interest expenditures expected for debt to be issued in 2010 for the Sheriff/Election Warehouse project. It also includes estimated paying agent fees.

Summary of Long Term Debt cont'd

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will be in excess of \$230,000,000; actual bonded indebtedness is well below this limit (less than 1.0%), as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,306,800,000
Constitutional Debt Limit (10%):	\$ 230,680,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,997,000
Debt outstanding at January 1 as a percentage of debt limit:	0.866%



Financial Summaries—

This section contains the following information:

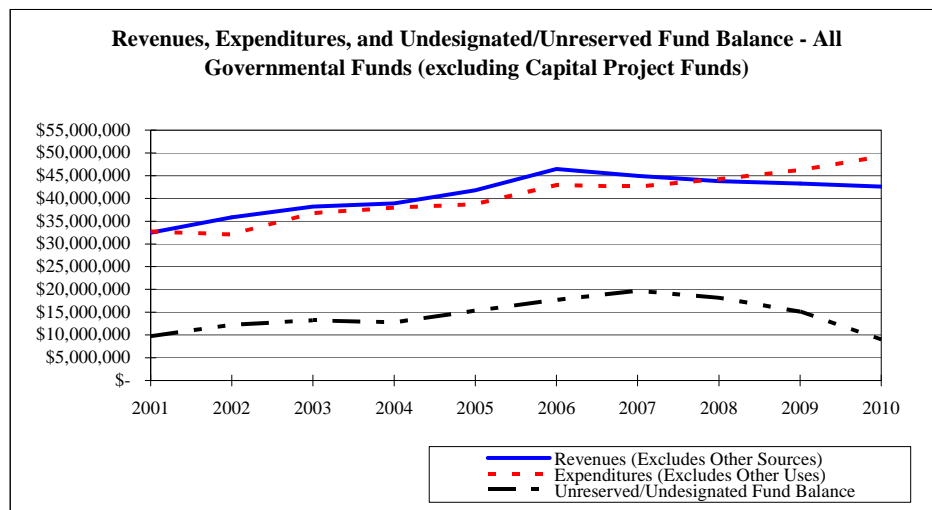
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

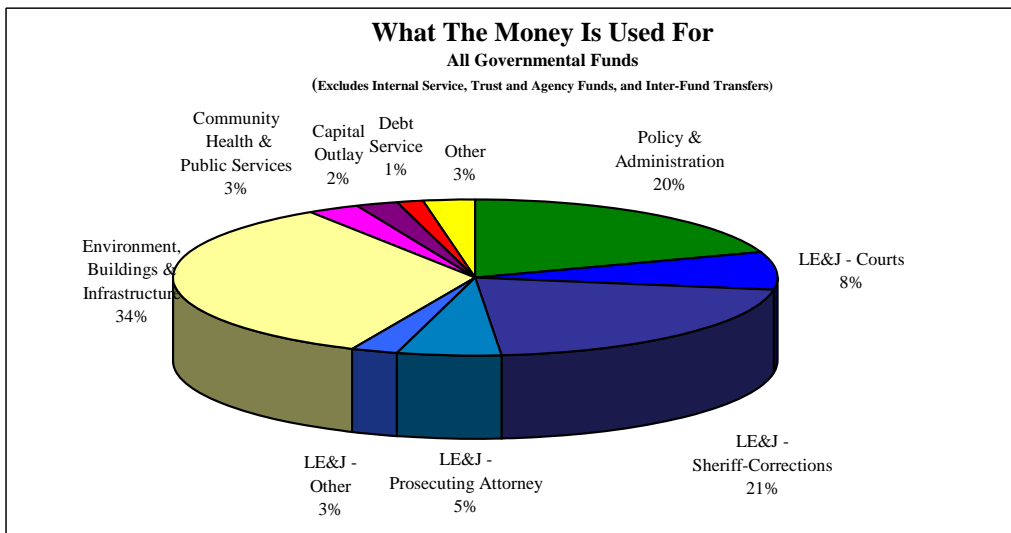
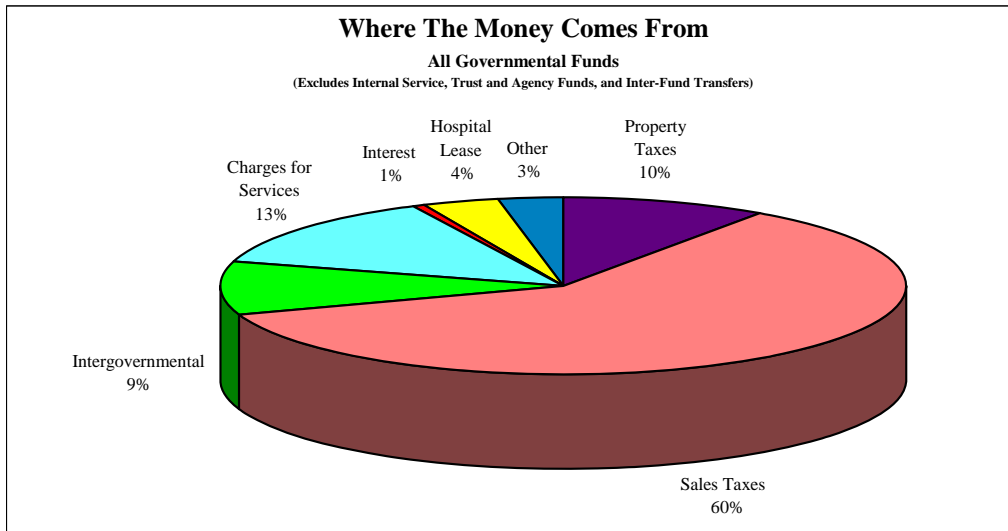
	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Revenues (Excludes Other Sources)	\$32,471,842	\$35,839,296	\$38,167,389	\$38,875,247	\$41,761,094
Expenditures (Excludes Other Uses)	\$32,752,095	\$32,082,795	\$36,767,582	\$37,999,393	\$38,745,644
Unesignated Fund Balance	\$9,759,060	\$12,223,689	\$13,198,373	\$12,796,087	\$15,346,499
	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Revenues (Excludes Other Sources)	\$46,444,629	\$44,931,029	\$43,776,739	\$43,225,590	\$42,611,688
Expenditures (Excludes Other Uses)	\$42,904,065	\$42,589,432	\$44,240,190	\$46,215,535	\$49,220,432
Unesignated Fund Balance	\$17,748,476	\$19,676,866	\$18,146,755	\$15,127,504	\$8,965,727



Financial Summaries cont'd

2010 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$4,167,492
Sales Taxes	25,591,000
Intergovernmental	4,088,129
Charges for Services	5,669,825
Interest	211,109
Hospital Lease	1,632,322
Other	1,251,811
Total	\$42,611,688

What The Money Is Used For

Policy & Administration	\$9,719,082 **
LE&J - Courts	3,782,027
LE&J - Sheriff-Corrections	10,405,797
LE&J - Prosecuting Attorney	2,721,370
LE&J - Other	1,275,889 ***
Environment, Buildings & Infrastructure	16,760,044
Community Health & Public Services	1,359,495
Capital Outlay	1,083,772
Debt Service	789,264
Other	1,323,692
	\$49,220,432 *

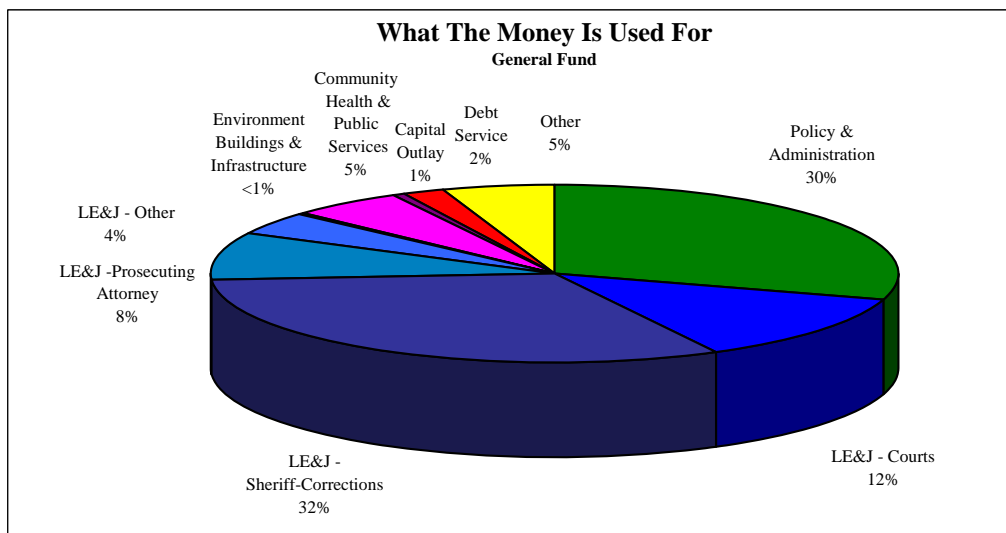
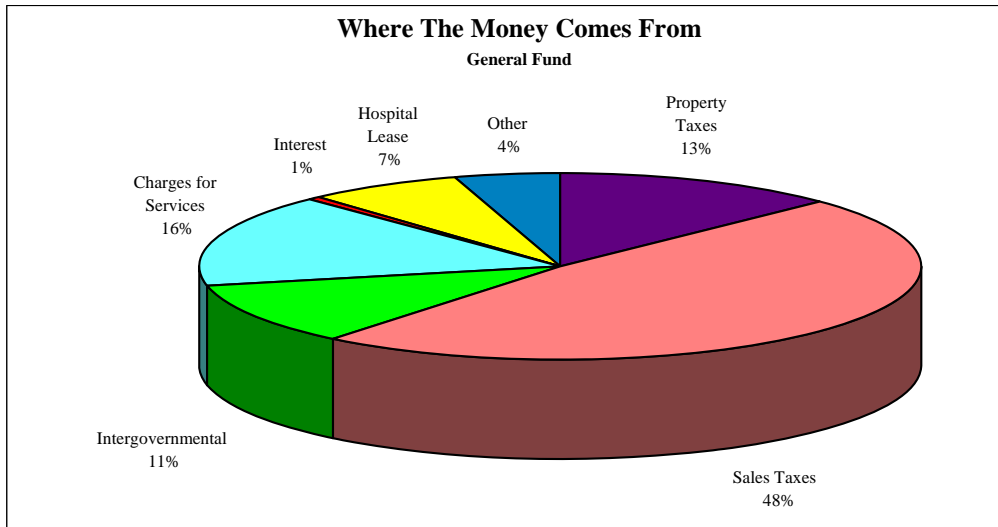
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

** 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

2010 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$2,922,600
Sales Taxes	11,117,000
Intergovernmental	2,449,938
Charges for Services	3,749,040
Interest	109,103
Hospital Lease	1,632,322
Other	1,073,016
Total	\$23,053,019

What The Money Is Used for

Policy & Administration	\$7,467,091 **
LE&J - Courts	3,126,425
LE&J - Sheriff/Corrections	8,020,491
LE&J - Prosecuting Attorney	2,117,102
LE&J - Other	1,092,489 ***
Environment, Buildings & Infrastructure	68,370
Community Health & Public Services	1,306,765
Capital Outlay	168,036
Debt Service	468,115
Other	1,323,692
Total	\$25,158,576 *

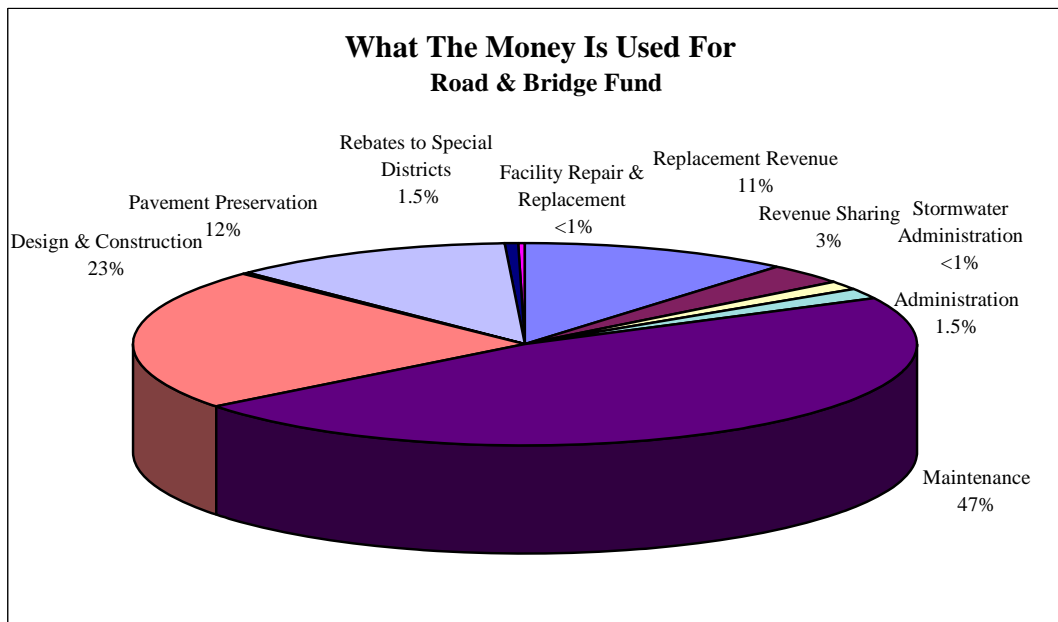
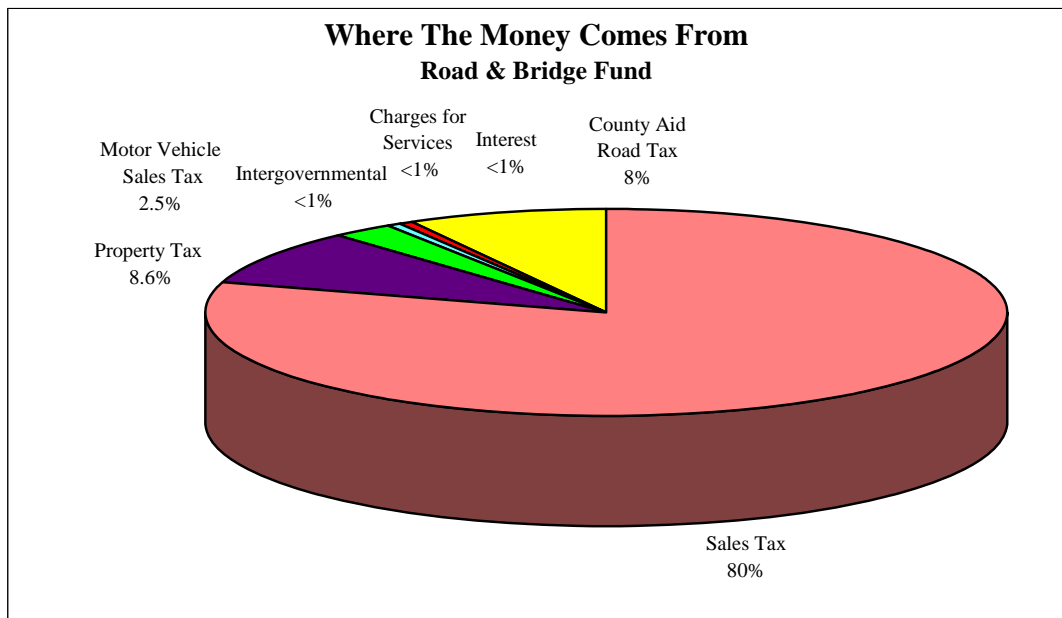
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

** 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

2010 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$11,117,000
Property Tax	1,197,900
Motor Vehicle Sales Tax	348,000
Charges for Services	70,825
Interest	89,000
County Aid Road Tax	1,112,000
Intergovernmental	2,800
	\$13,937,525

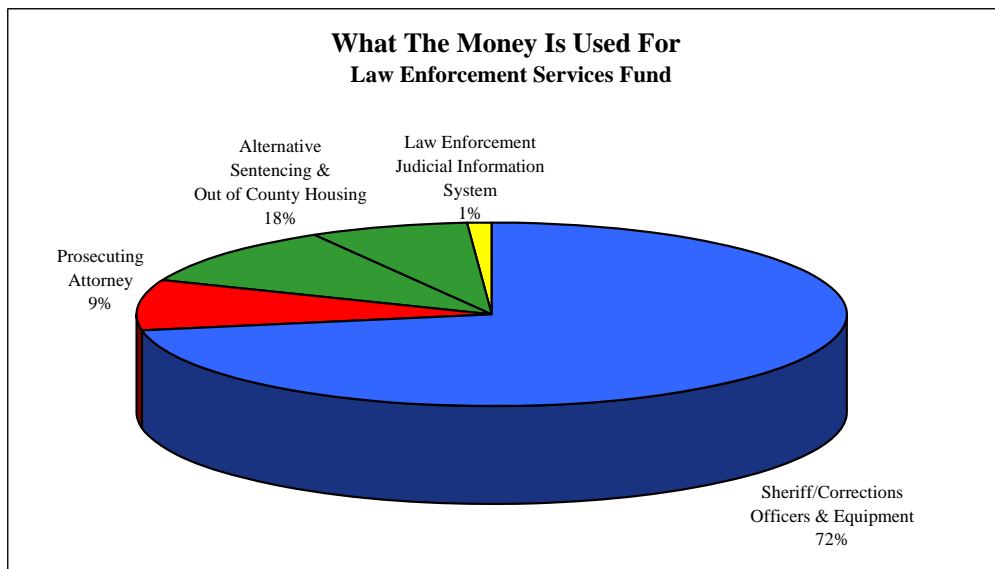
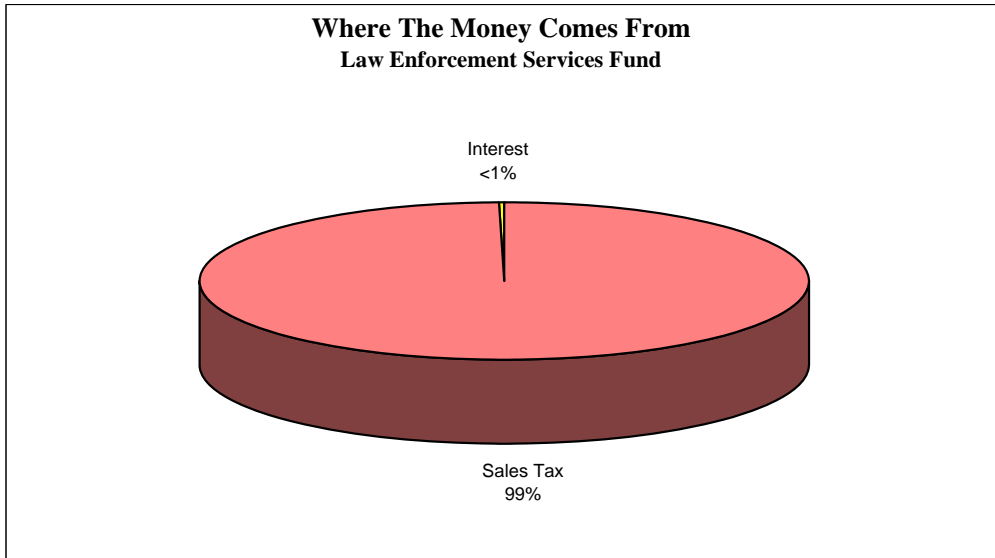
What The Money Is Used for

Replacement Revenue	1,890,000
Revenue Sharing	581,500
Rebates to Special Districts	250,650
Administration	250,000
Maintenance	8,055,130
Pavement Preservation	2,000,000
Design & Construction	3,876,437
Stormwater Administration	111,827
Facility Repair & Replacement	50,000
Insurance Activity	40,000
	\$ 17,105,544 *

* 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

2010 Budget-Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$2,775,000
Interest	5,815
Other	0
	\$2,780,815

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,287,810
Prosecuting Attorney	283,208
Alternative Sentencing	335,031
Out of County Housing	228,000
Law Enforcement Judicial Information System-County	35,151
Law Enforcement Judicial Information System-Court	2,100
	\$3,171,300 *

* 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

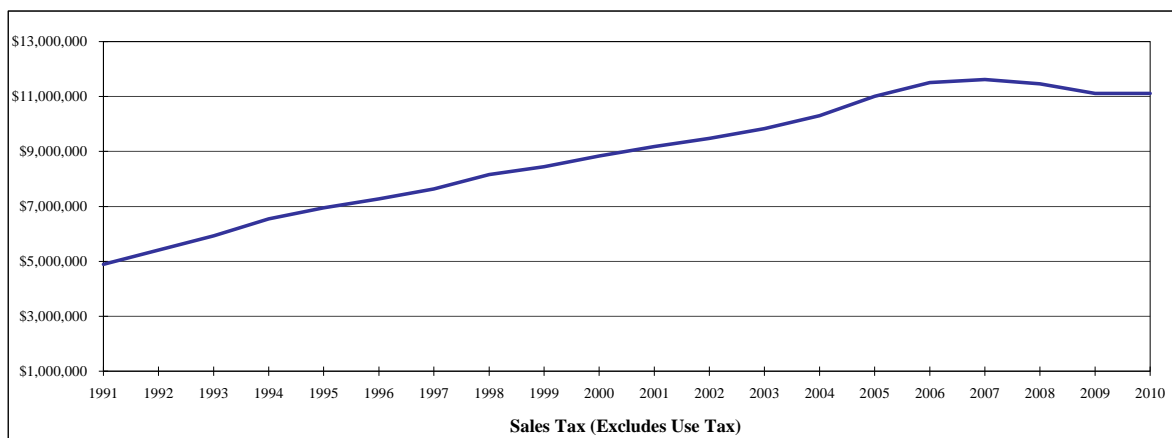
Sales Tax

	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Actual</u>	<u>1995 Actual</u>
Sales Tax	\$4,889,530	\$5,409,376	\$5,926,282	\$6,546,683	\$6,946,727
Sales Tax Growth Rate		5.9%	9.6%	10.5%	6.1%

	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>
Sales Tax	\$7,266,514	\$7,630,386	\$8,158,523	\$8,450,433	\$8,833,057
Sales Tax Growth Rate	4.6%	5.0%	6.9%	3.6%	4.5%

	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>
Sales Tax	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073
Sales Tax Growth Rate	3.9%	3.2%	3.8%	4.7%	6.9%

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
Sales Tax	\$11,511,804	\$11,618,935	\$11,460,782	11,117,000	11,117,000
Sales Tax Growth Rate	4.5%	0.9%	-1.4%	-3.0%	0.0%



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



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)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ 4,160,203	\$ 4,162,600	\$ 4,179,944	\$ 4,120,500
Assessments	105,288	96,620	107,760	46,992
Sales Taxes	26,371,448	26,727,300	25,584,000	25,591,000
Franchise Taxes	179,159	183,000	159,600	159,600
Licenses and Permits	360,946	337,083	344,642	401,014
Intergovernmental	4,397,128	5,412,691	5,151,892	4,088,129
Charges for Services	5,147,827	5,449,386	5,223,281	5,669,825
Fines and Forfeitures	14,791	6,000	9,000	6,000
Interest	659,532	467,577	210,567	211,109
Hospital Lease	1,630,692	1,679,600	1,632,322	1,632,322
Other *	749,725	573,311	622,582	685,197
Total Revenues	43,776,739	45,095,168	43,225,590	42,611,688
EXPENDITURES:				
Personal Services	20,624,103	21,833,810	20,905,691	21,415,958
Materials & Supplies	3,976,326	4,537,336	4,123,117	4,542,520
Dues Travel & Training	260,323	439,981	357,646	375,124
Utilities	606,524	699,040	679,216	683,521
Vehicle Expense	1,132,458	1,363,300	1,067,686	1,060,385
Equip & Bldg Maintenance	525,757	782,857	707,759	845,328
Contractual Services	12,350,900	16,738,138	13,740,950	13,926,378
Debt Service (Principal and Interest)	739,757	703,864	728,061	789,264
Emergency	-	867,287	-	1,075,000
Other	2,995,999	2,854,063	2,150,002	3,423,182
Fixed Asset Additions	1,028,043	2,086,322	1,755,407	1,083,772
Total Expenditures	44,240,190	52,905,998	46,215,535	49,220,432
REVENUES OVER (UNDER) EXPENDITURES	(463,451)	(7,810,830)	(2,989,945)	(6,608,744)
OTHER FINANCING SOURCES (USES):				
Transfer In	191,028	2,722,207	2,809,983	32,640
Transfer Out	(251,028)	(998,900)	(946,940)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	122,298	170,100	57,603	90,331
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	62,298	1,893,407	1,920,646	122,971
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(401,153)	(5,917,423)	(1,069,299)	(6,485,773)
FUND BALANCE (GAAP), beginning of year	23,468,627	23,604,156	23,604,156	22,534,857
Less encumbrances, beginning of year	(1,511,490)	(2,048,172)	(2,048,172)	(2,048,172)
Add encumbrances, end of year	2,048,172	2,048,172	2,048,172	2,048,172
FUND BALANCE (GAAP), end of year	\$ 23,604,156	\$ 17,686,733	\$ 22,534,857	\$ 16,049,084
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 111,091	\$ 200,000	\$ 275,000	\$ 275,000
Prepaid Items/Security Deposits/Other Reserves	45,681	-	-	-
Debt Service/Restricted Assets	1,334,057	3,250,759	3,165,781	2,955,785
Prior Year Encumbrances	2,048,172	2,048,172	2,048,172	2,048,172
Designated:				
Capital Project and Other	1,918,400	1,918,400	1,918,400	1,804,400
Total Fund Balance Reserves and Designations, end of year	5,457,401	7,417,331	7,407,353	7,083,357
FUND BALANCE, end of year	23,604,156	17,686,733	22,534,857	16,049,084
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,457,401)	(7,417,331)	(7,407,353)	(7,083,357)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,146,755	\$ 10,269,402	\$ 15,127,504	\$ 8,965,727

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ 2,951,281	\$ 2,957,800	\$ 2,964,782	\$ 2,922,600
Assessments	-	-	-	-
Sales Taxes	11,460,782	11,618,000	11,117,000	11,117,000
Franchise Taxes	179,159	183,000	159,600	159,600
Licenses and Permits	295,491	273,211	262,108	310,730
Intergovernmental	2,560,964	2,430,827	2,301,873	2,449,938
Charges for Services	3,429,987	3,654,388	3,601,669	3,749,040
Fines and Forfeitures	14,791	6,000	9,000	6,000
Interest	224,012	213,829	96,312	109,103
Hospital Lease	1,630,692	1,679,600	1,632,322	1,632,322
Other	657,939	496,136	543,500	596,686
Total Revenues	23,405,098	23,512,791	22,688,166	23,053,019
EXPENDITURES:				
Personal Services	13,995,792	14,570,788	13,966,326	14,112,552
Materials & Supplies	1,218,818	1,283,516	1,279,009	1,308,945
Dues Travel & Training	157,918	218,584	192,275	201,846
Utilities	455,910	500,304	486,167	497,111
Vehicle Expense	431,538	483,325	351,621	377,770
Equip & Bldg Maintenance	158,711	251,585	233,858	207,479
Contractual Services	3,756,384	4,183,542	4,059,917	4,117,642
Debt Service (Principal and Interest)	413,215	416,090	416,090	468,115
Emergency	-	648,185	-	735,000
Other	2,939,036	2,296,170	2,115,833	2,964,080
Fixed Asset Additions	305,958	228,487	189,104	168,036
Total Expenditures	23,833,280	25,080,576	23,290,200	25,158,576
REVENUES OVER (UNDER) EXPENDITURES	(428,182)	(1,567,785)	(602,034)	(2,105,557)
OTHER FINANCING SOURCES (USES):				
Transfer In	83,414	670,000	738,040	-
Transfer Out	(127,614)	(818,900)	(698,900)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	47,371	5,100	13,700	1,610
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	3,171	(143,800)	52,840	1,610
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(425,011)	(1,711,585)	(549,194)	(2,103,947)
FUND BALANCE (GAAP), beginning of year	8,014,864	7,436,323	7,436,323	6,887,129
Less encumbrances, beginning of year	(242,539)	(89,009)	(89,009)	(89,009)
Add encumbrances, end of year	89,009	89,009	89,009	89,009
FUND BALANCE (GAAP), end of year	\$ 7,436,323	\$ 5,724,738	\$ 6,887,129	\$ 4,783,182
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 111,091	\$ 200,000	\$ 275,000	\$ 275,000
Prepaid Items/Security Deposits/Other Reserves	45,681	-	-	-
Debt Service/Restricted Assets	322,296	325,000	248,200	248,200
Prior Year Encumbrances	89,009	89,009	89,009	89,009
Designated:				
Designated for Capital Projects	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	568,077	614,009	612,209	612,209
FUND BALANCE, end of year	7,436,323	5,724,738	6,887,129	4,783,182
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(568,077)	(614,009)	(612,209)	(612,209)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,868,246	\$ 5,110,729	\$ 6,274,920	\$ 4,170,973

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	23,350,975	7,311,833	31.31%
2008	23,833,280	6,868,246	28.82%
2009 Projected	23,290,200	6,274,920	26.94%
2010 Budget	25,158,576	4,170,973	16.58%

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

Source: 1997 - 2008 Boone County Comprehensive Annual Financial Reports
 2009 Projected
 2010 Budget

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ 1,208,922	\$ 1,204,800	\$ 1,215,162	\$ 1,197,900
Assessments	-	-	-	-
Sales Taxes	11,815,984	11,989,500	11,458,000	11,465,000
Franchise Taxes	-	-	-	-
Licenses and Permits	14,027	13,000	13,000	14,000
Intergovernmental	1,269,786	1,919,550	1,940,194	1,114,800
Charges for Services	45,407	53,771	43,369	70,825
Fines and Forfeitures	-	-	-	-
Interest	271,695	141,530	82,137	74,000
Hospital Lease	-	-	-	-
Other	15,782	1,000	2,384	1,000
Total Revenues	14,641,603	15,323,151	14,754,246	13,937,525
EXPENDITURES:				
Personal Services	3,543,843	3,857,560	3,709,529	3,770,289
Materials & Supplies	2,608,436	2,987,572	2,638,572	2,994,690
Dues Travel & Training	31,157	39,100	26,194	34,750
Utilities	76,875	107,240	107,240	101,660
Vehicle Expense	693,132	863,300	708,300	665,150
Equip & Bldg Maintenance	284,734	399,766	353,991	394,300
Contractual Services	7,140,578	11,107,440	8,675,967	8,391,700
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	200,000	-	310,000
Other	(74,679)	1,350	(64,526)	20,535
Fixed Asset Additions	283,079	830,903	666,073	422,470
Total Expenditures	14,587,155	20,394,231	16,821,340	17,105,544
REVENUES OVER (UNDER) EXPENDITURES	54,448	(5,071,080)	(2,067,094)	(3,168,019)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	34,052	149,250	24,056	53,000
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	34,052	149,250	24,056	53,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	88,500	(4,921,830)	(2,043,038)	(3,115,019)
FUND BALANCE (GAAP), beginning of year	8,748,203	9,043,410	9,043,410	7,000,372
Less encumbrances, beginning of year	(1,133,864)	(1,340,571)	(1,340,571)	(1,340,571)
Add encumbrances, end of year	1,340,571	1,340,571	1,340,571	1,340,571
FUND BALANCE (GAAP), end of year	\$ 9,043,410	\$ 4,121,580	\$ 7,000,372	\$ 3,885,353
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,340,571	1,340,571	1,340,571	1,340,571
Designated:				
Capital Project and Other	1,039,400	1,039,400	1,039,400	1,039,400
Total Fund Balance Reserves and Designations, end of year	2,379,971	2,379,971	2,379,971	2,379,971
FUND BALANCE, end of year	9,043,410	4,121,580	7,000,372	3,885,353
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,379,971)	(2,379,971)	(2,379,971)	(2,379,971)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,663,439	\$ 1,741,609	\$ 4,620,401	\$ 1,505,382

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,860,622	2,899,000	2,775,000	2,775,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	38,536	22,950	6,465	5,815
Hospital Lease	-	-	-	-
Other	-	-	3,274	-
Total Revenues	<u>2,899,158</u>	<u>2,921,950</u>	<u>2,784,739</u>	<u>2,780,815</u>
EXPENDITURES:				
Personal Services	2,187,687	2,247,482	2,190,248	2,239,346
Materials & Supplies	59,368	87,700	88,015	72,286
Dues Travel & Training	8,255	16,140	15,742	18,684
Utilities	61,769	76,014	72,978	70,478
Vehicle Expense	228	625	625	625
Equip & Bldg Maintenance	32,376	74,223	66,163	70,062
Contractual Services	202,618	344,544	174,718	324,178
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	19,102	-	25,000
Other	12,509	23,580	20,313	22,968
Fixed Asset Additions	246,098	379,140	367,418	327,673
Total Expenditures	<u>2,810,908</u>	<u>3,268,550</u>	<u>2,996,220</u>	<u>3,171,300</u>
REVENUES OVER (UNDER) EXPENDITURES	88,250	(346,600)	(211,481)	(390,485)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(15,000)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	37,825	15,750	19,845	35,721
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>22,825</u>	<u>15,750</u>	<u>19,845</u>	<u>35,721</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	111,075	(330,850)	(191,636)	(354,764)
FUND BALANCE (GAAP), beginning of year	1,464,751	1,509,216	1,509,216	1,317,580
Less encumbrances, beginning of year	(89,426)	(22,816)	(22,816)	(22,816)
Add encumbrances, end of year	22,816	22,816	22,816	22,816
FUND BALANCE (GAAP), end of year	<u>\$ 1,509,216</u>	<u>\$ 1,178,366</u>	<u>\$ 1,317,580</u>	<u>\$ 962,816</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	22,816	22,816	22,816	22,816
Designated:				
Capital Project and Other	879,000	879,000	879,000	765,000
Total Fund Balance Reserves and Designations, end of year	<u>901,816</u>	<u>901,816</u>	<u>901,816</u>	<u>787,816</u>
FUND BALANCE, end of year	1,509,216	1,178,366	1,317,580	962,816
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(901,816)</u>	<u>(901,816)</u>	<u>(901,816)</u>	<u>(787,816)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 607,400</u>	<u>\$ 276,550</u>	<u>\$ 415,764</u>	<u>\$ 175,000</u>

Governmental Funds

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

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 2,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	5,815	-	-	-	-	-	-	-	5,815
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,780,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,780,815
EXPENDITURES:									
Personal Services	-	1,066,830	657,835	277,680	237,001	-	-	-	2,239,346
Materials & Supplies	-	63,664	5,652	1,000	1,970	-	-	-	72,286
Dues Travel & Training	-	12,456	-	2,668	3,560	-	-	-	18,684
Utilities	-	31,992	-	1,860	15,350	19,176	-	2,100	70,478
Vehicle Expense	-	-	-	-	625	-	-	-	625
Equip & Bldg Maintenance	-	68,332	-	-	1,730	-	-	-	70,062
Contractual Services	-	1,340	26,668	-	52,195	15,975	228,000	-	324,178
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	-	-	7,468	-	15,500	-	-	-	22,968
Fixed Asset Additions	-	320,573	-	-	7,100	-	-	-	327,673
Total Expenditures	\$ 25,000	\$ 1,565,187	\$ 697,623	\$ 283,208	\$ 335,031	\$ 35,151	\$ 228,000	\$ 2,100	\$ 3,171,300
REVENUES OVER (UNDER) EXPENDITURES									\$ (390,485)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	234,060	220,800	234,000	234,000
Franchise Taxes	-	-	-	-
Licenses and Permits	51,428	50,872	69,534	76,284
Intergovernmental	566,378	1,062,314	909,825	523,391
Charges for Services	1,672,433	1,741,227	1,578,243	1,849,960
Fines and Forfeitures	-	-	-	-
Interest	116,048	82,703	25,087	21,590
Hospital Lease	-	-	-	-
Other	29,624	29,795	27,044	56,591
Total Revenues	<u>2,669,971</u>	<u>3,187,711</u>	<u>2,843,733</u>	<u>2,761,816</u>
EXPENDITURES:				
Personal Services	896,781	1,157,980	1,039,588	1,293,771
Materials & Supplies	89,704	178,548	117,521	166,599
Dues Travel & Training	62,993	166,157	123,435	119,844
Utilities	11,970	15,482	12,831	14,272
Vehicle Expense	7,560	16,050	7,140	16,840
Equip & Bldg Maintenance	49,936	57,283	53,747	173,487
Contractual Services	1,251,320	1,102,612	830,348	1,092,858
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	5,000
Other	119,133	532,963	78,382	415,599
Fixed Asset Additions	192,908	647,792	532,812	165,593
Total Expenditures	<u>2,682,305</u>	<u>3,874,867</u>	<u>2,795,804</u>	<u>3,463,863</u>
REVENUES OVER (UNDER) EXPENDITURES	(12,334)	(687,156)	47,929	(702,047)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(108,414)	(180,000)	(239,182)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	3,050	-	2	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(105,364)</u>	<u>(180,000)</u>	<u>(239,180)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(117,698)	(867,156)	(191,251)	(702,047)
FUND BALANCE (GAAP), beginning of year	4,171,029	4,603,446	4,603,446	4,412,195
Less encumbrances, beginning of year	(45,661)	(595,776)	(595,776)	(595,776)
Add encumbrances, end of year	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>
FUND BALANCE (GAAP), end of year	<u>\$ 4,603,446</u>	<u>\$ 3,736,290</u>	<u>\$ 4,412,195</u>	<u>\$ 3,710,148</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	595,776	595,776	595,776	595,776
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>
FUND BALANCE, end of year	<u>4,603,446</u>	<u>3,736,290</u>	<u>4,412,195</u>	<u>3,710,148</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(595,776)</u>	<u>(595,776)</u>	<u>(595,776)</u>	<u>(595,776)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 4,007,670</u>	<u>\$ 3,140,514</u>	<u>\$ 3,816,419</u>	<u>\$ 3,114,372</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	132	92	14	14
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	132	92	14	14
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,382	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,500	-	-	-
Total Expenditures	2,882	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(2,750)	92	14	14
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,750)	92	14	14
FUND BALANCE (GAAP), beginning of year	4,842	2,092	2,092	2,106
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,092	\$ 2,184	\$ 2,106	\$ 2,120
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	2,092	2,184	2,106	2,120
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,092	\$ 2,184	\$ 2,106	\$ 2,120

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	388,048	365,484	250,057	182,742
Charges for Services	819,738	965,000	848,000	963,000
Fines and Forfeitures	-	-	-	-
Interest	36,265	27,815	8,854	8,450
Hospital Lease	-	-	-	-
Other	7,573	12,000	5,608	5,100
Total Revenues	1,251,624	1,370,299	1,112,519	1,159,292
EXPENDITURES:				
Personal Services	744,424	841,072	778,148	913,743
Materials & Supplies	47,256	89,400	53,100	89,400
Dues Travel & Training	6,797	20,775	5,300	20,775
Utilities	5,470	7,400	5,500	7,400
Vehicle Expense	5,582	10,900	4,200	12,990
Equip & Bldg Maintenance	6,381	10,985	7,800	14,035
Contractual Services	643,183	214,849	90,679	353,634
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	5,000
Other	1,288	64,600	1,500	3,200
Fixed Asset Additions	44,483	29,150	27,505	9,500
Total Expenditures	1,504,864	1,289,131	973,732	1,429,677
REVENUES OVER (UNDER) EXPENDITURES	(253,240)	81,168	138,787	(270,385)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	2	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	2	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(253,240)	81,168	138,789	(270,385)
FUND BALANCE (GAAP), beginning of year	1,542,213	1,843,026	1,843,026	1,981,815
Less encumbrances, beginning of year	(26,977)	(581,030)	(581,030)	(581,030)
Add encumbrances, end of year	581,030	581,030	581,030	581,030
FUND BALANCE (GAAP), end of year	\$ 1,843,026	\$ 1,924,194	\$ 1,981,815	\$ 1,711,430
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	581,030	581,030	581,030	581,030
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	581,030	581,030	581,030	581,030
FUND BALANCE, end of year	1,843,026	1,924,194	1,981,815	1,711,430
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(581,030)	(581,030)	(581,030)	(581,030)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,261,996	\$ 1,343,164	\$ 1,400,785	\$ 1,130,400

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	234,060	220,800	234,000	234,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,324	14,000	4,420	4,420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>253,384</u>	<u>234,800</u>	<u>238,420</u>	<u>238,420</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	42,819	44,000	44,000	44,000
Contractual Services	134,824	138,300	136,682	139,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	36,220	65,000	32,179	-
Total Expenditures	<u>213,863</u>	<u>247,300</u>	<u>212,861</u>	<u>183,400</u>
REVENUES OVER (UNDER) EXPENDITURES	39,521	(12,500)	25,559	55,020
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	39,521	(12,500)	25,559	55,020
FUND BALANCE (GAAP), beginning of year	580,154	619,675	619,675	645,234
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 619,675</u>	<u>\$ 607,175</u>	<u>\$ 645,234</u>	<u>\$ 700,254</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	619,675	607,175	645,234	700,254
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 619,675</u>	<u>\$ 607,175</u>	<u>\$ 645,234</u>	<u>\$ 700,254</u>

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,352	30,900	33,200	33,925
Fines and Forfeitures	-	-	-	-
Interest	294	255	55	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>32,646</u>	<u>31,155</u>	<u>33,255</u>	<u>33,980</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	34,723	33,000	32,414	35,350
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>34,723</u>	<u>33,000</u>	<u>32,414</u>	<u>35,350</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,077)	(1,845)	841	(1,370)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,077)	(1,845)	841	(1,370)
FUND BALANCE (GAAP), beginning of year	19,792	17,715	17,715	18,556
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 17,715</u>	<u>\$ 15,870</u>	<u>\$ 18,556</u>	<u>\$ 17,186</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	17,715	15,870	18,556	17,186
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 17,715</u>	<u>\$ 15,870</u>	<u>\$ 18,556</u>	<u>\$ 17,186</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,515	1,900	442	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,515	1,900	442	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	40,000	-	2,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	40,000	-	2,000
REVENUES OVER (UNDER) EXPENDITURES	2,515	(38,100)	442	(2,000)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,515	(38,100)	442	(2,000)
FUND BALANCE (GAAP), beginning of year	82,041	84,556	84,556	84,998
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 84,556	\$ 46,456	\$ 84,998	\$ 82,998
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	84,556	46,456	84,998	82,998
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 84,556	\$ 46,456	\$ 84,998	\$ 82,998

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,141	10,300	16,398	9,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	675	885	161	-
Hospital Lease	-	-	-	-
Other	3,866	-	-	-
Total Revenues	6,682	11,185	16,559	9,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	5,515	6,800	1,021	125
Dues Travel & Training	3,354	17,500	14,000	15,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	145	300	153	155
Fixed Asset Additions	-	2,000	-	-
Total Expenditures	9,014	27,100	15,174	15,380
REVENUES OVER (UNDER) EXPENDITURES	(2,332)	(15,915)	1,385	(6,380)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,332)	(15,915)	1,385	(6,380)
FUND BALANCE (GAAP), beginning of year	20,577	18,245	18,245	19,630
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 18,245	\$ 2,330	\$ 19,630	\$ 13,250
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	18,245	2,330	19,630	13,250
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,245	\$ 2,330	\$ 19,630	\$ 13,250

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	182,672	214,627	187,240	190,985
Fines and Forfeitures	-	-	-	-
Interest	8,823	8,128	1,917	1,917
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>191,495</u>	<u>222,755</u>	<u>189,157</u>	<u>192,902</u>
EXPENDITURES:				
Personal Services	-	1,958	-	39,743
Materials & Supplies	228	900	945	900
Dues Travel & Training	5,041	13,350	8,850	10,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	1,105	1,105	-
Contractual Services	70,824	82,270	71,135	105,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	100,183	-	73,444
Fixed Asset Additions	48,607	24,947	24,947	-
Total Expenditures	<u>124,700</u>	<u>224,713</u>	<u>106,982</u>	<u>230,687</u>
REVENUES OVER (UNDER) EXPENDITURES	66,795	(1,958)	82,175	(37,785)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(83,414)	-	(59,182)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(83,414)</u>	<u>-</u>	<u>(59,182)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(16,619)	(1,958)	22,993	(37,785)
FUND BALANCE (GAAP), beginning of year	304,093	287,474	287,474	310,467
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 287,474</u>	<u>\$ 285,516</u>	<u>\$ 310,467</u>	<u>\$ 272,682</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	287,474	285,516	310,467	272,682
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 287,474</u>	<u>\$ 285,516</u>	<u>\$ 310,467</u>	<u>\$ 272,682</u>

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	57,000	19,005	19,005	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,261	-	1,147	-
Hospital Lease	-	-	-	-
Other	11,598	16,220	18,219	49,916
Total Revenues	<u>77,859</u>	<u>35,225</u>	<u>38,371</u>	<u>49,916</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	599	-	182	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	151,995	8,697	8,697	8,600
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	57,000	19,005	19,005	-
Fixed Asset Additions	1,500	254,941	256,700	-
Total Expenditures	<u>211,094</u>	<u>282,643</u>	<u>284,584</u>	<u>8,600</u>
REVENUES OVER (UNDER) EXPENDITURES	(133,235)	(247,418)	(246,213)	41,316
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(133,235)	(247,418)	(246,213)	41,316
FUND BALANCE (GAAP), beginning of year	395,754	262,519	262,519	16,306
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 262,519	\$ 15,101	\$ 16,306	\$ 57,622
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	262,519	15,101	16,306	57,622
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 262,519	\$ 15,101	\$ 16,306	\$ 57,622

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,701	16,000	42,405	2,000
Charges for Services	80,017	8,500	6,000	35,000
Fines and Forfeitures	-	-	-	-
Interest	4,561	3,800	1,000	890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	108,279	28,300	49,405	37,890
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	10,380	250	300	45,000
Dues Travel & Training	369	12,800	3,745	4,300
Utilities	1,261	2,000	1,200	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,310	7,000	7,000	25,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	70,000	-	15,000
Fixed Asset Additions	15,744	7,250	7,250	120,000
Total Expenditures	30,064	99,300	19,495	210,800
REVENUES OVER (UNDER) EXPENDITURES	78,215	(71,000)	29,910	(172,910)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	78,215	(71,000)	29,910	(172,910)
FUND BALANCE (GAAP), beginning of year	123,600	201,815	201,815	231,725
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 201,815	\$ 130,815	\$ 231,725	\$ 58,815
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	201,815	130,815	231,725	58,815
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 201,815	\$ 130,815	\$ 231,725	\$ 58,815

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,506	-	-	72,312
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>32,506</u>	<u>-</u>	<u>-</u>	<u>72,312</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	57,692
Contractual Services	32,506	-	-	14,620
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>32,506</u>	<u>-</u>	<u>-</u>	<u>72,312</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	46,250	-	5,050	31,000
Fines and Forfeitures	-	-	-	-
Interest	1,227	870	365	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	47,477	870	5,415	31,325
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	57,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	57,000
REVENUES OVER (UNDER) EXPENDITURES	47,477	870	5,415	(25,675)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	47,477	870	5,415	(25,675)
FUND BALANCE (GAAP), beginning of year	21,784	69,261	69,261	74,676
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 69,261	\$ 70,131	\$ 74,676	\$ 49,001
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	69,261	70,131	74,676	49,001
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 69,261	\$ 70,131	\$ 74,676	\$ 49,001

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,472	2,680	732	732
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,472	2,680	732	732
EXPENDITURES:				
Personal Services	2,306	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	104	350	213	350
Vehicle Expense	1,749	3,000	1,440	1,400
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	78	84	75	84
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	3,627	4,500	4,500	4,500
Total Expenditures	7,864	7,934	6,228	6,334
REVENUES OVER (UNDER) EXPENDITURES	(4,392)	(5,254)	(5,496)	(5,602)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	3,050	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	3,050	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,342)	(5,254)	(5,496)	(5,602)
FUND BALANCE (GAAP), beginning of year	113,378	112,036	112,036	106,540
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 112,036	\$ 106,782	\$ 106,540	\$ 100,938
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	112,036	106,782	106,540	100,938
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 112,036	\$ 106,782	\$ 106,540	\$ 100,938

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,865	10,000	10,000	10,000
Charges for Services	18,665	20,000	21,200	20,000
Fines and Forfeitures	-	-	-	-
Interest	465	330	95	95
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	28,995	30,330	31,295	30,095
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	21,223	30,500	33,000	30,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,223	30,500	33,000	30,500
REVENUES OVER (UNDER) EXPENDITURES	7,772	(170)	(1,705)	(405)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	7,772	(170)	(1,705)	(405)
FUND BALANCE (GAAP), beginning of year	13,541	21,313	21,313	19,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,313	\$ 21,143	\$ 19,608	\$ 19,203
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	21,313	21,143	19,608	19,203
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,313	\$ 21,143	\$ 19,608	\$ 19,203

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	467	135	33	33
Hospital Lease	-	-	-	-
Other	5,000	-	-	-
Total Revenues	5,467	135	33	33
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,888	3,950	2,450	5,450
Dues Travel & Training	598	800	-	800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,486	4,750	2,450	6,250
REVENUES OVER (UNDER) EXPENDITURES	2,981	(4,615)	(2,417)	(6,217)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,981	(4,615)	(2,417)	(6,217)
FUND BALANCE (GAAP), beginning of year	8,154	11,135	11,135	8,718
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 11,135	\$ 6,520	\$ 8,718	\$ 2,501
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	11,135	6,520	8,718	2,501
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 11,135	\$ 6,520	\$ 8,718	\$ 2,501

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	20,457	106,328	106,328	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	472	-	68	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>20,929</u>	<u>106,328</u>	<u>106,396</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,747	23,251	13,416	-
Dues Travel & Training	-	4,590	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	348	-	-
Contractual Services	-	56,940	9,109	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,341	21,623	19,096	-
Total Expenditures	<u>21,088</u>	<u>106,752</u>	<u>41,621</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(159)	(424)	64,775	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(159)	(424)	64,775	-
FUND BALANCE (GAAP), beginning of year	1,490	511	511	65,286
Less encumbrances, beginning of year	(820)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 511</u>	<u>\$ 87</u>	<u>\$ 65,286</u>	<u>\$ 65,286</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	511	87	65,286	65,286
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 511</u>	<u>\$ 87</u>	<u>\$ 65,286</u>	<u>\$ 65,286</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,000	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	5,135	5,344	5,530	4,690
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	246	270	270	270
Contractual Services	2,517	4,090	4,090	3,810
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,898	9,704	9,890	48,770
REVENUES OVER (UNDER) EXPENDITURES	42,102	40,296	40,110	1,230
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(180,000)	(180,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(180,000)	(180,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	42,102	(139,704)	(139,890)	1,230
FUND BALANCE (GAAP), beginning of year	106,329	148,431	148,431	8,541
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 148,431	\$ 8,727	\$ 8,541	\$ 9,771
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	148,431	8,727	8,541	9,771
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 148,431	\$ 8,727	\$ 8,541	\$ 9,771

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	51,428	50,872	69,534	76,284
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,147	725	389	389
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,575	51,597	69,923	76,673
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,559	5,653	3,223	-
Dues Travel & Training	-	5,560	5,560	-
Utilities	-	-	-	-
Vehicle Expense	-	650	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,568	15,140	25,840	30,012
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	500	-	-	-
Fixed Asset Additions	1,782	15,247	8,700	-
Total Expenditures	17,409	42,250	43,323	30,012
REVENUES OVER (UNDER) EXPENDITURES	35,166	9,347	26,600	46,661
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	35,166	9,347	26,600	46,661
FUND BALANCE (GAAP), beginning of year	18,865	54,031	54,031	80,631
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 54,031	\$ 63,378	\$ 80,631	\$ 127,292
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	54,031	63,378	80,631	127,292
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 54,031	\$ 63,378	\$ 80,631	\$ 127,292

Governmental Funds

Fund Statement–Inmate Security Fund 256 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,456	20,000	21,000	21,000
Fines and Forfeitures	-	-	-	-
Interest	749	580	225	265
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>19,205</u>	<u>20,580</u>	<u>21,225</u>	<u>21,265</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	19,205	20,580	21,225	21,265
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	19,205	20,580	21,225	21,265
FUND BALANCE (GAAP), beginning of year	16,311	35,516	35,516	56,741
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 35,516</u>	<u>\$ 56,096</u>	<u>\$ 56,741</u>	<u>\$ 78,006</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	35,516	56,096	56,741	78,006
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 35,516</u>	<u>\$ 56,096</u>	<u>\$ 56,741</u>	<u>\$ 78,006</u>

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,715	4,950	4,900	4,850
Fines and Forfeitures	-	-	-	-
Interest	145	147	20	20
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,860	5,097	4,920	4,870
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,315	5,732	5,730	5,844
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,315	5,732	5,730	5,844
REVENUES OVER (UNDER) EXPENDITURES	545	(635)	(810)	(974)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	545	(635)	(810)	(974)
FUND BALANCE (GAAP), beginning of year	4,417	4,962	4,962	4,152
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,962	\$ 4,327	\$ 4,152	\$ 3,178
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	4,962	4,327	4,152	3,178
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,962	\$ 4,327	\$ 4,152	\$ 3,178

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	47,096	50,000	40,000	40,000
Fines and Forfeitures	-	-	-	-
Interest	987	650	252	250
Hospital Lease	-	-	-	-
Other	-	-	348	-
Total Revenues	48,083	50,650	40,600	40,250
EXPENDITURES:				
Personal Services	25,087	47,966	46,626	47,764
Materials & Supplies	1,152	1,765	1,585	1,685
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,450	-	-	-
Total Expenditures	27,689	49,831	48,211	49,549
REVENUES OVER (UNDER) EXPENDITURES	20,394	819	(7,611)	(9,299)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	20,394	819	(7,611)	(9,299)
FUND BALANCE (GAAP), beginning of year	24,416	44,810	44,810	37,199
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 44,810	\$ 45,629	\$ 37,199	\$ 27,900
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	44,810	45,629	37,199	27,900
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 44,810	\$ 45,629	\$ 37,199	\$ 27,900

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,028	20,000	19,253	20,000
Fines and Forfeitures	-	-	-	-
Interest	292	506	105	105
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,320	20,506	19,358	20,105
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,133	20,000	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,133	20,000	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	(813)	506	(642)	105
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(813)	506	(642)	105
FUND BALANCE (GAAP), beginning of year	1,972	750	750	108
Less encumbrances, beginning of year	(409)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 750	\$ 1,256	\$ 108	\$ 213
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	750	1,256	108	213
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 750	\$ 1,256	\$ 108	\$ 213

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	107,686	100,000	80,000	85,000
Fines and Forfeitures	-	-	-	-
Interest	2,958	2,685	565	565
Hospital Lease	-	-	-	-
Other	87	75	1,369	75
Total Revenues	110,731	102,760	81,934	85,640
EXPENDITURES:				
Personal Services	124,964	108,917	101,685	104,979
Materials & Supplies	5,724	8,598	5,705	5,650
Dues Travel & Training	687	430	430	430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	490	575	572	490
Contractual Services	-	225	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5	50	10	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	131,870	118,795	108,402	111,599
REVENUES OVER (UNDER) EXPENDITURES	(21,139)	(16,035)	(26,468)	(25,959)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(21,139)	(16,035)	(26,468)	(25,959)
FUND BALANCE (GAAP), beginning of year	96,796	75,657	75,657	49,189
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 75,657	\$ 59,622	\$ 49,189	\$ 23,230
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	75,657	59,622	49,189	23,230
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 75,657	\$ 59,622	\$ 49,189	\$ 23,230

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	435	395	105	105
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	435	395	105	105
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,278	2,450	-	2,450
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	11,050	-	11,050
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,278	13,500	-	13,500
REVENUES OVER (UNDER) EXPENDITURES	(1,843)	(13,105)	105	(13,395)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,843)	(13,105)	105	(13,395)
FUND BALANCE (GAAP), beginning of year	15,677	13,834	13,834	13,939
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,834	\$ 729	\$ 13,939	\$ 544
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,834	729	13,939	544
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,834	\$ 729	\$ 13,939	\$ 544

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	103,019	108,250	121,900	123,200
Fines and Forfeitures	-	-	-	-
Interest	13,974	11,400	2,115	1,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>116,993</u>	<u>119,650</u>	<u>124,015</u>	<u>125,100</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	7,109	15,400	15,763	11,300
Dues Travel & Training	11,878	17,535	12,685	12,715
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,868	158,650	112,000	137,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	220,000	-	220,000
Fixed Asset Additions	19,530	95,050	66,200	17,500
Total Expenditures	<u>92,385</u>	<u>506,635</u>	<u>206,648</u>	<u>398,515</u>
REVENUES OVER (UNDER) EXPENDITURES	24,608	(386,985)	(82,633)	(273,415)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	24,608	(386,985)	(82,633)	(273,415)
FUND BALANCE (GAAP), beginning of year	421,430	444,131	444,131	361,498
Less encumbrances, beginning of year	(14,352)	(12,445)	(12,445)	(12,445)
Add encumbrances, end of year	12,445	12,445	12,445	12,445
FUND BALANCE (GAAP), end of year	<u>\$ 444,131</u>	<u>\$ 57,146</u>	<u>\$ 361,498</u>	<u>\$ 88,083</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	12,445	12,445	12,445	12,445
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>12,445</u>	<u>12,445</u>	<u>12,445</u>	<u>12,445</u>
FUND BALANCE, end of year	444,131	57,146	361,498	88,083
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(12,445)</u>	<u>(12,445)</u>	<u>(12,445)</u>	<u>(12,445)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 431,686</u>	<u>\$ 44,701</u>	<u>\$ 349,053</u>	<u>\$ 75,638</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,660	31,410	31,410	33,725
Charges for Services	86,884	95,000	89,000	95,500
Fines and Forfeitures	-	-	-	-
Interest	2,171	1,400	550	275
Hospital Lease	-	-	-	-
Other	1,500	1,500	1,500	1,500
Total Revenues	123,215	129,310	122,460	131,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	555	800	800	650
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	139,576	142,350	142,350	149,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	140,131	143,150	143,150	150,450
REVENUES OVER (UNDER) EXPENDITURES	(16,916)	(13,840)	(20,690)	(19,450)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(16,916)	(13,840)	(20,690)	(19,450)
FUND BALANCE (GAAP), beginning of year	64,968	48,052	48,052	27,362
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 48,052	\$ 34,212	\$ 27,362	\$ 7,912
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	48,052	34,212	27,362	7,912
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 48,052	\$ 34,212	\$ 27,362	\$ 7,912

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	37,150	30,000	30,000	115,000
Fines and Forfeitures	-	-	-	-
Interest	3,483	2,175	775	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,633	32,175	30,775	115,550
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	3,610	3,990	4,190	4,690
Dues Travel & Training	5,092	9,220	9,220	9,580
Utilities	-	-	-	-
Vehicle Expense	229	1,500	1,500	2,450
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	6,071	20,325	20,650	102,850
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,339	5,825	5,300	8,900
Fixed Asset Additions	124	-	-	1,000
Total Expenditures	21,465	40,860	40,860	129,470
REVENUES OVER (UNDER) EXPENDITURES	19,168	(8,685)	(10,085)	(13,920)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	19,168	(8,685)	(10,085)	(13,920)
FUND BALANCE (GAAP), beginning of year	106,680	125,046	125,046	114,961
Less encumbrances, beginning of year	(3,103)	(2,301)	(2,301)	(2,301)
Add encumbrances, end of year	2,301	2,301	2,301	2,301
FUND BALANCE (GAAP), end of year	\$ 125,046	\$ 116,361	\$ 114,961	\$ 101,041
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,301	2,301	2,301	2,301
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,301	2,301	2,301	2,301
FUND BALANCE, end of year	125,046	116,361	114,961	101,041
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,301)	(2,301)	(2,301)	(2,301)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 122,745	\$ 114,060	\$ 112,660	\$ 98,740

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,705	24,000	21,500	21,500
Fines and Forfeitures	-	-	-	-
Interest	1,754	1,150	400	235
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,459	25,150	21,900	21,735
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,361	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	20,000	2,000	-
Total Expenditures	1,361	27,500	9,500	11,500
REVENUES OVER (UNDER) EXPENDITURES	20,098	(2,350)	12,400	10,235
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(25,000)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(25,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(4,902)	(2,350)	12,400	10,235
FUND BALANCE (GAAP), beginning of year	61,755	56,853	56,853	69,253
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 56,853	\$ 54,503	\$ 69,253	\$ 79,488
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	56,853	54,503	69,253	79,488
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 56,853	\$ 54,503	\$ 69,253	\$ 79,488

Governmental Funds

Fund Statement—Administration of Justice Fund 297 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	175,809	144,611	202,388
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	175,809	144,611	202,388
EXPENDITURES:				
Personal Services	-	133,641	99,925	176,318
Materials & Supplies	-	2,041	2,041	1,749
Dues Travel & Training	-	18,415	18,415	-
Utilities	-	388	388	332
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	4,255	4,255	3,648
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	17,069	16,914	13,093
Total Expenditures	-	175,809	141,938	195,140
REVENUES OVER (UNDER) EXPENDITURES	-	-	2,673	7,248
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	2,673	7,248
FUND BALANCE (GAAP), beginning of year	-	-	-	2,673
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 2,673	\$ 9,921
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	2,673	9,921
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 2,673	\$ 9,921

Governmental Funds

Fund Statement—Administration of Justice Fund 298 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	327,978	289,611	11,224
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	283	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	327,978	289,894	11,224
EXPENDITURES:				
Personal Services	-	24,426	13,204	11,224
Materials & Supplies	-	15,750	12,800	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	196,787	196,786	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	91,015	66,821	-
Total Expenditures	-	327,978	289,611	11,224
REVENUES OVER (UNDER) EXPENDITURES	-	-	283	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	283	-
FUND BALANCE (GAAP), beginning of year	-	-	-	283
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 283	\$ 283
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	283	283
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 283	\$ 283

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	105,288	96,620	107,760	46,992
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,241	6,565	566	601
Hospital Lease	-	-	-	-
Other	46,380	46,380	46,380	30,920
Total Revenues	160,909	149,565	154,706	78,513
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	326,542	287,774	311,971	321,149
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	326,542	287,774	311,971	321,149
REVENUES OVER (UNDER) EXPENDITURES	(165,633)	(138,209)	(157,265)	(242,636)
OTHER FINANCING SOURCES (USES):				
Transfer In	107,614	2,052,207	2,071,943	32,640
Transfer Out	-	-	(8,858)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	107,614	2,052,207	2,063,085	32,640
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(58,019)	1,913,998	1,905,820	(209,996)
FUND BALANCE (GAAP), beginning of year	1,069,780	1,011,761	1,011,761	2,917,581
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,011,761	\$ 2,925,759	\$ 2,917,581	\$ 2,707,585
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	1,011,761	2,925,759	2,917,581	2,707,585
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,011,761	2,925,759	2,917,581	2,707,585
FUND BALANCE, end of year	1,011,761	2,925,759	2,917,581	2,707,585
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,011,761)	(2,925,759)	(2,917,581)	(2,707,585)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,865	2,265	55	-
Hospital Lease	-	-	-	-
Other	46,380	46,380	46,380	30,920
Total Revenues	49,245	48,645	46,435	30,920
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	162,983	166,083	165,581	167,791
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	162,983	166,083	165,581	167,791
REVENUES OVER (UNDER) EXPENDITURES	(113,738)	(117,438)	(119,146)	(136,871)
OTHER FINANCING SOURCES (USES):				
Transfer In	107,614	2,052,207	2,046,375	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	107,614	2,052,207	2,046,375	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,124)	1,934,769	1,927,229	(136,871)
FUND BALANCE (GAAP), beginning of year	231,714	225,590	225,590	2,152,819
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 225,590	\$ 2,160,359	\$ 2,152,819	\$ 2,015,948
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	225,590	2,160,359	2,152,819	2,015,948
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	225,590	2,160,359	2,152,819	2,015,948
FUND BALANCE, end of year	225,590	2,160,359	2,152,819	2,015,948
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(225,590)	(2,160,359)	(2,152,819)	(2,015,948)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	2,230	-	1,547	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	473	-	(418)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,703	-	1,129	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	46,131	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	46,131	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(43,428)	-	1,129	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	(8,858)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(8,858)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(43,428)	-	(7,729)	-
FUND BALANCE (GAAP), beginning of year	51,157	7,729	7,729	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,729	\$ 7,729	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	7,729	7,729	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	7,729	7,729	-	-
FUND BALANCE, end of year	7,729	7,729	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(7,729)	(7,729)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	28,536	28,917	31,761	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,400	960	186	200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,936	29,877	31,947	200
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	34,765	38,300	38,050	36,437
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	34,765	38,300	38,050	36,437
REVENUES OVER (UNDER) EXPENDITURES	(4,829)	(8,423)	(6,103)	(36,237)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,829)	(8,423)	(6,103)	(36,237)
FUND BALANCE (GAAP), beginning of year	66,924	62,095	62,095	55,992
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 62,095	\$ 53,672	\$ 55,992	\$ 19,755
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	62,095	53,672	55,992	19,755
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	62,095	53,672	55,992	19,755
FUND BALANCE, end of year	62,095	53,672	55,992	19,755
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(62,095)	(53,672)	(55,992)	(19,755)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,340	19,893	22,922	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	745	495	110	85
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,085	20,388	23,032	85
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	24,136	24,268	24,018	24,098
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	24,136	24,268	24,018	24,098
REVENUES OVER (UNDER) EXPENDITURES	(2,051)	(3,880)	(986)	(24,013)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,051)	(3,880)	(986)	(24,013)
FUND BALANCE (GAAP), beginning of year	38,432	36,381	36,381	35,395
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 36,381	\$ 32,501	\$ 35,395	\$ 11,382
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	36,381	32,501	35,395	11,382
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	36,381	32,501	35,395	11,382
FUND BALANCE, end of year	36,381	32,501	35,395	11,382
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(36,381)	(32,501)	(35,395)	(11,382)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	30,546	25,401	29,166	24,583
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,542	2,670	586	280
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,088	28,071	29,752	24,863
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,304	37,380	37,141	37,112
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,304	37,380	37,141	37,112
REVENUES OVER (UNDER) EXPENDITURES	(2,216)	(9,309)	(7,389)	(12,249)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,216)	(9,309)	(7,389)	(12,249)
FUND BALANCE (GAAP), beginning of year	134,857	132,641	132,641	125,252
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 132,641	\$ 123,332	\$ 125,252	\$ 113,003
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	132,641	123,332	125,252	113,003
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	132,641	123,332	125,252	113,003
FUND BALANCE, end of year	132,641	123,332	125,252	113,003
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(132,641)	(123,332)	(125,252)	(113,003)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,636	22,409	22,364	22,409
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	216	175	47	36
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,852	22,584	22,411	22,445
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,223	21,743	21,613	23,071
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,223	21,743	21,613	23,071
REVENUES OVER (UNDER) EXPENDITURES	629	841	798	(626)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	629	841	798	(626)
FUND BALANCE (GAAP), beginning of year	22,696	23,325	23,325	24,123
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 23,325	\$ 24,166	\$ 24,123	\$ 23,497
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	23,325	24,166	24,123	23,497
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	23,325	24,166	24,123	23,497
FUND BALANCE, end of year	23,325	24,166	24,123	23,497
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(23,325)	(24,166)	(24,123)	(23,497)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement–Series 2006A Neighborhood Improvement District Road Bond Fund 387 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	25,568	32,640
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>25,568</u>	<u>32,640</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	(25,568)	(32,640)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	25,568	32,640
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>25,568</u>	<u>32,640</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Internal Service Funds

Fund Statement–All Internal Service Funds Combined

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	532	-	2,820	-
Charges for Services	4,528,128	4,687,840	4,660,813	4,657,913
Fines and Forfeitures	-	-	-	-
Interest	146,691	110,985	51,520	46,652
Hospital Lease	-	-	-	-
Other	90,181	10,000	27,328	25,400
Total Revenues	<u>4,765,532</u>	<u>4,808,825</u>	<u>4,742,481</u>	<u>4,729,965</u>
EXPENDITURES:				
Personal Services	577,148	594,606	576,556	585,898
Materials & Supplies	53,175	59,600	58,400	61,020
Dues Travel & Training	1,039	2,850	240	2,850
Utilities	407,651	463,512	456,387	461,590
Vehicle Expense	19,411	17,598	16,500	18,650
Equip & Bldg Maintenance	637,592	336,141	263,590	310,231
Contractual Services	3,011,436	3,394,974	2,981,210	3,539,540
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	8,398	423,800	564	451,640
Fixed Asset Additions	3,975	559,600	505,076	2,500
Total Expenditures	<u>4,719,825</u>	<u>5,871,181</u>	<u>4,858,523</u>	<u>5,452,419</u>
REVENUES OVER (UNDER) EXPENDITURES	45,707	(1,062,356)	(116,042)	(722,454)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	50,000	50,000	45,000
Transfer Out	(50,000)	(50,000)	(50,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,714	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>7,714</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	45,707	(1,062,356)	(108,328)	(722,454)
FUND BALANCE (GAAP), beginning of year	4,310,417	4,114,530	4,114,530	4,006,202
Less encumbrances, beginning of year	(294,405)	(22,189)	(22,189)	(22,189)
Add encumbrances, end of year	22,189	22,189	22,189	22,189
Proprietary fund adjustment to full accrual	30,622 *	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 4,114,530</u>	<u>\$ 3,052,174</u>	<u>\$ 4,006,202</u>	<u>\$ 3,283,748</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	210,317	205,000	205,000	205,000
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	22,189	22,189	22,189	22,189
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>232,506</u>	<u>227,189</u>	<u>227,189</u>	<u>227,189</u>
FUND BALANCE, end of year	4,114,530	3,052,174	4,006,202	3,283,748
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(232,506)</u>	<u>(227,189)</u>	<u>(227,189)</u>	<u>(227,189)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 3,882,024</u>	<u>\$ 2,824,985</u>	<u>\$ 3,779,013</u>	<u>\$ 3,056,559</u>
* Accrued Compensated Absences (17,330)				
Change in Accrued Compensated Absences	-			
Capital Assets	60,721			
Depreciation	(12,769)			
	<u>30,622</u>			

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	2,624	-
Charges for Services	2,269,487	2,306,313	2,311,922	2,353,730
Fines and Forfeitures	-	-	-	-
Interest	71,271	62,425	27,180	24,462
Hospital Lease	-	-	-	-
Other	17,709	10,000	25,527	25,400
Total Revenues	<u>2,358,467</u>	<u>2,378,738</u>	<u>2,367,253</u>	<u>2,403,592</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,301,312	2,557,675	2,392,750	2,814,440
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	423,800	525	451,640
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,301,312</u>	<u>2,981,475</u>	<u>2,393,275</u>	<u>3,266,080</u>
REVENUES OVER (UNDER) EXPENDITURES	57,155	(602,737)	(26,022)	(862,488)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	57,155	(602,737)	(26,022)	(862,488)
FUND BALANCE (GAAP), beginning of year	1,949,211	2,006,366	2,006,366	1,980,344
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 2,006,366</u>	<u>\$ 1,403,629</u>	<u>\$ 1,980,344</u>	<u>\$ 1,117,856</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	<u>2,006,366</u>	<u>1,403,629</u>	<u>1,980,344</u>	<u>1,117,856</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 2,006,366</u>	<u>\$ 1,403,629</u>	<u>\$ 1,980,344</u>	<u>\$ 1,117,856</u>

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	196	-
Charges for Services	188,358	191,833	188,419	191,909
Fines and Forfeitures	-	-	-	-
Interest	3,080	2,725	905	802
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	191,438	194,558	189,520	192,711
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	184,941	210,200	187,500	201,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	39	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	184,941	210,200	187,539	201,500
REVENUES OVER (UNDER) EXPENDITURES	6,497	(15,642)	1,981	(8,789)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,497	(15,642)	1,981	(8,789)
FUND BALANCE (GAAP), beginning of year	73,013	79,510	79,510	81,491
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 79,510	\$ 63,868	\$ 81,491	\$ 72,702
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	79,510	63,868	81,491	72,702
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 79,510	\$ 63,868	\$ 81,491	\$ 72,702

Internal Service Funds

Fund Statement–Self-Insured Workers’ Compensation Fund 602

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	545,203	538,579	540,000	468,448
Fines and Forfeitures	-	-	-	-
Interest	31,906	17,800	5,500	5,240
Hospital Lease	-	-	-	-
Other	846	-	360	-
Total Revenues	577,955	556,379	545,860	473,688
EXPENDITURES:				
Personal Services	-	13,266	761	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	462,248	497,100	294,456	425,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	462,248	510,366	295,217	439,066
REVENUES OVER (UNDER) EXPENDITURES	115,707	46,013	250,643	34,622
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(50,000)	(50,000)	(50,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(50,000)	(50,000)	(50,000)	(45,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	65,707	(3,987)	200,643	(10,378)
FUND BALANCE (GAAP), beginning of year	621,425	687,132	687,132	887,775
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 687,132	\$ 683,145	\$ 887,775	\$ 877,397
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	210,317	205,000	205,000	205,000
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	210,317	205,000	205,000	205,000
FUND BALANCE, end of year	687,132	683,145	887,775	877,397
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(210,317)	(205,000)	(205,000)	(205,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 476,815	\$ 478,145	\$ 682,775	\$ 672,397

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation

Loss Control Fund 603

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	787	405	290	259
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	787	405	290	259
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	700	100	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	41,501	59,475	41,000	53,675
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	41,501	60,175	41,100	54,375
REVENUES OVER (UNDER) EXPENDITURES	(40,714)	(59,770)	(40,810)	(54,116)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	50,000	50,000	45,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	50,000	50,000	50,000	45,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	9,286	(9,770)	9,190	(9,116)
FUND BALANCE (GAAP), beginning of year	-	9,286	9,286	18,476
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,286	\$ (484)	\$ 18,476	\$ 9,360
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	9,286	(484)	18,476	9,360
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,286	\$ (484)	\$ 18,476	\$ 9,360

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	992,456	988,134	961,987	933,954
Fines and Forfeitures	-	-	-	-
Interest	13,971	6,735	4,390	3,966
Hospital Lease	-	-	-	-
Other	5	-	1,441	-
Total Revenues	1,006,432	994,869	967,818	937,920
EXPENDITURES:				
Personal Services	577,148	581,340	575,795	572,632
Materials & Supplies	53,175	59,600	58,400	61,020
Dues Travel & Training	1,039	2,150	140	2,150
Utilities	12,810	13,352	12,055	9,500
Vehicle Expense	19,411	17,598	16,500	18,650
Equip & Bldg Maintenance	223,606	292,901	241,090	280,231
Contractual Services	18,889	39,764	35,244	33,125
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	-	-	-	-
Fixed Asset Additions	3,975	-	-	-
Total Expenditures	910,053	1,025,205	939,224	995,808
REVENUES OVER (UNDER) EXPENDITURES	96,379	(30,336)	28,594	(57,888)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	116	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	116	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	96,379	(30,336)	28,710	(57,888)
FUND BALANCE (GAAP), beginning of year	316,689	441,677	441,677	470,387
Less encumbrances, beginning of year	(3,077)	(1,064)	(1,064)	(1,064)
Add encumbrances, end of year	1,064	1,064	1,064	1,064
Proprietary fund adjustment to full accrual	30,622 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 441,677	\$ 411,341	\$ 470,387	\$ 412,499
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,064	1,064	1,064	1,064
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,064	1,064	1,064	1,064
FUND BALANCE, end of year	441,677	411,341	470,387	412,499
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,064)	(1,064)	(1,064)	(1,064)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 440,613	\$ 410,277	\$ 469,323	\$ 411,435
* Accrued Compensated Absences - ending				
	(17,330)	-	-	-
Change in Accrued Compensated Absences	-	-	-	-
Capital Assets	60,721	-	-	-
Depreciation	(12,769)	-	-	-
	<u>30,622</u>	-	-	-

Internal Service Funds

Fund Statement—Capital Repairs and Replacements Fund 620

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	532	-	-	-
Charges for Services	182,769	229,306	224,810	207,782
Fines and Forfeitures	-	-	-	-
Interest	19,318	15,370	10,605	9,540
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>202,619</u>	<u>244,676</u>	<u>235,415</u>	<u>217,322</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	413,986	43,240	22,500	30,000
Contractual Services	2,545	30,760	30,260	11,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	8,398	-	-	-
Fixed Asset Additions	-	559,600	505,076	2,500
Total Expenditures	<u>424,929</u>	<u>633,600</u>	<u>557,836</u>	<u>43,500</u>
REVENUES OVER (UNDER) EXPENDITURES	(222,310)	(388,924)	(322,421)	173,822
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,598	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	7,598	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(222,310)	(388,924)	(314,823)	173,822
FUND BALANCE (GAAP), beginning of year	1,205,011	712,498	712,498	397,675
Less encumbrances, beginning of year	(291,328)	(21,125)	(21,125)	(21,125)
Add encumbrances, end of year	21,125	21,125	21,125	21,125
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 712,498</u>	<u>\$ 323,574</u>	<u>\$ 397,675</u>	<u>\$ 571,497</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	21,125	21,125	21,125	21,125
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>21,125</u>	<u>21,125</u>	<u>21,125</u>	<u>21,125</u>
FUND BALANCE, end of year	<u>712,498</u>	<u>323,574</u>	<u>397,675</u>	<u>571,497</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(21,125)</u>	<u>(21,125)</u>	<u>(21,125)</u>	<u>(21,125)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 691,373</u>	<u>\$ 302,449</u>	<u>\$ 376,550</u>	<u>\$ 550,372</u>

Internal Service Funds

Fund Statement–Utility Fund 621

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	349,855	433,675	433,675	452,090
Fines and Forfeitures	-	-	-	-
Interest	5,494	4,005	1,865	1,680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	355,349	437,680	435,540	453,770
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	394,841	450,160	444,332	452,090
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	394,841	450,160	444,332	452,090
REVENUES OVER (UNDER) EXPENDITURES	(39,492)	(12,480)	(8,792)	1,680
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(39,492)	(12,480)	(8,792)	1,680
FUND BALANCE (GAAP), beginning of year	145,068	105,576	105,576	96,784
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 105,576	\$ 93,096	\$ 96,784	\$ 98,464
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	105,576	93,096	96,784	98,464
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 105,576	\$ 93,096	\$ 96,784	\$ 98,464

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Family Health Center Fund 622

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	474	835	430	384
Hospital Lease	-	-	-	-
Other	39,323	-	-	-
Total Revenues	39,797	835	430	384
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	39,797	835	430	384
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	39,797	835	430	384
FUND BALANCE (GAAP), beginning of year	-	39,797	39,797	40,227
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,797	\$ 40,632	\$ 40,227	\$ 40,611
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	39,797	40,632	40,227	40,611
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 39,797	\$ 40,632	\$ 40,227	\$ 40,611

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 623

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	390	685	355	319
Hospital Lease	-	-	-	-
Other	32,298	-	-	-
Total Revenues	32,688	685	355	319
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	32,688	685	355	319
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	32,688	685	355	319
FUND BALANCE (GAAP), beginning of year	-	32,688	32,688	33,043
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,688	\$ 33,373	\$ 33,043	\$ 33,362
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	32,688	33,373	33,043	33,362
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 32,688	\$ 33,373	\$ 33,043	\$ 33,362

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 624

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	50,000
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	-	50,000
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	50,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

Trust Funds

Fund Statement–Private Purpose Trust Funds Combined

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,758	3,055	815	940
Hospital Lease	-	-	-	-
Other	3,277	50	10	50
Total Revenues	<u>7,035</u>	<u>3,105</u>	<u>825</u>	<u>990</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,195	4,000	3,300	3,350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,568	1,600	916	542
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>6,763</u>	<u>5,600</u>	<u>4,216</u>	<u>3,892</u>
REVENUES OVER (UNDER) EXPENDITURES	272	(2,495)	(3,391)	(2,902)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	272	(2,495)	(3,391)	(2,902)
FUND BALANCE (GAAP), beginning of year	122,461	122,733	122,733	119,342
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 122,733</u>	<u>\$ 120,238</u>	<u>\$ 119,342</u>	<u>\$ 116,440</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,471	37,471	37,471	37,471
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>37,471</u>	<u>37,471</u>	<u>37,471</u>	<u>37,471</u>
FUND BALANCE, end of year	122,733	120,238	119,342	116,440
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(37,471)</u>	<u>(37,471)</u>	<u>(37,471)</u>	<u>(37,471)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 85,262</u>	<u>\$ 82,767</u>	<u>\$ 81,871</u>	<u>\$ 78,969</u>

Trust Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,024	965	222	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,024	965	222	225
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,568	1,600	916	542
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,568	1,600	916	542
REVENUES OVER (UNDER) EXPENDITURES	(544)	(635)	(694)	(317)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(544)	(635)	(694)	(317)
FUND BALANCE (GAAP), beginning of year	33,955	33,411	33,411	32,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,411	\$ 32,776	\$ 32,717	\$ 32,400
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	33,411	32,776	32,717	32,400
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,011	\$ 376	\$ 317	\$ -

Trust Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	239	210	53	65
Hospital Lease	-	-	-	-
Other	150	50	10	50
Total Revenues	389	260	63	115
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	570	1,500	300	350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	570	1,500	300	350
REVENUES OVER (UNDER) EXPENDITURES	(181)	(1,240)	(237)	(235)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(181)	(1,240)	(237)	(235)
FUND BALANCE (GAAP), beginning of year	7,922	7,741	7,741	7,504
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,741	\$ 6,501	\$ 7,504	\$ 7,269
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	5,071	5,071	5,071	5,071
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	5,071	5,071	5,071	5,071
FUND BALANCE, end of year	7,741	6,501	7,504	7,269
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,071)	(5,071)	(5,071)	(5,071)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,670	\$ 1,430	\$ 2,433	\$ 2,198

Trust Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,495	1,880	540	650
Hospital Lease	-	-	-	-
Other	3,127	-	-	-
Total Revenues	<u>5,622</u>	<u>1,880</u>	<u>540</u>	<u>650</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,625	2,500	3,000	3,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>4,625</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>
REVENUES OVER (UNDER) EXPENDITURES	997	(620)	(2,460)	(2,350)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	997	(620)	(2,460)	(2,350)
FUND BALANCE (GAAP), beginning of year	80,584	81,581	81,581	79,121
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 81,581</u>	<u>\$ 80,961</u>	<u>\$ 79,121</u>	<u>\$ 76,771</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	81,581	80,961	79,121	76,771
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 81,581</u>	<u>\$ 80,961</u>	<u>\$ 79,121</u>	<u>\$ 76,771</u>



Personnel Summaries—

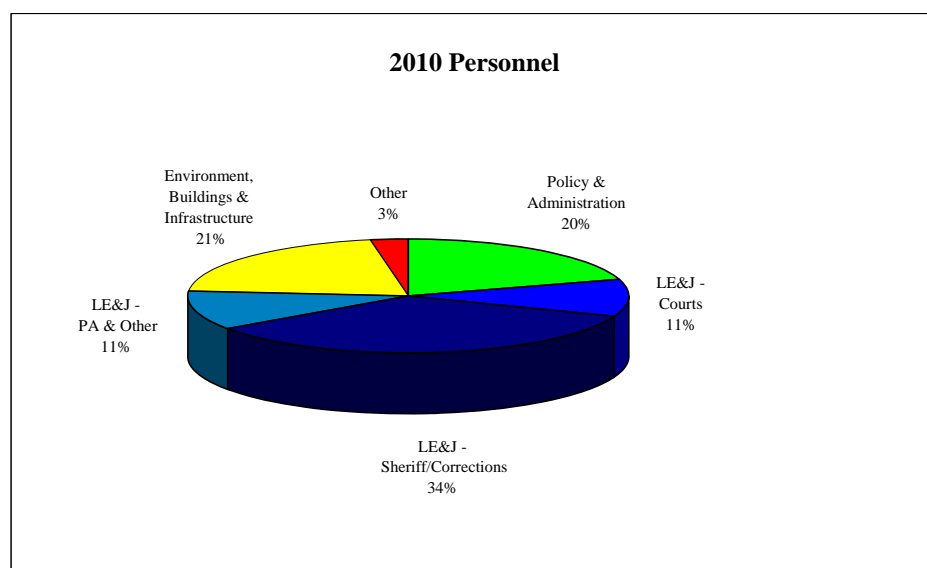
This section contains the following personnel information:

- 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

FUNC	DEPT NO	DEPT NAME	2010 FTE	DEPT NO	DEPT NAME	2010 FTE
<u>Policy & Administration</u>				<u>LE&J - PA & Other</u>		
1	1110	Auditor	4.50	1200	Public Administrator	4.63
1	1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1	1118	Purchasing	2.50	1262	Victim Witness	2.75
1	1121	County Commission	5.45	1263	IV-D	7.50
1	1126	County Counselor	1.70	2610	PA Tax Collection	1.25
1	1131	County Clerk	5.75	2630	PA Bad Check Collection	1.68
1	1132	Election and Registration	9.23	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1	1140	Treasurer	3.63	2971	PA - Violence Against Women	2.00
1	1150	Collector	8.25	2981	JAG - Recovery Act/ Stimulus	0.20
1	1160	Recorder	8.00			47.33
1	1170	Information Technology	14.00			
1	1176	GIS - County	2.00			
1	1194	Mail Services	2.00	<u>Environment, Buildings & Infrastructure</u>		
1	1196	Records Management Services	0.24	1360	Solid Waste Recycling	0.25
1	2010	Assessment	16.35	2040	Public Works-R&B Maintenance	55.98
1	2110	Collector Tax Maintenance	0.08	2045	Public Works-Design & Construction	15.13
			85.68	2046	Stormwater Administration	1.75
				6100	Facilities and Grounds Maintenance	6.00
				6101	Facilities and Grounds Housekeeping	8.00
						87.11
<u>LE&J - Courts</u>				<u>Other</u>		
	1210	Circuit Court Services	22.42	1710	Planning and Zoning	5.42
2.1	1221	Circuit Clerk	5.00	1720	Building Codes	6.33
2.1	1241	Juvenile Office	4.18	1751	Hinkson Creek Watershed	0.25
2.1	1242	Juvenile Justice Center	4.74			12.00
2.1	1243	Juvenile Justice Grants & Contracts	1.94			
2.1	2904	Alternate Sentencing-Law Enf Sls Tax	6.23			
2.1			44.51			
<u>LE&J - Sheriff/Corrections</u>				Grand Total		420.91
2.2	1251	Sheriff	62.97			
2.2	1255	Corrections	60.31			
2.2	2901	Sheriff-Law Enf Sls Tax	14.00			
	2902	Corrections-Law Enf Sls Tax	6.00			
	2972	Cyber Crimes Task Force	1.00			
			144.28			

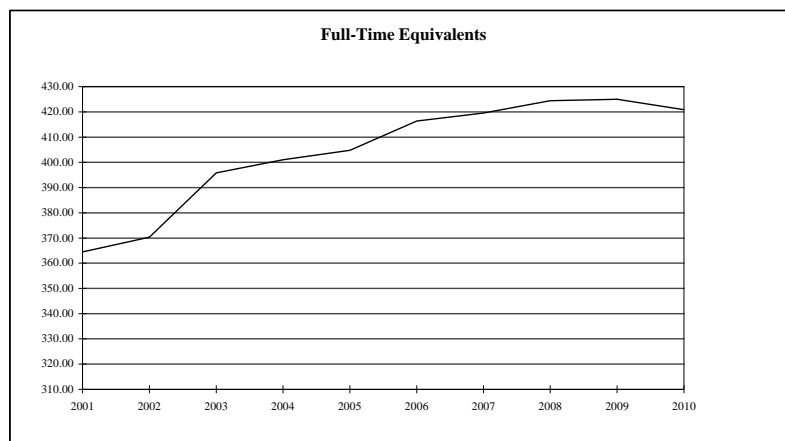


Personnel Summaries cont'd

Summary of Personnel by Fund—10 Years

FULL-TIME EQUIVALENTS													
FUND	DEPT NO	DEPT NAME	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2009-2010 Change
100	1110	Auditor	4.50	4.50	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	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45	-
100	1125	Centralia Office	0.08	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70	-
100	1131	County Clerk	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75	-
100	1132	Election and Registration	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23	1.75
100	1140	Treasurer	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63	-
100	1150	Collector	6.83	6.83	6.83	6.83	7.25	8.25	8.25	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	8.00	8.00	-
100	1170	Information Technology	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	1.00	0.12	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	-
100	1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.24	(0.51)
100	1200	Public Administrator	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.63	4.63	-
100	1210	Circuit Court Services	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42	22.42	-
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
100	1241	Juvenile Office	3.88 a	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18	-
100	1242	Juvenile Justice Center	4.30 a	4.44	4.44	4.62	4.74	4.74	4.74	4.74	4.74	4.74	-
100	1243	Juvenile Justice Grants & Contracts	8.36	6.99	6.62	4.68	4.24	3.60	3.84	3.77	3.61	1.94 c	(1.67)
100	1251	Sheriff	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97	(0.12)
100	1253	Internet Crimes Task Force	-	-	-	-	-	-	1.50	2.00	0.83 c	-	(0.83)
100	1255	Corrections	59.51 b	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31	-
100	1261	Prosecuting Attorney	21.85	21.85	21.75	22.32	22.32	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	3.00	2.75 c	(0.25)
100	1263	IV-D	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50	(1.50)
100	1340	NID Administration	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	5.42	5.42	5.42	5.42	5.42	5.42	-
100	1720	Building Codes	5.33	5.33	6.33	6.33	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	-	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	-	-	-	-	1.00	1.00	0.25	(0.75)
General Fund Total			268.40	272.98	274.26	276.52	276.74	284.45	285.39	288.80	284.14	280.26	(3.88)
201	2010	Assessment	15.00	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35	-
204	2040	Public Works-R&B Maintenance	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98	(0.50)
204	2045	Public Works-Design & Construction	12.78	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13	(1.25)
204	2046	Stormwater Administration	-	-	-	-	-	-	-	-	-	1.75	1.75
211	2110	Collector Tax Maintenance	-	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	-
261	2610	PA Tax Collection	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25	-
263	2630	PA Bad Check Collections	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68	-
280	2800	Storage & Preservation	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	14.00 d	14.00	14.00	14.75	14.00	14.00	14.00	14.00	-
290	2902	Corrections-Law Enf Sls Tax	-	-	6.00 d	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	2.00 d	3.00	3.00	5.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	3.00 d	3.50	4.00	4.00	5.00	6.00	6.23	6.23	-
297	2971	PA - Violence Against Women	-	-	-	-	-	-	-	-	2.00	2.00	-
297	2972	Cyber Crimes Task Force	-	-	-	-	-	-	-	-	1.17	1.00 c	(0.17)
298	2981	JAG - Recover Act/Stimulus	-	-	-	-	-	-	-	-	0.24	0.20	(0.04)
Special Revenue Funds Total			82.07	83.36	108.53	110.46	114.04	117.91	120.16	121.64	126.86	126.65	(0.21)
610	6100	Facilities and Grounds Maintenance	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-
Internal Service Funds Total			14.00	14.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
Grand Total			364.47	370.34	395.79	400.98	404.78	416.36	419.55	424.44	425.00	420.91	(4.09)

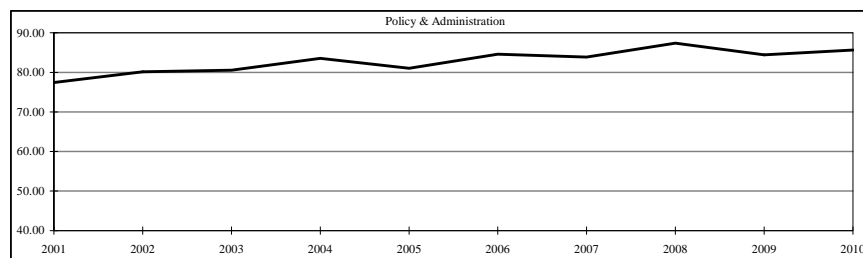
a House bill #971 became effective July 1, 1999. As a result, the State of Missouri assumed responsibility for most full-time Juvenile personnel.
b Significant increase due to jail renovation project and subsequent increase in secured detention (10 FTE's in 1999, 3 FTE's in 2000) as well as addition of medical personnel (3 FTE's in 1999).
c The FTE allocations reflect a partial year in accordance with the current grant period. The budget and FTE allocations will be adjusted at such time that the grant is renewed or extended.
d Law Enforcement Sales Tax of 1/8 cent passed in general election in August 2002 - tax effective January 1, 2003.
e Grant ended July 1, 2008.



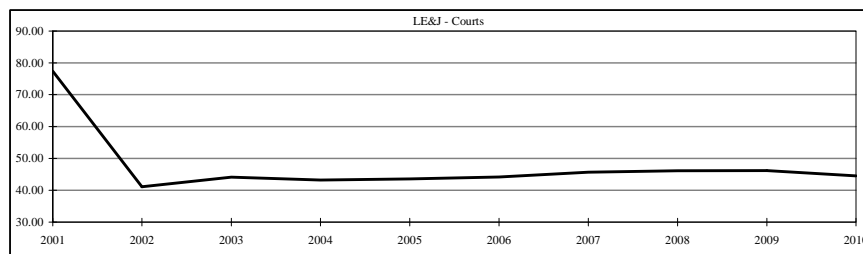
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

FUNC	DEPT NO	DEPT NAME	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Policy & Administration												
1	1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
1	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1	1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
1	1121	County Commission	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45
1	1125	Centralia Office	0.08	-	-	-	-	-	-	-	-	-
1	1126	County Counselor	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70
1	1131	County Clerk	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75
1	1132	Election and Registration	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23
1	1140	Treasurer	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63
1	1150	Collector	6.83	6.83	6.83	6.83	7.25	8.25	8.25	8.25	8.25	8.25
1	1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00
1	1170	Information Technology	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
1	1175	GIS - Consortium	1.00	0.12	-	-	-	-	-	-	-	-
1	1176	GIS - County	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1	1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00
1	1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
1	2010	Assessment	15.00	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35
1	2110	Collector Tax Maintenance	-	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08
1	2800	Storage & Preservation	1.00	1.00	1.00	1.00	-	-	-	-	-	-
			77.41	80.15	80.55	83.55	81.05	84.60	83.88	87.40	84.44	85.68



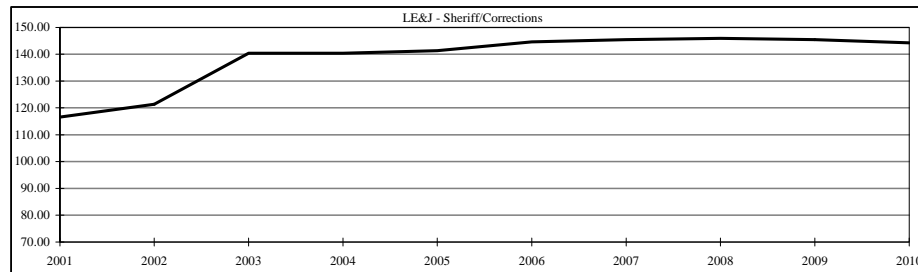
			2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
LE&J - Courts												
2.1	1210	Circuit Court Services	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42	22.42
2.1	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2.1	1241	Juvenile Office	3.88	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18
2.1	1242	Juvenile Justice Center	4.30	4.44	4.44	4.62	4.74	4.70	4.74	4.74	4.74	4.74
2.1	1243	Juvenile Justice Grants & Contracts	8.36	6.99	6.62	4.68	4.24	3.60	3.84	3.77	3.61	1.94
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	3.00	3.50	4.00	4.00	5.00	6.00	6.23	6.23
			43.04	41.13	44.11	43.25	43.55	44.21	45.68	46.11	46.18	44.51



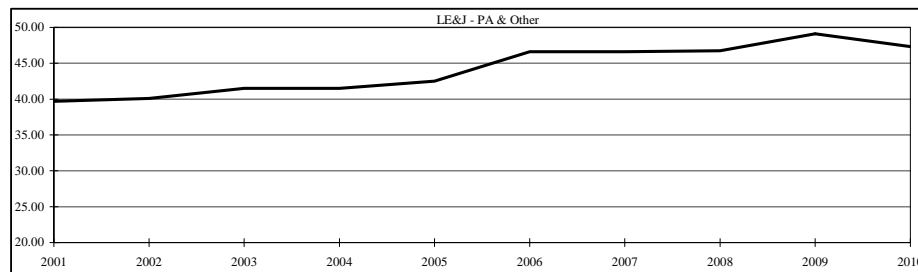
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

FUNC	DEPT NO	DEPT NAME	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
LE&J - Sheriff/Corrections												
2.2	1251	Sheriff	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97
2.2	1253	Internet Crimes Task Force	-	-	-	-	-	-	1.50	2.00	0.83	-
2.2	1255	Corrections	59.51	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31
	2901	Sheriff-Law Enf Sls Tax	-	-	14.00	14.00	14.00	14.75	14.00	14.00	14.00	14.00
	2902	Corrections-Law Enf Sls Tax	-	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	2972	Cyber Crimes Task Force	-	-	-	-	-	-	-	-	1.17	1.00
			116.60	121.35	140.35	140.40	141.40	144.65	145.40	145.90	145.40	144.28



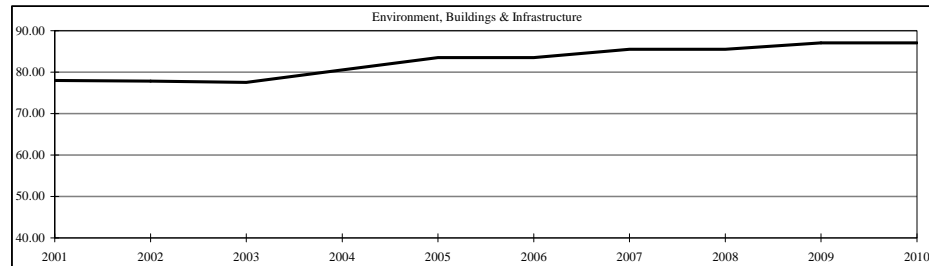
			2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
LE&J - PA & Other												
2.3	1200	Public Administrator	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.63	4.63
2.3	1261	Prosecuting Attorney	21.85	21.85	21.75	22.32	22.32	22.32	22.32	22.32	22.32	22.32
2.3	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75
2.3	1263	IV-D	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50
2.3	2610	PA Tax Collection	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25
2.3	2630	PA Bad Check Collections	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68
	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00
	2971	PA-Violence Against Women	-	-	-	-	-	-	-	-	2.00	2.00
	2981	JAG - Recovery Act/Stimulus	-	-	-	-	-	-	-	-	0.24	0.20
			39.70	40.10	41.50	41.50	42.50	46.62	46.62	46.75	49.12	47.33



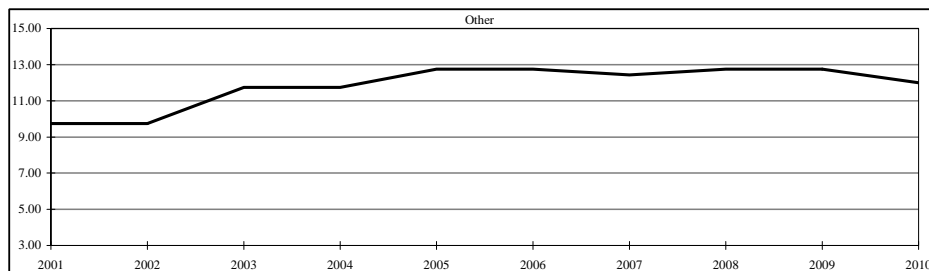
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

FUNC	DEPT NO	DEPT NAME	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Environment, Buildings & Infrastructure												
3	1340	NID Administration	1.00	-	-	-	-	-	-	-	-	-
3	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
3	1370	BC Reg Sewer Dist Mgmt Service	1.00	1.00	1.00	1.00	-	-	-	-	-	-
3	2040	Public Works-R&B Maintenance	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98
3	2045	Public Works-Design & Construction	12.78	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13
3	2045	Stormwater Administration	-	-	-	-	-	-	-	-	-	1.75
3	6100	Facilities and Grounds Maintenance	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
3	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
			<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>85.53</u>	<u>85.53</u>	<u>87.11</u>	<u>87.11</u>



Other			2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
7	1710	Planning and Zoning	4.42	4.42	4.42	4.42	5.42	5.42	5.42	5.42	5.42	5.42
7	1720	Building Codes	5.33	5.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33
7	1750	Bonne Femme Creek Watershed	-	-	1.00	1.00	1.00	1.00	0.69	-	-	-
7	1751	Hinkson Creek Watershed	-	-	-	-	-	-	-	1.00	1.00	0.25
			<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>12.75</u>	<u>12.75</u>	<u>12.00</u>



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Grand Total	<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>419.55</u>	<u>424.44</u>	<u>425.00</u>	<u>420.91</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—2010 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements		
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1140	Treasurer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	5,192	-	-	-	-	490	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	15,541	35,557	30,000	24,500	-	-	-	-	-	-
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	-	-	-	-	1,000	2,660	800	-	-	-	2,060	-	-	-
100	1221	Circuit Clerk	-	8,500	-	1,000	-	3,004	-	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	360	1,750	-	-	-	-	-	-	-	-	-	-
100	1241	Juvenile Office	-	-	-	-	-	1,040	-	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	-	-	-	-	480	-	-	-	-	-	-	-	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	4,093	875	-	-	-
100	1251	Sheriff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	29,134	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1751	Hinkson Creek Watershed Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Total			\$ -	\$ 13,692	\$ 360	\$ 2,750	\$ 16,541	\$ 42,741	\$ 31,290	\$ 24,500	\$ -	\$ -	\$ 6,153	\$ 875	\$ 29,134	\$ -

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	
201	2010	Assessment	-	-	-	750	8,750	-	-	-	-	-	-	-	-	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	4,000	-	750	-	610	-	-	15,000	400,000	-	-	-	-
204	2045	Public Works-Design & Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	2046	Stormwater Administration	-	-	-	-	1,500	-	610	-	-	-	-	-	-	-	-
210	2100	Local Emergency Planning Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	2110	LEPC-CEPF Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	2110	Collector Tax Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	120,000	-	-	-	-	-	-	-	-	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	4,500	-	-	-	-	-	-
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	15,000	-	-	-	2,500	-	-	-	-	-	-	-	-
283	2830	Circuit Drug Court	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	-	214,200	11,025	95,348	-	-	-	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	7,000	-	-	-	-	-	100	-	-	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2907	Information System-Court Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
297	2972	Cyber Crimes Task Force	-	-	-	-	-	-	3,902	-	-	-	-	9,191	-	-	-
Special Revenue Funds Total			\$ 7,000	\$ -	\$ 19,000	\$ 750	\$ 132,000	\$ -	\$ 7,722	\$ -	\$ -	\$ 218,700	\$ 35,216	\$ 495,348	\$ -	\$ -	\$ -
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Total			\$ 7,000	\$ 13,692	\$ 19,360	\$ 3,500	\$ 148,541	\$ 42,741	\$ 39,012	\$ 24,500	\$ -	\$ 218,700	\$ 41,369	\$ 496,223	\$ 29,134	\$ 2,500	\$ -
Grand Total			\$ 1,086,272														



Operating Budgets—

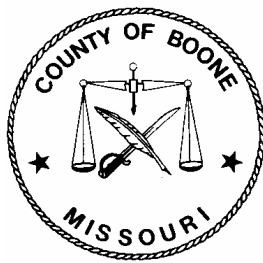
General Fund and Special Revenue Funds

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
- Law Enforcement and Judicial—Circuit Court
- Law Enforcement and Judicial—Sheriff and Corrections
- Law Enforcement and Judicial—Prosecuting Attorney
- Law Enforcement and Judicial—Other
- Public Works and Infrastructure
- Health and Community Services
- Other



County Assessor

Department Number 2010

Mission

The Assessor is an elected official responsible for developing and maintaining a current list of all taxable real and tangible personal property in Boone County and assessing the property annually. Assessed valuation provides the tax base for property taxes levied by the County and its various political subdivisions. The Assessor's Office processes annual declaration forms for all tangible personal property to Boone County residents. The Assessor also performs tax mapping by maintaining and updating property lines based upon warranty deeds received from the Boone County Recorder of Deeds.

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives property tax commission revenue and state reimbursements which are dedicated to property assessment activities.

Budget Highlights

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, reaching \$6.00 per parcel in 2008.

During FY 2009, the Governor reduced the state reimbursement to \$4.00 per parcel in an attempt to respond to the state's budget difficulties. With a parcel count of 60,914, this reduced revenues to the Assessment Fund by approximately \$134,000.

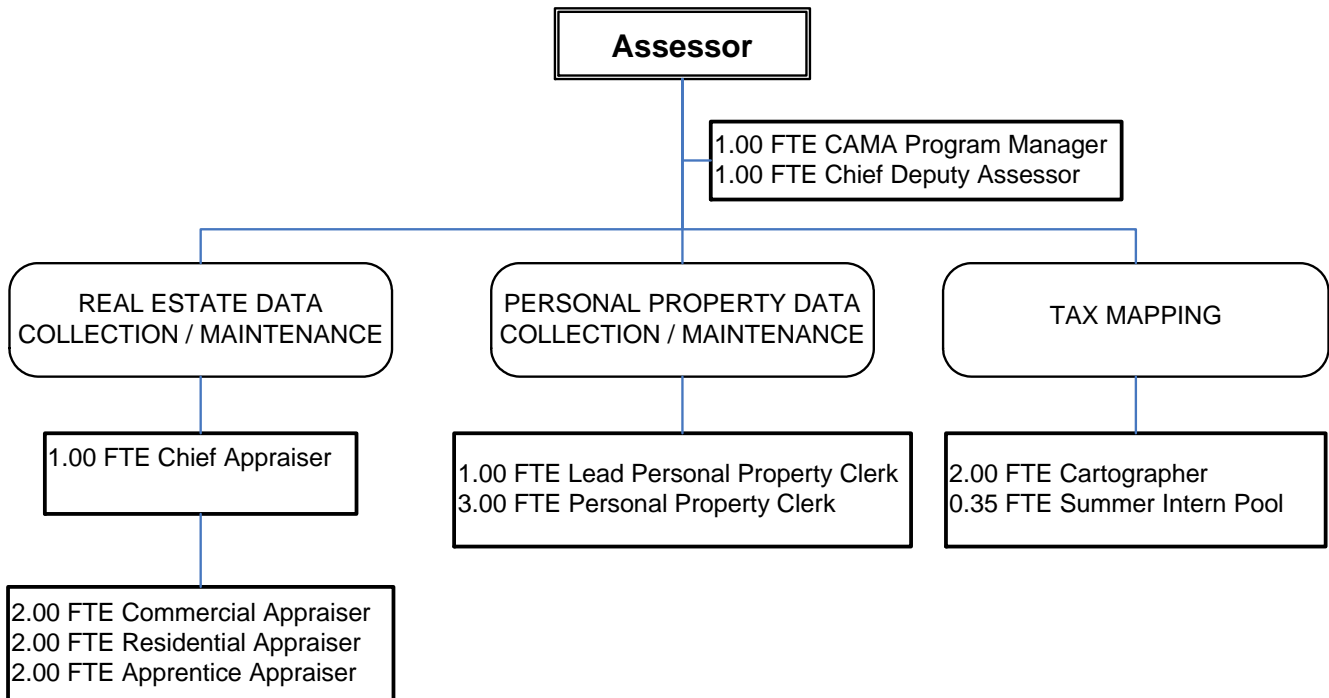
During 2009, a vacant Appraiser position was replaced with a Chief Appraiser position. The FY 2010 budget reflects a full-year fiscal impact for this re-organization.

The FY 2010 budget also reflects allocation of costs to the Assessment Fund which have previously not been allocated. The costs include leased parking spaces and programmer resources.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	-	-	1.00	1.00
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	3.00	3.00	2.00	(1.00)
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	3.00	3.00	-
Office Specialist	-	-	-	-
Summer Intern Pool	0.35	0.35	0.35	-
Total FTEs	<u>16.35</u>	<u>16.35</u>	<u>16.35</u>	<u>-</u>
Overtime	\$ 30,000	\$ 30,000	\$ 30,000	\$ -

Organizational Chart



Annual Budget

2010 ASSESSMENT								
201 ASSESSMENT FUND								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3461	INTERGOVERNMENTAL REVENUE STATE REIMBURS-ASSESSMENT	388,047	365,484	250,057	182,742	0	182,742	50-
	SUBTOTAL *****	388,047	365,484	250,057	182,742	0	182,742	50-
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	0	115,000	0	115,000	0	115,000	0
3550	COMMISSIONS	819,738	850,000	848,000	848,000	0	848,000	0
	SUBTOTAL *****	819,738	965,000	848,000	963,000	0	963,000	0
	INTEREST							
3710	INTEREST	2,822	3,000	1,400	1,400	0	1,400	53-
3711	INT-OVERNIGHT	873	1,700	400	400	0	400	76-
3712	INT-LONG TERM INVEST	11,811	11,095	5,900	5,900	0	5,900	46-
3798	INC/DEC IN FV OF INVESTMENTS	20,756	12,020	1,154	750	0	750	93-
	SUBTOTAL *****	36,264	27,815	8,854	8,450	0	8,450	69-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	508	0	0	0	0
3830	SALES	7,265	12,000	5,100	5,100	0	5,100	57-
3835	SALE OF COUNTY FIXED ASSET	0	0	2	0	0	0	0
3891	DIVIDENDS/REBATES	307	0	0	0	0	0	0
	SUBTOTAL *****	7,573	12,000	5,610	5,100	0	5,100	57-
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	3-	0	0	0	0	0	0
	SUBTOTAL *****	3-	0	0	0	0	0	0
	TOTAL REVENUES *****	1,251,620	1,370,299	1,112,521	1,159,292	0	1,159,292	15-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	582,797	643,854	588,685	706,396	0	706,396	9
10110	OVERTIME	20,577	30,000	30,000	30,000	0	30,000	0
10200	FICA	43,095	51,550	44,968	56,334	0	56,334	9
10300	HEALTH INSURANCE	64,917	71,250	71,250	76,000	0	76,000	6
10325	DISABILITY INSURANCE	2,026	2,433	2,433	2,580	0	2,580	6
10350	LIFE INSURANCE	717	795	795	848	0	848	6
10375	DENTAL INSURANCE	4,865	5,340	5,340	5,696	0	5,696	6
10400	WORKERS COMP	15,895	25,675	25,675	28,843	0	28,843	12
10500	401(A) MATCH PLAN	8,150	8,775	7,600	5,616	0	5,616	36-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,383	1,400	1,402	0	0	1,430	2
	SUBTOTAL *****	744,423	841,072	778,148	912,313	0	913,743	8
	MATERIALS & SUPPLIES							
22000	POSTAGE	31,893	58,000	35,000	58,000	0	58,000	0
22500	SUBSCRIPTIONS/PUBLICATIONS	3,607	4,500	3,800	4,500	0	4,500	0
23000	OFFICE SUPPLIES	1,182	3,100	2,000	3,100	0	3,100	0
23001	PRINTING	6,040	9,000	6,100	9,000	0	9,000	0
23017	COMPUTER PAPER	989	5,000	1,500	5,000	0	5,000	0
23018	PRINTER SUPPLIES	132	3,600	1,500	3,600	0	3,600	0
23022	MAPPING SUPPLIES	1,145	3,500	1,200	3,500	0	3,500	0
23050	OTHER SUPPLIES	485	700	500	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,777	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	47,255	89,400	53,100	89,400	0	89,400	0
	DUES TRAVEL & TRAINING							
37000	DUES	235	2,800	300	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	385	4,285	500	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	3,250	8,190	2,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,319	1,500	1,000	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,607	4,000	1,500	4,000	0	4,000	0
	SUBTOTAL *****	6,796	20,775	5,300	20,775	0	20,775	0

County Assessor

Dept. No. 2010

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	4,993	5,800	5,000	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	476	1,600	500	1,600	0	1,600	0
	SUBTOTAL *****	5,470	7,400	5,500	7,400	0	7,400	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,870	5,500	2,100	5,500	0	5,500	0
59100	VEHICLE REPAIRS	1,711	3,650	2,100	3,650	0	3,650	0
59200	LOCAL MILEAGE	0	1,750	0	1,750	0	1,750	0
59300	PARKING	0	0	0	2,090	0	2,090	0
	SUBTOTAL *****	5,582	10,900	4,200	12,990	0	12,990	19
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	5,839	7,665	7,100	10,715	0	10,715	39
60200	EQUIP REPAIRS/MAINTENANCE	541	3,320	700	3,320	0	3,320	0
	SUBTOTAL *****	6,381	10,985	7,800	14,035	0	14,035	27
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,750	13,310	10,000	12,010	0	12,010	9-
71000	INSURANCE AND BONDS	3,029	15,000	5,510	15,000	0	15,000	0
71080	INSURANCE FINES/PENALTIES	1,902	0	0	0	0	0	0
71100	OUTSIDE SERVICES	24,364	35,000	26,500	93,923	0	93,923	168
71101	PROFESSIONAL SERVICES	558,998	94,810	0	100,000	70,000	170,000	79
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	46,137	48,669	48,669	54,641	0	54,641	12
71600	EQUIP LEASES & METER CHR	0	60	0	60	0	60	0
	SUBTOTAL *****	643,182	214,849	90,679	283,634	70,000	353,634	64
	OTHER							
84400	PUBLIC NOTICES	1,288	3,200	1,500	3,200	0	3,200	0
86800	EMERGENCY	0	0	0	5,000	0	5,000	0
86850	CONTINGENCY	0	61,400	0	0	0	0	0
	SUBTOTAL *****	1,288	64,600	1,500	8,200	0	8,200	87-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	17,954	8,000	7,200	0	8,750	8,750	9
91302	COMPUTER SOFTWARE	5,076	5,500	5,550	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	591	900	0	0	750	750	16-
92301	REPLC COMPUTER HDWR	20,861	10,595	10,600	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	4,155	4,155	0	0	0	0
	SUBTOTAL *****	44,483	29,150	27,505	0	9,500	9,500	67-
	TOTAL EXPENDITURES *****	1,504,864	1,289,131	973,732	1,348,747	79,500	1,429,677	10

Decimal values have been truncated.

County Auditor

Department Number 1110

Mission

The Boone County Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems of Boone County. The Boone County Auditor is responsible for preparing the County's 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 is also responsible for accounts payable and 1099 reporting.

The County Auditor monitors financial transactions for compliance with internal control policies and approved county budgets, and certifies contracts and expenditures. The Boone County Auditor also maintains property records and conducts physical inventories.

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Complete roll-out of the Accounts Payable programming enhancements.
- Complete feasibility study for developing and implementing imaging applications in the Auditor's Office.
- Design, test, and implement programming enhancements related to the Procurement Card program which would automate data transfer and general ledger posting.

Progress on Prior Year Objectives

- 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.
Response: Programming and testing completed; roll-out completed for two largest offices with remaining roll-out scheduled for 2010.

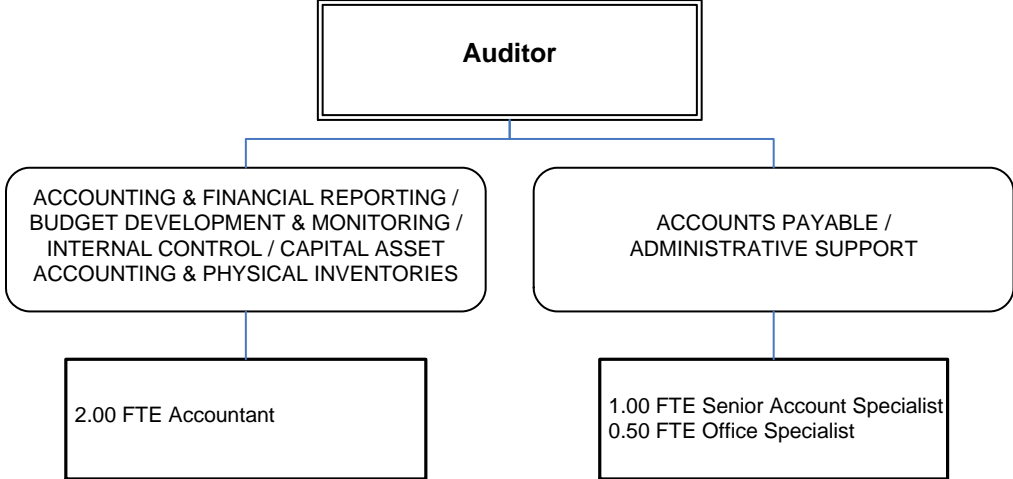
Performance Measures

Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	137	140	140
Number of Budget Revisions/Amendments Processed	146	140	140
Number of Purchase Orders Processed	301	300	310
Number of Payment Requisitions Audited and Processed	11,200	11,000	11,000
Number of Payment Requisition Invoices Audited	21,165	20,000	20,000
Number of Contracts Certified	213	200	210
Number of Journal Entries Processed	1,324	1,150	1,170
Number of Departmental Fixed Asset Inventories Completed	1	1	3
Recorded Value of Inventoried Assets (millions, non-infrastructure)	\$70.3	\$70.5	\$70.5
Number of Assets Inventoried (non-infrastructure)	7,484	7,400	7,500
Number of Personnel Action Forms Audited and Processed	1,043	250	250
Number of Employee Positions Budgeted and Monitored	450	454	454
Number of Federal/State Grants Reported in Single Audit	44	45	50
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	-
Total FTEs	4.50	4.50	4.50	-
Overtime	\$ 8,600	\$ 8,600	\$ 8,500	\$ (100)

Organizational Chart



Annual Budget

1110 AUDITOR 100 GENERAL FUND							%CHG FROM PY BUD	
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	
3510	COPIES	0	0	6	0	0	0	0
	SUBTOTAL *****	0	0	6	0	0	0	0
	TOTAL REVENUES *****	0	0	6	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	218,376	216,996	212,290	211,484	0	211,484	2-
10110	OVERTIME	6,414	8,600	9,615	8,500	0	8,500	1-
10120	HOLIDAY WORKED	227	700	700	550	0	550	21-
10200	FICA	16,325	17,311	16,520	16,870	0	16,870	2-
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	777	837	837	782	0	782	6-
10350	LIFE INSURANCE	264	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	967	769	769	639	0	639	16-
10500	401(A) MATCH PLAN	1,950	2,925	1,975	1,755	0	1,755	40-
	SUBTOTAL *****	270,831	273,933	268,501	266,375	0	266,375	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	886	900	750	770	0	770	14-
23000	OFFICE SUPPLIES	1,185	1,800	1,200	1,250	0	1,250	30-
23001	PRINTING	1,196	1,300	1,200	1,000	0	1,000	23-
23050	OTHER SUPPLIES	113	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	0	200	0	200	0
	SUBTOTAL *****	3,381	4,300	3,150	3,320	0	3,320	22-
DUES TRAVEL & TRAINING								
37000	DUES	607	700	650	1,230	0	1,230	75
37200	SEMINARS/CONFEREN/MEETING	485	1,200	600	700	0	700	41-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	194	850	250	450	0	450	47-
37230	MEALS & LODGING-TRAINING	258	1,020	50	510	0	510	50-
	SUBTOTAL *****	1,545	3,770	1,550	2,890	0	2,890	23-
UTILITIES								
48000	TELEPHONES	1,960	2,200	2,000	2,200	0	2,200	0
	SUBTOTAL *****	1,960	2,200	2,000	2,200	0	2,200	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	14	100	50	75	0	75	25-
	SUBTOTAL *****	14	100	50	75	0	75	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	386	600	450	550	0	550	8-
	SUBTOTAL *****	386	600	450	550	0	550	8-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	950	1,000	1,015	1,065	0	1,065	6
71500	BUILDING USE/RENT CHARGE	15,912	16,783	16,783	18,840	0	18,840	12
	SUBTOTAL *****	16,862	17,783	17,798	19,905	0	19,905	11
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	294,982	302,686	293,499	295,315	0	295,315	2-

Decimal values have been truncated.

Collector of Revenue - Combined Budget Summary

Department Numbers 1150, 2110

Description of Funding Sources

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Tax Maintenance Fund, a statutory special revenue fund created pursuant to RSMo 52.312-317 which accounts for additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the annual budget from the Tax Maintenance Fund and administers the fund.

The General Fund appropriations are accounted for within department number 1150, and the Tax Maintenance Fund appropriations are accounted for within department number 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; as noted above, the Collector of Revenue establishes and approves the appropriations from the Tax Maintenance Fund.

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 426,693	\$ 439,793	\$ 379,007	\$ 99,256	\$ 5,682	\$ 483,945
211	2110	Tax Maintenance	208,114	166,164	39,743	190,944	-	230,687
Total			\$ 634,807	\$ 605,957	\$ 418,750	\$ 290,200	\$ 5,682	\$ 714,632

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			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
Total FTEs			8.33	8.33	8.33

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 Numbers 1150, 2110

Mission

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 accounts for and distributes applicable collections to more than 36 separate taxing entities including all the incorporated cities in the county with legally certified tax rates and which have entered into a contractual agreement with the Collector. A minimum of 95 different taxes, licenses, and levies are collected, accounted for, and distributed by the Collector's office. These include property taxes; liquor, auctioneer, and merchant licensing fees; and special assessments imposed by flood levee districts, watershed districts, nuisance abatements, and neighborhood improvement districts. The Collector is charged under Missouri statutes to use any legal means to collect delinquent taxes, fees, and special assessments

Tax records as far back as 1862 are maintained on microfilm and held for public use within the Collector's office. Tax records for the most recent five years are viewable online through the collector's web page. Upon request, tax record searches are performed by the Collector's office for the fee specified under the Missouri Sunshine Law covering open records.

The Collector has the statutory responsibility of coordinating the flow of tax data from the offices of the Recorder, Clerk, and Assessor with that of the Collector of Revenue in cooperation with the data processing center.

Budget Highlights

General Fund (Dept. No. 1150): There are no significant changes to the budget.

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170). 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 reimbursement is accounted for in account # 71101, Professional Services. The budget includes appropriations for a variety of operating expenses, including a new microfilm project for FY 2010 and a non-benefitted legal assistant position.

Goals and Objectives

Budget Year Objectives

- Design and implement office procedures to determine the “projected tax liability” resulting from increases in assessed values. Effective January 1, 2011, the Collector’s office will be responsible for calculating the projected tax liability due to increases in assessed valuations for both real estate and personal property. The Collector’s office must provide the projected tax liability to the Assessor’s office no later than April 30 for all affected taxpayers so that the notices may be mailed out. The procedures will need to incorporate data from both the Clerk’s and Assessor’s offices.
- Scan real estate installment plan signup sheets and ACH authorization forms so that they may be accessible via the real estate installment file on the AS400. The goal is to store this information electronically so that it can be easier to view and more accessible to office staff.
- Increase collections on delinquent personal property taxes.

Progress on Prior Year Objectives

- Automate the process of creating payment coupons for the real estate installment plan.
Response: This goal should be completed in time for mailing out the 2010 installment plans. There are currently 389 installment plans set up to use the coupon method for remitting monthly payments.
- Train additional office staff on managing the real estate installment plan.
Response: Personnel changes within the Collector’s office have delayed the completion of this goal. If not accomplished in 2009, it will be carried over to 2010.
- Create a more effective method to track returned checks and e-checks.
Response: Due to more pressing Information Technology (IT) work orders, this goal is being carried over for 2010.
- Establish an efficient process for bankruptcies.
Response: This goal is being carried over for 2010.

Performance Measures

Performance Measure	2009*	2010*	2011*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	60,839	62,056	63,298
Number of Real Estate Parcels on Installment Payments	791	874	925
Number of Delinquent Real Estate Prop. Tax Bills Mailed	15,844	18,479	22,079
Number of Personal Property Tax Bills Collected	63,037	64,298	65,584
Number of Merchant Licenses Collected	2,229	2,304	2,404
Number of Cash Drawers Balanced	2,201	2,267	2,335
Number of In-Person Customers	34,014	33,300	33,000
Number of Statements of Non-Assessment	9,733	9,950	10,250
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,734	1,700	1,790
Number of Probate Claims and Satisfaction Filed	94	100	105
Number of Telephone Calls	18,257	18,150	18,000
Number of Address Changes	11,226	11,450	11,679
Number of Rejection Notices Generated	996	950	1,000
Number of Legal Descriptions Created for Tax Sale Advertising	497	385	320
Number of Certified Notices to lien Holders and Owners	unavailable	722	549
Number of Certificates of Mailing to Lien Holders and Owners	unavailable	22	16
Number of Certificates of Mailing to Occupant	unavailable	4	3
Number of Properties Subject to Tax Sale/Number Sold	290/11	494/15	350/12
Number of Checks Generated	742	755	735
Number of Credit Card Transactions In Person & By Mail	2,654	2,920	3,212
Number of Returned Checks	103	100	100
Number of Duplicate Receipts Issued	9,705	10,000	10,300
Number of Bills Collected (All Types)	126,727	129,262	131,847
Number of Lien Releases Created and Recoded on NIDs	0	148	56
Number of Parcels With Homestead Preservation Credits	5	2	10
Number of Cities and Town for Which Taxes are Collected	9	9	9
Number of Taxing Entity Audit Confirmations	16	16	16
Number of Property Tax Bills Collected for Other Counties	196	188	190
Number of M.O.R.E. Program Verifications	3,391	3,423	3,496
Number of Bills Collected by IVR	786	850	950
Number of Bills Paid Online	4,428	4,980	5,550
Total Collections By IVR	\$278,373	\$301,040	\$336,456
Total Collections Online	\$1,612,673	\$1,813,710	\$2,021,303
Total Collections (In Millions)	\$140.3	\$143.1	\$146.0

*The Collector's fiscal year is indicated in the table heading; which runs March 1 through February 28. Performance Measure data is collected and reported according to the Collector's fiscal year, which ends ten months before the County's fiscal year.

Collector of Revenue

Dept. Nos. 1150, 2110

Personnel Detail - 1150

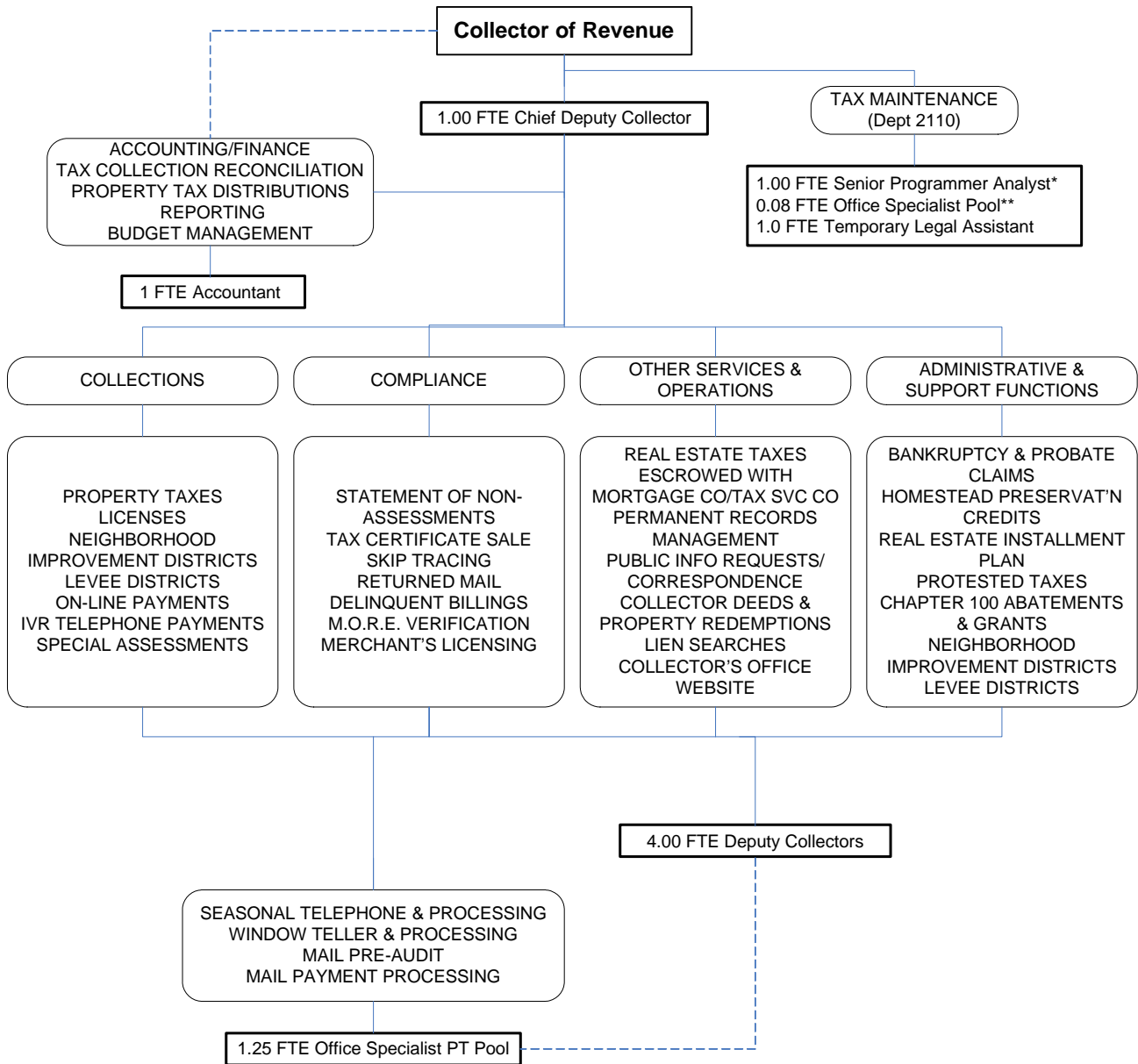
Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Collector (Elected)	1.00	1.00	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Lead Deputy Collector	1.00	1.00	- *	(1.00)
Deputy Collector	3.00	3.00	4.00 *	1.00
Office Specialist Pool	1.25	1.25	1.25	-
Total FTEs	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	-
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

Personnel Detail - 2110

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Programmer Analyst	- *	- *	- *	-
Office Specialist Pool	0.08	0.08	0.08	-
Total FTEs	<u>0.08</u>	<u>0.08</u>	<u>0.08</u>	-

* 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



* 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)
 **0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

Annual Budget – 1150

1150 COLLECTOR 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	100,048	118,316	108,718	110,350	0	110,350	6-
3312	AUCTION	160	600	300	300	0	300	50-
3313	MERCHANTS AND MANUFACTURE	11,155	12,120	11,500	11,730	0	11,730	3-
	SUBTOTAL *****	111,363	131,036	120,518	122,380	0	122,380	6-
	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	2	2	3	4	0	4	100
3508	DUPLICATE TAX RECEIPT	8,872	9,400	8,800	8,800	0	8,800	6-
3509	DEED FEE	6	18	8	9	0	9	50-
3510	COPIES	326	400	400	400	0	400	0
3511	COST OF TAX SALE REIMBURS	22,484	39,268	39,736	42,681	0	42,681	8
3550	COMMISSIONS	1,456,794	1,621,597	1,478,647	1,493,433	0	1,493,433	7-
3560	COLLECTION FEES	1,593	1,507	1,657	1,690	0	1,690	12
3577	COLL DEL FEES & COMM	182,674	214,627	187,240	190,985	0	190,985	11-
	SUBTOTAL *****	1,672,753	1,886,819	1,716,491	1,738,002	0	1,738,002	7-
	INTEREST							
3710	INTEREST	37,591	35,347	12,782	12,782	0	12,782	63-
	SUBTOTAL *****	37,591	35,347	12,782	12,782	0	12,782	63-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	6,522	0	0	0	0
3894	RETURNED CHECK PENALTY	2,800	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,800	2,500	9,022	2,500	0	2,500	0
	TOTAL REVENUES *****	1,824,926	2,056,122	1,859,233	1,876,084	0	1,876,084	8-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	295,149	313,581	283,901	310,607	0	310,607	0
10110	OVERTIME	2,073	3,825	3,825	3,825	0	3,825	0
10200	FICA	21,880	24,281	21,273	24,054	0	24,054	0
10300	HEALTH INSURANCE	32,460	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	937	1,065	1,065	1,040	0	1,040	2-
10350	LIFE INSURANCE	352	371	371	371	0	371	0
10375	DENTAL INSURANCE	2,433	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	1,377	1,079	1,079	911	0	911	15-
10500	401(A) MATCH PLAN	2,700	4,095	3,825	2,457	0	2,457	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	872	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	0	3,738	2,796	0	0	0	0
	SUBTOTAL *****	360,234	387,777	353,877	379,007	0	379,007	2-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	459	450	350	50	0	50	88-
23000	OFFICE SUPPLIES	2,077	2,750	2,750	2,750	0	2,750	0
23001	PRINTING	12,690	13,440	10,000	14,725	0	14,725	9
23017	COMPUTER PAPER	3,046	3,500	3,500	3,200	0	3,200	8-
23850	MINOR EQUIP & TOOLS (<\$1000)	878	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	19,153	21,140	17,600	21,725	0	21,725	2
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	755	825	825	825	0	825	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	296	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	485	625	625	625	0	625	0
	SUBTOTAL *****	1,537	2,000	2,000	2,000	0	2,000	0
	UTILITIES							
48000	TELEPHONES	2,689	3,200	2,800	2,835	0	2,835	11-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	802	960	960	740	1,800	2,540	164
60200	EQUIP REPAIRS/MAINTENANCE	331	500	500	500	0	500	0
	SUBTOTAL *****	1,133	1,460	1,460	1,240	1,800	3,040	108

Collector of Revenue

Dept. Nos. 1150, 2110

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	46	100	100	100	0	100	0
71100	OUTSIDE SERVICES	1,226	1,325	1,325	3,590	0	3,590	170
71500	BUILDING USE/RENT CHARGE	19,661	20,738	20,738	23,285	0	23,285	12
	SUBTOTAL *****	20,934	22,163	22,163	26,975	0	26,975	21
	OTHER							
84400	PUBLIC NOTICES	2,681	7,869	7,869	8,656	0	8,656	10
84500	TITLE SEARCH	18,491	32,024	32,024	34,025	0	34,025	6
86898	OVER AND SHORT	161-	0	0	0	0	0	0
	SUBTOTAL *****	21,012	39,893	39,893	42,681	0	42,681	6
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	0	0	0	490	490	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	5,192	5,192	0
	SUBTOTAL *****	0	0	0	0	5,682	5,682	0
	TOTAL EXPENDITURES *****	426,693	477,633	439,793	476,463	7,482	483,945	1

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Annual Budget – 2110

2110 COLLECTOR TAX MAINT ACTIVITY
 211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3577	COLL DEL FEES & COMM	182,672	214,627	187,240	190,985	0	190,985	11-
	SUBTOTAL *****	182,672	214,627	187,240	190,985	0	190,985	11-
	INTEREST							
3710	INTEREST	1,637	1,785	431	431	0	431	75-
3711	INT-OVERNIGHT	177	196	65	65	0	65	66-
3712	INT-LONG TERM INVEST	2,376	2,705	1,026	1,026	0	1,026	62-
3798	INC/DEC IN FV OF INVESTMENTS	4,631	3,442	395	395	0	395	88-
	SUBTOTAL *****	8,823	8,128	1,917	1,917	0	1,917	76-
	TOTAL REVENUES *****	191,495	222,755	189,157	192,902	0	192,902	13-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	1,814	0	1,814	0	36,820	929
10200	FICA	0	138	0	138	0	2,816	940
10400	WORKERS COMP	0	6	0	5	0	107	683
	SUBTOTAL *****	0	1,958	0	1,957	0	39,743	929
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	228	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	245	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	228	900	945	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	175	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	1,304	1,000	1,000	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	4,500	0	2,000	0	2,000	55-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,131	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	2,430	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,041	13,350	8,850	10,850	0	10,850	18-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	1,105	1,105	0	0	0	0
	SUBTOTAL *****	0	1,105	1,105	0	0	0	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	2,112	2,407	2,407	27,000	0	27,000	21
71101	PROFESSIONAL SERVICES	68,711	69,838	68,703	68,725	0	68,725	1-
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL *****	70,824	82,270	71,135	105,750	0	105,750	28
	OTHER							
83917	OTO: TO GENERAL FUND	83,414	0	59,182	0	0	0	0
86850	CONTINGENCY	0	100,183	0	73,444	0	73,444	26-
	SUBTOTAL *****	83,414	100,183	59,182	73,444	0	73,444	26-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,123	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	43,546	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	774	2,860	2,860	0	0	0	0
92301	REPLC COMPUTER HDWR	162	22,087	22,087	0	0	0	0
	SUBTOTAL *****	48,607	24,947	24,947	0	0	0	0
	TOTAL EXPENDITURES *****	208,114	224,713	166,164	192,901	0	230,687	2

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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 (1 attendee, depending on cost)
- NACo Legislative Conference (1 attendee, 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

Due to budgetary constraints, funding for NACo conferences was reduced.

Annual Budget

1122 COUNTY ASSOCIATION DUES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2008	2009	2009	2010	2010	2010	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	DUES TRAVEL & TRAINING							
37000	DUES	27,575	28,192	28,404	28,752	0	28,752	1
37200	SEMINARS/CONFEREN/MEETING	3,205	3,760	3,100	2,075	0	2,075	44-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,399	2,702	2,000	1,530	0	1,530	43-
37230	MEALS & LODGING-TRAINING	3,056	7,572	5,120	1,802	0	1,802	76-
	SUBTOTAL *****	35,236	42,226	38,624	34,159	0	34,159	19-
	TOTAL EXPENDITURES *****	35,236	42,226	38,624	34,159	0	34,159	19-

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Department Numbers

Clerk & Elections 1131, 1132, 1196, 2300, 2310-2312, and 2320

Description of Funding Sources

The statutory functions of the Boone County Clerk, including Elections, are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Election Services Fund and various election-related grant funds.

The General Fund appropriations are accounted for within the following budgets: County Clerk (1131); Records Management (1196); and, Election and Registration, (1132). The Election Services Fund appropriations are accounted for within department number 2300 and the election-related grants are accounted for within one or more department numbers including 2310-2312 and 2320.

The County Commission establishes and approves the appropriations from the General Fund; the County Clerk establishes and approves the appropriations from the Election Services Fund.

Budget Summary

Fund	Dept	Department Name	2008 Actual	2009 Projected	2010 Class 1 Personal Services	2010 Classes 2-8 Other Services and Charges	2010 Class 9 Capital Outlay	2010 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 320,000	\$ 316,208	\$ 283,797	\$ 29,874	\$ -	\$ 313,671
100	1196	Records Management	65,950	34,949	5,822	28,311	-	34,133
		Subtotal	<u>385,950</u>	<u>351,157</u>	<u>289,619</u>	<u>58,185</u>	<u>-</u>	<u>347,804</u>
Election and Registration								
100	1132	Election & Registration	1,403,342	457,296	327,259	867,793	-	1,195,052
230	2300	Election Services	30,064	19,495	-	90,800	120,000	210,800
231	2310	HAVA Requirements Pmts Grant	20,025	-	-	14,620	-	14,620
231	2311	Election Reform Payments Grant	12,480	-	-	57,692	-	57,692
231	2312	Voting Access for Disabilities Grant	-	-	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	57,000	-	57,000
		Subtotal	<u>1,465,911</u>	<u>476,791</u>	<u>327,259</u>	<u>1,087,905</u>	<u>120,000</u>	<u>1,535,164</u>
		Total	<u>\$ 1,851,861</u>	<u>\$ 827,948</u>	<u>\$ 616,878</u>	<u>\$ 1,146,090</u>	<u>\$ 120,000</u>	<u>\$ 1,882,968</u>

County Clerk & Elections
Summary

Dept. No. 1131, 1132,
1196, 2300, 2310-2312, 2320

Personnel Summary

Fund	Dept	Department Name	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent
County Clerk & Records Management					
100	1131	County Clerk	5.75	5.75	5.75
100	1196	Records Management	0.75	0.75	0.24
Subtotal			<u>6.50</u>	<u>6.50</u>	<u>5.99</u>
Election and Registration					
100	1132	Election & Registration	9.44	7.48	9.23
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	-	-	-
Subtotal			<u>9.44</u>	<u>7.48</u>	<u>9.23</u>
Total FTEs			<u>15.94</u>	<u>13.98</u>	<u>15.22</u>

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. Other administrative responsibilities of the Clerk include administering and processing payroll and employee benefits. The Clerk also administers the Records Management budget (refer to department number 1196), insurance and bonding for the County's assets and elected officials (refer to department number 1191), and miscellaneous other employee benefits including unemployment claims and the IRS Section 125 cafeteria plan (refer to department number 1192).

The County Clerk is also the chief election official in the County and is responsible for conducting elections (refer to department number 1132 to review the operating budget for Elections and Voter Registration).

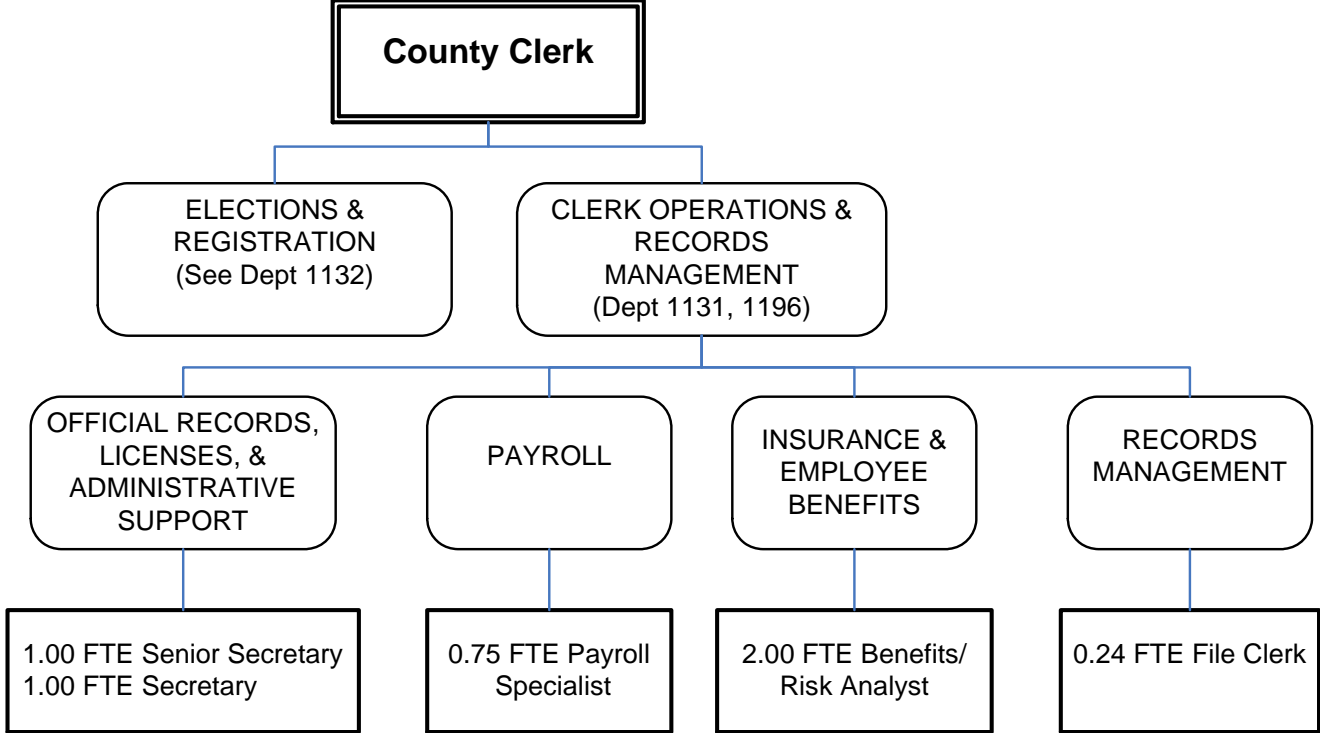
Budget Highlights

Due to budgetary constraints, the hours for the part-time position in Records Management were reduced and benefits were eliminated. There are no significant changes to this budget.

Personnel Detail - 1131

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Clerk (Elected)	1.00	1.00	1.00	-
Benefits/Risk Analyst	2.00	2.00	2.00	-
Secretary	1.00	1.00	1.00	-
Payroll Specialist	0.75	0.75	0.75	-
Deputy County Clerk	1.00	1.00	1.00	-
Total FTEs	<u>5.75</u>	<u>5.75</u>	<u>5.75</u>	<u>-</u>

Organizational Chart



County Clerk and Records Management

Dept. Nos. 1131, 1196

Annual Budget - 1131

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,114	3,500	3,100	3,100	0	3,100	11-
	SUBTOTAL *****	3,114	3,500	3,100	3,100	0	3,100	11-
	CHARGES FOR SERVICES							
3510	COPIES	77	150	50	50	0	50	66-
3569	OTHER FEES	3,280	2,800	3,000	3,100	0	3,100	10
3580	TAX SUPPLEMENT FEES	21,403	20,000	20,000	21,000	0	21,000	5
	SUBTOTAL *****	24,761	22,950	23,050	24,150	0	24,150	5
	MISCELLANEOUS							
3890	MISCELLANEOUS	200	0	0	0	0	0	0
	SUBTOTAL *****	200	0	0	0	0	0	0
	TOTAL REVENUES *****	28,075	26,450	26,150	27,250	0	27,250	3
	PERSONAL SERVICES							
10100	SALARIES & WAGES	232,175	234,046	233,025	234,046	0	231,486	1-
10110	OVERTIME	2,574	0	808	0	0	0	0
10120	HOLIDAY WORKED	264	0	0	0	0	0	0
10200	FICA	17,391	17,904	17,365	17,904	0	17,708	1-
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	838	865	865	865	0	865	0
10350	LIFE INSURANCE	321	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	1,026	795	795	678	0	678	14-
10500	401(A) MATCH PLAN	3,785	3,510	3,400	2,106	0	2,106	40-
10600	UNEMPLOYMENT BENEFITS	4,900	1,470	1,470	0	0	0	0
	SUBTOTAL *****	293,912	289,544	288,682	286,553	0	283,797	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	729	1,100	693	0	0	0	0
23000	OFFICE SUPPLIES	2,132	3,600	3,000	3,600	0	3,600	0
23001	PRINTING	538	750	750	750	0	750	0
23050	OTHER SUPPLIES	99	500	300	450	0	450	10-
	SUBTOTAL *****	3,500	5,950	4,743	4,800	0	4,800	19-
	DUES TRAVEL & TRAINING							
37000	DUES	50	400	375	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	0	1,200	775	1,000	0	1,000	16-
37210	TRAINING/SCHOOLS	500	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	912	0	0	0	0	0	0
	SUBTOTAL *****	1,462	1,850	1,400	1,650	0	1,650	10-
	UTILITIES							
48000	TELEPHONES	1,985	2,700	2,000	2,000	0	2,000	25-
	SUBTOTAL *****	1,985	2,700	2,000	2,000	0	2,000	25-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	200	50	50	0	50	75-
	SUBTOTAL *****	0	200	50	50	0	50	75-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,550	900	2,500	2,500	0	2,500	177
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	2,550	1,000	2,500	2,600	0	2,600	160
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71100	OUTSIDE SERVICES	0	1,000	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	14,968	15,783	15,783	17,724	0	17,724	12
71600	EQUIP LEASES & METER CHRG	40	0	0	0	0	0	0
	SUBTOTAL *****	15,008	16,833	15,833	17,774	0	17,774	5

County Clerk and Records Management

Dept. Nos. 1131, 1196

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
84400	PUBLIC NOTICES	932	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	932	1,000	1,000	1,000	0	1,000	0
91100	FIXED ASSET ADDITIONS FURNITURE AND FIXTURES	648	0	0	0	0	0	0
	SUBTOTAL *****	648	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	320,000	319,077	316,208	316,427	0	313,671	1-

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Annual Budget - 1196

1196 RECORDS MANAGEMENT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,321	16,832	5,395	5,395	0	5,395	67-
10200	FICA	177	1,287	412	412	0	412	67-
10300	HEALTH INSURANCE	1,979	4,750	0	0	0	0	0
10325	DISABILITY INSURANCE	27	62	0	0	0	0	0
10350	LIFE INSURANCE	22	53	0	0	0	0	0
10375	DENTAL INSURANCE	148	356	0	0	0	0	0
10400	WORKERS COMP	30	57	18	15	0	15	73-
10500	401(A) MATCH PLAN	0	585	0	0	0	0	0
	SUBTOTAL *****	4,706	23,982	5,825	5,822	0	5,822	75-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	900	900	750	0	750	16-
	SUBTOTAL *****	0	900	900	750	0	750	16-
	UTILITIES							
48000	TELEPHONES	348	400	500	0	0	0	0
	SUBTOTAL *****	348	400	500	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	200	15	0	0	0	0
	SUBTOTAL *****	0	200	15	0	0	0	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	27,737	22,709	22,709	25,561	0	25,561	12
	SUBTOTAL *****	27,737	22,709	22,709	25,561	0	25,561	12
	OTHER							
83160	RECYCLING & DUMP FEES	1,499	2,600	5,000	2,000	0	2,000	23-
	SUBTOTAL *****	1,499	2,600	5,000	2,000	0	2,000	23-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	31,659	0	0	0	0	0	0
	SUBTOTAL *****	31,659	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	65,950	50,791	34,949	34,133	0	34,133	32-

Decimal values have been truncated.

Elections and Registration

Department Number 1132, 2300, 2310-2312, 2320

Mission

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

Budget Highlights

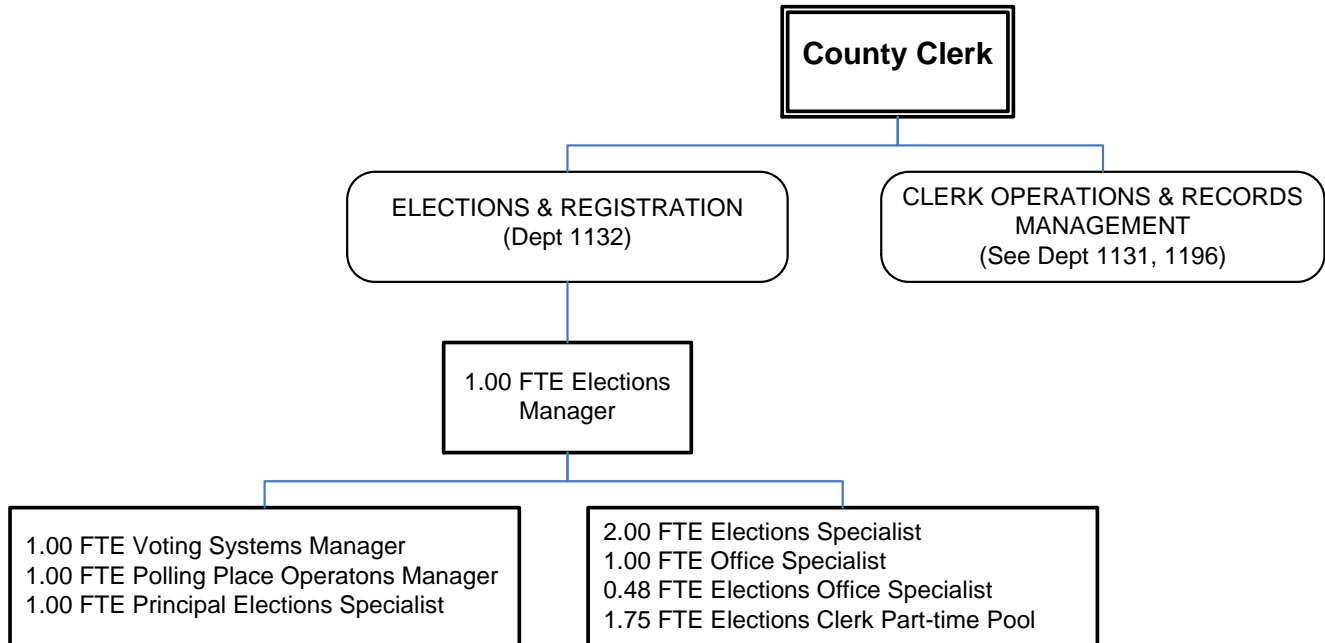
The County is constructing a new facility which will provide storage and staging space for election equipment in addition to providing evidence storage and training space for the Sheriff's department. The 3-year lease for election warehouse space was not renewed in 2009 and election equipment was relocated to short-term storage pending completion of the new facility. Accordingly, appropriations for leased warehouse storage space have been eliminated from the budget.

The budget includes approximately \$717,000 for county election expense related to the April, August, and November elections.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	-
Principal Elections Specialist	1.00	1.00	1.00	-
Elections Specialist	2.00	2.00	2.00	-
Office Specialist	1.00	1.00	1.00	-
Elections Clerk Part-time Pool	1.44	0.48	1.75	1.27
Elections Office Specialist Part-time Pool	1.00	-	0.48	0.48
Total FTEs	9.44	7.48	9.23	1.75

Organizational Chart



Elections and Registration

Dept. Nos. 1132, 2300

2310-2312, 2320

Annual Budget - 1132

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3451	STATE REIMB-GRANT/PROGRAM/OTHR	8,037	0	0	115,384	0	115,384	0
	SUBTOTAL *****	8,037	0	0	115,384	0	115,384	0
	CHARGES FOR SERVICES							
3510	COPIES	74	150	75	75	0	75	50-
3526	REIMBURSEMENT FOR ELECTION	65,847	9,000	8,000	32,000	0	32,000	255
	SUBTOTAL *****	65,921	9,150	8,075	32,075	0	32,075	250
	MISCELLANEOUS							
3830	SALES	1,126	200	644	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	57,106	6,500	1,640	26,000	0	26,000	300
3890	MISCELLANEOUS	202	0	32	0	0	0	0
	SUBTOTAL *****	58,434	6,700	2,316	26,000	0	26,000	288
	TOTAL REVENUES *****	132,393	15,850	10,391	173,459	0	173,459	994
	PERSONAL SERVICES							
10100	SALARIES & WAGES	248,311	283,582	248,103	322,137	0	266,367	6-
10110	OVERTIME	830-	0	0	0	0	0	0
10120	HOLIDAY WORKED	715	0	37	0	0	0	0
10200	FICA	17,575	21,694	18,051	24,643	0	20,377	6-
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	885	1,011	1,011	1,011	0	1,011	0
10350	LIFE INSURANCE	369	371	371	371	0	371	0
10375	DENTAL INSURANCE	2,492	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	1,399	964	964	934	0	934	3-
10500	401(A) MATCH PLAN	3,175	4,095	3,250	2,457	0	2,457	40-
10600	UNEMPLOYMENT BENEFITS	33	0	0	0	0	0	0
	SUBTOTAL *****	307,376	347,459	307,529	387,295	0	327,259	5-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	505	0	197	0	0	0	0
23000	OFFICE SUPPLIES	4,416	15,500	15,500	8,000	0	8,000	48-
23001	PRINTING	9,259	5,000	12,000	12,000	0	12,000	140
23005	ELECTION SUPPLIES	31,920	15,000	15,000	31,000	0	31,000	106
23050	OTHER SUPPLIES	901	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	47,003	39,000	46,197	54,500	0	54,500	39
	DUES TRAVEL & TRAINING							
37000	DUES	175	1,200	900	900	0	900	25-
37200	SEMINARS/CONFEREN/MEETING	425	2,000	1,500	1,200	0	1,200	40-
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	679	1,450	1,500	700	0	700	51-
37230	MEALS & LODGING-TRAINING	491	1,800	1,500	800	0	800	55-
	SUBTOTAL *****	1,770	6,700	5,650	3,850	0	3,850	42-
	UTILITIES							
48000	TELEPHONES	4,958	8,100	9,000	9,000	0	9,000	11
48050	CELLULAR TELEPHONES	1,702	2,000	5,000	5,000	0	5,000	150
	SUBTOTAL *****	6,660	10,100	14,000	14,000	0	14,000	38
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	0	78	0	0	0	0
59100	VEHICLE REPAIRS	242	0	300	300	0	300	0
59200	LOCAL MILEAGE	0	300	100	100	0	100	66-
	SUBTOTAL *****	242	300	478	400	0	400	33
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,865	2,500	2,500	5,000	0	5,000	100
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	4,865	2,750	2,500	5,250	0	5,250	90

Elections and Registration

Dept. Nos. 1132, 2300

2310-2312, 2320

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	39	200	150	200	0	200	0
71100	OUTSIDE SERVICES	30	0	15	14,423	0	14,423	0
71500	BUILDING USE/RENT CHARGE	44,893	47,357	47,357	53,170	0	53,170	12
71505	BUILDING LEASE CHARGES	60,397	31,272	32,000	3,000	0	3,000	90-
71600	EQUIP LEASES & METER CHR	171	200	200	200	0	200	0
SUBTOTAL *****		105,532	79,029	79,722	70,993	0	70,993	10-
OTHER								
84010	RECEPTION/MEETINGS	0	0	20	0	0	0	0
84400	PUBLIC NOTICES	1,737	1,500	1,200	1,800	0	1,800	20
85900	COUNTY ELECTION EXPENSE	904,627	53,000	0	717,000	0	717,000	252
SUBTOTAL *****		906,365	54,500	1,220	718,800	0	718,800	218
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	1,400	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	22,125	0	0	0	0	0	0
SUBTOTAL *****		23,525	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1,403,342	539,838	457,296	1,255,088	0	1,195,052	121

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Elections and Registration

Dept. Nos. 1132, 2300

2310-2312, 2320

Annual Budget - 2300

2300 ELECTION SERVICES								
230 ELECTION SERVICES FUND								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	23,701	16,000	42,405	2,000	0	2,000	87-
	SUBTOTAL *****	23,701	16,000	42,405	2,000	0	2,000	87-
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	80,016	8,500	6,000	35,000	0	35,000	311
	SUBTOTAL *****	80,016	8,500	6,000	35,000	0	35,000	311
INTEREST								
3711	INT-OVERNIGHT	111	120	60	50	0	50	58-
3712	INT-LONG TERM INVEST	1,495	1,660	940	840	0	840	49-
3798	INC/DEC IN FV OF INVESTMENTS	2,954	2,020	0	0	0	0	0
	SUBTOTAL *****	4,561	3,800	1,000	890	0	890	76-
	TOTAL REVENUES *****	108,279	28,300	49,405	37,890	0	37,890	33
MATERIALS & SUPPLIES								
23005	ELECTION SUPPLIES	10,380	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	250	300	45,000	0	45,000	900
	SUBTOTAL *****	10,380	250	300	45,000	0	45,000	900
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	6,000	800	800	0	800	86-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	62	4,000	1,245	1,500	0	1,500	62-
37230	MEALS & LODGING-TRAINING	306	800	1,700	2,000	0	2,000	150
37235	MEALS & LODGING - OTHER	0	2,000	0	0	0	0	0
	SUBTOTAL *****	368	12,800	3,745	4,300	0	4,300	66-
UTILITIES								
48050	CELLULAR TELEPHONES	1,261	2,000	1,200	1,500	0	1,500	25-
	SUBTOTAL *****	1,261	2,000	1,200	1,500	0	1,500	25-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	2,310	7,000	7,000	25,000	0	25,000	257
	SUBTOTAL *****	2,310	7,000	7,000	25,000	0	25,000	257
OTHER								
86850	CONTINGENCY	0	70,000	0	15,000	0	15,000	78-
	SUBTOTAL *****	0	70,000	0	15,000	0	15,000	78-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	92	0	0	0	0	0	0
91301	COMPUTER HARDWARE	11,105	7,250	7,250	120,000	0	120,000	555
92300	REPLCMNT MACH & EQUIP	4,546	0	0	0	0	0	0
	SUBTOTAL *****	15,744	7,250	7,250	120,000	0	120,000	555
	TOTAL EXPENDITURES *****	30,064	99,300	19,495	210,800	0	210,800	112

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Annual Budget - 2310

2310 HAVA REQUIREMENTS PAYMTS GRANT
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	20,025	0	0	14,620	0	14,620	0
	SUBTOTAL *****	20,025	0	0	14,620	0	14,620	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	20,025	0	0	14,620	0	14,620	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	20,025	0	0	14,620	0	14,620	0
	SUBTOTAL *****	20,025	0	0	14,620	0	14,620	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	20,025	0	0	14,620	0	14,620	0

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Annual Budget - 2311

2311 ELECTION REFORM PAYMENTS GRANT
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	12,480	0	0	57,692	0	57,692	0
	SUBTOTAL *****	12,480	0	0	57,692	0	57,692	0
	TOTAL REVENUES *****	12,480	0	0	57,692	0	57,692	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	57,692	0	57,692	0
	SUBTOTAL *****	0	0	0	57,692	0	57,692	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	12,480	0	0	0	0	0	0
	SUBTOTAL *****	12,480	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	12,480	0	0	57,692	0	57,692	0

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Annual Budget - 2320

2320 ELECTION EQUIP REPLCMNT ACTVTY
 232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	46,250	0	5,050	31,000	0	31,000	0
	SUBTOTAL *****	46,250	0	5,050	31,000	0	31,000	0
	INTEREST							
3711	INT-OVERNIGHT	29	30	20	15	0	15	50-
3712	INT-LONG TERM INVEST	390	400	345	310	0	310	22-
3798	INC/DEC IN FV OF INVESTMENTS	806	440	0	0	0	0	0
	SUBTOTAL *****	1,226	870	365	325	0	325	62-
	TOTAL REVENUES *****	47,476	870	5,415	31,325	0	31,325	500
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	57,000	0	57,000	0
	SUBTOTAL *****	0	0	0	57,000	0	57,000	0
	TOTAL EXPENDITURES *****	0	0	0	57,000	0	57,000	0

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County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

The Boone County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and a Presiding Commissioner. The Commission is the executive body of Boone County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Public Works, Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources, Purchasing, and Information Technology. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County.

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs of a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange, the County assumed occupancy of a portion of the building. The building has been used as a satellite county office, but more recently is primarily used for local community functions. The operating costs for this facility are accounted for in a separate budget and are presented below.

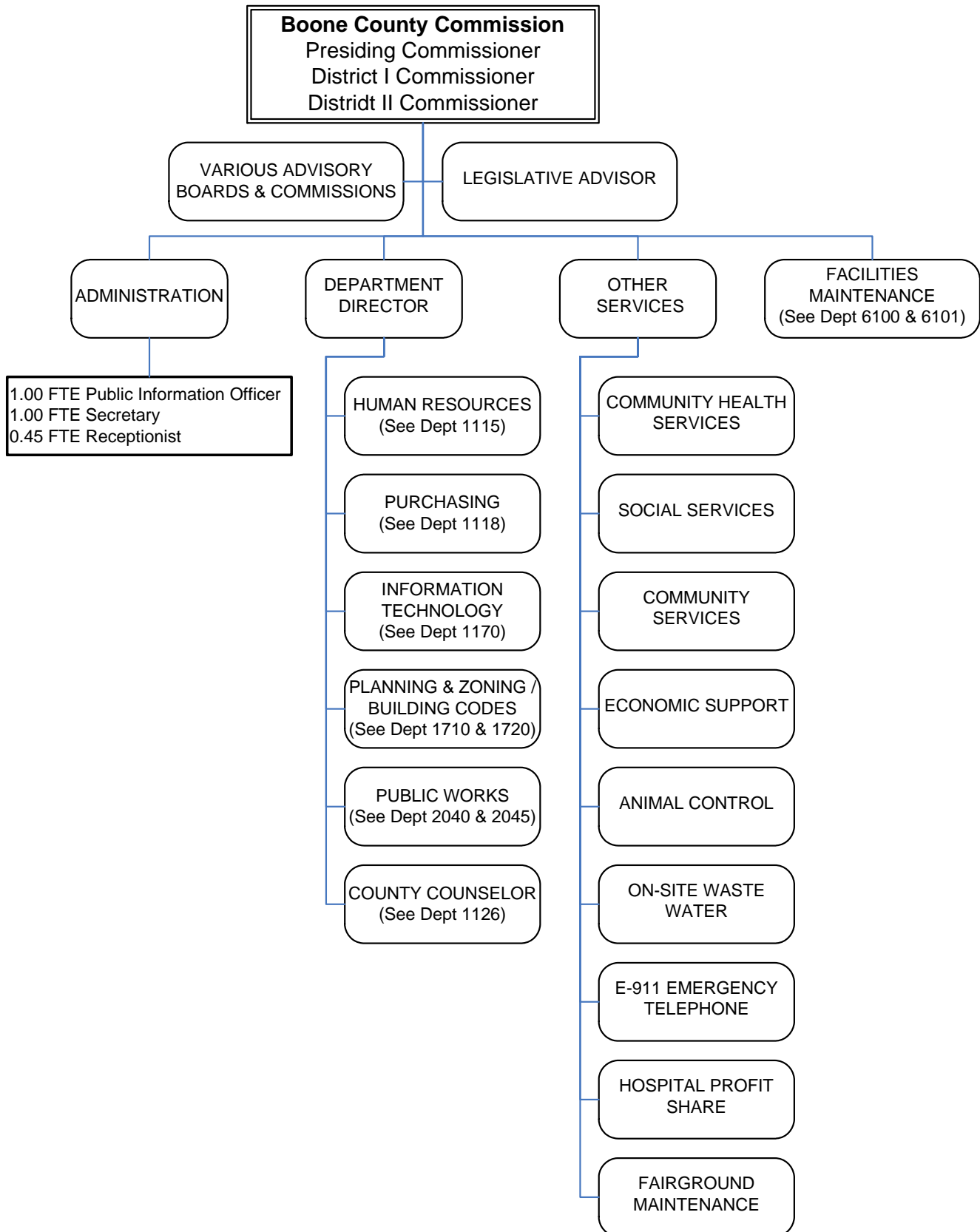
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	-	-	-
Public Information Officer	-	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	<u>5.45</u>	<u>5.45</u>	<u>5.45</u>	<u>-</u>

Organizational Chart



County Commission
and Centralia Office

Dept. Nos. 1121, 1125

Annual Budget - 1121

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
10100	SALARIES & WAGES	317,791	322,034	303,794	322,034	0	322,034	0
10200	FICA	24,588	25,852	23,269	25,852	0	25,852	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,107	1,149	1,149	1,149	0	1,149	0
10350	LIFE INSURANCE	264	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	1,456	1,149	1,149	980	0	980	14-
10500	401(A) MATCH PLAN	1,300	2,925	675	1,755	0	1,755	40-
10850	VEHICLE ALLOWANCE	14,600	15,902	15,852	15,902	0	15,902	0
	SUBTOTAL *****	386,637	394,806	371,683	393,467	0	393,467	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	328	410	326	340	0	340	17-
23000	OFFICE SUPPLIES	805	850	764	850	0	850	0
23001	PRINTING	225	500	190	300	0	300	40-
23050	OTHER SUPPLIES	217	400	0	200	0	200	50-
23850	MINOR EQUIP & TOOLS (<\$1000)	532	300	0	300	0	300	0
	SUBTOTAL *****	2,109	2,460	1,280	1,990	0	1,990	19-
	DUES TRAVEL & TRAINING							
37000	DUES	225	210	310	250	0	250	19
37200	SEMINARS/CONFEREN/MEETING	715	925	900	675	0	675	27-
37210	TRAINING/SCHOOLS	30	125	0	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,427	1,600	1,000	800	0	800	50-
37230	MEALS & LODGING-TRAINING	1,120	1,600	2,260	1,095	0	1,095	31-
	SUBTOTAL *****	3,518	4,460	4,470	2,945	0	2,945	33-
	UTILITIES							
48000	TELEPHONES	3,613	3,700	3,700	3,700	0	3,700	0
48050	CELLULAR TELEPHONES	2,530	2,800	2,870	2,712	0	2,712	3-
	SUBTOTAL *****	6,143	6,500	6,570	6,412	0	6,412	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,799	1,400	1,421	1,500	0	1,500	7
59100	VEHICLE REPAIRS	1,024	1,000	800	1,000	0	1,000	0
59200	LOCAL MILEAGE	625	1,400	900	900	0	900	35-
	SUBTOTAL *****	3,449	3,800	3,121	3,400	0	3,400	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	559	616	614	678	0	678	10
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	559	716	614	778	0	778	8
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	50	27	50	0	50	0
71101	PROFESSIONAL SERVICES	25,995	26,775	26,295	26,775	0	26,775	0
71500	BUILDING USE/RENT CHARGE	25,651	27,058	27,058	30,379	0	30,379	12
	SUBTOTAL *****	51,646	53,883	53,380	57,204	0	57,204	6
	OTHER							
83100	AWARDS	169	150	0	50	0	50	66-
84010	RECEPTION/MEETINGS	1,483	2,000	2,197	2,000	0	2,000	0
84300	ADVERTISING	0	50	0	0	0	0	0
84400	PUBLIC NOTICES	0	50	0	0	0	0	0
	SUBTOTAL *****	1,652	2,250	2,197	2,050	0	2,050	8-
	TOTAL EXPENDITURES *****	455,717	468,875	443,315	468,246	0	468,246	0

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County Commission
and Centralia Office

Dept. Nos. 1121, 1125

Annual Budget - 1225

1125 CENTRALIA OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	706	780	750	780	0	780	0
48100	NATURAL GAS	0	0	0	635	0	635	0
48200	ELECTRICITY	0	0	0	2,205	0	2,205	0
48300	WATER	0	0	0	260	0	260	0
48400	SOLID WASTE	0	0	0	135	0	135	0
48600	SEWER USE	0	0	0	70	0	70	0
	SUBTOTAL *****	706	780	750	4,085	0	4,085	423
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	0	0	0	2,100	0	2,100	0
	SUBTOTAL *****	0	0	0	2,100	0	2,100	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	8,533	8,278	8,278	3,085	0	3,085	62-
	SUBTOTAL *****	8,533	8,278	8,278	3,085	0	3,085	62-
	TOTAL EXPENDITURES *****	9,239	9,058	9,028	9,270	0	9,270	2

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County Counselor

Department Number 1126

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide timely legal advice and assistance to all elected officials and department directors.
- As requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures to improve systems and implement best practices.
- Review new legislation and advise the elected officials and department directors whose office may be impacted by said legislation.
- Assist elected officials and/or department directors in drafting legislation that will positively impact the County's ability to serve the citizens of Boone County.
- Represent the County and/or County officials in State and federal court in civil litigation matters.
- Continue the conversion of paper file archive into an image file archive.

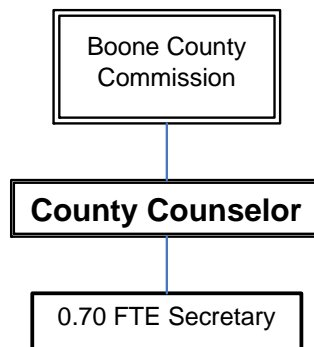
Performance Measures

Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Total Contracts Drafted/Reviewed	N/A	323	325
Mental Health (631/632 cases) Processed	N/A	284	285
In-House Court Cases Pending	5	13	10
Legal Opinions Provided	N/A	652	650
Tax Collection File Assistance	N/A	117	115

Personnel Detail

Position Title	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent	2009-2010 Change
County Counselor	1.00	1.00	1.00	-
Secretary	0.70	0.70	0.70	-
Total FTEs	1.70	1.70	1.70	-

Organizational Chart



Annual Budget

1126 COUNTY COUNSELOR OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	4,720	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	4,720	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	4,720	3,000	3,000	3,000	0	3,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	93,994	105,385	105,436	105,385	0	105,385	0
10200	FICA	6,982	8,061	7,770	8,061	0	8,061	0
10300	HEALTH INSURANCE	7,917	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	285	389	389	389	0	389	0
10350	LIFE INSURANCE	88	106	106	106	0	106	0
10375	DENTAL INSURANCE	593	712	712	712	0	712	0
10400	WORKERS COMP	439	443	443	356	0	356	19-
10500	401(A) MATCH PLAN	1,100	1,170	1,300	702	0	702	40-
	SUBTOTAL *****	111,400	125,766	125,656	125,211	0	125,211	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	4,701	6,200	6,593	6,811	0	6,811	9
23000	OFFICE SUPPLIES	617	950	950	950	0	950	0
23001	PRINTING	87	350	350	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	349	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,755	8,500	8,893	9,111	0	9,111	7
	DUES TRAVEL & TRAINING							
37000	DUES	35	350	360	360	0	360	2
37210	TRAINING/SCHOOLS	494	1,250	1,250	1,250	0	1,250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	186	250	500	150	0	150	40-
	SUBTOTAL *****	715	1,850	2,110	1,760	0	1,760	4-
	UTILITIES							
48000	TELEPHONES	777	900	900	900	0	900	0
48002	DATA COMMUNICATIONS	125	300	300	300	0	300	0
	SUBTOTAL *****	902	1,200	1,200	1,200	0	1,200	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	0	0	250	0	250	0
	SUBTOTAL *****	0	0	0	250	0	250	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	37	50	49	130	0	130	160
	SUBTOTAL *****	37	50	49	130	0	130	160
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	140	350	0	350	0	350	0
71101	PROFESSIONAL SERVICES	0	950	950	950	0	950	0
71105	LEGAL SERVICES	41,989	20,000	20,000	15,000	0	15,000	25-
71500	BUILDING USE/RENT CHARGE	4,964	4,569	4,569	4,033	0	4,033	11-
	SUBTOTAL *****	47,093	25,869	25,519	20,333	0	20,333	21-
	OTHER							
84600	COURT COSTS	36	0	62	0	0	0	0
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
	SUBTOTAL *****	36	250	312	250	0	250	0
	TOTAL EXPENDITURES *****	165,940	163,485	163,739	158,245	0	158,245	3-

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Emergency and Contingency

Department Number 1123

Mission

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

Budget Highlights

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

The budget also includes \$15,000 in contingency funds to provide for utilities related to the Sheriff/Election Warehouse facility. The facility will be completed during FY 2010 and these monies will be transferred to the appropriate operating budget at that time.

Annual Budget

1123 EMERGENCY & CONTINGENCY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	648,185	0	735,000	0	735,000	13
86850	CONTINGENCY	0	0	0	15,500	0	35,500	0
	SUBTOTAL *****	0	648,185	0	750,500	0	770,500	18
	TOTAL EXPENDITURES *****	0	648,185	0	750,500	0	770,500	18

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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). As a governmental entity, Boone County has the option to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ in lieu of paying unemployment tax. The County has made this election and this budget includes a lump-sum appropriation to be used for such reimbursements. During the year, amounts are transferred to the applicable departmental budget as actual costs are incurred.

This budget is administered by the County Clerk.

Budget Highlights

Due to budgetary constraints, the County eliminated funding for the Employee Assistance Program. This program was first funded in 2006.

Annual Budget

1192 EMPLOYEE BENEFITS
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 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							
10600	UNEMPLOYMENT BENEFITS	0	12,076	20,000	0	0	20,000	65
	SUBTOTAL *****	0	12,076	20,000	0	0	20,000	65
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	11,117	12,000	12,000	2,000	0	2,000	83-
71104	ADMINISTRATIVE SERVICES	7,088	7,800	7,800	7,800	0	7,800	0
	SUBTOTAL *****	18,205	19,800	19,800	9,800	0	9,800	50-
	OTHER							
86900	MISCELLANEOUS	62	0	0	0	0	0	0
	SUBTOTAL *****	62	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	18,268	31,876	39,800	9,800	0	29,800	6-

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Human Resources

Department Number 1115

Mission

The County Commission created the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department 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, ensuring 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

Due to budgetary constraints, the budget allocation for county-wide training was reduced, eliminating all funding except for online video training (MS Office applications). Radio advertising was also eliminated.

Goals and Objectives

Budget Year Objectives

- Enhance the web-based job application process to allow applicants the ability to establish a profile that can be updated and submitted for positions as they come open.

Progress on Prior Year Objectives

- Enhance the online job application process by allowing applicants the ability to apply for multiple positions.
Response: Completed. Applicants may apply for up to three positions using the County's web-based application process.

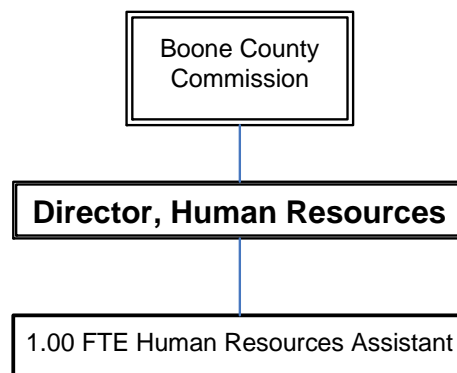
Performance Measures

Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Number of Applications Received/Processed	1,680	2,700	3,000
Number of Job Postings	47	50	50
Number of Typing Tests Administered	475	675	700
Number of Job Announcements Mailed/Emailed	3,713	3,950	3,950
Number of Phone Calls Received by HR Asst (Approx)	2,424	2,250	2,300
Number of Visitors /Cust Greeted by HR Asst (Approx)	1,578	1,554	1,600
Number of Interviews Scheduled Through HR Office	100	105	110
Number of Criminal Background Searches Initiated	43	40	45
Number of Driving Record Searches Initiated	17	12	10
Number of Random PW Drug Screens Coordinated	26	28	27
Number of Random PW Alcohol Screens Coordinated	14	15	14
Number of Pre-Employment PW Drug Screens Coordinated	2	0	1
Number of Training Committee Meetings Facilitated	6	6	6
Number of Personnel Advisory Committee Mtgs Facilitated	3	3	4
Number of Job Classification Committee Mtgs Facilitated	6	6	6
Number of New Employee Orientations Facilitated	2	2	2
Number of Exit Interviews Performed	1	0	0
Number of Interns Trained/Supervised	1	0	0

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	-
Total FTEs	2.00	2.00	2.00	-
Overtime	\$ 4,000	\$ 2,000	\$ 2,000	\$ -

Organizational Chart



Annual Budget

1115 HUMAN RESOURCES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 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	97,150	96,532	96,855	96,532	0	96,532	0
10110	OVERTIME	1,902	2,000	3,000	2,000	2,000	2,000	0
10200	FICA	7,507	7,537	7,552	7,537	0	7,537	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	343	364	364	357	0	357	1-
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	429	335	335	285	0	285	14-
10500	401(A) MATCH PLAN	1,300	1,170	1,300	702	0	702	40-
	SUBTOTAL *****	118,950	118,256	119,724	117,731	2,000	117,731	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	2,052	1,900	1,850	1,900	0	1,900	0
23000	OFFICE SUPPLIES	755	1,200	1,000	1,000	0	1,000	16-
23001	PRINTING	318	505	400	500	0	500	0
23050	OTHER SUPPLIES	456	850	500	750	0	750	11-
	SUBTOTAL *****	3,583	4,455	3,750	4,150	0	4,150	6-
	DUES TRAVEL & TRAINING							
37000	DUES	385	550	385	500	0	500	9-
37200	SEMINARS/CONFEREN/MEETING	2,195	5,000	3,000	5,000	0	1,900	62-
37210	TRAINING/SCHOOLS	600	1,300	550	1,300	0	1,300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	451	750	650	750	0	750	0
37230	MEALS & LODGING-TRAINING	1,592	1,900	1,400	1,750	0	1,750	7-
	SUBTOTAL *****	5,223	9,500	5,985	9,300	0	6,200	34-
	UTILITIES							
48000	TELEPHONES	879	1,000	900	1,000	0	1,000	0
48050	CELLULAR TELEPHONES	248	350	320	350	0	350	0
	SUBTOTAL *****	1,127	1,350	1,220	1,350	0	1,350	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	49	100	60	60	0	60	40-
	SUBTOTAL *****	49	100	60	60	0	60	40-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	740	620	617	500	0	500	19-
60200	EQUIP REPAIRS/MAINTENANCE	0	95	95	0	0	0	0
	SUBTOTAL *****	740	715	712	500	0	500	30-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,326	2,500	2,800	2,800	0	2,800	12
71500	BUILDING USE/RENT CHARGE	4,883	4,495	4,495	3,966	0	3,966	11-
	SUBTOTAL *****	7,209	6,995	7,295	6,766	0	6,766	3-
	OTHER							
83100	AWARDS	270	676	600	1,000	0	1,000	47
84010	RECEPTION/MEETINGS	299	500	200	500	0	500	0
84300	ADVERTISING	29,660	30,000	0	30,000	0	23,500	21-
	SUBTOTAL *****	30,230	31,176	800	31,500	0	25,000	19-
	TOTAL EXPENDITURES *****	167,114	172,547	139,546	171,357	2,000	161,757	6-

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Information Technology and Mail Services—Combined Budget Summary

Department Numbers 1170, 1175, 1176, 1194

Description

The Director of Information Technology is responsible for the operations of the County's information technology systems, GIS system, and Mail Services. The Director is appointed by the County Commission.

The County Commission establishes and approves General Fund appropriations for these operations. Additional funding for computer technology (hardware and software) is frequently provided through various special revenue funds. Although these special revenue funds are administered by other administrative authorities, in most of these situations the Director of IT is responsible for providing coordination for acquisition and installation and possibly on-going support.

The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

Information Technology and Mail Services Summary

Dept. Nos. 1170, 1175,
1176, 1194

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,263,746	\$ 1,351,759	\$ 910,247	\$ 411,693	\$ 105,598	\$ 1,427,538
100	1175	GIS - Consortium	440	1,384	-	9,435	-	9,435
100	1176	GIS - County	151,603	151,982	117,613	39,606	-	157,219
		Subtotal	<u>1,415,789</u>	<u>1,505,125</u>	<u>1,027,860</u>	<u>460,734</u>	<u>105,598</u>	<u>1,594,192</u>
Other								
100	1194	Mail Services	312,578	324,568	69,315	276,354	-	345,669
		Subtotal	<u>312,578</u>	<u>324,568</u>	<u>69,315</u>	<u>276,354</u>	<u>-</u>	<u>345,669</u>
		Total	<u>\$ 1,728,367</u>	<u>\$ 1,829,693</u>	<u>\$ 1,097,175</u>	<u>\$ 737,088</u>	<u>\$ 105,598</u>	<u>\$ 1,939,861</u>

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
Information Technology & GIS					
100	1170	Information Technology	14.00	14.00	14.00
100	1175	GIS - Consortium	-	-	-
100	1176	GIS - County	2.00	2.00	2.00
		Subtotal	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
Other					
100	1194	Mail Services	2.00	2.00	2.00
		Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
		Total FTEs	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>

Information Technology

Department Number 1170

Mission

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

Due to budgetary constraints, only essential equipment replacements have been funded in the annual budget. As a result, this budget includes approximately \$75,000 for computer-related fixed asset purchases, which is significantly reduced from prior years.

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

Budget Year Objectives

- Maintain technically skilled staff that is competent in the County's current and emerging technology.
- 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.
- Implement pc workstation and printer replacement plan.
- Continue to focus on the County's web presence with the development of a plan to enhance our web site to rival commercial sites.
- Acquire and implement a web based application development tool to allow for current development staff to produce applications with a graphic user interface.

Progress on Prior Year Objectives

- Upgrade storage area network for GIS data consolidation.
Response: Accomplished.

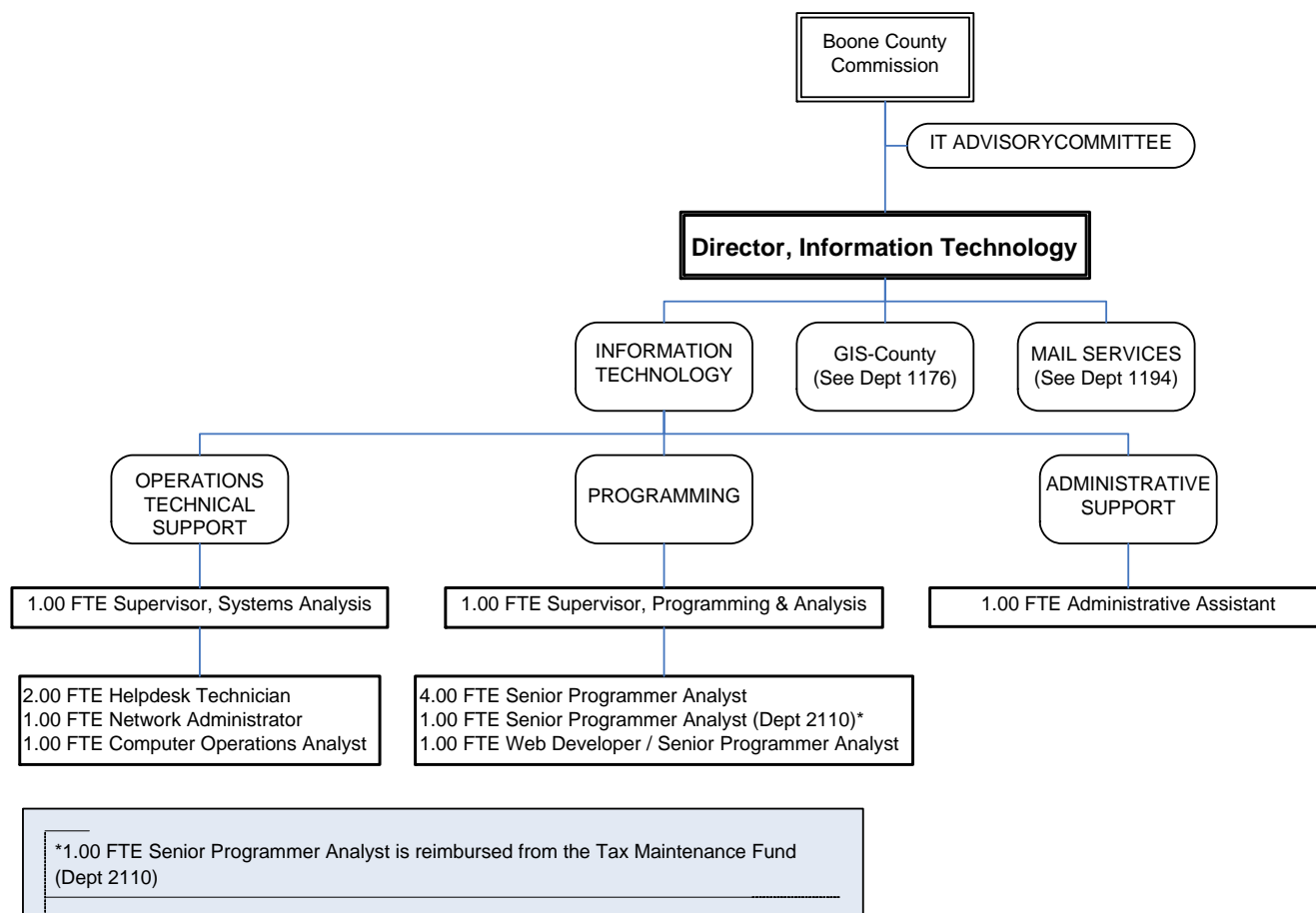
- Develop network auditor process using firewall reporting software.
Response: Accomplished.
- Implement pc workstation and printer replacement plan.
Response: Accomplished.
- Implement an enhancement for the Sheriff's Department records management system to allow system wide notification based on managed triggers.
Response: Not purchased. After further evaluation the system wide notification product was not a good solution for current needs.
- Continue Sheriff's Department Mobile Data Terminal communications upgrade plan.
Response: Accomplished.
- Continue implementation of change management system for software development group.
Response: Accomplished.
- Complete an upgrade to the Prosecuting Attorney's records management system.
Response: Accomplished.
- Develop an inquiry system for the Sheriff's Department users to use the Prosecuting Attorney's records management system.
Response: Accomplished.
- Continue long-range strategic plans for the County's software direction.
Response: In progress.
- Evaluate help desk and project management software for use in the Information Technology Department.
Response: Evaluation of help desk software has been placed on hold.
- Evaluate an intranet platform for use by the County.
Response: In progress.
- Continue development on the payroll system rewrite.
Response: In progress.
- Evaluate web based report writing tools to replace IBM Query for the Sheriff's Department record management system.
Response: Process underway in 2009 and planned for completion in early 2010.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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 ^a	5.00 ^a	5.00 ^a	-
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	-
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 3,500	\$ 3,500	\$ 3,500	\$ -

a 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



Annual Budget

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	68,711	68,750	68,750	129,173	0	129,173	87
	SUBTOTAL *****	68,711	68,750	68,750	129,173	0	129,173	87
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	9,133	0	0	0	0	0	0
3890	MISCELLANEOUS	30	0	87	0	0	0	0
	SUBTOTAL *****	9,163	0	87	0	0	0	0
	TOTAL REVENUES *****	77,875	68,750	68,837	129,173	0	129,173	87
	PERSONAL SERVICES							
10100	SALARIES & WAGES	753,187	770,889	731,270	764,233	0	764,233	0
10110	OVERTIME	1,860	3,500	3,000	3,500	0	3,500	0
10200	FICA	55,898	59,240	55,318	58,731	0	58,731	0
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	2,538	2,865	2,865	2,827	0	2,827	1-
10350	LIFE INSURANCE	734	742	742	742	0	742	0
10375	DENTAL INSURANCE	4,984	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	3,339	2,632	2,632	2,226	0	2,226	15-
10500	401(A) MATCH PLAN	5,565	8,190	5,215	4,914	0	4,914	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,583	1,600	1,594	0	0	1,590	0
	SUBTOTAL *****	896,191	921,142	874,120	908,657	0	910,247	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	720	1,250	1,000	650	0	650	48-
23000	OFFICE SUPPLIES	1,449	2,500	1,500	1,500	0	1,500	40-
23001	PRINTING	281	200	200	200	0	200	0
23015	COMPUTER SUPPLIES	682	4,000	3,000	3,000	0	3,000	25-
23016	MAGNETIC MEDIA	542	3,300	3,300	3,300	0	3,300	0
23017	COMPUTER PAPER	3,462	4,800	4,800	4,800	0	4,800	0
23018	PRINTER SUPPLIES	59,810	72,500	72,500	72,500	0	72,500	0
23050	OTHER SUPPLIES	1,941	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,632	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	70,523	93,550	91,300	90,950	0	90,950	2-
	DUES TRAVEL & TRAINING							
37000	DUES	690	1,500	1,500	1,575	0	1,575	5
37200	SEMINARS/CONFEREN/MEETING	3,935	11,260	11,260	8,660	0	8,660	23-
37210	TRAINING/SCHOOLS	1,012	11,085	11,085	13,240	8,000	17,040	53
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	5,287	6,950	6,950	6,015	1,000	6,515	6-
37230	MEALS & LODGING-TRAINING	7,825	11,252	11,252	10,835	3,440	12,545	11
	SUBTOTAL *****	18,750	42,047	42,047	40,325	12,440	46,335	10
	UTILITIES							
48000	TELEPHONES	8,831	9,200	9,200	9,200	0	9,200	0
48002	DATA COMMUNICATIONS	14,151	15,476	15,476	15,860	0	15,860	2
	SUBTOTAL *****	22,983	24,676	24,676	25,060	0	25,060	1
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	95	500	500	500	0	500	0
	SUBTOTAL *****	95	500	500	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	43,445	67,530	67,530	59,570	0	59,570	11-
60200	EQUIP REPAIRS/MAINTENANCE	870	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	44,316	69,530	69,530	61,570	0	61,570	11-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	99,192	127,564	127,564	132,412	0	122,459	4-

Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	20,062	20,928	20,928	22,668	0	22,668	8
71101	PROFESSIONAL SERVICES	625	2,500	1,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	32,468	34,249	34,249	38,451	0	38,451	12
71600	EQUIP LEASES & METER CHRG	987	1,200	1,200	1,200	0	1,200	0
SUBTOTAL *****		153,335	186,441	185,441	197,231	0	187,278	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	11,561	3,145	3,145	0	15,540	15,541	394
91302	COMPUTER SOFTWARE	18,918	43,657	23,000	0	0	30,000	31-
92301	REPLC COMPUTER HDWR	26,674	48,180	38,000	0	35,550	35,557	26-
92302	REPLC COMPUTER SOFTWARE	395	0	0	0	24,500	24,500	0
SUBTOTAL *****		57,549	94,982	64,145	0	75,590	105,598	11
TOTAL EXPENDITURES *****		1,263,746	1,432,868	1,351,759	1,324,293	88,030	1,427,538	0

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GIS (Geographic Information System)

Department Numbers 1175, 1176

Mission

The Geographic Information System (GIS) is the outgrowth of a research and development effort of Boone County (through the Boone County Assessor's office and Information Technology), the City of Columbia, and Boone Electric Cooperative. The jointly funded project was launched in 1996 with Boone County's Information Technology Department serving as project manager and fiscal agent; the initial funding and start-up activities were accounted for within Department number 1175 GIS-Consortium.

Currently, The GIS-Consortium budget (1175) accounts for the resources required to maintain the Consortium's GIS server.

The GIS -County budget (1176) accounts for the personnel and other resources dedicated to maintaining the "master" address database, supporting Consortium members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

Budget Highlights

There are no significant changes to this budget.

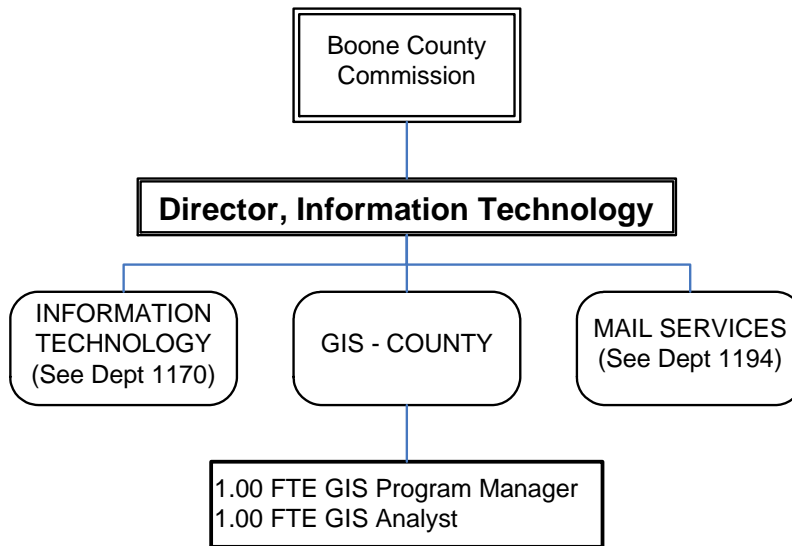
Performance Measures

Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Number of Consortium Members Supported	44	72	580
Number of Consortium Server Dataset Updates	365	365	365
Number of Internet Maps Served on the Web	1,637,724	2,150,436	2,500,700
Work Orders Completed-GIS Users	345	435	450
Word Orders Completed-Consortium Users	123	100	115
Word Orders Completed-Miscellaneous Users	55	61	68
Number of Desktop GIS Users Supported	24	26	28

Personell Detail – 1176

Position Title	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent	2009-2010 Change
GIS Program Manager	1.00	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
Total FTEs	2.00	2.00	2.00	-
Overtime	\$ -	\$ -	\$ 200	\$ 200

Organizational Chart



Annual Budget - 1175

1175 GIS - CONSORTIUM
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	440	0	0	0	0	0	0
	SUBTOTAL *****	440	0	0	0	0	0	0
	TOTAL REVENUES *****	440	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	440	3,000	1,384	3,000	0	3,000	0
	SUBTOTAL *****	440	3,000	1,384	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	5,664	0	5,435	0	5,435	4-
	SUBTOTAL *****	0	5,664	0	5,435	0	5,435	4-
	TOTAL EXPENDITURES *****	440	9,664	1,384	9,435	0	9,435	2-

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Annual Budget - 1176

1176 GIS - COUNTY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	326	0	500	0	0	0	0
	SUBTOTAL *****	326	0	500	0	0	0	0
	TOTAL REVENUES *****	326	0	500	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	98,973	98,217	98,600	98,217	0	98,217	0
10110	OVERTIME	0	0	100	200	0	200	0
10200	FICA	7,116	7,513	7,277	7,528	0	7,528	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	347	363	363	363	0	363	0
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	418	333	333	285	0	285	14-
10500	401(A) MATCH PLAN	950	1,170	1,300	702	0	702	40-
	SUBTOTAL *****	118,123	117,914	118,291	117,613	0	117,613	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	758	200	31	200	0	200	0
23001	PRINTING	0	50	25	50	0	50	0
23016	MAGNETIC MEDIA	18	125	50	125	0	125	0
23017	COMPUTER PAPER	0	2,050	1,000	2,050	0	2,050	0
23018	PRINTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	21	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,636	100	25	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	600	527	0	0	0	0
	SUBTOTAL *****	2,434	3,575	2,108	2,975	0	2,975	16-
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	25	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	940	2,000	1,800	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	107	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,338	2,000	700	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,448	1,500	500	3,000	0	3,000	100
	SUBTOTAL *****	4,834	5,650	3,025	7,150	0	7,150	26
	UTILITIES							
48000	TELEPHONES	619	650	650	650	0	650	0
	SUBTOTAL *****	619	650	650	650	0	650	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	75	75	0	75	0
	SUBTOTAL *****	0	75	75	75	0	75	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	21,400	23,200	23,200	22,700	0	22,700	2-
71100	OUTSIDE SERVICES	0	1,000	175	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	4,035	4,258	4,258	4,781	0	4,781	12
71600	EQUIP LEASES & METER CHR	156	175	175	175	0	175	0
	SUBTOTAL *****	25,591	28,633	27,808	28,656	0	28,656	0
	OTHER							
84010	RECEPTION/MEETINGS	0	0	25	100	0	100	0
	SUBTOTAL *****	0	0	25	100	0	100	0
	TOTAL EXPENDITURES *****	151,603	156,497	151,982	157,219	0	157,219	0

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Mail Services

Department Number 1194

Mission

The Director of Information Technology administers this department and its budget. This budget accounts for the costs incurred in providing centralized mail services for all County offices. The Department collects and delivers inter-office correspondence and U.S. Postal Services mail.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Continue on-going mail services support of all offices and departments throughout the County.
- Collect detail information on actual postage cost by offices. Collect piece count of all in-bound and out-bound mail by office. Work to reduce postage and unwanted mail being handled.

Progress on Prior Year Objectives

- Continue on-going mail services support of all offices and departments throughout the County.
Response: Ongoing
- Collect detail information on actual postage cost by offices. Collect piece count of all in-bound and out-bound mail by office. Work to reduce postage and unwanted mail being handled.
Response: Ongoing

Performance Measures

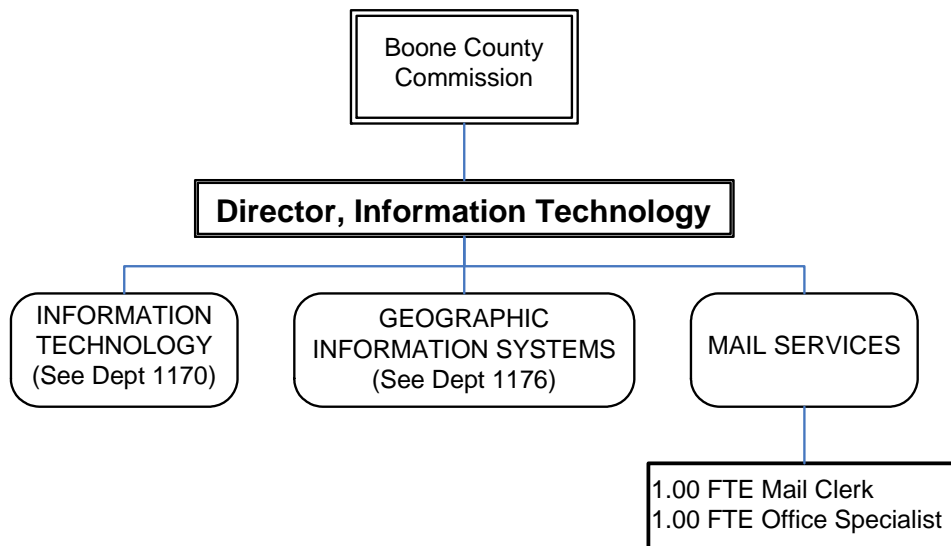
Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Number of Pieces of Out-Going Mail Processed	645,677	490,873	600,000
Number of Pieces of In-Bound Mail Processed	NA	168,364	200,000

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mail Clerk	1.00	1.00	1.00	-
Office Specialist	1.00 ^a	1.00	1.00	-
Total FTEs	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	-
Overtime	\$ 200	\$ 1,400	\$ 1,400	\$ -

^a Office Specialist position added September 2008

Organizational Chart



Annual Budget

1194 MAIL SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	7,311	27,000	15,500	15,500	0	15,500	42-
	SUBTOTAL *****	7,311	27,000	15,500	15,500	0	15,500	42-
	TOTAL REVENUES *****	7,311	27,000	15,500	15,500	0	15,500	42-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	29,605	51,043	46,165	51,043	0	51,043	0
10110	OVERTIME	522	1,400	1,400	1,400	0	1,400	0
10200	FICA	2,285	4,011	3,628	4,011	0	4,011	0
10300	HEALTH INSURANCE	5,938	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	96	194	194	188	0	188	3-
10350	LIFE INSURANCE	61	106	106	106	0	106	0
10375	DENTAL INSURANCE	445	712	712	712	0	712	0
10400	WORKERS COMP	1,088	1,718	1,718	1,653	0	1,653	3-
10500	401(A) MATCH PLAN	0	1,170	0	702	0	702	40-
	SUBTOTAL *****	40,042	69,854	63,423	69,315	0	69,315	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	229,816	230,000	230,000	241,500	0	241,500	5
22005	BULK MAIL FEES/PERMITS	0	2,500	2,500	2,500	0	2,500	0
22010	SHIPPING CHARGES	26	3,500	3,500	3,500	0	3,500	0
23000	OFFICE SUPPLIES	1,297	950	950	1,500	0	1,500	57
23850	MINOR EQUIP & TOOLS (<\$1000)	72	100	100	100	0	100	0
	SUBTOTAL *****	231,212	237,050	237,050	249,100	0	249,100	5
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	275	200	200	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	32	0	0	0	0	0	0
	SUBTOTAL *****	307	200	200	200	0	200	0
	UTILITIES							
48000	TELEPHONES	421	450	500	450	0	450	0
48050	CELLULAR TELEPHONES	4	50	50	50	0	50	0
	SUBTOTAL *****	426	500	550	500	0	500	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,315	3,200	2,200	3,200	0	3,200	0
59100	VEHICLE REPAIRS	672	600	600	1,000	0	1,000	66
59105	TIRES	0	400	409	0	0	0	0
	SUBTOTAL *****	2,988	4,200	3,209	4,200	0	4,200	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	5,580	5,580	5,580	0	5,580	0
	SUBTOTAL *****	0	5,580	5,580	5,580	0	5,580	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,500	4,800	4,800	4,800	0	4,800	0
71100	OUTSIDE SERVICES	25,238	800	800	2,000	0	2,000	150
71500	BUILDING USE/RENT CHARGE	7,864	8,296	8,296	9,314	0	9,314	12
71600	EQUIP LEASES & METER CHR	0	660	660	660	0	660	0
	SUBTOTAL *****	37,602	14,556	14,556	16,774	0	16,774	15
	TOTAL EXPENDITURES *****	312,578	331,940	324,568	345,669	0	345,669	4

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Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

This cost center accounts for insurance premiums and insurance claim activity which are allocated to the General Fund. The General Fund accounts for all costs that cannot be allocated to the Road and Bridge Fund (department numbers 2040, 2045, and 2048) or to the Assessment Fund (department number 2010).

Insurance/Safety-- 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 through MOPERM (Missouri Public Entity Risk Management. Annual appropriations for safety equipment are included in the Sheriff and Public Works operating budgets; however, this budget includes a nominal appropriation to address any needs that might arise in other offices.

Insurance Claim Activity--Insurance claim activity includes deductibles, insurance proceeds, and various repair/replacement expenditures.

The County Clerk administers this budget.

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

The budget reflects a reduction in annual premiums. There are no other significant changes to this budget.

Insurance/Safety and Insurance Claim Activity

Dept. Nos. 1191, 1195

Annual Budget - 1191

1191 INSURANCE & SAFETY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3891	MISCELLANEOUS DIVIDENDS/REBATES	22,736	0	0	0	0	0	0
	SUBTOTAL *****	22,736	0	0	0	0	0	0
	TOTAL REVENUES *****	22,736	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	330	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,273	1,000	800	1,000	0	1,000	0
	SUBTOTAL *****	3,604	1,000	800	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES	350	0	1,450	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	0	600	0	0	0	0	0
37210	TRAINING/SCHOOLS	1,604	5,000	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	202	0	950	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,930	0	2,000	0	0	0	0
	SUBTOTAL *****	4,087	5,600	4,400	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	14,738	32,000	30,000	30,000	0	30,000	6-
71002	AUTO LIABILITY INS	31,718	68,000	60,000	65,000	0	65,000	4-
71003	INLAND MARINE INS	36	100	120	120	0	120	20
71004	PROPERTY INSURANCE	100,368	223,000	204,000	193,000	0	193,000	13-
71006	ERRORS & OMISSIONS INS	10,398	23,000	21,000	23,000	0	23,000	0
71007	LAW ENFORCEMENT INS	52,251	109,000	109,000	109,000	0	109,000	0
71008	GENERAL LIABILITY INS	37,875	69,000	59,000	60,000	0	60,000	13-
71009	D.P. EQUIP-INSURANCE	5,692	12,000	9,300	10,000	0	10,000	16-
71010	CRIME INSURANCE	1,506	3,150	3,400	4,000	0	4,000	26
71011	PUBLIC OFFICIALS BOND	3,001	7,500	8,400	3,400	0	3,400	54-
71080	INSURANCE FINES/PENALTIES	128,313	0	0	0	0	0	0
	SUBTOTAL *****	385,899	546,750	504,220	497,520	0	497,520	9-
	TOTAL EXPENDITURES *****	393,591	553,350	509,420	498,520	0	498,520	9-

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Annual Budget - 1195

1195 INSURANCE CLAIM ACTIVITY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3482	FEDERAL DISASTER REIMB (FEMA)	1,560	0	0	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	3,154	0	0	0	0	0	0
	SUBTOTAL *****	4,714	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	21,196	0	6,800	0	0	0	0
	SUBTOTAL *****	21,196	0	6,800	0	0	0	0
	TOTAL REVENUES *****	25,910	0	6,800	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	2,391	0	5,000	0	0	0	0
	SUBTOTAL *****	2,391	0	5,000	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	1,800	0	0	0	0
	SUBTOTAL *****	0	0	1,800	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	61,186	25,000	12,000	15,000	0	15,000	40-
71018	OTHER CLAIMS DEDUCTIBLE	24,364	50,000	500	2,000	0	2,000	96-
71020	UNINSURED CLAIMS	5,808	0	30,000	10,000	0	10,000	0
	SUBTOTAL *****	91,360	75,000	42,500	27,000	0	27,000	64-
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	17,042	0	0	0	0	0	0
	SUBTOTAL *****	17,042	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	110,794	75,000	49,300	27,000	0	27,000	64-

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Non-Departmental

Department Number 1190

Mission

The County Auditor and County Treasurer administer this budget. It reflects revenues and expenditures that are not directly related to specific departments or programs. This budget includes appropriations for 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

The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The budget assumes 0% growth in assessed valuation for real property and a negative 0.5% growth in assessed valuation for personal property.

The current economic downturn has significantly impacted sales tax revenues. The County expects actual revenues for FY 2009 to decline by approximately 3% over the FY 2008 actual revenues; the FY 2010 budget assumes 0% growth.

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.

Annual Budget

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,079,856	2,141,000	2,146,000	2,146,000	0	2,146,000	0
3002	PERSONAL PROPERTY CY	451,345	461,000	434,000	412,000	0	412,000	10-
3003	RAILROAD AND UTILITY CY	85,103	78,800	73,600	73,600	0	73,600	6-
3004	REPLACEMENT SURTAX/GEN CY	217,478	206,000	217,000	217,000	0	217,000	5
3011	REAL ESTATE PY	62,496	34,000	46,800	34,000	0	34,000	0
3012	PERSONAL PROPERTY PY	54,997	37,000	46,700	40,000	0	40,000	8
3013	RAILROAD & UTILITY PY	3	0	682	0	0	0	0
	SUBTOTAL *****	2,951,281	2,957,800	2,964,782	2,922,600	0	2,922,600	1-
SALES TAXES								
3110	SALES TAXES	11,460,781	11,618,000	11,117,000	11,117,000	0	11,117,000	4-
	SUBTOTAL *****	11,460,781	11,618,000	11,117,000	11,117,000	0	11,117,000	4-
FRANCHISE TAXES								
3210	MEDIACOM	112,702	117,000	100,000	100,000	0	100,000	14-
3220	CHARTER COMMUNICATIONS	66,456	66,000	59,600	59,600	0	59,600	9-
	SUBTOTAL *****	179,158	183,000	159,600	159,600	0	159,600	12-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	3,727	2,000	2,000	2,000	0	2,000	0
3446	COUNTY STOCK INSURANCE	11,853	10,000	10,000	10,000	0	10,000	0
3490	FISH & WILDLIFE PILT	1,668	1,500	1,294	1,200	0	1,200	20-
3491	NATL FOREST PILT	0	4,500	0	0	0	0	0
3492	BUREAU OF LAND MGMT PILT	6,092	3,800	0	0	0	0	0
	SUBTOTAL *****	23,340	21,800	13,294	13,200	0	13,200	39-
CHARGES FOR SERVICES								
3550	COMMISSIONS	3	10	2	5	0	5	50-
3576	NEIGHBRHD IMPVMT DIST FEE	4,047	0	0	0	0	0	0
	SUBTOTAL *****	4,050	10	2	5	0	5	50-
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	14,791	6,000	9,000	6,000	0	6,000	0
	SUBTOTAL *****	14,791	6,000	9,000	6,000	0	6,000	0
INTEREST								
3710	INTEREST	9,054	7,975	0	10	0	10	99-
3718	INT-SALES TAX	12,027	10,000	3,000	3,000	0	3,000	70-
3719	INT-FINANCIAL INST TAX	76	75	98	75	0	75	0
3724	INT - OTHER ENTITIES	9,892	6,422	6,422	2,736	0	2,736	57-
	SUBTOTAL *****	31,050	24,472	9,520	5,821	0	5,821	76-
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	195,148	201,415	201,415	205,099	0	205,099	1
3821	BLDG RENT	28,893	20,000	20,650	19,250	0	19,250	3-
3822	OTHER LEASE REVENUE	32,475	43,301	43,301	28,867	0	28,867	33-
3823	HOSPITAL LEASE	1,630,691	1,679,600	1,632,322	1,632,322	0	1,632,322	2-
3826	PRIOR YEAR COST REPAYMENT	680	0	51,270	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	7,132	1,500	3,300	1,500	0	1,500	0
3850	UNCLAIMED FEES	0	10	0	0	0	0	0
3882	RESTITUTION REIMB	2,104	0	316	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	150,000	150,000	150,000	250,000	0	250,000	66
3891	DIVIDENDS/REBATES	1,131	1,000	1,200	1,200	0	1,200	20
	SUBTOTAL *****	2,048,257	2,096,826	2,103,774	2,138,238	0	2,138,238	1
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	0	0	8,858	0	0	0	0
3915	OTI: FROM CAPITAL PROJECT FUND	0	670,000	670,000	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	83,414	0	59,182	0	0	0	0
	SUBTOTAL *****	83,414	670,000	738,040	0	0	0	0
	TOTAL REVENUES *****	16,796,126	17,577,908	17,115,012	16,362,464	0	16,362,464	6-

Non-Departmental

Dept. No. 1190

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0
	UTILITIES							
48100	NATURAL GAS	2,809	2,900	2,900	3,250	0	3,250	12
48200	ELECTRICITY	4,243	3,450	3,450	3,450	0	3,450	0
48300	WATER	303	240	240	240	0	240	0
48400	SOLID WASTE	390	0	0	0	0	0	0
48600	SEWER USE	343	240	275	360	0	360	50
	SUBTOTAL *****	8,089	6,830	6,865	7,300	0	7,300	6
	VEHICLE EXPENSE							
59300	PARKING	16,661	18,350	17,850	24,010	0	24,010	30
	SUBTOTAL *****	16,661	18,350	17,850	24,010	0	24,010	30
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	700	750	720	750	0	750	0
71101	PROFESSIONAL SERVICES	106,180	93,630	88,400	94,500	0	94,500	0
71105	LEGAL SERVICES	0	5,000	0	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	44,102	61,064	61,714	80,829	0	80,829	32
	SUBTOTAL *****	150,982	160,444	150,834	181,079	0	181,079	12
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	20,000	698,900	698,900	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	107,614	120,000	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	280,000	290,000	290,000	332,000	0	332,000	14
84100	INTEREST EXPENSE	133,215	126,090	126,090	136,115	0	136,115	7
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	3,800	0	0	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	13-	0	0	0	0	0	0
86898	OVER AND SHORT	10	100	0	50	0	50	50-
86900	MISCELLANEOUS	2,800	4,000	3,000	4,000	0	4,000	0
86910	PY ENCUMBRANCES NOT USED	19,686-	0	37,984-	0	0	0	0
	SUBTOTAL *****	527,740	1,239,090	1,080,006	472,165	0	472,165	61-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	703,473	1,424,964	1,255,555	684,804	0	684,804	51-

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Purchasing

Department Number 1118

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Implement a reverse auction feature to the on-line purchasing system.

Progress on Prior Year Objectives

- Enhance the on-line purchasing system to enable bids to be accepted electronically.
Response: In progress; a work order is currently active with the Information Technology Department.
- Implement a reverse auction feature to the on-line purchasing system.
Response: In progress; a work order is currently active with the Information Technology Department.
- Modify the on-line Purchasing vendor registration from the 5-digit NIGP code registration to the e-digit NIGP code registration to ensure that vendors receive all relevant and applicable bid notices.
Response: Completed.
- Revise all Term & Supply contract periods to December 31 or June 30 in order to improve work-load management.
Response: On-going.

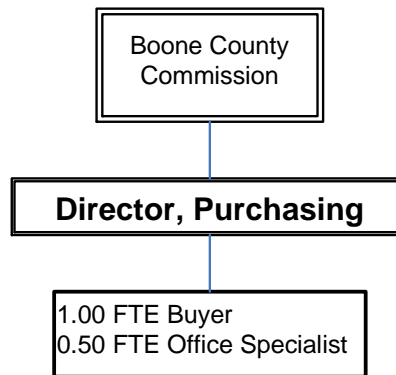
Performance Measures

Performance Measure	2008	2009	2010
	Actual	Year to date	Projected
Number of Bids Prepared	63	45	65
Number of Proposals Prepared	7	3	4
Number of Contracts Completed	95	24	95
Number of Term & Supply Contracts Issued	26	18	20
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	65	30	67
Number of Term & Supply Contracts Renewed	113	109	115

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	-
Total FTEs	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>-</u>
Overtime	\$ 1,500	\$ 885	\$ -	\$ (885)

Organizational Chart



Annual Budget

1118 PURCHASING 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	113,179	116,032	119,780	116,032	0	116,032	0
10110	OVERTIME	576	885	600	0	0	0	0
10200	FICA	7,915	8,944	8,678	8,876	0	8,876	0
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	383	432	432	429	0	429	0
10350	LIFE INSURANCE	145	159	159	159	0	159	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	514	397	397	336	0	336	15-
10500	401(A) MATCH PLAN	1,550	1,755	1,950	1,053	0	1,053	40-
	SUBTOTAL *****	139,581	143,922	147,314	142,203	0	142,203	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	165	165	165	0	165	0
23000	OFFICE SUPPLIES	571	700	700	700	0	700	0
23001	PRINTING	230	300	300	300	0	300	0
23050	OTHER SUPPLIES	653	558	558	558	0	558	0
23850	MINOR EQUIP & TOOLS (<\$1000)	349	100	100	100	0	100	0
	SUBTOTAL *****	1,804	1,823	1,823	1,823	0	1,823	0
DUES TRAVEL & TRAINING								
37000	DUES	420	615	435	435	0	435	29-
37200	SEMINARS/CONFEREN/MEETING	1,128	1,105	905	1,185	0	1,185	7
37210	TRAINING/SCHOOLS	735	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	793	783	679	799	0	799	2
37230	MEALS & LODGING-TRAINING	1,864	2,160	1,480	2,160	0	2,160	0
	SUBTOTAL *****	4,940	5,163	3,999	5,079	0	5,079	1-
UTILITIES								
48000	TELEPHONES	1,482	1,629	1,629	1,629	0	1,629	0
48002	DATA COMMUNICATIONS	204	360	372	372	0	372	3
	SUBTOTAL *****	1,687	1,989	2,001	2,001	0	2,001	0
VEHICLE EXPENSE								
59025	MOTOR VEHICLE TITLE EXP	0	33	0	33	0	33	0
59200	LOCAL MILEAGE	618	600	600	600	0	600	0
	SUBTOTAL *****	618	633	600	633	0	633	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	356	481	700	700	0	700	45
	SUBTOTAL *****	356	481	700	700	0	700	45
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	7,190	6,666	6,666	5,839	0	5,839	12-
	SUBTOTAL *****	7,190	6,666	6,666	5,839	0	5,839	12-
OTHER								
84010	RECEPTION/MEETINGS	109	300	300	300	0	300	0
84300	ADVERTISING	2,641	2,300	2,300	2,300	0	2,300	0
	SUBTOTAL *****	2,750	2,600	2,600	2,600	0	2,600	0
	TOTAL EXPENDITURES *****	158,930	163,277	165,703	160,878	0	160,878	1-

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

The Boone County Recorder of Deeds provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute. These fees are accounted for in the Record Preservation Fund, a statutory special revenue fund. The General Fund appropriations are included in the Recorder of Deeds budget, department number 1160, and the Record Preservation Fund appropriations are included in the Record Preservation budget, department number 2800. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; the Recorder of Deeds establishes and approves the appropriations from the Record Preservation Fund.

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 524,269	\$ 481,871	\$ 389,347	\$ 101,032	\$ -	\$ 490,379
280	2800	Storage & Preservation	92,385	206,648	-	381,015	17,500	398,515
Total			\$ 616,654	\$ 688,519	\$ 389,347	\$ 482,047	\$ 17,500	\$ 888,894

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1160	Recorder	9.00	8.00	8.00
280	2800	Storage & Preservation	-	-	-
Total FTEs			9.00	8.00	8.00

Recorder of Deeds

Department Numbers 1160, 2800

Mission

The Recorder of Deeds is an elected official mandated to provide a timely and efficient process for public users to record documents, and to preserve them for historical retrieval and legal review.

The records archived include real estate, uniform commercial code, marriage license, tax liens, service personnel'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

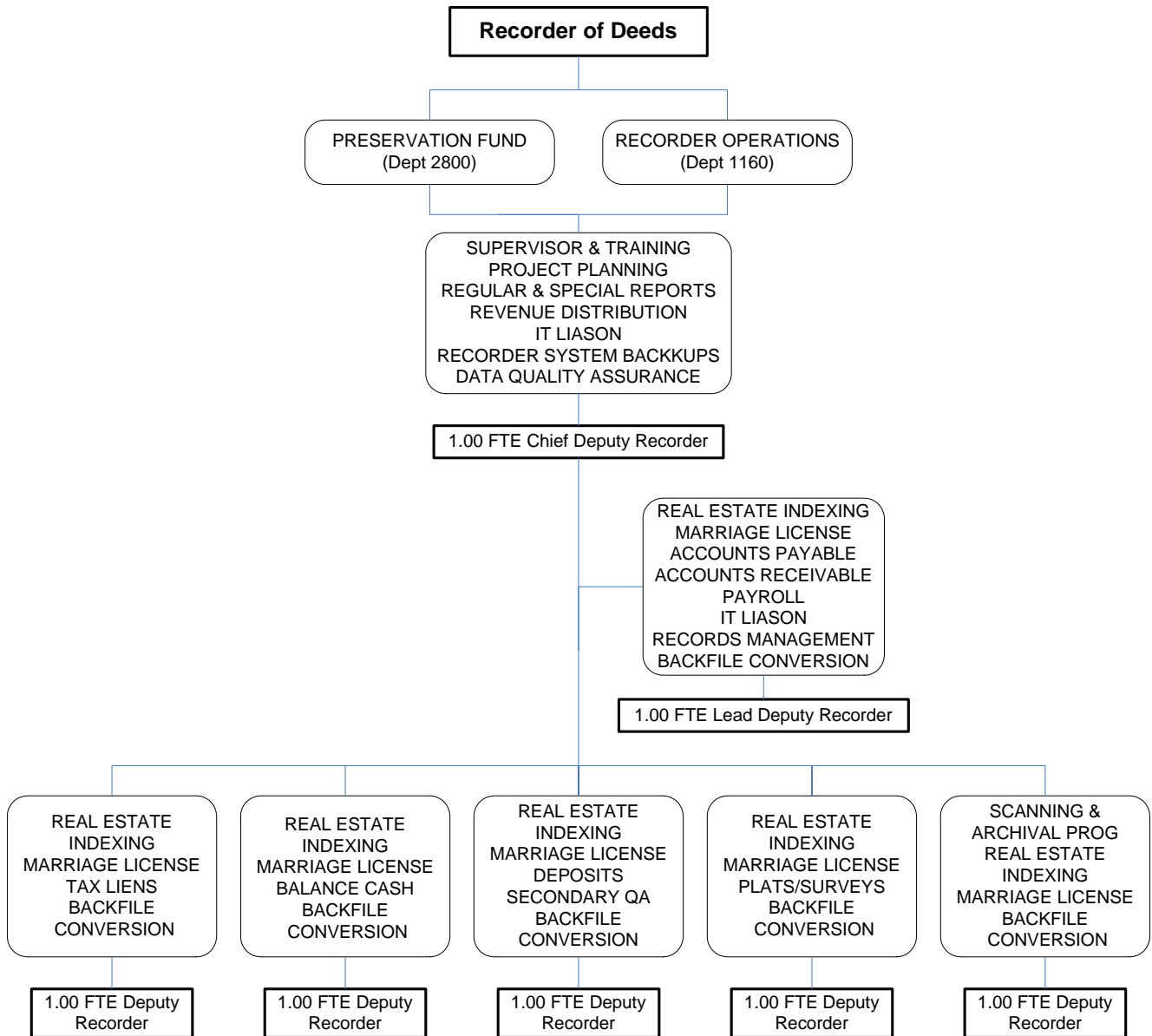
General Fund (Dept. No. 1160): There are no significant changes to the budget.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration and microfilming costs. Professional Services (account #71101) includes funding for business continuity planning, consultant services, and legal services. The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

Personnel Detail – 1160

Position Title	2008	2009	2010	2009-2010
	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	5.00	5.00	-
Total FTEs	<u>9.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
Overtime	\$ 2,500	\$ 1,000	\$ 1,000	\$ -

Organizational Chart



Annual Budget – 1160

1160 RECORDER 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3315	MARRIAGE	19,117	19,500	19,300	19,500	0	19,500	0
	SUBTOTAL *****	19,117	19,500	19,300	19,500	0	19,500	0
	CHARGES FOR SERVICES							
3510	COPIES	36,835	40,700	40,600	42,700	0	42,700	4
3562	REAL ESTATE FEES	566,673	609,900	711,950	747,500	0	747,500	22
	SUBTOTAL *****	603,509	650,600	752,550	790,200	0	790,200	21
	MISCELLANEOUS							
3892	DEPOSIT OVRAGE	0	0	93	0	0	0	0
	SUBTOTAL *****	0	0	93	0	0	0	0
	TOTAL REVENUES *****	622,626	670,100	771,943	809,700	0	809,700	20
	PERSONAL SERVICES							
10100	SALARIES & WAGES	325,591	317,782	318,556	317,782	0	317,782	0
10110	OVERTIME	901	1,000	1,000	1,000	0	1,000	0
10120	HOLIDAY WORKED	0	0	133	0	0	0	0
10200	FICA	23,638	24,386	23,540	24,386	0	24,386	0
10300	HEALTH INSURANCE	38,396	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	1,147	1,179	1,179	1,175	0	1,175	0
10350	LIFE INSURANCE	431	424	424	424	0	424	0
10375	DENTAL INSURANCE	2,878	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	1,382	1,083	1,083	924	0	924	14-
10500	401(A) MATCH PLAN	4,600	4,680	4,550	2,808	0	2,808	40-
	SUBTOTAL *****	398,964	391,382	391,313	389,347	0	389,347	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	253	435	285	435	0	435	0
23000	OFFICE SUPPLIES	3,516	8,200	7,800	8,700	0	8,700	6
23001	PRINTING	1,596	1,500	1,400	1,500	0	1,500	0
	SUBTOTAL *****	5,366	10,135	9,485	10,635	0	10,635	4
	DUES TRAVEL & TRAINING							
37000	DUES	200	400	200	200	0	200	50-
37200	SEMINARS/CONFEREN/MEETING	400	650	0	500	0	500	23-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,302	1,300	1,225	1,000	0	1,000	23-
37230	MEALS & LODGING-TRAINING	2,359	2,200	2,200	2,000	0	2,000	9-
37240	REGISTRATION/TUITION	675	875	725	875	0	875	0
	SUBTOTAL *****	4,936	5,425	4,350	4,575	0	4,575	15-
	UTILITIES							
48000	TELEPHONES	4,217	4,800	4,300	4,500	0	4,500	6-
	SUBTOTAL *****	4,217	4,800	4,300	4,500	0	4,500	6-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,995	8,000	5,725	6,500	0	6,500	18-
	SUBTOTAL *****	6,995	8,000	5,725	6,500	0	6,500	18-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	63,180	66,644	66,644	74,822	0	74,822	12
71600	EQUIP LEASES & METER CHRG	4,722	0	0	0	0	0	0
	SUBTOTAL *****	67,902	66,644	66,644	74,822	0	74,822	12
	OTHER							
86896	DEPOSIT SHORTAGE	0	0	54	0	0	0	0
	SUBTOTAL *****	0	0	54	0	0	0	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	35,885	0	0	0	0	0	0
	SUBTOTAL *****	35,885	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	524,269	486,386	481,871	490,379	0	490,379	0

Decimal values have been truncated.

Annual Budget - 2800

2800 STORAGE & PRESERVATION
 280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	103,019	108,250	121,900	123,200	0	123,200	13
	SUBTOTAL *****	103,019	108,250	121,900	123,200	0	123,200	13
	INTEREST							
3711	INT-OVERNIGHT	338	300	130	115	0	115	61-
3712	INT-LONG TERM INVEST	4,579	4,700	1,985	1,785	0	1,785	62-
3798	INC/DEC IN FV OF INVESTMENTS	9,055	6,400	0	0	0	0	0
	SUBTOTAL *****	13,974	11,400	2,115	1,900	0	1,900	83-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	116,993	119,650	124,015	125,100	0	125,100	4
	MATERIALS & SUPPLIES							
22000	POSTAGE	34	0	0	0	0	0	0
23000	OFFICE SUPPLIES	6,769	9,500	9,500	9,500	0	9,500	0
23020	MICROFILM/FILM	0	1,400	1,763	1,800	0	1,800	28
23850	MINOR EQUIP & TOOLS (<\$1000)	305	4,500	4,500	0	0	0	0
	SUBTOTAL *****	7,108	15,400	15,763	11,300	0	11,300	26-
	DUES TRAVEL & TRAINING							
37000	DUES	536	625	575	575	0	575	8-
37200	SEMINARS/CONFERENCE/MEETING	824	1,200	510	700	0	700	41-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,454	5,100	2,900	3,200	0	3,200	37-
37230	MEALS & LODGING-TRAINING	5,768	8,360	6,900	6,340	0	6,340	24-
37240	REGISTRATION/TUITION	2,295	2,250	1,800	1,900	0	1,900	15-
	SUBTOTAL *****	11,878	17,535	12,685	12,715	0	12,715	27-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	33,867	76,650	30,000	75,000	0	75,000	2-
71101	PROFESSIONAL SERVICES	0	62,000	62,000	42,000	0	42,000	32-
	SUBTOTAL *****	53,867	158,650	112,000	137,000	0	137,000	13-
	OTHER							
86850	CONTINGENCY	0	220,000	0	220,000	0	220,000	0
	SUBTOTAL *****	0	220,000	0	220,000	0	220,000	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	12,444	27,000	0	15,000	0	15,000	44-
91301	COMPUTER HARDWARE	0	2,200	2,200	0	0	0	0
91302	COMPUTER SOFTWARE	300	60,850	62,500	2,500	0	2,500	95-
92301	REPLC COMPUTER HDWR	6,785	5,000	1,500	0	0	0	0
	SUBTOTAL *****	19,530	95,050	66,200	17,500	0	17,500	81-
	TOTAL EXPENDITURES *****	92,385	506,635	206,648	398,515	0	398,515	21-

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Special Projects Citizen Contributions

Department Numbers 2000-2002

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 through FY 2008, additional Blocks of Time were sold, engraved, and installed on the Courthouse Square. The net proceeds were appropriated for various projects including holiday lights and artwork for the Government Center. There are no appropriations for FY 2010.

Annual Budget

2002 CH SQUARE-MISC. PROJECTS
200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	3	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	46	40	10	10	0	10	75-
3798	INC/DEC IN FV OF INVESTMENTS	81	50	2	2	0	2	96-
	SUBTOTAL *****	131	92	14	14	0	14	84-
	TOTAL REVENUES *****	131	92	14	14	0	14	84-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,382	0	0	0	0	0	0
	SUBTOTAL *****	1,382	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,500	0	0	0	0	0	0
	SUBTOTAL *****	1,500	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,882	0	0	0	0	0	0

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. 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.

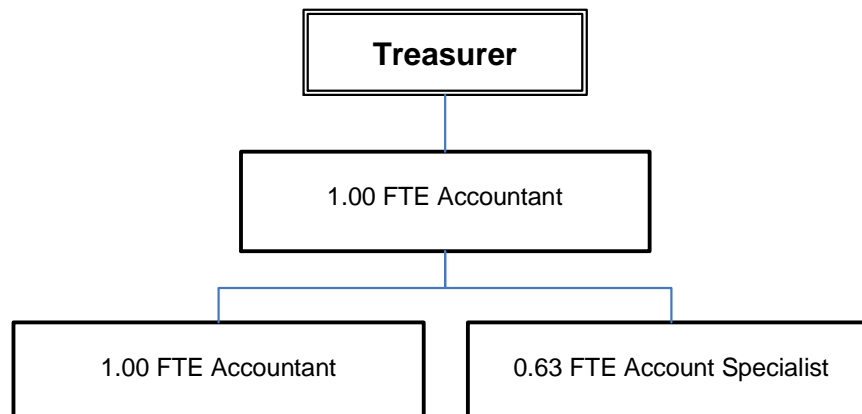
Budget Highlights

During 2009, the Treasurer obtained approval to replace a vacant Senior Account Specialist position with an Accountant position. There are no other significant changes to the budget.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	2.00	1.00
Senior Account Specialist	1.00	1.00	-	(1.00)
Account Specialist	0.63	0.63	0.63	-
Total FTEs	3.63	3.63	3.63	-
Overtime	\$ 300	\$ 800	\$ 800	\$ -

Organizational Chart



Annual Budget

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	2,805	4,000	2,000	2,000	0	2,000	50-
3712	INT-LONG TERM INVEST	38,095	40,000	20,000	25,000	0	25,000	37-
3723	INT - NIDS	4,803	2,000	2,000	1,500	0	1,500	25-
3724	INT - OTHER ENTITIES	15	10	10	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	83,393	80,000	40,000	50,000	0	50,000	37-
	SUBTOTAL *****	129,112	126,010	64,010	78,500	0	78,500	37-
	TOTAL REVENUES *****	129,112	126,010	64,010	78,500	0	78,500	37-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	179,549	178,627	175,886	183,307	0	183,307	2
10110	OVERTIME	2,168	800	2,288	800	0	800	0
10120	HOLIDAY WORKED	0	0	147	0	0	0	0
10200	FICA	12,766	13,726	12,862	14,084	0	14,084	2
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	637	663	659	678	0	678	2
10350	LIFE INSURANCE	211	212	212	212	0	212	0
10375	DENTAL INSURANCE	1,424	1,424	1,424	1,424	0	1,424	0
10400	WORKERS COMP	765	610	765	533	0	533	12-
10500	401(A) MATCH PLAN	1,950	2,340	1,900	1,404	0	1,404	40-
	SUBTOTAL *****	218,472	217,402	215,143	221,442	0	221,442	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,016	1,050	609	145	0	145	86-
23000	OFFICE SUPPLIES	236	350	200	200	0	200	42-
23001	PRINTING	2,234	2,500	2,100	2,200	0	2,200	12-
23050	OTHER SUPPLIES	886	1,300	1,000	1,000	0	1,000	23-
23850	MINOR EQUIP & TOOLS (<\$1000)	234	200	0	0	0	0	0
	SUBTOTAL *****	4,607	5,400	3,909	3,545	0	3,545	34-
	DUES TRAVEL & TRAINING							
37000	DUES	462	600	420	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	300	500	300	300	0	300	40-
37210	TRAINING/SCHOOLS	0	100	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	181	600	200	200	0	200	66-
37230	MEALS & LODGING-TRAINING	392	900	250	250	0	250	72-
	SUBTOTAL *****	1,335	2,700	1,170	750	0	750	72-
	UTILITIES							
48000	TELEPHONES	1,651	2,000	2,100	1,890	0	1,890	5-
	SUBTOTAL *****	1,651	2,000	2,100	1,890	0	1,890	5-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	37	50	0	0	0	0	0
	SUBTOTAL *****	37	50	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	519	475	565	565	0	565	18
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	0	0	0	0
	SUBTOTAL *****	519	575	565	565	0	565	1-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	6,600	6,600	6,930	6,930	0	6,930	5
71107	BANK/CREDIT CARD SERVICE FEES	35,072	37,600	35,500	36,000	0	36,000	4-
71108	CHECK PRINTING CHARGES	3,002	2,600	1,900	1,900	0	1,900	26-
71500	BUILDING USE/RENT CHARGE	15,140	15,971	15,971	17,929	0	17,929	12
	SUBTOTAL *****	59,814	62,771	60,301	62,759	0	62,759	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	5,120	0	0	0	0	0	0
	SUBTOTAL *****	5,120	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	291,559	290,898	283,188	290,951	0	290,951	0

Decimal values have been truncated.

Circuit Court – Combined Budget Summary

Department Numbers 1210, 1221, 1230, 1241, 1242
1243, 2820, 2830, 2850 2904, 2907

Description of Funding Sources

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 funding sources include the following:

- General Fund
 - Circuit Court Services (1210)
 - Circuit Court Clerk (1221)
 - Jury Services and Court Costs (1230)
 - Juvenile Office (1241)
 - Juvenile Justice Center (1242)
 - Judicial Grants and Contracts (1243)
- Family Services and Justice Fund (2820)
- Circuit Drug Court Fund (2830)
- Administration of Justice Fund (2850)
- Law Enforcement Services Fund (Prop L)
 - Alternative Sentencing Programs (2904)
 - Information System – Court (2907)

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for each of the special revenue funds is presented in the Fund Statement tab section.

The Circuit Court establishes and approves the appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund, and the Administration of Justice Fund. The County Commission establishes and approves the appropriations from the Law Enforcement Services Fund. All other budgets are developed and approved pursuant to the special statutory provisions described in the General Information tab section.

Circuit Court Summary

Dept Nos. 1210, 1221, 1230,
1241, 1242, 1243, 2820,
2830, 2850 2904, 2907

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,291,531	\$ 1,426,048	\$ 982,029	\$ 441,317	\$ 6,520	\$ 1,429,866
100	1221	Circuit Court Clerk	445,517	518,850	163,806	333,705	12,504	510,015
100	1230	Jury Services and Court Costs	220,141	283,612	-	240,650	2,110	242,760
100	1241	Juvenile Office	374,338	424,275	116,162	291,557	1,040	408,759
100	1242	Juvenile Justice Center	315,603	331,388	141,614	217,190	480	359,284
100	1243	Judicial Grants and Contracts	168,638	205,729	82,416	115,979	4,968	203,363
282	2820	Family Services and Justice	140,131	143,150	-	150,450	-	150,450
283	2830	Circuit Drug Court	21,464	40,860	-	128,470	1,000	129,470
285	2850	Administration of Justice	26,361	9,500	-	11,500	-	11,500
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	289,263	313,270	237,001	90,930	7,100	335,031
290	2907	Law Enforcement Sales Tax- Court Information System	12,283	2,100	-	2,100	-	2,100
Total			\$ 3,305,270	\$ 3,698,782	\$ 1,723,028	\$ 2,023,848	\$ 35,722	\$ 3,782,598

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	22.42	22.42	22.42
100	1221	Circuit Court Clerk	5.00	5.00	5.00
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	4.18	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.74
100	1243	Judicial Grants and Contracts	3.77	3.61	1.94 ^a
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alt Sentencing-Law Enf Sales Tax	6.00	6.23	6.23
290	2907	Information System-Court	-	-	-
Total FTEs			46.11	46.18	44.51

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

Circuit Court Services

Department Number 1210

Mission

The mission of Court Services is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. The Court hears the following types of matters: misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health.

The State provides salaries and benefits for the judges, court reporters, administrative support staff and most employees of the Circuit Court Clerk's office. Boone and Callaway Counties provide funding for the facility, operations and equipment of the Court, as well as salaries and benefits for county-paid positions which are in addition to those funded by the state (court administration, technology services, court marshal, and court services).

Budget Highlights

There are no significant changes to this budget.

Performance Measures

Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Court Marshal			
Juries Reporting	48	56	60
Jury Trial Days	109	92	100
Hours Marshals Spent in Court	5,593	5,425	5,900
Court Marshal Arrests	333	395	400
Court Marshal Commits	419	450	475
Number of Persons Through Security Screening	206,486	209,000	210,000
Technology Services			
Users Supported	180	180	180
New Software Programs Implemented	3	3	0
Court Services			
Investigations Initiated	2,772	2,500	2,500
Bond Investigations Initiated	1,617	1,600	1,600
Bond Supervision Cases Assigned	189	190	200
Community Service Hours Worked	10,787	6,500	6,500
Fines and Costs Collected	\$376,680	\$415,000	\$425,000
Percent of Ordered Fines and Costs Collected	96%	90%	95%
Home Detention Days	13,827	14,000	14,000
VIP Program Participants	534	600	600
Probation Cases Assigned	205	225	240

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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 II	3.00 b	3.00	3.00	-
Deputy Court Marshal	5.00 b	5.00	5.00	-
Supervisor, Court Services	1.00	1.00	1.00	-
Court Services Officer II	2.00	2.00	2.00	-
Court Services Officer	1.00	1.00	1.00	-
Jury Supervisor	1.00	1.00	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-
Computer Information Technologist	1.00	1.00	1.00	-
Secretary I	3.00	3.00	3.00	-
Deputy Court Marshal Pool	0.42	0.42	0.42	-
Total FTEs	<u>22.42</u>	<u>22.42</u>	<u>22.42</u>	<u>-</u>
Overtime	\$ 22,000	\$ 18,000	\$ 16,000	\$ (2,000)
Holiday	\$1,000	\$600	\$600	

b Effective 7/1/2008, the Court made the following changes:

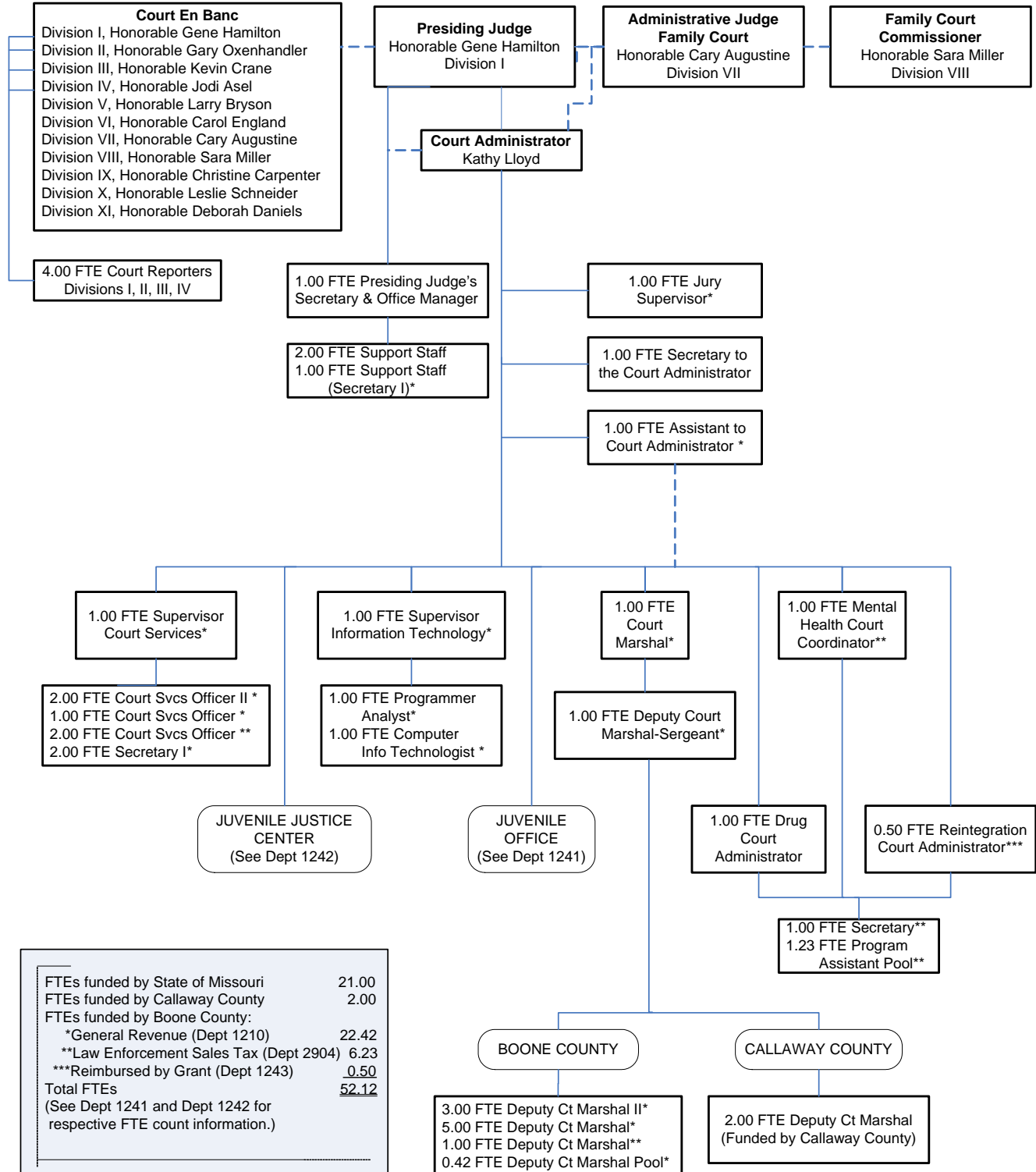
Position #594 Deputy Court Marshal (range 27) converted to position #720 Deputy Court Marshall II (range 31)

Position #603 Deputy Court Marshal (range 27) converted to position #721 Deputy Court Marshall II (range 31)

Position #79 Deputy Court Marshal (range 27) converted to position #722 Deputy Court Marshall II (range 31)

Organizational Chart

Thirteenth Judicial Circuit Court



FTEs funded by State of Missouri	21.00
FTEs funded by Callaway County	2.00
FTEs funded by Boone County:	
*General Revenue (Dept 1210)	22.42
**Law Enforcement Sales Tax (Dept 2904)	6.23
***Reimbursed by Grant (Dept 1243)	0.50
Total FTEs	<u>52.12</u>
(See Dept 1241 and Dept 1242 for respective FTE count information.)	

Annual Budget

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	1,994	2,300	1,600	2,250	0	2,250	2-
3471	REIMBURSEMENT CALLAWAY	56,062	55,000	55,000	57,000	0	57,000	3
3473	CHG. OF VENUE REIMB.-I.G.	6,069	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		64,127	60,300	59,600	62,250	0	62,250	3
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	94,257	110,000	105,000	105,000	0	105,000	4-
3528	REIMB PERSONNEL/PROJECTS	88	300	300	300	0	300	0
3569	OTHER FEES	3,460	5,000	4,500	4,750	0	4,750	5-
SUBTOTAL *****		97,805	115,300	109,800	110,050	0	110,050	4-
MISCELLANEOUS								
3890	MISCELLANEOUS	153	200	200	200	0	200	0
SUBTOTAL *****		153	200	200	200	0	200	0
TOTAL REVENUES *****		162,085	175,800	169,600	172,500	0	172,500	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	708,954	763,272	745,533	763,272	0	763,272	0
10110	OVERTIME	12,588	18,000	18,000	16,000	0	16,000	11-
10120	HOLIDAY WORKED	0	600	600	600	0	600	0
10200	FICA	52,504	59,813	56,263	59,660	0	59,660	0
10300	HEALTH INSURANCE	100,938	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	2,412	2,806	2,806	2,759	0	2,759	1-
10350	LIFE INSURANCE	1,086	1,166	1,166	1,166	0	1,166	0
10375	DENTAL INSURANCE	7,565	7,832	7,832	7,832	0	7,832	0
10400	WORKERS COMP	23,088	22,510	22,510	18,518	0	18,518	17-
10500	401(A) MATCH PLAN	7,400	12,870	9,370	7,722	0	7,722	40-
SUBTOTAL *****		916,537	993,369	968,580	982,029	0	982,029	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	854	1,060	1,060	1,060	0	760	28-
23000	OFFICE SUPPLIES	8,576	9,100	9,100	9,100	0	9,100	0
23001	PRINTING	410	500	500	500	0	500	0
23007	COURT REPORTER SUPPLIES	2,487	2,600	2,600	2,100	0	2,100	19-
23015	COMPUTER SUPPLIES	581	550	550	350	0	350	36-
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	3,167	4,600	4,600	3,400	0	3,400	26-
23050	OTHER SUPPLIES	1,623	1,800	1,800	1,800	0	1,800	0
23200	AMMUNITION	816	900	900	900	0	900	0
23300	UNIFORMS	8,825	6,500	6,500	6,500	0	6,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,640	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		28,985	28,660	28,660	26,760	0	26,460	7-
DUES TRAVEL & TRAINING								
37000	DUES	515	600	600	600	0	550	8-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,856	2,500	2,500	2,500	0	2,000	20-
37230	MEALS & LODGING-TRAINING	2,108	3,600	3,600	2,500	0	2,000	44-
37235	MEALS & LODGING - OTHER	275	300	350	300	0	300	0
37240	REGISTRATION/TUITION	4,148	5,000	5,000	5,000	0	4,500	10-
SUBTOTAL *****		8,902	12,000	12,050	10,900	0	9,350	22-
UTILITIES								
48000	TELEPHONES	16,043	20,200	20,200	19,500	0	19,500	3-
48050	CELLULAR TELEPHONES	3,765	4,000	4,000	3,500	0	3,500	12-
SUBTOTAL *****		19,809	24,200	24,200	23,000	0	23,000	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	432	500	500	500	0	500	0
59100	VEHICLE REPAIRS	494	500	500	500	0	500	0
59200	LOCAL MILEAGE	4,196	7,000	7,000	6,000	0	5,500	21-

Circuit Court Services

Dept. No. 1210

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	5,123	8,025	8,025	7,025	0	6,525	18-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,589	5,000	5,000	6,400	0	5,890	17
60200	EQUIP REPAIRS/MAINTENANCE	705	1,520	1,520	1,520	0	1,520	0
	SUBTOTAL *****	4,295	6,520	6,520	7,920	0	7,410	13
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,231	3,100	3,100	3,150	0	3,150	1
71100	OUTSIDE SERVICES	536	1,600	1,200	1,200	0	1,200	25-
71101	PROFESSIONAL SERVICES	110,574	117,000	117,000	118,229	0	118,229	1
71500	BUILDING USE/RENT CHARGE	129,084	188,963	188,963	180,893	0	180,893	4-
71600	EQUIP LEASES & METER CHR	52,221	59,550	59,550	63,100	0	63,100	5
	SUBTOTAL *****	294,646	370,213	369,813	366,572	0	366,572	0
	OTHER							
84300	ADVERTISING	1,350	2,100	2,100	2,000	0	2,000	4-
	SUBTOTAL *****	1,350	2,100	2,100	2,000	0	2,000	4-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	650	0	0	0	0	0
91301	COMPUTER HARDWARE	893	1,320	1,320	2,060	0	2,060	56
91302	COMPUTER SOFTWARE	8,303	1,000	1,000	1,000	0	1,000	0
92000	REPLCMENT OFFICE EQUIP	468	750	500	6,300	0	800	6
92100	REPLCMENT FURN & FIXTURES	464	900	450	0	0	0	0
92301	REPLC COMPUTER HDWR	1,750	2,830	2,830	2,660	0	2,660	6-
	SUBTOTAL *****	11,880	7,450	6,100	12,020	0	6,520	12-
	TOTAL EXPENDITURES *****	1,291,531	1,452,537	1,426,048	1,438,226	0	1,429,866	1-

Decimal values have been truncated.

Circuit Court Clerk

Department Number 1221

Mission

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 13th Circuit 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 salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the facility as well as funding for all non-personnel operating costs.

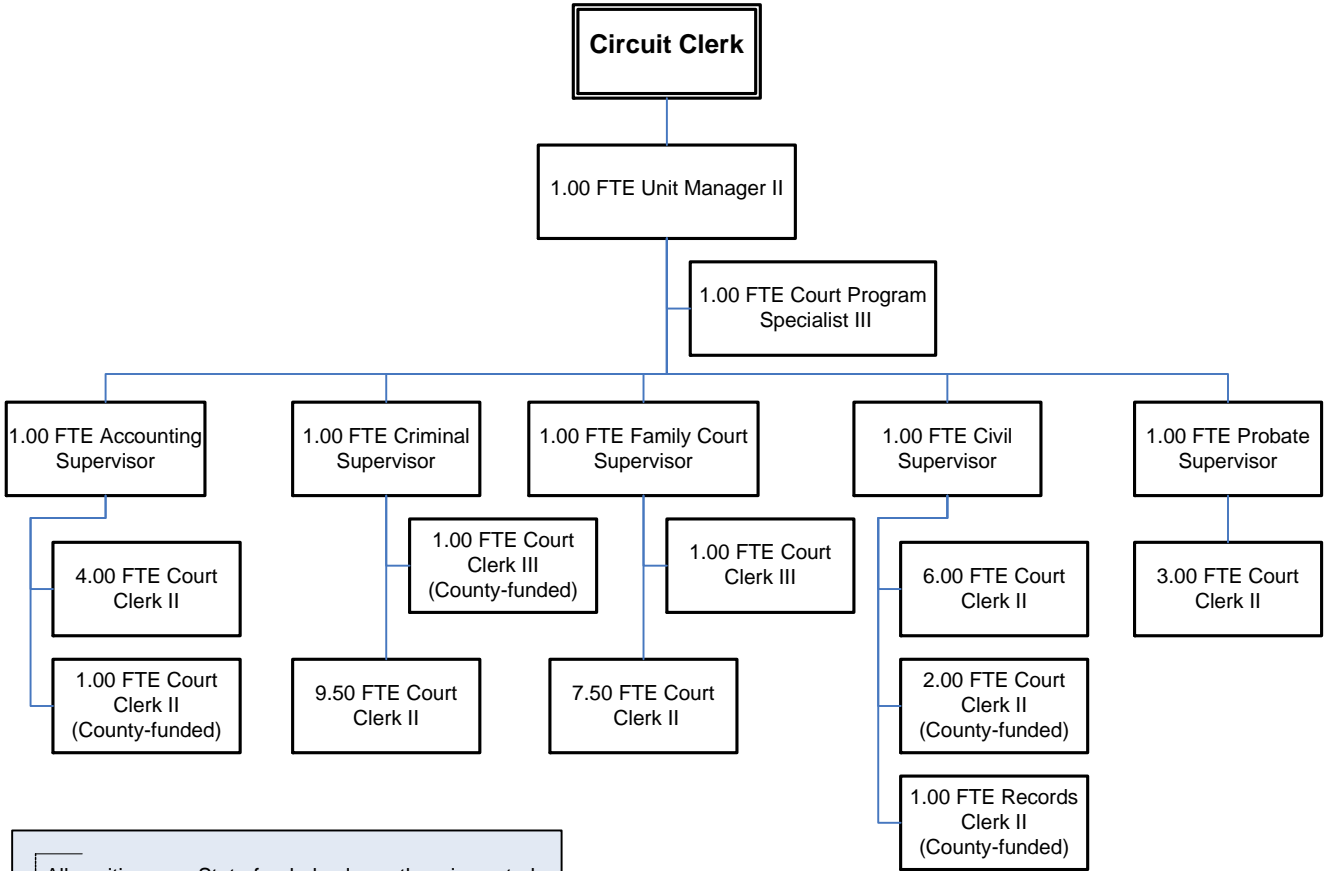
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	-	-	-	-
Records Clerk II	1.00	1.00	1.00	-
Total FTEs	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>

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	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	14,376	11,000	11,000	13,000	0	13,000	18
3469	STATE REIMB-CRIMINAL COSTS	4,500	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	18,876	16,000	16,000	18,000	0	18,000	12
CHARGES FOR SERVICES								
3510	COPIES	23,390	21,500	21,500	23,000	0	23,000	6
3565	PROBATE FEES	9,870	10,000	10,000	10,000	0	10,000	0
3569	OTHER FEES	655	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	71,471	70,000	70,000	71,500	0	71,500	2
3594	CREDIT CARD TRANSACTION FEE	5,929	5,500	5,500	5,500	0	5,500	0
	SUBTOTAL *****	111,316	107,425	107,425	110,425	0	110,425	2
INTEREST								
3710	INTEREST	26,256	28,000	10,000	12,000	0	12,000	57-
	SUBTOTAL *****	26,256	28,000	10,000	12,000	0	12,000	57-
	TOTAL REVENUES *****	156,449	151,425	133,425	140,425	0	140,425	7-
PERSONAL SERVICES								
10100	SALARIES & WAGES	126,488	125,795	127,637	125,795	0	125,795	0
10200	FICA	9,382	9,623	9,634	9,623	0	9,623	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	445	465	465	470	0	470	1
10350	LIFE INSURANCE	264	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	533	427	427	368	0	368	13-
10500	401(A) MATCH PLAN	1,300	2,925	1,300	1,755	0	1,755	40-
	SUBTOTAL *****	163,943	165,030	165,258	163,806	0	163,806	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	196	850	850	500	0	350	58-
23000	OFFICE SUPPLIES	33,114	34,366	34,500	34,500	0	34,500	0
23001	PRINTING	19,495	15,500	15,500	15,500	0	15,500	0
23018	PRINTER SUPPLIES	0	8,231	8,231	6,000	0	6,000	27-
23020	MICROFILM/FILM	4,465	5,000	5,000	5,000	0	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	303	1,000	1,181	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	75	0	0	0	0	0	0
	SUBTOTAL *****	57,650	64,947	65,262	62,500	0	62,350	3-
DUES TRAVEL & TRAINING								
37000	DUES	575	550	550	650	0	650	18
37200	SEMINARS/CONFEREN/MEETING	2,052	3,300	3,300	3,300	0	1,400	57-
37210	TRAINING/SCHOOLS	149	1,200	1,200	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,664	1,250	1,250	1,500	0	800	36-
37230	MEALS & LODGING-TRAINING	2,522	2,100	2,100	2,350	0	1,150	45-
	SUBTOTAL *****	6,962	8,400	8,400	7,800	0	4,000	52-
UTILITIES								
48000	TELEPHONES	16,219	15,600	15,600	16,600	0	16,600	6
	SUBTOTAL *****	16,219	15,600	15,600	16,600	0	16,600	6
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	156	350	350	250	0	250	28-
	SUBTOTAL *****	156	350	350	250	0	250	28-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	12,326	13,650	13,650	13,650	0	13,650	0
60200	EQUIP REPAIRS/MAINTENANCE	612	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	12,939	14,650	14,650	14,650	0	14,650	0

Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,311	2,088	2,088	2,088	0	2,088	0
71500	BUILDING USE/RENT CHARGE	162,671	225,183	225,183	215,567	0	215,567	4-
71525	STORAGE CHARGES	14,719	16,800	16,800	16,800	0	16,800	0
	SUBTOTAL *****	178,701	244,071	244,071	234,455	0	234,455	3-
OTHER								
84300	ADVERTISING	1,923	1,400	1,400	1,400	0	1,400	0
	SUBTOTAL *****	1,923	1,400	1,400	1,400	0	1,400	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	1,318	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,275	431	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,238	0	489	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	1,318	0	0	8,500	0	8,500	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	1,000	0	1,000	0
92301	REPLC COMPUTER HDWR	1,869	3,938	3,370	3,004	0	3,004	23-
	SUBTOTAL *****	7,021	4,369	3,859	12,504	0	12,504	186
	TOTAL EXPENDITURES *****	445,517	518,817	518,850	513,965	0	510,015	1-

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

This budget is administered by the Circuit Court and includes the costs of selecting, summoning, accommodating and orienting jurors who are selected for jury duty. In addition, this budget covers costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the Americans with Disabilities Act (ADA), and to hear and determine cases pursuant to statutory law and rules of practice and procedure. This budget also provides for the cost of Alternative Dispute Resolution (ADR)/mediation, interpreter services for hearing impaired and Limited English Proficiency (LEP) persons, and legal representation required by law for indigents, witnesses, and victims, and pays for court costs which are set by State law, but which are not paid by the State or parties to a case, and are therefore charged against the County.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1230 JURY SERVICES & COURT COSTS
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	9,484	6,500	7,500	7,500	0	7,500	15
3473	CHG. OF VENUE REIMB.-I.G.	8,190	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	17,674	10,500	11,500	11,500	0	11,500	9
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	0	800	800	650	0	650	18-
	SUBTOTAL *****	0	800	800	650	0	650	18-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	4,680	0	0	0	0	0	0
	SUBTOTAL *****	4,680	0	0	0	0	0	0
	TOTAL REVENUES *****	22,355	11,300	12,300	12,150	0	12,150	7
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,792	3,000	3,000	2,600	0	2,200	26-
23001	PRINTING	4,462	5,700	5,700	5,700	0	5,700	0
23016	MAGNETIC MEDIA	0	50	50	100	0	100	100
23050	OTHER SUPPLIES	362	500	500	350	0	350	30-
23850	MINOR EQUIP & TOOLS (<\$1000)	329	225	397	400	0	400	77
	SUBTOTAL *****	6,946	9,475	9,647	9,150	0	8,750	7-
UTILITIES								
48000	TELEPHONES	8,232	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	8,232	11,000	11,000	11,000	0	11,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	9,615	20,755	20,755	19,200	0	19,200	7-
60200	EQUIP REPAIRS/MAINTENANCE	129	400	400	400	0	400	0
	SUBTOTAL *****	9,745	21,155	21,155	19,600	0	19,600	7-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	76,875	62,000	70,000	70,000	0	70,000	12
	SUBTOTAL *****	76,875	62,000	70,000	70,000	0	70,000	12
OTHER								
84000	FOOD/LODGING JURIES	20,538	31,000	28,000	28,000	0	28,000	9-
84005	JURORS PARKING	8,935	7,800	8,500	9,000	0	9,000	15
84300	ADVERTISING	102-	3,000	3,000	2,500	0	2,500	16-
84600	COURT COSTS	82,374	97,500	97,500	90,000	0	90,000	7-
84700	WITNESS EXPENSES	56	300	300	300	0	300	0
84801	TRANSCRIPTS-CIVIL	0	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	111,802	141,100	138,800	131,300	0	131,300	6-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	360	0	360	0
91301	COMPUTER HARDWARE	6,290	9,350	10,000	0	0	0	0
91302	COMPUTER SOFTWARE	247	2,500	2,500	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	6,660	6,660	5,410	0	1,750	73-
92300	REPLCMENT MACH & EQUIP	0	13,850	13,850	0	0	0	0
	SUBTOTAL *****	6,538	32,360	33,010	5,770	0	2,110	93-
	TOTAL EXPENDITURES *****	220,141	277,090	283,612	246,820	0	242,760	12-

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

Pursuant to Section 211.011 RSMo., the Juvenile Division of Family Court facilitates the care, protection, and discipline of children who come within the jurisdiction of Family Court. Each child coming within the jurisdiction of Family Court receives such care, guidance, and control, preferably in his or her own home, as will promote the child's welfare and the best interests of the State. If such child is removed from parental control, the Court secures care as nearly as possible equivalent to that which should have been provided by the parents.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including office space.

Budget Highlights

There are no significant changes in this budget.

Performance Measures

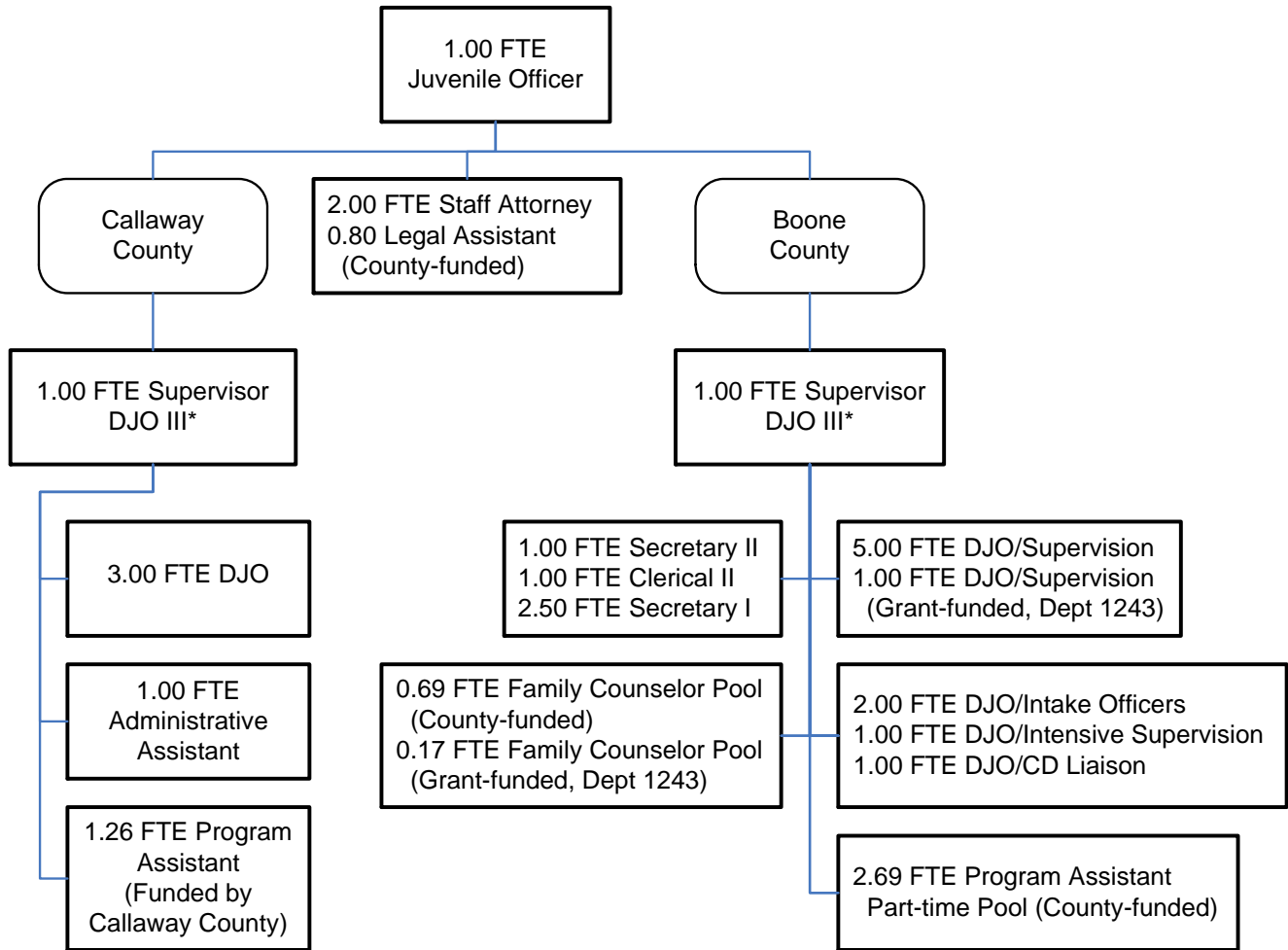
Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Number of Total Referrals	3,385	3,360	3,350
Number of New and Supplemental Filings	974	986	950
Number of Cases Disposed	873	970	950
Average Supervision Caseload Per Officer (a)	40	40	40

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

Personnel Detail

Position Title	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent	2009-2010 Change
Deputy Juvenile Officer I	-	-	-	-
Family Counselor Pool	0.69	0.69	0.69	-
Program Assistant Pool	2.69	2.69	2.69	-
Legal Assistant	0.80	0.80	0.80	-
Total FTEs	4.18	4.18	4.18	-

Organizational Chart



* Acts as supervisor when Juvenile Officer is absent.

FTE's funded by State of Missouri:	22.50
FTE's funded by Callaway County:	1.26
FTE's funded by Boone County:	4.18
FTE's funded by Boone County & reimbursed by grant (Dept 1243):	<u>1.17</u>
Total FTE's	<u>29.11</u>

Annual Budget

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	4,300	5,000	5,000	5,510	0	5,510	10
	SUBTOTAL *****	4,300	5,000	5,000	5,510	0	5,510	10
3524	CHARGES FOR SERVICES HOME DETENTION PER DIEM	3,097	4,000	2,000	3,500	0	3,500	12-
3569	OTHER FEES	463	900	400	900	0	900	0
	SUBTOTAL *****	3,561	4,900	2,400	4,400	0	4,400	10-
3850	MISCELLANEOUS UNCLAIMED FEES	147	0	0	0	0	0	0
	SUBTOTAL *****	147	0	0	0	0	0	0
	TOTAL REVENUES *****	8,010	9,900	7,400	9,910	0	9,910	0
10100	PERSONAL SERVICES SALARIES & WAGES	83,261	102,321	110,206	104,323	0	102,706	0
10200	FICA	6,356	7,827	8,421	7,980	0	7,857	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	74	86	86	89	0	89	3
10350	LIFE INSURANCE	52	53	53	53	0	53	0
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10500	401(A) MATCH PLAN	0	585	585	351	0	351	40-
10600	UNEMPLOYMENT BENEFITS	0	65	36	0	0	0	0
	SUBTOTAL *****	94,851	116,043	124,493	117,902	0	116,162	0
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	1,044	1,100	1,100	1,400	0	400	63-
23000	OFFICE SUPPLIES	7,001	8,000	8,000	8,000	0	8,000	0
23001	PRINTING	1,489	1,300	1,300	1,300	0	1,300	0
23015	COMPUTER SUPPLIES	3,204	2,700	2,700	3,340	0	3,340	23
23050	OTHER SUPPLIES	625	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	13,366	14,200	14,200	15,140	0	14,140	0
37000	DUES TRAVEL & TRAINING DUES	1,135	1,185	1,135	1,185	0	1,185	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	274	1,800	1,800	1,800	0	1,500	16-
37230	MEALS & LODGING-TRAINING	1,683	2,200	2,200	2,200	0	2,200	0
37235	MEALS & LODGING - OTHER	160	200	200	200	0	0	0
37240	REGISTRATION/TUITION	2,592	3,300	3,300	3,300	0	2,800	15-
	SUBTOTAL *****	5,844	8,685	8,635	8,685	0	7,685	11-
48000	UTILITIES TELEPHONES	8,564	10,500	10,500	11,500	0	11,500	9
48050	CELLULAR TELEPHONES	478	500	400	400	0	400	20-
	SUBTOTAL *****	9,043	11,000	10,900	11,900	0	11,900	8
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	3,495	4,500	3,500	4,000	0	3,500	22-
59100	VEHICLE REPAIRS	720	1,000	1,000	1,000	0	1,000	0
59105	TIRES	243	100	100	600	0	600	500
59200	LOCAL MILEAGE	5,744	6,000	6,000	6,000	0	6,000	0
	SUBTOTAL *****	10,204	11,600	10,600	11,600	0	11,100	4-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	2,656	3,895	3,735	4,275	0	4,275	9
60200	EQUIP REPAIRS/MAINTENANCE	128	450	450	450	0	450	0
	SUBTOTAL *****	2,784	4,345	4,185	4,725	0	4,725	8

Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	6,949	24,485	20,000	22,850	0	24,590	0
71101	PROFESSIONAL SERVICES	2,000	3,500	7,311	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	120,339	113,672	113,672	108,817	0	108,817	4-
71600	EQUIP LEASES & METER CHR	3,159	3,500	2,000	3,500	0	3,500	0
SUBTOTAL *****		132,448	145,157	142,983	138,667	0	140,407	3-
OTHER								
84300	ADVERTISING	586	1,600	700	1,600	0	1,600	0
84600	COURT COSTS	97,950	101,000	101,000	101,000	0	98,000	2-
85600	EXTRADITION EXPENSE	0	515	0	0	0	0	0
85620	OTHER MEDICAL	0	2,500	1,200	2,500	0	2,000	20-
SUBTOTAL *****		98,536	105,615	102,900	105,100	0	101,600	3-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	3,798	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	2,228	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	2,700	2,177	1,520	0	0	0
92301	REPLC COMPUTER HDWR	1,232	5,250	3,202	1,040	0	1,040	80-
SUBTOTAL *****		7,259	7,950	5,379	2,560	0	1,040	86-
TOTAL EXPENDITURES *****		374,338	424,595	424,275	416,279	0	408,759	3-

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

The Missouri Juvenile Code, Section 211.331, sets forth that in each county of the first and second classes, is the duty of the County Court to provide a place of detention for children coming within the provisions of the code. The code further states, "... detention should approximate as closely as possible the care of children in good homes." The Boone County Juvenile Justice Center (JJC) is a facility designated by the Court of the Thirteenth Judicial Circuit to provide detention, evaluation services, and temporary care to juveniles found to be in need by order of the Court.

It is the mission of the Boone County Juvenile Justice Center to maintain the highest standards of performance by helping to facilitate access to justice for juveniles in placement, and the families of those youths, by aiding them in their effective participation in the juvenile justice system; by ensuring that staff members treat all clients in a courteous, responsive, and respectful manner; by completing reports to the Court and responding to requests for information in a timely manner; by prompt incorporation of changes in the law and/or policies and procedures into JJC policy and procedures; by making certain that facility procedures are consistent with laws, rules and policies; by enforcing orders of the Court regarding juveniles in placement at the facility; by maintaining and preserving accurate records; by ensuring fair employment practices; by demonstrating consistent institutional integrity; and by seeking to increase the level of public trust and confidence, demonstrated by consistent fairness, efficiency, and accountability.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including the facility.

Budget Highlights

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The FY 2010 assumes this reduction will continue.

There are no significant changes to this budget.

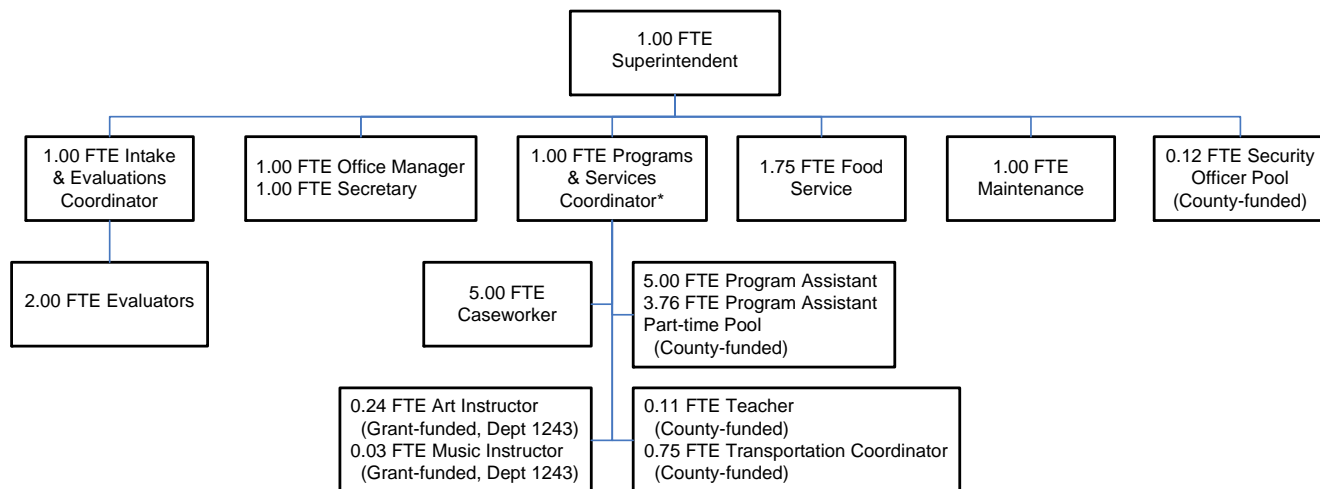
Performance Measures

Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Detention			
Number of Admissions	411	375	400
Number of Resident Days	2,766	3,033	3,400
Average Length of Stay	6.7	8.1	8.5
Evaluation			
Number of Evaluations Completed	163	160	170
Number of Resident Days	5,376	4,000	4,400
Average Length of Stay	24.2	22.1	22.7
Short Term/Placement			
Number of Placements	45	42	45
Number of Resident Days	518	500	525
Average Length of Stay	11.5	11.9	11.7
Average Length of Stay for all Placements Combined	20.1	22	24
Average Daily Population	23.7	24	26

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Program Assistant Pool	3.76	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	-	-	-	-
Total FTEs	<u>4.74</u>	<u>4.74</u>	<u>4.74</u>	<u>-</u>
Holiday Pay	\$ 18,088	\$ 18,940	\$ 18,940	\$ -

Organizational Chart



* Acts as supervisor when Superintendent is absent.

FTE's funded by State of Missouri:	19.75
FTE's funded by Boone County:	4.74
FTE's funded by Boone County & reimbursed by grant (Dept 1243):	<u>0.27</u>
Total FTE's	<u>24.76</u>

Annual Budget

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	34,406	36,000	34,000	36,000	0	36,000	0
3411	FEDERAL GRANT REIMBURSE	122,614	0	0	0	0	0	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	41,200	36,500	41,000	40,150	0	40,150	10
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	100,000	105,000	105,000	0	105,000	5
3471	REIMBURSEMENT CALLAWAY	36,878	42,000	36,000	40,000	0	40,000	4-
3475	DYS CONTRACTS	14,450	10,000	10,000	12,000	0	12,000	20
3477	STATE REIMB-DEL CHIL HOME	121,240	138,682	135,618	132,860	0	132,860	4-
SUBTOTAL *****		370,790	363,182	361,618	366,010	0	366,010	0
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	29,154	36,500	30,000	35,000	0	35,000	4-
3555	MEAL REIMBURSEMENT	690	600	700	700	0	700	16
SUBTOTAL *****		29,844	37,100	30,700	35,700	0	35,700	3-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	100	100	0	100	0
SUBTOTAL *****		0	100	100	100	0	100	0
TOTAL REVENUES *****		400,634	400,382	392,418	401,810	0	401,810	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	111,876	105,796	105,412	106,796	0	106,796	0
10110	OVERTIME	367	0	122	0	0	0	0
10120	HOLIDAY WORKED	4,384	18,940	18,940	18,940	0	18,940	0
10200	FICA	8,906	9,542	9,502	9,618	0	9,618	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	50	130	130	61	0	61	53-
10350	LIFE INSURANCE	44	53	53	53	0	53	0
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10400	WORKERS COMP	0	0	0	689	0	689	0
10500	401(A) MATCH PLAN	425	585	0	351	0	351	40-
10600	UNEMPLOYMENT BENEFITS	0	1,856	0	0	0	0	0
SUBTOTAL *****		131,160	142,008	139,265	141,614	0	141,614	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	500	500	500	0	300	40-
23000	OFFICE SUPPLIES	1,631	2,500	2,450	2,500	0	2,500	0
23001	PRINTING	1,455	1,200	1,000	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	1,133	1,500	1,000	1,200	0	1,200	20-
23025	RESIDENT SUPPLIES	3,602	3,000	3,000	4,000	0	4,000	33
23030	KITCHEN SUPPLIES	574	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	6,073	5,750	5,750	5,750	0	5,750	0
23050	OTHER SUPPLIES	1,705	1,165	1,000	1,865	0	1,865	60
23400	FOOD	38,664	45,000	43,000	43,000	0	43,000	4-
23502	NON-PRES. MED. SUPPLIES	215	375	300	375	0	375	0
23850	MINOR EQUIP & TOOLS (<\$1000)	477	775	700	993	0	693	10-
SUBTOTAL *****		55,533	62,265	59,200	61,883	0	61,383	1-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	45	500	500	500	0	300	40-
37230	MEALS & LODGING-TRAINING	1,195	1,250	1,250	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	0	50	50	50	0	50	0
37240	REGISTRATION/TUITION	1,783	2,000	1,950	2,000	0	1,500	25-
SUBTOTAL *****		3,023	3,800	3,750	3,800	0	3,100	18-
UTILITIES								
48000	TELEPHONES	3,299	4,200	4,000	4,000	0	4,000	4-
48050	CELLULAR TELEPHONES	101	120	80	100	0	100	16-
48100	NATURAL GAS	18,178	20,000	18,000	20,000	0	20,000	0
48200	ELECTRICITY	30,730	33,000	31,000	33,000	0	33,000	0
48300	WATER	1,889	2,000	1,800	2,000	0	2,000	0
48400	SOLID WASTE	1,378	1,505	1,345	1,806	0	1,806	20
48600	SEWER USE	1,379	1,450	1,400	1,450	0	1,450	0
SUBTOTAL *****		56,958	62,275	57,625	62,356	0	62,356	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,733	2,500	1,750	2,000	0	2,000	20-
59100	VEHICLE REPAIRS	335	300	300	300	0	300	0
59105	TIRES	9	300	300	300	0	300	0
59200	LOCAL MILEAGE	0	50	1	50	0	200-	500-
SUBTOTAL *****		2,079	3,150	2,351	2,650	0	2,400	23-

Juvenile Justice Center

Dept. No 1242

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,322	4,441	3,445	4,313	0	4,313	2-
60100	BLDG REPAIRS/MAINTENANCE	2,026	6,348	6,300	10,340	0	8,440	32
60150	PEST CONTROL	780	800	720	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	2,239	1,800	1,500	1,800	0	1,800	0
60400	GROUPS MAINTENANCE	276	400	300	400	0	400	0
SUBTOTAL *****		8,644	13,789	12,265	17,653	0	15,753	14
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	410	860	860	860	0	860	0
71101	PROFESSIONAL SERVICES	12,218	16,525	16,250	15,525	0	15,525	6-
71500	BUILDING USE/RENT CHARGE	40,536	36,420	36,420	53,513	0	53,513	46
SUBTOTAL *****		53,165	53,805	53,530	69,898	0	69,898	29
OTHER								
84300	ADVERTISING	1,470	1,800	1,500	1,800	0	1,800	0
85620	OTHER MEDICAL	25	500	290	500	0	500	0
SUBTOTAL *****		1,496	2,300	1,790	2,300	0	2,300	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	794	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	371	375	150	0	0	0	0
92000	REPLCMNT OFFICE EQUIP	0	300	0	400	0	0	0
92300	REPLCMNT MACH & EQUIP	1,562	750	602	0	0	0	0
92301	REPLC COMPUTER HDWR	815	2,000	860	480	0	480	76-
SUBTOTAL *****		3,542	3,425	1,612	880	0	480	85-
TOTAL EXPENDITURES *****		315,603	346,817	331,388	363,034	0	359,284	3

Decimal values have been truncated.

Judicial Grants and Contracts

Department Number 1243

Mission

The Thirteenth Judicial Court administers this budget and it is used to account for grant and contract funding obtained by the Court. The number and nature of grants and contracts contained in this budget will vary over time. The following tables present an overview of the grants and contracts currently included in this budget.

Budget Highlights

The adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year, including renewals and extensions. The Grants Table below summarizes all of the grants and/or contracts currently in force which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

The FTE data presented in the Personnel Detail reflects the following: for prior years, the FTE count reflects the entire year, including all renewals; for the current year, the FTE count reflects only those FTEs authorized by current grant or contract. As noted above, this results in an FTE amount corresponding to a partial year only because the grant year does not follow the County's fiscal year.

Grants

Title	Current Term	Required Match
Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none">Funds .34 FTE Family Counselor Pool, position #536	July 1, 2009 to June 30, 2010 Origination: 1995	No required match.
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none">Funds 2.0 FTE DJO, position #560 & 561	July 1, 2009 to June 30, 2010 Origination: 1996	No required match.
Drug Court Re-Integration Grant – Office of State Courts Administrator <ul style="list-style-type: none">Funds 1.0 FTE Reintegration Court Administrator, position #709	July 1, 2009 to June 30, 2010 Origination: 2007	No required match

Judicial Grants and Contracts

Dept. No. 1243

Title	Current Term	Required Match
<p>Juvenile Accountability Incentive Block Grant (JABG) – U.S Dept. of Justice, Mo. Dept. of Public Safety</p> <ul style="list-style-type: none"> ▪ Funds 0.24 FTE Art Instructor, position #602 ▪ Funds 0.03 FTE Music Instructor, position #705 ▪ Funds supplies, drug tests, and training. 	<p>October 1, 2009 to September 30, 2010</p> <p>Origination: 1999</p>	<p>Required Match</p> <p>Required match for current grant period includes \$2,293 for personnel, supplies, drug tests, and training.</p>
<p>Title II – Juvenile Detention Alternative Initiative (JDAI)– U.S Dept. of Justice, Mo. Dept. of Public Safety (Annie E. Casey Foundation)</p> <ul style="list-style-type: none"> ▪ Funds training and assessment of detention practices as well as funding or shelter care. 	<p>October 1, 2009 to September 30, 2010</p> <p>Origination: 2009</p>	<p>No required match</p>
<p>DWI Grant – (\$50K) NHTSA- National Highway Traffic Safety Administration</p> <ul style="list-style-type: none"> ▪ Funds drug testing and tracking for DWI Court participants 	<p>October 1, 2009 to September 30, 2010</p> <p>Origination: 2009</p>	<p>No required match</p>
<p>Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF)</p> <ul style="list-style-type: none"> ▪ Funds supervised access and exchange program 	<p>July 1, 2009 to June 30, 2010</p> <p>Origination: 2009</p>	<p>No match required</p>
<p>Domestic Violence Program Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF)</p> <ul style="list-style-type: none"> ▪ Funds assistance to pro se litigants in domestic violence cases through Mid-Missouri Access to Justice 	<p>July 2009 to June 30 2010</p> <p>Origination: 2009</p>	<p>No match required</p>
<p>Family Law Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF)</p> <ul style="list-style-type: none"> ▪ Funds assistance to pro se litigants in family law cases through an agreement with Mid-Missouri Access to Justice 	<p>July 2009 to June 30 2010</p> <p>Origination: 2009</p>	<p>No match required</p>
<p>Batterers’ Intervention Program (MEND) Missouri Department of Public Safety, Crime Victims Services Unit STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA)</p> <ul style="list-style-type: none"> ▪ Funds a Batterers’ Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri 	<p>January 2010 to December 31, 2010</p> <p>Origination: 2009</p>	<p>25% Match – Paid by money collected from participants, who are charged for participation in the program on a sliding scale</p>

Personnel Detail

Position Title	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent	2009-2010 Change
Family Counselor Pool (Intensive Intervention Grant, #536)	0.40	0.34	0.17	(0.17)
DJO (Probation Services Grant, #560 & 561)	2.00	2.00	1.00	(1.00)
Victim Advocate (State Services to Victims Grant, #582)	-	-	-	-
Reintegration Court Administrator (Drug Court Re-Integration Grant, #709)	1.00	1.00	0.50	(0.50)
Art Instructor (Juvenile Accountability Incentive Block Grant, #602)	0.32	0.24	0.24	-
Music Instructor (Juvenile Accountability Incentive Block Grant, #705)	0.05	0.03	0.03	-
Total FTEs	<u>3.77</u>	<u>3.61</u>	<u>1.94</u> ^a	<u>(1.67)</u>

^a The original 2010 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	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	29,660	74,798	68,923	48,647	0	98,647	31
3451	STATE REIMB-GRANT/PROGRAM/OTHR	135,884	173,518	130,170	103,417	0	103,417	40-
	SUBTOTAL *****	165,544	248,316	199,093	152,064	0	202,064	18-
	TOTAL REVENUES *****	165,544	248,316	199,093	152,064	0	202,064	18-
PERSONAL SERVICES								
10100	SALARIES & WAGES	119,312	125,864	91,351	67,607	0	67,607	46-
10200	FICA	8,816	9,628	6,725	5,171	0	5,171	46-
10300	HEALTH INSURANCE	14,250	14,252	9,500	14,250	0	7,125	50-
10325	DISABILITY INSURANCE	301	391	274	401	0	206	47-
10350	LIFE INSURANCE	136	161	108	159	0	81	49-
10375	DENTAL INSURANCE	1,068	1,072	712	1,068	0	534	50-
10400	WORKERS COMP	2,144	2,016	2,016	1,639	0	639	68-
10500	401(A) MATCH PLAN	0	1,854	1,204	1,053	0	1,053	43-
10600	UNEMPLOYMENT BENEFITS	0	4,899	5,000	0	0	0	0
	SUBTOTAL *****	146,028	160,137	116,890	91,348	0	82,416	48-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	759	165	165	400	0	400	142
23050	OTHER SUPPLIES	1,405	2,987	2,627	1,877	0	1,877	37-
	SUBTOTAL *****	2,164	3,152	2,792	2,277	0	2,277	27-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	650	0	12,522	0	12,522	826
37230	MEALS & LODGING-TRAINING	289	2,430	1,915	3,625	0	3,625	49
	SUBTOTAL *****	289	3,080	1,915	16,147	0	16,147	424
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,966	50,304	50,304	0	0	22,000	56-
71101	PROFESSIONAL SERVICES	11,631	36,178	31,828	45,975	0	45,975	27
	SUBTOTAL *****	13,597	86,482	82,132	45,975	0	67,975	21-
OTHER								
85620	OTHER MEDICAL	3,357	2,000	2,000	1,580	0	1,580	21-
86300	TESTING	0	0	0	0	0	28,000	0
86850	CONTINGENCY	20-	0	0	0	0	0	0
	SUBTOTAL *****	3,337	2,000	2,000	1,580	0	29,580	379
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	678	0	0	4,093	0	4,093	0
91301	COMPUTER HARDWARE	2,542	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	0	0	875	0	875	0
	SUBTOTAL *****	3,220	0	0	4,968	0	4,968	0
	TOTAL EXPENDITURES *****	168,638	254,851	205,729	162,295	0	203,363	20-

Decimal values have been truncated.

Family Services and Justice

Department Number 2820

Mission

This special revenue fund provides additional funding to support the operation of the Family Court divisions of the Thirteenth Judicial Circuit and the services provided by those divisions. Statutory authority for assessment and collection of a special court fee and the related expenditure of the funds is found in RSMo 587.170. The Circuit Court administers this fund.

Budget Highlights

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

Annual Budget

2820 FAMILY SERVICES & JUSTICE								%CHG
282 FAMILY SERVICES & JUSTICE FUND								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	32,660	31,410	31,410	33,725	0	33,725	7
	SUBTOTAL *****	32,660	31,410	31,410	33,725	0	33,725	7
	CHARGES FOR SERVICES							
3575	FAMILY COURT FEES	86,883	95,000	89,000	95,500	0	95,500	0
	SUBTOTAL *****	86,883	95,000	89,000	95,500	0	95,500	0
	INTEREST							
3711	INT-OVERNIGHT	54	50	50	25	0	25	50-
3712	INT-LONG TERM INVEST	731	500	500	250	0	250	50-
3798	INC/DEC IN FV OF INVESTMENTS	1,385	850	0	0	0	0	0
	SUBTOTAL *****	2,171	1,400	550	275	0	275	80-
	MISCELLANEOUS							
3890	MISCELLANEOUS	1,500	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,500	1,500	1,500	1,500	0	1,500	0
	TOTAL REVENUES *****	123,215	129,310	122,460	131,000	0	131,000	1
	MATERIALS & SUPPLIES							
23001	PRINTING	545	700	700	600	0	600	14-
23050	OTHER SUPPLIES	10	100	100	50	0	50	50-
	SUBTOTAL *****	555	800	800	650	0	650	18-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	27,162	30,150	30,150	33,500	0	33,500	11
71101	PROFESSIONAL SERVICES	112,413	112,200	112,200	116,300	0	116,300	3
	SUBTOTAL *****	139,575	142,350	142,350	149,800	0	149,800	5
	TOTAL EXPENDITURES *****	140,131	143,150	143,150	150,450	0	150,450	5

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

This budget was established to account for fees received from defendants who participate in the Drug Court 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

This budget reflects a significant increase due to implementation of a new diversionary program targeting DWI (driving while intoxicated) offenders. Participant fees will be assessed and used to defray program costs.

Annual Budget

2830 CIRCUIT DRUG COURT
283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	37,150	30,000	30,000	55,000	0	55,000	83
3584	DRUG COURT FEES - DWI	0	0	0	0	0	60,000	0
	SUBTOTAL *****	37,150	30,000	30,000	55,000	0	115,000	283
	INTEREST							
3711	INT-OVERNIGHT	85	75	75	50	0	50	33-
3712	INT-LONG TERM INVEST	1,161	700	700	500	0	500	28-
3798	INC/DEC IN FV OF INVESTMENTS	2,234	1,400	0	0	0	0	0
	SUBTOTAL *****	3,482	2,175	775	550	0	550	74-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	40,632	32,175	30,775	55,550	0	115,550	259
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	3,610	3,300	3,500	3,500	0	3,000	9-
23001	PRINTING	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23018	PRINTER SUPPLIES	0	240	240	240	0	240	0
23027	INMATE WORK/INCENTIVE SUPPLY	0	0	0	0	0	1,000	0
	SUBTOTAL *****	3,610	3,990	4,190	4,190	0	4,690	17
	DUES TRAVEL & TRAINING							
37000	DUES	280	220	220	330	0	330	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	578	2,500	2,500	2,500	0	2,650	6
37230	MEALS & LODGING-TRAINING	2,783	4,000	4,000	4,000	0	4,100	2
37240	REGISTRATION/TUITION	1,450	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	5,091	9,220	9,220	9,330	0	9,580	3
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	0	0	0	0	750	0
59200	LOCAL MILEAGE	229	1,500	1,500	1,500	0	1,700	13
	SUBTOTAL *****	229	1,500	1,500	1,500	0	2,450	63
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	6,070	19,675	20,000	45,000	0	102,200	419
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	6,070	20,325	20,650	45,650	0	102,850	406
	OTHER							
83100	AWARDS	0	325	0	0	0	500	53
84010	RECEPTION/MEETINGS	0	200	0	0	0	500	150
84300	ADVERTISING	0	300	300	300	0	400	33
86300	TESTING	6,338	5,000	5,000	7,500	0	7,500	50
	SUBTOTAL *****	6,338	5,825	5,300	7,800	0	8,900	52
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	1,000	0	1,000	0
91302	COMPUTER SOFTWARE	123	0	0	0	0	0	0
	SUBTOTAL *****	123	0	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	21,464	40,860	40,860	69,470	0	129,470	216

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

This fund is established pursuant to 488.5025 RSMo, with the purpose to improve, maintain and enhance the ability to collect and manage moneys assessed or received by the courts, to improve case processing, enhance court security and preservation of the record, and to improve the administration of justice.

Budget Highlights

The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as technology-related consulting services, hardware and software. There are no significant changes to this budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE								%CHG
285 ADMINISTRATION OF JUSTICE FUND								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	19,705	24,000	21,500	21,500	0	21,500	10-
	SUBTOTAL *****	19,705	24,000	21,500	21,500	0	21,500	10-
	INTEREST							
3711	INT-OVERNIGHT	43	50	50	35	0	35	30-
3712	INT-LONG TERM INVEST	600	350	350	200	0	200	42-
3798	INC/DEC IN FV OF INVESTMENTS	1,108	750	0	0	0	0	0
	SUBTOTAL *****	1,753	1,150	400	235	0	235	79-
	TOTAL REVENUES *****	21,458	25,150	21,900	21,735	0	21,735	13-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	403	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	427	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	529	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	1,361	6,500	6,500	6,500	0	6,500	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	1,000	1,000	5,000	0	5,000	400
	SUBTOTAL *****	0	1,000	1,000	5,000	0	5,000	400
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	25,000	0	0	0	0	0	0
	SUBTOTAL *****	25,000	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	10,000	1,000	0	0	0	0
91302	COMPUTER SOFTWARE	0	10,000	1,000	0	0	0	0
	SUBTOTAL *****	0	20,000	2,000	0	0	0	0
	TOTAL EXPENDITURES *****	26,361	27,500	9,500	11,500	0	11,500	58-

Decimal values have been truncated.

Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

The mission of this department is to address the unique needs of both the mentally ill, and the mentally ill with a coexisting disorder of substance abuse that are in the criminal justice system. The intent is to serve as a bridge between the mental health system and the criminal justice system for the benefit of both systems and the clients they share.

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for expanding and implementing alternative correction programs. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Please refer to department number 1210, Circuit Court Services, for Organizational Chart.

Budget Highlights

The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. It also includes funding for a Part-time Program Assistant Pool (non-benefited) to provide services such as drug testing, educational and employment support, housing assistance, transportation and other supportive services to alternative sentencing program participants. In addition, the budget includes appropriations for facilities maintenance, housekeeping, and utilities associated with the Alternative Sentencing Center.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mental Health Coordinator	1.00	1.00	1.00	-
Court Services Officer	2.00	2.00	2.00	-
Deputy Court Marshal	1.00	1.00	1.00	-
Secretary I	1.00	1.00	1.00	-
Program Assistant Pool	1.00	1.23	1.23	-
Total FTEs	6.00	6.23	6.23	-
Overtime	\$775	\$775	\$775	

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	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 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	155,839	176,220	164,492	191,220	0	186,420	5
10110	OVERTIME	1,732	775	1,054	775	0	775	0
10120	HOLIDAY WORKED	100	0	0	0	0	0	0
10200	FICA	11,938	13,540	12,419	14,687	0	14,320	5
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	502	543	543	534	0	534	1-
10350	LIFE INSURANCE	259	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	6,578	6,506	6,506	5,452	0	5,452	16-
10500	401(A) MATCH PLAN	650	2,925	175	1,755	0	1,755	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,545	1,820	1,551	0	0	1,950	7
	SUBTOTAL *****	204,676	228,124	212,535	240,218	0	237,001	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	299	300	300	300	0	300	0
23000	OFFICE SUPPLIES	809	600	800	800	0	800	33
23001	PRINTING	58	350	350	350	0	350	0
23015	COMPUTER SUPPLIES	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	118	360	360	370	0	370	2
23050	OTHER SUPPLIES	33	50	50	50	0	50	0
	SUBTOTAL *****	1,318	1,760	1,960	1,970	0	1,970	11
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	250	110	0	110	56-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	878	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	2,423	1,500	1,500	1,700	0	1,700	13
37240	REGISTRATION/TUITION	85	1,000	1,000	1,000	0	750	25-
	SUBTOTAL *****	3,386	3,750	3,750	3,810	0	3,560	5-
	UTILITIES							
48000	TELEPHONES	2,418	3,650	3,650	3,750	0	3,750	2
48100	NATURAL GAS	3,592	5,500	5,500	6,000	0	6,000	9
48200	ELECTRICITY	4,473	8,000	8,000	5,000	0	5,000	37-
48300	WATER	389	400	400	300	0	300	25-
48600	SEWER USE	251	300	300	300	0	300	0
	SUBTOTAL *****	11,125	17,850	17,850	15,350	0	15,350	14-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	200	200	100	0	100	50-
59200	LOCAL MILEAGE	228	400	400	500	0	500	25
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	228	625	625	625	0	625	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	774	850	850	1,480	0	1,480	74
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	774	1,100	1,100	1,730	0	1,730	57
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	28,122	33,000	33,000	42,000	0	42,000	27
71101	PROFESSIONAL SERVICES	0	1,500	1,500	1,000	0	1,000	33-
71500	BUILDING USE/RENT CHARGE	24,365	23,750	23,750	8,695	0	8,695	63-
71600	EQUIP LEASES & METER CHR	0	500	500	500	0	500	0
	SUBTOTAL *****	52,487	58,750	58,750	52,195	0	52,195	11-

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

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

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	0	200	0	0	0	0	0
84300	ADVERTISING	446	500	500	500	0	500	0
86300	TESTING	13,677	15,000	15,000	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	393-	0	0	0	0	0	0
	SUBTOTAL *****	13,730	15,700	15,500	15,500	0	15,500	1-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	7,000	0	7,000	0
91301	COMPUTER HARDWARE	1,039	1,200	1,200	0	0	0	0
91302	COMPUTER SOFTWARE	495	0	0	100	0	100	0
	SUBTOTAL *****	1,534	1,200	1,200	7,100	0	7,100	491
	TOTAL EXPENDITURES *****	289,263	328,859	313,270	338,498	0	335,031	1

Decimal values have been truncated.

Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for specific costs related to developing and implementing a law enforcement/judicial information system which are administered by the Circuit Court. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs for connections to the Jail and the Alternative Sentencing Center. There are no significant changes to this budget.

Annual Budget

2907 INFORMATION SYSTEM-COURT ONLY
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 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							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	5,100	2,100	2,100	0	2,100	58-
	SUBTOTAL *****	2,100	5,100	2,100	2,100	0	2,100	58-
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	10,183	0	0	0	0	0	0
	SUBTOTAL *****	10,183	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	12,283	5,100	2,100	2,100	0	2,100	58-

Decimal values have been truncated.

Sheriff & Corrections Summary

Department Numbers 1251, 1253, 1255, 2501, 2502, 2510, 2520-2524, 2530-2539, 2540, 2550, 2560, 2901, 2902, 2906, 2972, 2981

Description of Funding Sources

The Boone County Sheriff is responsible for law enforcement services and operations of the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional resources derived from a variety of special revenues funds.

The funding sources for Sheriff's Operations include the following:

- General Fund
 - Sheriff Operations (1251)
 - Internet Crimes Task Force (1253)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund (2510)
- Citizen Contributions Fund (2520-2524)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund (2540)
- Sheriff Revolving Fund (2550)
- Law Enforcement Services Fund (Prop L – 2901)
- Cyber Crimes Task Force Fund - Federal ARRA/Stimulus (2972)
- Justice Assistance Grant (JAG)- Federal ARRA/Stimulus (2981)

The funding sources for Corrections include the following:

- General Fund (1255)
- Inmate Security Fund (2560)
- Law Enforcement Services Fund (Prop L – 2902, 2906)

The County Commission establishes and approves the appropriations for all General Fund budgets, the various citizen contribution budgets, the Justice Assistance Grants (JAG) budgets, and the Law Enforcement Services Fund budgets. The Sheriff establishes and approves all other budgets.

Sheriff & Corrections Dept. Nos. 1251, 1253, 1255
 Summary 2501, 2502, 2510, 2520-2524,
 2530-2539, 2540, 2550, 2560,
 2901, 2902, 2906, 2972, 2981

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,897,802	\$ 3,857,885	\$ 3,279,252	\$ 609,074	\$ -	\$ 3,888,326
100	1253	Internet Crimes Task Force	147,256	57,605	-	-	-	-
250	2500	Sheriff Forfeiture (1)	7,863	6,228	-	-	-	-
250	2501	Sheriff Forfeiture-Dept of Justice (1)	-	-	-	1,400	-	1,400
250	2502	Sheriff Forfeiture-Dept of Treasury (1)	-	-	-	434	4,500	4,934
251	2510	Sheriff Training	21,222	33,000	-	30,500	-	30,500
252	252x	Law Enf. Citizen Contributions	2,485	2,450	-	1,750	4,500	6,250
253	253x	Justice Assistance Grants (JAG)	21,086	41,621	-	-	-	-
254	2540	Sheriff Civil Charges	7,898	189,890	-	48,770	-	48,770
255	2550	Sheriff Revolving Fund Activity	17,409	43,323	-	30,012	-	30,012
256	2560	Inmate Security Fund	-	-	-	-	-	-
290	2901	Sheriff-Law Enf SalesTax	1,404,701	1,621,013	1,066,830	177,784	320,573	1,565,187
297	2972	Cyber Crimes Task Force	-	110,283	55,750	5,729	13,093	74,572
298	2981	JAG Recovery Act / Stimulus (2)	-	289,611	11,224	-	-	11,224
		Subtotal	<u>\$ 5,527,722</u>	<u>\$ 6,252,909</u>	<u>\$ 4,413,056</u>	<u>\$ 905,453</u>	<u>\$ 342,666</u>	<u>\$ 5,661,175</u>
Corrections:								
100	1255	Corrections	4,034,414	4,001,246	2,800,085	1,332,080	-	4,132,165
290	2902	Corrections-Law Enf SalesTax	667,701	668,308	657,835	39,788	-	697,623
290	2906	Contract Inmate Housing	112,056	68,000	-	228,000	-	228,000
		Subtotal	<u>4,814,171</u>	<u>4,737,554</u>	<u>3,457,920</u>	<u>1,599,868</u>	<u>-</u>	<u>5,057,788</u>
		Total	<u>\$ 10,341,893</u>	<u>\$ 10,990,463</u>	<u>\$ 7,870,976</u>	<u>\$ 2,505,321</u>	<u>\$ 342,666</u>	<u>\$ 10,718,963</u>

- (1) Beginning in FY 2010, dept. 2500 is replaced by Depts. 2501 and 2502
- (2) The FY 2010 personnel appropriation provides funding for a part-time investigator assigned to the Prosecuting Attorney; this position is included in the Prosecuting Attorney's FTE count.

Sheriff & Corrections
Summary

Dept. Nos. 1251, 1253, 1255
2501, 2502, 2510, 2520-2524,
2530-2539, 2540, 2550, 2560,
2901, 2902, 2906, 2972, 2981

Personnel Summary

Fund	Dept	Department Name	2008 Full-time Equivalent	2009 Full-time Equivalent	2010 Full-time Equivalent
Sheriff Operations:					
100	1251	Sheriff	63.09	63.09	62.97
100	1253	Internet Crimes Task Force	2.00	0.83	-
250	2500	Sheriff Forfeiture	-	-	-
250	2501	Sheriff Forfeiture-Dept of Justice	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	-	-	-
251	2510	Sheriff Training	-	-	-
252	252x	Law Enf. Citizen Contributions	-	-	-
253	253x	Justice Assistance Grants (JAG)	-	-	-
254	2540	Sheriff Civil Charges	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-
256	2560	Inmate Security Fund	-	-	-
290	2901	Sheriff-Law Enf SalesTax	14.00	14.00	14.00
297	2972	Cyber Crimes Task Force	-	1.17	1.00 ^a
298	2981	JAG Recovery Act / Stimulus	-	-	-
Subtotal			<u>79.09</u>	<u>79.09</u>	<u>77.97</u>
Corrections:					
100	1255	Corrections	60.81	60.31	60.31
290	2902	Corrections-Law Enf SalesTax	6.00	6.00	6.00
290	2906	Contract Inmate Housing	-	-	-
Subtotal			<u>66.81</u>	<u>66.31</u>	<u>66.31</u>
Total FTEs			<u>145.90</u>	<u>145.40</u>	<u>144.28</u>

^a Two grant-funded positions are authorized through 6/30/2010; authorization will be extended if grant is renewed.

Sheriff Operations

Department Numbers 1251, 1253, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2901, 2972, 2981

Mission

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 patrolling 684 square miles; responding to calls for service; and investigating crimes. In addition, the Sheriff provides service to the 13th Judicial Court system which includes: transporting inmates to court and guarding them during court proceedings as well as serving criminal warrants and civil process papers issued to the department. Detention operations are described in a separate section.

Budget Highlights

There are no significant changes to this budget.

Sheriff Operations

Personnel Detail - 1251

Position Title	2008	2009	2010	2009-2010
	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	2.50 a	-
Sergeant	7.00	8.00	8.00	-
Deputy Sheriff	29.00	29.00	29.00	-
Investigator	8.00	7.00	7.00	-
Administrative Assistant	1.00	-	-	-
Administrative Deputy	-	1.00	1.00	-
Senior Account Specialist	0.50 a	-	-	-
Budget Administrator	-	0.50	0.50 a	-
Account Specialist	0.50 a	0.50	0.50 a	-
Warrant Supervisor	1.00	1.00	1.00	-
Office Specialist	9.20	10.20	10.20	-
Evidence Technician	1.00	1.00	1.00	-
Receptionist	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)
Total FTEs	63.09	63.09	62.97	(0.12)
Overtime-(excluding grant reimbursement)	\$ 168,408	\$ 184,204	\$ 179,000	\$ (5,204)
Holiday	\$ 46,708	\$ 47,583	\$ 44,706	\$ (2,877)

a 0.50 FTE in Corrections (department number 1255)

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.)

Sheriff Operations

Personnel Detail - 1253

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Investigator	2.00	0.83	- ^a	(0.83)
Total FTEs	2.00	0.83	-	(0.83)

a The funding for this grant was changed to Cyber Crimes Task Force (Department 2972) effective June 2009.

Personnel Detail - 2901

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sergeant	-	-	-	-
Investigator	1.00	1.00	1.00	-
Enforcement Corporal	3.00	3.00	3.00	-
Deputy Sheriff	8.00	8.00	8.00	-
Office Specialist	2.00	2.00	2.00	-
Records Specialist	-	-	-	-
Booking Officer	-	-	-	-
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 71,416	\$ 74,796	\$ 71,600	\$ (3,196)
Holiday	\$ 27,092	\$ 24,481	\$ 19,400	\$ (5,081)

Sheriff Operations

Personnel Detail – 2972

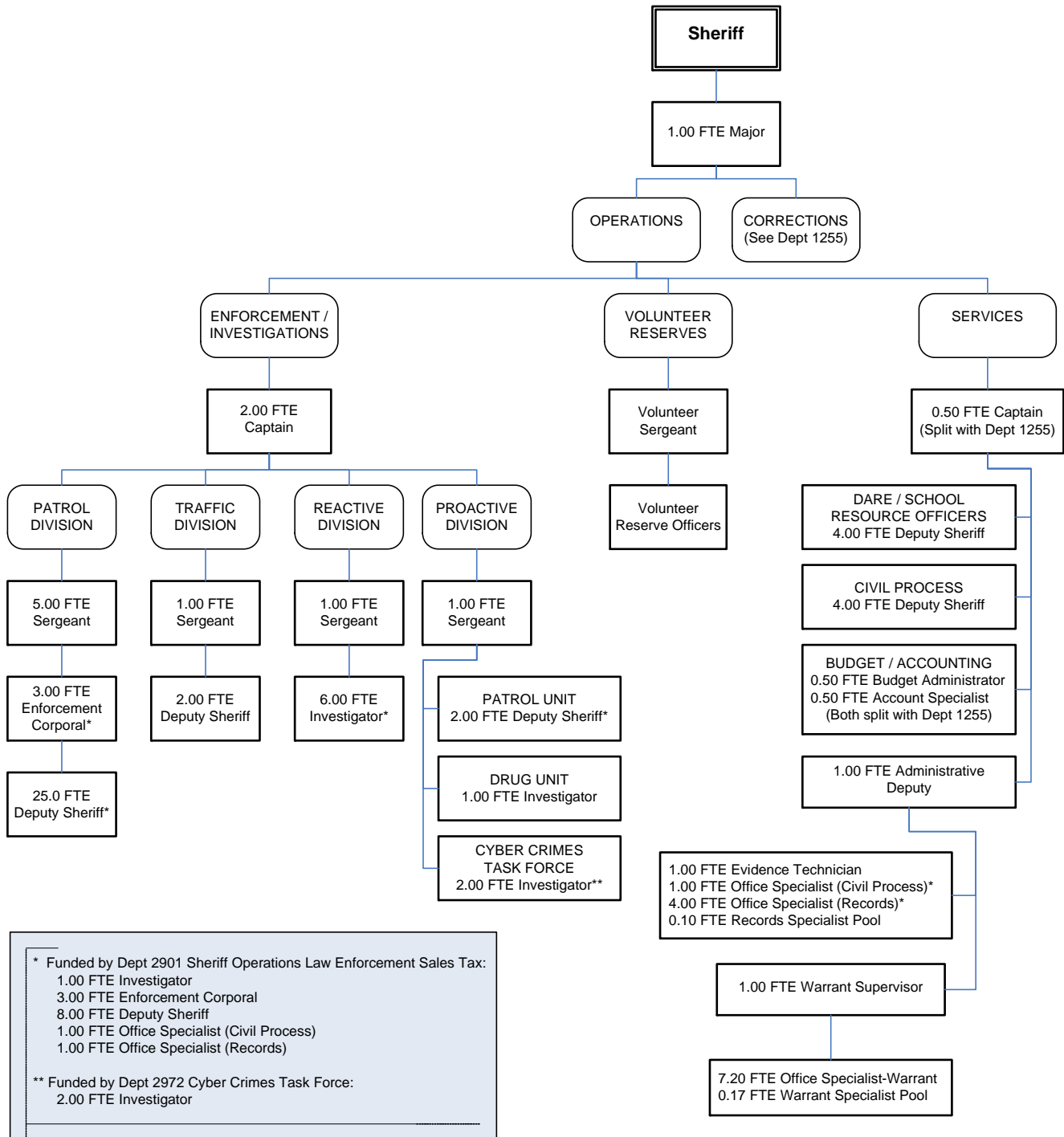
Position Detail	2008 Full-Time Equivalent	2009 Full-Time Equivalent	2010 Full-Time Equivalent	2009-2010 Change
Investigator	-	1.17 ^a	1.00 ^b	(0.17)
Total FTEs	<u>-</u>	<u>1.17</u>	<u>1.00</u>	<u>(0.17)</u>
Overtime	\$ -	\$ -	\$ -	\$ -

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

b Consists of two full-time positions funded through 6/30/10. Positions will be extended if additional funding is obtained.

Sheriff Operations

Organizational Chart



Sheriff Operations

Annual Budget – 1251

1251 SHERIFF 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3325	ATV PERMITS	120	150	90	150	0	150	0
	SUBTOTAL *****	120	150	90	150	0	150	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	107,076	128,873	96,684	102,292	0	102,292	20-
3469	STATE REIMB-CRIMINAL COSTS	52,125	50,000	51,000	50,000	0	50,000	0
	SUBTOTAL *****	159,201	178,873	147,684	152,292	0	152,292	14-
CHARGES FOR SERVICES								
3510	COPIES	1,542	1,600	1,700	1,700	0	1,700	6
3525	REIMB. SPECIAL PROJECTS	463	0	9,338	11,080	0	11,080	0
3528	REIMB PERSONNEL/PROJECTS	26,001	0	26,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	9,895	14,400	14,400	14,400	0	14,400	0
3563	CIVIL PROCESS FEES	25,777	20,000	20,000	20,000	0	20,000	0
3572	SHERIFF'S FEES	198,535	175,000	190,000	190,000	0	190,000	8
3590	INSPECTION FEES	83	100	170	100	0	100	0
	SUBTOTAL *****	262,297	211,100	261,608	237,280	0	237,280	12
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	8,701	0	0	0	0	0	0
3882	RESTITUTION REIMB	35	0	0	0	0	0	0
	SUBTOTAL *****	8,736	0	0	0	0	0	0
	TOTAL REVENUES *****	430,356	390,123	409,382	389,722	0	389,722	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,303,817	2,392,421	2,341,075	2,639,878	0	2,389,562	0
10110	OVERTIME	238,235	184,204	178,783	194,796	0	179,000	2-
10115	SHIFT DIFFERENTIAL	19,311	27,942	18,764	19,000	0	19,000	32-
10120	HOLIDAY WORKED	38,598	47,583	44,706	49,204	0	44,706	6-
10200	FICA	192,039	202,890	194,837	222,070	0	201,369	0
10300	HEALTH INSURANCE	289,748	301,625	301,625	301,625	0	301,625	0
10325	DISABILITY INSURANCE	8,006	9,528	8,547	9,740	0	8,495	10-
10350	LIFE INSURANCE	3,148	3,365	3,365	3,365	0	3,365	0
10375	DENTAL INSURANCE	21,717	22,606	22,606	22,606	0	22,606	0
10400	WORKERS COMP	99,820	100,164	100,164	88,794	0	79,436	20-
10500	401(A) MATCH PLAN	35,620	37,147	37,530	22,288	0	22,288	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,912	7,800	7,034	0	0	7,800	0
10600	UNEMPLOYMENT BENEFITS	3,931	6,050	2,457	0	0	0	0
	SUBTOTAL *****	3,260,906	3,343,325	3,261,493	3,573,366	0	3,279,252	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,795	2,543	2,800	2,018	0	2,018	20-
23000	OFFICE SUPPLIES	14,027	12,500	15,143	15,000	0	15,000	20
23001	PRINTING	5,728	6,800	5,800	5,800	0	5,800	14-
23020	MICROFILM/FILM	2,189	2,000	2,000	2,000	0	2,000	0
23040	NEIGHBORHOOD WATCH SUPPLY	588	300	417	294	0	294	2-
23050	OTHER SUPPLIES	13,160	14,320	14,320	14,320	0	14,320	0
23200	AMMUNITION	12,724	18,598	18,598	18,598	0	18,598	0
23300	UNIFORMS	23,838	30,433	39,751	49,336	0	49,336	62
23305	UNIFORM MAINTENANCE	5,848	6,324	6,500	6,324	0	6,324	0
23350	RESERVE OFFICERS SUPPLIES	3,038	7,552	7,552	7,552	0	7,552	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,739	8,299	8,299	7,949	0	7,949	4-
	SUBTOTAL *****	95,680	109,669	121,180	129,191	0	129,191	17
DUES TRAVEL & TRAINING								
37000	DUES	2,013	3,730	3,500	4,210	0	4,210	12
37200	SEMINARS/CONFEREN/MEETING	598	780	500	500	0	500	35-
37210	TRAINING/SCHOOLS	437	1,090	1,090	454	0	454	58-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	64	600	600	350	0	350	41-
37230	MEALS & LODGING-TRAINING	996	1,495	1,495	1,796	0	1,796	20
	SUBTOTAL *****	4,108	7,695	7,185	7,310	0	7,310	5-

Sheriff Operations

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	24,329	23,500	25,075	25,075	0	25,075	6
48050	CELLULAR TELEPHONES	21,924	25,000	25,500	26,500	0	26,500	6
48100	NATURAL GAS	12,499	12,000	13,000	13,000	0	13,000	8
48200	ELECTRICITY	17,816	20,000	20,000	20,000	0	20,000	0
48300	WATER	4,521	4,500	5,000	5,000	0	5,000	11
48400	SOLID WASTE	486	657	657	657	0	657	0
	SUBTOTAL *****	81,578	85,657	89,232	90,232	0	90,232	5
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	242,462	276,000	151,960	170,700	0	170,700	38-
59025	MOTOR VEHICLE TITLE EXP	99	170	88	99	0	99	41-
59030	MOTOR VEHICLE LICENSE FEE	626	680	680	680	0	680	0
59100	VEHICLE REPAIRS	44,506	36,300	52,000	52,000	0	52,000	43
59105	TIRES	17,037	19,600	23,000	23,000	0	23,000	17
59200	LOCAL MILEAGE	202	250	250	250	0	250	0
	SUBTOTAL *****	304,933	333,000	227,978	246,729	0	246,729	25-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,456	5,136	4,536	3,118	0	3,118	39-
60200	EQUIP REPAIRS/MAINTENANCE	9,806	8,170	3,637	3,364	0	3,364	58-
60250	EQUIPMENT INSTALLATION CHARGES	0	3,331	1,331	0	0	0	0
	SUBTOTAL *****	14,263	16,637	9,504	6,482	0	6,482	61-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,634	1,584	1,584	0	1,584	3-
71000	INSURANCE AND BONDS	50	100	100	100	0	100	0
71100	OUTSIDE SERVICES	2,897	10,393	5,900	5,900	0	5,900	43-
71104	ADMINISTRATIVE SERVICES	2,461	3,248	1,844	4,212	0	4,212	29
71500	BUILDING USE/RENT CHARGE	98,214	96,649	96,649	95,348	0	95,348	1-
71505	BUILDING LEASE CHARGES	12,182	5,418	5,541	0	0	0	0
71525	STORAGE CHARGES	0	601	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	386	86	86	86	0	86	0
	SUBTOTAL *****	117,776	118,129	111,704	107,230	0	107,230	9-
	OTHER							
85400	CRIMINAL INVESTIGATION	13,259	20,000	20,000	20,000	0	20,000	0
86300	TESTING	1,190	1,900	1,420	1,900	0	1,900	0
86900	MISCELLANEOUS	0	300	0	0	0	0	0
	SUBTOTAL *****	14,449	22,200	21,420	21,900	0	21,900	1-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	6,240	2,649	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,209	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	1,895	5,150	5,540	0	0	0	0
	SUBTOTAL *****	4,104	11,390	8,189	0	0	0	0
	TOTAL EXPENDITURES *****	3,897,802	4,047,702	3,857,885	4,182,440	0	3,888,326	3-

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Sheriff Operations

Annual Budget - 1253

1253 INTERNET CRIMES TASK FORCE
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3451	INTERGOVERNMENTAL REVENUE STATE REIMB-GRANT/PROGRAM/OTHR	147,701	52,628	63,576	0	0	0	0
	SUBTOTAL *****	147,701	52,628	63,576	0	0	0	0
	TOTAL REVENUES *****	147,701	52,628	63,576	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	92,024	35,561	35,561	0	0	0	0
10110	OVERTIME	13,312	4,199	4,199	0	0	0	0
10115	SHIFT DIFFERENTIAL	50	0	11	0	0	0	0
10120	HOLIDAY WORKED	584	0	173	0	0	0	0
10200	FICA	7,803	3,042	3,042	0	0	0	0
10300	HEALTH INSURANCE	9,500	3,958	3,958	0	0	0	0
10325	DISABILITY INSURANCE	354	157	157	0	0	0	0
10350	LIFE INSURANCE	105	44	44	0	0	0	0
10375	DENTAL INSURANCE	712	296	296	0	0	0	0
10400	WORKERS COMP	4,815	1,891	1,891	0	0	0	0
10500	401(A) MATCH PLAN	1,300	542	542	0	0	0	0
	SUBTOTAL *****	130,563	49,690	49,874	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	364	398	40	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	2,554	0	0	0	0
	SUBTOTAL *****	364	698	2,594	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	2,896	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,340	854	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	6,452	4,143	1,616	0	0	0	0
	SUBTOTAL *****	10,688	4,997	1,616	0	0	0	0
	UTILITIES							
48000	TELEPHONES	544	324	247	0	0	0	0
	SUBTOTAL *****	544	324	247	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	655	2,920	2,855	0	0	0	0
71100	OUTSIDE SERVICES	687	312	419	0	0	0	0
	SUBTOTAL *****	1,342	3,232	3,274	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	3,097	467	0	0	0	0	0
91302	COMPUTER SOFTWARE	655	0	0	0	0	0	0
	SUBTOTAL *****	3,752	467	0	0	0	0	0
	TOTAL EXPENDITURES *****	147,256	59,408	57,605	0	0	0	0

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Sheriff Operations

Annual Budget – 2501, 2502

2501 & 2501 COMBINED SD FORFEITURE-DEPT OF JUSTICE, SD FORFEITURE-DEPT OF TREASURY
 250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	85	80	36	36	0	36	55-
3712	INT-LONG TERM INVEST	1,160	1,200	504	504	0	504	58-
3798	INC/DEC IN FV OF INVESTMENTS	2,225	1,400	192	192	0	192	86-
	SUBTOTAL *****	3,471	2,680	732	732	0	732	72-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	3,050	0	0	0	0	0	0
	SUBTOTAL *****	3,050	0	0	0	0	0	0
	TOTAL REVENUES *****	6,521	2,680	732	732	0	732	72-
	PERSONAL SERVICES							
10110	OVERTIME	2,306	0	0	0	0	0	0
	SUBTOTAL *****	2,306	0	0	0	0	0	0
	UTILITIES							
48050	CELLULAR TELEPHONES	104	350	213	350	0	350	0
	SUBTOTAL *****	104	350	213	350	0	350	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,748	3,000	1,440	1,400	0	1,400	53-
	SUBTOTAL *****	1,748	3,000	1,440	1,400	0	1,400	53-
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	77	84	75	84	0	84	0
	SUBTOTAL *****	77	84	75	84	0	84	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,626	0	0	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	0	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	3,626	4,500	4,500	4,500	0	4,500	0
	TOTAL EXPENDITURES *****	7,863	7,934	6,228	6,334	0	6,334	20-

Decimal values have been truncated.

Sheriff Operations

Annual Budget - 2510

2510 SHERIFF TRAINING								
251 SHERIFF TRAINING FUND								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3448	INTERGOVERNMENTAL REVENUE LAW ENFORCEMENT POST FUND	9,865	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	9,865	10,000	10,000	10,000	0	10,000	0
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	18,665	20,000	21,200	20,000	0	20,000	0
	SUBTOTAL *****	18,665	20,000	21,200	20,000	0	20,000	0
3711	INTEREST INT-OVERNIGHT	11	10	6	6	0	6	40-
3712	INT-LONG TERM INVEST	149	150	80	80	0	80	46-
3798	INC/DEC IN FV OF INVESTMENTS	304	170	9	9	0	9	94-
	SUBTOTAL *****	464	330	95	95	0	95	71-
	TOTAL REVENUES *****	28,994	30,330	31,295	30,095	0	30,095	0
37200	DUES TRAVEL & TRAINING SEMINARS/CONFEREN/MEETING	2,520	7,000	7,000	7,000	0	7,000	0
37210	TRAINING/SCHOOLS	11,595	11,500	15,000	11,500	0	11,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,882	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	5,224	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	21,222	30,500	33,000	30,500	0	30,500	0
	TOTAL EXPENDITURES *****	21,222	30,500	33,000	30,500	0	30,500	0

Annual Budget – 2520, 2521, 2522, 2524,

2520 NEIGHBORHOOD WATCH								
252 PUBLIC SAFETY CITIZEN CONTRIB								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3711	INTEREST INT-OVERNIGHT	3	5	2	2	0	2	60-
3712	INT-LONG TERM INVEST	53	60	30	30	0	30	50-
3798	INC/DEC IN FV OF INVESTMENTS	94	70	1	1	0	1	98-
	SUBTOTAL *****	151	135	33	33	0	33	75-
	TOTAL REVENUES *****	151	135	33	33	0	33	75-

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2521 COMMUNITY TRAFFIC SAFETY								
252 PUBLIC SAFETY CITIZEN CONTRIB								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	150	150	150	0	150	0
	SUBTOTAL *****	0	150	150	150	0	150	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	150	150	150	0	150	0

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Sheriff Operations

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 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	846	800	800	800	0	800	0
	SUBTOTAL *****	846	800	800	800	0	800	0
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	597	800	0	800	0	800	0
	SUBTOTAL *****	597	800	0	800	0	800	0
	TOTAL EXPENDITURES *****	1,444	1,600	800	1,600	0	1,600	0

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2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	34	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	92	0	0	0	0	0	0
	SUBTOTAL *****	129	0	0	0	0	0	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	5,000	0	0	0	0	0	0
	SUBTOTAL *****	5,000	0	0	0	0	0	0
	TOTAL REVENUES *****	5,129	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	20	0	0	0	0	0	0
23050	OTHER SUPPLIES	582	2,000	1,500	4,500	0	4,500	125
23850	MINOR EQUIP & TOOLS (<\$1000)	439	1,000	0	0	0	0	0
	SUBTOTAL *****	1,041	3,000	1,500	4,500	0	4,500	50
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,041	3,000	1,500	4,500	0	4,500	50

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Sheriff Operations

Annual Budget - 2537, 2538, 2539

2537 JUSTICE ASSISTANCE GRANT 2007
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	13,561	8,392	8,392	0	0	0	0
	SUBTOTAL *****	13,561	8,392	8,392	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	8	0	2	0	0	0	0
3712	INT-LONG TERM INVEST	118	0	38	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	194	0	4	0	0	0	0
	SUBTOTAL *****	321	0	44	0	0	0	0
	TOTAL REVENUES *****	13,883	8,392	8,436	0	0	0	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	5,530	5,530	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,747	0	0	0	0	0	0
	SUBTOTAL *****	2,747	5,530	5,530	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	10,814	3,168	3,168	0	0	0	0
91301	COMPUTER HARDWARE	0	118	118	0	0	0	0
	SUBTOTAL *****	10,814	3,286	3,286	0	0	0	0
	TOTAL EXPENDITURES *****	13,561	8,816	8,816	0	0	0	0

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2538 JUSTICE ASSISTANCE GRANT 2008
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	18,218	18,218	0	0	0	0
	SUBTOTAL *****	0	18,218	18,218	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	1	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	23	0	0	0	0
	SUBTOTAL *****	0	0	24	0	0	0	0
	TOTAL REVENUES *****	0	18,218	18,242	0	0	0	0
	MATERIALS & SUPPLIES							
23201	AMMUNITION (LESS-LETHAL)	0	2,500	2,764	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	5,386	5,122	0	0	0	0
	SUBTOTAL *****	0	7,886	7,886	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	9,109	9,109	0	0	0	0
	SUBTOTAL *****	0	9,109	9,109	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,223	1,223	0	0	0	0
	SUBTOTAL *****	0	1,223	1,223	0	0	0	0
	TOTAL EXPENDITURES *****	0	18,218	18,218	0	0	0	0

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Sheriff Operations

2539 JUSTICE ASSISTANCE GRANT 2009
 253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	79,718	79,718	0	0	0	0
	SUBTOTAL *****	0	79,718	79,718	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	79,718	79,718	0	0	0	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	2,500	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	7,335	0	0	0	0	0
	SUBTOTAL *****	0	9,835	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	2,590	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,000	0	0	0	0	0
	SUBTOTAL *****	0	4,590	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	348	0	0	0	0	0
	SUBTOTAL *****	0	348	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	47,831	0	0	0	0	0
	SUBTOTAL *****	0	47,831	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	11,207	8,680	0	0	0	0
91301	COMPUTER HARDWARE	0	5,907	5,907	0	0	0	0
	SUBTOTAL *****	0	17,114	14,587	0	0	0	0
	TOTAL EXPENDITURES *****	0	79,718	14,587	0	0	0	0

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Sheriff Operations

Annual Budget - 2540

2540 SHERIFF CIVIL CHARGES								%CHG
254 SHERIFF CIVIL CHARGES FUND								FROM
ACCT	DESCRIPTION	2008	2009	2009	2010	2010	2010	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	6,130	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	43,869	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	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	3,168	3,044	3,044	2,204	0	2,204	27-
48200	ELECTRICITY	1,770	2,100	2,286	2,286	0	2,286	8
48300	WATER	196	200	200	200	0	200	0
	SUBTOTAL *****	5,135	5,344	5,530	4,690	0	4,690	12-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	246	270	270	270	0	270	0
	SUBTOTAL *****	246	270	270	270	0	270	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,516	1,840	1,840	1,560	0	1,560	15-
71101	PROFESSIONAL SERVICES	0	1,250	1,250	1,250	0	1,250	0
71500	BUILDING USE/RENT CHARGE	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,516	4,090	4,090	3,810	0	3,810	6-
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	0	180,000	180,000	0	0	0	0
86850	CONTINGENCY	0	0	0	40,000	0	40,000	0
	SUBTOTAL *****	0	180,000	180,000	40,000	0	40,000	77-
	TOTAL EXPENDITURES *****	7,898	189,704	189,890	48,770	0	48,770	74-

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Sheriff Operations

Annual Budget - 2550

2550 SHERIFF REVOLVING FND ACTIVITY
 255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	51,427	50,872	69,534	76,284	0	76,284	49
	SUBTOTAL *****	51,427	50,872	69,534	76,284	0	76,284	49
	INTEREST							
3711	INT-OVERNIGHT	27	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	373	350	350	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	746	350	14	14	0	14	96-
	SUBTOTAL *****	1,147	725	389	389	0	389	46-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	52,574	51,597	69,923	76,673	0	76,673	48
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,558	863	863	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	4,790	2,360	0	0	0	0
	SUBTOTAL *****	1,558	5,653	3,223	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	463	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	5,560	5,097	0	0	0	0
	SUBTOTAL *****	0	5,560	5,560	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	650	0	0	0	0	0
	SUBTOTAL *****	0	650	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	13,568	15,140	25,840	30,012	0	30,012	98
	SUBTOTAL *****	13,568	15,140	25,840	30,012	0	30,012	98
	OTHER							
85400	CRIMINAL INVESTIGATION	500	0	0	0	0	0	0
	SUBTOTAL *****	500	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,781	8,700	8,158	0	0	0	0
91301	COMPUTER HARDWARE	0	5,870	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	677	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	0	542	0	0	0	0
	SUBTOTAL *****	1,781	15,247	8,700	0	0	0	0
	TOTAL EXPENDITURES *****	17,409	42,250	43,323	30,012	0	30,012	28-

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Sheriff Operations

Annual Budget – 2901

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

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	37,825	15,750	19,845	0	35,721	35,721	126
	SUBTOTAL *****	37,825	15,750	19,845	0	35,721	35,721	126
	TOTAL REVENUES *****	37,825	15,750	19,845	0	35,721	35,721	126
	PERSONAL SERVICES							
10100	SALARIES & WAGES	769,530	789,847	789,533	539,489	0	789,805	0
10110	OVERTIME	88,457	74,796	71,537	55,804	0	71,600	4-
10115	SHIFT DIFFERENTIAL	7,543	9,651	6,700	6,700	0	6,700	30-
10120	HOLIDAY WORKED	19,949	24,481	19,375	14,902	0	19,400	20-
10200	FICA	67,204	68,755	68,408	47,192	0	67,893	1-
10300	HEALTH INSURANCE	64,124	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,214	3,569	3,143	1,996	0	3,241	9-
10350	LIFE INSURANCE	708	742	742	742	0	742	0
10375	DENTAL INSURANCE	4,806	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	33,992	34,394	34,394	20,133	0	29,491	14-
10500	401(A) MATCH PLAN	6,400	8,190	6,425	4,914	0	4,914	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,448	1,560	1,259	0	0	1,560	0
	SUBTOTAL *****	1,067,378	1,087,469	1,073,000	763,356	0	1,066,830	1-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	4,512	7,250	7,250	6,430	0	6,430	11-
23200	AMMUNITION	31,073	31,628	31,628	31,628	0	31,628	0
23201	AMMUNITION (LESS-LETHAL)	0	17,748	17,746	17,746	0	17,746	0
23300	UNIFORMS	8,752	16,532	16,532	4,360	0	4,360	73-
23305	UNIFORM MAINTENANCE	1,218	1,150	1,267	1,150	0	1,150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	6,261	4,980	4,980	2,350	0	2,350	52-
	SUBTOTAL *****	51,818	79,288	79,403	63,664	0	63,664	19-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	1,450	5,600	5,600	4,984	0	4,984	11-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	348	1,500	1,500	800	0	800	46-
37230	MEALS & LODGING-TRAINING	1,237	2,650	2,650	6,672	0	6,672	151
	SUBTOTAL *****	3,035	9,750	9,750	12,456	0	12,456	27
	UTILITIES							
48000	TELEPHONES	22,072	26,112	26,112	26,112	0	26,112	0
48050	CELLULAR TELEPHONES	5,404	5,880	5,880	5,880	0	5,880	0
	SUBTOTAL *****	27,476	31,992	31,992	31,992	0	31,992	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	9,876	18,325	19,000	17,073	2,500	19,573	6
60200	EQUIP REPAIRS/MAINTENANCE	2,760	13,000	13,063	13,063	0	13,063	0
60250	EQUIPMENT INSTALLATION CHARGES	18,963	41,798	33,000	9,165	26,531	35,696	14-
	SUBTOTAL *****	31,600	73,123	65,063	39,301	29,031	68,332	6-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,410	0	0	0	0	0
71100	OUTSIDE SERVICES	205	800	800	1,340	0	1,340	67
71101	PROFESSIONAL SERVICES	0	1,400	0	0	0	0	0
	SUBTOTAL *****	205	3,610	800	1,340	0	1,340	62-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	5,123-	0	0	0	0	0	0
	SUBTOTAL *****	5,123-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	4,325	3,900	0	0	0	0
91300	MACHINERY & EQUIPMENT	10,115	17,815	17,000	0	11,025	11,025	38-
91301	COMPUTER HARDWARE	36,316	10,660	9,000	0	0	0	0
92300	REPLCMENT MACH & EQUIP	5,943	138,288	135,000	0	95,348	95,348	31-
92301	REPLC COMPUTER HDWR	23,708	14,020	14,000	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	152,225	182,900	182,105	0	214,200	214,200	17
	SUBTOTAL *****	228,309	368,008	361,005	0	320,573	320,573	12-
	TOTAL EXPENDITURES *****	1,404,701	1,653,240	1,621,013	912,109	349,604	1,565,187	5-

Sheriff Operations

Annual Budget - 2972

2972 CYBER CRIMES TASK FORCE								
297 RECOVERY ACT GRANTS - REIMB								%CHG
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	113,218	113,218	81,261	0	81,261	28-
	SUBTOTAL *****	0	113,218	113,218	81,261	0	81,261	28-
	TOTAL REVENUES *****	0	113,218	113,218	81,261	0	81,261	28-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	52,877	52,296	90,646	0	45,323	14-
10110	OVERTIME	0	6,589	4,090	0	0	0	0
10115	SHIFT DIFFERENTIAL	0	0	30	0	0	0	0
10200	FICA	0	4,549	4,170	6,934	0	3,467	23-
10300	HEALTH INSURANCE	0	5,115	5,542	9,500	0	4,750	7-
10325	DISABILITY INSURANCE	0	220	200	335	0	168	23-
10350	LIFE INSURANCE	0	57	62	106	0	53	7-
10375	DENTAL INSURANCE	0	383	415	712	0	356	7-
10400	WORKERS COMP	0	2,353	2,353	3,299	0	1,282	45-
10500	401(A) MATCH PLAN	0	700	750	702	0	351	49-
	SUBTOTAL *****	0	72,843	69,908	112,234	0	55,750	23-
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,041	2,041	1,749	0	1,749	14-
	SUBTOTAL *****	0	2,041	2,041	1,749	0	1,749	14-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	13,990	13,990	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,525	1,525	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,900	2,900	0	0	0	0
	SUBTOTAL *****	0	18,415	18,415	0	0	0	0
	UTILITIES							
48000	TELEPHONES	0	388	388	332	0	332	14-
	SUBTOTAL *****	0	388	388	332	0	332	14-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	2,533	2,533	2,172	0	2,172	14-
71100	OUTSIDE SERVICES	0	1,722	1,722	1,476	0	1,476	14-
	SUBTOTAL *****	0	4,255	4,255	3,648	0	3,648	14-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	10,723	10,723	9,191	0	9,191	14-
91302	COMPUTER SOFTWARE	0	4,553	4,553	3,902	0	3,902	14-
	SUBTOTAL *****	0	15,276	15,276	13,093	0	13,093	14-
	TOTAL EXPENDITURES *****	0	113,218	110,283	131,056	0	74,572	34-

Decimal values have been truncated.

Sheriff Operations

Annual Budget - 2981

2981 JAG - RECOVERY ACT/STIMULUS
 298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	327,978	289,611	11,224	0	11,224	96-
	SUBTOTAL *****	0	327,978	289,611	11,224	0	11,224	96-
	INTEREST							
3711	INT-OVERNIGHT	0	0	26	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	257	0	0	0	0
	SUBTOTAL *****	0	0	283	0	0	0	0
	TOTAL REVENUES *****	0	327,978	289,894	11,224	0	11,224	96-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	22,598	12,020	0	0	10,383	54-
10120	HOLIDAY WORKED	0	0	195	0	0	0	0
10200	FICA	0	1,729	935	0	0	795	54-
10400	WORKERS COMP	0	99	54	0	0	46	53-
	SUBTOTAL *****	0	24,426	13,204	0	0	11,224	54-
	MATERIALS & SUPPLIES							
23200	AMMUNITION	0	1,860	1,200	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	13,890	11,600	0	0	0	0
	SUBTOTAL *****	0	15,750	12,800	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	196,787	196,786	0	0	0	0
	SUBTOTAL *****	0	196,787	196,786	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	50,176	46,580	0	0	0	0
91301	COMPUTER HARDWARE	0	375	301	0	0	0	0
91302	COMPUTER SOFTWARE	0	2,034	1,850	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	38,430	18,090	0	0	0	0
	SUBTOTAL *****	0	91,015	66,821	0	0	0	0
	TOTAL EXPENDITURES *****	0	327,978	289,611	0	0	11,224	96-

Decimal values have been truncated.

Corrections

Department Numbers 1255, 2560, 2902, 2906

Mission

The Mission of the Boone County adult detention facility is to provide service to the community by insuring the safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law.

The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included for housing excess inmate capacity in other facilities, if needed, during the year.

Budget Highlights

There are no significant changes to the budget.

Personnel Detail -1255

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Chief Jailer/Jail Administrator	1.00	1.00	1.00	-
Captain	1.50 a	1.50 a	1.50 a	-
Corrections Lieutenant	-	-	-	-
Corrections Sergeant	5.00	5.00	5.00	-
Corrections Officer	34.00 b	37.00 b	37.00 b	-
Corrections Officer Pool	0.17	0.17	0.17	-
Corrections Support Officer	8.00 b	5.00 b	5.00 b	-
Corrections Support Officer Pool	0.06	0.06	0.06	-
Senior Account Specialist	0.50 a	-	-	-
Budget Administrator	-	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	3.50	3.50	-
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	-
Total FTEs	<u>60.81</u>	<u>60.31</u>	<u>60.31</u>	<u>-</u>
Overtime	\$ 215,207	\$ 220,000	\$ 220,000	\$ -
Holiday	\$ 52,497	\$ 49,854	\$ 49,854	\$ -

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

b The 2007 budget included Commission approval for a 3-year plan to replace 13 FTE Corrections Support Officers (range 23) with 13 FTE Corrections Officers (range 27), as the appropriate personnel became available. During 2007, 4 FTE's were replaced; during 2008, 1 FTE was replaced; during 2009, 3 FTE's were replaced. It may take longer than the 3-year estimate to relace all 13 positions.

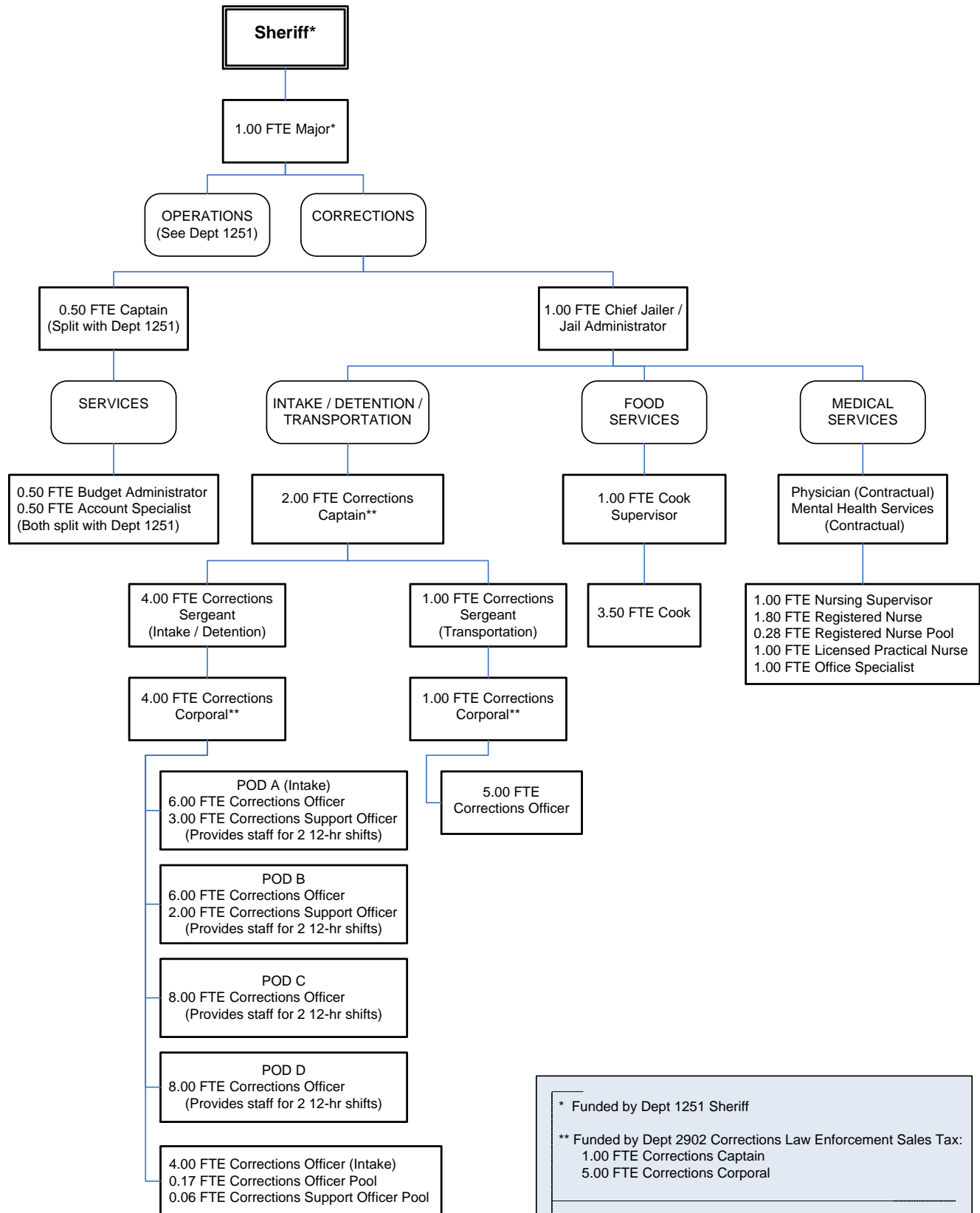
Corrections

Dept. No. 1255, 2560,
2902, 2906

Personnel Detail -2902

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Corrections Captain	1.00	1.00	1.00	-
Corrections Lieutenant	-	-	-	-
Corrections Corporal	5.00	5.00	5.00	-
Corrections Officer	-	-	-	-
Total FTEs	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>-</u>
Overtime	\$ 52,598	\$ 52,589	\$ 58,698	\$ 6,109
Holiday	\$ 15,068	\$ 12,024	\$ 15,407	\$ 3,383

Organizational Chart



* Funded by Dept 1251 Sheriff

** Funded by Dept 2902 Corrections Law Enforcement Sales Tax:
1.00 FTE Corrections Captain
5.00 FTE Corrections Corporal

Corrections

Dept. No. 1255, 2560,
2902, 2906

Annual Budget - 1255

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	11,600	10,000	11,600	11,600	0	11,600	16
3467	STATE REIMB-EXTRADITION	27,680	25,000	25,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	51,872	40,000	40,000	40,000	0	40,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	3,757	5,000	250	1,500	0	1,500	70-
3476	STATE REIMB-PRISONER BD.	697,194	660,000	660,000	660,000	0	660,000	0
3494	PRISONER HOUSING-US MARSHALS	294	1,000	1,000	1,000	0	1,000	0
3495	PRISONER HOUSING-COLUMBIA	6,468	7,000	4,500	4,500	0	4,500	35-
3496	PRISONER HOUSING-FEDERAL BOP	980	1,000	9,000	9,000	0	9,000	800
SUBTOTAL *****		799,846	749,000	751,350	752,600	0	752,600	0
CHARGES FOR SERVICES								
3510	COPIES	14	100	10	10	0	10	90-
3518	INMATE MED FEES (RECOUPMENT)	15,013	13,000	15,000	15,000	0	15,000	15
3528	REIMB PERSONNEL/PROJECTS	68,750	70,000	63,156	70,000	0	70,000	0
3529	OVERNIGHT HOLDS	737	1,000	1,000	1,000	0	1,000	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	17,577	25,000	23,550	23,550	0	23,550	5-
3550	COMMISSIONS	11,871	10,500	12,000	12,000	0	12,000	14
3553	COMMISSIONS-PHONES	43,868	50,000	44,000	50,000	0	50,000	0
3555	MEAL REIMBURSEMENT	984	1,000	125	125	0	125	87-
SUBTOTAL *****		158,816	170,600	158,841	171,685	0	171,685	0
MISCELLANEOUS								
3830	SALES	73,177	70,000	63,500	63,500	0	63,500	9-
3831	SALE OF EVID/UNCLAIM PROP	0	10	30	20	0	20	100
3835	SALE OF COUNTY FIXED ASSET	11,108	3,500	3,500	10	0	10	99-
3882	RESTITUTION REIMB	1,665	1,000	100	50	0	50	95-
SUBTOTAL *****		85,950	74,510	67,130	63,580	0	63,580	14-
TOTAL REVENUES *****		1,044,613	994,110	977,321	987,865	0	987,865	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,804,422	1,932,858	1,772,040	2,157,647	0	1,921,347	0
10110	OVERTIME	205,964	220,000	201,237	244,589	0	220,000	0
10115	SHIFT DIFFERENTIAL	22,275	29,852	23,634	29,852	0	29,852	0
10120	HOLIDAY WORKED	45,512	49,854	47,862	55,778	0	49,854	0
10200	FICA	152,825	170,791	152,788	190,321	0	169,910	0
10300	HEALTH INSURANCE	272,332	287,375	287,375	287,375	0	287,375	0
10325	DISABILITY INSURANCE	6,149	7,946	6,510	7,903	0	6,675	15-
10350	LIFE INSURANCE	2,928	3,206	3,206	3,206	0	3,206	0
10375	DENTAL INSURANCE	20,411	21,538	21,538	21,538	0	21,538	0
10400	WORKERS COMP	80,160	79,546	79,546	76,010	0	66,493	16-
10500	401(A) MATCH PLAN	21,972	35,392	22,525	21,235	0	21,235	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,751	2,600	2,124	0	0	2,600	0
10600	UNEMPLOYMENT BENEFITS	0	6,471	2,311	0	0	0	0
SUBTOTAL *****		2,636,705	2,847,429	2,622,696	3,095,454	0	2,800,085	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	480	850	600	600	0	600	29-
23000	OFFICE SUPPLIES	5,841	5,000	5,000	5,000	0	5,000	0
23001	PRINTING	1,629	2,000	2,000	2,000	0	2,000	0
23020	MICROFILM/FILM	0	200	200	200	0	200	0
23025	RESIDENT SUPPLIES	20,803	25,000	25,000	25,000	0	25,000	0
23026	INTAKE/INDIGENT SUPPLIES	7,556	5,000	5,125	5,000	0	5,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	8,639	7,500	7,500	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	17,228	18,000	18,000	18,000	0	18,000	0
23035	MAINTENANCE SUPPLIES	13,975	13,000	13,000	13,000	0	13,000	0
23050	OTHER SUPPLIES	73,249	70,000	63,500	63,500	0	63,500	9-
23200	AMMUNITION	8,146	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	0	6,620	6,620	6,500	0	6,500	1-
23300	UNIFORMS	18,038	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,958	2,000	2,500	2,500	0	2,500	25
23400	FOOD	202,226	200,000	200,000	200,000	0	200,000	0
23501	PRESCRIPTION DRUGS	100,717	80,000	80,000	80,000	0	80,000	0
23502	NON-PRES. MED. SUPPLIES	12,737	10,000	10,000	10,000	0	10,000	0
23800	MEDICAL EQUIPMENT	614	2,000	2,000	1,500	0	1,500	25-
23850	MINOR EQUIP & TOOLS (<\$1000)	8,969	12,000	12,000	11,000	0	11,000	8-
SUBTOTAL *****		503,811	482,835	476,710	474,965	0	474,965	1-

Corrections

Dept. No. 1255, 2560,
2902, 2906

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES TRAVEL & TRAINING							
37000	DUES	271	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	450	2,050	2,050	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	1,186	2,800	2,800	4,095	0	4,095	46
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	409	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	890	1,500	1,500	2,500	0	2,500	66
	SUBTOTAL *****	3,208	7,550	7,550	9,845	0	9,845	30
	UTILITIES							
48000	TELEPHONES	6,085	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	3,853	3,800	3,800	4,363	0	4,363	14
48100	NATURAL GAS	53,288	51,000	51,000	51,000	0	51,000	0
48200	ELECTRICITY	75,953	83,000	83,000	83,000	0	83,000	0
48300	WATER	19,274	19,275	19,275	19,275	0	19,275	0
48400	SOLID WASTE	2,075	2,798	2,798	2,798	0	2,798	0
	SUBTOTAL *****	160,530	165,673	165,673	166,236	0	166,236	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	35,444	37,500	24,000	24,000	0	24,000	36-
59025	MOTOR VEHICLE TITLE EXP	0	22	10	10	0	10	54-
59030	MOTOR VEHICLE LICENSE FEE	39	75	10	10	0	10	86-
59100	VEHICLE REPAIRS	3,423	4,000	4,000	4,000	0	4,000	0
59105	TIRES	1,624	2,500	2,500	2,500	0	2,500	0
59200	LOCAL MILEAGE	490	500	250	250	0	250	50-
	SUBTOTAL *****	41,022	44,597	30,770	30,770	0	30,770	31-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,079	5,915	5,915	5,915	0	5,915	0
60200	EQUIP REPAIRS/MAINTENANCE	536	5,068	1,000	5,068	0	5,068	0
60250	EQUIPMENT INSTALLATION CHARGES	0	1,500	500	1,000	0	1,000	33-
	SUBTOTAL *****	3,615	12,483	7,415	11,983	0	11,983	4-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	150	100	100	150	0	150	50
71100	OUTSIDE SERVICES	120,000	120,000	120,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	252,860	242,906	242,906	224,396	0	224,396	7-
71600	EQUIP LEASES & METER CHR	575	575	575	0	0	0	0
	SUBTOTAL *****	373,585	363,581	363,581	344,546	0	344,546	5-
	OTHER							
85600	EXTRADITION EXPENSE	28,809	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	1,705	1,000	1,000	1,000	0	1,000	0
85610	HOSPITAL COSTS	72,888	60,000	60,000	60,000	0	60,000	0
85620	OTHER MEDICAL	174,154	198,735	195,735	198,735	0	198,735	0
86300	TESTING	6,858	10,000	9,000	9,000	0	9,000	10-
	SUBTOTAL *****	284,416	294,735	290,735	293,735	0	293,735	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	2,750	16,715	16,715	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	24,768	18,674	19,401	0	0	0	0
	SUBTOTAL *****	27,518	35,389	36,116	0	0	0	0
	TOTAL EXPENDITURES *****	4,034,414	4,254,272	4,001,246	4,427,534	0	4,132,165	2-

Annual Budget - 2560

2560 INMATE SECURITY FUND ACTIVITY
256 INMATE SECURITY FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES							
3569	OTHER FEES	18,455	20,000	21,000	21,000	0	21,000	5
	SUBTOTAL *****	18,455	20,000	21,000	21,000	0	21,000	5
	INTEREST							
3711	INT-OVERNIGHT	18	20	15	15	0	15	25-
3712	INT-LONG TERM INVEST	245	280	210	250	0	250	10-
3798	INC/DEC IN FV OF INVESTMENTS	486	280	0	0	0	0	0
	SUBTOTAL *****	749	580	225	265	0	265	54-
	TOTAL REVENUES *****	19,204	20,580	21,225	21,265	0	21,265	3

Corrections

Dept. No. 1255, 2560,
2902, 2906

Annual Budget - 2902

2902 CORRECTIONS- LE SALES TAX		290 LAW ENFORCEMENT SERVICES FUND						%CHG
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	477,145	483,320	469,463	246,459	0	482,759	0
10110	OVERTIME	49,906	52,589	43,827	34,109	0	58,698	11
10115	SHIFT DIFFERENTIAL	1,888	2,784	1,597	2,784	0	2,784	0
10120	HOLIDAY WORKED	11,584	12,024	15,407	9,483	0	15,407	28
10200	FICA	40,396	42,129	39,699	22,401	0	42,812	1
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,142	2,278	2,323	911	0	2,139	6-
10350	LIFE INSURANCE	308	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	22,482	22,150	22,150	10,659	0	20,176	8-
10500	401(A) MATCH PLAN	3,250	3,510	3,100	2,106	0	2,106	40-
	SUBTOTAL *****	639,740	651,738	628,520	359,866	0	657,835	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	5,330	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	5,330	5,652	5,652	5,652	0	5,652	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	15,647	26,668	26,668	26,668	0	26,668	0
	SUBTOTAL *****	15,647	26,668	26,668	26,668	0	26,668	0
	OTHER							
85620	OTHER MEDICAL	7,331	7,480	7,468	7,468	0	7,468	0
86910	PY ENCUMBRANCES NOT USED	349-	0	0	0	0	0	0
	SUBTOTAL *****	6,982	7,480	7,468	7,468	0	7,468	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	667,701	691,538	668,308	399,654	0	697,623	0

Annual Budget - 2906

2906 CONTRACT INMATE HOUSING-LE TAX		290 LAW ENFORCEMENT SERVICES FUND						%CHG
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	88,779	180,000	20,000	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	26,357	48,000	48,000	48,000	0	48,000	0
	SUBTOTAL *****	115,136	228,000	68,000	228,000	0	228,000	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	3,079-	0	0	0	0	0	0
	SUBTOTAL *****	3,079-	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	112,056	228,000	68,000	228,000	0	228,000	0

Decimal values have been truncated.

Prosecuting Attorney – Combined Budget Summary

Department Numbers 1261, 1262, 1263, 1264, 2600,
2610, 2620, 2630, 2640, 2903, 2971, 2981

Description of Funding Sources

The Boone County Prosecuting Attorney provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from a variety of special revenues funds. The funding sources include the following:

- General Fund
 - Prosecuting Attorney general operations (1261)
 - Victim & Witness (1262)
 - Prosecuting Attorney Retirement (1264)
 - Child Support Enforcement (1263)

- PA Training Fund (2600)
- PA Tax Collection Fund (2610)
- PA Contingency Fund (2620)
- PA Bad Check Collection Fund (2630)
- PA Forfeiture Fund (2640)
- Law Enforcement Services Fund (2903)
- PA – Violence Against Women Grant (Federal Stimulus/ARRA grant; 2971)
- Justice Assistance Grant (JAG) – PA (Federal Stimulus/ARRA grant; 2981)

The budgets for these various resources are combined and presented on the following pages as follows:

- Operations of the Prosecuting Attorney’s Office (1261, 1262, 1264, 2600, 2620, 2640, 2903, 2971, 2981)
- Child Support Enforcement (1263)
- PA Tax Collection (2610)
- PA Bad Check Collection (2630)

Prosecuting Attorney Summary

Dept. No. 1261, 1262, 1263,
1264, 2600, 2610, 2620, 2630,
2640, 2903, 2971, 2981

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Bad Check Fund; these budgets are established and approved by the Prosecuting Attorney.

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,564,385	\$ 1,567,127	\$ 1,361,629	\$ 216,893	\$ -	\$ 1,578,522
100	1262	Victim Witness	174,106	159,948	117,672	20,699	-	138,371
100	1263	IV-D Child Support	504,890	463,481	346,003	46,454	-	392,457
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	4,314	5,730	-	5,844	-	5,844
261	2610	PA Tax Collection	27,688	48,211	47,764	1,785	-	49,549
262	2620	PA Contingency	19,113	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	131,869	108,402	104,979	6,620	-	111,599
264	2640	PA Forfeiture Money	2,278	13,500	-	13,500	-	13,500
290	2903	PA-Law Enf Sales Tax	280,478	281,295	277,680	5,528	-	283,208
297	2971	PA-Violence Agnst Women	-	31,655	120,568	-	-	120,568
298	2981	JAG Recovery Act/Stimulus	-	13,204	11,224	-	-	11,224
Total			\$ 2,716,873	\$ 2,720,305	\$ 2,387,519	\$ 345,075	\$ -	\$ 2,732,594

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			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	7.50
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	0.75	1.25	1.25
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	2.18	1.68	1.68
264	2640	PA Forfeiture Money	-	-	-
290	2903	PA-Law Enf Sales Tax	5.00	5.00	5.00
297	2971	PA-Violence Agnst Women	-	2.00	2.00
298	2981	JAG Recovery Act/Stimulus	-	0.24	0.20
Total FTEs			42.25	44.49	42.70

Prosecuting Attorney

Department Numbers 1261, 1262, 1264, 2600, 2620, 2640, 2903, 2971, 2981

Mission

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

General Fund (Dept. Nos. 1261, 1262, 1264): There are no significant changes to these budgets.

PA Forfeiture Fund (Dept. Nos. 2640): There are no significant changes to this budget.

PA Training Fund (Dept. No. 2600): There are no significant changes to this budget.

Law Enforcement Services Fund- PA (Dept. No. 2903): There are no significant changes to this budget.

PA- Violence Against Women Grant (Stimulus/ARRA grant; Dept. No. 2971): This grant was awarded to the County mid-year 2009 and funds a full-time Asst. Prosecuting Attorney and a full-time Investigator and related computer equipment.

Performance Measures

Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Number of Felonies Filed	1,496	1,495	1,500
Number of Misdemeanors Filed	4,379	4,950	4,900
Number of Traffic Cases Filed	4,304	4,300	4,300
Total Number of Cases Filed	10,179	10,745	10,700

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Personnel Detail – 1261

Position Title	2008	2009	2010	2009-2010
	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	-
Total FTEs	22.32	22.32	22.32	-
Overtime	\$ 29,500	\$ 29,500	\$ 29,500	\$ -

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

Personnel Detail - 1262

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Crime Victim Specialist (Grant Funded)	1.00 ^a	1.00 ^a	0.75 ^a	(0.25)
Victim Assistant	1.00	1.00	1.00	-
Witness Coordinator	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	2.75	(0.25)
Overtime	\$900	\$750	\$500	(\$250)

^a Grant runs from Oct 1 - Sept 31 - has been renewed every year since 1995

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Personnel Detail - 2903

Position Detail	2008	2009	2010	2009-2010
	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	-
Total FTEs	5.00	5.00	5.00	-
Overtime	\$ 2,150	\$ 3,000	\$ 2,500	\$ (500)

Personnel Detail - 2971

Position Detail	2008	2009	2010	2009-2010
	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Investigator	-	1.00 ^a	1.00	-
Assistant Prosecuting Attorney I	-	1.00 ^a	1.00	-
Total FTEs	-	2.00	2.00	-
Overtime	\$ -	\$ -	\$ -	\$ -

^a Positions added September 2009

Personnel Detail – 2981

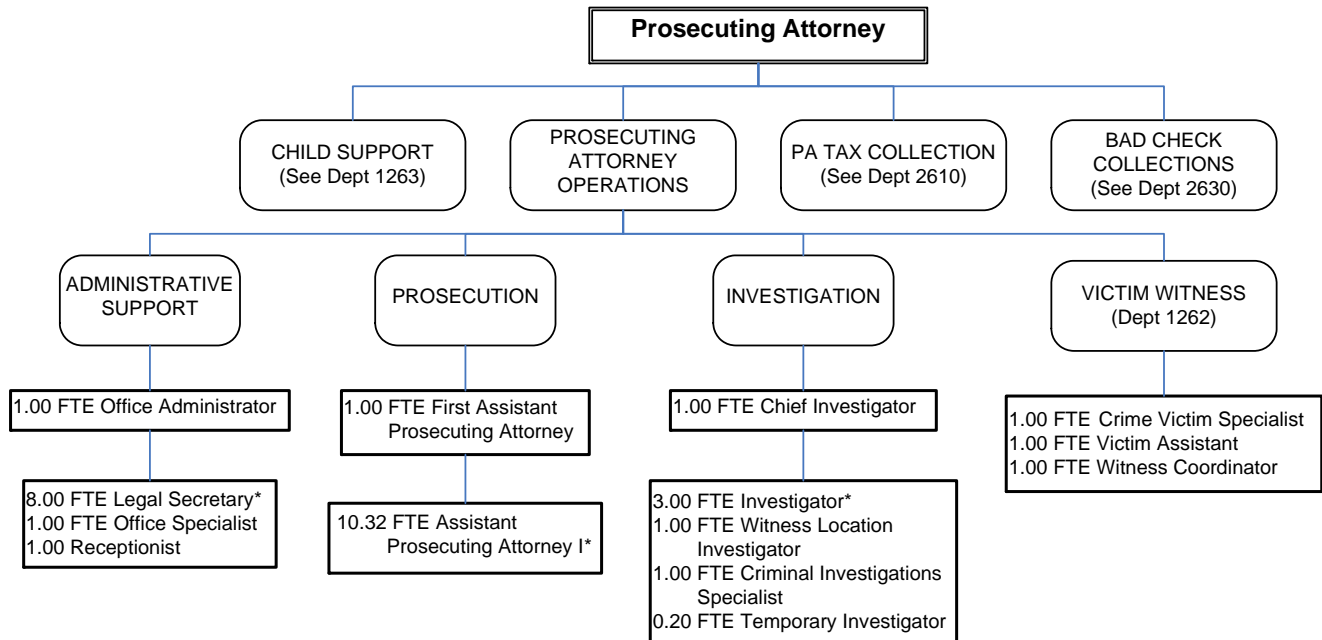
Position Detail	2008	2009	2010	2009-2010
	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Temporary Investigator	-	0.24 ^a	0.20	(0.04)
Total FTEs	-	0.24	0.20	(0.04)
Overtime	\$ -	\$ -	\$ -	\$ -

^a Position added July 2009

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Organizational Chart



*Funded by Sources other than the General Fund:
 Prosecuting Attorney Law Enforcement Sales Tax (dept 2903)
 1.00 FTE Investigator
 2.00 FTE Legal Secretary
 2.00 FTE Assistant Prosecuting Attorney 1

PA-Violence Against Women Grant (Dept 2971)
 1.00 FTE Investigator
 1.00 FTE Assistant Prosecuting Attorney 1

JAG-Recovery Act/Stimulus Grant (Dept 2981)
 .20 FTE Temporary Investigator

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget – 1261

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	64,252	58,855	58,855	58,855	0	58,855	0
	SUBTOTAL *****	64,252	58,855	58,855	58,855	0	58,855	0
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	30,477	30,484	25,775	25,775	0	25,775	15-
3560	COLLECTION FEES	47,096	50,000	40,000	40,000	0	40,000	20-
3574	P.A. FEES	132,346	118,000	136,000	135,000	0	135,000	14
	SUBTOTAL *****	209,919	198,484	201,775	200,775	0	200,775	1
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	274,172	257,339	260,630	259,630	0	259,630	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,108,048	1,115,540	1,091,938	1,108,447	0	1,108,447	0
10110	OVERTIME	24,225	29,500	29,500	29,500	0	29,500	0
10120	HOLIDAY WORKED	661	750	750	750	0	750	0
10200	FICA	83,859	87,653	84,257	87,110	0	87,110	0
10300	HEALTH INSURANCE	106,020	106,020	106,020	106,020	0	106,020	0
10325	DISABILITY INSURANCE	3,880	4,239	4,239	4,101	0	4,101	3-
10350	LIFE INSURANCE	1,169	1,182	1,182	1,182	0	1,182	0
10375	DENTAL INSURANCE	7,945	7,945	7,945	7,945	0	7,945	0
10400	WORKERS COMP	7,946	6,936	6,936	5,540	0	5,540	20-
10500	401(A) MATCH PLAN	9,410	13,057	9,048	7,834	0	7,834	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,914	3,200	2,924	0	0	3,200	0
	SUBTOTAL *****	1,356,080	1,376,022	1,344,739	1,358,429	0	1,361,629	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	24,233	21,371	23,800	24,698	0	24,698	15
23000	OFFICE SUPPLIES	10,660	14,858	14,858	12,396	0	12,396	16-
23001	PRINTING	497	1,378	1,265	1,193	0	1,193	13-
23050	OTHER SUPPLIES	275	250	329	250	0	250	0
23300	UNIFORMS	100	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	275	275	346	275	0	275	0
	SUBTOTAL *****	36,042	38,232	40,698	38,912	0	38,912	1
	DUES TRAVEL & TRAINING							
37000	DUES	4,355	4,455	5,235	5,260	0	5,260	18
37200	SEMINARS/CONFEREN/MEETING	880	1,290	1,275	1,745	0	1,745	35
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	712	935	935	935	0	935	0
37230	MEALS & LODGING-TRAINING	2,010	2,966	2,500	3,347	0	3,347	12
	SUBTOTAL *****	7,957	9,646	9,945	11,287	0	11,287	17
	UTILITIES							
48000	TELEPHONES	9,353	13,172	12,000	12,000	0	12,000	8-
48050	CELLULAR TELEPHONES	812	960	678	648	0	648	32-
	SUBTOTAL *****	10,165	14,132	12,678	12,648	0	12,648	10-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	7,498	9,600	5,500	5,400	0	5,400	43-
59030	MOTOR VEHICLE LICENSE FEE	83	111	129	59	0	59	46-
59100	VEHICLE REPAIRS	2,266	1,500	1,500	1,500	0	1,500	0
59105	TIRES	548	690	731	690	0	690	0
59200	LOCAL MILEAGE	356	1,100	500	1,000	0	1,000	9-
	SUBTOTAL *****	10,752	13,001	8,360	8,649	0	8,649	33-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,517	3,707	3,630	3,632	0	3,632	2-

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
60200	EQUIP REPAIRS/MAINTENANCE	45	200	100	200	0	200	0
	SUBTOTAL *****	3,562	3,907	3,730	3,832	0	3,832	1-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	165	0	50	0	0	0	0
71100	OUTSIDE SERVICES	435	1,000	100	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	139,020	146,621	146,621	140,360	0	140,360	4-
71600	EQUIP LEASES & METER CHRG	204	205	206	205	0	205	0
	SUBTOTAL *****	139,824	147,826	146,977	141,565	0	141,565	4-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,564,385	1,602,766	1,567,127	1,575,322	0	1,578,522	1-

Decimal values have been truncated.

Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget – 1262

1262 VICTIM WITNESS
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	44,028	42,089	42,090	31,567	0	31,567	24-
	SUBTOTAL *****	44,028	42,089	42,090	31,567	0	31,567	24-
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	4,163	0	0	0	0	0	0
	SUBTOTAL *****	4,163	0	0	0	0	0	0
	TOTAL REVENUES *****	48,192	42,089	42,090	31,567	0	31,567	24-
10100	PERSONAL SERVICES SALARIES & WAGES	112,527	111,737	112,171	111,737	0	100,577	9-
10110	OVERTIME	597	750	250	500	0	500	33-
10200	FICA	4,935	5,190	6,376	8,586	0	5,171	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	14,250	0	9,500	0
10325	DISABILITY INSURANCE	228	251	251	413	0	248	1-
10350	LIFE INSURANCE	130	106	106	159	0	106	0
10375	DENTAL INSURANCE	712	712	712	1,068	0	712	0
10400	WORKERS COMP	350	297	297	392	0	195	34-
10500	401(A) MATCH PLAN	650	1,105	625	1,053	0	663	40-
10600	UNEMPLOYMENT BENEFITS	0	412	0	0	0	0	0
	SUBTOTAL *****	129,632	130,060	130,288	138,158	0	117,672	9-
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	303	448	448	415	0	415	7-
23000	OFFICE SUPPLIES	1,317	1,817	1,917	1,940	0	1,940	6
23001	PRINTING	121	100	330	140	0	140	40
23050	OTHER SUPPLIES	0	250	150	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	627	750	550	750	0	750	0
	SUBTOTAL *****	2,369	3,365	3,395	3,495	0	3,495	3
37000	DUES TRAVEL & TRAINING DUES	275	325	400	400	0	400	23
37200	SEMINARS/CONFEREN/MEETING	260	180	647	330	0	330	83
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	235	330	265	182	0	182	44-
37230	MEALS & LODGING-TRAINING	604	340	602	442	0	442	30
	SUBTOTAL *****	1,374	1,175	1,914	1,354	0	1,354	15
48000	UTILITIES TELEPHONES	1,831	2,150	1,851	1,850	0	1,850	13-
	SUBTOTAL *****	1,831	2,150	1,851	1,850	0	1,850	13-
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
84010	OTHER RECEPTION/MEETINGS	0	150	150	150	0	150	0
84600	COURT COSTS	5,802	4,500	3,000	3,500	0	3,500	22-
84700	WITNESS EXPENSES	21,485	11,500	13,000	5,500	0	5,500	52-
84800	TRANSCRIPTS-CRIMINAL	11,610	6,350	6,350	4,850	0	4,850	23-
	SUBTOTAL *****	38,897	22,500	22,500	14,000	0	14,000	37-
	TOTAL EXPENDITURES *****	174,106	159,250	159,948	158,857	0	138,371	13-

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Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget – 1264

1264 PA RETIREMENT 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	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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Annual Budget – 2600

2600 PA TRAINING 260 PA TRAINING FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	4,714	4,950	4,900	4,850	0	4,850	2-
	SUBTOTAL *****	4,714	4,950	4,900	4,850	0	4,850	2-
	INTEREST							
3711	INT-OVERNIGHT	3	5	2	2	0	2	60-
3712	INT-LONG TERM INVEST	54	67	8	8	0	8	88-
3798	INC/DEC IN FV OF INVESTMENTS	86	75	10	10	0	10	86-
	SUBTOTAL *****	144	147	20	20	0	20	86-
	TOTAL REVENUES *****	4,859	5,097	4,920	4,870	0	4,870	4-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	610	1,830	1,830	1,840	0	1,840	0
37210	TRAINING/SCHOOLS	960	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	621	975	993	910	0	910	6-
37230	MEALS & LODGING-TRAINING	2,123	2,927	2,907	3,094	0	3,094	5
	SUBTOTAL *****	4,314	5,732	5,730	5,844	0	5,844	1
	TOTAL EXPENDITURES *****	4,314	5,732	5,730	5,844	0	5,844	1

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Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget – 2620

2620 PA CONTINGENCY
262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	18,028	20,000	19,253	20,000	0	20,000	0
	SUBTOTAL *****	18,028	20,000	19,253	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	7	12	5	5	0	5	58-
3712	INT-LONG TERM INVEST	106	180	65	65	0	65	63-
3798	INC/DEC IN FV OF INVESTMENTS	178	314	35	35	0	35	88-
	SUBTOTAL *****	292	506	105	105	0	105	79-
	TOTAL REVENUES *****	18,320	20,506	19,358	20,105	0	20,105	1-
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	OTHER							
84600	COURT COSTS	2,240	2,500	2,500	3,000	0	3,000	20
84700	WITNESS EXPENSES	6,459	6,000	8,000	6,500	0	6,500	8
84800	TRANSCRIPTS-CRIMINAL	10,433	11,000	9,500	9,500	0	9,500	13-
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	19,133	20,000	20,000	19,500	0	19,500	2-
	TOTAL EXPENDITURES *****	19,133	20,000	20,000	20,000	0	20,000	0

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Annual Budget – 2640

2640 PA FORFEITURE MONEY
264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	10	20	5	5	0	5	75-
3712	INT-LONG TERM INVEST	143	125	75	75	0	75	40-
3798	INC/DEC IN FV OF INVESTMENTS	280	250	25	25	0	25	90-
	SUBTOTAL *****	434	395	105	105	0	105	73-
	TOTAL REVENUES *****	434	395	105	105	0	105	73-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	575	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	596	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	1,106	1,125	0	1,125	0	1,125	0
	SUBTOTAL *****	2,278	2,450	0	2,450	0	2,450	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	11,050	0	11,050	0	11,050	0
	SUBTOTAL *****	0	11,050	0	11,050	0	11,050	0
	TOTAL EXPENDITURES *****	2,278	13,500	0	13,500	0	13,500	0

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Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget - 2903

2903 PROSECUTING ATTRNY-LE SALES TX
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	225,580	226,782	226,258	226,782	0	226,782	0
10110	OVERTIME	3,055	3,500	2,500	2,500	0	2,500	28-
10120	HOLIDAY WORKED	21	100	100	100	0	100	0
10200	FICA	16,753	17,624	16,971	17,547	0	17,547	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	795	852	852	839	0	839	1-
10350	LIFE INSURANCE	264	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	1,206	1,013	1,013	802	0	802	20-
10500	401(A) MATCH PLAN	1,300	2,925	1,300	1,755	0	1,755	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,385	1,560	1,404	0	0	1,560	0
	SUBTOTAL *****	275,891	280,151	276,193	276,120	0	277,680	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	901	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	901	1,000	1,000	1,000	0	1,000	0
DUES TRAVEL & TRAINING								
37000	DUES	755	910	1,010	1,110	0	1,110	21
37200	SEMINARS/CONFEREN/MEETING	240	480	585	460	0	460	4-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	317	332	265	364	0	364	9
37230	MEALS & LODGING-TRAINING	519	918	382	734	0	734	20-
	SUBTOTAL *****	1,831	2,640	2,242	2,668	0	2,668	1
UTILITIES								
48000	TELEPHONES	1,852	1,896	1,860	1,860	0	1,860	1-
	SUBTOTAL *****	1,852	1,896	1,860	1,860	0	1,860	1-
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	280,478	285,687	281,295	281,648	0	283,208	0

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Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget - 2971

2971 PA - VIOLENCE AGAINST WOMEN
297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	62,591	31,393	121,127	0	121,127	93
	SUBTOTAL *****	0	62,591	31,393	121,127	0	121,127	93
	TOTAL REVENUES *****	0	62,591	31,393	121,127	0	121,127	93
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	50,550	24,016	101,088	0	101,088	99
10110	OVERTIME	0	0	262	0	0	0	0
10200	FICA	0	3,867	1,835	7,733	0	7,733	99
10300	HEALTH INSURANCE	0	4,881	3,167	9,500	0	9,500	94
10325	DISABILITY INSURANCE	0	196	89	374	0	374	90
10350	LIFE INSURANCE	0	54	36	106	0	106	96
10375	DENTAL INSURANCE	0	367	237	712	0	712	94
10400	WORKERS COMP	0	232	150	353	0	353	52
10500	401(A) MATCH PLAN	0	651	225	702	0	702	7
	SUBTOTAL *****	0	60,798	30,017	120,568	0	120,568	98
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,380	1,225	0	0	0	0
91302	COMPUTER SOFTWARE	0	413	413	0	0	0	0
	SUBTOTAL *****	0	1,793	1,638	0	0	0	0
	TOTAL EXPENDITURES *****	0	62,591	31,655	120,568	0	120,568	92

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Prosecuting Attorney

Dept. Nos. 1261, 1262,
1264, 2600, 2620, 2640,
2903, 2971, 2981

Annual Budget - 2981

2981 JAG - RECOVERY ACT/STIMULUS
298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	327,978	289,611	11,224	0	11,224	96-
	SUBTOTAL *****	0	327,978	289,611	11,224	0	11,224	96-
	INTEREST							
3711	INT-OVERNIGHT	0	0	26	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	257	0	0	0	0
	SUBTOTAL *****	0	0	283	0	0	0	0
	TOTAL REVENUES *****	0	327,978	289,894	11,224	0	11,224	96-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	22,598	12,020	0	0	10,383	54-
10120	HOLIDAY WORKED	0	0	195	0	0	0	0
10200	FICA	0	1,729	935	0	0	795	54-
10400	WORKERS COMP	0	99	54	0	0	46	53-
	SUBTOTAL *****	0	24,426	13,204	0	0	11,224	54-
	MATERIALS & SUPPLIES							
23200	AMMUNITION	0	1,860	1,200	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	13,890	11,600	0	0	0	0
	SUBTOTAL *****	0	15,750	12,800	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	196,787	196,786	0	0	0	0
	SUBTOTAL *****	0	196,787	196,786	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	50,176	46,580	0	0	0	0
91301	COMPUTER HARDWARE	0	375	301	0	0	0	0
91302	COMPUTER SOFTWARE	0	2,034	1,850	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	38,430	18,090	0	0	0	0
	SUBTOTAL *****	0	91,015	66,821	0	0	0	0
	TOTAL EXPENDITURES *****	0	327,978	289,611	0	0	11,224	96-

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Child Support Enforcement

Department Number 1263

Mission

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

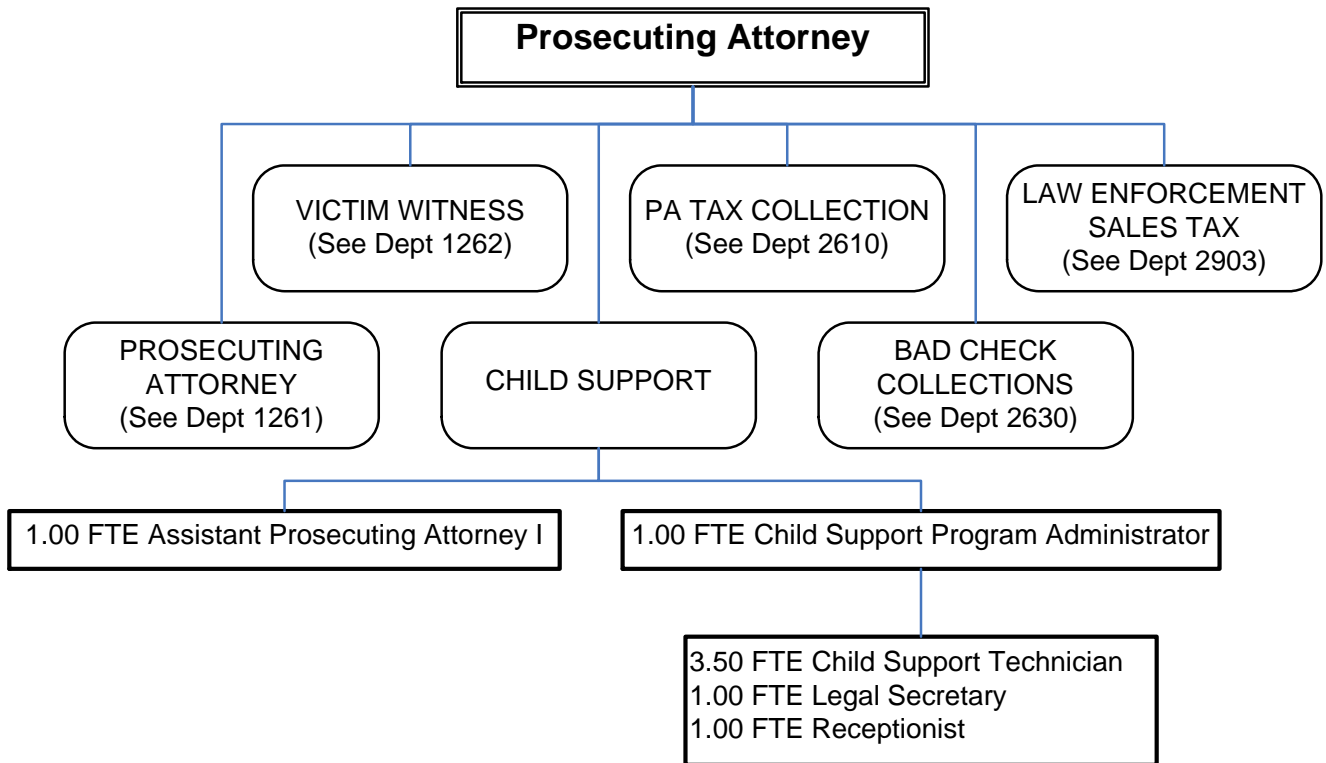
All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of costs as well as cost recovery of indirect costs.

Beginning January 2010, the state reduced funding to this program which required the elimination of one full-time position and reduction of another position to part-time.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	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	3.50	(1.50)
Legal Secretary	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Total FTEs	9.00	9.00	7.50	(1.50)
Overtime	\$ 5,500	\$ 2,500	\$ -	\$ (2,500)

Organizational Chart



Annual Budget

1263 IV-D
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FEDERAL REIMBURSE EXPENSES	552,445	507,793	482,250	495,050	0	428,744	15-
	SUBTOTAL *****	552,445	507,793	482,250	495,050	0	428,744	15-
	TOTAL REVENUES *****	552,445	507,793	482,250	495,050	0	428,744	15-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	322,026	323,015	322,817	278,605	0	278,605	13-
10110	OVERTIME	4,480	2,500	750	0	0	0	0
10120	HOLIDAY WORKED	67	0	0	0	0	0	0
10200	FICA	22,056	24,902	23,110	21,313	0	21,313	14-
10300	HEALTH INSURANCE	42,750	42,750	42,750	38,000	0	38,000	11-
10325	DISABILITY INSURANCE	1,122	1,204	1,204	1,030	0	1,030	14-
10350	LIFE INSURANCE	470	477	477	424	0	424	11-
10375	DENTAL INSURANCE	3,204	3,204	3,204	2,848	0	2,848	11-
10400	WORKERS COMP	1,730	1,431	1,431	975	0	975	31-
10500	401(A) MATCH PLAN	3,800	5,265	3,900	2,808	0	2,808	46-
	SUBTOTAL *****	401,709	404,748	399,643	346,003	0	346,003	14-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	2,400	1,920	1,800	0	1,800	25-
22500	SUBSCRIPTIONS/PUBLICATIONS	521	1,780	980	460	0	460	74-
23000	OFFICE SUPPLIES	3,165	2,150	2,150	3,000	0	3,000	39
23001	PRINTING	1,385	250	50	550	0	550	120
23850	MINOR EQUIP & TOOLS (<\$1000)	0	630	300	300	0	300	52-
	SUBTOTAL *****	5,071	7,210	5,400	6,110	0	6,110	15-
	DUES TRAVEL & TRAINING							
37000	DUES	400	700	400	490	0	490	30-
37200	SEMINARS/CONFEREN/MEETING	2,870	390	330	330	0	330	15-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,514	250	250	180	0	180	28-
37230	MEALS & LODGING-TRAINING	1,958	500	500	450	0	450	10-
	SUBTOTAL *****	6,743	1,840	1,480	1,450	0	1,450	21-
	UTILITIES							
48000	TELEPHONES	3,890	5,424	5,424	4,200	0	4,200	22-
48002	DATA COMMUNICATIONS	7,200	8,650	420	0	0	0	0
48100	NATURAL GAS	2,441	3,750	3,750	4,000	0	3,888	3
48200	ELECTRICITY	4,328	5,500	5,500	5,700	0	5,200	5-
48300	WATER	205	240	240	240	0	240	0
48400	SOLID WASTE	168	200	504	504	0	504	152
48600	SEWER USE	199	250	200	200	0	200	20-
	SUBTOTAL *****	18,433	24,014	16,038	14,844	0	14,232	40-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,100	1,830	1,830	2,070	0	2,070	13
	SUBTOTAL *****	1,100	1,830	1,830	2,070	0	2,070	13
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,302	1,873	1,873	1,883	0	1,883	0
71000	INSURANCE AND BONDS	86	170	80	170	0	170	0
71100	OUTSIDE SERVICES	6,215	10,630	8,870	8,000	0	8,000	24-
71500	BUILDING USE/RENT CHARGE	52,989	27,972	27,972	12,539	0	12,539	55-
71600	EQUIP LEASES & METER CHRG	62	182	132	0	0	0	0
	SUBTOTAL *****	60,656	40,827	38,927	22,592	0	22,592	44-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	7,657	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	469	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,614	174	163	0	0	0	0
91302	COMPUTER SOFTWARE	317	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,117	0	0	0	0	0	0
	SUBTOTAL *****	11,175	174	163	0	0	0	0
	TOTAL EXPENDITURES *****	504,890	480,643	463,481	393,069	0	392,457	18-

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Prosecuting Attorney

Tax Collection

Department Number 2610

Mission

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

Prior to FY 2007, the salary allocation of two FTE positions was 50% each to the Tax Collection Fund and the PA Bad Check Fund. In FY 2007 and FY 2008, the salary allocation to the Tax Collection Fund was reduced to 25% and increased to 75% in the PA Bad Check Fund. For FY 2009 and 2010, the salary allocations have been revised to 50% each.

There are no other significant changes to this budget.

Performance Measures

Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Amount Remitted to Department of Revenue	\$ 464,642	\$ 400,000	\$ 400,000
Percent Received by Boone County	\$ 92.928	\$ 80,000	\$ 80,000

Personnel Detail

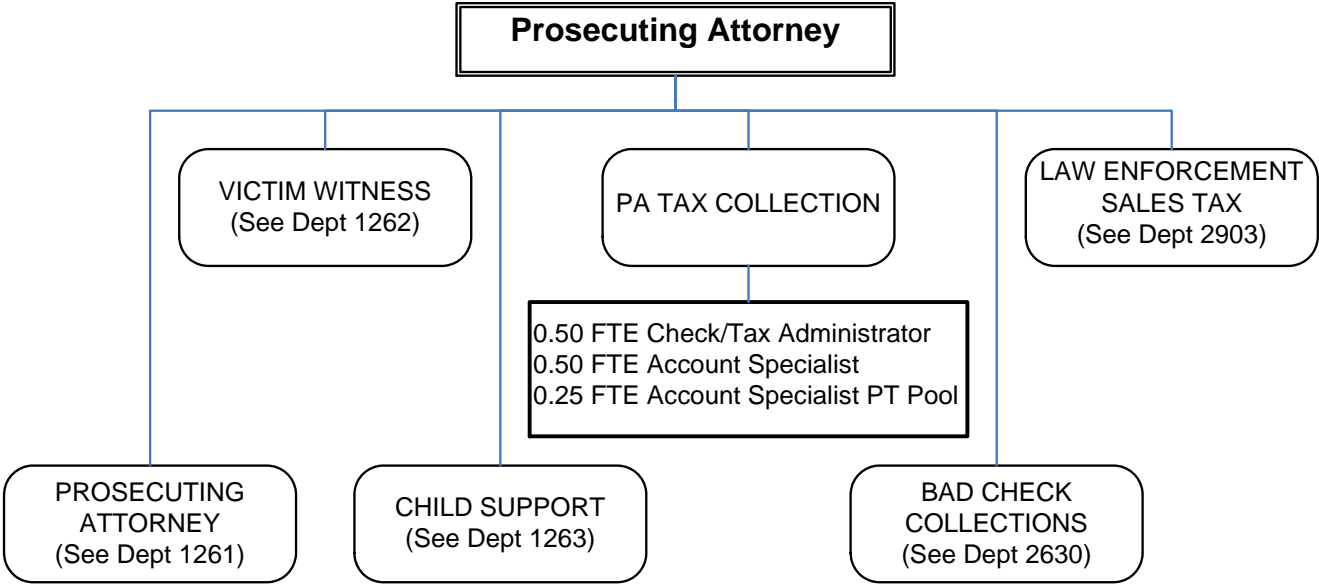
Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Bad Check /Tax Administrator	0.25 a	0.50 b	0.50 b	-
Account Specialist	0.25 a	0.50 b	0.50 b	-
Account Specialist PT Pool	0.25 c	0.25 c	0.25 c	-
Total FTEs	0.75	1.25	1.25	-
Overtime	\$ 550	\$ 250	\$ 100	\$ (150)

a Bad Check/Tax Administrator .75 FTE in 2630 and Account Specialist .75 FTE in 2630

b Bad Check/Tax Administrator .50 FTE in 2630 and Account Specialist .50 FTE in 2630

c Hours increased from 240 to 520 mid-year 2008

Organizational Chart



Prosecuting Attorney
Tax Collection

Dept. No. 2610

Annual Budget

2610 PA TAX COLLECTION
261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3560	COLLECTION FEES	47,096	50,000	40,000	40,000	0	40,000	20-
	SUBTOTAL *****	47,096	50,000	40,000	40,000	0	40,000	20-
	INTEREST							
3711	INT-OVERNIGHT	23	20	12	10	0	10	50-
3712	INT-LONG TERM INVEST	313	250	175	175	0	175	30-
3798	INC/DEC IN FV OF INVESTMENTS	650	380	65	65	0	65	82-
	SUBTOTAL *****	987	650	252	250	0	250	61-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	348	0	0	0	0
	SUBTOTAL *****	0	0	348	0	0	0	0
	TOTAL REVENUES *****	48,083	50,650	40,600	40,250	0	40,250	20-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	23,039	44,127	43,032	44,127	0	44,127	0
10110	OVERTIME	139	250	100	100	0	100	60-
10200	FICA	1,773	3,394	3,299	3,383	0	3,383	0
10400	WORKERS COMP	136	195	195	154	0	154	21-
	SUBTOTAL *****	25,087	47,966	46,626	47,764	0	47,764	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	210	155	155	0	155	26-
22500	SUBSCRIPTIONS/PUBLICATIONS	310	310	310	310	0	310	0
23000	OFFICE SUPPLIES	529	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	95	70	70	0	70	26-
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	312	100	0	100	0	100	0
	SUBTOTAL *****	1,151	1,765	1,585	1,685	0	1,685	4-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,449	0	0	0	0	0	0
	SUBTOTAL *****	1,449	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	27,688	49,831	48,211	49,549	0	49,549	0

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Prosecuting Attorney Bad Check Collections

Department Number 2630

Mission

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

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. The costs were re-allocated to this budget in FY 2008 and have been continued for FY 2009 and 2010. Other than this, all other costs pertain to check collection activities. There are no significant changes to this budget.

Performance Measures

Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Number of Bad Checks Received	4,309	2,877	2,500
Number of Cases Filed	269	250	225
Number of Convictions	268	240	180
Number of Dismissals	37	30	20
Court Ordered Restitution	\$ 91,729	\$ 85,000	\$ 75,000
Restitution Received in PA's Office	\$407,035	\$270,000	\$250,000
PA Fees Collected	\$107,686	\$ 80,000	\$ 75,000

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Personnel Detail

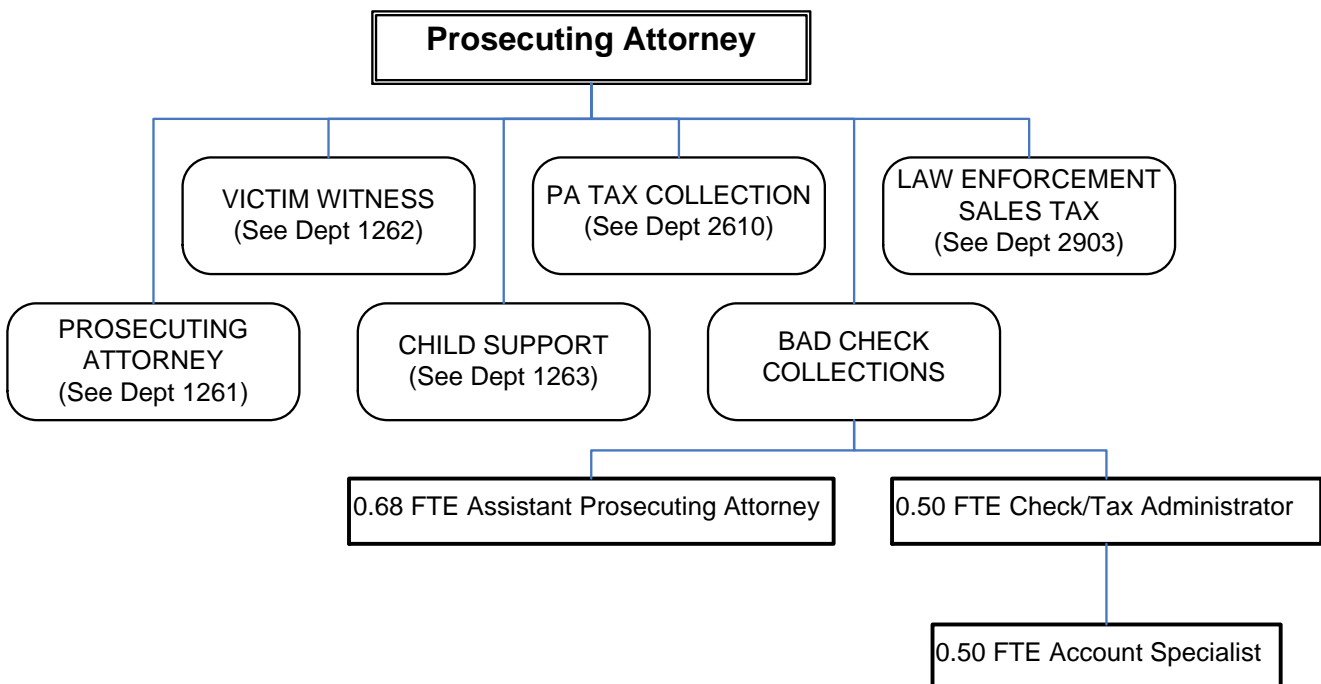
Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	0.68 b	0.68 b	0.68 b	-
Bad Check /Tax Administrator	0.75 a	0.50 c	0.50 c	-
Account Specialist	0.75 a	0.50 c	0.50 c	-
Total FTEs	2.18	1.68	1.68	-
Overtime	\$ 1,500	\$ 750	\$ 150	\$ (600)

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



Prosecuting Attorney Bad Check Collections

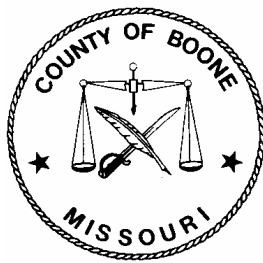
Dept. No. 2630

Annual Budget

2630 PA BAD CHECK COLLECTIONS
263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	107,686	100,000	80,000	85,000	0	85,000	15-
	SUBTOTAL *****	107,686	100,000	80,000	85,000	0	85,000	15-
	INTEREST							
3711	INT-OVERNIGHT	73	85	25	25	0	25	70-
3712	INT-LONG TERM INVEST	1,000	1,100	400	400	0	400	63-
3798	INC/DEC IN FV OF INVESTMENTS	1,883	1,500	140	140	0	140	90-
	SUBTOTAL *****	2,957	2,685	565	565	0	565	78-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	1,292	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	0	0	2	0	0	0	0
3892	DEPOSIT OVERAGE	86	75	75	75	0	75	0
	SUBTOTAL *****	86	75	1,369	75	0	75	0
	TOTAL REVENUES *****	110,730	102,760	81,934	85,640	0	85,640	16-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	92,201	76,642	74,075	76,642	0	76,642	0
10110	OVERTIME	418	750	150	150	0	150	80-
10200	FICA	10,391	9,335	7,175	5,874	0	8,436	9-
10300	HEALTH INSURANCE	17,480	17,480	16,292	12,730	0	16,292	6-
10325	DISABILITY INSURANCE	493	451	410	283	0	407	9-
10350	LIFE INSURANCE	169	195	182	142	0	182	6-
10375	DENTAL INSURANCE	1,310	1,310	1,221	954	0	1,221	6-
10400	WORKERS COMP	750	537	488	268	0	416	22-
10500	401(A) MATCH PLAN	1,750	2,217	1,692	940	0	1,233	44-
	SUBTOTAL *****	124,964	108,917	101,685	97,983	0	104,979	3-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	2,405	2,205	2,205	0	2,205	8-
22500	SUBSCRIPTIONS/PUBLICATIONS	63	200	0	0	0	0	0
23000	OFFICE SUPPLIES	3,073	3,250	1,500	1,500	0	1,500	53-
23001	PRINTING	2,096	2,193	1,600	1,395	0	1,395	36-
23050	OTHER SUPPLIES	116	250	100	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	375	300	300	300	0	300	0
	SUBTOTAL *****	5,724	8,598	5,705	5,650	0	5,650	34-
	DUES TRAVEL & TRAINING							
37000	DUES	405	430	430	430	0	430	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	82	0	0	0	0	0	0
37235	MEALS & LODGING - OTHER	198	0	0	0	0	0	0
	SUBTOTAL *****	686	430	430	430	0	430	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	490	525	502	490	0	490	6-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	70	0	0	0	0
	SUBTOTAL *****	490	575	572	490	0	490	14-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	225	0	0	0	0	0
	SUBTOTAL *****	0	225	0	0	0	0	0
	OTHER							
86896	DEPOSIT SHORTAGE	4	50	10	50	0	50	0
	SUBTOTAL *****	4	50	10	50	0	50	0
	TOTAL EXPENDITURES *****	131,869	118,795	108,402	104,603	0	111,599	6-

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Public Administrator

Department Number 1200

Mission

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:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

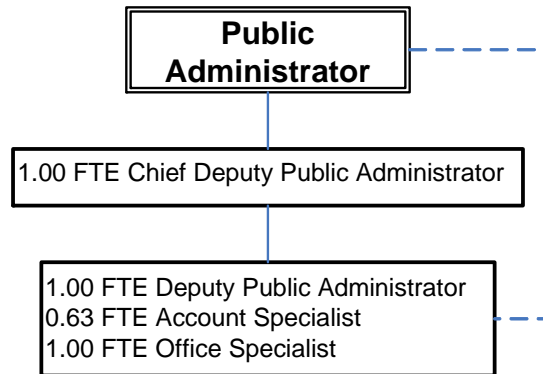
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	0.63	(0.37)
Office Specialist	0.50	0.50	1.00	0.50
Total FTEs	<u>4.50</u>	<u>4.50</u>	<u>4.63</u>	<u>0.13</u>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

Organizational Chart



Annual Budget

1200 PUBLIC ADMINISTRATOR
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3559	PUBLIC ADM. FEES	149,795	110,000	110,000	110,000	0	110,000	0
	SUBTOTAL *****	149,795	110,000	110,000	110,000	0	110,000	0
	TOTAL REVENUES *****	149,795	110,000	110,000	110,000	0	110,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	204,978	203,902	204,891	204,250	61,116	204,250	0
10110	OVERTIME	0	500	500	500	0	500	0
10200	FICA	14,798	15,636	15,491	15,663	4,675	15,663	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	9,500	23,750	0
10325	DISABILITY INSURANCE	725	756	756	755	226	755	0
10350	LIFE INSURANCE	264	265	265	265	106	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	712	1,780	0
10400	WORKERS COMP	873	694	694	593	208	593	14-
10500	401(A) MATCH PLAN	1,690	2,925	1,665	1,755	1,300	1,755	40-
10600	UNEMPLOYMENT BENEFITS	0	1,963	0	0	0	0	0
	SUBTOTAL *****	248,859	252,171	249,792	249,311	77,843	249,311	1-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,455	2,000	2,100	2,100	0	2,100	5
23001	PRINTING	680	900	1,169	1,000	0	1,000	11
23015	COMPUTER SUPPLIES	0	50	0	0	0	0	0
23018	PRINTER SUPPLIES	464	1,200	1,200	1,200	0	1,200	0
23050	OTHER SUPPLIES	0	100	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	190	190	700	0	700	268
	SUBTOTAL *****	2,600	4,440	4,659	5,000	0	5,000	12
	DUES TRAVEL & TRAINING							
37000	DUES	170	270	0	0	0	0	0
37210	TRAINING/SCHOOLS	400	500	500	650	0	650	30
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	375	700	0	500	0	500	28-
37230	MEALS & LODGING-TRAINING	1,381	1,205	1,205	1,250	0	1,250	3
	SUBTOTAL *****	2,326	2,675	1,705	2,400	0	2,400	10-
	UTILITIES							
48000	TELEPHONES	1,752	1,700	2,100	2,050	0	2,050	20
48050	CELLULAR TELEPHONES	1,169	2,000	856	1,200	0	1,200	40-
	SUBTOTAL *****	2,922	3,700	2,956	3,250	0	3,250	12-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	10,195	13,000	13,000	15,000	0	15,000	15
	SUBTOTAL *****	10,195	13,000	13,000	15,000	0	15,000	15
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	473	700	700	750	0	750	7
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	150	0	150	50
	SUBTOTAL *****	473	800	800	900	0	900	12
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71105	LEGAL SERVICES	2,350	2,300	2,300	2,300	0	2,300	0
71107	BANK/CREDIT CARD SERVICE FEES	0	210	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	22,234	16,077	16,077	15,389	0	15,389	4-
71525	STORAGE CHARGES	241	300	250	300	0	300	0
71600	EQUIP LEASES & METER CHR	59	80	60	60	0	60	25-
	SUBTOTAL *****	24,934	19,017	18,737	18,099	0	18,099	4-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	1,500	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	1,220	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	3,221	0	0
	SUBTOTAL *****	0	0	0	0	5,941	0	0
	TOTAL EXPENDITURES *****	292,311	295,803	291,649	293,960	83,784	293,960	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 2010 is the fourth year of a five-year commitment for the County to appropriate an additional amount toward the cost of facility improvements. The 2010 fiscal year impact is approximately \$29,000; the five-year cost will be \$108,000.

Annual Budget

1280 MEDICAL EXAMINER
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	147,209	151,626	151,626	156,175	0	156,175	3
	SUBTOTAL *****	147,209	151,626	151,626	156,175	0	156,175	3
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	13,143	20,754	20,754	29,134	0	29,134	40
	SUBTOTAL *****	13,143	20,754	20,754	29,134	0	29,134	40
	TOTAL EXPENDITURES *****	185,352	197,380	197,380	210,309	0	210,309	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	2008	2009	2009	2010	2010	2010	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	33,436	27,373	27,373	30,814	0	30,814	12
	SUBTOTAL *****	33,436	27,373	27,373	30,814	0	30,814	12
	TOTAL EXPENDITURES *****	33,436	27,373	27,373	30,814	0	30,814	12

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Emergency Services and Dispatch

Department Number 1287

Mission

This budget accounts for the county's share of the annual operating costs for joint communications/dispatching services and emergency management services. The City of Columbia operates these departments and the County reimburses the City of Columbia pursuant to the terms of applicable cooperative agreements. The County's cost-share ratio of joint communications/dispatching services is adjusted each year. The County's cost share ratio includes costs applicable to Hallsville, Sturgeon, and Ashland Police Departments.

For emergency management services, the County is responsible for 33% of the shared costs. For costs that are not shared with the City of Columbia, the County is responsible for 100%.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	569,334	599,889	590,000	510,490	0	510,490	14-
	SUBTOTAL *****	569,334	599,889	590,000	510,490	0	510,490	14-
86670	OTHER EMERGENCY MANAGEMENT	63,024	74,701	74,000	76,050	0	76,050	1
	SUBTOTAL *****	63,024	74,701	74,000	76,050	0	76,050	1
	TOTAL EXPENDITURES *****	632,359	674,590	664,000	586,540	0	586,540	13-

Decimal values have been truncated.

E-911 Emergency Telephone

Department Number 2020

Mission

The County Commission is the appropriating authority for this budget. This budget accounts for the revenues derived from a 1985 voter-approved 2% telephone tax. The tax is authorized in RSMo 190.305. When the tax was approved in 1985, it was used to pay for significant equipment costs associated with acquiring and implementing enhanced 911 technologies. Since then the revenues have paid for equipment maintenance, upgrades, and replacement as well as other operating costs. The tax revenues are not sufficient to pay for the operating cost of the Joint Communications Information Center (JCIC). JCIC costs are allocated to the City of Columbia, Boone County, local hospitals and the Boone County Fire Protection District. (The county's share of the JCIC operating budget is accounted for in the General Fund; see department number 1287.)

Since 1985, the revenues have been used to pay for certain recurring operational charges associated with the initial equipment purchase as well as finance routine equipment upgrades and replacements.

Budget Highlights

The annual budget includes amounts for monthly trunk and line charges associated with the E-911 system as well as applicable maintenance coverage. It also pays for a part-time data entry clerk.

The FY 2009 budget included funding to replace the audio voice logger/recorder equipment; the FY 2010 budget does not include any such appropriations. There are no other significant changes to this budget.

Annual Budget

2020 E-911 EMERGENCY TELEPHONE
 202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3120	EMERGENCY TELEPHONE TAX	234,060	220,800	234,000	234,000	0	234,000	5
	SUBTOTAL *****	234,060	220,800	234,000	234,000	0	234,000	5
	INTEREST							
3711	INT-OVERNIGHT	487	550	220	220	0	220	60-
3712	INT-LONG TERM INVEST	6,592	5,200	3,700	3,700	0	3,700	28-
3798	INC/DEC IN FV OF INVESTMENTS	12,244	8,250	500	500	0	500	93-
	SUBTOTAL *****	19,324	14,000	4,420	4,420	0	4,420	68-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	253,384	234,800	238,420	238,420	0	238,420	1
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	42,819	44,000	44,000	44,000	0	44,000	0
	SUBTOTAL *****	42,819	44,000	44,000	44,000	0	44,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	103,110	105,300	105,000	105,900	0	105,900	0
71110	CONTRACT LABOR	31,714	33,000	31,682	33,500	0	33,500	1
	SUBTOTAL *****	134,824	138,300	136,682	139,400	0	139,400	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	36,220	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	65,000	32,179	0	0	0	0
	SUBTOTAL *****	36,220	65,000	32,179	0	0	0	0
	TOTAL EXPENDITURES *****	213,863	247,300	212,861	183,400	0	183,400	25-

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Law Enforcement/Judicial Information System Law Enforcement Sales Tax

Department Number 2905

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for developing and implementing a county-wide judicial information system. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

The County Commission administers this budget, with the input and collaboration of law enforcement and judicial officials.

Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, (KARPEL) and the document management system for the Jail.

There are no significant changes to this budget.

Annual Budget

2905 LE/JUDICIAL INFO SYS-LESALESTX
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	19,213	19,176	19,176	19,176	0	19,176	0
	SUBTOTAL *****	19,213	19,176	19,176	19,176	0	19,176	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	13,940	16,016	15,500	15,975	0	15,975	0
71101	PROFESSIONAL SERVICES	5,200	11,500	5,000	0	0	0	0
	SUBTOTAL *****	19,140	27,516	20,500	15,975	0	15,975	41-
	OTHER							
86850	CONTINGENCY	0	400	0	0	0	0	0
	SUBTOTAL *****	0	400	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,200	980	0	0	0	0
91302	COMPUTER SOFTWARE	6,070	4,832	483	0	0	0	0
92301	REPLC COMPUTER HDWR	0	600	600	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	3,300	3,150	0	0	0	0
	SUBTOTAL *****	6,070	9,932	5,213	0	0	0	0
	TOTAL EXPENDITURES *****	44,424	57,024	44,889	35,151	0	35,151	38-

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Public Works—Combined Budget Summary

Department Numbers 2040, 2041, 2045, 2046, 2048, 2049, 2080

Description

The County's public works activities (sometimes referred to as "road and bridge") are primarily funded with the proceeds of a one-half cent sales tax which was initially approved by voters in 1993 for a 5-year period and subsequently renewed for two additional 10-year periods. The current sales tax authorization continues until September 30, 2018 and it is very likely that the County Commission will seek voter renewal of the tax at that time. The County Commission is also empowered to levy a property tax for roads, subject to a statutory ceiling; however, with passage of the one-half cent sales tax in 1993, the County Commission voluntarily rolled back the property tax from \$0.29 per \$100 assessed valuation (the maximum levy allowed by law in 1993) to \$0.05 per 100 assessed valuation. In 2005, the County Commission rolled the property tax rate back further to \$0.0475 per \$100 assessed valuation. The County also receives a portion of the state's motor vehicle licensing fees and motor vehicle sales taxes as well as distributions from the state's County Aid Road Trust Fund (CART Fund). The CART Fund accounts for motor fuel taxes collected throughout the state and the monies are distributed to cities, counties, and the state pursuant to a constitutional formula. The Road and Bridge fund receives a variety of other revenues, such as Right-Of-Way permit fees, reimbursements from Neighborhood Improvement District (NID) projects, and interest; however, these revenues account for less than 5% of the total revenues. Occasionally, the County receives grant funds or Federal Emergency Management Administration (FEMA) funds, which may be significant.

The Road and Bridge Fund is considered a major fund to the County; a Fund Statement is included in the Fund Statement tab section and additional information is provided in the Financial Summaries tab Section.

A copy of the most recent Boone County Public Works Department Annual Report is available on the County's web site: www.showmeboone.com/PW

Estimated revenue and spending appropriations are accounted for within the budgets identified below and detailed information is presented for each on the following pages.

- Maintenance Operations (2040)
- Design and Construction, including Storm Water Administration and Pavement Preservation (2041, 2045, 2046)
- Revenues, Administration, and Insurance Claim Activity (2048, 2049, 2080)

Public Works Summary

Dept. No. 2040, 2041,
2045, 2046, 2048, 2049, 2080

Budget Summary

Fund	Dept	Department Name	2008	2009	2010	2010	2010	2010
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 8,895,520	\$ 9,493,639	\$ 2,859,900	\$ 4,774,870	\$ 420,360	\$ 8,055,130
204	2041	Pavement Preservation	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	2,000,000
204	2045	Design & Construction	2,080,800	4,394,144	814,372	3,062,065	-	3,876,437
204	2046	Stormwater Administration	-	-	96,017	13,700	2,110	111,827
204	2048	Insurance Claim Activity	2,500	54,300	-	40,000	-	40,000
204	2049	Administration	3,608,335	2,879,257	-	3,022,150	-	3,022,150
Total			\$ 14,587,155	\$ 16,821,340	\$ 3,770,289	\$ 12,912,785	\$ 422,470	\$ 17,105,544

Personnel Summary

Fund	Dept	Department Name	2008	2009	2010
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	55.65	56.48	55.98
204	2041	Pavement Preservation	-	-	-
204	2045	Design & Construction	15.63	16.38	15.13
204	2046	Stormwater Administration	-	-	1.75
204	2048	Insurance Claim Activity	-	-	-
204	2049	Administration	-	-	-
Total FTEs			71.28	72.86	72.86

Public Works

Road and Bridge Maintenance

Department Number 2040

Mission

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

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. The FY 2010 appropriations total more than \$8.055 M. Beginning in FY 2010, the appropriation for pavement preservation has been removed from this budget and is accounted for within a separate cost center, department number 2041. The pavement preservation program is administered by the Design and Construction Division of Public Works.

Appropriations related to roadway capital improvements and major reconstructions are included in department number 2045.

Public Works
Road and Bridge Maintenance

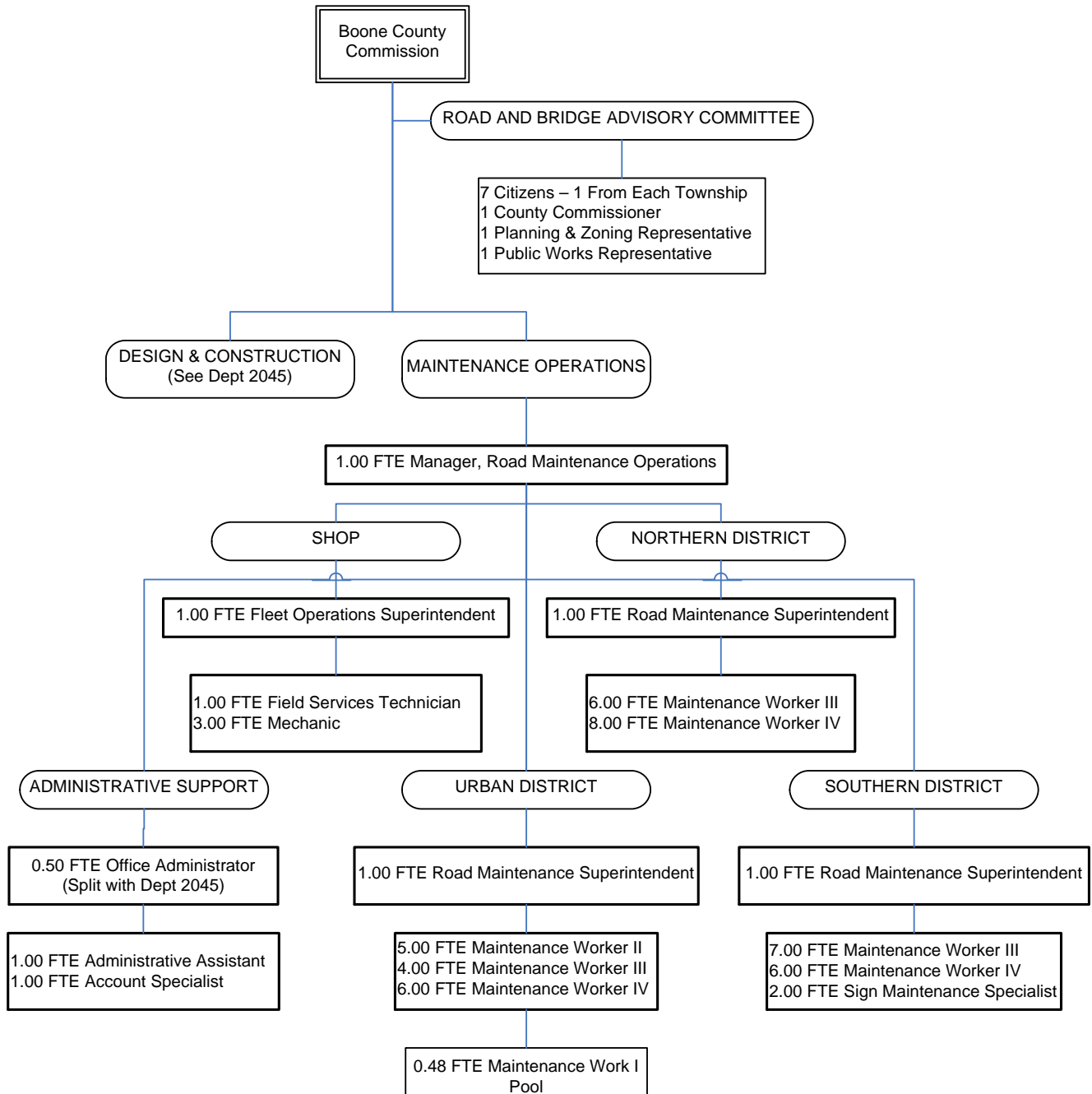
Dept. No. 2040

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Public Works	0.50 a	0.50 a	-	(0.50)
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Road Maintenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	20.00	20.00	20.00	-
Maintenance Worker III	13.00	17.00	17.00	-
Sign Maintenance Specialist	1.00	2.00	2.00	-
Maintenance Worker II	8.00	5.00	5.00	-
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	0.48	0.48	-
Total FTEs	55.65	56.48	55.98	(0.50)
Overtime	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Crew Leader	\$ 12,348	\$ 12,348	\$ 12,348	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Reassignment Pay	\$ -	\$ 1,560	\$ 1,560	\$ -

a .50 FTE in Public Works-Design and Construction (2045)

Organizational Chart



Public Works Road and Bridge Maintenance

Dept. No. 2040

Annual Budget

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 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
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	2,856	0	0	0	0
	SUBTOTAL *****	0	0	2,856	0	0	0	0
	TOTAL REVENUES *****	0	0	2,856	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,100,232	2,203,433	2,147,087	2,155,063	0	2,155,063	2-
10110	OVERTIME	45,689	50,000	25,000	50,000	0	50,000	0
10200	FICA	157,229	176,855	160,405	172,512	0	172,512	2-
10300	HEALTH INSURANCE	258,875	266,000	266,000	263,625	0	263,625	0
10325	DISABILITY INSURANCE	7,211	8,423	8,423	7,874	0	7,874	6-
10350	LIFE INSURANCE	2,873	2,968	2,968	2,941	0	2,941	0
10375	DENTAL INSURANCE	19,402	19,936	19,936	19,758	0	19,758	0
10400	WORKERS COMP	189,662	180,482	180,482	159,247	0	159,247	11-
10500	401(A) MATCH PLAN	19,025	32,890	20,818	19,480	0	19,480	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,062	4,400	3,992	0	0	4,400	0
10850	VEHICLE ALLOWANCE	3,675	4,200	0	0	0	0	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	173	1,000	250	500	0	500	50-
	SUBTOTAL *****	2,812,611	2,955,087	2,839,861	2,855,500	0	2,859,900	3-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	257	200	325	50	0	50	75-
23000	OFFICE SUPPLIES	1,629	3,000	3,000	2,000	0	2,000	33-
23001	PRINTING	702	1,500	1,500	1,000	0	1,000	33-
23050	OTHER SUPPLIES	16,666	27,207	19,207	15,190	0	15,190	44-
23850	MINOR EQUIP & TOOLS (<\$1000)	9,195	25,000	17,000	10,000	0	10,000	60-
26000	PAVEMENT REPAIRS MATERIAL	132,806	150,000	150,000	165,000	0	165,000	10
26200	ROCK	762,371	800,000	800,000	832,000	0	800,000	0
26201	ROCK-VENDOR HAULED	699,131	828,000	578,000	600,000	0	600,000	27-
26300	MATERIAL & CHEMICAL SUPP.	7,022	60,000	60,000	97,000	0	129,000	115
26302	ROAD SALT	213,671	200,000	200,000	375,000	0	375,000	87
26400	ROAD OIL	406,659	500,000	499,875	510,000	0	510,000	2
26420	CULVERTS	263,600	290,000	215,000	269,000	0	269,000	7-
26600	STRT/TRAFFIC/CONST SIGNS	82,761	75,000	75,000	100,000	0	100,000	33
	SUBTOTAL *****	2,596,475	2,959,907	2,618,907	2,976,440	0	2,976,440	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,548	2,200	975	1,250	0	1,250	43-
37210	TRAINING/SCHOOLS	12,930	15,000	6,225	12,300	0	12,300	18-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,635	2,400	1,400	1,000	0	1,000	58-
37230	MEALS & LODGING-TRAINING	4,253	5,000	3,000	3,000	0	3,000	40-
	SUBTOTAL *****	20,366	24,600	11,600	17,550	0	17,550	28-
	UTILITIES							
48000	TELEPHONES	0	0	0	3,000	0	3,000	0
48002	DATA COMMUNICATIONS	0	0	0	7,500	0	7,500	0
48050	CELLULAR TELEPHONES	0	0	0	12,500	0	12,500	0
48100	NATURAL GAS	2,524	15,000	15,000	3,000	0	3,000	80-
48200	ELECTRICITY	36,452	40,000	40,000	46,000	0	46,000	15
48300	WATER	1,063	5,000	5,000	5,000	0	5,000	0

Public Works

Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
48400	SOLID WASTE	7,998	12,000	12,000	8,000	0	8,000	33-
48600	SEWER USE	244	240	240	240	0	240	0
48700	LP GAS	2,721	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	51,003	75,740	75,740	88,740	0	88,740	17
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	547,902	700,000	550,000	500,000	0	500,000	28-
59001	MOTOR FUEL/PROPANE	260	500	500	500	0	500	0
59025	MOTOR VEHICLE TITLE EXP	55	500	500	100	0	100	80-
59050	ENGINE FLUIDS	27,475	30,000	30,000	30,000	0	30,000	0
59105	TIRES	88,202	100,000	100,000	105,000	0	105,000	5
59200	LOCAL MILEAGE	0	300	300	100	0	100	66-
	SUBTOTAL *****	663,896	831,300	681,300	635,700	0	635,700	23-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,420	6,124	6,124	2,000	0	2,000	67-
60100	BLDG REPAIRS/MAINTENANCE	17,726	20,000	20,000	20,000	0	20,000	0
60125	CUSTODIAL/JANITORIAL SERV	0	9,082	9,082	15,000	0	15,000	65
60200	EQUIP REPAIRS/MAINTENANCE	262,961	356,120	295,950	350,000	0	350,000	1-
60250	EQUIPMENT INSTALLATION CHARGES	0	5,440	5,440	2,000	0	2,000	63-
	SUBTOTAL *****	282,108	396,766	336,596	389,000	0	389,000	1-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	12,299	39,560	36,085	38,400	0	38,400	2-
71000	INSURANCE AND BONDS	500	500	875	600	0	600	20
71001	AUTO PHYSICAL DAMAGE INS	21,302	47,610	39,110	36,566	0	36,566	23-
71002	AUTO LIABILITY INS	11,570	26,000	21,000	16,234	0	16,234	37-
71003	INLAND MARINE INS	2,605	6,000	9,100	9,500	0	9,500	58
71004	PROPERTY INSURANCE	4,304	10,000	8,500	10,000	0	10,000	0
71006	ERRORS & OMISSIONS INS	10,233	23,000	20,000	20,000	0	20,000	13-
71008	GENERAL LIABILITY INS	31,620	71,000	61,000	60,000	0	60,000	15-
71009	D.P. EQUIP-INSURANCE	959	2,000	2,000	2,000	0	2,000	0
71010	CRIME INSURANCE	1,546	4,000	2,000	0	0	0	0
71080	INSURANCE FINES/PENALTIES	23,914	0	0	0	0	0	0
71100	OUTSIDE SERVICES	2,054,140	2,302,680	2,059,680	221,680	0	221,680	90-
71101	PROFESSIONAL SERVICES	0	10,000	1,000	0	0	0	0
71102	ENGINEERING SERVICES	0	10,000	11,100	0	0	0	0
71500	BUILDING USE/RENT CHARGE	71,616	61,018	59,918	0	0	0	0
71600	EQUIP LEASES & METER CHRG	1,383	3,500	3,500	2,000	0	2,000	42-
71700	EQUIPMENT RENTALS	474	35,000	35,000	35,000	0	35,000	0
	SUBTOTAL *****	2,248,471	2,651,868	2,369,868	451,980	0	451,980	82-
	OTHER							
84010	RECEPTION/MEETINGS	0	175	175	100	0	100	42-
86800	EMERGENCY	0	100,000	0	210,000	0	210,000	110
86850	CONTINGENCY	0	0	0	0	5,360	5,360	0
86910	PY ENCUMBRANCES NOT USED	10,528-	0	65,876-	0	0	0	0
	SUBTOTAL *****	10,528-	100,175	65,701-	210,100	5,360	215,460	115
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	4,000	4,000	0
91200	BUILDINGS & IMPROVEMENTS	12,244	85,000	85,000	0	0	0	0
91300	MACHINERY & EQUIPMENT	3,825	133,650	131,200	0	15,000	15,000	88-
91301	COMPUTER HARDWARE	5,047	6,159	6,159	0	750	750	87-
91302	COMPUTER SOFTWARE	1,028	1,879	1,879	0	610	610	67-
92300	REPLCMENT MACH & EQUIP	68,671	482,880	330,500	0	400,000	400,000	17-
92301	REPLC COMPUTER HDNR	0	580	580	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	140,298	77,150	70,150	0	0	0	0
	SUBTOTAL *****	231,114	787,298	625,468	0	420,360	420,360	46-
	TOTAL EXPENDITURES *****	8,895,520	10,782,741	9,493,639	7,625,010	425,720	8,055,130	25-

Decimal values have been truncated.

Public Works

Design and Construction (Including Storm Water Administration and Pavement Preservation)

Department Numbers 2041, 2045, 2046

Mission

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, through 2018. 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 pavement preservation program, providing contract management and coordination with the Public Works Maintenance Division. This 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 for more information.)

Budget Highlights

The FY 2010 budget includes appropriations of nearly \$3.8 million for Design and Construction; \$2 M for Pavement Preservation; and \$112,000 for Storm Water Administration. In prior years, pavement preservation appropriations were included in the Maintenance Division budget (#2040); however, beginning in FY 2010, responsibility for program administration was assigned to Design and Construction. As a result, a separate budget was established for Pavement Preservation (#2041). Also, in an effort to clearly identify the costs associated with administering storm water regulations, personnel and related operating costs have been removed from the Design and Construction Budget and transferred to a separate budget, Storm Water Administration (#2046).

Appropriations related to general roadway maintenance and routine equipment repair and replacement are included in department number 2040.

Public Works

Dept. No. 2041, 2045, 2046

Design and Construction (Including Storm Water Administration and Pavement Preservation)

Personnel Detail – Design and Construction - 2045

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Public Works	0.50 a	0.50	-	(0.50)
Manager, Design & Construction	1.00	1.00	1.00	-
Professional Civil Engineer	-	-	1.00	1.00
Project Engineer	- d	-	-	-
Manager, Project Development	- e	-	-	-
County Surveyor	-	-	-	-
Infrastructure Manager	1.00 e	1.00	1.00	-
Infrastructure Engineer	- f	-	-	-
Stormwater Engineer	1.00 d	- i	-	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Surveyor	-	-	-	-
Lead Surveyor	1.00	1.00	1.00	-
Chief Public Works Inspector	1.00 g	1.00	1.00	-
Right-of-Way Agent	0.63	0.63	0.63	-
Engineering Technician	1.00 g	1.00	1.00	-
Construction Inspector	3.00 f	3.00	3.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
GIS/Asset Management Technician	1.00	1.00	1.00	-
Office Specialist Temp Pool	1.00 h	-	-	-
Stormwater Coordinator	-	1.00 i	-	(1.00)
Civil Engineer I	-	1.00	1.00 j	-
Stormwater Educator	-	0.75	-	(0.75)
Engineering Intern Pool	1.00	1.00	1.00 j	-
Total FTEs	15.63	16.38	15.13	(1.25)
Overtime	\$6,000	\$6,000	\$6,000	-

a .50 FTE in Public Works - Road & Bridge Maintenance
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
i Stormwater Engineer deleted Stormwater Coordinator added
i Stormwater Stormwater Coordinator and Educator moved to department 2046

Design and Construction (Including Storm Water Administration and Pavement Preservation)

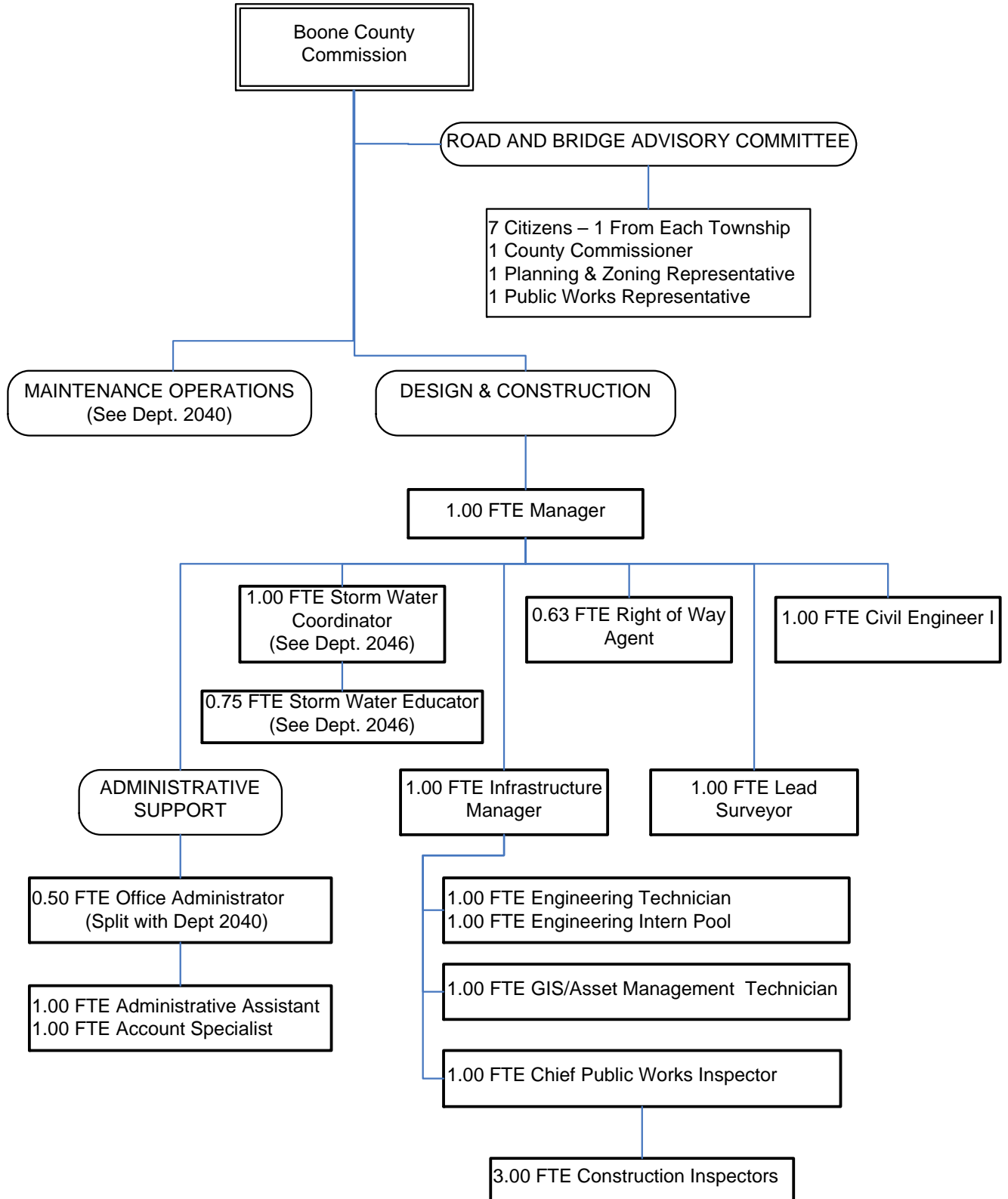
Personnel Detail – Storm Water Administration - 2046

Position Title	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Change
Stormwater Coordinator	-	1.00 ^a	1.00
Stormwater Educator	-	0.75 ^a	0.75
Total FTEs	<u>0.00</u>	<u>1.75</u>	<u>1.75</u>
Overtime	\$0	\$0	-

^a Stormwater positions moved from Department 2045

Design and Construction (Including Storm Water Administration and Pavement Preservation)

Organizational Chart



Design and Construction (Including Storm Water Administration and Pavement Preservation)

Annual Budget –Pavement Preservation – 2041

2041 PAVEMENT PRESERVATION								%CHG
204 ROAD & BRIDGE FUND								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	2,000,000	0	2,000,000	0
	SUBTOTAL *****	0	0	0	2,000,000	0	2,000,000	0
	TOTAL EXPENDITURES *****	0	0	0	2,000,000	0	2,000,000	0

Decimal values have been truncated.

Annual Budget – Design and Construction – 2045

2045 PW-DESIGN & CONSTRUCTION								%CHG
204 ROAD & BRIDGE FUND								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	591,262	734,731	701,564	665,345	0	667,966	9-
10110	OVERTIME	11,150	6,000	10,000	6,000	0	6,000	0
10200	FICA	44,678	56,666	53,012	51,357	0	51,557	9-
10300	HEALTH INSURANCE	61,749	76,000	76,000	68,875	0	68,875	9-
10325	DISABILITY INSURANCE	1,926	2,644	2,644	2,365	0	2,375	10-
10350	LIFE INSURANCE	655	848	848	768	0	768	9-
10375	DENTAL INSURANCE	4,628	5,696	5,696	5,162	0	5,162	9-
10400	WORKERS COMP	6,540	7,998	7,998	4,162	0	4,180	47-
10500	401(A) MATCH PLAN	6,175	9,490	8,256	5,089	0	5,089	46-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,145	2,400	2,143	0	0	2,400	0
10600	UNEMPLOYMENT BENEFITS	320	0	1,507	0	0	0	0
	SUBTOTAL *****	731,230	902,473	869,668	809,123	0	814,372	9-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	1,700	1,700	1,450	0	1,450	14-
22500	SUBSCRIPTIONS/PUBLICATIONS	215	750	355	300	0	300	60-
23000	OFFICE SUPPLIES	4,010	4,500	4,500	3,500	0	3,500	22-
23001	PRINTING	2,109	10,000	6,000	4,000	0	4,000	60-
23017	COMPUTER PAPER	114	0	0	0	0	0	0
23030	KITCHEN SUPPLIES	0	0	63	0	0	0	0
23050	OTHER SUPPLIES	3,179	7,215	3,215	1,900	0	1,900	73-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,329	3,000	3,000	2,200	0	2,200	26-
23855	FURNITURE/FIXTURE <\$1000	0	0	157	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	675	0	0	0	0
	SUBTOTAL *****	11,959	27,665	19,665	13,350	0	13,350	51-
	DUES TRAVEL & TRAINING							
37000	DUES	987	2,000	2,000	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	4,542	8,000	8,000	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,768	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	3,492	3,500	3,594	3,500	0	3,500	0
	SUBTOTAL *****	10,790	14,500	14,594	14,500	0	14,500	0
	UTILITIES							
48000	TELEPHONES	6,179	7,000	7,000	3,000	0	3,000	57-
48002	DATA COMMUNICATIONS	9,212	8,000	8,050	4,920	0	4,920	38-
48050	CELLULAR TELEPHONES	13,177	16,500	16,450	5,000	0	5,000	69-
48200	ELECTRICITY	2,698-	0	0	0	0	0	0
	SUBTOTAL *****	25,871	31,500	31,500	12,920	0	12,920	58-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	20,763	25,000	20,000	20,000	0	20,000	20-
59025	MOTOR VEHICLE TITLE EXP	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS	7,148	5,000	5,335	8,000	0	8,000	60
59105	TIRES	975	1,500	1,412	1,000	0	1,000	33-
59200	LOCAL MILEAGE	67	500	242	250	0	250	50-
	SUBTOTAL *****	28,953	32,000	27,000	29,250	0	29,250	8-

Public Works

Dept. No. 2041, 2045, 2046

Design and Construction (Including Storm Water Administration and Pavement Preservation)

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,184	2,500	2,500	3,000	0	3,000	20
60200	EQUIP REPAIRS/MAINTENANCE	441	500	500	2,000	0	2,000	300
60250	EQUIPMENT INSTALLATION CHARGES	0	0	95	0	0	0	0
SUBTOTAL *****		2,625	3,000	3,095	5,000	0	5,000	66
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	8,754	8,000	11,261	14,320	0	14,320	79
71000	INSURANCE AND BONDS	13,046	27,600	16,100	14,000	0	14,000	49-
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	2,434	0	2,434	0
71002	AUTO LIABILITY INS	0	0	0	4,766	0	4,766	0
71100	OUTSIDE SERVICES	764,976	4,604,363	3,165,461	2,212,200	0	2,212,200	51-
71101	PROFESSIONAL SERVICES	58,589	11,500	11,500	3,000	0	3,000	73-
71102	ENGINEERING SERVICES	417,690	302,000	137,520	323,000	0	323,000	6
71118	EASEMENT ACQUISITION COSTS	18,497	390,000	45,000	301,000	0	301,000	22-
SUBTOTAL *****		1,281,554	5,343,463	3,386,842	2,874,720	0	2,874,720	46-
2045 PW-DESIGN & CONSTRUCTION								
204 ROAD & BRIDGE FUND								
OTHER								
84010	RECEPTION/MEETINGS	68	175	175	175	0	175	0
84400	PUBLIC NOTICES	212	1,000	1,000	350	0	350	65-
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86850	CONTINGENCY	0	0	0	0	11,800	11,800	0
86910	PY ENCUMBRANCES NOT USED	64,432-	0	0	0	0	0	0
SUBTOTAL *****		64,150-	101,175	1,175	100,525	11,800	112,325	11
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	6,287	1,040	1,040	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	1,800	1,660	0	0	0	0
91301	COMPUTER HARDWARE	12,448	3,090	3,040	0	0	0	0
91302	COMPUTER SOFTWARE	2,302	2,925	1,525	0	0	0	0
91400	AUTO/TRUCKS	21,387	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	5,390	1,790	1,790	0	0	0	0
92301	REPLC COMPUTER HDWR	4,149	8,960	8,050	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	24,000	23,500	0	57,000	0	0
SUBTOTAL *****		51,965	43,605	40,605	0	57,000	0	0
TOTAL EXPENDITURES *****		2,080,800	6,499,381	4,394,144	3,859,388	68,800	3,876,437	40-

Decimal values have been truncated.

Design and Construction (Including Storm Water Administration and Pavement Preservation)

Annual Budget – Storm Water Administration – 2046

2046 STORMWATER ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	0	0	0	0	0	1,000	0
	SUBTOTAL *****	0	0	0	0	0	1,000	0
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRMNT	0	0	0	0	0	2,250	0
	SUBTOTAL *****	0	0	0	0	0	2,250	0
	TOTAL REVENUES *****	0	0	0	0	0	3,250	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	79,471	0	79,471	0
10200	FICA	0	0	0	6,079	0	6,079	0
10300	HEALTH INSURANCE	0	0	0	8,312	0	8,312	0
10325	DISABILITY INSURANCE	0	0	0	294	0	294	0
10350	LIFE INSURANCE	0	0	0	92	0	92	0
10375	DENTAL INSURANCE	0	0	0	623	0	623	0
10400	WORKERS COMP	0	0	0	532	0	532	0
10500	401(A) MATCH PLAN	0	0	0	614	0	614	0
	SUBTOTAL *****	0	0	0	96,017	0	96,017	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	250	0	250	0
23000	OFFICE SUPPLIES	0	0	0	1,000	0	1,000	0
23001	PRINTING	0	0	0	3,000	0	3,000	0
23050	OTHER SUPPLIES	0	0	0	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	150	0	150	0
	SUBTOTAL *****	0	0	0	4,900	0	4,900	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	1,700	0	1,700	0
37230	MEALS & LODGING-TRAINING	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	200	0	200	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	300	0	300	0
	SUBTOTAL *****	0	0	0	300	0	300	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	2,650	0	2,650	0
71700	EQUIPMENT RENTALS	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	2,850	0	2,850	0
	OTHER							
83100	AWARDS	0	0	0	150	0	150	0
84010	RECEPTION/MEETINGS	0	0	0	2,100	0	2,100	0
86300	TESTING	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	2,750	0	2,750	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	1,500	1,500	0
91302	COMPUTER SOFTWARE	0	0	0	0	610	610	0
	SUBTOTAL *****	0	0	0	0	2,110	2,110	0
	TOTAL EXPENDITURES *****	0	0	0	109,717	2,110	111,827	0

Decimal values have been truncated.

Public Works –Insurance Claim Activity, Administration, and Revenues

Department Numbers 2048, 2049, 2080

Mission

These budgets account for revenues and other resources dedicated to road and bridge activities and expenditures that are not attributable to either Road and Bridge Maintenance (department number 2040) or Design and Construction (department number 2045), such as distributions to cities and the Centralia Special Road District, reimbursement to the General Fund for indirect and administrative costs, and insurance claim activity.

Budget Highlights

Passage of the one-half cent sales tax in 1993 resulted in a voluntary roll-back of the property tax levy from \$.29 to \$.05 per \$100 assessed valuation (AV), and it has been further reduced to \$.0475 per \$100 AV. As a First Class County, Boone County is required by state law to rebate 25% of the ad valorem property taxes to the cities within the County. There is no such statutory requirement for distribution of revenue to the Centralia Special Road District (CSRD); however, the County Commission voluntarily distributes a pass-through distribution equal to 80% of the actual property taxes collected from within the CSRD's boundaries. The voluntary roll-back in the property tax rate which accompanied passage of the one-half cent sales tax, significantly decreased the *statutory* 25% property tax rebate paid to cities and the voluntary 80% pass-through paid to the CSRD. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to "replace" the lost revenue resulting from the voluntary property tax roll-back. The Revenue Replacement formula adopted by the Commission provides distributions in excess of the actual amount of lost revenue resulting from the voluntary property tax roll-back. 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 on a tax levy of \$.29 per \$100 assessed valuation.

In addition, the County voluntarily rebates a portion of state-derived revenues (such as CART revenues) to the Centralia Special Road District.

The County Commission also appropriates payments to municipalities and the Centralia Special Road District for Revenue Sharing. Revenue Sharing provides 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:

Public Works- Insurance Claim
Activity, Administration, and
Revenues

Dept. Nos. 2048, 2049,
2080

<u>Year</u>	<u>Payments To Special Road District</u>	<u>Replacement Revenue</u>	<u>Revenue Sharing</u>	<u>Total</u>
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	\$ 265,738.23	1,600,764.30	720,331.00	\$ 2,586,833.53
2008	\$ 270,294.09	1,702,839.41	1,485,202.00	\$ 3,458,335.50
2009	\$ 269,454.96	1,763,893.97	702,064.00	\$ 2,735,412.93
2010	\$ 250,650.00	1,890,000.00	581,500.00	\$ 2,722,150.00

Annual Budget – Insurance Claim Activity – 2048

2048 PW-INSURANCE CLAIM ACTIVITY
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3483	INTERGOVERNMENTAL REVENUE STATE DISASTER REIMB (SEMA)	114	0	0	0	0	0	0
	SUBTOTAL *****	114	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
3945	OTHER FINANCING SOURCES INSURANCE RECOVERIES/PROCEEDS	5,629	0	14,300	0	0	0	0
	SUBTOTAL *****	5,629	0	14,300	0	0	0	0
	TOTAL REVENUES *****	5,743	0	14,300	0	0	0	0
59100	VEHICLE EXPENSE VEHICLE REPAIRS	282	0	0	0	0	0	0
	SUBTOTAL *****	282	0	0	0	0	0	0
60200	EQUIP & BLDG MAINTENANCE EQUIP REPAIRS/MAINTENANCE	0	0	14,300	0	0	0	0
	SUBTOTAL *****	0	0	14,300	0	0	0	0
71016	CONTRACTUAL SERVICES AUTO CLAIMS DEDUCTIBLE	2,216	15,000	15,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	2,216	40,000	40,000	40,000	0	40,000	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,499	40,000	54,300	40,000	0	40,000	0

Decimal values have been truncated.

Public Works- Insurance Claim
Activity, Administration, and
Revenues

Dept. Nos. 2048, 2049,
2080

Annual Budget – Administration – 2049

2049 PW-ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	805,183	828,000	830,000	830,000	0	830,000	0
3002	PERSONAL PROPERTY CY	172,924	176,500	164,000	155,000	0	155,000	12-
3003	RAILROAD AND UTILITY CY	28,868	28,300	28,900	28,900	0	28,900	2
3004	REPLACEMENT SURTAX/GEN CY	156,710	145,000	156,000	156,000	0	156,000	7
3011	REAL ESTATE PY	24,123	13,000	18,000	13,000	0	13,000	0
3012	PERSONAL PROPERTY PY	21,110	14,000	18,000	15,000	0	15,000	7
3013	RAILROAD & UTILITY PY	1	0	262	0	0	0	0
	SUBTOTAL *****	1,208,921	1,204,800	1,215,162	1,197,900	0	1,197,900	0
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	371,591	387,000	341,000	348,000	0	348,000	10-
	SUBTOTAL *****	371,591	387,000	341,000	348,000	0	348,000	10-
	LICENSES AND PERMITS							
3320	PERMITS	14,026	13,000	13,000	13,000	0	13,000	0
	SUBTOTAL *****	14,026	13,000	13,000	13,000	0	13,000	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,419	800	800	800	0	800	0
3450	COUNTY AID ROAD TAX	1,196,444	1,190,000	1,112,680	1,112,000	0	1,112,000	6-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	15,739	2,000	17,000	2,000	0	2,000	0
3465	FEDERAL REIMBURSE EXPENSES	45,100	726,750	726,750	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	4,032-	0	2,880-	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	0	0	47,573	0	0	0	0
3490	FISH & WILDLIFE PILT	0	0	16,875	0	0	0	0
3491	NATL FOREST PILT	0	0	21,396	0	0	0	0
	SUBTOTAL *****	1,254,672	1,919,550	1,940,194	1,114,800	0	1,114,800	41-
	CHARGES FOR SERVICES							
3510	COPIES	86	0	150	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	5,037	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	4,963	20,376	7,989	0	0	33,345	63
3551	COMMISSIONS-CSRD	5,737	5,895	5,730	5,730	0	5,730	2-
3573	MECHANIC CHARGES	17,991	16,000	18,000	18,000	0	18,000	12
3585	FUEL SURCHARGE	11,591	11,500	11,500	11,500	0	11,500	0
	SUBTOTAL *****	45,407	53,771	43,369	35,230	0	68,575	27
	INTEREST							
3710	INTEREST	4,072	1,400	1,400	1,400	0	1,400	0
3719	INT-FINANCIAL INST TAX	29	30	37	30	0	30	0
	SUBTOTAL *****	4,102	1,430	1,437	1,430	0	1,430	0
	MISCELLANEOUS							
3825	EQUIPMENT USE CHARGE	700	0	0	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	0	0	1,888	0	0	0	0
3830	SALES	7,280	1,000	300	1,000	0	1,000	0
3835	SALE OF COUNTY FIXED ASSET	28,864	149,250	6,900	1,000	52,000	53,000	64-
3882	RESTITUTION REIMB	3,473	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	196	0	0	0	0
3891	DIVIDENDS/REBATES	3,885	0	0	0	0	0	0
	SUBTOTAL *****	44,203	150,250	9,284	2,000	52,000	54,000	64-
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	11,330,420	0	0	0	0	0	0
	SUBTOTAL *****	11,330,420	0	0	0	0	0	0
	TOTAL REVENUES *****	14,273,346	3,729,801	3,563,446	2,712,360	52,000	2,797,705	24-

Public Works- Insurance Claim
Activity, Administration, and
Revenues

Dept. Nos. 2048, 2049,
2080

2049 PW-ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
ACCT	DESCRIPTION	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	250,000	0	250,000	66
71300	REBATES TO SP DISTRICTS	270,294	254,845	249,693	250,650	0	250,650	1-
71400	REPLACEMENT REVENUE	1,702,839	1,962,700	1,775,000	1,890,000	0	1,890,000	3-
71450	REVENUE SHARING	1,485,202	704,564	704,564	581,500	0	581,500	17-
71500	BUILDING USE/RENT CHARGE	0	0	0	50,000	0	50,000	0
	SUBTOTAL *****	3,608,335	3,072,109	2,879,257	3,022,150	0	3,022,150	1-
	TOTAL EXPENDITURES *****	3,608,335	3,072,109	2,879,257	3,022,150	0	3,022,150	1-

Decimal values have been truncated.

Annual Budget – Road & Bridge Sales Tax Revenue – 2080

2080 R&B ROAD SALES TAX
208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	11,444,392	11,602,500	11,117,000	11,117,000	0	11,117,000	4-
	SUBTOTAL *****	11,444,392	11,602,500	11,117,000	11,117,000	0	11,117,000	4-
	INTEREST							
3711	INT-OVERNIGHT	6,511	5,000	2,400	2,400	0	2,400	52-
3712	INT-LONG TERM INVEST	87,283	34,530	71,300	64,170	0	64,170	85
3718	INT-SALES TAX	12,009	20,000	7,000	6,000	0	6,000	70-
3798	INC/DEC IN FV OF INVESTMENTS	161,787	80,570	0	0	0	0	0
	SUBTOTAL *****	267,592	140,100	80,700	72,570	0	72,570	48-
	TOTAL REVENUES *****	11,711,985	11,742,600	11,197,700	11,189,570	0	11,189,570	4-
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	11,330,420	0	0	0	0	0	0
	SUBTOTAL *****	11,330,420	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,330,420	0	0	0	0	0	0

Decimal values have been truncated.

Neighborhood Improvement District Administration

Department Number 1340

Mission

This budget accounts for certain costs associated with operating a Neighborhood Improvement District (NID) program which are not recoverable through special assessments to the property owners. It also accounts for administrative fees (reimbursed to the General Fund) which are charged to specific NID projects.

The Missouri statutes authorize the County Commission to establish a Neighborhood Improvement District (NID) and approve specific improvement projects. Although the statutes allow formation of a NID pursuant to either a petition or election process, Boone County policies allow the petition process only. The NID statutes permit a wide array of improvement projects; however, County policy limits such projects to road and/or sewer projects. The County does not dedicate personnel to NID administration. Instead, the County obtains NID coordination and administration services for sewer NIDs through a cooperative agreement with the Boone County Regional Sewer District (BCRSD) and through it's Public Works Department for road NIDs. All costs of an approved improvement project are borne by property owners.

The Public Works Department is reimbursed for their services from the appropriate NID project budget. However, to the extent that Public Works incurs costs that cannot be charged against a specific NID project (for instance, the project fails to receive approval), reimbursement is charged against this budget. The General Fund provides the funding for this budget.

Budget Highlights

NID activity levels are not expected to change in the near future. As a result, there are no significant changes in this budget.

Annual Budget

1340 NID ADMINISTRATION 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	645	0	0	0	0	0	0
	SUBTOTAL *****	645	0	0	0	0	0	0
	TOTAL REVENUES *****	645	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,000	2,200	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	3,931	5,000	4,000	5,000	0	5,000	0
	SUBTOTAL *****	3,931	9,000	6,200	9,000	0	9,000	0
	OTHER							
84300	ADVERTISING	0	750	0	250	0	250	66-
84400	PUBLIC NOTICES	0	200	0	250	0	250	25
	SUBTOTAL *****	0	950	0	500	0	500	47-
	TOTAL EXPENDITURES *****	3,931	9,950	6,200	9,500	0	9,500	4-

Decimal values have been truncated.

Solid Waste Recycling

Department Number 1360

Mission

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.

Staff support for this program is provided by dedicating a portion of a Senior Planner position.

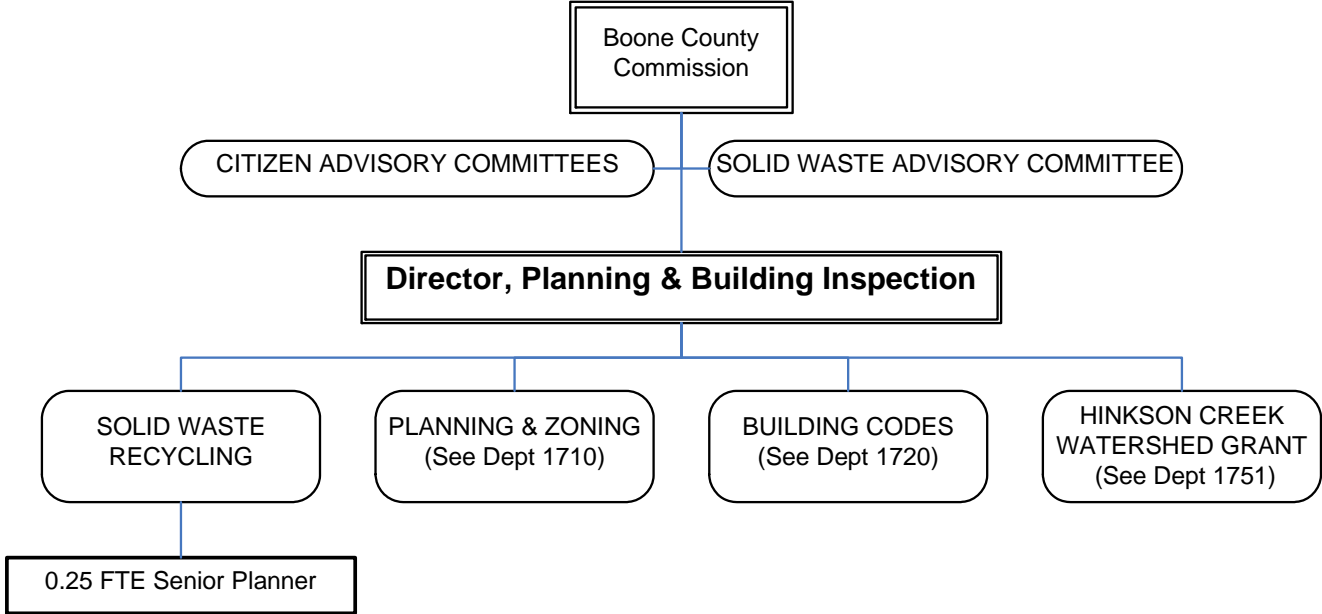
Budget Highlights

There are no significant changes in this budget.

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Planner	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>-</u>
Total FTEs	<u><u>0.25</u></u>	<u><u>0.25</u></u>	<u><u>0.25</u></u>	<u><u>-</u></u>

Organizational Chart



Solid Waste Recycling

Dept. No. 1360

Annual Budget

1360 SOLID WASTE RECYCLING
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
10100	SALARIES & WAGES	13,487	13,384	13,384	13,384	0	13,384	0
10200	FICA	1,031	1,023	1,023	1,023	0	1,023	0
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	47	49	49	49	0	49	0
10350	LIFE INSURANCE	13	13	13	13	0	13	0
10375	DENTAL INSURANCE	89	89	89	89	0	89	0
10400	WORKERS COMP	106	103	103	89	0	89	13-
10500	401(A) MATCH PLAN	156	146	146	87	0	87	40-
	SUBTOTAL *****	16,118	15,994	15,994	15,921	0	15,921	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	208	0	208	0
23000	OFFICE SUPPLIES	382	344	344	344	0	344	0
23001	PRINTING	0	582	500	582	0	582	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	50	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	0	0	320	0	320	0
	SUBTOTAL *****	382	980	894	1,508	0	1,508	53
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	143	144	144	144	0	144	0
	SUBTOTAL *****	143	144	144	144	0	144	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	3,600	0	3,600	0
	SUBTOTAL *****	0	0	0	3,600	0	3,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	20,868	27,456	27,465	31,866	0	31,866	16
	SUBTOTAL *****	20,868	27,456	27,465	31,866	0	31,866	16
	OTHER							
83160	RECYCLING & DUMP FEES	0	0	0	100	0	100	0
84300	ADVERTISING	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,100	0	1,100	10
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	9,777	9,777	0	0	0	0
	SUBTOTAL *****	0	9,777	9,777	0	0	0	0
	TOTAL EXPENDITURES *****	37,513	55,351	55,274	54,139	0	54,139	2-

Decimal values have been truncated.

Boone County Regional Sewer District Management Services

Department Number 1370

Mission

This budget accounts for the revenue and expenses of County-provided 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								
		2008	2009		2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	5,009	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	5,009	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	5,009	5,000	5,000	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,401	4,368	4,368	4,368	0	4,368	0
10200	FICA	336	334	334	334	0	334	0
10400	WORKERS COMP	34	33	33	29	0	29	12-
	SUBTOTAL *****	4,772	4,735	4,735	4,731	0	4,731	0
	TOTAL EXPENDITURES *****	4,772	4,735	4,735	4,731	0	4,731	0

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair Inc. Although the County assumed ownership of the property, the County did not assume responsibility for operations. Instead, the facilities were leased to the former owners under the terms and conditions of a month-to-month lease agreement, executed in conjunction with the purchase agreement. According to the terms of the operating lease, the lessee is responsible for all business expenses associated with the day-to-day operations of the Fairgrounds, including utilities, maintenance, and general up-keep. The lease agreement does not require payment of lease or rental revenue to the County nor does the County receive any revenue from the operations conducted at the Fairgrounds. In addition, the County Commission has no oversight authority over the operations conducted at the Fairgrounds. At the time of the purchase, the County Commission pledged that no general revenues of the County would be used to maintain or operate the facilities.

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 structural damage sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the damaged structures; instead, the insurance proceeds were set aside into a special revenue fund and have been used to pay for various maintenance and capital needs. This budget reflects the appropriations pertaining to capital and maintenance needs of the fairground property. Beginning in 2009, the portion of the County's property insurance premium associated with Fairground properties has been allocated to this budget.

As noted above, the County receives no revenue from the operations of the Boone County Fairgrounds. In addition, because the original monies deposited into the Fairground Capital and Maintenance Fund were of a one-time-only nature, the available resources in this fund are diminishing. A fund statement is included in the Fund Statement tab section of this document.

The County Commission approves and administers this budget.

Budget Highlights

The FY 2009 budget included significant expenditures associated with re-erecting a donated structure for use as a covered horse arena. The FY 2010 budget includes an award from the Columbia Visitors Bureau which is intended to defray some of the costs associated with the covered arena. However, insufficient information was available for developing FY 2010 appropriations; the County Commission intends to amend this budget at a later date.

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND
 212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	57,000	19,005	19,005	0	0	0	0
	SUBTOTAL *****	57,000	19,005	19,005	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	225	0	60	0	0	0	0
3712	INT-LONG TERM INVEST	3,062	0	962	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	5,973	0	125	0	0	0	0
	SUBTOTAL *****	9,261	0	1,147	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	500	500	500	500	0	500	0
3835	SALE OF COUNTY FIXED ASSET	1,098	0	0	0	0	0	0
3880	CONTRIBUTIONS	10,000	15,720	17,719	0	0	49,416	214
	SUBTOTAL *****	11,598	16,220	18,219	500	0	49,916	207
	TOTAL REVENUES *****	77,859	35,225	38,371	500	0	49,916	41
	MATERIALS & SUPPLIES							
23001	PRINTING	599	0	182	0	0	0	0
	SUBTOTAL *****	599	0	182	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71004	PROPERTY INSURANCE	0	8,697	8,697	8,600	0	8,600	1-
71100	OUTSIDE SERVICES	113,995	0	0	0	0	0	0
71211	A/E FEES	38,000	0	0	0	0	0	0
	SUBTOTAL *****	151,995	8,697	8,697	8,600	0	8,600	1-
	OTHER							
85800	SPECIAL GRANT EXPENSES	57,000	19,005	19,005	0	0	0	0
	SUBTOTAL *****	57,000	19,005	19,005	0	0	0	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	1,500	254,941	256,700	0	0	0	0
	SUBTOTAL *****	1,500	254,941	256,700	0	0	0	0
	TOTAL EXPENDITURES *****	211,094	282,643	284,584	8,600	0	8,600	96-

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.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget 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 increase is due to an increase in intergovernmental charges allocated to the Health Department within the framework of the City of Columbia's budget process. In addition, costs allocated to the County's environmental health services have been increased to better reflect the actual use of resources; a corresponding decrease has been applied to the On-Site Waste Water Program (see Dept. No.1740).

This budget reflects implementation of restaurant inspection fees. The County Commission will hold public hearings in 2010 before taking final action.

Annual Budget

1410 COMMUNITY HEALTH
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	200	200	100	100	0	100	50-
3323	FOOD INSPECTION FEES	0	0	0	27,000	0	27,000	0
	SUBTOTAL *****	200	200	100	27,100	0	27,100	450
	CHARGES FOR SERVICES							
3596	ABATEMENT COST REIMBURSEMENT	4,639	9,900	5,000	9,900	0	9,900	0
	SUBTOTAL *****	4,639	9,900	5,000	9,900	0	9,900	0
	TOTAL REVENUES *****	4,839	10,100	5,100	37,000	0	37,000	266
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	14,254	16,400	16,960	15,750	0	15,750	3-
	SUBTOTAL *****	14,254	16,400	16,960	15,750	0	15,750	3-
	OTHER							
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	853,240	949,779	902,000	1,005,159	0	1,005,159	5
	SUBTOTAL *****	865,240	961,779	914,000	1,017,159	0	1,017,159	5
	TOTAL EXPENDITURES *****	879,494	978,179	930,960	1,032,909	0	1,032,909	5

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 a 5% decrease in county funding)
- Administration Services Provided Through the Office of Community Services (City of Columbia, reflects level funding)

Annual Budget

1420 SOCIAL SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	OTHER							
84200	OTHER CONTRACTS	22,200	22,200	22,200	24,693	0	24,693	11
86621	IN HOME ASSISTANCE	8,131	18,925	18,925	13,448	0	13,448	28-
86630	ELDERLY SUPPORT SERVICES	14,000	14,000	14,000	14,566	0	14,566	4
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	0	2,000	0
86647	SHELTER FOR CHILDREN/YOUTH	10,675	10,675	10,675	10,137	0	10,137	5-
86650	CHILD DAY CARE	14,000	14,000	14,000	14,000	0	14,000	0
86665	EMERGENCY FOOD PANTRY	17,250	17,250	17,250	17,250	0	17,250	0
86682	COMMUNITY SERV ADVS COMM	19,140	19,523	19,523	19,523	0	19,523	0
86690	ELDRLY-HANDCPPED TRANSP.	10,500	10,500	10,500	7,979	0	7,979	24-
	SUBTOTAL *****	117,896	129,073	129,073	123,596	0	123,596	4-
	TOTAL EXPENDITURES *****	117,896	129,073	129,073	123,596	0	123,596	4-

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. *Due to budgetary constraints, this funding was eliminated in the FY 2010 budget.*
- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals. This appropriation is in addition to the county's share of the animal control contract with the Humane Society, which is included in the county's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information. *Due to budgetary constraints, this funding was reduced by \$25,000 in the FY 2010 budget.*
- **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. *Due to budgetary constraints, this funding was reduced by \$11,000 in the FY 2010 budget.*

Annual Budget

1430 COMMUNITY SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	15,000	15,000	0	0	0	0
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	1,500	4,500	4,500	5,000	0	5,000	11
86675	EXTENSION COUNCIL	150,000	150,000	150,000	125,000	0	125,000	16-
86689	BOONE CO HISTORICAL SOCIETY	21,000	21,000	21,000	10,000	0	10,000	52-
	SUBTOTAL *****	197,760	200,760	200,760	150,260	0	150,260	25-
	TOTAL EXPENDITURES *****	197,760	200,760	200,760	150,260	0	150,260	25-

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	2008	2009	2009	2010	2010	2010	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,650	10,800	10,500	10,625	0	10,625	1-
3567	DOM VIOLENCE FEES-CIR CLK	21,701	20,100	22,700	23,300	0	23,300	15
	SUBTOTAL *****	32,351	30,900	33,200	33,925	0	33,925	9
	INTEREST							
3711	INT-OVERNIGHT	7	10	5	5	0	5	50-
3712	INT-LONG TERM INVEST	108	135	50	50	0	50	62-
3798	INC/DEC IN FV OF INVESTMENTS	178	110	0	0	0	0	0
	SUBTOTAL *****	294	255	55	55	0	55	78-
	TOTAL REVENUES *****	32,646	31,155	33,255	33,980	0	33,980	9
	OTHER							
86900	MISCELLANEOUS	34,723	33,000	32,414	35,350	0	35,350	7
	SUBTOTAL *****	34,723	33,000	32,414	35,350	0	35,350	7
	TOTAL EXPENDITURES *****	34,723	33,000	32,414	35,350	0	35,350	7

Decimal values have been truncated.

Hospital Profit Share

Department Number 2090

Mission

The County Commission established the Hospital Profit Share Fund mid-year 1996. At that time, all cumulative amounts that had been received as additional lease compensation pursuant to the 1988 lease of the Boone Hospital Center were transferred from the General Fund into this fund. The “additional lease compensation” was commonly referred to as “hospital profit share”. The hospital lease was revised in 2001 and the new lease terms did not provide for payment of additional lease compensation to the County. The County no longer receives profit share revenues pursuant to the revised lease of Boone Hospital Center. Remaining assets in this fund will continue to earn investment income until fully expended by the County Commission through the annual appropriation process, at which time the fund will be closed.

The stated purpose of the fund was to provide support for county-wide or community projects and initiatives which would enhance public health and welfare; however the revenues are not legally restricted as to use and may be appropriated for any legal County purpose.

A fund statement for the Hospital Profit Share Fund is provided in the Fund Statement tab section.

Budget Highlights

The FY 2010 Budget includes \$2,000 to be used to cover the County’s share of a jointly funded study pertaining to Adult Technical Education.

Annual Budget

2090 HOSPITAL PROFIT SHARE								
209 HOSPITAL PROFIT SHARE								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	62	60	22	0	0	0	0
3712	INT-LONG TERM INVEST	839	840	420	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,612	1,000	0	0	0	0	0
	SUBTOTAL *****	2,514	1,900	442	0	0	0	0
	TOTAL REVENUES *****	2,514	1,900	442	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	40,000	0	0	2,000	2,000	95-
	SUBTOTAL *****	0	40,000	0	0	2,000	2,000	95-
	TOTAL EXPENDITURES *****	0	40,000	0	0	2,000	2,000	95-

Decimal values have been truncated.

Local Emergency Planning Committee (LEPC)

Department Numbers 2100-2102

Mission

This budget was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. The County voluntarily serves as fiscal agent for these funds. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation. The County Commission is the appropriating authority for this budget and the Boone County Treasurer administers this budget.

The primary on-going activities are accounted for in Depart. No. 2100, LEPC. Beginning in 2008, the LEPC received two grants, which are accounted for in Depart. No. 2101LEPC-CEPF (a grant from the Chemical Emergency Preparedness Fund) and Depart. No. 2102 LEPC-HMEP (a grant for Hazardous Materials Emergency Planning).

Budget Highlights

The FY 2010 budget includes appropriations pertaining to the two grants noted above. Grant monies were received in 2008 and are being appropriated and spent over the span of several years.

Local Emergency Planning Committee

Dept. Nos. 2100-2102

Annual Budget – 2101

2101 LEPC-CEPF GRANT		210 LOCAL EMERG PLANNING COMMITTEE						
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	8,100	15,398	8,000	0	8,000	1-
	SUBTOTAL *****	0	8,100	15,398	8,000	0	8,000	1-
	TOTAL REVENUES *****	0	8,100	15,398	8,000	0	8,000	1-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	21	25	0	25	0
23001	PRINTING	0	700	0	100	0	100	85-
23050	OTHER SUPPLIES	15	100	0	0	0	0	0
	SUBTOTAL *****	15	800	21	125	0	125	84-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	495	1,000	2,000	2,000	0	2,000	100
37230	MEALS & LODGING-TRAINING	2,859	16,500	12,000	13,100	0	13,100	20-
	SUBTOTAL *****	3,354	17,500	14,000	15,100	0	15,100	13-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	500	0	0	0	0	0
	SUBTOTAL *****	0	500	0	0	0	0	0
OTHER								
84300	ADVERTISING	144	300	153	155	0	155	48-
	SUBTOTAL *****	144	300	153	155	0	155	48-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	2,000	0	0	0	0	0
	SUBTOTAL *****	0	2,000	0	0	0	0	0
	TOTAL EXPENDITURES *****	3,514	21,100	14,174	15,380	0	15,380	27-

Annual Budget - 2102

2102 LEPC-HMEP GRANT		210 LOCAL EMERG PLANNING COMMITTEE						
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,141	2,200	1,000	1,000	0	1,000	54-
	SUBTOTAL *****	2,141	2,200	1,000	1,000	0	1,000	54-
	TOTAL REVENUES *****	2,141	2,200	1,000	1,000	0	1,000	54-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	5,500	6,000	1,000	0	0	0	0
	SUBTOTAL *****	5,500	6,000	1,000	0	0	0	0
	TOTAL EXPENDITURES *****	5,500	6,000	1,000	0	0	0	0

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

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. *Due to budgetary constraints, this funding was eliminated in FY 2010.*
- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia. *Due to budgetary constraints, this funding was reduced in FY 2010.*
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County. *Due to budgetary constraints, this funding was reduced in FY 2010.*

Annual Budget

1510 ECONOMIC SUPPORT
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM FY BUD
	CHARGES FOR SERVICES							
	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	0	0	0	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	2,000	0	2,000	50-
86687	ECON DEVELOP - SHOW-ME GAMES	20,000	20,000	20,000	18,000	0	18,000	10-
	SUBTOTAL *****	66,000	66,000	66,000	55,000	0	55,000	16-
	TOTAL EXPENDITURES *****	66,000	66,000	66,000	55,000	0	55,000	16-

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.

A budget revision was required mid-year 2008 and again 2009 to cover the cost of significant repairs resulting from flood damage. The FY 2010 appropriations have been returned to normal levels and there are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION 100 GENERAL FUND		2008	2009	2009	2010	2010	2010	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	UTILITIES							
48000	TELEPHONES	859	1,980	0	0	0	0	0
48200	ELECTRICITY	80	84	45	84	0	84	0
	SUBTOTAL *****	939	2,064	45	84	0	84	95-
	EQUIP & BLDG MAINTENANCE							
60400	GROUNDS MAINTENANCE	34,416	59,962	57,745	23,061	0	23,061	61-
	SUBTOTAL *****	34,416	59,962	57,745	23,061	0	23,061	61-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	21,130	15,093	15,093	25,244	0	25,244	67
	SUBTOTAL *****	21,130	15,093	15,093	25,244	0	25,244	67
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	56,485	77,119	72,883	48,389	0	48,389	37-

Decimal values have been truncated.

Planning and Zoning

Department Number 1710

Mission

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

The appropriation for professional services has been reduced, largely in response to tighter revenues and reduced activity. There are no other significant changes to this budget.

Performance Measures

Performance Measure	2008	2009	2010
	Actual	Estimated	Projected
Number of Zoning Applications Processed	16	20	20
Number of Conditional Use Permits Processed	6	10	15
Number of Subdivision Plats Processed	32	25	35
Number of Administrative Services	17	20	25
Number of Floodplain Checks Performed	369	450	400
Number of Subdivision Addresses Assigned	82	100	100
Number of New Addresses Established	175	200	250
Number of Address Conflicts Resolved	9	5	7
Number of County Commission Hearings	12	12	12
Number of P & Z Meetings Conducted	23	24	22
Number of BOA Meetings Conducted	4	8	8

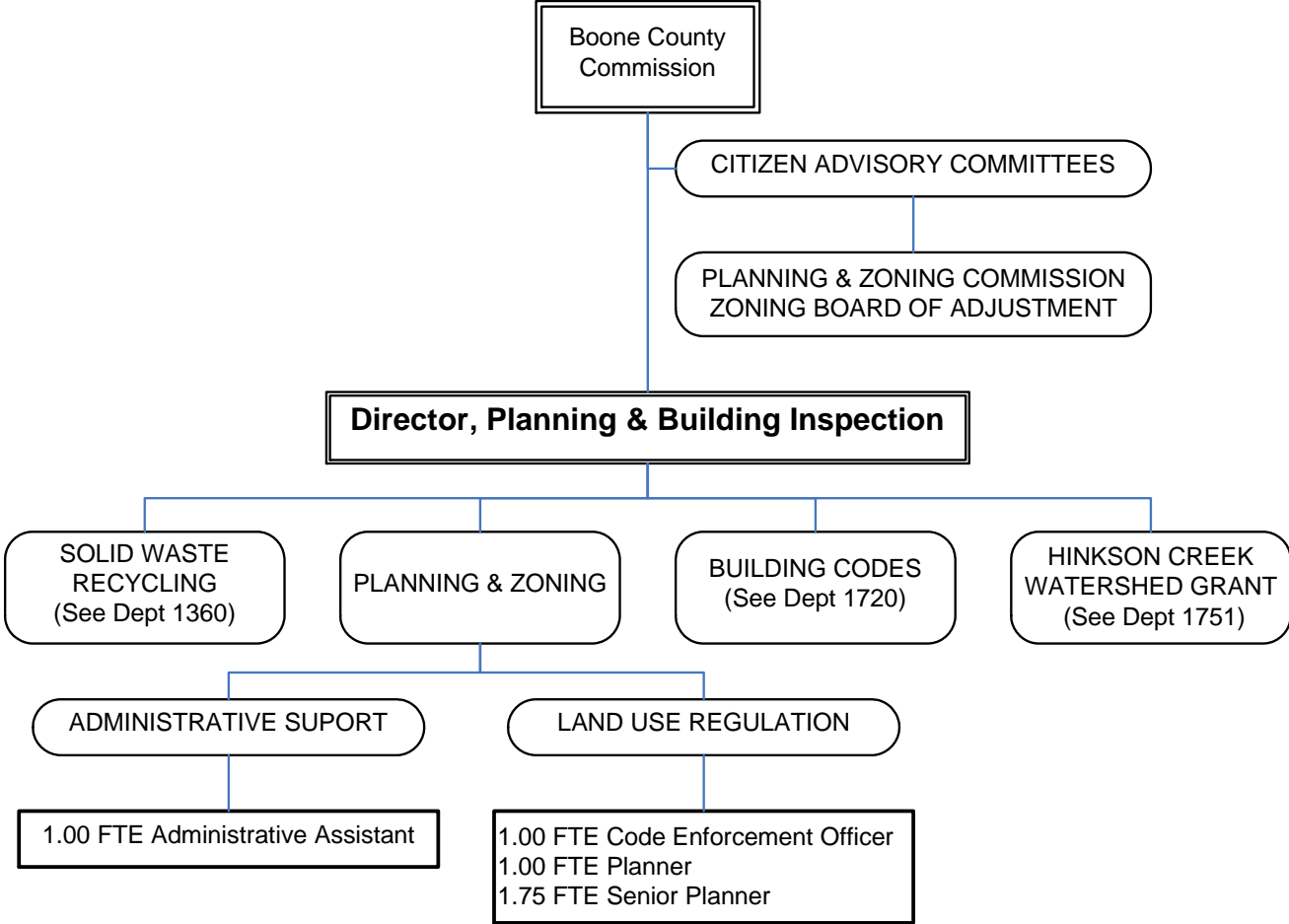
Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.67 ^a	0.67	0.67 ^a	-
Senior Planner	1.75 ^b	1.75	1.75 ^b	-
Planner	1.00	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	5.42	5.42	5.42	-
Overtime	\$ 7,000	\$ 7,000	\$ 5,000	\$ (2,000)

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



Annual Budget

1710 PLANNING & ZONING
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	6,031	6,000	5,000	6,000	0	6,000	0
	SUBTOTAL *****	6,031	6,000	5,000	6,000	0	6,000	0
	TOTAL REVENUES *****	6,031	6,000	5,000	6,000	0	6,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	270,930	268,872	269,913	268,872	0	268,872	0
10110	OVERTIME	2,455	7,000	2,800	5,000	0	2,500	64-
10120	HOLIDAY WORKED	0	250	0	250	0	250	0
10200	FICA	18,975	21,123	19,720	20,970	0	20,779	1-
10300	HEALTH INSURANCE	25,745	25,745	25,745	25,745	0	25,745	0
10325	DISABILITY INSURANCE	955	1,021	1,021	994	0	994	2-
10350	LIFE INSURANCE	286	287	287	287	0	287	0
10375	DENTAL INSURANCE	1,929	1,929	1,929	1,929	0	1,929	0
10400	WORKERS COMP	2,057	1,968	1,968	1,698	0	1,698	13-
10500	401(A) MATCH PLAN	3,147	3,170	3,133	1,902	0	1,902	40-
	SUBTOTAL *****	326,482	331,365	326,516	327,647	0	324,956	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	216	400	400	400	0	400	0
23000	OFFICE SUPPLIES	790	600	600	600	0	600	0
23001	PRINTING	134	400	400	400	0	400	0
23050	OTHER SUPPLIES	182	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	24	100	100	100	0	100	0
	SUBTOTAL *****	1,347	1,750	1,750	1,750	0	1,750	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,767	1,250	1,250	1,250	0	1,250	0
37200	SEMINARS/CONFEREN/MEETING	310	1,700	900	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	168	800	500	800	0	800	0
37230	MEALS & LODGING-TRAINING	430	1,200	700	1,200	0	1,200	0
	SUBTOTAL *****	2,676	4,950	3,350	4,950	0	4,950	0
	UTILITIES							
48000	TELEPHONES	1,907	2,500	2,000	2,500	0	2,500	0
	SUBTOTAL *****	1,907	2,500	2,000	2,500	0	2,500	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,825	2,850	2,200	2,850	0	2,850	0
	SUBTOTAL *****	1,825	2,850	2,200	2,850	0	2,850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	117-	300	200	250	0	250	16-
60200	EQUIP REPAIRS/MAINTENANCE	0	150	75	100	0	100	33-
	SUBTOTAL *****	117-	450	275	350	0	350	22-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,700	2,700	3,050	3,100	0	3,100	14
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71101	PROFESSIONAL SERVICES	2,671	10,000	2,500	5,000	0	2,500	75-
71500	BUILDING USE/RENT CHARGE	15,886	16,757	16,757	18,814	0	18,814	12
	SUBTOTAL *****	21,257	29,507	22,357	26,964	0	24,464	17-
	OTHER							
84400	PUBLIC NOTICES	113	500	500	500	0	500	0
	SUBTOTAL *****	113	500	500	500	0	500	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	7,616	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	421	0	0	0	0	0	0
	SUBTOTAL *****	8,038	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	363,529	373,872	358,948	367,511	0	362,320	3-

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Building Codes

Department Number 1720

Mission

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

Building permit activity has fallen-off substantially the past few years. The forecast for permit revenue and overtime has been reduced accordingly. The County Commission will utilize available staff resources to provide project management oversight to County sponsored building projects (Sheriff/Election Warehouse and the build-out of the Government Center 3rd floor). There are no other significant changes to this budget.

Performance Measures

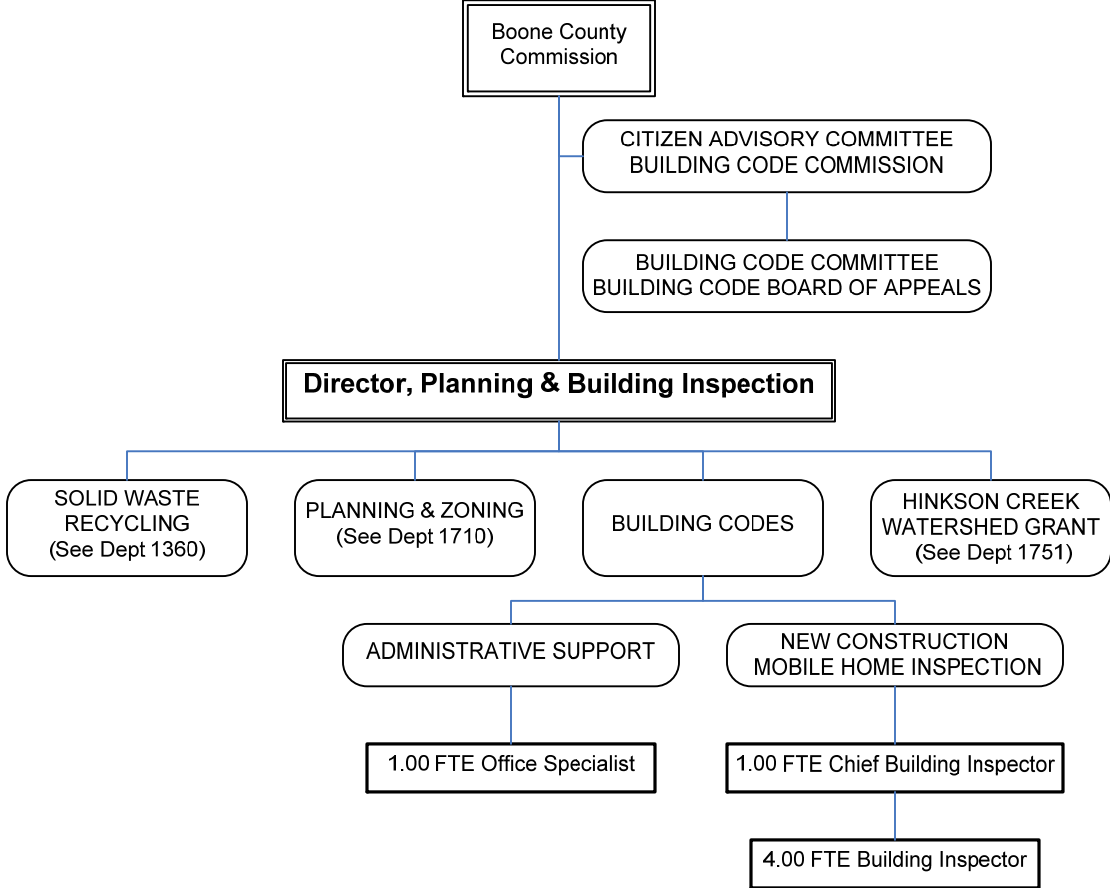
Performance Measure	2008 Actual	2009 Estimated	2010 Projected
Number of Building Permits Processed	808	800	900
Number of Mobile Home Permits Processed	11	16	15
Number of Inspections Conducted	5,035	5,000	6,000
Number of Plan Reviews Performed	22	25	30
Number of Building Reports Completed	21	21	21

Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.33 ^a	0.33 ^a	0.33 ^a	-
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	-
Total FTEs	6.33	6.33	6.33	-
Overtime	\$ 27,000	\$ 7,500	\$ 7,500	\$ -

^a .67 FTE Director, Planning & Building in Planning and Zoning (Dept No 1710)

Organizational Chart



Annual Budget

1720 BUILDING CODES
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	138,426	100,000	100,000	100,000	0	100,000	0
	SUBTOTAL *****	138,426	100,000	100,000	100,000	0	100,000	0
3894	MISCELLANEOUS RETURNED CHECK PENALTY	25	0	0	0	0	0	0
	SUBTOTAL *****	25	0	0	0	0	0	0
	TOTAL REVENUES *****	138,451	100,000	100,000	100,000	0	100,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	266,846	266,779	267,729	266,779	0	266,779	0
10110	OVERTIME	16,181	7,500	5,500	7,500	0	5,500	26-
10120	HOLIDAY WORKED	0	600	250	600	0	600	0
10200	FICA	20,615	21,028	20,399	21,028	0	20,875	0
10300	HEALTH INSURANCE	30,067	30,067	30,067	30,067	0	30,067	0
10325	DISABILITY INSURANCE	947	1,017	1,017	987	0	987	2-
10350	LIFE INSURANCE	334	335	335	335	0	335	0
10375	DENTAL INSURANCE	2,253	2,253	2,253	2,253	0	2,253	0
10400	WORKERS COMP	10,448	14,055	14,055	13,516	0	13,516	3-
10500	401(A) MATCH PLAN	3,066	3,703	3,075	2,221	0	2,221	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,525	1,770	1,583	0	0	1,770	0
	SUBTOTAL *****	352,284	349,107	346,263	345,286	0	344,903	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	480	2,000	1,500	2,000	0	2,000	0
23000	OFFICE SUPPLIES	856	800	500	800	0	800	0
23001	PRINTING	244	620	250	500	0	500	19-
23050	OTHER SUPPLIES	122	400	200	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	523	500	200	500	0	500	0
	SUBTOTAL *****	2,228	4,320	2,650	4,200	0	4,200	2-
	DUES TRAVEL & TRAINING							
37000	DUES	530	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	480	1,000	500	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	100	250	0	250	0
37230	MEALS & LODGING-TRAINING	372	800	400	800	0	800	0
	SUBTOTAL *****	1,382	2,550	1,500	2,550	0	2,550	0
	UTILITIES							
48000	TELEPHONES	1,979	2,000	1,200	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,399	3,900	2,500	3,000	0	3,000	23-
	SUBTOTAL *****	4,379	5,900	3,700	5,000	0	5,000	15-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	14,037	15,600	10,000	15,000	0	10,000	35-
59100	VEHICLE REPAIRS	3,342	7,000	5,000	7,000	0	7,000	0
59105	TIRES	492	1,500	1,000	1,500	0	1,500	0
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
	SUBTOTAL *****	17,872	24,300	16,100	23,700	0	18,700	23-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	88	300	150	150	0	150	50-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	50	50	0	50	50-
	SUBTOTAL *****	88	400	200	200	0	200	50-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	7,602	8,021	8,021	9,003	0	9,003	12
	SUBTOTAL *****	7,602	8,021	8,021	9,003	0	9,003	12
	OTHER							
84300	ADVERTISING	0	200	0	0	0	0	0
84400	PUBLIC NOTICES	0	150	0	200	0	200	33
	SUBTOTAL *****	0	350	0	200	0	200	42-
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	20,819	0	0	0	0	0	0
	SUBTOTAL *****	20,819	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	406,656	394,948	378,434	390,139	0	384,756	2-

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.

Annual Budget

1730 ANIMAL CONTROL								
100 GENERAL FUND								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	1,150	825	1,000	1,000	0	1,000	21
	SUBTOTAL *****	1,150	825	1,000	1,000	0	1,000	21
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	3,630	4,250	4,300	4,300	0	4,300	1
3516	BOARDING FEES	3,525	5,250	4,270	4,270	0	4,270	18-
3528	REIMB PERSONNEL/PROJECTS	0	0	6,826	6,500	0	6,500	0
	SUBTOTAL *****	7,155	9,500	15,396	15,070	0	15,070	58
	TOTAL REVENUES *****	8,305	10,325	16,396	16,070	0	16,070	55
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	678	1,000	750	1,000	0	1,000	0
	SUBTOTAL *****	678	1,000	750	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	151,264	163,679	163,679	165,639	0	165,639	1
	SUBTOTAL *****	151,264	163,679	163,679	165,639	0	165,639	1
	TOTAL EXPENDITURES *****	151,942	164,679	164,429	166,639	0	166,639	1

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the county's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

Budget Highlights

Program revenues have fallen sharply, a reflection of the general slow-down in construction. As a result, Department of Health staff personnel resources have been reallocated to environmental health activities; as a result, the Community Health budget (Depart. No. 1410) reflects an increase.

In addition, an increase to permit fees will be implemented in FY 2010. The fee will be increased from \$200 to \$300, which is expected to produce 50% cost-recovery of the program expenses. The County Commission intends to review the fee annually, with a goal to increase fees to a 75% cost-recovery level by 2012.

Annual Budget

1740 ON-SITE WASTE WATER
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	22,000	18,000	18,000	37,500	0	37,500	108
	SUBTOTAL *****	22,000	18,000	18,000	37,500	0	37,500	108
	TOTAL REVENUES *****	22,000	18,000	18,000	37,500	0	37,500	108
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	88,587	95,986	95,986	75,117	0	75,117	21-
	SUBTOTAL *****	88,587	95,986	95,986	75,117	0	75,117	21-
	TOTAL EXPENDITURES *****	88,587	95,986	95,986	75,117	0	75,117	21-

Decimal values have been truncated.

Hinkson Creek Watershed Project

Department Number 1751

Mission

The Director of Planning & Zoning and Building Codes is responsible for this budget. The budget accounts for grant revenues and expenditures of the Hinkson Creek Watershed Restoration Project, a project intended to reduce peak storm flow by providing incentives for a variety of Low Impact Development (LID) techniques on new and existing developments. The federal grant funds are received through the Missouri Department of Natural Resources (MoDNR).

The total project cost is estimated at \$500,000 and consists of the federal award (60%) of \$300,000 and the local in-kind match (40%) of \$200,000.

Budget Highlights

A budget for this project was established mid-year 2008 upon approval of the grant award. The project is expected to conclude over a three year period (2008 to 2011). Unspent grant award will be re-budgeted as appropriate in each year of the grant.

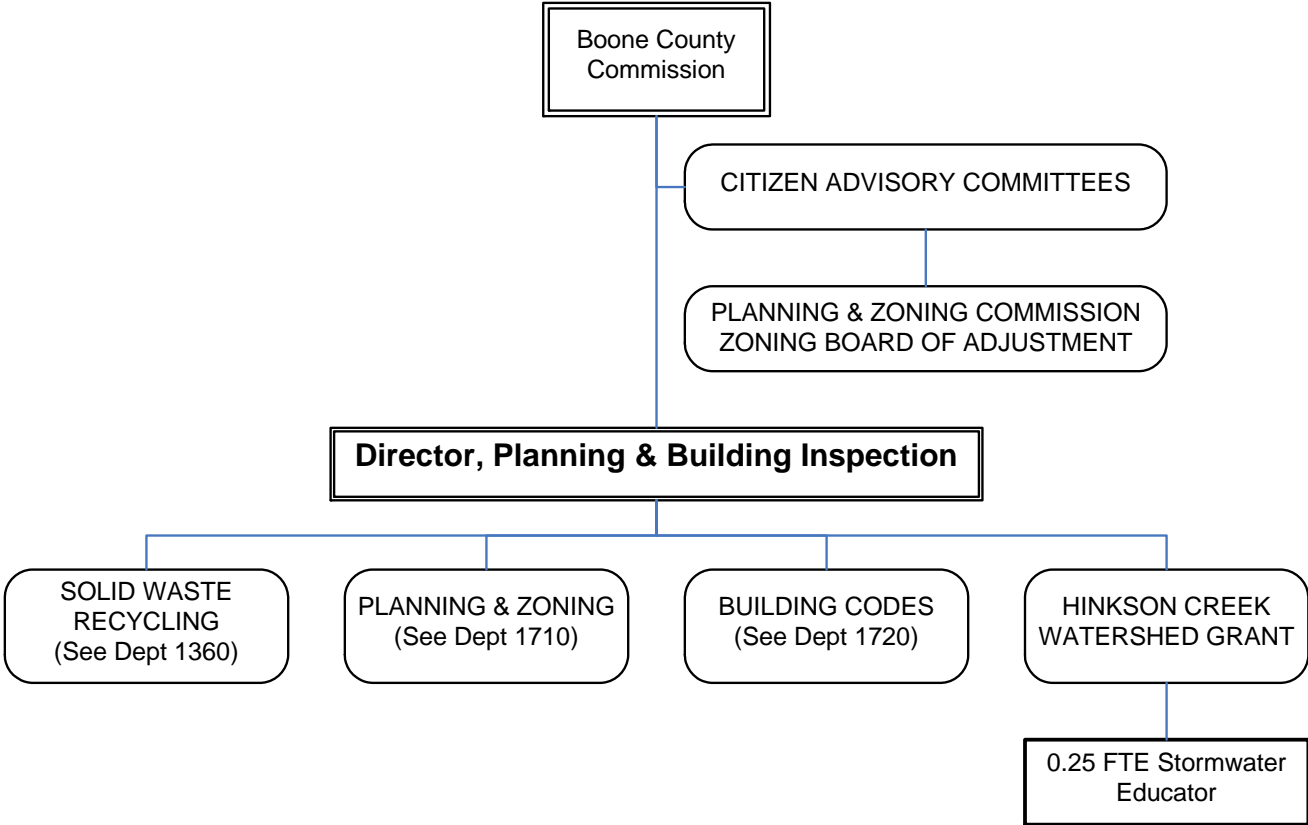
Personnel Detail

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Planner	1.00 a	1.00	-	(1.00)
Stormwater Educator	-	-	0.25 b	0.25
Total FTEs	<u>1.00</u>	<u>1.00</u>	<u>0.25</u>	<u>(0.75)</u>
Overtime	\$ 950	\$ 950	\$ 500	\$ (450)

a Planner position added September 2008

b Planner position inactive as of 6/09, Stormwater Educator position split between departments 1751 and 2045 Public Works Design & Construction.

Organizational Chart



Annual Budget

1751 HINKSON CREEK WATERSHED
100 GENERAL FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	19,152	116,071	89,543	231,542	0	231,542	99
	SUBTOTAL *****	19,152	116,071	89,543	231,542	0	231,542	99
	TOTAL REVENUES *****	19,152	116,071	89,543	231,542	0	231,542	99
PERSONAL SERVICES								
10100	SALARIES & WAGES	10,853	43,721	23,470	10,405	0	10,405	76-
10110	OVERTIME	0	950	200	500	0	500	47-
10200	FICA	830	3,417	1,807	834	0	834	75-
10300	HEALTH INSURANCE	1,584	4,750	1,980	1,187	0	1,187	75-
10325	DISABILITY INSURANCE	24	165	127	38	0	38	76-
10350	LIFE INSURANCE	13	53	38	13	0	13	75-
10375	DENTAL INSURANCE	120	356	150	89	0	89	75-
10400	WORKERS COMP	103	343	369	73	0	73	78-
10500	401(A) MATCH PLAN	200	585	585	87	0	87	85-
	SUBTOTAL *****	13,728	54,340	28,726	13,226	0	13,226	75-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	500	0	500	0	500	0
23000	OFFICE SUPPLIES	28	680	680	680	0	680	0
23001	PRINTING	0	1,700	1,700	1,700	0	1,700	0
23050	OTHER SUPPLIES	202	3,950	3,950	3,950	0	3,950	0
	SUBTOTAL *****	230	6,830	6,330	6,830	0	6,830	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETING	0	200	200	700	0	700	250
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	200	100	175	0	175	12-
	SUBTOTAL *****	0	400	300	875	0	875	118
UTILITIES								
48000	TELEPHONES	78	240	240	240	0	240	0
	SUBTOTAL *****	78	240	240	240	0	240	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	300	0	300	0	300	0
71100	OUTSIDE SERVICES	29	53,947	53,947	210,000	0	210,000	289
	SUBTOTAL *****	29	54,247	53,947	210,300	0	210,300	287
OTHER								
	SUBTOTAL *****	0	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	4,973	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,540	0	0	0	0	0	0
	SUBTOTAL *****	6,513	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	20,580	116,057	89,543	231,471	0	231,471	99

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, 3870

Mission

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

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

- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (Dept. No.3040)
- 1998 Series General Obligation Bonds-Road NID Program (Dept. No. 3820)
- 2000A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3830)
- 2000B Series General Obligation Bonds-Road NID Program (Dept. No. 3840)
- 2001 Series General Obligation Bonds-Road NID Program (Dept. No. 3850)
- 2006A Series General Obligation Bonds-Road NID Program (Dept. No. 3860)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)

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, 3870

Annual Budget - 3040

3040 2005 SERIES SPEC OB BNDS-TXBL
304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3710	INTEREST	2,548	2,100	3	0	0	0	0
3711	INT-OVERNIGHT	7	5	2	0	0	0	0
3712	INT-LONG TERM INVEST	105	90	40	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	203	70	10	0	0	0	0
	SUBTOTAL *****	2,864	2,265	55	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	46,380	46,380	46,380	30,920	0	30,920	33-
	SUBTOTAL *****	46,380	46,380	46,380	30,920	0	30,920	33-
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	107,614	120,000	0	0	0	0	0
3915	OTI: FROM CAPITAL PROJECT FUND	0	1,932,207	2,046,375	124,050	0	0	0
	SUBTOTAL *****	107,614	2,052,207	2,046,375	124,050	0	0	0
	TOTAL REVENUES *****	156,859	2,100,852	2,092,810	154,970	0	30,920	98-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	45,000	50,000	50,000	55,000	0	55,000	10
84100	INTEREST EXPENSE	116,483	114,083	114,081	111,291	0	111,291	2-
86900	MISCELLANEOUS	1,500	2,000	1,500	1,500	0	1,500	25-
	SUBTOTAL *****	162,983	166,083	165,581	167,791	0	167,791	1
	TOTAL EXPENDITURES *****	162,983	166,083	165,581	167,791	0	167,791	1

Decimal values have been truncated.

Annual Budget - 3820

3820 1998 SERIES GO BONDS-ROAD NID
382 1998 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	2,230	0	1,547	0	0	0	0
	SUBTOTAL *****	2,230	0	1,547	0	0	0	0
	INTEREST							
3710	INTEREST	164	0	4	0	0	0	0
3711	INT-OVERNIGHT	5	0	2	0	0	0	0
3712	INT-LONG TERM INVEST	80	0	37	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	221	0	461-	0	0	0	0
	SUBTOTAL *****	472	0	418-	0	0	0	0
	TOTAL REVENUES *****	2,703	0	1,129	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	0	0	8,858	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	45,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	1,001	0	0	0	0	0	0
86900	MISCELLANEOUS	129	0	0	0	0	0	0
	SUBTOTAL *****	46,130	0	8,858	0	0	0	0
	TOTAL EXPENDITURES *****	46,130	0	8,858	0	0	0	0

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860, 3870

Annual Budget - 3830

3830 2000A SERIES GO BONDS-SEWR NID
383 2000A SERIES GO BONDS-SEWR NID

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	26,029	28,066	30,277	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	2,507	851	1,484	0	0	0	0
	SUBTOTAL *****	28,536	28,917	31,761	0	0	0	0
	INTEREST							
3710	INTEREST	230	0	31	0	0	0	0
3711	INT-OVERNIGHT	28	30	8	10	0	10	66-
3712	INT-LONG TERM INVEST	384	390	136	180	0	180	53-
3798	INC/DEC IN FV OF INVESTMENTS	756	540	11	10	0	10	98-
	SUBTOTAL *****	1,400	960	186	200	0	200	79-
	TOTAL REVENUES *****	29,936	29,877	31,947	200	0	200	99-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	30,000	35,000	35,000	35,000	0	35,000	0
84100	INTEREST EXPENSE	4,515	2,800	2,800	937	0	937	66-
86900	MISCELLANEOUS	250	500	250	500	0	500	0
	SUBTOTAL *****	34,765	38,300	38,050	36,437	0	36,437	4-
	TOTAL EXPENDITURES *****	34,765	38,300	38,050	36,437	0	36,437	4-

Decimal values have been truncated.

Annual Budget - 3840

3840 2000B SERIES GO BONDS-ROAD NID
384 2000B SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	18,696	19,346	21,503	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	2,644	547	1,419	0	0	0	0
	SUBTOTAL *****	21,340	19,893	22,922	0	0	0	0
	INTEREST							
3710	INTEREST	137	0	27	0	0	0	0
3711	INT-OVERNIGHT	14	15	4	5	0	5	66-
3712	INT-LONG TERM INVEST	198	200	74	75	0	75	62-
3798	INC/DEC IN FV OF INVESTMENTS	395	280	5	5	0	5	98-
	SUBTOTAL *****	744	495	110	85	0	85	82-
	TOTAL REVENUES *****	22,085	20,388	23,032	85	0	85	99-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	21,000	22,000	22,000	23,000	0	23,000	4
84100	INTEREST EXPENSE	2,886	1,768	1,768	598	0	598	66-
86900	MISCELLANEOUS	250	500	250	500	0	500	0
	SUBTOTAL *****	24,136	24,268	24,018	24,098	0	24,098	0
	TOTAL EXPENDITURES *****	24,136	24,268	24,018	24,098	0	24,098	0

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860, 3870

Annual Budget - 3850

3850 2001 SERIES GO BONDS-ROAD NID								%CHG
385 2001 SERIES GO BONDS-ROAD NID		2008	2009	2009	2010	2010	2010	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	25,751	23,394	26,694	23,582	0	23,582	0
3059	NID PROP TAX PASS THRU-INTERST	4,793	2,007	2,472	1,001	0	1,001	50-
	SUBTOTAL *****	30,545	25,401	29,166	24,583	0	24,583	3-
	INTEREST							
3710	INTEREST	159	0	44	0	0	0	0
3711	INT-OVERNIGHT	82	80	27	30	0	30	62-
3712	INT-LONG TERM INVEST	1,117	1,120	459	200	0	200	82-
3798	INC/DEC IN FV OF INVESTMENTS	2,183	1,470	56	50	0	50	96-
	SUBTOTAL *****	3,542	2,670	586	280	0	280	89-
	TOTAL REVENUES *****	34,087	28,071	29,752	24,863	0	24,863	11-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	30,000	32,000	32,000	33,000	0	33,000	3
84100	INTEREST EXPENSE	6,043	4,880	4,880	3,612	0	3,612	25-
86900	MISCELLANEOUS	261	500	261	500	0	500	0
	SUBTOTAL *****	36,304	37,380	37,141	37,112	0	37,112	0
	TOTAL EXPENDITURES *****	36,304	37,380	37,141	37,112	0	37,112	0

Decimal values have been truncated.

Annual Budget - 3860

3860 2006A SERIES GO BONDS-ROAD NID								%CHG
386 2006A SERIES GO BONDS-ROAD NID		2008	2009	2009	2010	2010	2010	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	16,192	16,759	16,714	17,520	0	17,520	4
3059	NID PROP TAX PASS THRU-INTERST	6,442	5,650	5,650	4,889	0	4,889	13-
	SUBTOTAL *****	22,635	22,409	22,364	22,409	0	22,409	0
	INTEREST							
3710	INTEREST	50	0	18	0	0	0	0
3711	INT-OVERNIGHT	4	5	1	1	0	1	80-
3712	INT-LONG TERM INVEST	57	60	26	30	0	30	50-
3798	INC/DEC IN FV OF INVESTMENTS	104	110	2	5	0	5	95-
	SUBTOTAL *****	216	175	47	36	0	36	79-
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	22,851	22,584	22,411	22,445	0	22,445	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	15,000	15,000	15,000	17,000	0	17,000	13
84100	INTEREST EXPENSE	6,873	6,243	6,243	5,571	0	5,571	10-
86900	MISCELLANEOUS	350	500	370	500	0	500	0
	SUBTOTAL *****	22,223	21,743	21,613	23,071	0	23,071	6
	TOTAL EXPENDITURES *****	22,223	21,743	21,613	23,071	0	23,071	6

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860, 3870

Annual Budget - 3870

3870 2008 SERIES GO BND SWR NID DNR
387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	0	0	25,568	0	0	32,640	0
	SUBTOTAL *****	0	0	25,568	0	0	32,640	0
	TOTAL REVENUES *****	0	0	25,568	0	0	32,640	0
	OTHER							
84100	INTEREST EXPENSE	0	0	25,568	0	0	32,640	0
	SUBTOTAL *****	0	0	25,568	0	0	32,640	0
	TOTAL EXPENDITURES *****	0	0	25,568	0	0	32,640	0

Decimal values have been truncated.



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. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects no increase in county-paid premiums for employees. In addition, there is no increase in employee-paid premiums for dependent coverage. There are no other significant changes to this budget.

Annual Budget

6000 HEALTH INS ADMINISTRATION								
600 SELF INSURED HEALTH PLAN								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	0	0	2,624	0	0	0	0
	SUBTOTAL *****	0	0	2,624	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	1,884,941	1,943,145	1,896,097	1,961,750	0	1,957,000	0
3531	DEPENDENT INSURANCE PREMIUMS	358,717	363,168	388,525	396,730	0	396,730	9
3532	RETIREE/COBRA INSUR. PREMIUMS	25,827	0	27,300	0	0	0	0
	SUBTOTAL *****	2,269,486	2,306,313	2,311,922	2,358,480	0	2,353,730	2
	INTEREST							
3711	INT-OVERNIGHT	1,763	1,950	780	702	0	702	64-
3712	INT-LONG TERM INVEST	23,813	27,075	26,400	23,760	0	23,760	12-
3798	INC/DEC IN FV OF INVESTMENTS	45,694	33,400	0	0	0	0	0
	SUBTOTAL *****	71,271	62,425	27,180	24,462	0	24,462	60-
	MISCELLANEOUS							
3882	RESTITUTION REIMB	0	0	127	0	0	0	0
3891	DIVIDENDS/REBATES	17,708	10,000	25,400	25,400	0	25,400	154
	SUBTOTAL *****	17,708	10,000	25,527	25,400	0	25,400	154
	TOTAL REVENUES *****	2,358,466	2,378,738	2,367,253	2,408,342	0	2,403,592	1
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	1,441,813	1,635,175	1,450,000	1,806,630	0	1,806,630	10
71051	OTHER POST-EMPLOYMENT BENEFITS	48,355	0	69,800	69,800	0	69,800	0
71055	PRESCRIPTION DRUG CLAIMS	505,996	580,000	530,600	580,000	0	580,000	0
71060	EXCESS LOSS/COVERAGE POLICY	137,366	162,400	162,250	162,310	0	162,310	0
71101	PROFESSIONAL SERVICES	33,400	29,400	29,400	29,400	0	29,400	0
71104	ADMINISTRATIVE SERVICES	134,067	149,700	149,600	164,300	0	164,300	9
71117	PRESCRIP CARD ADMIN FEES	313	1,000	1,100	2,000	0	2,000	100
	SUBTOTAL *****	2,301,311	2,557,675	2,392,750	2,814,440	0	2,814,440	10
	OTHER							
85800	SPECIAL GRANT EXPENSES	0	0	525	0	0	0	0
86850	CONTINGENCY	0	423,800	0	451,640	0	451,640	6
	SUBTOTAL *****	0	423,800	525	451,640	0	451,640	6
	TOTAL EXPENDITURES *****	2,301,311	2,981,475	2,393,275	3,266,080	0	3,266,080	9

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. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects no 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	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	0	0	196	0	0	0	0
	SUBTOTAL *****	0	0	196	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	141,287	145,633	142,000	147,025	0	146,669	0
3531	DEPENDENT INSURANCE PREMIUMS	46,151	46,200	45,300	45,240	0	45,240	2-
3532	RETIREE/COBRA INSUR. PREMIUMS	918	0	1,119	0	0	0	0
	SUBTOTAL *****	188,357	191,833	188,419	192,265	0	191,909	0
	INTEREST							
3711	INT-OVERNIGHT	76	85	30	27	0	27	68-
3712	INT-LONG TERM INVEST	1,034	1,180	875	775	0	775	34-
3798	INC/DEC IN FV OF INVESTMENTS	1,969	1,460	0	0	0	0	0
	SUBTOTAL *****	3,080	2,725	905	802	0	802	70-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	191,438	194,558	189,520	193,067	0	192,711	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	170,457	195,000	172,500	186,300	0	186,300	4-
71104	ADMINISTRATIVE SERVICES	14,483	15,200	15,000	15,200	0	15,200	0
	SUBTOTAL *****	184,941	210,200	187,500	201,500	0	201,500	4-
	OTHER							
85800	SPECIAL GRANT EXPENSES	0	0	39	0	0	0	0
	SUBTOTAL *****	0	0	39	0	0	0	0
	TOTAL EXPENDITURES *****	184,941	210,200	187,539	201,500	0	201,500	4-

Decimal values have been truncated.

Self-Insured Workers' Comp

Department Number 6020

Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

The County Commission appointed a Self-Insured Workers' Compensation Advisory Committee to provide oversight and make policy recommendations to the County Commission. The County Clerk administers this fund.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION
602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	545,203	538,579	540,000	468,500	0	468,448	13-
	SUBTOTAL *****	545,203	538,579	540,000	468,500	0	468,448	13-
	INTEREST							
3710	INTEREST	9,865	4,000	320-	0	0	0	0
3711	INT-OVERNIGHT	540	600	255	230	0	230	61-
3712	INT-LONG TERM INVEST	7,312	3,560	5,565	5,010	0	5,010	40
3798	INC/DEC IN FV OF INVESTMENTS	14,188	9,640	0	0	0	0	0
	SUBTOTAL *****	31,906	17,800	5,500	5,240	0	5,240	70-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	845	0	360	0	0	0	0
	SUBTOTAL *****	845	0	360	0	0	0	0
	TOTAL REVENUES *****	577,955	556,379	545,860	473,740	0	473,688	14-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	12,324	707	12,324	0	12,324	0
10200	FICA	0	942	54	942	0	942	0
10400	WORKERS COMP	0	0	0	35	0	0	0
	SUBTOTAL *****	0	13,266	761	13,301	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	106,199	100,000	132,100	150,000	0	150,000	50
71055	PRESCRIPTION DRUG CLAIMS	407	1,000	1,065	1,100	0	1,100	10
71056	CLAIMS EXPENSE - LEGAL	10,461	15,000	11,200	11,000	0	11,000	26-
71057	CLAIMS EXPENSE - INDEMNITY	214,118	243,700	55,225	150,000	0	150,000	38-
71058	CLAIMS EXPENSE - OTHER	46,125	50,000	45,000	46,000	0	46,000	8-
71060	EXCESS LOSS/COVERAGE POLICY	31,539	32,000	30,126	30,500	0	30,500	4-
71061	WC - SECOND INJURY FUND TAX	16,200	30,000	16,900	17,000	0	17,000	43-
71063	WC - ADMINISTRATION TAX	5,399	5,400	2,840	4,000	0	4,000	25-
71070	INCREASE/DECREASE IN RESERVES	18,403	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	1,212	5,000	0	3,000	0	3,000	40-
71104	ADMINISTRATIVE SERVICES	12,180	15,000	0	13,200	0	13,200	12-
	SUBTOTAL *****	462,248	497,100	294,456	425,800	0	425,800	14-
	OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	50,000	50,000	50,000	45,000	0	45,000	10-
	SUBTOTAL *****	50,000	50,000	50,000	45,000	0	45,000	10-
	TOTAL EXPENDITURES *****	512,248	560,366	345,217	484,101	0	484,066	13-

Decimal values have been truncated.

Self-Insured Workers' Comp Loss Control

Department Number 6030

Mission

This budget accounts for the County's worker's compensation loss control activities, which are accounted for within the Workers' Compensation Loss Control Fund. The fund is operated as an internal service fund under the oversight of the Workers' Compensation Advisory Committee and the County Commission, with day-to-day administration provided through the County Clerk's Office. A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

Revenues are derived from a transfer from the Self-insured Workers' Compensation Fund. Loss control programs include immunizations and TB tests (Public Works, Sheriff, Corrections); fitness for duty physicals (Sheriff and Corrections); and physical training (Sheriff and Corrections).

Annual Budget

6030 WORKER'S COMP LOSS CONTROL								%CHG
603 WORKER'S COMP LOSS CONTROL								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	24	30	10	9	0	9	70-
3712	INT-LONG TERM INVEST	329	235	280	250	0	250	6
3798	INC/DEC IN FV OF INVESTMENTS	433	140	0	0	0	0	0
	SUBTOTAL *****	787	405	290	259	0	259	36-
	OTHER FINANCING SOURCES							
3911	OTI:INTERNAL SERVICE FUND	50,000	50,000	50,000	45,000	0	45,000	10-
	SUBTOTAL *****	50,000	50,000	50,000	45,000	0	45,000	10-
	TOTAL REVENUES *****	50,787	50,405	50,290	45,259	0	45,259	10-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	700	100	700	0	700	0
	SUBTOTAL *****	0	700	100	700	0	700	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	5,870	4,800	1,000	3,000	0	3,000	37-
71101	PROFESSIONAL SERVICES	35,631	45,675	40,000	50,675	0	50,675	10
71106	CONTRACTUAL STUDY	0	9,000	0	0	0	0	0
	SUBTOTAL *****	41,501	59,475	41,000	53,675	0	53,675	9-
	TOTAL EXPENDITURES *****	41,501	60,175	41,100	54,375	0	54,375	9-

Decimal values have been truncated.

Facilities and Grounds

Maintenance and Housekeeping

Department Numbers 6100, 6101

Mission

Building maintenance and housekeeping services are provided through a centralized department consisting of two divisions: Facilities Maintenance and Housekeeping. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day management and supervision of the two divisions. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Facilities Maintenance provides maintenance services for all county owned facilities. 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.

The Housekeeping division provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC). The JJC provides for its housekeeping services within its annual operating budget, which is permitted under the applicable state law pertaining to juvenile detention centers.

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

The Public Works department provides for all of its own housekeeping, maintenance, and capital replacement and repair within its own annual operating budget.

Budget Highlights

There are no significant changes to this budget.

Facilities and Grounds
Maintenance and Housekeeping

Dept. No. 6100 and 6101

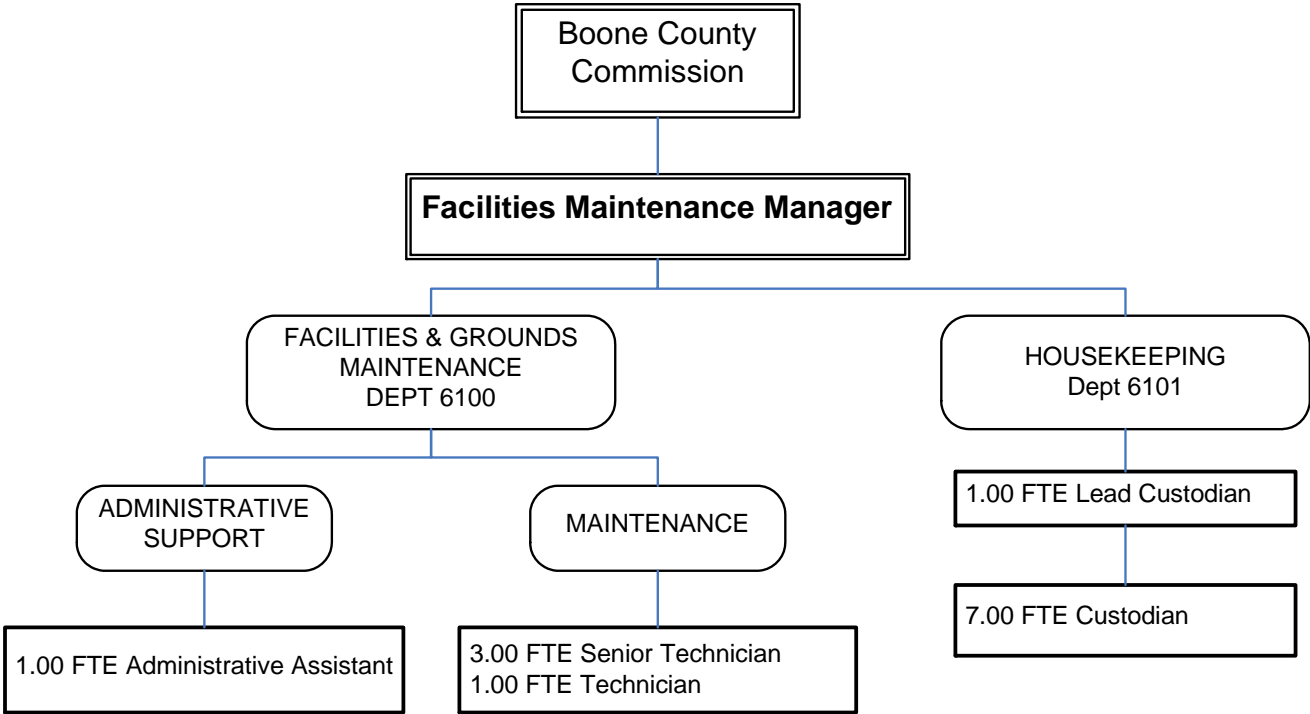
Personnel Detail – Facilities Maintenance - 6100

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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	-
Total FTEs	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>-</u>
Overtime	\$ 11,000	\$ 11,000	\$ 11,000	\$ -

Personnel Detail – Housekeeping - 6101

Position Title	2008	2009	2010	2009-2010
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Lead Custodian	1.00	1.00	1.00	-
Custodian	7.00	7.00	7.00	-
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Organizational Chart



Facilities and Grounds Maintenance and Housekeeping

Dept. No. 6100 and 6101

Annual Budget - Facilities Maintenance - 6100

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	4,321	0	0	0	0	0	0
3530	INTERNAL SERVICE CHG	669,159	669,159	653,301	631,097	0	631,097	5-
	SUBTOTAL *****	673,480	669,159	653,301	631,097	0	631,097	5-
	INTEREST							
3711	INT-OVERNIGHT	343	325	145	145	0	145	55-
3712	INT-LONG TERM INVEST	4,632	1,920	4,245	3,821	0	3,821	99
3798	INC/DEC IN FV OF INVESTMENTS	8,994	4,490	0	0	0	0	0
	SUBTOTAL *****	13,971	6,735	4,390	3,966	0	3,966	41-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	1,325	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	5	0	93	0	0	0	0
	SUBTOTAL *****	5	0	1,418	0	0	0	0
	TOTAL REVENUES *****	687,456	675,894	659,109	635,063	0	635,063	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	249,230	239,990	240,749	239,990	60,839	239,990	0
10110	OVERTIME	9,192	11,000	11,000	11,000	0	11,000	0
10120	HOLIDAY WORKED	400	1,000	1,000	1,000	0	1,000	0
10200	FICA	18,714	19,277	18,750	19,277	4,655	19,277	0
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	9,500	28,500	0
10325	DISABILITY INSURANCE	861	932	932	887	226	887	4-
10350	LIFE INSURANCE	316	318	318	318	106	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	712	2,136	0
10400	WORKERS COMP	10,124	8,454	8,454	7,722	1,704	7,722	8-
10500	401(A) MATCH PLAN	1,690	3,510	1,690	2,106	1,300	2,106	40-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,240	1,500	1,237	0	0	1,500	0
	SUBTOTAL *****	322,407	316,617	314,766	312,936	79,042	314,436	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	321	750	750	750	0	750	0
23035	MAINTENANCE SUPPLIES	7,533	9,000	9,000	8,000	0	8,000	11-
23050	OTHER SUPPLIES	7,961	9,600	9,800	9,840	0	9,840	2
23300	UNIFORMS	598	900	900	900	95	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,267	1,500	1,500	2,500	500	2,500	66
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	400	0	0
26100	PIPE & LUMBER	131	500	300	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	9,572	7,300	7,300	7,700	0	7,700	5
26600	STRT/TRAFFIC/CONST SIGNS	382	750	750	750	0	750	0
	SUBTOTAL *****	28,769	30,300	30,300	30,940	995	30,940	2
	DUES TRAVEL & TRAINING							
37000	DUES	140	150	140	150	0	150	0
37210	TRAINING/SCHOOLS	817	1,500	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	81	0	0	0	0	0	0
	SUBTOTAL *****	1,038	1,650	140	1,650	0	1,650	0
	UTILITIES							
48000	TELEPHONES	3,186	3,204	3,204	3,204	150	3,204	0
48050	CELLULAR TELEPHONES	2,272	2,988	2,315	2,988	135	2,988	0
48100	NATURAL GAS	5,586	4,608	4,608	2,304	0	2,304	50-
48200	ELECTRICITY	1,473	1,608	1,608	804	0	804	50-
48300	WATER	220	240	240	120	0	120	50-
48400	SOLID WASTE	0	624	0	0	0	0	0
	SUBTOTAL *****	12,740	13,272	11,975	9,420	285	9,420	29-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	9,755	9,324	8,000	9,324	1,600	9,324	0
59100	VEHICLE REPAIRS	7,511	4,996	7,500	6,000	0	8,000	60

Facilities and Grounds Maintenance and Housekeeping

Dept. No. 6100 and 6101

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
59105	TIRES	879	560	700	600	0	600	7
	SUBTOTAL *****	18,146	14,880	16,200	15,924	1,600	17,924	20
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	23,391	26,986	26,986	27,306	0	27,306	1
60100	BLDG REPAIRS/MAINTENANCE	61,114	124,917	75,000	94,915	0	122,515	1-
60200	EQUIP REPAIRS/MAINTENANCE	93,593	63,440	70,000	49,115	9,500	53,115	16-
60400	GROUNDS MAINTENANCE	24,530	38,799	38,799	37,662	0	37,662	2-
	SUBTOTAL *****	202,629	254,142	210,785	208,998	9,500	240,598	5-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,697	2,697	0	2,697	0
71100	OUTSIDE SERVICES	6,970	22,225	22,225	21,213	0	21,213	4-
71101	PROFESSIONAL SERVICES	3,126	10,000	6,000	5,000	0	5,000	50-
71500	BUILDING USE/RENT CHARGE	4,602	2,862	2,862	2,235	0	2,235	21-
71600	EQUIP LEASES & METER CHRG	388	720	400	720	0	720	0
71700	EQUIPMENT RENTALS	927	1,000	800	1,000	0	1,000	0
	SUBTOTAL *****	18,711	39,504	34,984	32,865	0	32,865	16-
	OTHER							
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
	SUBTOTAL *****	0	15,000	0	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,975	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	0	2,200	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	611	0	0
91400	AUTO/TRUCKS	0	0	0	0	52,840	0	0
	SUBTOTAL *****	3,975	0	0	0	55,651	0	0
	TOTAL EXPENDITURES *****	608,418	685,365	619,150	627,733	147,073	662,833	3-

Decimal values have been truncated.

Facilities and Grounds
Maintenance and Housekeeping

Dept. No. 6100 and 6101

Annual Budget - Housekeeping - 6101

6101 HOUSEKEEPING
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	311,775	311,775	301,486	298,057	0	298,057	4-
3569	OTHER FEES	7,200	7,200	7,200	4,800	0	4,800	33-
	SUBTOTAL *****	318,975	318,975	308,686	302,857	0	302,857	5-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	23	0	0	0	0
	SUBTOTAL *****	0	0	23	0	0	0	0
	TOTAL REVENUES *****	318,975	318,975	308,709	302,857	0	302,857	5-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	181,054	187,803	186,005	184,184	0	184,184	1-
10110	OVERTIME	837	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,391	6,656	6,656	6,656	0	6,656	0
10120	HOLIDAY WORKED	88	100	100	150	0	150	50
10200	FICA	13,786	14,960	14,384	14,687	0	14,687	1-
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	624	723	723	681	0	681	5-
10350	LIFE INSURANCE	409	424	424	424	0	424	0
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	9,002	7,529	7,529	6,758	0	6,758	10-
10500	401(A) MATCH PLAN	2,700	4,680	3,360	2,808	0	2,808	40-
	SUBTOTAL *****	254,741	264,723	261,029	258,196	0	258,196	2-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	28	0	0	0	0	0	0
23050	OTHER SUPPLIES	23,622	26,000	26,000	26,780	0	26,780	3
23300	UNIFORMS	296	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	457	2,300	1,100	2,300	0	2,300	0
	SUBTOTAL *****	24,405	29,300	28,100	30,080	0	30,080	2
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	UTILITIES							
48000	TELEPHONES	69	80	80	80	0	80	0
	SUBTOTAL *****	69	80	80	80	0	80	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	26	108	0	108	0	108	0
59100	VEHICLE REPAIRS	0	50	50	50	0	50	0
59200	LOCAL MILEAGE	1,238	2,560	250	568	0	568	77-
	SUBTOTAL *****	1,264	2,718	300	726	0	726	73-
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	17,310	34,204	26,000	33,373	0	33,373	2-
60150	PEST CONTROL	2,944	4,055	4,055	5,760	0	5,760	42
60200	EQUIP REPAIRS/MAINTENANCE	720	500	250	500	0	500	0
	SUBTOTAL *****	20,975	38,759	30,305	39,633	0	39,633	2
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHR	178	260	260	260	0	260	0
	SUBTOTAL *****	178	260	260	260	0	260	0
	OTHER							
86800	EMERGENCY	0	3,500	0	3,500	0	3,500	0
	SUBTOTAL *****	0	3,500	0	3,500	0	3,500	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	301,634	339,840	320,074	332,975	0	332,975	2-

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Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to identify and set aside monies each year so that they can accumulate to be used to pay for major building and parking lot repairs as the need arises. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility-related capital repair and replacement expenditures not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Public Works (Fund 624; Dept. No. 6240)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities, except for the Health Facility and Public Works. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100). These thresholds are subject to periodic review through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.
- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.

- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the FHC portion. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain types of maintenance and repairs are the responsibility of each owner individually rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Public Works annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Public Works' facilities.

Budget Highlights

Capital Repairs and Replacements Fund – County (620): The budget includes funding to re-caulk windows, doors, and expansion joints in the Government Center. It also includes reimbursement to Public Works for construction inspection services related to the Jail parking lot replacement project. This project was budgeted and awarded in 2009.

No other appropriations were approved in the annual budget. However, if an unforeseen need arises, the County Commission will amend the budget and establish the necessary appropriations at that time.

Capital Repairs and Replacement

Dept. No. 6200,
6220, 6230, 6240

Annual Budget - 6200

6200 CAPITAL REPAIRS & REPLACEMENTS
620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3483	INTERGOVERNMENTAL REVENUE STATE DISASTER REIMB (SEMA)	532	0	0	0	0	0	0
	SUBTOTAL *****	532	0	0	0	0	0	0
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	182,769	229,306	224,810	207,782	0	207,782	9-
	SUBTOTAL *****	182,769	229,306	224,810	207,782	0	207,782	9-
3711	INTEREST INT-OVERNIGHT	441	750	290	260	0	260	65-
3712	INT-LONG TERM INVEST	5,703	4,385	10,315	9,280	0	9,280	111
3798	INC/DEC IN FV OF INVESTMENTS	13,173	10,235	0	0	0	0	0
	SUBTOTAL *****	19,318	15,370	10,605	9,540	0	9,540	37-
3945	OTHER FINANCING SOURCES INSURANCE RECOVERIES/PROCEEDS	8,398-	0	7,598	0	0	0	0
	SUBTOTAL *****	8,398-	0	7,598	0	0	0	0
	TOTAL REVENUES *****	194,221	244,676	243,013	217,322	0	217,322	11-
60100	EQUIP & BLDG MAINTENANCE BLDG REPAIRS/MAINTENANCE	335	0	0	0	0	0	0
60110	MAJOR BLDG REPAIRS/REPL	77,407	43,240	22,500	0	0	30,000	30-
	SUBTOTAL *****	77,742	43,240	22,500	0	0	30,000	30-
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	0	30,760	30,260	0	38,000	11,000	64-
	SUBTOTAL *****	0	30,760	30,260	0	38,000	11,000	64-
86883	OTHER UNCOLLECTIBLE ACCOUNT EXPENSE	168,871	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	100,286-	0	0	0	0	0	0
	SUBTOTAL *****	68,585	0	0	0	0	0	0
92300	FIXED ASSET ADDITIONS REPLCMENT MACH & EQUIP	0	0	0	0	145,000	0	0
92700	REPLC GROUNDS IMPROVEMENT	0	559,600	505,076	0	425,000	2,500	99-
	SUBTOTAL *****	0	559,600	505,076	0	570,000	2,500	99-
	TOTAL EXPENDITURES *****	146,327	633,600	557,836	0	608,000	43,500	93-

Decimal values have been truncated.

Annual Budget - 6220

6220 CAPITAL R & R- FAMILY HLTH CTR
622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3711	INTEREST INT-OVERNIGHT	7	25	10	9	0	9	64-
3712	INT-LONG TERM INVEST	82	290	420	375	0	375	29
3798	INC/DEC IN FV OF INVESTMENTS	384	520	0	0	0	0	0
	SUBTOTAL *****	474	835	430	384	0	384	54-
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	39,323	0	0	0	0	0	0
	SUBTOTAL *****	39,323	0	0	0	0	0	0
	TOTAL REVENUES *****	39,797	835	430	384	0	384	54-

Decimal values have been truncated.

Capital Repairs and Replacement

Dept. No. 6200,
6220, 6230, 6240

Annual Budget - 6230

6230 CAPITAL R & R - BC HEALTH DEPT								%CHG
623 CAPITAL R & R - BC HEALTH DEPT								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	20	10	9	0	9	55-
3712	INT-LONG TERM INVEST	67	235	345	310	0	310	31
3798	INC/DEC IN FV OF INVESTMENTS	315	430	0	0	0	0	0
	SUBTOTAL *****	389	685	355	319	0	319	53-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	32,298	0	0	0	0	0	0
	SUBTOTAL *****	32,298	0	0	0	0	0	0
	TOTAL REVENUES *****	32,687	685	355	319	0	319	53-

Decimal values have been truncated.

Annual Budget - 6240

6240 CAPITAL R & R - PUBLIC WORKS								%CHG
624 CAPITAL R & R - PUBLIC WORKS								FROM
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLMENTAL REQUEST	2010 ADOPTED BUDGET	PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	0	0	0	50,000	0	50,000	0
	SUBTOTAL *****	0	0	0	50,000	0	50,000	0
	TOTAL REVENUES *****	0	0	0	50,000	0	50,000	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212

Mission

The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, and the Johnson Building. Revenues are derived from internal service fees. Utility costs for all other county facilities are accounted for within each respective operating budget.

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget - 6210

6210 UTILITIES - GOVT CTR								
621 BUILDING UTILITIES								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	116,751	116,750	116,750	127,230	0	127,230	8
	SUBTOTAL *****	116,751	116,750	116,750	127,230	0	127,230	8
	INTEREST							
3711	INT-OVERNIGHT	136	120	50	45	0	45	62-
3712	INT-LONG TERM INVEST	1,857	1,725	1,815	1,635	0	1,635	5-
3798	INC/DEC IN FV OF INVESTMENTS	3,500	2,160	0	0	0	0	0
	SUBTOTAL *****	5,494	4,005	1,865	1,680	0	1,680	58-
	TOTAL REVENUES *****	122,245	120,755	118,615	128,910	0	128,910	6
	UTILITIES							
48100	NATURAL GAS	29,474	35,000	28,875	28,880	0	28,880	17-
48200	ELECTRICITY	84,375	90,300	85,615	89,900	0	89,900	0
48300	WATER	1,770	2,100	6,690	3,600	0	3,600	71
48400	SOLID WASTE	2,688	2,700	2,688	2,700	0	2,700	0
48600	SEWER USE	1,100	1,500	3,735	2,150	0	2,150	43
	SUBTOTAL *****	119,408	131,600	127,603	127,230	0	127,230	3-
	TOTAL EXPENDITURES *****	119,408	131,600	127,603	127,230	0	127,230	3-

Annual Budget - 6211

6211 UTILITIES - COURTHOUSE								
621 BUILDING UTILITIES								
ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	209,148	292,970	292,970	302,950	0	302,950	3
	SUBTOTAL *****	209,148	292,970	292,970	302,950	0	302,950	3
	TOTAL REVENUES *****	209,148	292,970	292,970	302,950	0	302,950	3
	UTILITIES							
48100	NATURAL GAS	83,419	111,410	87,080	87,100	0	87,100	21-
48200	ELECTRICITY	160,631	172,950	197,930	207,850	0	207,850	20
48300	WATER	2,633	3,000	1,990	2,150	0	2,150	28-
48400	SOLID WASTE	4,056	4,100	4,056	4,100	0	4,100	0
48600	SEWER USE	1,763	2,100	1,520	1,750	0	1,750	16-
	SUBTOTAL *****	252,504	293,560	292,576	302,950	0	302,950	3
	TOTAL EXPENDITURES *****	252,504	293,560	292,576	302,950	0	302,950	3

Building Utilities

Dept. Nos. 6210,
6211, 6212

Annual Budget - 6212

6212 UTILITIES - JOHNSON BLDG
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	20,556	20,555	20,555	21,910	0	21,910	6
	SUBTOTAL *****	20,556	20,555	20,555	21,910	0	21,910	6
	TOTAL REVENUES *****	20,556	20,555	20,555	21,910	0	21,910	6
	UTILITIES							
48100	NATURAL GAS	3,132	4,000	3,170	3,170	0	3,170	20-
48200	ELECTRICITY	15,697	16,200	16,514	17,340	0	17,340	7
48300	WATER	301	400	340	370	0	370	7-
48400	SOLID WASTE	504	510	504	510	0	510	0
48600	SEWER USE	418	500	455	520	0	520	4
	SUBTOTAL *****	20,054	21,610	20,983	21,910	0	21,910	1
	TOTAL EXPENDITURES *****	20,054	21,610	20,983	21,910	0	21,910	1



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								%CHG
720 GEORGE SPENCER TRUST		2008	2009	2009	2010	2010	2010	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	PY
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	25	15	12	15	0	15	0
3712	INT-LONG TERM INVEST	343	350	200	190	0	190	45-
3798	INC/DEC IN FV OF INVESTMENTS	655	600	10	20	0	20	96-
	SUBTOTAL *****	1,024	965	222	225	0	225	76-
	TOTAL REVENUES *****	1,024	965	222	225	0	225	76-
	OTHER							
83150	SCHOLARSHIPS	1,568	1,600	916	542	0	542	66-
	SUBTOTAL *****	1,568	1,600	916	542	0	542	66-
	TOTAL EXPENDITURES *****	1,568	1,600	916	542	0	542	66-

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (currently at \$5,071); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the available resources in the fund, in excess of the trust corpus, have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The small amount of appropriation is used for mowing services.

The County Attorney provided a legal opinion to the County Commission in January 2000, outlining various options regarding the going-concern issues related to this trust fund. No plan of action has been decided upon at this time.

Annual Budget

7210 UNION CEMETERY MAINTENANCE
721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	10	3	5	0	5	50-
3712	INT-LONG TERM INVEST	80	50	45	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	152	150	5	10	0	10	93-
	SUBTOTAL *****	239	210	53	65	0	65	69-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	150	50	10	50	0	50	0
	SUBTOTAL *****	150	50	10	50	0	50	0
	TOTAL REVENUES *****	389	260	63	115	0	115	55-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	570	1,500	300	350	0	350	76-
	SUBTOTAL *****	570	1,500	300	350	0	350	76-
	TOTAL EXPENDITURES *****	570	1,500	300	350	0	350	76-

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This cost center accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

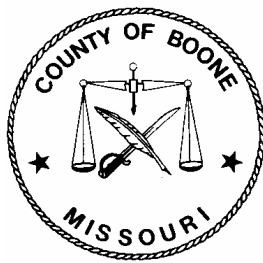
The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY
723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	61	80	40	50	0	50	37-
3712	INT-LONG TERM INVEST	835	500	450	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	1,597	1,300	50	100	0	100	92-
	SUBTOTAL *****	2,494	1,880	540	650	0	650	65-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	3,127	0	0	0	0	0	0
	SUBTOTAL *****	3,127	0	0	0	0	0	0
	TOTAL REVENUES *****	5,622	1,880	540	650	0	650	65-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	4,625	2,500	3,000	3,000	0	3,000	20
	SUBTOTAL *****	4,625	2,500	3,000	3,000	0	3,000	20
	TOTAL EXPENDITURES *****	4,625	2,500	3,000	3,000	0	3,000	20

Decimal values have been truncated.



Capital Project Budgets—

The Nature and Scope of Capital Projects

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. The County's infrastructure improvements are small-scale and are accounted for within the Road and Bridge Fund, one of the County's major funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and non-major)

The County's Capital Improvement Planning Process

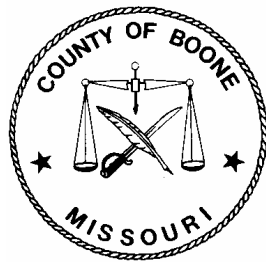
The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis to address the identified needs. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent year until the project is completed.

During FY 2003, the County Commission identified several areas of need and initiated relevant planning processes. The scope of the 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 of the Government Center as well as re-configuration of work space on the first and second floors. Architectural reviews were conducted during 2003 and 2004 for the Government Center and the Courthouse. The Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission. This planning process culminated with voter approval of a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The tax became effective October 1, 2006 and will finance several projects as described in the following pages.

The projects are being 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, phase I of the Alternative Sentencing Center was completed in 2007-2008 and the Courthouse Expansion project was completed in the first quarter of 2009. Design work for the Government Center and Johnson Building projects should be complete in 2010, with bidding and contract award to follow. Completion is expected in 2011.

Capital Project Budgets cont'd

During 2009 another facility need emerged and was followed by a planning process which resulted in approval of the construction of a new facility, Sheriff/Election Warehouse, to be located adjacent to the existing Sheriff's Administration and Jail facility. The need emerged when the existing 3-year lease agreement for election equipment warehouse storage came due for renewal. This prompted the County to evaluate the cost of continuing to lease storage space for election equipment (a need which was expected to continue for the foreseeable future) compared to the cost of construction and ownership. In addition, the Sheriff identified a need for training and evidence storage and he had been accumulating monies for this need within the Sheriff's Civil Charges Fund for several years. County officials were able to address both of these needs with a single facility which will be funded with monies from the Sheriff Civil Charges Fund, monies reimbursed to the General Fund from the 1/5th Cent Capital Improvement Sales Tax, and bond proceeds. The County intends to issue 10-year Recovery Zone Bonds, which will be retired through annual appropriations in the General Fund using amounts previously appropriated for building lease (~\$60,000 per year) combined with funding from the Sheriff Civil Charges Fund (~\$40,000) per year.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2010	Project Status as of 1/1/2010
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Completed	Completed
Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"	Remodel interior for use for the Boone County Alternative Sentencing Center	330,000	6,000	Phase I complete; appropriations will be established for Phase II in subsequent year	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel (Phase II) to be completed at later date
Guarantee Land Title Building (Reimbursement)	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Complete	Completed in 2009
Government Center Construction; Johnston Paint Remodel	Build-out third floor shell space and expand/re-configure operational space on first and second floors; re-model Johnston Paint Building for Government Center Annex	4,536,800	14,000 Gov Center; 5,200 Johnston Paint	Final appropriations to be approved in 2010.	In progress
Johnson Building Remodel	Remodel/ reconfigure interior spaces for District Defender	500,000	n/a	Pending	Pending
Debt Retirement	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	n/a	Completed	Completed
Sheriff/Election Warehouse Facility	Design and construct a new shared-space facility to house various Sheriff operations (training, evidence storage, and Internet Crimes) and election equipment storage.	1,600,000	~20,000	Appropriations approved in 2009 and 2010.	In progress
	Total	\$ <u>19,136,800</u>			

Funding Source					Estimated Annual Operating Impact		
Three-Year 1/5th Cent Sales Tax	Remaining Series 2003 Bond Proceeds	Recovery Zone Bonds to be Issued in 2010	Cash on Hand Reserved for Specific Project	Total Funding Sources	Estimated Cost *	Description	Year of Fiscal Impact
\$ 9,500,000	-	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
330,000	-	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
670,000	-	-	-	670,000	n/a		n/a
1,000,000	906,800	-	2,630,000	4,536,800	60,000	Utilities, Capital Repair and Replacement	2011
500,000	-	-	-	500,000	n/a		n/a
2,000,000	-	-	-	2,000,000	n/a		n/a
-	-	800,000	800,000	1,600,000	40,000		2010
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>800,000</u>	<u>3,430,000</u>	<u>19,136,800</u>	<u>\$ 274,600</u>		

* Additional Maintenance and Housekeeping staff have not been approved and are therefore EXCLUDED from this cost estimate.

Capital Projects cont'd

Estimated On-Going Annual Operational Impact

Impact to the annual operating budget resulting from these capital projects consists primarily of utilities, facilities maintenance, housekeeping, capital repair and replacement charges, additional phone lines, and increased equipment maintenance charges (for example, new courtroom audio-visual equipment). Operating costs associated with the Courthouse, Government Center, and Sheriff/Elections Warehouse Facility will be paid from General Fund appropriations; operating costs for the Alternative Sentencing Center (Guarantee Land Title Building) will be paid from the Law Enforcement Sales Tax Fund.

The increased operating costs associated with the Courthouse and Alternative Sentencing Center were fully incorporated into the annual operating budget in FY 2009 and thereafter. The increased operating costs expected for the Sheriff/Election Warehouse Facility have been incorporated into the FY 2010 budget for one-half year, assuming mid-year completion. Increased operating costs associated with the Government Center and Johnston Paint Building (Government Center Annex) will be incorporated into the FY 2011 operating budget.

In addition, facility-related staffing increases were also identified in the planning process and included 1 FTE Senior Facilities Maintenance Technician and 1 FTE Housekeeper. However, in light of flat revenue growth forecasted for FY 2010 and several years beyond, the County is unable to fund the additional staff. As a result, the County Commission and Facilities Maintenance management are reviewing current staff assignments and service standards in order to accommodate the additional square footage.

Estimated Costs for Additional Facilities Maintenance and Housekeeping Staff Not Funded at this Time:

<u>Staff Positions (including benefits)</u>	<u>Estimated Cost</u>
Facilities Maintenance Sr. Technician	\$ 44,500
Housekeeper	29,600
Total	<u>\$ 74,100</u>

Capital Projects cont'd

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,577,324	3,470,000	3,320,750	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	214,649	-	40,199	-
Hospital Lease	-	-	-	-
Other	-	-	43	-
Total Revenues	4,791,973	3,470,000	3,360,992	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,548,168	1,683,317	1,659,114	1,391,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	30,300
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,548,168	1,683,317	1,659,114	1,421,400
REVENUES OVER (UNDER) EXPENDITURES	(2,756,195)	1,786,683	1,701,878	(1,421,400)
OTHER FINANCING SOURCES (USES):				
Transfer In	2,910,839	1,923,378	1,023,378	-
Transfer Out	(2,835,839)	(3,646,685)	(714,478)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	830,000
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	75,000	(1,723,307)	308,900	830,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,681,195)	63,376	2,010,778	(591,400)
FUND BALANCE (GAAP), beginning of year	8,280,108	5,626,399	5,626,399	7,637,177
Less encumbrances, beginning of year	(4,700)	(32,186)	(32,186)	(32,186)
Add encumbrances, end of year	32,186	32,186	32,186	32,186
FUND BALANCE (GAAP), end of year	\$ 5,626,399	\$ 5,689,775	\$ 7,637,177	\$ 7,045,777
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	906,810	906,810	906,810	906,810
Prior Year Encumbrances	32,186	32,186	32,186	32,186
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	938,996	938,996	938,996	938,996
FUND BALANCE, end of year	5,626,399	5,689,775	7,637,177	7,045,777
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(938,996)	(938,996)	(938,996)	(938,996)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,687,403	\$ 4,750,779	\$ 6,698,181	\$ 6,106,781

Capital Projects cont'd

Fund Statement—Jail and Courthouse Expansion Fund 400 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(953)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(953)	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(953)	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(171,462)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(171,462)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(172,415)	-	-	-
FUND BALANCE (GAAP), beginning of year	172,415	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Capital Projects cont'd

Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	66,892	-	19,015	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	66,892	-	19,015	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	285,055	285,055	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	285,055	285,055	-
REVENUES OVER (UNDER) EXPENDITURES	66,892	(285,055)	(266,040)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	2,641,396	1,078,600	178,600	-
Transfer Out	-	(44,478)	(44,478)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	2,641,396	1,034,122	134,122	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,708,288	749,067	(131,918)	-
FUND BALANCE (GAAP), beginning of year	710,202	3,418,490	3,418,490	3,286,572
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 3,418,490	\$ 4,167,557	\$ 3,286,572	\$ 3,286,572
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	906,810	906,810	906,810	906,810
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	906,810	906,810	906,810	906,810
FUND BALANCE, end of year	3,418,490	4,167,557	3,286,572	3,286,572
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(906,810)	(906,810)	(906,810)	(906,810)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,511,680	\$ 3,260,747	\$ 2,379,762	\$ 2,379,762

Capital Projects cont'd

Fund Statement—City/County Health Facility Fund 404 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	604	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	604	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	604	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(304,375)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(304,375)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(303,771)	-	-	-
FUND BALANCE (GAAP), beginning of year	308,471	4,700	4,700	4,700
Less encumbrances, beginning of year	(4,700)	(4,700)	(4,700)	(4,700)
Add encumbrances, end of year	4,700	4,700	4,700	4,700
FUND BALANCE (GAAP), end of year	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,700	4,700	4,700	4,700
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,700	4,700	4,700	4,700
FUND BALANCE, end of year	4,700	4,700	4,700	4,700
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,700)	(4,700)	(4,700)	(4,700)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Capital Projects cont'd

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,577,324	3,470,000	3,320,750	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	145,986	-	21,100	-
Hospital Lease	-	-	-	-
Other	-	-	43	-
Total Revenues	4,723,310	3,470,000	3,341,893	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,365,110	1,144,884	1,118,949	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,365,110	1,144,884	1,118,949	-
REVENUES OVER (UNDER) EXPENDITURES	(2,641,800)	2,325,116	2,222,944	-
OTHER FINANCING SOURCES (USES):				
Transfer In	75,000	-	-	-
Transfer Out	(2,360,002)	(3,602,207)	(670,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(2,285,002)	(3,602,207)	(670,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,926,802)	(1,277,091)	1,552,944	-
FUND BALANCE (GAAP), beginning of year	7,089,020	2,189,704	2,189,704	3,742,648
Less encumbrances, beginning of year	-	(27,486)	(27,486)	(27,486)
Add encumbrances, end of year	27,486	27,486	27,486	27,486
FUND BALANCE (GAAP), end of year	\$ 2,189,704	\$ 912,613	\$ 3,742,648	\$ 3,742,648
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	27,486	27,486	27,486	27,486
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	27,486	27,486	27,486	27,486
FUND BALANCE, end of year	2,189,704	912,613	3,742,648	3,742,648
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(27,486)	(27,486)	(27,486)	(27,486)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,162,218	\$ 885,127	\$ 3,715,162	\$ 3,715,162

Capital Projects cont'd

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,120	-	84	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,120	-	84	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	183,058	-	1,732	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	183,058	-	1,732	-
REVENUES OVER (UNDER) EXPENDITURES	(180,938)	-	(1,648)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	194,443	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	194,443	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,505	-	(1,648)	-
FUND BALANCE (GAAP), beginning of year	-	13,505	13,505	11,857
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,505	\$ 13,505	\$ 11,857	\$ 11,857
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,505	13,505	11,857	11,857
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,505	\$ 13,505	\$ 11,857	\$ 11,857

Capital Projects cont'd

Fund Statement– Sheriff Election Facility Fund 408 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	208,900	208,900	1,391,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	30,300
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>208,900</u>	<u>208,900</u>	<u>1,421,400</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(208,900)	(208,900)	(1,421,400)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	800,300	800,300	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	830,000
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>800,300</u>	<u>800,300</u>	<u>830,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	591,400	591,400	(591,400)
FUND BALANCE (GAAP), beginning of year	-	-	-	591,400
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ 591,400</u>	<u>\$ 591,400</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	591,400	591,400	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ 591,400</u>	<u>\$ 591,400</u>	<u>\$ -</u>

Capital Projects cont'd

Fund Statement— Johnson Paint Building Remodel Fund 409 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	44,478	44,478	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>44,478</u>	<u>44,478</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(44,478)	(44,478)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	44,478	44,478	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>44,478</u>	<u>44,478</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	1999			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,569	1	17.29%	8,491	1	9.82%
University Hospital & Clinics	4,716	2	5.60%	4,014	2	4.64%
Boone Hospital Center	1,740	3	2.06%	1,527	4	1.77%
Shelter Insurance Companies	1,695	4	2.01%	1,061	8	1.23%
Columbia Public Schools	1,600	5	1.90%	2,006	3	2.32%
State Farm Insurance Companies	1,544	6	1.83%	1,145	7	1.32%
Hubbell/Chance Company	1,070	7	1.27%	800	10	0.93%
City of Columbia	1,041	8	1.24%	-	-	-
Harry S. Truman Veteran's Hospital	1,000	9	1.19%	1,206	6	1.40%
3M	925	10	1.10%	-	-	-
MBS Textbook Exchange	-	-	-	1,314	5	1.52%
State of Missouri (excludes UMC)	-	-	-	806	9	0.93%
Total employment for principal employers	<u>29,900</u>		<u>35.48%</u>	<u>22,370</u>		<u>25.88%</u>
Total county employment	<u>84,273</u>			<u>86,437</u>		

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
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%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	*	*	4.3%	6.1%	7.1%

* 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

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
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
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	1,847,553,110	8,703,285,559	414,336,897	1,263,069,256
2009 \$	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	33,047,910	103,274,719	2,294,937,917	10,069,629,534
2009 \$	33,611,500	105,035,938	2,306,828,601	10,159,088,945

Statistical and Demographic Information cont'd

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475
Group Homes	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127
Total Boone County	<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>	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717
Southern Boone County R-I Schools	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462
Hallsville R-IV Schools	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929
Sturgeon R-V Schools	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245
Centralia R-VI Schools	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595
Harrisburg R-VIII Schools	4.2929	4.3491	4.3313	4.4233	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004
New Franklin R-I Schools	3.8700	3.8255	3.8700	3.8700	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907
Fayette R-III Schools	3.8766	4.1500	4.1223	4.1361	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385
North Callaway R-I Schools	3.3100	3.3100	3.3100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301
City of Ashland	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302
City of Centralia	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Hallsville	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689
City of Sturgeon	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500	-
Town of Harrisburg	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345
Village of Hartsburg	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141
Town of Huntsdale	-	-	-	-	-	-	-	-	0.5000	-
City of Rocheport	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571	-	0.2588
Special Business District	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759
Boone County Fire Protection District	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293
Southern Boone County Fire District	0.4100	0.4078	0.3082	0.4569	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318
Boone County Library District	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986
Centralia Library District	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745
Columbia Regional Library District	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General merchandise retail stores	\$ 104,087,701	165,887,652	303,660,060	328,260,554
Eating and drinking establishments	166,191,110	173,571,966	182,901,047	192,064,999
Miscellaneous retail	421,992,058	383,327,163	268,211,314	262,788,146
Food stores	160,165,466	169,297,047	173,095,570	169,697,586
Furniture, home furnishings and equipment	71,855,820	102,532,778	107,608,743	107,942,376
Electric, gas, and sanitary	120,220,324	128,799,412	128,161,804	135,331,391
Building material; hardware, garden supply	70,554,417	66,520,648	65,599,305	77,112,759
Wholesale trade- durable goods	64,064,763	62,655,741	64,045,973	67,316,251
Communication	33,123,476	38,949,206	35,428,604	75,041,319
Wholesale trade- nondurable goods	46,846,656	47,141,839	50,070,550	53,799,924
Apparel and accessories	43,555,495	43,421,276	42,845,312	43,403,914
Automotive dealers and gasoline services	38,972,247	42,140,459	45,114,665	54,432,842
All other	297,919,875	282,245,656	283,051,850	258,307,055
Total	\$ 1,639,549,408	1,706,490,843	1,749,794,797	1,825,499,116
 Annual percentage change	 2.6%	 4.1%	 2.5%	 4.3%
 County direct sales tax rate	 1.000%	 1.000%	 1.000%	 1.125%

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<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	Percent Change last 2 Years
350,606,705	380,847,908	409,784,463	437,041,100	453,469,833	451,426,016	0%
210,810,940	234,119,630	245,901,932	250,882,383	256,965,731	259,611,462	1%
207,369,343	205,788,793	211,149,353	208,049,295	170,236,933	164,707,520	-3%
176,859,876	186,041,430	192,953,568	188,354,313	187,526,069	187,969,216	0%
152,359,603	159,096,419	161,784,753	153,295,254	151,389,186	92,408,834	-39%
137,351,544	155,552,041	168,540,873	184,998,226	97,425,630	95,986,937	-1%
107,462,698	119,695,044	125,371,642	103,195,966	91,171,823	104,943,336	15%
80,442,371	82,297,426	104,208,957	87,873,156	64,732,353	60,870,568	-6%
76,195,717	79,791,721	87,217,700	86,462,973	90,983,902	95,461,110	5%
57,392,072	60,065,524	63,482,358	62,984,255	52,951,149	53,857,991	2%
47,445,561	51,727,564	53,908,741	56,415,889	59,212,790	60,256,938	2%
44,500,520	49,463,645	55,331,141	59,237,012	64,248,234	90,459,039	41%
286,635,379	320,656,841	334,280,260	328,491,340	467,263,397	434,656,997	-7%
<u>1,935,432,329</u>	<u>2,085,143,986</u>	<u>2,213,915,741</u>	<u>2,207,281,162</u>	<u>2,207,577,030</u>	<u>2,152,615,964</u>	
<u>6.0%</u>	<u>7.7%</u>	<u>6.2%</u>	<u>-0.3%</u>	<u>0.0%</u>	<u>-2.5%</u>	
1.125%	1.125%	1.325%	1.325%	1.325%	1.325%	

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2010

Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Combined Sales Tax Rates	5.350%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	5.850%		
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	6.850%		
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	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
Combined Sales Tax Rates	7.350%		
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.350%		

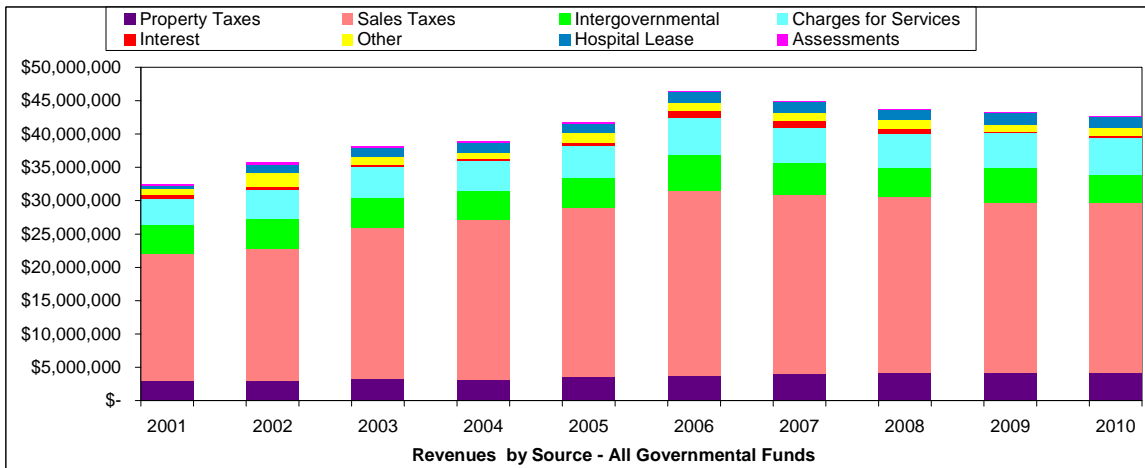
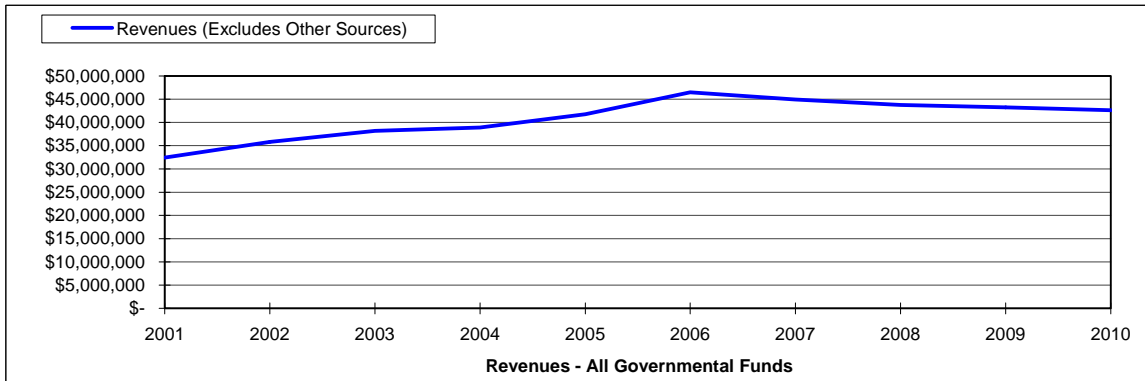
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,961,134	\$ 3,024,767	\$ 3,162,565	\$ 3,222,224	\$ 3,530,953
Assessments	228,545	353,496	208,564	171,863	177,004
Sales Taxes	19,094,072	19,704,957	22,830,022	23,873,177	25,452,011
Intergovernmental	4,380,202 a	4,489,297	4,413,178	4,293,591	4,398,261
Charges for Services	3,854,780 c	4,480,285	4,793,377	4,622,385	4,845,182
Interest	595,294	395,541	172,406	209,432	540,059
Hospital Lease	450,000	1,371,600	1,404,518	1,430,923 d	1,477,571
Other	907,815	2,019,353 b	1,182,759	1,051,652	1,340,053 e
Total	\$ 32,471,842	\$ 35,839,296	\$ 38,167,389	\$ 38,875,247	\$ 41,761,094

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 3,772,895	\$ 4,032,706	\$ 4,160,203	\$ 4,179,944	\$ 4,120,500
Assessments	155,931	148,743	105,288	107,760	46,992
Sales Taxes	27,751,933	26,837,008	26,371,448	25,584,000	25,591,000
Intergovernmental	5,338,568	4,884,000	4,397,128	5,151,892	4,088,129
Charges for Services	5,576,777	5,195,800	5,147,827	5,223,281	5,669,825
Interest	1,080,026	1,021,244	659,532	210,567	211,109
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,322	1,632,322
Other	1,240,395	1,244,610	1,304,621	1,135,824	1,251,811
Total	\$ 46,444,629	\$ 44,931,029	\$ 43,776,739	\$ 43,225,590	\$ 42,611,688



a Child Advocacy grant, CDBG projects, Community Sentencing
 b Sheriff Forfeiture receipts, prepaid rent from Reality House
 c High real estate fees, Public Administrator fees

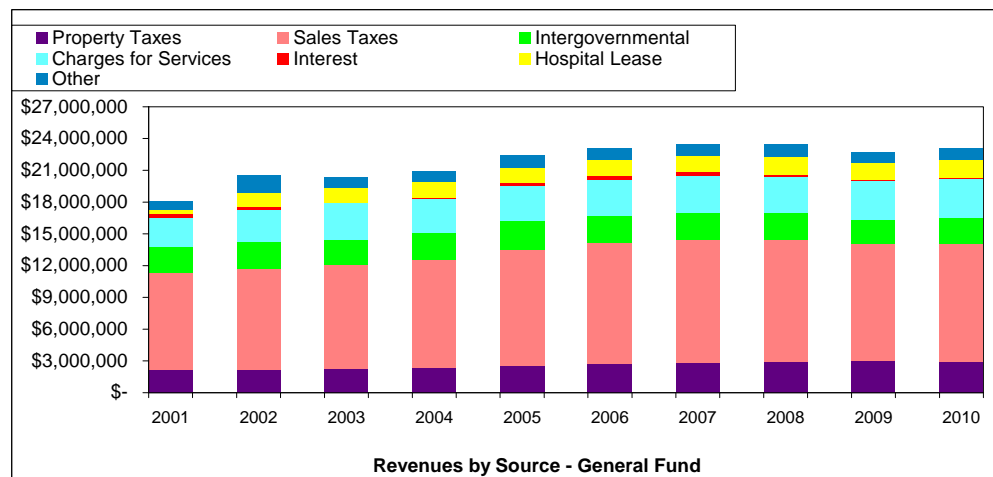
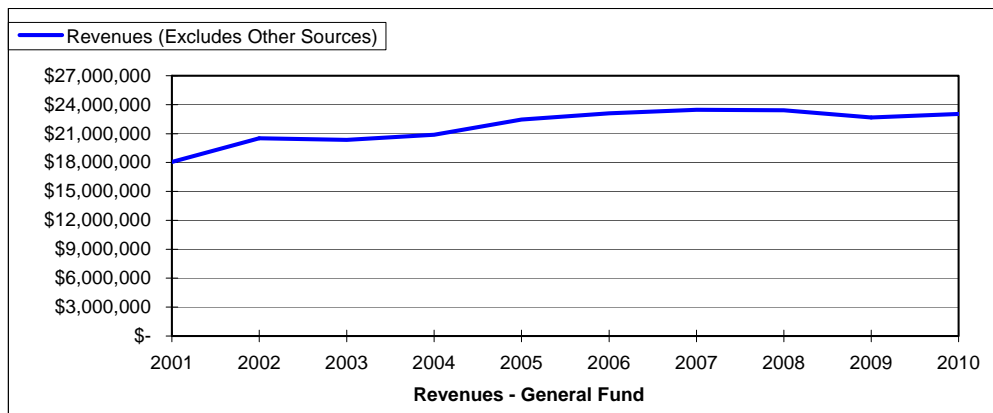
d Hospital lease revision and modification
 e Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	\$ 2,125,808	\$ 2,164,787	\$ 2,257,713	\$ 2,307,407	\$ 2,505,227
Sales Taxes	9,178,946	9,476,493	9,834,025	10,297,638	11,012,073
Intergovernmental	2,457,894	2,539,282	2,296,641	2,493,022	2,730,478
Charges for Services	2,757,625	3,129,346	3,487,843	3,250,234	3,309,347
Interest	318,710	200,144	84,725	112,636	235,698
Hospital Lease	450,000 a	1,371,600	1,404,518	1,430,923	1,477,571
Other	763,834	1,631,933 b	980,225 b	995,184 b	1,185,637
Total	\$ 18,052,817	\$ 20,513,585	\$ 20,345,690	\$ 20,887,044	\$ 22,456,031

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ 2,678,509	\$ 2,855,380	\$ 2,951,281	\$ 2,964,782	\$ 2,922,600
Sales Taxes	11,511,804	11,618,935	11,460,782	11,117,000	11,117,000
Intergovernmental	2,466,963	2,480,835	2,560,964	2,301,873	2,449,938
Charges for Services	3,446,654	3,503,498	3,429,987	3,601,669	3,749,040
Interest	399,414	359,296	224,012	96,312	109,103
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,322	1,632,322
Other	1,062,581	1,070,906	1,147,380	974,208	1,073,016
Total	\$ 23,094,029	\$ 23,455,768	\$ 23,405,098	\$ 22,688,166	\$ 23,053,019



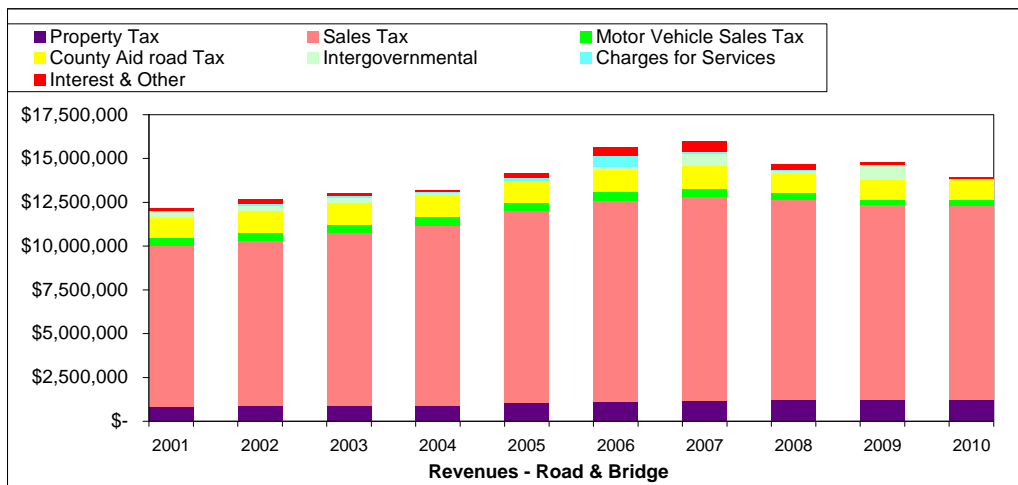
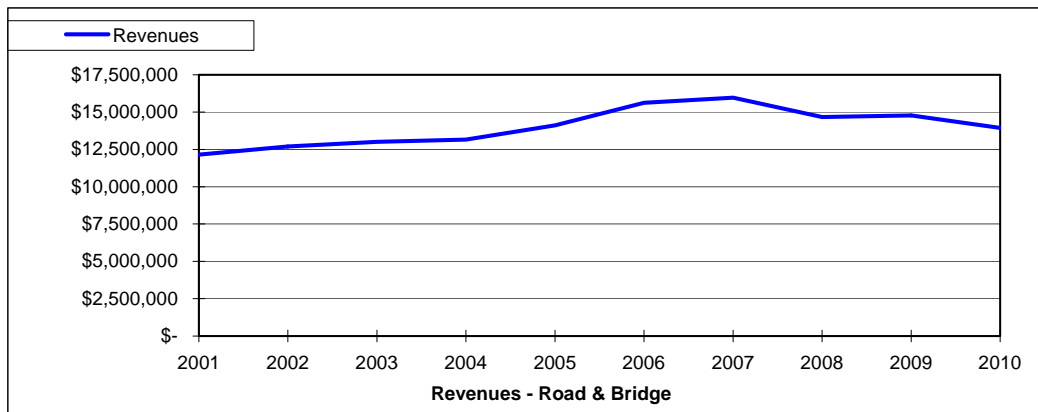
a Hospital lease revision and modification
b Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Tax	\$ 835,326	\$ 859,980	\$ 904,852	\$ 914,817	\$ 1,025,726
Sales Tax	9,174,117	9,470,442	9,829,638	10,288,081	10,997,342
Motor Vehicle Sales Tax	474,814	468,670	467,070	468,451	455,145
County Aid road Tax	1,113,021	1,210,403	1,260,384	1,270,054	1,262,479
Intergovernmental	368,546	304,552	320,269	112,265	6,022
Charges for Services	58,762	114,383	78,836	32,888	142,016
Interest & Other	137,092	265,548	144,756	73,889	228,669
Total	\$ 12,161,678	\$ 12,693,978	\$ 13,005,805	\$ 13,160,445	\$ 14,117,399

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Tax	\$ 1,094,386	\$ 1,177,326	\$ 1,208,922	1,215,162	\$ 1,197,900
Sales Tax	11,495,787	11,602,457	11,444,392	11,117,000	11,117,000
Motor Vehicle Sales Tax	510,427	497,636	371,592	341,000	348,000
County Aid road Tax	1,277,071	1,305,242	1,196,444	1,112,680	1,112,000
Intergovernmental	144,016	672,614	73,342	827,514	2,800
Charges for Services	632,007	121,490	45,407	43,369	70,825
Interest & Other	481,052	599,313	335,556	121,577	89,000
Total	\$ 15,634,746	\$ 15,976,078	\$ 14,675,655	\$ 14,778,302	\$ 13,937,525



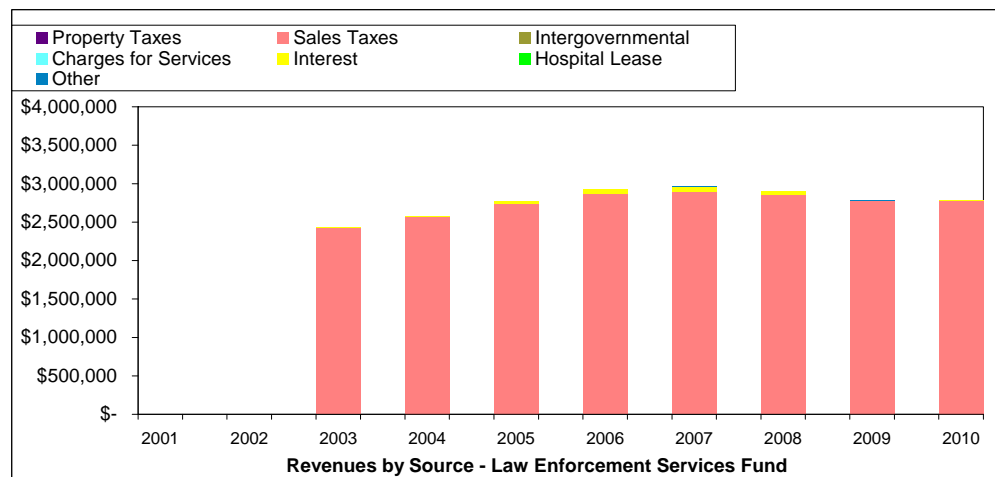
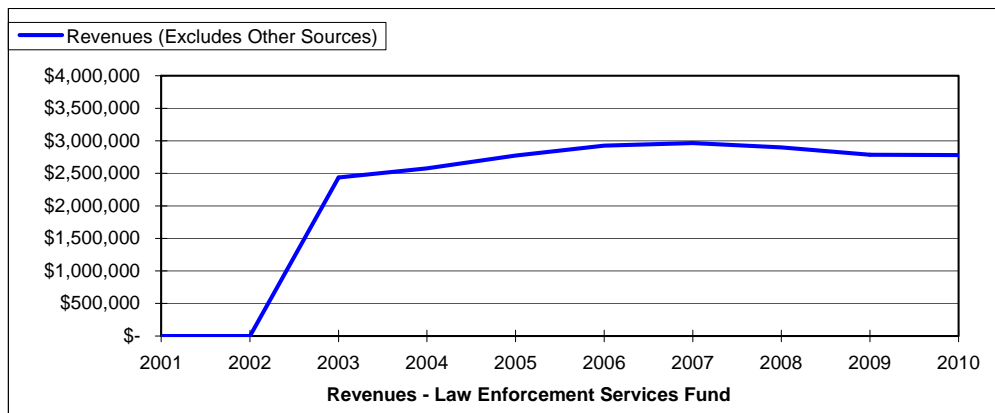
Note: Use Tax revenues excluded

Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	-	-	-	\$ -	\$ -
Sales Taxes	-	-	2,430,935	2,567,492	2,748,220
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	5,613	10,880	25,128
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ 2,436,548	\$ 2,578,372	\$ 2,773,348

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,870,297	2,899,191	2,860,622	2,775,000	2,775,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	54,971	64,279	38,536	6,465	5,815
Hospital Lease	-	-	-	-	-
Other	-	1,280	-	3,274	-
Total	\$ 2,925,268	\$ 2,964,750	\$ 2,899,158	\$ 2,784,739	\$ 2,780,815

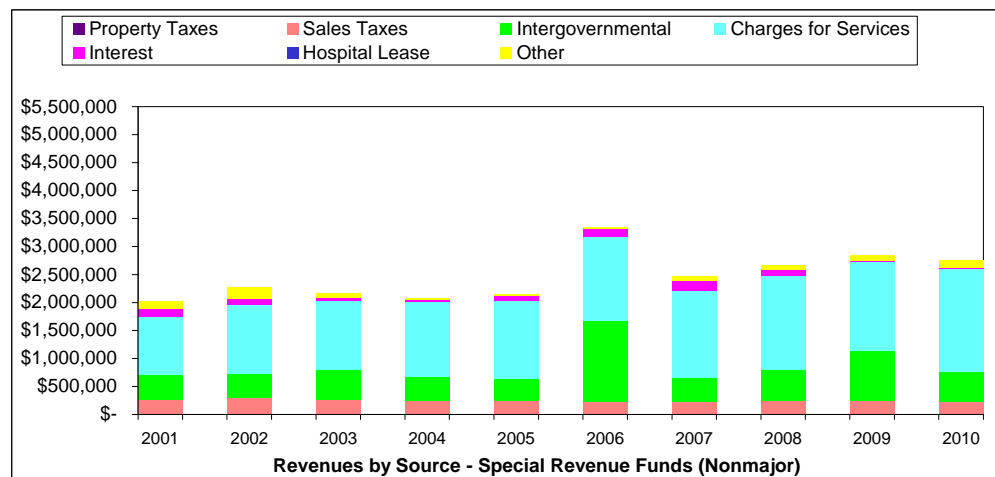
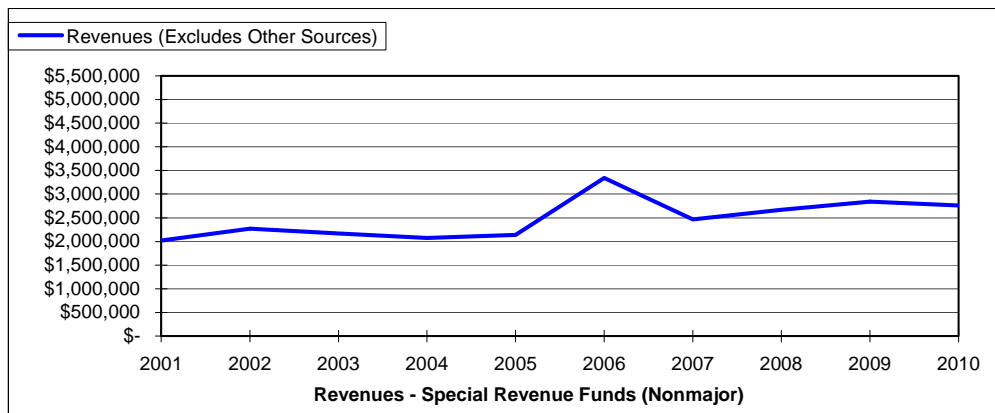


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	266,195	289,352	268,354	251,515	239,231
Intergovernmental	440,741	435,060	535,884	418,250	399,282
Charges for Services	1,038,393	1,236,556	1,226,698	1,339,263	1,393,819
Interest	135,426	105,733	55,563	29,460	77,627
Hospital Lease	-	-	-	-	-
Other	140,828	204,493	81,581	35,902	29,207
Total	\$ 2,021,583	\$ 2,271,194	\$ 2,168,080	\$ 2,074,390	\$ 2,139,166

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	224,120	218,789	234,060	234,000	234,000
Intergovernmental	1,450,518 a	424,029 a	566,378	909,825	523,391
Charges for Services	1,498,116	1,570,812	1,672,433	1,578,243	1,849,960
Interest	143,537	170,409	116,048	25,087	21,590
Hospital Lease	-	-	-	-	-
Other	23,981	80,310	81,052	96,578	132,875
Total	\$ 3,340,272	\$ 2,464,349	\$ 2,669,971	\$ 2,843,733	\$ 2,761,816

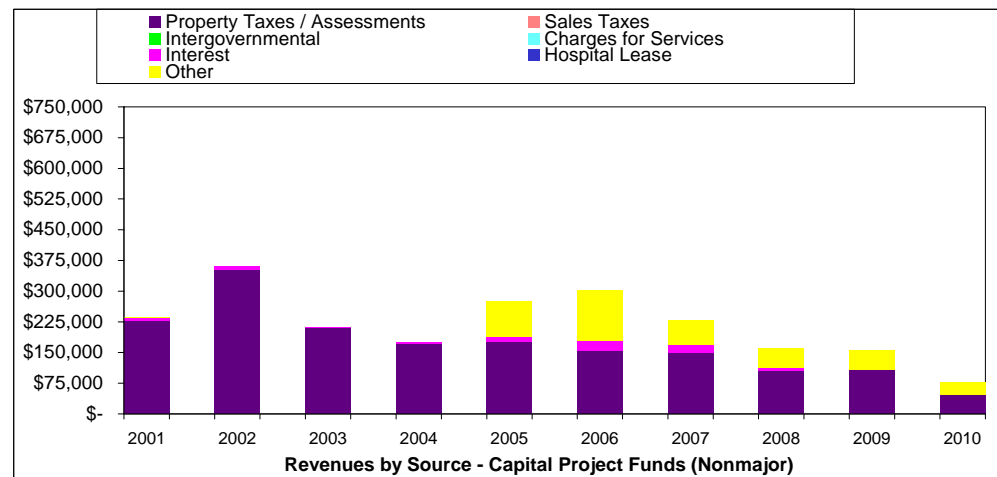
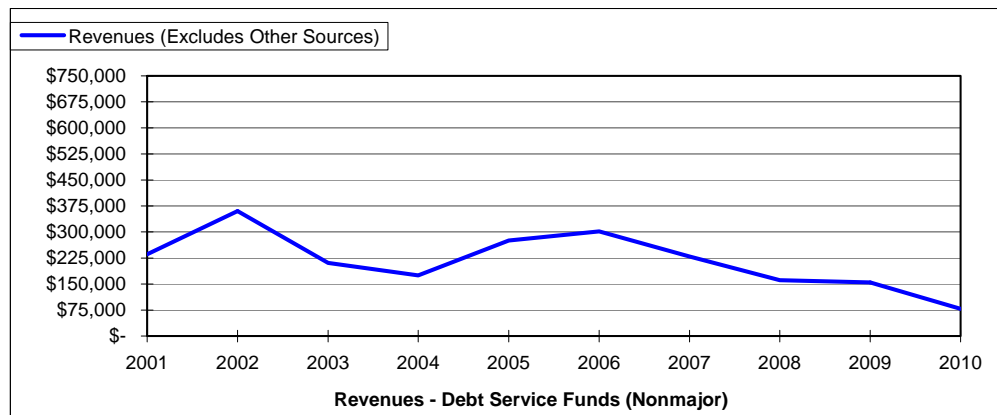


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes / Assessments	\$ 228,545	\$ 353,496	\$ 208,564	\$ 171,863	\$ 177,004
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	4,969	7,043	2,702	3,133	11,127
Hospital Lease	-	-	-	-	-
Other	2,250	-	-	-	87,019
Total	\$ 235,764	\$ 360,539	\$ 211,266	\$ 174,996	\$ 275,150

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes / Assessments	\$ 155,931	\$ 148,743	\$ 105,288	\$ 107,760	\$ 46,992
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	22,291	20,415	9,241	566	601
Hospital Lease	-	-	-	-	-
Other	123,466	59,814	46,380	46,380	30,920
Total	\$ 301,688	\$ 228,972	\$ 160,909	\$ 154,706	\$ 78,513

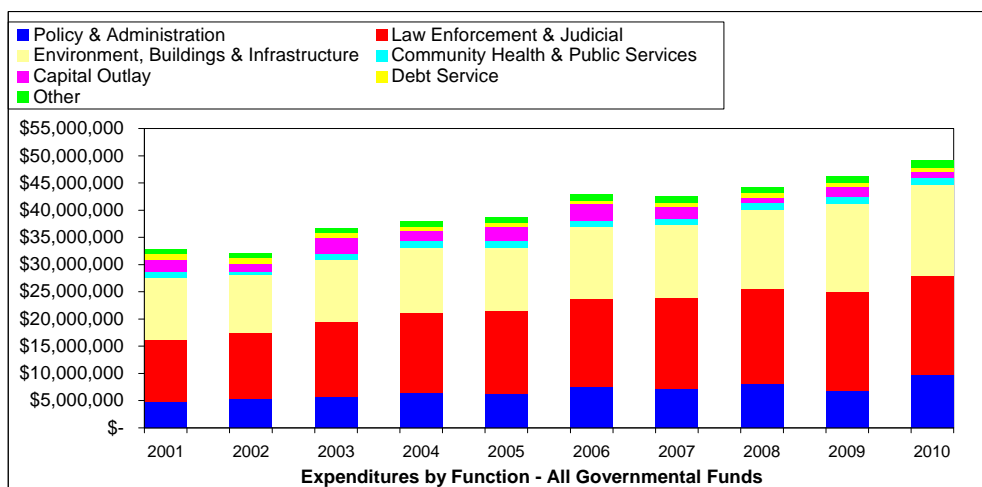
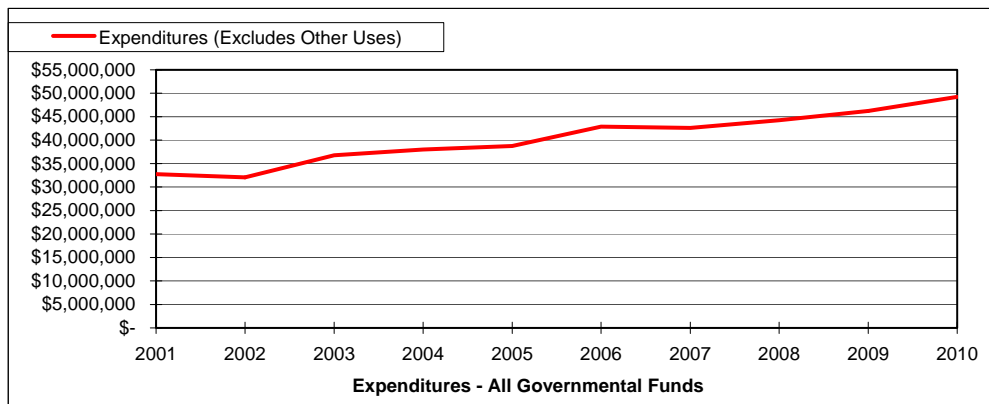


Expenditures by Function

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

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 4,745,728	\$ 5,417,872	\$ 5,639,499	\$ 6,433,542	\$ 6,183,413
Law Enforcement & Judicial	11,448,413	11,999,375 b	13,903,356	14,740,635	15,225,899
Environment, Buildings & Infrastructure	11,527,484	10,796,014 e	11,295,630	12,009,048	11,740,087
Community Health & Public Services	922,578 a	409,924 c	1,180,571	1,119,373	1,226,164 g
Capital Outlay	2,155,155	1,659,492 d	2,945,217	1,935,206	2,645,729
Debt Service	1,214,370	978,195	931,760	708,440	640,495
Other	738,367	821,923	871,549	1,053,149	1,083,857
Total	\$ 32,752,095	\$ 32,082,795	\$ 36,767,582	\$ 37,999,393	\$ 38,745,644

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 7,462,836	\$ 7,210,454	\$ 8,218,749 f	\$ 6,952,347 f	\$ 9,719,082 f
Law Enforcement & Judicial	16,278,312	16,757,051	17,334,021	18,005,533	18,185,083
Environment, Buildings & Infrastructure	13,152,527	13,313,154	14,559,888	16,239,583	16,760,044
Community Health & Public Services	1,170,102	1,183,491	1,238,888	1,308,381	1,359,495
Capital Outlay	2,997,639	2,149,663	1,028,043	1,755,407	1,083,772
Debt Service	692,888	701,609	739,757	728,061	789,264
Other	1,149,761	1,274,010	1,120,844	1,226,223	1,323,692
Total	\$ 42,904,065	\$ 42,589,432	\$ 44,240,190	\$ 46,215,535	\$ 49,220,432



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

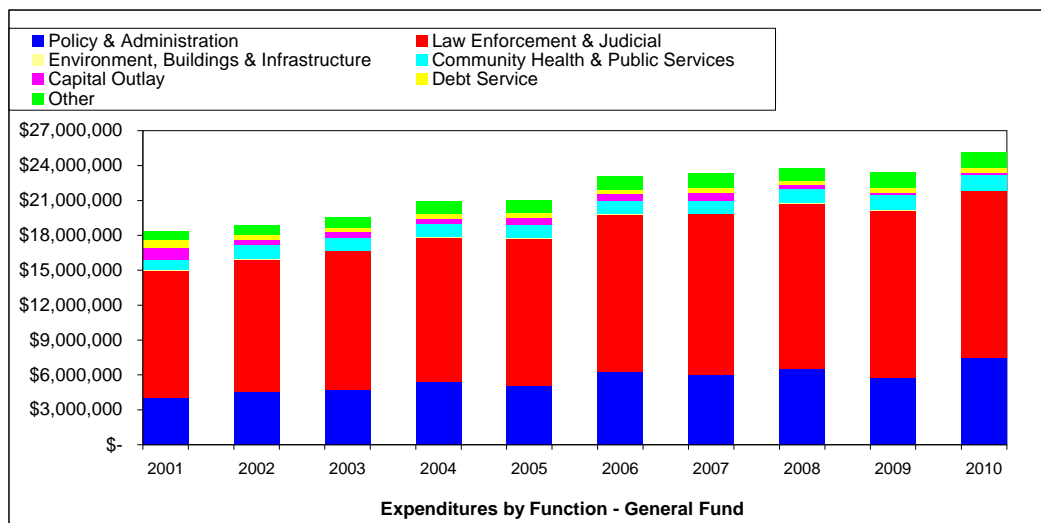
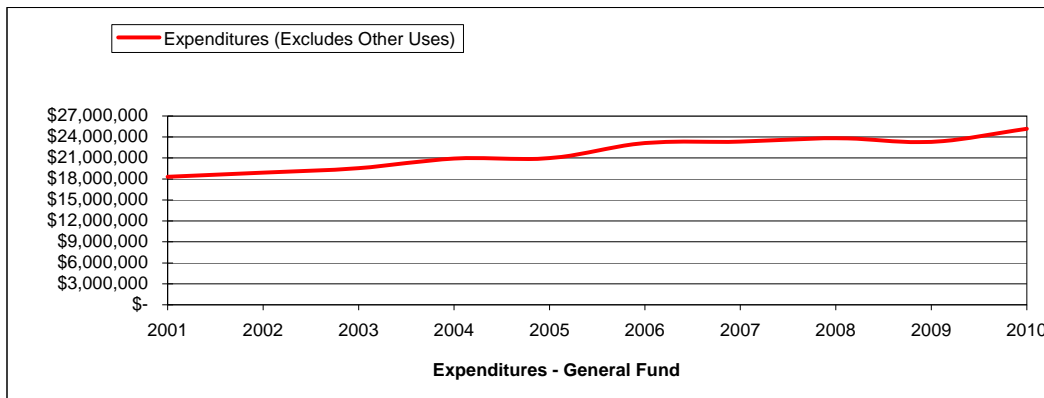
e El Chaparral road maintenance project, Revenue Sharing
 f Budget includes 3% emergency appropriation
 g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ 4,043,753	\$ 4,547,968	\$ 4,710,075	\$ 5,435,426	\$ 5,079,498
Law Enforcement & Judicial	10,923,727	11,386,048	11,893,918	12,385,434	12,666,320
Environment, Buildings & Infrastructure	88,104	100,315	99,211	49,456	31,405
Community Health & Public Services	876,752	1,137,647	1,042,239	1,079,703	1,177,080
Capital Outlay	966,503	443,910	517,969	425,776	525,980
Debt Service	682,357	455,739	405,635	492,651	420,315
Other	738,367	821,923	871,549	1,053,149	1,083,857
Total	\$ 18,319,563	\$ 18,893,550	\$ 19,540,596	\$ 20,921,595	\$ 20,984,455

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ 6,246,365	\$ 6,056,191	\$ 6,561,212	\$ 5,771,392	\$ 7,467,091
Law Enforcement & Judicial	13,552,683	13,774,836	14,190,682	14,370,166	14,356,507
Environment, Buildings & Infrastructure	33,198	33,024	46,218	56,432	68,370
Community Health & Public Services	1,133,145	1,150,435	1,195,151	1,260,793	1,306,765
Capital Outlay	588,209	648,014	305,958	189,104	168,036
Debt Service	414,915	414,465	413,215	416,090	468,115
Other	1,149,761	1,274,010	1,120,844	1,226,223	1,323,692
Total	\$ 23,118,276	\$ 23,350,975	\$ 23,833,280	\$ 23,290,200	\$ 25,158,576



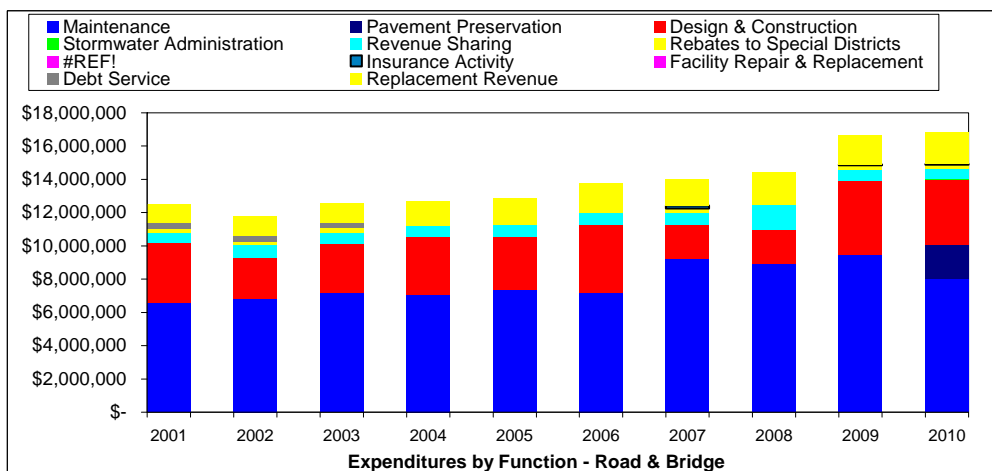
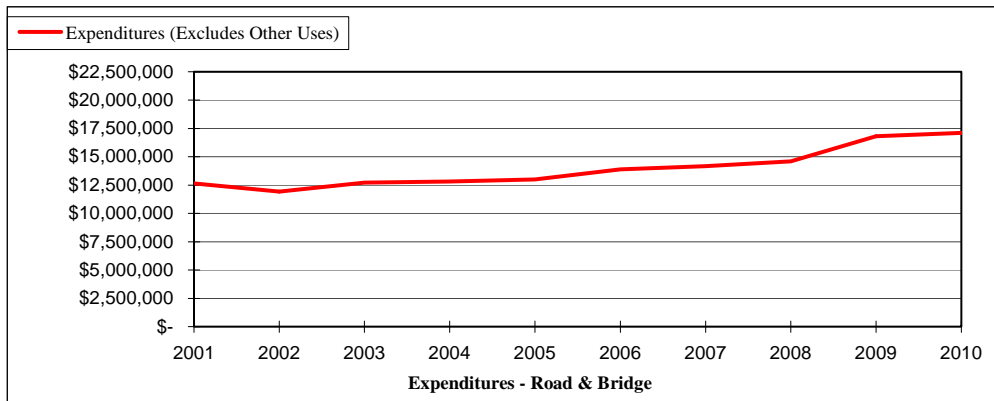
- a See Capital Expenditure Highlights
- b Election costs
- c Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Maintenance	\$ 6,580,751	\$ 6,805,762	\$ 7,181,519	\$ 7,090,470	\$ 7,374,859
Pavement Preservation	-	-	-	-	-
Design & Construction	3,597,840	2,441,946	2,938,486	3,444,740	3,154,744
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,118,012	1,187,942	1,193,128	1,251,930	1,321,445
Revenue Sharing	602,596	772,240	688,093	683,760	744,306
Rebates to Special Districts	240,780	237,345	259,343	206,801	249,565
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	-	-	-
Facility Repair & Replacement	-	-	-	-	-
Debt Service	352,397	333,044	309,181	-	-
Total	\$ 12,642,377	\$ 11,928,279	\$ 12,719,750	\$ 12,827,701	\$ 12,994,919

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Maintenance	\$ 7,152,198	\$ 9,233,269	\$ 8,895,520	\$ 9,493,639	\$ 8,055,130
Pavement Preservation	-	-	-	-	2,000,000
Design & Construction	4,124,157	2,027,567	2,080,801	4,394,144	3,876,437
Stormwater Administration	-	-	-	-	111,827
Replacement Revenue	1,495,256	1,600,764	1,702,839	1,775,000	1,890,000
Revenue Sharing	688,977	720,331	1,485,202	704,564	581,500
Rebates to Special Districts	285,655	265,738	270,294	249,693	250,650
Administrative Services	150,000	154,982	150,000	150,000	250,000
Insurance Activity	7,252	179,352	2,499	54,300	40,000
Facility Repair & Replacement	-	-	-	-	50,000
Debt Service	-	-	-	-	-
Total	\$ 13,903,495	\$ 14,182,003	\$ 14,587,155	\$ 16,821,340	\$ 17,105,544

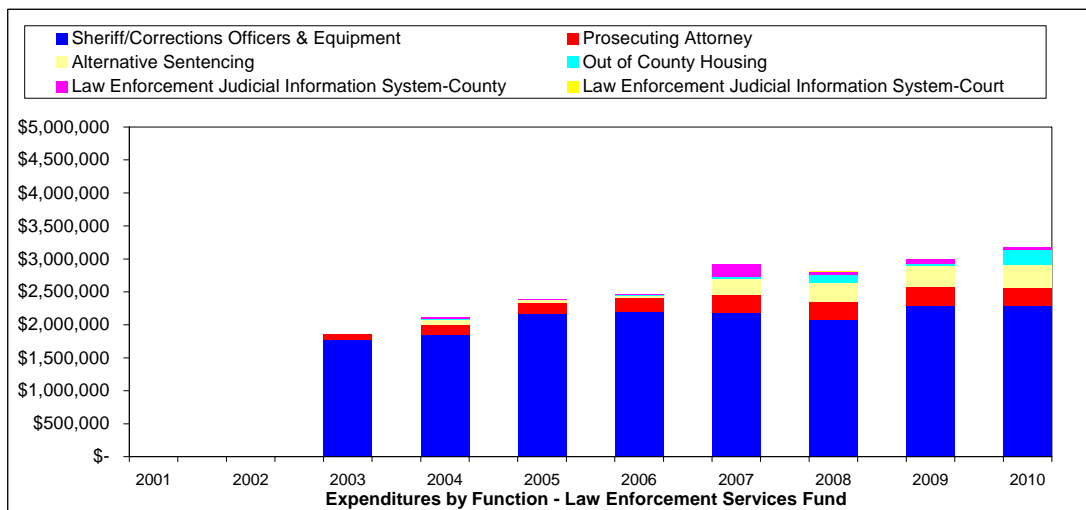
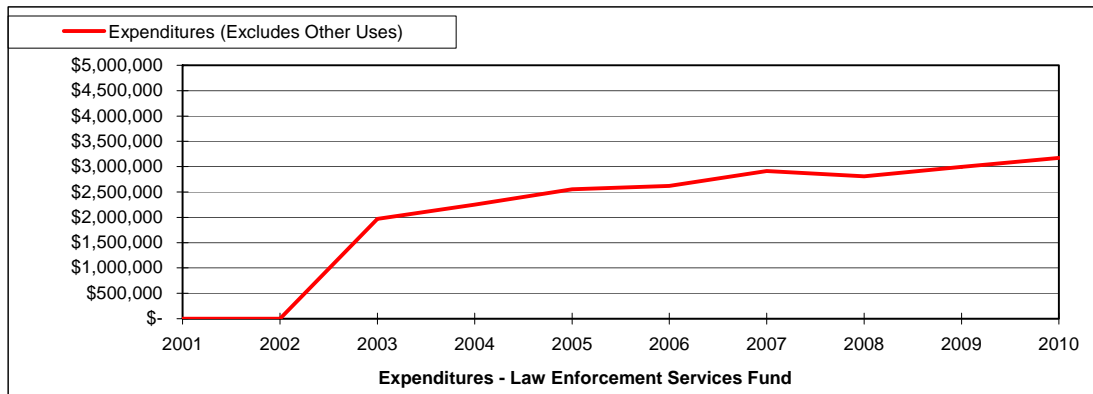


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ 1,776,116	\$ 1,850,685	\$ 2,173,129
Prosecuting Attorney	-	-	78,632	144,722	153,696
Alternative Sentencing	-	-	114,011	138,304	168,158
Out of County Housing	-	-	-	85,781	41,752
Law Enforcement Judicial Information System-County	-	-	-	10,513	15,497
Law Enforcement Judicial Information System-Court	-	-	-	22,204	1,680
Total	\$ -	\$ -	\$ 1,968,759	\$ 2,252,209	\$ 2,553,912

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,200,389	\$ 2,188,861	\$ 2,072,402	\$ 2,289,275	\$ 2,287,810
Prosecuting Attorney	220,666	274,657	280,478	281,295	283,208
Alternative Sentencing	161,562	235,804	289,263	313,261	335,031
Out of County Housing	17,449	23,373	112,056	44,889	228,000
Law Enforcement Judicial Information System-County	18,456	190,019	44,425	65,400	35,151
Law Enforcement Judicial Information System-Court	2,280	2,175	12,284	2,100	2,100
Total	\$ 2,620,802	\$ 2,914,889	\$ 2,810,908	\$ 2,996,220	\$ 3,171,300

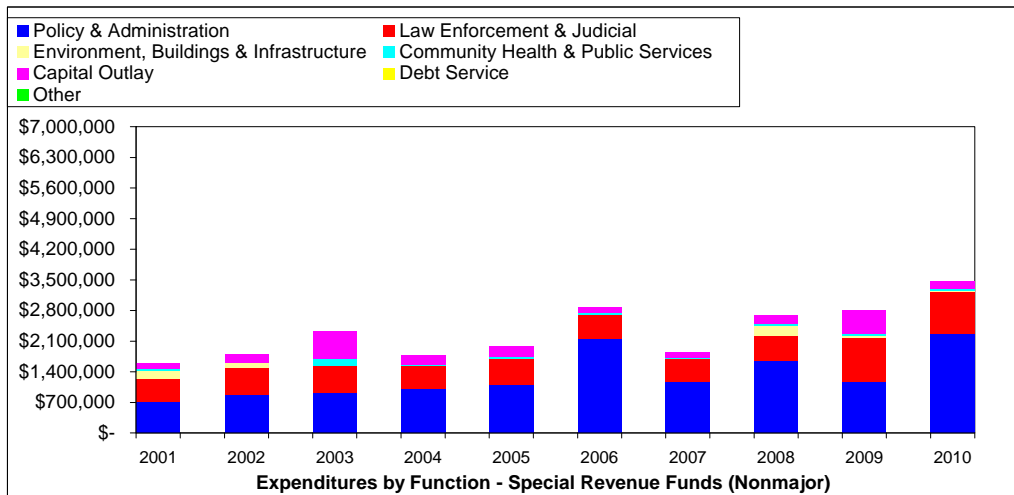
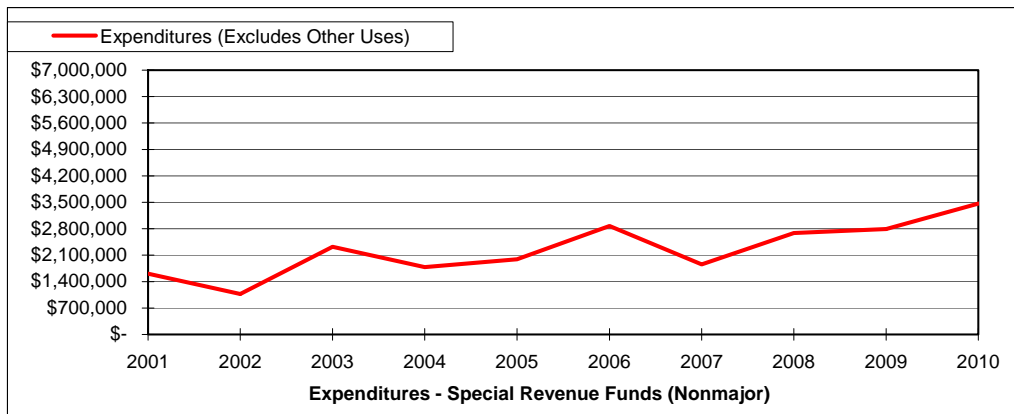


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ 701,975	\$ 869,904	\$ 929,424	\$ 998,116	\$ 1,103,915
Law Enforcement & Judicial	524,686	613,327	605,276	523,005	599,356
Environment, Buildings & Infrastructure	204,231	120,411	13,331	193	-
Community Health & Public Services	45,826	(727,723)	138,332	39,670	49,084
Capital Outlay	133,821	195,635	635,971	221,115	239,823
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,610,539	\$ 1,071,554	\$ 2,322,334	\$ 1,782,099	\$ 1,992,178

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ 2,155,560	\$ 1,154,263	\$ 1,657,537	\$ 1,180,955	\$ 2,251,991
Law Enforcement & Judicial	549,117	545,326	578,529	1,006,565	984,949
Environment, Buildings & Infrastructure	8,557	2,398	209,594	27,884	8,600
Community Health & Public Services	36,957	33,056	43,737	47,588	52,730
Capital Outlay	122,784	119,378	192,908	532,812	165,593
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 2,872,975	\$ 1,854,421	\$ 2,682,305	\$ 2,795,804	\$ 3,463,863

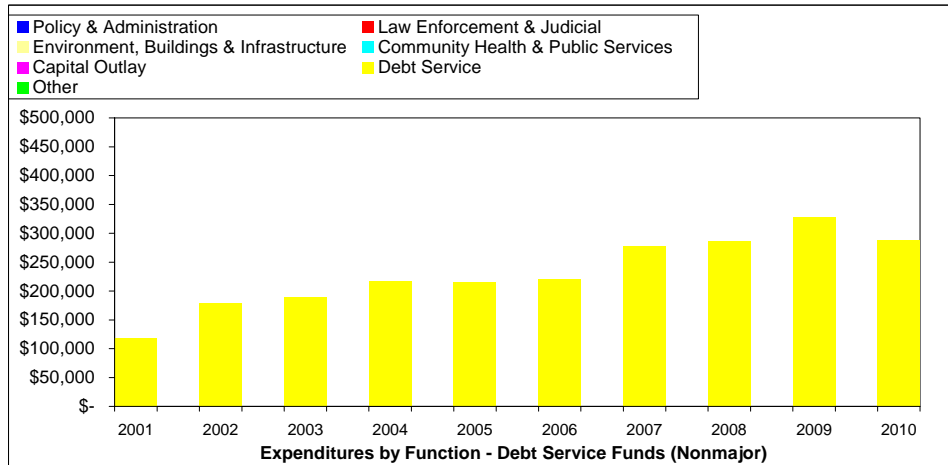
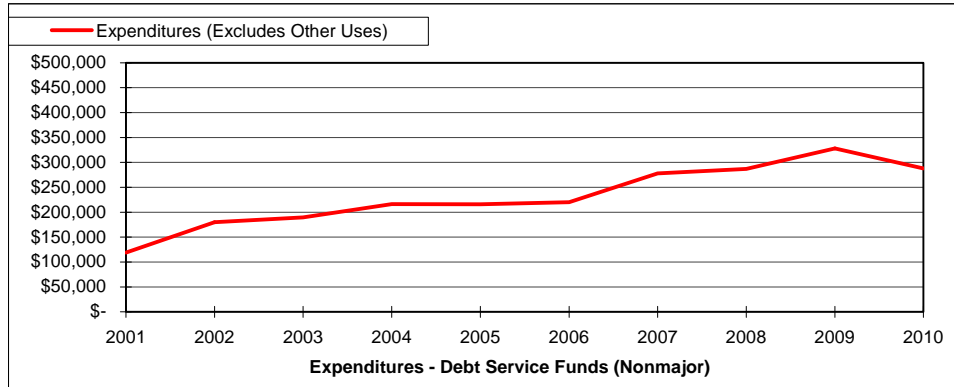


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	118,632	179,616	189,412	216,143	215,789
Other	-	-	-	-	-
Total \$	118,632	\$ 179,616	\$ 189,412	\$ 216,143	\$ 215,789

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	220,180	277,973	287,144	327,801	287,774
Other	-	-	-	-	-
Total \$	220,180	\$ 277,973	\$ 287,144	\$ 327,801	\$ 287,774



Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Bond—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Glossary cont'd

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

Glossary cont'd

CART–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state’s motor fuel tax that is allocated and distributed to counties.

CHAS–CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit–a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)–A governmental entity’s official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities–Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit–The maximum amount of gross or net debt that is legally permitted.

Debt Margin–The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service–Payments of interest and repayment of principal on borrowed money.

Debt Service Fund–A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department–The basic County organizational unit, functionally unique in delivery of services.

Depreciation–The systematic allocation of a capital or fixed asset’s historical cost to the future periods benefited by the asset’s use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Glossary cont'd

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, an capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Glossary cont'd

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance-The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

Glossary cont'd

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Glossary cont'd

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Glossary cont'd

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

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.

Glossary cont'd

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

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.

