

# 2004 BUDGET

## Boone County Missouri



**Keith Schnarre**  
Presiding Commissioner

**Karen M. Miller**  
District I Commissioner

**Skip Elkin**  
District II Commissioner

**June E. Pitchford**  
Boone County Auditor  
Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Boone County  
Missouri**

For the Fiscal Year Beginning

**January 1, 2003**

A handwritten signature in black ink, appearing to read 'Edward H. Haggard'.

President

A handwritten signature in black ink, appearing to read 'Jeffrey R. Emer'.

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, 2003.

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

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

# Boone County, Missouri

## 2004 Budget

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# BOONE COUNTY AUDITOR

## JUNE E. PITCHFORD

BOONE COUNTY GOVERNMENT CENTER

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January 1, 2004

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2004 Budget for Boone County, Missouri. The County budget is one of the most significant documents prepared by the County Auditor each year; likewise, its adoption is one of the most significant acts of the County Commission. The annual budget contains the funding allocations necessary to provide essential and statutorily required services as well as numerous discretionary services. This budget is the result of a legislatively designed process intended to guide the rational allocation of County resources within the framework of statutory responsibilities, local needs, and local planning processes. Upon adoption, the budget provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced; i.e., total resources available to a particular fund are equal to or greater than the proposed spending plan for that fund. All funds should be solvent at the conclusion of FY 2004 if the budget is adopted and implemented as presented.

## **Planning Process and the Development of 2004 Budgetary Goals**

Boone County's statutory elective form of government is significantly different from a charter form of government or a municipal city manager form of government. These differences greatly impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and responsible for discharging the statutory functions of their respective offices in accordance with state laws and the resources allocated to them by the County Commission. Although the County Commission is responsible for establishing the annual appropriations for each elected official, the County Commission has no other oversight authority over the operations of each elective office or direct influence over the development and implementation of goals and objectives. This structure results in each individual elected official identifying immediate and long-range goals and objectives and then presenting funding requests in the annual budget process. The scope and content of funding requests vary greatly from office to office and from year to year. In some instances, individual elected officials have additional resources available for their operations through various special revenues funds. In most cases, these special revenue funds are under the appropriating authority of the individual



elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue Funds* presented in the *General Information* section.)

The County Auditor and the County Commission are responsible for evaluating the goals, plans, and funding requests and then establishing appropriations in accordance with available resources. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget. As a result, individual departmental goals tend to impact the development of the budget more so than comprehensive, unified, entity-wide goals and there is an inherent tendency toward short-term planning and goal-setting as well as fragmentation of long-range planning processes. The effects of this structure are also evident in the resulting budget document which is more process or information-based than issue-based. As described above, the legal structure of the County is such that the budgetary process is not directly shaped by, nor does it result in the clear identification of unified, commonly-held, entity-wide goals that can be summarized and reported in an annual budget document.

In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to those needs that are driven by essential statutory functions, where the County is required by state law to perform certain duties or provide specific services and has no authority to eliminate program activity or services. This is another significant difference between the County and municipal governments. Whereas most municipal governments are able to determine the scope of services to provide to their citizens, the County is required by state law to provide certain services and they comprise the overwhelming majority of all services provided. These services are unique to the County; they are not provided by any local municipal government. They include such things as operation of the 13<sup>th</sup> Judicial Circuit Court (state court), operation of the Prosecuting Attorney's Office, operation of a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, civil process service for all of the 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 and established additional services beyond those identified above; however, the overwhelming majority of county spending is directed toward statutorily required services.

Periodically, the County Commission will encounter a need to engage in a more extensive planning process that extends beyond a given budget year or cuts across several areas of elective responsibility. This process is highly informal and usually involves collaboration and cooperation of various elected officials in addition to the County Commission. The process is not intended to result in the development of a long-range entity-wide strategic plan; rather it is intended to develop goals and plans tailored to meet a specific need. Occasionally, the County Commission uses contractual services to develop planning tools for specific needs such as long-range land use plans and space need studies for County facilities.

The following budgetary goals for 2004 were identified through the process described above and account for significant County appropriations. They represent the highest budgetary priorities and primary areas of emphasis in the FY 2004 Budget.

## **2004 Budgetary Goal: Personnel—**

- Final implementation of the Position Classification and Salary Plan that was begun in FY 2002
- Provide funding to conduct a salary survey; this is necessary in order to maintain current market data for the Position Classification and Salary Plan
- Include funding for employee merit increases
- Provide comprehensive employee benefits at a reasonable cost to taxpayers

**Budgetary Impact—** The FY 2004 Budget includes funding for final implementation of the County's Salary Plan. The County contracted with Public Sector Personnel Consultants in December 2000 to conduct a position classification and salary plan for the County (excluding Court positions). The results of the study were presented to the Commission in September 2001 and initial implementation of the plan was included in the FY 2002 Budget. (The salary and wage data contained in the plan were "aged" forward to January 1, 2002.) The FY 2003 Budget included final implementation for Sheriff and Corrections and second year implementation for all other offices.

The FY 2004 budget includes approximately \$270,000 for final implementation of the pay plan. It also includes approximately \$250,000 for employee merit raises (including Court offices).

The 2004 budget includes funding for a Market Survey to update the cost plan, with an approximate cost of \$17,000.

The FY 2004 Budget includes an 18% premium increase for employee health benefits for an annual budgetary increase of approximately \$170,000. The Self-Health Trust Fund governing board proposed this increase in order to ensure continued fund solvency in the health benefits internal service fund. The board also enacted several plan adjustments designed to reduce costs to the plan. Premiums were increased 15% in FY 2003 and 12% in FY 2002 at a county-wide cost of approximately \$156,000 and \$112,000, respectively.

## **2004 Budgetary Goal: Public Works Road and Bridge System—**

- **General and Routine Maintenance—** Provide general road maintenance and routine equipment repair and replacement, including street sweeping for curb and gutter subdivision roads; pavement marking and re-striping; snow and ice removal; routine grading; culvert pipe replacement; traffic sign replacement, and routine equipment replacement. (Refer to Dept. No. #2040.)
- **Special Maintenance Projects—** Complete several special maintenance projects, including pavement preservation chip-and-seal application (21 miles of existing asphalt road surface); patching and chip-and-seal application to 30 miles of existing chip-and-seal road surface; preparation and application of chip-and-seal surface treatment for 8.77 miles of gravel roads; three safety

projects; major ditching and widening on six road projects; and repair of major slab (concrete) failure in three subdivisions. (Refer to Dept. #2041.)

- **Design and Construction Activities—** Bid and construct the Olivet/Richland Road Reconstruction Project and the Scott Boulevard South Improvement Project; complete the electrical relocation for the Hackberry Road Extension; design, bid, and construct an arch structure replacement on Timmons Road and Judy School Road; and, bid and construct a box culvert structure on Ludwick Boulevard, a joint project with the City of Columbia. (Refer to Dept. #2045.)

**Budgetary Impact—** the 2004 Budget includes appropriations totaling \$14.226 million for road and bridge activities. Of this total, \$6.03 million is allocated to the Maintenance Division (Dept. # 2040) for general and routine maintenance; \$1.873 million is allocated to the Special Maintenance Projects budget (Dept. # 2041); \$3.9 million is allocated to the Design and Construction Division (Dept. #2045); and \$2.423 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (Refer to Dept. #2049.)

## **2004 Budgetary Goal: Technology—**

- Replace various personal computers and printers throughout the County.
- Implement logical partitioning in the County's main computer system in order to achieve separation of the production and development environments.
- Develop a county-wide computer hardware replacement schedule.
- Complete fiber installation between the various county facility sites.

**Budgetary Impact—** the FY 2004 Budget includes approximately \$55,000 for replacement of older PC's and printers (\$30,000 for non-court offices and \$25,000 for court offices). The Information Technology Department, which is responsible for providing computer technology support to all offices other than the circuit court, will develop a computer hardware replacement schedule. This will have budgetary impact in FY 2005 and beyond. In addition, the budget includes approximately \$120,000 for the acquisition, installation, and staff training to implement logical partitioning in the County's AS400 computer system.

The budget includes approximately \$44,000 for implementation of fiber optics; the costs are allocated between the General Fund, the Law Enforcement Services Fund, and the Road and Bridge Fund. Once implemented, the County will incur monthly lease charges of approximately \$4,600, payable to the City of Columbia. These costs will also be allocated to the appropriate funds.

## **2004 Budgetary Goal: Law Enforcement and Judicial—**

- Add an additional Assistant Prosecuting Attorney, in accordance with the Proposition L proposal. (Proposition L was a 1/8<sup>th</sup>-cent law enforcement sales tax approved by voter in 2002 and effective January 1, 2003.)

- Implement negotiated hospital and physician payment rates for inmate medical care.
- Minimize and manage the need for contract inmate housing in other facilities.
- Improve system-wide efficiency and effectiveness of the Law Enforcement and Judicial System through collaborative efforts of various elected officials including the judges, the Prosecuting Attorney, the Sheriff, and the County Commission and implement recommendations received from the Law Enforcement and Judicial Task Force (report dated September 2001).

**Budgetary Impact—** the FY 2003 Budget included significant appropriations to achieve many of the priorities outlined in Proposition L. Funding for these priorities is continued in the FY 2004 budget. In addition, the FY 2004 budget includes additional funding for the following:

- Appropriations for an additional Assistant Prosecuting Attorney, including start-up furniture and fixture costs, are included in the FY 2004 budget and total approximately \$73,000 (Proposition L).
- The County Commission expects to finalize negotiations and approve payment rates related to inmate hospitalization care. The budgetary impact is approximately \$50,000 (General Fund).
- The budget includes a total of \$300,000 for contract inmate housing, funded with \$120,000 from the General Fund and \$180,000 from Proposition L. This compares to the original FY 2003 General Fund appropriation of \$100,000.

## Budget Process and Calendar

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer. As described at the outset of this document, the annual budget process is significantly influenced by the legal structure of the County, which creates an inherent tendency toward fragmentation and a short-term focus. Throughout the year, individual elected officials may engage in budget research and development activities, but these processes are carried out independently and are not directed by an over-arching entity-wide strategic plan. As previously noted, the County Commission has no legal authority to develop or impose such a plan on other elected officials. The annual budget process, as designed by state statute, is intended to provide a means for aggregating the official requests of various officeholders and allocating resources to the various functional areas. To the extent that elected officials collaborate on specific priorities, such as those identified earlier in this document (for instance, the salary plan), these priorities are recognized and handled as over-arching priorities throughout the budget process.

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 and to ensure that public hearings are held and that the public has access to all budgetary documents. As previously noted, any planning processes carried out at an entity-wide level are accomplished through cooperation and collaboration; there is no legal authority for the

Commission to *require* other elected officials to participate in such processes. The following provides an overview of the key elements in the budget process as well as important dates.

- July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- August 15<sup>th</sup>: Statutory deadline for the Circuit Court to present its budget request to the County Commission and Budget Officer
- September 1<sup>st</sup>: Statutory deadline for submitting budget requests to Auditor
- September 10<sup>th</sup>: County Auditor prepares budget requests for offices and agencies not submitting requests by this date
- September and October: County Auditor reviews budget requests and meets with elected officials, department directors, and the County Commission as necessary
- November 15<sup>th</sup>: County Auditor delivers Proposed Budget to County Commission
- November 15<sup>th</sup> through December 15<sup>th</sup> (or later, if necessary): County Commission holds public hearings on the Proposed Budget
- January 10<sup>th</sup>: Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the Presiding Commissioner's new term of office begins; in those years, the deadline is January 31<sup>st</sup>.)

## **Local Economic Indicators**

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

The Missouri state budget crisis has affected the County's budget over the last two fiscal years and it is possible that the continuing state fiscal crisis will have additional impact. The scope and extent of such impact cannot be determined at this time and won't be known until final appropriations are approved by the General Assembly and the Governor, which occurs in the middle of the County's fiscal year. During FY 2002 and FY 2003, the state reduced the prisoner per diem, the juvenile per diem, and the assessment reimbursement. This budget assumes continuation of these reductions, but it assumes no further reductions. The state has also made significant budget cuts to the University of Missouri, the County's largest employer. If additional cuts are

implemented, it could result in job loss to the community. Similarly, the state has made and is considering additional budget withholdings that would reduce funding to local school districts. This action could also result in job losses in the school districts throughout the county.

Annual population growth rates for 2000, 2001, and 2002 have declined to 1.31 percent, 1.15 percent, and 1.53 percent respectively. Although the local population growth rate is nearly double the statewide rate, it represents approximately one-half the growth rate experienced during the 1990's. Of the County's current population of approximately 139,000, 68% (95,000) reside in incorporated areas while 32 percent (44,000) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. Average household income for the County compares favorably with that of the state. This and other demographic information is available in the General Information section of this document.

Inflation, as measured by the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 2.0% for the calendar year to date. This budget assumes a low inflation rate of approximately 1.5% to 2%.

## **Budget Summary by Fund Type**

The schedule on the following page shows the FY 2004 budget by fund type for the government as a whole. This consolidated budget overview presents revenues by source, expenditures, as well as projected fund balances at the end of the year.

Similar information is provided on an individual fund basis in the Fund Statements tab section of this document. Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and comparison to prior years is presented in the sections following the summary schedule.

## Budget Summary by Fund Type—All Funds Combined

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Governmental Funds	Internal Service Funds	Trust Funds
<b>REVENUES:</b>							
Taxes *	\$ 12,204,000	\$ 14,071,203	\$ 183,910	\$ -	\$ 26,459,113	\$ -	\$ -
Licenses and Permits	373,490	16,424	-	-	389,914	-	-
Intergovernmental	2,281,292	1,556,285	-	6,732	3,844,309	-	-
Charges for Services	3,222,681	1,319,198	-	-	4,541,879	3,372,605	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	149,000	90,587	1,592	-	241,179	37,188	264
Hospital Lease	1,418,500	-	-	-	1,418,500	-	-
Other **	616,195	13,075	-	-	629,270	-	-
<b>Total Revenues</b>	<b>20,265,158</b>	<b>17,066,772</b>	<b>185,502</b>	<b>6,732</b>	<b>37,524,164</b>	<b>3,409,793</b>	<b>264</b>
<b>EXPENDITURES:</b>							
Personal Services	12,604,474	5,931,147	-	-	18,535,621	531,780	-
Materials & Supplies	1,226,478	2,229,576	-	-	3,456,054	46,582	-
Dues Travel & Training	228,655	142,300	-	-	370,955	3,300	-
Utilities	431,993	164,793	-	-	596,786	301,866	-
Vehicle Expense	209,682	269,806	-	-	479,488	11,474	-
Equip & Bldg Maintenance	211,531	359,395	-	-	570,926	307,763	-
Contractual Services	3,203,583	8,117,734	-	7,480	11,328,797	2,228,340	-
Debt Service (Principal and Interest)	466,115	-	217,506	-	683,621	-	-
Other	3,382,532	479,146	-	-	3,861,678	17,000	274
Fixed Asset Additions	438,560	1,387,759	-	-	1,826,319	6,750	-
<b>Total Expenditures</b>	<b>22,403,603</b>	<b>19,081,656</b>	<b>217,506</b>	<b>7,480</b>	<b>41,710,245</b>	<b>3,454,855</b>	<b>274</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,138,445)</b>	<b>(2,014,884)</b>	<b>(32,004)</b>	<b>(748)</b>	<b>(4,186,081)</b>	<b>(45,062)</b>	<b>(10)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfer In	12,582	11,488,510	-	-	11,501,092	-	-
Operating Transfer Out	-	(11,501,092)	-	-	(11,501,092)	-	-
Proceeds of Capital Leases	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,582</b>	<b>(12,582)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,125,863)</b>	<b>(2,027,466)</b>	<b>(32,004)</b>	<b>(748)</b>	<b>(4,186,081)</b>	<b>(45,062)</b>	<b>(10)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>9,485,987</b>	<b>6,706,102</b>	<b>913,774</b>	<b>693,873</b>	<b>17,799,736</b>	<b>1,105,643</b>	<b>38,893</b>
Equity Transfer In	-	-	-	-	-	-	-
Equity Transfer Out	-	-	-	-	-	-	-
Less encumbrances, beginning of year	(93,140)	(1,197,932)	-	-	(1,291,072)	(2,915)	-
Add encumbrances, end of year	93,140	1,197,932	-	-	1,291,072	2,915	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,360,124</b>	<b>\$ 4,678,636</b>	<b>\$ 881,770</b>	<b>\$ 693,125</b>	<b>\$ 13,613,655</b>	<b>\$ 1,060,581</b>	<b>\$ 38,883</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>	<b>3,173,665</b>	<b>1,445,842</b>	<b>881,770</b>	<b>-</b>	<b>5,501,277</b>	<b>2,915</b>	<b>37,170</b>
<b>FUND BALANCE, end of year</b>	<b>7,360,124</b>	<b>4,678,636</b>	<b>881,770</b>	<b>693,125</b>	<b>13,613,655</b>	<b>1,060,581</b>	<b>38,883</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(3,173,665)</b>	<b>(1,445,842)</b>	<b>(881,770)</b>	<b>-</b>	<b>(5,501,277)</b>	<b>(2,915)</b>	<b>(37,170)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,186,459</b>	<b>\$ 3,232,794</b>	<b>\$ -</b>	<b>\$ 693,125</b>	<b>\$ 8,112,378</b>	<b>\$ 1,057,666</b>	<b>\$ 1,713</b>

\* Includes Property Tax, Sales Tax, and Special Assessments. Composition varies by fund.

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

## Revenue Assumptions and Projections

The FY 2004 Budget for governmental funds reflects total revenues of approximately \$37.5 million, which represents a 3% increase over the FY 2003 Budget, as revised and amended to date. The overall growth in revenues is attributable to expected growth in sales taxes, growth in charges for services (primarily real estate recording fees), and an increase in the hospital lease revenue. Revenue for FY 2003 is expected to exceed budget due to record-high real estate recording volume and insurance refunds.

A multi-year comparison of revenues by source for all governmental funds is presented below. Comparative charts and schedules presented in the Financial Summaries section 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 accounts for fluctuations between the prior and current budget year.

## Revenues by Source—All Governmental Funds Combined

Revenues by Source	2002 (Actual)	2003 (Budget)	2003 (Projected)	2004 (Budget)	% Change 04 Budget over 03 Budget	% of Total for 2004
Property Taxes*	\$ 3,378,263	\$ 3,253,670	\$ 3,322,790	\$ 3,405,193	5%	9.1%
Sales Taxes	19,704,957	21,811,658	22,507,920	23,053,920	6%	61.4%
Licenses and Permits	340,430	417,290	398,739	389,914	-7%	1.0%
Intergovernmental	4,489,297	4,857,730	4,549,930	3,844,309	-21%	10.2%
Fines and Forfeitures	116,297	-	6,777	-	N/A	0.0%
Charges for Services	4,480,285	3,944,158	4,656,167	4,541,879	15%	12.1%
Interest	413,428	365,295	242,542	241,179	-34%	0.6%
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500	2%	3.8%
Other**	2,512,196	1,065,498	1,060,356	629,270	-41%	1.7%
<b>Total Revenues</b>	<b>\$ 36,806,753</b>	<b>\$ 37,100,299</b>	<b>\$38,149,739</b>	<b>\$ 37,524,164</b>	<b>1%</b>	<b>100.0%</b>

\* Includes ad valorem property taxes and special assessments

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

## Property Tax

Property tax comprises a 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 (General Fund and Road and Bridge Fund) as well as special assessments (Debt Service Funds).

Assessed valuation grows at an average annual rate between 4% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions. The FY 2004 Budget assumes a conservative 3% growth in assessed valuation (based on the most recent preliminary assessed valuation) and no change in the property tax levy. The budgetary increase shown above appears larger than 3%; this is due to the difference in the assessed valuation used in the development of the FY 2003 Budget and the assessed valuation used in the development of the FY 2004 Budget. Total assessed value for the County exceeds \$1.5 billion and the estimated actual value is nearly \$7 billion. Although the number of building permits issued throughout the County fluctuates from year to year, new construction continues to add to the assessed valuation every year. The estimated appraised value of new construction throughout the County for FY 2002, the most recently completed fiscal year, was approximately \$278,655,000.



The County's 2004 proposed operating tax levies are unchanged from the prior year and include the following:

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

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

## **Sales Tax**

Sales tax is the single largest source of revenue for the County. It accounts for over 60% of all operating revenues in the County's governmental funds. The County receives the following sales tax revenue:

- One-half cent permanent sales tax in the General Fund. It is expected to generate \$9.92 million in 2004, which represents approximately 48% of the total revenue in the General Fund.
- One-half cent sales tax (expiring in 2008) in the Road and Bridge Sales Tax Fund. It is expected to generate \$9.92 million in 2004, which represents 78% of the total revenue to Road and Bridge operations. The County Commission plans to seek voter approval of an extension of this tax.
- Constitutionally derived portion of the state's sales tax for motor vehicles. It is expected to generate \$460,000 in 2004, which represents 3% of the total revenue to the Road and Bridge operations. (This revenue combined with the one-half cent sales tax accounts for 81% of total revenue of road and bridge operations.)
- Two percent tax applied to local land line phone tariffs. It is expected to generate \$276,000 in 2004, which represents the sole source of revenue for the Enhanced 911 Fund and is reduced from the 2003 amount. The 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion.
- One-eighth cent permanent law enforcement services tax. It is expected to generate \$2.48 million in 2004, which represents the sole source of revenue for the Law Enforcement Services fund.

Except as noted above, the FY 2004 budget assumes an annual growth rate of 2.5% calculated on the projected revenue for FY 2003. Since the projected revenue for FY 2003 exceeds budget, this growth rate translates to a higher increase when comparing budgetary amounts for FY 2003 and FY 2004 as shown in the Revenue by Source table above.

The County is highly dependent on sales tax revenue to finance the majority of County services. As a result, the County is vulnerable to the volatility inherent to this source of revenue. As shown below, the annual sales tax growth rates have slowed substantially in the past six years.

### Annual Growth Rates—Sales Tax

<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
11%	10%	10%	6%	5%	5%	7%	4%	5%	4%	3%	2%*	2.5%**

\* Projected                      \*\* Budget

### Licenses and Permits

The reduction in the budgetary estimate for this category is primarily due to building inspection permits. The County implemented a new fee structure during 2003 and the actual fees for the year did not meet the original estimate. The budgetary estimate for FY 2004 has been revised accordingly.

### Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2004 Budget includes amounts for grants that have been awarded to the County. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The overall decrease in this category is attributable to the following factors: 1) reduction in state juvenile housing per diem, assessment reimbursements, and prisoner per diem; 2) inclusion of partial year grant awards, such as the Child Advocacy grant, where only a partial year has been included because renewal has not been authorized but the prior year included the amount for a full fiscal year; and, 3) completion of certain grant-funded projects or services and the revenues are no longer received.

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

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

The County also receives County Aid Road Trust (CART) revenues that represent Boone County's proportionate share of the statewide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties with the amounts determined pursuant to a constitutional formula. Revenues for FY 2003 are projected to exceed budget and the FY 2004 Budget assumes 1% growth over projected FY 2003 revenue.

The County received new state revenue in 1998 and thereafter for the Community Corrections Program and the Child Advocacy Program; both programs are fully funded by the state. The County contracts with local service providers and receives full reimbursement from the state. The FY 2004 Budget includes the estimated program revenues and expenditures for the upcoming year for the Alternative Corrections program; the budget includes only the remaining 5-month portion of the Child Advocacy Program grant. The budget will be amended, as necessary, if and when a new Child Advocacy grant is awarded to the County.

## **Charges for Services, Interest, Fines and Forfeitures, and Other Revenues**

Charges for Services (fees and commissions) are expected to exceed budget for FY 2003 and the FY 2004 estimated revenue reflects a 15% increase when compared to the FY 2003 Budget. This is largely due to the record-high real estate recording volume in the Recorder of Deeds office resulting from the surge of new and re-financing activities associated with historically low interest rates. Although most of the re-financing activity has slowed to normal levels, the County is still experiencing increased activity from new financing. The magnitude of the budgetary increase shown above can be misleading and requires further clarification: the FY 2003 budgetary amounts did not anticipate increased real estate recording activity, which resulted in an understated revenue estimate and when compared to FY 2004, it creates the appearance of the significant budgetary increase. The budgetary estimate for FY 2004, when compared to a "normal activity" year such as FY 2002, appears much more reasonable.

Interest revenue is expected to fall short of budget for FY 2003 and the FY 2004 revenue estimate is reduced as a result of historically low interest rates.

The FY 2002 Budget for Other Revenue included \$950,000 in proceeds from the sale of the Boone Retirement Center property to the Boone Hospital Board of Trustees. These proceeds comprised part of the finance the renovation of the Boone County/City of Columbia Health Department project. The FY 2002 Budget also included significant insurance proceeds. The FY 2003 and 2004 amounts do not include unusual items of this nature.

## **Hospital Lease Revenue**

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

early termination provisions. The lease provides a renewal option to CHAS for an additional five years.

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2004 Budget includes estimated lease revenue of \$1,418,500. The Hospital lease revenue accounts for 3% of total revenue and 6% of revenue to the General Fund.

## Expenditure Assumptions and Projections

The FY 2004 Budget for all governmental funds reflects total expenditures of \$41.7 million, which represents a 3.65% increase over the FY 2003 Budget. This increase is primarily attributable to final implementation of the salary plan, further implementation of Prop L initiatives (law enforcement), increased spending for inmate medical care and contract housing, and election costs.

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

### Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2002 (Actual)	2003 (Budget)	2003 (Projected)	2004 (Budget)	% Change 04 Budget over 03 Budget	% of Total for 2004
Policy & Administration*	\$5,417,872	\$6,787,783	\$5,772,491	\$8,091,518	19%	19.4%
Law Enforcement & Judicial Environment, Buildings & Infrastructure	11,999,375	14,518,654	13,857,615	15,359,626	6%	36.8%
Community Health & Public Services	10,796,014	16,518,048	11,373,652	13,450,294	-19%	32.2%
Capital Outlay	409,924	1,292,559	1,285,246	1,213,245	-6%	2.9%
Debt Service	2,437,674	3,353,537	7,419,399	1,833,799	-45%	4.4%
Other**	978,195	951,217	918,886	683,621	-28%	1.6%
	821,923	914,360	920,470	1,078,142	18%	2.6%
<b>Total Expenditures</b>	<b>\$32,860,977</b>	<b>\$44,336,158</b>	<b>\$41,547,759</b>	<b>\$41,710,245</b>	<b>-6%</b>	<b>100.0%</b>

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

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

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

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above projected expenditures for FY 2003 will equal approximately 93% of the annual appropriations. In establishing the total appropriations for FY 2004, a spending ratio of approximately 96% has been used. Applying this 96% spending ratio to the FY 2004 Budget of \$41.7, results in *estimated actual spending* of \$40M. This still exceeds estimated revenues of \$37.5M and demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2004.

In the FY 2002, 2003, and 2004 Budgets, resources have been allocated to implement the FY 2002 Salary Plan. If implementation of the salary plan is successful in reducing turnover and improving retention, the County should expect to spend a higher percentage of its annual salary and wage appropriations than in the past, due to reduced vacancies. This will result in a higher overall spending ratio. Over time, this will require the County to limit annual appropriations to amounts equal to current period revenues; otherwise, the County may find that it is consistently reducing its reserves in order to pay for on-going expenses.

The General Fund FY 2004 Budget includes expenditures of \$22.4 million compared to estimated revenue of \$20.3 million. This suggests a spend-down of fund balance in the amount of \$2.1 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation is not needed and the spending ratio is consistent with prior years. Excluding the \$650,000 emergency appropriation and applying a spending ratio of 96% to the total budget (net of emergency) of \$21.7 million, actual spending will be approximately \$20.8 million. This will result in an approximate \$620,000 spend-down of fund balance in the General Fund.

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

## **Policy and Administration**

The 2004 Budget increase for Policy and Administration is attributable to the following: 1) increased election costs associated with the Presidential election year (General Fund); 2) final implementation of the FY 2002 Salary Plan; and, 3) increased employee health insurance premiums.

## **Law Enforcement and Judicial**

This functional area reflects increases attributable to inmate medical costs (General Fund), increased contract inmate housing (General Fund and Law Enforcement Services Fund), an additional Assistant Prosecuting Attorney (Law Enforcement Services Fund), an increase in the County share of operating costs for the Joint Communication Information Center (General Fund), and increased employee health insurance premiums (various funds).

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

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (County roads and bridges). The increased spending is in part attributable to growth in the dedicated revenues that support this area as well as unused resources from prior years being appropriated in the FY 2004 budget.

## **Community Health and Welfare**

The FY 2004 Budget reflects increased appropriations for the partial-year occupancy of the new City/County Health Department. This increase is offset, however, by the inclusion of only a partial year of the Child Advocacy Grant, as previously discussed. At such time that the State of Missouri renews the contract to the County, the Commission will amend the budget.

## **Capital Outlay**

The County is required by state law to maintain inventory records for all long-lived assets with a cost of \$250 or more. All assets meeting this requirement are budgeted for in the Fixed Asset, or Capital Outlay category. For depreciation and financial reporting purposes, however, the County observes a \$5,000 capitalization threshold. The FY 2003 Budget included capital outlay expenditures that were significantly larger than usual. In addition to routine asset replacement, the FY 2003 Budget included new equipment associated with the Proposition L initiatives, funding for the County's share of renovation costs for the new City/County Health Department facility, and funding for an expansion to the Juvenile Justice Center. Completion of the large capital projects is expected in FY 2004.

FY 2004 Budget includes funding to replace critical road maintenance equipment, replacement computer equipment, an upgrade to the County's main computer system, and other necessary items such as law enforcement vehicles and miscellaneous office equipment. Due to budgetary constraints, only the most critical fixed assets are being replaced and investment in new assets is limited primarily to those being funded with Proposition L monies (Law Enforcement Services Fund). The Public Works budget includes funding for Phase III of the South Facility remodel project (construction and furnishings). Completion of this project in FY 2004 will bring the building into compliance with the Americans with Disabilities Act (ADA) requirements as well as allow temporary offices in the attic to be relocated to permanent space adjacent to other existing offices.

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

## **Debt Service**

Debt Service expenditures are reduced from the prior year due to retirement of a long-term note payable for subdivision storm water improvements. The remaining debt service is required for the special obligation bonds being retired with appropriations from the General Fund and various general obligation debt series being retired with special assessments. No property tax levies are required for debt service. Additional information regarding the County's long-term debt is presented below.

## **Other Expenditures**

The increase in this category is primarily due to the full-year expenditures of the grant-funded Little Bonne Femme Watershed Project. The FY 2003 Budget included only a partial year. The impact of the salary plan, merit increases, and employee health premiums are also reflected in the increases.

## **Capital Planning and Budgeting**

Each year, the County Commission approves funding for investment in new and replacement fixed assets. Established replacement schedules serve as a general guide in developing these appropriations. In addition, appropriations for new fixed assets are evaluated and ranked each year during the budget process. Unfunded requests of a given year are considered again the following year; however, they are not necessarily given preferential ranking. Appropriations for new and replacement fixed assets are

included in each departmental budget. A complete schedule of capital appropriations for FY 2004 is presented in the Capital Expenditure Summaries section. Historical data by department, fund, and functional area is also included.

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

During FY 2003, the County Commission identified several areas of need requiring further study, review, and planning. The areas include overcrowding and a shortage of courtroom space in the courthouse, development of a records center and possible conversion of the existing records storage site to office space, and possible completion of the shell space in the Government Center. The FY 2003 budget included funding for architectural services to study these needs. This planning process is still underway and will most likely continue throughout 2004. At such time that the County Commission determines the nature of scope of projects to be completed, financing alternatives will need to be evaluated and the County will need to assess the operational impact of these expansions and make plans for incorporating such impact into the operating budget.

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

## **Impact of Capital Expenditures on the Annual Operating Budget**

As explained above, the FY 2004 Budget capital asset appropriations consist primarily of routine *replacement* equipment with some new equipment. These acquisitions should have minimal impact on the annual operating budget and will be fully incorporated into the regular replacement cycle in future years. As noted above, the budget includes funding for a remodeling project at the Public Works South Facility, completion of the City/County Health Department facility, and completion of an addition to the Juvenile Justice Center. The operational impact to the annual budget is expected to be as follows for these projects:

- Public Works South Facility project— nominal impact to utilities, approximately \$2,000 per year
- City/County Health Department— mid-year occupancy is expected with a FY 2004 impact of approximately \$75,000 and an annual impact of approximately \$100,000 to \$125,000
- Juvenile Justice Center— mid-year occupancy is expected with a FY 2004 impact of approximately \$15,000 and an annual impact of approximately

\$45,000 to \$60,000. Some of these increased costs will be off-set through increased revenues received from housing juveniles from other jurisdictions.

A pavement preservation program is being implemented with the FY 2004 Budget. Public Works has identified approximately 30 miles of existing asphalt roads to receive a chip and seal overlay during 2004 as a part of this program at an estimated cost of \$390,000. This cost is substantially less than the cost to rehabilitate or re-construct the roads. As the County continues to convert gravel roads to hard-surface, pavement preservation will become an increasingly important component of the annual road maintenance budget.

## Fund Balances

The County continues to maintain healthy balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of the various funds. Fund balance may be restricted, designated, or unreserved/undesignated. Since FY 2001, the County has worked toward improving the financial stability of the Road and Bridge Fund(s) by creating an adequate undesignated/unreserved fund balance equal to approximately 5 to 7% of the annual budget. Achievement of this goal is demonstrated in the schedule below. This schedule shows the projected fund balance amounts at the end of FY 2004 for the primary operating funds, as well as for all governmental funds taken as a whole.

### Projected Fund Balances at December 31, 2004

	General Fund	Road and Bridge Funds	Assessment Fund	All Governmental Funds
Projected Fund Balance 12/31	\$7,360,124	\$1,801,808	\$616,980	\$13,613,655
Less: Reserves and Designations	(3,173,665)	(960,643)	-	(5,501,277)
Projected Available Fund Balance	4,186,459	841,165	616,980	8,112,378
As a Percent of Expenditures	19%	6%	64%	19%

*Reservations* of fund equity are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued or for long-term receivables such as the McBaine Levy District. *Designations* of fund balance, on the other hand, are discretionary. The County currently designates a portion of the General Fund's fund balance for future capital projects. The designated resources have been accumulated over the past decade from unexpected revenues of a non-recurring nature. Detailed information for each fund is available in the Fund Statements section of this document.

The undesignated and unreserved fund balance is intended to meet three primary objectives. First, it provides contingency funds in the event the County experiences a revenue shortfall or an economic slow-down. Using contingency funds allows the County to continue operations without disruption, even though revenues may not be performing as expected. Secondly, it provides a means by which to meet cash flow requirements. Thirdly, it allows for financial planning and tax stability. The County has used these excess funds to finance such things as equipment replacements, minor land acquisition, small-scale building construction and improvements, renovations or



other capital expenditures, and to provide investment income. By using resources in this manner, the County has been able to finance moderately-sized projects without raising property taxes.

## **Long-Term Debt**

A schedule of outstanding debt for Boone County as of January 1, 2004 is presented in the General Information section of this document. Long-term debt consists of the special obligation bonds for the Government Center (refinanced during 2003) and several general obligation bonds issued for Neighborhood Improvement District (NID) projects.

Debt service appropriations included in the FY 2004 Budget amount to approximately \$683,000 or 1.6% of the total budget. Tax levies will not be required for debt service in FY 2004. The special obligation bonds are being retired with annual appropriations in the General Fund. The general obligation bonds for NID projects are being retired with special assessments paid by property owners.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2003 is in excess of \$1.5 billion. Legal debt margin is the amount of additional general obligation debt that the County can incur and remain under the legal debt limit. Moving into fiscal year 2004, the County's legal debt margin is in excess of \$150,000,000. There are no plans at this time to issue additional debt, except in conjunction with the Neighborhood Improvement District (NID) program; however, there are no immediate plans to do so.

### **Conclusion**

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

Respectfully Submitted,

*s/s June Pitchford*

Boone County Auditor  
Budget Officer

# Schedule of Commission Changes to the 2004 Proposed Budget

Description	Expenditure	Account	Revenue	Comments
<b>General Fund (Fund # 100)</b>				
<b>County Commission</b> --Commission travel to Washington D.C.	\$ (1,600)	1121-37220		Commissioner believes existing funds will be sufficient
	\$ (1,600)	1121-37235		
<b>Human Resources</b> --Reduce Employment Advertising Budget	\$ (5,000)	1115-84300		Reduce radio advertising
<b>Purchasing</b> --Increase local mileage	\$ 325	1118-59200		Current budget insufficient
<b>Purchasing</b> --Increase dues to purchasing organization	\$ 35	1118-37000		Membership for staff
<b>Requested Reductions from Circuit Court</b>				
Circuit Court Services- various accounts	\$ (500)	1210-23000		Reduce office supplies
	\$ (330)	1210-23018		Reduce printer supplies
	\$ (270)	1210-37240		Reduce Registration Fees
	\$ (250)	1210-59200		Reduce local mileage
	\$ (1,000)	1210-71101		Reduce Professional Services
	\$ (5,425)	1210-92301		Reduce replacement computer hardware
Jury Services reduction	\$ (7,225)	1230-71100		Reduce Outside Services-- Juror expenses
Juvenile Office	\$ (5,000)	1241-71100		Reduce Outside Services
Juvenile Justice Center-various accounts	\$ (2,500)	1242-71101		Reduce Professional Services
	\$ (1,000)	1242-48000		Reduce telephone
	\$ (500)	1242-48100		Reduce Natural Gas
	\$ (1,000)	1242-48200		Reduce Electricity
Circuit Clerk-various accounts	\$ (2,000)	1221-23000		Reduce Office Supplies
	\$ (3,000)	1221-91301		Reduce Computer Hardware
<b>Corrections</b> --Increase Contract Inmate Housing	\$ 5,000	1255-71100		Increase total General Fund appropriation to \$10,000/month for an annual total of \$120,000
<b>Contingency</b> --Increase 75% Nursing FTE to 100% FTE (Position # 599) Included in Contingency at this time (total \$13,354)	\$ 11,918	1123-86850		Increase in Salary and Wages
	\$ 912	1123-86850		Increase in FICA
	\$ 54	1123-86850		Increase in Disability
	\$ 470	1123-86850		Increase in Workers Compensation Insurance
<b>Mail Services</b>	\$ 300	1194-70050		Zip Code software increase
<b>Prosecuting Attorney</b> --Add portion of Attorney Salary (previously included in PA Bad Check Fund, Position #261 ) 665 hours, or .32 FTE	\$ 17,896	1261-10100		Increase Salary and Wages
	\$ 1,370	1261-10200		Increase FICA
	\$ 1,301	1261-10300		Pro-rated Health Insurance
	\$ 83	1261-10325		Pro-rated Disability Insurance
	\$ 13	1261-10350		Pro-rated Life Insurance
	\$ 101	1261-10375		Pro-rated Dental Insurance
	\$ 83	1261-10400		Workers Compensation Insurance
	\$ 188	1261-10500		Pro-rated 401(A) Match
<b>Total General Fund</b>	<b>\$ 1,849</b>			

# Schedule of Commission Changes to the 2004 Proposed Budget cont'd

Description	Expenditure	Account	Revenue	Comments
<b>Hospital Profit Share Fund (Fund # 209)</b>				
Add South County Regional Wastewater Planning	<u>\$ 42,000</u>	2090-71101		Increase professional services to fund county portion of project
<b>Tax Maintenance Fund (Fund # 211)</b>				
County Collector of Revenue is the Appropriating Authority for this Fund				
Add amount for microfilming	<u>\$ 26,500</u>	2110-71100		Collector withdrew request from General Fund and authorized funding from Tax Maintenance Fund.
<b>Prop L- Law Enforcement Services Fund (Fund # 290)</b>				
Re-budget funds for additional replacement vehicle	\$ 14,256	2901-92400		Budget revision approved in December 2003 but purchase not completed. Therefore, monies need to be re-budgeted.
Remove 7 Mobile Data Terminals	\$ (63,000)	2901-91301		Were purchased with excess funds in 2003; therefore, they are removed from 2004. This is in addition to the \$120,000 appropriation in the General Fund.
Add appropriation for contract inmate housing	\$180,000	2906-71100		
<b>Total Law Enforcement Services Fund (Prop L)</b>	<u>\$ 131,256</u>			
<b>Facilities and Grounds Fund (Fund # 610)</b>				
Re-organize Housekeeping: eliminate contract custodial services for Courthouse and add Custodian FTE;	\$ (8,299)	6101-10100		Budgetary savings from changing Lead Custodian to Custodian FTE
replace Lead Custodian with Custodian FTE	\$ (635)	6101-10200		FICA savings
	\$ 21,116	6101-10100		Salary & Wage cost for additional Custodian
	\$ 1,615	6101-10200		FICA cost for additional Custodian
	\$ 4,025	6101-10300		Health Insurance cost for additional Custodian
	\$ 96	6101-10325		Disability Insurance cost for additional Custodian
	\$ 40	6101-10350		Life Insurance cost for additional Custodian
	\$ 315	6101-10375		Dental Insurance cost for additional Custodian
	\$ 1,017	6101-10400		Workers Compensation cost for additional Custodian
	\$ 585	6101-10500		401(A) match for additional Custodian
	\$ (315)	6101-10500		Adjust 401(a) match
	\$ (18,660)	6101-60125		Reduce contract janitorial services (leaves \$1,020 for CH contract cleaning)
	\$ 3,600	6101-91300		Additional Floor Scrubber- for Courthouse
	\$ (1,500)	6101-86800		Reduce Emergency to \$2,000 (from \$3,500)
	\$ (3,000)	6100-60100		Remove Government Center Screen Replacement
<b>Total Facilities and Grounds Fund</b>	<u>\$ -</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. Boone County includes nine communities: six cities and three towns. The County has a population of approximately 137,000 and contains 685 square miles. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter. To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, adopting the annual budget, appointing committees, and hiring certain departmental directors (Information Technology, Planning & Zoning, Public Works, Human Resources, Purchasing, and Facilities Maintenance). The Commission is also responsible for approving the long-range operating plans for these departments. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district.

All other elected officials also serve four-year terms and are elected at large. Each elected official is responsible for establishing strategic goals, objectives, and operating policies and procedures for his or her office and for discharging statutory responsibilities. Although the County Commission is not responsible for establishing or approving strategic plans for each elected official, the County Commission is responsible for approving the annual operating budget for each elected official. The Commission has final authority regarding all County-owned fixed assets. This elective form of government presents unique challenges in terms of developing long-term organizational-wide goals, policies, and strategic plans. It results in a budget that emphasizes short-term departmental goals to a greater degree than long-term entity-wide goals.

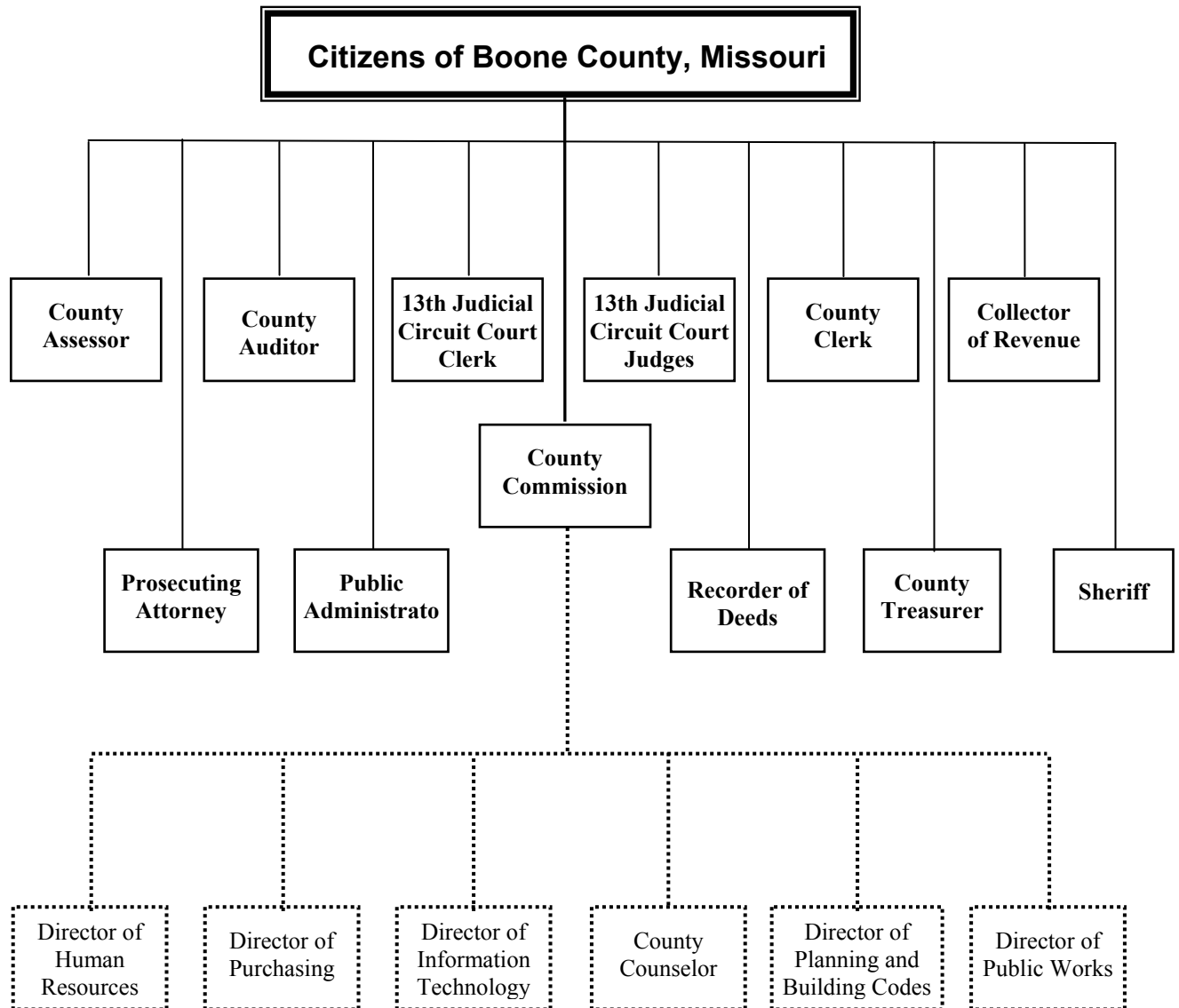
Missouri statutes make no provision for the County Commission to establish countywide policies such as a uniform job classification system and personnel recruitment policies. Boone County officials, however, have worked cooperatively in these areas for many years and have supported development and adoption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

# County Office Directory

<b>Assessor,</b>		
Tom Schauwecker.....	Boone County Government Center, Room 143.....	573-886-4270
<b>Auditor,</b>		
June Pitchford.....	Boone County Government Center, Room 205.....	573-886-4275
<b>Circuit Clerk,</b>		
Cheryl Whitmarsh.....	Boone County Courthouse.....	573-886-4000
<b>Thirteenth Circuit Court Judges</b>		
Gene Hamilton, Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Ellen S. Roper, Circuit Judge .....	Boone County Courthouse.....	573-886-4050
Larry Bryson, Associate Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Jodie Asel, Associate Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Chris Kelly, Associate Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Christine Carpenter, Associate Circuit Judge....	Boone County Courthouse.....	573-886-4050
Cary Augustine, Associate Circuit Judge...	Callaway County Courthouse .....	573-642-0777
Joe D. Holt, Associate Circuit Judge.....	Callaway County Courthouse.....	573-642-0777
Sara Miller, Family Court Commissioner ..	Boone County Courthouse.....	573-886-4050
<b>Clerk,</b>		
Wendy Noren.....	Boone County Government Center, Room 236.....	573-886-4295
<b>Collector,</b>		
Pat Lensmeyer.....	Boone County Government Center, Room 118.....	573-886-4285
<b>Commissioners</b>		
Keith Schnarre, 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
<b>County Counselor,</b>		
John Patton.....	601 E. Walnut.....	573-886-4305
<b>Court Administration</b>		
Robert L. Perry, Court Administrator.....	Boone County Courthouse.....	573-886-4060
<b>Elections and Registration</b> .....	Boone County Government Center, Room 236.....	573-886-4375
<b>Facilities Maintenance</b>		
David Mink, Director.....	601 E. Walnut.....	573-886-4400
<b>Human Resources</b>		
Betty Dickneite, Director .....	601 E. Walnut.....	573-886-4405
<b>Information Technology</b>		
Michael Mallicoat, Director.....	Boone County Government Center, Room 221.....	573-886-4315
<b>Medical Examiner,</b>	Fountain Mortuary.....	573-882-1300
Valerie Rao, MD.....	Or UMC School of Medicine/Pathology.....	573-882-1201
<b>Planning and Building Inspection</b>		
Stan Shawver, Director.....	Boone County Government Center, Room 210.....	573-886-4330
<b>Prosecuting Attorney</b>		
Kevin Crane.....	Boone County Courthouse .....	573-886-4100
<b>Public Administrator</b>		
Connie Hendren.....	Boone County Courthouse .....	573-886-4190
<b>Public Defender</b> .....	601 E. Walnut.....	573-443-0030
<b>Public Works</b>		
David Mink, Director.....	5551 Hwy. 63 South.....	573-449-8515
<b>Purchasing</b>		
Melinda Bobbitt, Director.....	601 E. Walnut.....	573-886-4392
<b>Recorder,</b>		
Bettie Johnson.....	Boone County Government Center, Room 132.....	573-886-4345
<b>Sheriff's Department &amp; Correctional Facility</b>		
T. P. Boehm, Sheriff.....	2121 E. County Drive.....	573-875-1111
<b>Treasurer,</b>		
Kay Murray.....	Boone County Government Center, Room 112.....	573-886-4365

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

# Organizational Chart



# Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer. The following provides an overview of the budget process and important timetable dates.

- July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- August 15<sup>th</sup>: Statutory deadline for the Circuit Court to submit budget request
- September 1<sup>st</sup>: Statutory deadline for submitting budget requests to Auditor
- September 10<sup>th</sup>: County Auditor prepares budget requests for offices and agencies not submitting requests by this date
- September and October: County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- November 15<sup>th</sup>: County Auditor delivers Proposed Budget to County Commission
- November 15<sup>th</sup> through December 15<sup>th</sup> County Commission holds public hearings on the Proposed Budget
- January 10<sup>th</sup>: Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the Presiding Commissioner's new term of office begins; in those years, the deadline is January 31<sup>st</sup>.)

## Budget Revisions and Budget Amendments

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

# **Statutory Provisions Governing Circuit Court Budgets**

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



# Description of the Accounting and Budgeting System

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

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments) 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. Although the majority of county operations are accounted for in the General Revenue Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund, a complete understanding of the County’s budgetary and financial activities requires a comprehensive review of *all* the funds. This document is designed to provide a comprehensive overview of the County’s 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 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

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

established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

### **Basis of Accounting and Budgeting**

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Boone County's accounting system has been designed to meet the requirements of generally accepted accounting principles (GAAP) for governmental entities as prescribed by the Governmental Accounting Standards Board (GASB). Consequently, the annual financial report is prepared on a modified accrual basis for all governmental and agency fund types. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Annual financial reports for proprietary funds and private-purpose trust funds are prepared on a full accrual basis. Under this method, revenues are recognized when earned, and expenses are recognized when liabilities are incurred without regard to receipt or disbursement of cash. (For full disclosure of the County's accounting policies, please refer to the County's Comprehensive Annual Financial Report.)

The budget, on the other hand, is prepared on a basis which includes encumbrances as the equivalent of expenditures. Under this method, encumbrances, representing purchase orders, contracts, and other commitments, are reported as a charge to current year budget. Unencumbered appropriations lapse at the end of the fiscal year (December 31). Consequently, amounts presented in the budget document differ from the County's annual financial statements.

### **Description of Funds**

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The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

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

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

### ■ General Fund

The General Fund is the general operating fund of the County and it is the most active fund in the accounting system. It is used to account for all financial resources except those required to be accounted for in another 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

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.

#### ■ Assessment Fund

The Assessment Fund is a state-mandated fund. This fund was created due to increased costs involved in the state-mandated reassessment program. The costs are partially off-set by reimbursements received from the state.

#### ■ 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.

### ■ 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.

### ■ 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.

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

**Proprietary Funds** are governed by the same accounting standards which apply to private business.

- **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.

- **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.

**Fiduciary Funds** are trust and agency funds and account groups. Note the County does not budget these funds because the resources and assets of these funds do not belong to the County and cannot legally be appropriated by the County Commission.

- **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.

**Account Groups** are a self-balancing set of accounts. The two account groups (General Fixed Assets Account Group and General Long-Term Debt Account Group) are not "funds". They are financial reporting devices designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

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

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

**Department Numbers** are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represents 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.

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

### ■ 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.
- 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.

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

- 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 the 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 Funds

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are earmarked 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 Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Public Works Department, including Maintenance Operations, Design and Construction, and Administration. The County Commission approves the budget and administers the fund.</p>
205	Infrastructure Grants Fund	<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>
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 Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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	Local Law Enforcement Grant 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>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

# Overview and Description of Other Funds

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
303	Government Building 1993 Series Bonds/ 2003 Series Refunding and Improvement Bonds	<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>
380	1994 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 \$255,000 bonds issued in 1994 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
381	1996 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$300,000 bonds issued in 1996 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
382	1998 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$355,000 bonds issued in 1998 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

## Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
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>
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>
<i>Capital Project Funds</i>		
400	Jail/Courthouse Expansion and Modification	<p>Capital Project funds are established by local policy.</p> <p>These funds account for expenditures for design, construction, and expansion of building projects as well as acquisition of associated property.</p>
401	Government Center/Johnson Bldg.	
402	Juvenile Justice Center Improvement	
404	City-County Health Facility	

## Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
	<i>Neighborhood Improvement District (NID) Projects</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	
511	New Haven	
512	University Estates	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.
513	Fairway Meadows Sewer	
514	Trobridge Road	
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Harsburg Hills Road	
519	Applewood Creek Road	
		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.
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.
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. The resources are derived from an annual charge based on square footage.

## Overview and Description of Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the county-owned space in the Centralia Clinic. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.</p>
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 the Union Cemetery Fund, a fund established with private contributions.</p>



# Fiscal and Budget Policies

Boone County is 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 ordinance-making powers as granted to it 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.

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

## Revenue Policy:

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

## Budget Policy:

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- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced if the total resources of a fund are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.
- By September 10<sup>th</sup> 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 the due date.
- The County Auditor shall submit a proposed budget to the County Commission by November 15<sup>th</sup> of each budget year.
- Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, and fund.
- 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.

## **Fiscal and Budget Policies cont'd**

- 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 the Presiding Commissioner is elected. 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.
- The County will annually submit documentation to obtain the GFOA Distinguished Budget Presentation Award.
- After adoption of the budget, the budget can be amended via county commission order in accordance with state statutes. The County Auditor may submit budget amendment requests to the County Commission to increase expenditures or revenues. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

### **Capital Improvements Policy:**

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- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.
- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.
- Capital improvement projects will be incorporated into the Annual Budget.

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

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- Revised Statutes of Missouri require that fixed assets be inventoried if they have an estimated life of more than one (1) year following the date of acquisition and have a purchase cost of \$250 or more. Items which cost less than \$250 and/or have a life of one year are not required to be accounted for as a fixed asset.

## **Fiscal and Budget Policies cont'd**

- 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 \$250 or more (as noted above) 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*.
- 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 that can be reasonably tagged (physically). 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.
- 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 should exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

### **Accounting Policy:**

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- An independent financial audit shall be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- Complete disclosure will be provided in the financial statements and bond representations.
- The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

### **Purchasing Policy:**

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- The purchasing division 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.

## **Fiscal and Budget Policies cont'd**

### **Debt Policy:**

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- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds.
- The County will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.
- No bonds shall be issued without the assent of the requisite number of qualified electors of the County voting thereon.

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

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- Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn
- The County will calculate and maintain an unreserved, undesignated fund balance equal to at least 15% to 20% of expenditures for the adopted budget for the general revenue fund. For other significant operating funds (Assessment Fund and Road and Bridge 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 included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

### **Enterprise Fund Policy:**

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

## **Fiscal and Budget Policies cont'd**

### **Internal Service Fund Policy:**

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- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are to be self-supporting from user charges to the respective user departments.
- Internal Service Funds are to only recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirements.

# Summary of Long-Term Debt

Boone County is authorized by Missouri Statutes to incur general obligation debt upon voter approval. State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2004, the County's statutory debt limit will be in excess of \$150,000,000. As shown below, actual bonded indebtedness is well below this limit.

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

Debt Service expenditures included in the FY 2004 Budget total approximately \$683,000 which represents 1.6% of the total budget (all governmental funds combined). Debt service expenditures to the General Fund for FY 2004 total approximately \$466,000 and pertain to the Series 2003 Special Obligation Bonds. The remainder of the debt service expenditures, approximately \$217,000, is related to NID general obligation bonds and is accounted for in debt service funds.

## **Debt payable as of January 1, 2004 is composed of the following:**

### **General Obligation Bonds:**

\$255,000 1994 general obligation neighborhood road improvement bonds due in annual installments of \$25,000 to \$35,000 through 2005; interest at 5.6% to 6.5%	\$65,000
\$300,000 1996 general obligation neighborhood road improvement bonds due in annual installments of \$15,000 to \$40,000 through 2006; interest at 4.2% to 5.1%	\$70,000
\$355,000 1998 general obligation neighborhood road improvement bonds due in annual installments of \$35,000 to \$45,000 through 2008; interest at 3.7% to 4.45%	\$195,000
\$184,000 Series 2000B general obligation neighborhood road improvement bonds due in annual installments of \$15,000 to \$23,000 through 2010; interest at 5.2%.	\$139,000
\$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%	<u>\$280,000</u>
<b>Sub-total: General Obligation Debt – Road NIDs</b>	<b><u>\$749,000</u></b>
\$280,000 Series 2000A general obligation neighborhood sewer improvement bonds due in annual installments of \$25,000 to \$35,000 through 2010; interest at 4.85% to 5.35%.	\$210,000
<b>Total: All General Obligation Debt</b>	<b><u>\$959,000</u></b>

### **Special Obligation Bonds:**

\$5,240,000 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.	<u>\$5,240,000</u>
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## Summary of Long-Term Debt cont'd

### January 1, 2004 – Status of voter-approved bond issues

<b>Approval Year and Purpose</b>	<b>Amount Authorized</b>	<b>Amount Issued</b>	<b>Remaining Amount to Issue</b>	<b>Outstanding</b>
1992 Road NIDs	\$3.5 million	\$1.399 million	\$2,101,000	\$749,000
1997 Sewer NIDs	\$5.5 million	\$ .280 million	\$5,220,000	\$210,000

### Future debt service requirements for outstanding bonds is as follows:

<b>Year</b>	<b>Special Obligation -----Bonds-----</b>		<b>General Obligation -----Bonds-----</b>		<b>Combined Principle</b>	<b>Combined Interest</b>	<b>Combined Total</b>
	<b>Principle</b>	<b>Interest</b>	<b>Principle</b>	<b>Interest</b>			
2004	310,000.00	156,115.00	174,000.00	40,004.52	484,000.00	196,119.52	680,119.52
2005	270,000.00	150,315.00	155,000.00	32,316.52	425,000.00	182,631.52	607,631.52
2006	270,000.00	144,915.00	132,000.00	25,709.77	402,000.00	170,624.77	572,624.77
2007	275,000.00	139,465.00	120,000.00	20,047.52	395,000.00	159,512.52	554,512.52
2008	280,000.00	129,715.00	126,000.00	14,445.26	406,000.00	144,160.26	550,160.26
Beyond	3,835,000.00	775,945.00	252,000.00	17,587.25	4,087,000.00	793,532.25	4,880,532.25
Total	5,240,000.00	1,496,470.00	959,000.00	150,110.84	6,199,000.00	1,646,580.84	7,845,580.84

# Statistical and Demographic Information

## Largest Employers

March 2003

Employer	Number of Employees
University of Missouri	14,757
University Hospitals & Clinics	4,184
Columbia Public Schools	2,258
Boone Hospital Center	2,017
City of Columbia	1,129
U S Government (excludes VA Hospital)	1,028
Shelter Insurance-Corp. Headquarters	1,020
MBS Textbook Exchange, Inc.	931
Hubbell/Chance Company	924
State of Missouri (excludes UMC)	905
State Farm Insurance Companies	900
Harry S. Truman Veteran's Hospital	880
3M	741
Columbia Foods-Oscar Mayer	640
Columbia Regional Hospital	598
Boone County Government	365
Columbia College	350
Boone County National Bank	342
Square D Corporation	340
Colliers & Aikman formerly Textron	340
MO Employers Mutual Insurance	320
Dana Corporation	309
Tribune Publishing Company	308
Columbia Insurance Group	302
APAC MO Inc	300
Mid-Missouri Mental Health Center	293
MFA Oil Companies	290
Watlow-Columbia, Inc.	266
First National Bank	257
Toastmaster, Inc.	249
Summitt Polymers	211
CenturyTel	205
Quaker Oats	200

Source: Regional Economic Development, Inc. <http://www.columbiaredi.com/Environment/IndustrialEmployers.asp>

Excludes retail sector.



# Statistical and Demographic Information cont'd

## Demographic Statistics

Boone County									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002
0 to 14 years	19.05	23%	18.26	18%	22.04	20%	26.25	19%	26.94
15 to 29 years	33.80	42%	43.88	44%	39.20	35%	42.81	32%	43.82
30 to 44 years	11.49	14%	17.86	18%	26.45	23%	31.71	24%	31.82
45 to 59 years	8.82	11%	10.32	10%	12.53	11%	18.96	14%	20.63
60 to 74 years	5.68	7%	7.21	7%	8.25	7%	9.12	7%	9.37
75 to 84 years	1.92	2%	2.45	2%	3.14	3%	3.89	3%	4.03
85 years and over	0.49	1%	0.83	1%	1.13	1%	1.57	1%	1.64
Total Population	81.25	100%	100.81	100%	112.74	100%	134.31	100%	138.25
Median Age	22.57		24.81		27.70		29.11		29.16
Income Per Capita (1992 \$)	\$11,333		\$15,284		\$17,825		\$21,729		\$22,267
Income Per Capita (current \$)	\$3,342		\$8,940		\$16,561		\$25,961		\$27,930
Number of Households (thousands)	24.37		35.41		42.01		51.03		52.74
Persons per Household (people)	2.83		2.51		2.43		2.41		2.41
Mean Household Income (1992 \$)	\$33,260		\$39,412		\$44,200		\$53,422		\$54,538
Mean Household Income (current \$)	\$9,809		\$23,052		\$41,066		\$63,829		\$68,409

State of Missouri									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002
0 to 14 years	1,290.16	28%	1,090.68	22%	1,109.59	22%	1,155.23	21%	1,152.67
15 to 29 years	1,091.65	23%	1,306.39	27%	1,142.42	22%	1,129.72	20%	1,142.19
30 to 44 years	760.94	16%	900.29	18%	1,175.53	23%	1,249.68	23%	1,227.14
45 to 59 years	759.58	16%	749.20	15%	751.73	15%	1,004.62	18%	1,070.30
60 to 74 years	561.25	12%	607.71	12%	623.26	12%	606.27	11%	613.88
75 to 84 years	178.87	4%	206.86	4%	242.83	5%	263.24	5%	267.96
85 years and over	43.69	1%	61.84	1%	80.81	2%	102.19	2%	106.51
Total Population	4,686.14	100%	4,922.97	100%	5,126.17	100%	5,510.95	100%	5,580.65
Median Age	29.30		30.86		33.56		36.28		36.73
Income Per Capita (1992 \$)	\$12,975		\$16,007		\$19,020		\$22,294		\$22,845
Income Per Capita (current \$)	\$3,826		\$9,363		\$17,672		\$26,637		\$28,655
Number of Households (thousands)	1,533.36		1,799.09		1,964.77		2,117.98		2,150.78
Persons per Household (people)	2.96		2.67		2.54		2.53		2.52
Mean Household Income (1992 \$)	\$38,652		\$42,887		\$48,500		\$56,715		\$57,929
Mean Household Income (current \$)	\$11,399		\$25,084		\$45,061		\$67,763		\$72,661

USA									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2002
0 to 14 years	57,944.67	28%	51,292.40	23%	54,100.34	22%	58,541.60	21%	58,812.95
15 to 29 years	49,419.44	24%	62,180.72	27%	58,132.77	23%	56,127.63	20%	56,781.16
30 to 44 years	34,551.97	17%	43,550.11	19%	59,683.20	24%	64,217.48	23%	63,279.53
45 to 59 years	33,301.81	16%	34,354.29	15%	35,667.40	14%	50,406.85	18%	53,856.45
60 to 74 years	21,158.67	10%	25,791.24	11%	28,718.15	12%	28,795.11	11%	29,379.56
75 to 84 years	6,175.73	3%	7,785.68	3%	10,080.06	4%	12,311.60	5%	12,598.68
85 years and over	1,430.01	1%	2,271.18	1%	3,058.73	1%	4,275.96	2%	4,529.56
Total Population	203,982.30	100%	227,225.62	100%	249,440.65	100%	274,676.23	100%	279,237.89
Median Age	27.91		30.04		32.83		35.74		36.18
Income Per Capita (1992 \$)	\$13,812		\$17,203		\$20,652		\$23,694		\$24,285
Income Per Capita (current \$)	\$4,073		\$10,062		\$19,188		\$28,309		\$30,462
Number of Households (thousands)	63,983.52		80,824.79		92,254.47		102,960.19		105,100.45
Persons per Household (people)	3.08		2.74		2.63		2.60		2.59
Mean Household Income (1992 \$)	\$42,896		\$47,380		\$54,637		\$61,897		\$63,163
Mean Household Income (current \$)	\$12,650		\$27,713		\$50,764		\$73,954		\$79,227

Source: Woods & Poole Economics, Inc.; US Census Bureau; Missouri State Demographer

## Statistical and Demographic Information cont'd

### Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	<u>Real Property</u>	<u>Personal Property</u>	<u>Railroads and Utility</u>	<u>Total</u>
	Assessed Value	Assessed Value	Assessed Value	Assessed Value
1993	\$659,795,547	\$160,959,629	\$21,037,657	\$841,792,833
1994	684,837,732	180,345,818	23,039,434	\$888,222,984
1995	716,622,930	202,967,083	26,512,225	\$946,102,238
1996	753,190,586	238,794,586	27,894,061	\$1,019,879,233
1997	934,741,528	253,804,060	28,516,469	\$1,217,062,057
1998	976,044,501	265,669,016	28,055,971	\$1,269,769,488
1999	1,014,572,774	288,357,598	31,134,255	\$1,334,064,627
2000	1,052,505,854	315,782,804	31,701,039	\$1,399,989,697
2001	1,147,616,965	324,415,743	35,426,571	\$1,507,459,279
2002	\$1,211,532,232	\$318,306,177	\$31,877,923	\$1,561,716,332

	<u>Real Property</u>	<u>Personal Property</u>	<u>Railroads and Utility</u>	<u>Total</u>	Ratio of Total Assessed Value to Total Estimated Actual Value
	Estimated Actual Value	Estimated Actual Value	Estimated Actual Value	Estimated Actual Value	
1993	\$3,017,504,101	\$510,522,662	\$65,742,678	\$3,593,769,441	23.4%
1994	3,141,383,336	570,604,277	71,998,231	\$3,783,985,844	23.5%
1995	3,335,885,595	587,500,223	82,850,703	\$4,006,236,521	23.6%
1996	3,496,479,199	742,872,496	87,168,941	\$4,326,520,636	23.6%
1997	4,407,848,616	788,481,489	89,113,966	\$5,285,444,071	23.0%
1998	4,599,885,883	825,348,746	87,674,909	\$5,512,909,538	23.0%
1999	4,777,589,810	880,075,103	97,294,547	\$5,754,959,460	23.2%
2000	4,967,567,370	976,051,739	99,065,747	\$6,042,684,856	23.2%
2001	5,444,668,147	1,000,989,854	110,708,035	\$6,556,366,036	23.0%
2002	\$5,712,271,756	\$980,490,034	\$99,618,509	\$6,792,380,299	23.0%

# Statistical and Demographic Information cont'd

## Property Tax Rates—Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>BOONE COUNTY</b>										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300
Road and Bridge (1)	0.2900	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Bridge Bond	0.0200	-	-	-	-	-	-	-	-	-
Boone Retirement Bond	0.0200	-	-	-	-	-	-	-	-	-
Hospital Bond	-	-	-	-	-	-	-	-	-	-
Hospital Maintenance	-	-	-	-	-	-	-	-	-	-
Group Homes	0.1200	0.1200	0.1200	0.1200	0.1100	0.1200	0.1200	0.1200	0.1189	0.1194
Total Boone County	<u>\$ 0.5700</u>	<u>\$ 0.2900</u>	<u>\$ 0.2900</u>	<u>\$ 0.2900</u>	<u>\$ 0.2800</u>	<u>\$ 0.2900</u>	<u>\$ 0.3000</u>	<u>\$ 0.3000</u>	<u>\$ 0.2989</u>	<u>\$ 0.2994</u>
County-wide Surtax on Class III Prope	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
<b>OTHER POLITICAL SUBDIVISIONS</b>										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2500	0.2500	0.2500	0.2500	0.2300	0.2400	0.2400	0.3200	0.3200	0.3200
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300
Boone County Fire Protection District	0.8600	0.8800	0.8800	0.8800	0.8800	0.8500	0.8500	0.8500	0.8495	0.8495
Centralia Road and Bridge District	0.2600	-	0.2600	0.2600	0.2200	-	-	-	-	-
Columbia Regional Library District	0.3000	0.3000	0.3000	0.3000	0.2800	0.2900	0.6500	0.6500	0.6441	0.6391
City of Columbia	0.5400	0.4800	0.4800	0.4800	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.6000	0.5000	0.6600	0.6600	0.5700	0.4700	0.3000	0.3000	0.5062	0.7306
City of Centralia	1.2600	1.2800	1.2900	1.2900	1.3200	1.3200	1.3400	0.9700	0.9526	0.9579
Centralia Library District	-	-	-	-	-	-	-	0.3900	0.3722	0.3854
City of Hallsville	1.0000	1.0500	1.0600	1.0700	0.9600	0.9700	0.9700	0.9700	0.9468	0.9447
Town of Harrisburg	0.3400	0.3400	0.3500	0.3600	0.3200	0.3300	0.3300	0.3300	0.3284	0.3284
Village of Hartsburg	0.4400	0.4900	0.4900	0.5100	0.4000	0.4000	0.4000	0.3999	0.4157	0.4114
City of Rocheport	0.2800	0.3000	0.3000	0.3200	0.2700	0.2800	0.2800	0.2974	0.2974	0.2974
City of Sturgeon	0.4200	0.4200	0.4200	0.4200	0.3900	0.3900	0.3900	0.3900	0.4900	0.4900
Columbia Public Schools	4.3700	4.4500	4.5500	4.5600	4.1200	4.1200	4.7000	4.7900	4.7544	4.7544
Southern Boone County R-I Schools	4.1600	4.1600	4.6100	4.6100	3.9800	4.0600	4.6600	4.6572	4.6236	4.5963
Hallsville R-IV Schools	3.8300	3.7700	4.8700	4.8700	4.3800	4.3800	4.3800	4.1200	4.1200	4.1200
Sturgeon R-V Schools	3.8400	3.8500	3.5400	3.4500	3.7500	3.6900	3.6000	4.0000	4.0200	4.0200
Centralia R-VI Schools	3.0400	3.4200	3.4200	3.4200	3.2200	3.2200	3.2200	3.2200	3.2200	3.5611
Harrisburg R-VIII Schools	3.3800	3.6800	3.7300	3.7300	3.8000	3.7300	4.1200	4.2929	4.3491	4.3313
New Franklin R-I Schools	3.0100	3.7700	3.7700	3.8200	3.6200	3.8700	3.8700	3.8700	3.8255	3.8700
Fayette R-III Schools	3.2300	3.4000	3.5500	3.1400	2.9900	2.9900	3.8900	3.8766	4.1500	4.1223
North Callaway R-I Schools	3.0500	3.2500	3.3100	3.3100	3.2400	3.3100	3.3100	3.3100	3.3100	3.3100
Southern Boone County Fire District	0.2500	0.4900	0.4800	0.4500	0.4400	0.4200	0.4100	0.4100	0.4078	0.3082
Moniteau Watershed Subdistrict	0.3200	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.3200	\$ -	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Note:

(1) Missouri State Statute 137.555 allows the County to levy an additional road and bridge tax, not exceeding \$.35 on each \$100 of assessed valuation.

# Statistical and Demographic Information cont'd

## Schedule of Sales Tax Rates as of January 1, 2004

### Unincorporated Areas of Boone County Including McBaine, Midway, and Wilton

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
County Law Enforcement Services	0.125%	Permanent
<b>Combined Sales Tax Rates</b>	<b>5.350%</b>	

### Hartsburg

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
County Law Enforcement Services	0.125%	Permanent
City General Revenue	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>5.850%</b>	

### Ashland and Rocheport

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
County Law Enforcement Services	0.125%	Permanent
City General Revenue	1.000%	Permanent
City Capital Improvements (Misc.)	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.850%</b>	

### Sturgeon

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
County Law Enforcement Services	0.125%	Permanent
City General Revenue	1.000%	Permanent
City Transportation	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.850%</b>	

### Centralia

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
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
<b>Combined Sales Tax Rates</b>	<b>7.350%</b>	

### Columbia

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset in 2008
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 in January 2006
City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent in April 2006
<b>Combined Sales Tax Rates</b>	<b>7.350%</b>	

### Hallsville and Harrisburg

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads	0.500%	Sunset in 2008
County Law Enforcement Services	0.125%	Permanent
City General Revenue	1.000%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.350%</b>	

Source: Missouri Department of Revenue, Division of Taxation and Collection

# Budget Terms

**Accounting Period**—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

**Accounting System**—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

**Accrual Basis**—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Accrue**—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

**Ad Valorem Tax**—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

**Adoption**—Formal process by which a final budget is approved by the governing body.

**Agency Fund**—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

**Appropriation**—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

**Assessed Valuation**—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

**Assessment Ratio**—The ratio at which the tax rate is applied to the tax base.

**Authorized Positions**—Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Unreserved and Undesignated) Fund Balance**—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

**Bond**—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

**Bond-- General Obligation (GO) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

**Bond-- Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Budget**—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

**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 Terms cont'd

**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 unobligated budgetary authority carried over from the prior period

**Capital Budget**—A one-year budget approved by the County Commission for improvements to facilities and other infrastructure. It prioritizes projects and allocates necessary resources. The Capital Budget is also known as the Fixed Assets Budget.

**Capital Improvement**—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant or infrastructure.

**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.

### **Capital Outlay**

**(Class "9")**—Fixed assets which have a value of \$250 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.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Fund**—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

**CART**—County Aid Road Trust

**CHAS**—CH Allied Services, Inc. (lessee of Boone Hospital Center)

**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.

## Budget Terms cont'd

**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.

**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.

**Fiscal Policy**—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an 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.

**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.

## Budget Terms cont'd

**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 used to account for the ordinary operations of a governmental entity that financed from general taxes and revenues.

**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.



## Budget Terms cont'd

**Grant**—A contribution by a government or other organization to support a particular function or purpose.

**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.

**Modified Accrual Basis of Accounting**—The basis of accounting that is required for governmental entities. Under this basis of accounting, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

**MODOT**—Missouri Department of Transportation

**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.

## Budget Terms cont'd

**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.

**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**—Sometimes referred to as a business-like fund. 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.

**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; instead, the principle and interest payments for such bonds is paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued.

**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.

**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.

## Budget Terms cont'd

**Special Assessment**-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

**Special Assessment Debt or Bonds**-Bonds that are to be retired from the proceeds of one or more Special Assessments.

**Special Obligation Bond**-Bonds that are not backed by the full faith and credit of the governmental entity. Instead, the principle and interest are paid from annual appropriations.

**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 retireable 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.

# Governmental Funds

## Fund Statement—All Governmental Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 23,083,220	\$ 25,065,328	\$ 25,830,710	\$ 26,459,113
Licenses and Permits	340,430	417,290	398,739	389,914
Intergovernmental	4,489,297	4,857,730	4,549,930	3,844,309
Charges for Services	4,480,285	3,944,158	4,656,167	4,541,879
Fines and Forfeitures	116,297	-	6,777	-
Interest	415,203	365,295	242,542	241,179
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500
Other **	2,510,421	1,065,498	1,060,356	629,270
<b>Total Revenues</b>	<b>36,806,753</b>	<b>37,100,299</b>	<b>38,149,739</b>	<b>37,524,164</b>
<b>EXPENDITURES:</b>				
Personal Services	14,581,347	17,115,065	16,720,241	18,535,621
Materials & Supplies	3,065,630	3,516,794	3,506,764	3,456,054
Dues Travel & Training	247,749	352,727	310,886	370,955
Utilities	488,378	573,508	556,750	596,786
Vehicle Expense	370,738	467,945	450,116	479,488
Equip & Bldg Maintenance	497,294	591,386	536,812	570,926
Contractual Services	8,705,526	14,132,849	13,192,373	11,328,797
Debt Service (Principal and Interest)	978,195	951,217	918,886	683,621
Other	1,542,554	3,281,130	2,322,092	3,861,678
Fixed Asset Additions	2,383,566	3,353,537	3,032,839	1,826,319
<b>Total Expenditures</b>	<b>32,860,977</b>	<b>44,336,158</b>	<b>41,547,759</b>	<b>41,710,245</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,945,776</b>	<b>(7,235,859)</b>	<b>(3,398,020)</b>	<b>(4,186,081)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	9,967,246	10,822,265	10,087,616	11,501,092
Operating Transfer Out	(10,314,508)	(10,789,301)	(10,054,652)	(11,501,092)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	3,354,661	5,327,594	-
Retirement of Long-Term Debt	-	-	(1,898,933)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(347,262)</b>	<b>3,387,625</b>	<b>3,461,625</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,598,514</b>	<b>(3,848,234)</b>	<b>63,605</b>	<b>(4,186,081)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>15,023,067</b>	<b>17,611,019</b>	<b>17,611,019</b>	<b>17,799,736</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,180,738)	(1,170,176)	(1,165,960)	(1,291,072)
Add encumbrances, end of year	1,170,176	1,300,651	1,291,072	1,291,072
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 17,611,019</b>	<b>\$ 13,893,260</b>	<b>\$ 17,799,736</b>	<b>\$ 13,613,655</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	55,000	147,000	147,000	147,000
Prepaid Items	50,782	10,000	10,000	10,000
Debt Service/Restricted Assets	1,241,402	1,242,826	1,313,774	1,281,770
Prior Year Encumbrances	1,202,144	1,300,651	1,291,072	1,291,072
Designated:				
Capital Project and Other	1,823,525	2,523,525	2,523,525	2,771,435
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,372,853</b>	<b>5,224,002</b>	<b>5,285,371</b>	<b>5,501,277</b>
<b>FUND BALANCE, end of year</b>	<b>17,611,019</b>	<b>13,893,260</b>	<b>17,799,736</b>	<b>13,613,655</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,372,853)</b>	<b>(5,224,002)</b>	<b>(5,285,371)</b>	<b>(5,501,277)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 13,238,166</b>	<b>\$ 8,669,258</b>	<b>\$ 12,514,365</b>	<b>\$ 8,112,378</b>

\* Includes Property Tax, Sales Tax, and Special Assessments. Composition varies by fund.

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

# Governmental Funds

## Fund Statement—General Fund (100)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 11,641,280	\$ 11,536,375	\$ 11,908,635	\$ 12,204,000
Licenses and Permits	340,430	417,290	380,739	373,490
Intergovernmental	2,539,282	2,665,152	2,369,551	2,281,292
Charges for Services	3,129,346	2,726,483	3,382,714	3,222,681
Fines and Forfeitures	-	-	-	-
Interest	200,144	232,561	115,753	149,000
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500
Other **	1,291,503	503,145	499,467	616,195
<b>Total Revenues</b>	<b>20,513,585</b>	<b>19,466,006</b>	<b>20,061,377</b>	<b>20,265,158</b>
<b>EXPENDITURES:</b>				
Personal Services	10,953,511	11,759,603	11,570,054	12,604,474
Materials & Supplies	1,070,902	1,212,211	1,167,646	1,226,478
Dues Travel & Training	141,429	200,144	181,156	228,655
Utilities	384,057	437,243	423,027	431,993
Vehicle Expense	153,200	205,459	196,474	209,682
Equip & Bldg Maintenance	162,764	208,845	185,062	211,531
Contractual Services	2,767,580	3,141,837	2,978,934	3,203,583
Debt Service (Principal and Interest)	455,739	415,810	392,000	466,115
Other	2,360,458	2,623,712	2,163,226	3,382,532
Fixed Asset Additions	443,910	727,866	603,340	438,560
<b>Total Expenditures</b>	<b>18,893,550</b>	<b>20,932,730</b>	<b>19,860,919</b>	<b>22,403,603</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,620,035</b>	<b>(1,466,724)</b>	<b>200,458</b>	<b>(2,138,445)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	7,152	7,652	12,582
Operating Transfer Out	(700,103)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	1,898,933	-
Retirement of Long-Term Debt	-	-	(1,898,933)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(700,103)</b>	<b>7,152</b>	<b>7,652</b>	<b>12,582</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>919,932</b>	<b>(1,459,572)</b>	<b>208,110</b>	<b>(2,125,863)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>8,425,479</b>	<b>9,277,877</b>	<b>9,277,877</b>	<b>9,485,987</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(160,674)	(93,140)	(93,140)	(93,140)
Add encumbrances, end of year	93,140	93,140	93,140	93,140
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 9,277,877</b>	<b>\$ 7,818,305</b>	<b>\$ 9,485,987</b>	<b>\$ 7,360,124</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 55,000	\$ 147,000	\$ 147,000	\$ 147,000
Prepaid Items	50,782	10,000	10,000	10,000
Debt Service/Restricted Assets	369,325	400,000	400,000	400,000
Prior Year Encumbrances	93,140	93,140	93,140	93,140
Designated:				
Designated for Capital Projects	1,823,525	2,523,525	2,523,525	2,523,525
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>2,391,772</b>	<b>3,173,665</b>	<b>3,173,665</b>	<b>3,173,665</b>
<b>FUND BALANCE, end of year</b>	<b>9,277,877</b>	<b>7,818,305</b>	<b>9,485,987</b>	<b>7,360,124</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(2,391,772)</b>	<b>(3,173,665)</b>	<b>(3,173,665)</b>	<b>(3,173,665)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 6,886,105</b>	<b>\$ 4,644,640</b>	<b>\$ 6,312,322</b>	<b>\$ 4,186,459</b>

\*Includes Property Tax and Sales Tax.

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

# Governmental Funds

## Fund Statement—General Fund (100)

	<u>Budget Basis Expenditures</u>	<u>Undesignated Fund Balance</u>	<u>As a Percent of Expenditures</u>
		*	
1995	12,673,599	6,159,941	48.60%
1996	14,656,707	3,443,729	23.50%
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 Projected	19,860,919	6,312,322	31.78%
2004 Budget	22,403,603	\$ 4,186,459	18.69%

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

Source: 1992 - 2002 Boone County Comprehensive Annual Financial Reports  
2003 Projected  
2004 Budget

# Governmental Funds

## Fund Statement—All Special Revenue Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ 11,088,444	\$ 13,345,722	\$ 13,738,844	\$ 14,071,203
Licenses and Permits	-	-	18,000	16,424
Intergovernmental	1,950,015	2,174,608	2,162,409	1,556,285
Charges for Services	1,350,939	1,217,675	1,273,453	1,319,198
Fines and Forfeitures	116,297	-	6,777	-
Interest	188,354	127,809	112,389	90,587
Hospital Lease	-	-	-	-
Other	271,123	62,353	60,889	13,075
<b>Total Revenues</b>	<b>14,965,172</b>	<b>16,928,167</b>	<b>17,372,761</b>	<b>17,066,772</b>
<b>EXPENDITURES:</b>				
Personal Services	3,627,836	5,355,462	5,150,187	5,931,147
Materials & Supplies	1,994,728	2,304,583	2,339,118	2,229,576
Dues Travel & Training	106,320	152,583	129,730	142,300
Utilities	104,321	136,265	133,723	164,793
Vehicle Expense	217,538	262,486	253,642	269,806
Equip & Bldg Maintenance	334,530	382,541	351,750	359,395
Contractual Services	5,883,838	6,742,868	5,987,775	8,117,734
Debt Service (Principal and Interest)	333,044	318,000	310,081	-
Other	(817,904)	494,105	(2,030)	479,146
Fixed Asset Additions	1,215,582	2,625,671	2,429,499	1,387,759
<b>Total Expenditures</b>	<b>12,999,833</b>	<b>18,774,564</b>	<b>17,083,475</b>	<b>19,081,656</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,965,339</b>	<b>(1,846,397)</b>	<b>289,286</b>	<b>(2,014,884)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	9,217,246	10,592,113	9,856,964	11,488,510
Operating Transfer Out	(9,614,405)	(10,666,301)	(9,931,152)	(11,501,092)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(397,159)</b>	<b>(74,188)</b>	<b>(74,188)</b>	<b>(12,582)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,568,180</b>	<b>(1,920,585)</b>	<b>215,098</b>	<b>(2,027,466)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>5,740,740</b>	<b>6,363,474</b>	<b>6,363,474</b>	<b>6,706,102</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,020,064)	(1,074,618)	(1,070,402)	(1,197,932)
Add encumbrances, end of year	1,074,618	1,207,511	1,197,932	1,197,932
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 6,363,474</b>	<b>\$ 4,575,782</b>	<b>\$ 6,706,102</b>	<b>\$ 4,678,636</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,074,618	1,207,511	1,197,932	1,197,932
Designated:				
Capital Project and Other	-	-	-	247,910
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,074,618</b>	<b>1,207,511</b>	<b>1,197,932</b>	<b>1,445,842</b>
<b>FUND BALANCE, end of year</b>	<b>6,363,474</b>	<b>4,575,782</b>	<b>6,706,102</b>	<b>4,678,636</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,074,618)</b>	<b>(1,207,511)</b>	<b>(1,197,932)</b>	<b>(1,445,842)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,288,856</b>	<b>\$ 3,368,271</b>	<b>\$ 5,508,170</b>	<b>\$ 3,232,794</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	7,500	5,600	-
<b>Total Revenues</b>	-	<b>7,500</b>	<b>5,600</b>	-
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	-	5,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	600	160	440
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	<b>5,600</b>	<b>160</b>	<b>5,440</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>1,900</b>	<b>5,440</b>	<b>(5,440)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	<b>1,900</b>	<b>5,440</b>	<b>(5,440)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	5,440
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 5,440</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	-	-	-	-
<b>FUND BALANCE, end of year</b>	-	<b>1,900</b>	<b>5,440</b>	-
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	-	-	-	-
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 5,440</b>	<b>\$ -</b>



# Governmental Funds

## Fund Statement–Assessment Fund (201)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	297,874	297,875	270,795	270,795
Charges for Services	508,642	513,850	528,400	539,000
Fines and Forfeitures	-	-	-	-
Interest	13,555	7,500	4,077	7,500
Hospital Lease	-	-	-	-
Other	31,741	12,000	10,885	12,000
<b>Total Revenues</b>	<b>851,812</b>	<b>831,225</b>	<b>814,157</b>	<b>829,295</b>
<b>EXPENDITURES:</b>				
Personal Services	550,943	679,940	587,901	725,919
Materials & Supplies	48,414	78,880	44,470	62,970
Dues Travel & Training	9,984	16,243	9,587	15,410
Utilities	5,405	5,152	5,600	7,000
Vehicle Expense	2,420	7,172	3,090	7,172
Equip & Bldg Maintenance	2,190	11,720	7,500	9,435
Contractual Services	190,989	121,750	60,165	113,359
Debt Service (Principal and Interest)	-	-	-	-
Other	-	8,193	861	9,423
Fixed Asset Additions	24,656	18,650	18,566	10,295
<b>Total Expenditures</b>	<b>835,001</b>	<b>947,700</b>	<b>737,740</b>	<b>960,983</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>16,811</b>	<b>(116,475)</b>	<b>76,417</b>	<b>(131,688)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(22,535)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(22,535)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(5,724)</b>	<b>(116,475)</b>	<b>76,417</b>	<b>(131,688)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>675,959</b>	<b>672,251</b>	<b>672,251</b>	<b>748,668</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,200)	(4,216)	-	-
Add encumbrances, end of year	4,216	4,216	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 672,251</b>	<b>\$ 555,776</b>	<b>\$ 748,668</b>	<b>\$ 616,980</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,216	4,216	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,216</b>	<b>4,216</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>672,251</b>	<b>555,776</b>	<b>748,668</b>	<b>616,980</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,216)</b>	<b>(4,216)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 668,035</b>	<b>\$ 551,560</b>	<b>\$ 748,668</b>	<b>\$ 616,980</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ 289,352	\$ 300,000	\$ 270,000	\$ 276,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,113	8,800	8,585	8,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>305,465</b>	<b>308,800</b>	<b>278,585</b>	<b>284,650</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	47,000	33,500	57,000
Contractual Services	199,967	215,800	196,000	216,800
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	212,500	207,200	-
<b>Total Expenditures</b>	<b>199,967</b>	<b>475,300</b>	<b>436,700</b>	<b>273,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>105,498</b>	<b>(166,500)</b>	<b>(158,115)</b>	<b>10,850</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>105,498</b>	<b>(166,500)</b>	<b>(158,115)</b>	<b>10,850</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>477,154</b>	<b>582,652</b>	<b>582,652</b>	<b>424,537</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 582,652</b>	<b>\$ 416,152</b>	<b>\$ 424,537</b>	<b>\$ 435,387</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>582,652</b>	<b>416,152</b>	<b>424,537</b>	<b>435,387</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 582,652</b>	<b>\$ 416,152</b>	<b>\$ 424,537</b>	<b>\$ 435,387</b>

# Governmental Funds

## Fund Statement–Domestic Violence Fund (203)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	35,292	35,200	32,450	35,600
Fines and Forfeitures	-	-	-	-
Interest	291	165	4	4
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>35,583</b>	<b>35,365</b>	<b>32,454</b>	<b>35,604</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	38,698	35,365	32,902	35,604
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>38,698</b>	<b>35,365</b>	<b>32,902</b>	<b>35,604</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,115)</b>	<b>-</b>	<b>(448)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(3,115)</b>	<b>-</b>	<b>(448)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>21,375</b>	<b>18,260</b>	<b>18,260</b>	<b>17,812</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 18,260</b>	<b>\$ 18,260</b>	<b>\$ 17,812</b>	<b>\$ 17,812</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,260</b>	<b>18,260</b>	<b>17,812</b>	<b>17,812</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 18,260</b>	<b>\$ 18,260</b>	<b>\$ 17,812</b>	<b>\$ 17,812</b>

# Governmental Funds

## Fund Statement—Road & Bridge Fund (204)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ 1,328,650	\$ 1,382,347	\$ 1,368,844	\$ 1,395,203
Licenses and Permits	-	-	18,000	16,424
Intergovernmental	1,514,955	1,638,577	1,601,275	1,240,690
Charges for Services	114,383	62,000	62,004	99,380
Fines and Forfeitures	-	-	-	-
Interest	3,647	2,645	1,381	1,381
Hospital Lease	-	-	-	-
Other	182,927	1,000	1,857	450
<b>Total Revenues</b>	<b>3,144,562</b>	<b>3,086,569</b>	<b>3,053,361</b>	<b>2,753,528</b>
<b>EXPENDITURES:</b>				
Personal Services	2,888,561	3,079,700	3,114,481	3,280,797
Materials & Supplies	1,893,111	2,117,820	2,163,218	2,106,389
Dues Travel & Training	41,770	46,050	46,975	49,955
Utilities	97,168	115,486	119,720	130,296
Vehicle Expense	212,197	249,605	247,223	257,575
Equip & Bldg Maintenance	318,061	290,850	290,895	268,954
Contractual Services	5,232,820	5,865,774	5,340,076	7,070,872
Debt Service (Principal and Interest)	333,044	312,000	309,181	-
Other	(108,400)	200,450	(61,423)	150,450
Fixed Asset Additions	1,019,947	1,352,485	1,228,693	911,050
<b>Total Expenditures</b>	<b>11,928,279</b>	<b>13,630,220</b>	<b>12,799,039</b>	<b>14,226,338</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,783,717)</b>	<b>(10,543,651)</b>	<b>(9,745,678)</b>	<b>(11,472,810)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	8,728,873	10,559,149	9,824,000	11,488,510
Operating Transfer Out	(98,185)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,630,688</b>	<b>10,559,149</b>	<b>9,824,000</b>	<b>11,488,510</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(153,029)</b>	<b>15,498</b>	<b>78,322</b>	<b>15,700</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,320,298</b>	<b>971,593</b>	<b>971,593</b>	<b>1,049,915</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,156,319)	(960,643)	(960,643)	(960,643)
Add encumbrances, end of year	960,643	960,643	960,643	960,643
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 971,593</b>	<b>\$ 987,091</b>	<b>\$ 1,049,915</b>	<b>\$ 1,065,615</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	960,643	960,643	960,643	960,643
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>960,643</b>	<b>960,643</b>	<b>960,643</b>	<b>960,643</b>
<b>FUND BALANCE, end of year</b>	<b>971,593</b>	<b>987,091</b>	<b>1,049,915</b>	<b>1,065,615</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(960,643)</b>	<b>(960,643)</b>	<b>(960,643)</b>	<b>(960,643)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 10,950</b>	<b>\$ 26,448</b>	<b>\$ 89,272</b>	<b>\$ 104,972</b>

# Governmental Funds

## Fund Statement—Infrastructure Grants Fund (205)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	22,612	-	-	-
Charges for Services	97,399	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>120,011</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	120,411	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>120,411</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

## Fund Statement—Road & Bridge Sales Tax Fund (208)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ 9,470,442	\$ 9,363,375	\$ 9,680,000	\$ 9,920,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	78,974	69,490	56,018	55,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,549,416</b>	<b>9,432,865</b>	<b>9,736,018</b>	<b>9,975,900</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,549,416</b>	<b>9,432,865</b>	<b>9,736,018</b>	<b>9,975,900</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(8,728,873)	(10,559,149)	(9,824,000)	(11,488,510)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(8,728,873)</b>	<b>(10,559,149)</b>	<b>(9,824,000)</b>	<b>(11,488,510)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>820,543</b>	<b>(1,126,284)</b>	<b>(87,982)</b>	<b>(1,512,610)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,516,242</b>	<b>2,336,785</b>	<b>2,336,785</b>	<b>2,248,803</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,336,785</b>	<b>\$ 1,210,501</b>	<b>\$ 2,248,803</b>	<b>\$ 736,193</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>2,336,785</b>	<b>1,210,501</b>	<b>2,248,803</b>	<b>736,193</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,336,785</b>	<b>\$ 1,210,501</b>	<b>\$ 2,248,803</b>	<b>\$ 736,193</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43,998	24,446	21,284	-
Hospital Lease	-	-	-	-
Other	45,242	41,718	41,718	-
<b>Total Revenues</b>	<b>89,240</b>	<b>66,164</b>	<b>63,002</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	94,500	94,500	42,000
Debt Service (Principal and Interest)	-	-	-	-
Other	(770,258)	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>(770,258)</b>	<b>94,500</b>	<b>94,500</b>	<b>42,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>859,498</b>	<b>(28,336)</b>	<b>(31,498)</b>	<b>(42,000)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(750,000)	(100,000)	(100,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(750,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>109,498</b>	<b>(128,336)</b>	<b>(131,498)</b>	<b>(42,000)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>914,819</b>	<b>249,559</b>	<b>249,559</b>	<b>108,061</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(784,758)	(10,000)	(10,000)	-
Add encumbrances, end of year	10,000	10,000	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 249,559</b>	<b>\$ 121,223</b>	<b>\$ 108,061</b>	<b>\$ 66,061</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	10,000	10,000	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>249,559</b>	<b>121,223</b>	<b>108,061</b>	<b>66,061</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 239,559</b>	<b>\$ 111,223</b>	<b>\$ 108,061</b>	<b>\$ 66,061</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	9,279	6,000	10,397	8,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	451	330	217	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,730</b>	<b>6,330</b>	<b>10,614</b>	<b>8,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	149	10,500	10,450	7,200
Dues Travel & Training	3,688	2,100	2,100	5,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	200	300
Debt Service (Principal and Interest)	-	-	-	-
Other	-	300	300	500
Fixed Asset Additions	-	2,496	2,400	4,000
<b>Total Expenditures</b>	<b>3,837</b>	<b>15,896</b>	<b>15,450</b>	<b>17,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,893</b>	<b>(9,566)</b>	<b>(4,836)</b>	<b>(9,000)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>5,893</b>	<b>(9,566)</b>	<b>(4,836)</b>	<b>(9,000)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>13,815</b>	<b>19,708</b>	<b>19,708</b>	<b>14,872</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 19,708</b>	<b>\$ 10,142</b>	<b>\$ 14,872</b>	<b>\$ 5,872</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>19,708</b>	<b>10,142</b>	<b>14,872</b>	<b>5,872</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 19,708</b>	<b>\$ 10,142</b>	<b>\$ 14,872</b>	<b>\$ 5,872</b>



# Governmental Funds

## Fund Statement–Tax Maintenance Fund (211)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	65,079	124,000	121,100	125,000
Fines and Forfeitures	-	-	-	-
Interest	28	-	1,269	1,269
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>65,107</b>	<b>124,000</b>	<b>122,369</b>	<b>126,269</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	900	900	900
Dues Travel & Training	-	4,803	4,000	5,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,293	56,345	44,794	82,673
Debt Service (Principal and Interest)	-	-	-	-
Other	-	52,798	-	64,829
Fixed Asset Additions	-	9,319	9,137	-
<b>Total Expenditures</b>	<b>5,293</b>	<b>124,165</b>	<b>58,831</b>	<b>154,252</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>59,814</b>	<b>(165)</b>	<b>63,538</b>	<b>(27,983)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>59,814</b>	<b>(165)</b>	<b>63,538</b>	<b>(27,983)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>59,814</b>	<b>59,814</b>	<b>123,352</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 59,814</b>	<b>\$ 59,649</b>	<b>\$ 123,352</b>	<b>\$ 95,369</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>59,814</b>	<b>59,649</b>	<b>123,352</b>	<b>95,369</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 59,814</b>	<b>\$ 59,649</b>	<b>\$ 123,352</b>	<b>\$ 95,369</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund (212)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	196,636	196,636	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,775	-	8,900	6,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,775</b>	<b>196,636</b>	<b>205,536</b>	<b>6,300</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,150	8,964	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	10,000	-	10,000
Fixed Asset Additions	-	300,000	300,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>323,150</b>	<b>308,964</b>	<b>10,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,775</b>	<b>(126,514)</b>	<b>(103,428)</b>	<b>(3,700)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	480,000	32,964	32,964	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>480,000</b>	<b>32,964</b>	<b>32,964</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>481,775</b>	<b>(93,550)</b>	<b>(70,464)</b>	<b>(3,700)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>481,775</b>	<b>481,775</b>	<b>411,311</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 481,775</b>	<b>\$ 388,225</b>	<b>\$ 411,311</b>	<b>\$ 407,611</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>481,775</b>	<b>388,225</b>	<b>411,311</b>	<b>407,611</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 481,775</b>	<b>\$ 388,225</b>	<b>\$ 411,311</b>	<b>\$ 407,611</b>

# Governmental Funds

## Fund Statement–Election Services Fund (230)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	13,471	-	-	-
Charges for Services	17,133	4,500	12,000	22,100
Fines and Forfeitures	-	-	-	-
Interest	1,204	-	435	430
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>31,808</b>	<b>4,500</b>	<b>12,435</b>	<b>22,530</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,163	5,100	2,500	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,077	4,100	1,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	3,112	3,000	-	-
<b>Total Expenditures</b>	<b>10,352</b>	<b>12,200</b>	<b>3,500</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>21,456</b>	<b>(7,700)</b>	<b>8,935</b>	<b>22,530</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>21,456</b>	<b>(7,700)</b>	<b>8,935</b>	<b>22,530</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>32,093</b>	<b>53,549</b>	<b>53,549</b>	<b>62,484</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 53,549</b>	<b>\$ 45,849</b>	<b>\$ 62,484</b>	<b>\$ 85,014</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>53,549</b>	<b>45,849</b>	<b>62,484</b>	<b>85,014</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 53,549</b>	<b>\$ 45,849</b>	<b>\$ 62,484</b>	<b>\$ 85,014</b>

# Governmental Funds

## Fund Statement–Sheriff forfeiture Fund (250)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	116,297	-	6,777	-
Interest	6,732	-	2,843	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>123,029</b>	<b>-</b>	<b>9,620</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	8,512	-	-	-
Materials & Supplies	8,850	11,000	8,000	11,000
Dues Travel & Training	2,931	4,100	3,600	4,100
Utilities	1,748	2,400	2,400	2,400
Vehicle Expense	2,921	4,434	3,079	4,434
Equip & Bldg Maintenance	3,861	6,070	6,070	6,374
Contractual Services	598	1,800	1,000	1,400
Debt Service (Principal and Interest)	-	-	-	-
Other	1,042	5,000	(189)	5,000
Fixed Asset Additions	21,912	31,139	31,137	26,200
<b>Total Expenditures</b>	<b>52,375</b>	<b>65,943</b>	<b>55,097</b>	<b>60,908</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>70,654</b>	<b>(65,943)</b>	<b>(45,477)</b>	<b>(60,908)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(8,373)	(7,152)	(7,152)	(12,582)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(8,373)</b>	<b>(7,152)</b>	<b>(7,152)</b>	<b>(12,582)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>62,281</b>	<b>(73,095)</b>	<b>(52,629)</b>	<b>(73,490)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>197,018</b>	<b>269,949</b>	<b>269,949</b>	<b>205,571</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,189)	(11,839)	(11,839)	(90)
Add encumbrances, end of year	11,839	11,839	90	90
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 269,949</b>	<b>\$ 196,854</b>	<b>\$ 205,571</b>	<b>\$ 132,081</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	11,839	11,839	90	90
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>11,839</b>	<b>11,839</b>	<b>90</b>	<b>90</b>
<b>FUND BALANCE, end of year</b>	<b>269,949</b>	<b>196,854</b>	<b>205,571</b>	<b>132,081</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(11,839)</b>	<b>(11,839)</b>	<b>(90)</b>	<b>(90)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 258,110</b>	<b>\$ 185,015</b>	<b>\$ 205,481</b>	<b>\$ 131,991</b>

# Governmental Funds

## Fund Statement–Sheriff Training Fund (251)

	2002 Actual	2003 Budget	2003 Projected	2004 Proposed
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	8,267	8,300	8,004	8,300
Charges for Services	17,439	16,500	17,000	18,000
Fines and Forfeitures	-	-	-	-
Interest	255	-	95	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>25,961</b>	<b>24,800</b>	<b>25,099</b>	<b>26,300</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	20,013	34,800	30,800	26,300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>20,013</b>	<b>34,800</b>	<b>30,800</b>	<b>26,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,948</b>	<b>(10,000)</b>	<b>(5,701)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>5,948</b>	<b>(10,000)</b>	<b>(5,701)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,969</b>	<b>13,917</b>	<b>13,917</b>	<b>8,216</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 13,917</b>	<b>\$ 3,917</b>	<b>\$ 8,216</b>	<b>\$ 8,216</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>13,917</b>	<b>3,917</b>	<b>8,216</b>	<b>8,216</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 13,917</b>	<b>\$ 3,917</b>	<b>\$ 8,216</b>	<b>\$ 8,216</b>

# Governmental Funds

## Fund Statement—Public Safety Citizen Contribution Fund (252)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	303	-	36	-
Hospital Lease	-	-	-	-
Other	9,056	-	250	-
<b>Total Revenues</b>	<b>9,359</b>	<b>-</b>	<b>286</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	297	400	400	650
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	9,000	-	-	-
<b>Total Expenditures</b>	<b>9,297</b>	<b>400</b>	<b>400</b>	<b>650</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>62</b>	<b>(400)</b>	<b>(114)</b>	<b>(650)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>62</b>	<b>(400)</b>	<b>(114)</b>	<b>(650)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,758</b>	<b>7,820</b>	<b>7,820</b>	<b>7,706</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,820</b>	<b>\$ 7,420</b>	<b>\$ 7,706</b>	<b>\$ 7,056</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>7,820</b>	<b>7,420</b>	<b>7,706</b>	<b>7,056</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 7,820</b>	<b>\$ 7,420</b>	<b>\$ 7,706</b>	<b>\$ 7,056</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	59,180	-	48,082	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,189	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>61,369</b>	<b>-</b>	<b>48,082</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	8,588	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	9,718	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	107,981	5,812	5,812	-
<b>Total Expenditures</b>	<b>126,287</b>	<b>5,812</b>	<b>5,812</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(64,918)</b>	<b>(5,812)</b>	<b>42,270</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	8,373	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,373</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(56,545)</b>	<b>(5,812)</b>	<b>42,270</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>14,275</b>	<b>24,837</b>	<b>24,837</b>	<b>-</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(67,107)	(67,107)	-
Add encumbrances, end of year	67,107	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 24,837</b>	<b>\$ (48,082)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	67,107	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>67,107</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>24,837</b>	<b>(48,082)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(67,107)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ (42,270)</b>	<b>\$ (48,082)</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,894	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	247	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,141</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	2,475	2,475	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	20,514	54,863	54,863	-
<b>Total Expenditures</b>	<b>20,514</b>	<b>57,338</b>	<b>57,338</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>29,627</b>	<b>(7,338)</b>	<b>(7,338)</b>	<b>50,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>29,627</b>	<b>(7,338)</b>	<b>(7,338)</b>	<b>50,000</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>50,141</b>	<b>50,141</b>	<b>59,189</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(20,514)	(20,514)	(36,900)
Add encumbrances, end of year	20,514	20,514	36,900	36,900
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 50,141</b>	<b>\$ 42,803</b>	<b>\$ 59,189</b>	<b>\$ 109,189</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	20,514	20,514	36,900	36,900
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>20,514</b>	<b>20,514</b>	<b>36,900</b>	<b>36,900</b>
<b>FUND BALANCE, end of year</b>	<b>50,141</b>	<b>42,803</b>	<b>59,189</b>	<b>109,189</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(20,514)</b>	<b>(20,514)</b>	<b>(36,900)</b>	<b>(36,900)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 29,627</b>	<b>\$ 22,289</b>	<b>\$ 22,289</b>	<b>\$ 72,289</b>



# Governmental Funds

## Fund Statement—PA Training Fund (260)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,331	4,000	4,480	4,400
Fines and Forfeitures	-	-	-	-
Interest	455	345	70	72
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>4,786</b>	<b>4,345</b>	<b>4,550</b>	<b>4,472</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,562	16,860	14,193	6,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,562</b>	<b>16,860</b>	<b>14,193</b>	<b>6,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,224</b>	<b>(12,515)</b>	<b>(9,643)</b>	<b>(1,928)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,224</b>	<b>(12,515)</b>	<b>(9,643)</b>	<b>(1,928)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>13,003</b>	<b>16,227</b>	<b>16,227</b>	<b>6,584</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 16,227</b>	<b>\$ 3,712</b>	<b>\$ 6,584</b>	<b>\$ 4,656</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>16,227</b>	<b>3,712</b>	<b>6,584</b>	<b>4,656</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 16,227</b>	<b>\$ 3,712</b>	<b>\$ 6,584</b>	<b>\$ 4,656</b>

# Governmental Funds

## Fund Statement—PA Tax Collection Fund (261)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	29,010	25,000	12,000	18,500
Fines and Forfeitures	-	-	-	-
Interest	797	525	189	192
Hospital Lease	-	-	-	-
Other	41	-	-	-
<b>Total Revenues</b>	<b>29,848</b>	<b>25,525</b>	<b>12,189</b>	<b>18,692</b>
<b>EXPENDITURES:</b>				
Personal Services	24,996	31,534	16,945	25,014
Materials & Supplies	1,216	1,475	1,342	1,490
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	1	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>26,212</b>	<b>33,109</b>	<b>18,288</b>	<b>26,604</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,636</b>	<b>(7,584)</b>	<b>(6,099)</b>	<b>(7,912)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(1,610)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,610)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,026</b>	<b>(7,584)</b>	<b>(6,099)</b>	<b>(7,912)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>25,600</b>	<b>27,626</b>	<b>27,626</b>	<b>21,527</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 27,626</b>	<b>\$ 20,042</b>	<b>\$ 21,527</b>	<b>\$ 13,615</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>27,626</b>	<b>20,042</b>	<b>21,527</b>	<b>13,615</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 27,626</b>	<b>\$ 20,042</b>	<b>\$ 21,527</b>	<b>\$ 13,615</b>

# Governmental Funds

## Fund Statement—PA Contingency Fund (262)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,534	20,000	19,719	19,838
Fines and Forfeitures	-	-	-	-
Interest	217	122	212	162
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>19,751</b>	<b>20,122</b>	<b>19,931</b>	<b>20,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,500	1,500	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	19,906	18,500	18,486	19,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>19,906</b>	<b>20,000</b>	<b>19,986</b>	<b>20,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(155)</b>	<b>122</b>	<b>(55)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(155)</b>	<b>122</b>	<b>(55)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>469</b>	<b>314</b>	<b>314</b>	<b>259</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 314</b>	<b>\$ 436</b>	<b>\$ 259</b>	<b>\$ 259</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>314</b>	<b>436</b>	<b>259</b>	<b>259</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 314</b>	<b>\$ 436</b>	<b>\$ 259</b>	<b>\$ 259</b>

# Governmental Funds

## Fund Statement—PA Bad Check Fund (263)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	133,894	135,000	123,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	1,862	1,402	144	142
Hospital Lease	-	-	-	-
Other	831	135	199	125
<b>Total Revenues</b>	<b>136,587</b>	<b>136,537</b>	<b>123,343</b>	<b>123,267</b>
<b>EXPENDITURES:</b>				
Personal Services	154,767	139,355	132,840	109,105
Materials & Supplies	16,100	6,497	5,447	6,688
Dues Travel & Training	7,805	1,097	1,001	1,140
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	701	750
Contractual Services	-	250	1	250
Debt Service (Principal and Interest)	-	-	-	-
Other	348	50	150	50
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>179,720</b>	<b>147,999</b>	<b>140,140</b>	<b>117,983</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(43,133)</b>	<b>(11,462)</b>	<b>(16,797)</b>	<b>5,284</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(4,829)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(4,829)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(47,962)</b>	<b>(11,462)</b>	<b>(16,797)</b>	<b>5,284</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>67,271</b>	<b>19,309</b>	<b>19,309</b>	<b>2,512</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 19,309</b>	<b>\$ 7,847</b>	<b>\$ 2,512</b>	<b>\$ 7,796</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>19,309</b>	<b>7,847</b>	<b>2,512</b>	<b>7,796</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 19,309</b>	<b>\$ 7,847</b>	<b>\$ 2,512</b>	<b>\$ 7,796</b>

# Governmental Funds

## Fund Statement—PA Forfeiture Fund (264)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	513	403	138	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>513</b>	<b>403</b>	<b>138</b>	<b>140</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,900	3	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,750	1	13,750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>15,650</b>	<b>4</b>	<b>15,650</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>513</b>	<b>(15,247)</b>	<b>134</b>	<b>(15,510)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>513</b>	<b>(15,247)</b>	<b>134</b>	<b>(15,510)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>16,165</b>	<b>16,678</b>	<b>16,678</b>	<b>16,812</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 16,678</b>	<b>\$ 1,431</b>	<b>\$ 16,812</b>	<b>\$ 1,302</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>16,678</b>	<b>1,431</b>	<b>16,812</b>	<b>1,302</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 16,678</b>	<b>\$ 1,431</b>	<b>\$ 16,812</b>	<b>\$ 1,302</b>

# Governmental Funds

## Fund Statement—Record Preservation Fund (280)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	163,372	131,200	190,000	155,380
Fines and Forfeitures	-	-	-	-
Interest	11,026	5,440	3,220	3,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>174,398</b>	<b>136,640</b>	<b>193,220</b>	<b>158,500</b>
<b>EXPENDITURES:</b>				
Personal Services	57	21,939	642	56,969
Materials & Supplies	16,344	26,500	55,500	7,500
Dues Travel & Training	8,452	10,810	10,299	10,280
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	22,173	197,000	97,500	227,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	143,600	-	160,000
Fixed Asset Additions	8,460	19,400	30,456	-
<b>Total Expenditures</b>	<b>55,486</b>	<b>419,249</b>	<b>194,397</b>	<b>462,249</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>118,912</b>	<b>(282,609)</b>	<b>(1,177)</b>	<b>(303,749)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>118,912</b>	<b>(282,609)</b>	<b>(1,177)</b>	<b>(303,749)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>318,367</b>	<b>361,980</b>	<b>361,980</b>	<b>360,803</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(75,598)	(299)	(299)	(299)
Add encumbrances, end of year	299	299	299	299
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 361,980</b>	<b>\$ 79,371</b>	<b>\$ 360,803</b>	<b>\$ 57,054</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	299	299	299	299
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>299</b>	<b>299</b>	<b>299</b>	<b>299</b>
<b>FUND BALANCE, end of year</b>	<b>361,980</b>	<b>79,371</b>	<b>360,803</b>	<b>57,054</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(299)</b>	<b>(299)</b>	<b>(299)</b>	<b>(299)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 361,681</b>	<b>\$ 79,072</b>	<b>\$ 360,504</b>	<b>\$ 56,755</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	24,377	27,220	27,220	28,500
Charges for Services	82,858	77,925	83,000	84,000
Fines and Forfeitures	-	-	-	-
Interest	2,703	5,431	603	1,825
Hospital Lease	-	-	-	-
Other	1,285	-	380	500
<b>Total Revenues</b>	<b>111,223</b>	<b>110,576</b>	<b>111,203</b>	<b>114,825</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	64	105	50	600
Dues Travel & Training	1,569	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	108,112	120,820	120,825	121,325
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>109,745</b>	<b>120,925</b>	<b>120,875</b>	<b>121,925</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,478</b>	<b>(10,349)</b>	<b>(9,672)</b>	<b>(7,100)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,478</b>	<b>(10,349)</b>	<b>(9,672)</b>	<b>(7,100)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>71,171</b>	<b>72,649</b>	<b>72,649</b>	<b>62,977</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 72,649</b>	<b>\$ 62,300</b>	<b>\$ 62,977</b>	<b>\$ 55,877</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>72,649</b>	<b>62,300</b>	<b>62,977</b>	<b>55,877</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 72,649</b>	<b>\$ 62,300</b>	<b>\$ 62,977</b>	<b>\$ 55,877</b>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,679	16,000	15,800	16,000
Fines and Forfeitures	-	-	-	-
Interest	1,019	765	444	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>13,698</b>	<b>16,765</b>	<b>16,244</b>	<b>16,950</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,595	2,550	2,250	2,550
Dues Travel & Training	4,383	5,220	3,872	6,865
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	398	2,000	1,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	760	1,550	525	1,550
Fixed Asset Additions	-	2,821	1,952	-
<b>Total Expenditures</b>	<b>7,136</b>	<b>14,141</b>	<b>9,599</b>	<b>12,965</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,562</b>	<b>2,624</b>	<b>6,645</b>	<b>3,985</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>6,562</b>	<b>2,624</b>	<b>6,645</b>	<b>3,985</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>29,519</b>	<b>36,081</b>	<b>36,081</b>	<b>42,726</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 36,081</b>	<b>\$ 38,705</b>	<b>\$ 42,726</b>	<b>\$ 46,711</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>36,081</b>	<b>38,705</b>	<b>42,726</b>	<b>46,711</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 36,081</b>	<b>\$ 38,705</b>	<b>\$ 42,726</b>	<b>\$ 46,711</b>



# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	2,500	2,500	9,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	2,500	2,500	9,100
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	5,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	250
<b>Total Expenditures</b>	-	-	-	6,600
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	2,500	2,500	2,500
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	2,500	2,500	2,500
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	2,500
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 5,000</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	-	-	-	-
<b>FUND BALANCE, end of year</b>	-	2,500	2,500	5,000
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	-	-	-	-
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 5,000</u>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ 2,300,000	\$ 2,420,000	\$ 2,480,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,225	2,450
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	<b>2,300,000</b>	<b>2,422,225</b>	<b>2,482,450</b>
<b>EXPENDITURES:</b>				
Personal Services	-	1,402,994	1,297,378	1,733,343
Materials & Supplies	-	45,481	44,616	21,639
Dues Travel & Training	-	3,500	800	3,500
Utilities	-	13,227	6,003	25,097
Vehicle Expense	-	1,275	250	625
Equip & Bldg Maintenance	-	26,151	13,084	16,882
Contractual Services	-	28,729	20,248	218,655
Debt Service (Principal and Interest)	-	6,000	900	-
Other	-	17,699	6,198	22,300
Fixed Asset Additions	-	613,186	539,283	435,964
<b>Total Expenditures</b>	-	<b>2,158,242</b>	<b>1,928,760</b>	<b>2,478,005</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	<b>141,758</b>	<b>493,465</b>	<b>4,445</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	<b>141,758</b>	<b>493,465</b>	<b>4,445</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	693,465
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(200,000)
Add encumbrances, end of year	-	200,000	200,000	200,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ 341,758</b>	<b>\$ 693,465</b>	<b>\$ 697,910</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	200,000	200,000	200,000
Designated:				
Capital Project and Other	-	-	-	247,910
<b>Total Fund Balance Reserves and Designations, end of year</b>	-	<b>200,000</b>	<b>200,000</b>	<b>447,910</b>
<b>FUND BALANCE, end of year</b>	-	<b>341,758</b>	<b>693,465</b>	<b>697,910</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	-	<b>(200,000)</b>	<b>(200,000)</b>	<b>(447,910)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ 141,758</b>	<b>\$ 493,465</b>	<b>\$ 250,000</b>

# Governmental Funds

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

### — Departments Funded by Law Enforcement Sales Tax —

	2900	2901	2902	2903	2904	2905	2906	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	290 Total
<b>REVENUES:</b>								
Taxes	\$ 2,480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	2,450	-	-	-	-	-	-	2,450
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,482,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,482,450</b>
<b>EXPENDITURES:</b>								
Personal Services	-	918,836	551,386	153,445	109,676	-	-	1,733,343
Materials & Supplies	-	14,367	5,652	-	1,620	-	-	21,639
Dues Travel & Training	-	-	-	-	3,500	-	-	3,500
Utilities	-	19,658	-	889	2,300	2,250	-	25,097
Vehicle Expense	-	-	-	-	625	-	-	625
Equip & Bldg Maintenance	-	15,936	-	94	450	402	-	16,882
Contractual Services	-	-	17,915	-	20,740	-	180,000	218,655
Debt Service (Principal and Interest)	-	-	-	-	15,100	-	-	15,100
Other	-	-	7,200	-	-	-	-	7,200
Fixed Asset Additions	-	416,322	-	6,640	-	13,002	-	435,964
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,385,119</b>	<b>\$ 582,153</b>	<b>\$ 161,068</b>	<b>\$ 154,011</b>	<b>\$ 15,654</b>	<b>\$ 180,000</b>	<b>\$ 2,478,005</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>								<b>\$ 4,445</b>

# Governmental Funds

## Fund Statement—All Debt Service Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 353,496	\$ 183,231	\$ 183,231	\$ 183,910
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,043	4,925	1,771	1,592
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>360,539</b>	<b>188,156</b>	<b>185,002</b>	<b>185,502</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	189,412	217,407	216,805	217,506
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>189,412</b>	<b>217,407</b>	<b>216,805</b>	<b>217,506</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>171,127</b>	<b>(29,251)</b>	<b>(31,803)</b>	<b>(32,004)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(500)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	74,000	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>73,500</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>171,127</b>	<b>(29,251)</b>	<b>41,697</b>	<b>(32,004)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>700,950</b>	<b>872,077</b>	<b>872,077</b>	<b>913,774</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 872,077</b>	<b>\$ 842,826</b>	<b>\$ 913,774</b>	<b>\$ 881,770</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	872,077	842,826	913,774	881,770
Prior Year Encumbrances	-	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>872,077</b>	<b>842,826</b>	<b>913,774</b>	<b>881,770</b>
<b>FUND BALANCE, end of year</b>	<b>872,077</b>	<b>842,826</b>	<b>913,774</b>	<b>881,770</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(872,077)</b>	<b>(842,826)</b>	<b>(913,774)</b>	<b>(881,770)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement—Debt Service Reserve Fund (303)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(500)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	74,000	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	73,500	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	73,500	-
<b>FUND BALANCE (GAAP), beginning of year</b>	450,500	450,500	450,500	524,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 450,500</u>	<u>\$ 450,500</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	450,500	450,500	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>450,500</u>	<u>450,500</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE, end of year</b>	<u>450,500</u>	<u>450,500</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(450,500)</u>	<u>(450,500)</u>	<u>(524,000)</u>	<u>(524,000)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 51,827	\$ 26,200	\$ 26,200	\$ 26,200
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,349	1,660	365	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>54,176</b>	<b>27,860</b>	<b>26,565</b>	<b>26,550</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	31,788	35,805	35,205	33,950
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>31,788</b>	<b>35,805</b>	<b>35,205</b>	<b>33,950</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>22,388</b>	<b>(7,945)</b>	<b>(8,640)</b>	<b>(7,400)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>22,388</b>	<b>(7,945)</b>	<b>(8,640)</b>	<b>(7,400)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>82,681</b>	<b>105,069</b>	<b>105,069</b>	<b>96,429</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 105,069</b>	<b>\$ 97,124</b>	<b>\$ 96,429</b>	<b>\$ 89,029</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	105,069	97,124	96,429	89,029
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>105,069</b>	<b>97,124</b>	<b>96,429</b>	<b>89,029</b>
<b>FUND BALANCE, end of year</b>	<b>105,069</b>	<b>97,124</b>	<b>96,429</b>	<b>89,029</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(105,069)</b>	<b>(97,124)</b>	<b>(96,429)</b>	<b>(89,029)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 56,424	\$ 37,039	\$ 37,039	\$ 37,039
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	226	45	2	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>56,650</b>	<b>37,084</b>	<b>37,041</b>	<b>37,039</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	41,227	39,815	39,815	42,995
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>41,227</b>	<b>39,815</b>	<b>39,815</b>	<b>42,995</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,423</b>	<b>(2,731)</b>	<b>(2,774)</b>	<b>(5,956)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>15,423</b>	<b>(2,731)</b>	<b>(2,774)</b>	<b>(5,956)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>23,872</b>	<b>39,295</b>	<b>39,295</b>	<b>36,521</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 39,295</b>	<b>\$ 36,564</b>	<b>\$ 36,521</b>	<b>\$ 30,565</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	39,295	36,564	36,521	30,565
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>39,295</b>	<b>36,564</b>	<b>36,521</b>	<b>30,565</b>
<b>FUND BALANCE, end of year</b>	<b>39,295</b>	<b>36,564</b>	<b>36,521</b>	<b>30,565</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(39,295)</b>	<b>(36,564)</b>	<b>(36,521)</b>	<b>(30,565)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 65,390	\$ 37,390	\$ 37,390	\$ 37,390
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	994	600	49	22
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>66,384</b>	<b>37,990</b>	<b>37,439</b>	<b>37,412</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	45,897	44,704	44,703	43,243
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>45,897</b>	<b>44,704</b>	<b>44,703</b>	<b>43,243</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>20,487</b>	<b>(6,714)</b>	<b>(7,264)</b>	<b>(5,831)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>20,487</b>	<b>(6,714)</b>	<b>(7,264)</b>	<b>(5,831)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>48,102</b>	<b>68,589</b>	<b>68,589</b>	<b>61,325</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 68,589</b>	<b>\$ 61,875</b>	<b>\$ 61,325</b>	<b>\$ 55,494</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	68,589	61,875	61,325	55,494
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>68,589</b>	<b>61,875</b>	<b>61,325</b>	<b>55,494</b>
<b>FUND BALANCE, end of year</b>	<b>68,589</b>	<b>61,875</b>	<b>61,325</b>	<b>55,494</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(68,589)</b>	<b>(61,875)</b>	<b>(61,325)</b>	<b>(55,494)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.



# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 50,091	\$ 29,743	\$ 29,743	\$ 29,743
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,640	1,160	196	97
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>51,731</b>	<b>30,903</b>	<b>29,939</b>	<b>29,840</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	38,058	37,070	37,070	35,814
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>38,058</b>	<b>37,070</b>	<b>37,070</b>	<b>35,814</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>13,673</b>	<b>(6,167)</b>	<b>(7,131)</b>	<b>(5,974)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>13,673</b>	<b>(6,167)</b>	<b>(7,131)</b>	<b>(5,974)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>62,768</b>	<b>76,441</b>	<b>76,441</b>	<b>69,310</b>
Equity Transfer In	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 76,441</b>	<b>\$ 70,274</b>	<b>\$ 69,310</b>	<b>\$ 63,336</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	76,441	70,274	69,310	63,336
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>76,441</b>	<b>70,274</b>	<b>69,310</b>	<b>63,336</b>
<b>FUND BALANCE, end of year</b>	<b>76,441</b>	<b>70,274</b>	<b>69,310</b>	<b>63,336</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(76,441)</b>	<b>(70,274)</b>	<b>(69,310)</b>	<b>(63,336)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 37,357	\$ 22,318	\$ 22,318	\$ 22,318
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	641	510	71	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>37,998</b>	<b>22,828</b>	<b>22,389</b>	<b>22,353</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,700	24,144	24,144	24,286
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>23,700</b>	<b>24,144</b>	<b>24,144</b>	<b>24,286</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,298</b>	<b>(1,316)</b>	<b>(1,755)</b>	<b>(1,933)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>14,298</b>	<b>(1,316)</b>	<b>(1,755)</b>	<b>(1,933)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>19,829</b>	<b>34,127</b>	<b>34,127</b>	<b>32,372</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 34,127</b>	<b>\$ 32,811</b>	<b>\$ 32,372</b>	<b>\$ 30,439</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	34,127	32,811	32,372	30,439
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>34,127</b>	<b>32,811</b>	<b>32,372</b>	<b>30,439</b>
<b>FUND BALANCE, end of year</b>	<b>34,127</b>	<b>32,811</b>	<b>32,372</b>	<b>30,439</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(34,127)</b>	<b>(32,811)</b>	<b>(32,372)</b>	<b>(30,439)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes *	\$ 92,407	\$ 30,541	\$ 30,541	\$ 31,220
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,193	950	1,088	1,088
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>93,600</b>	<b>31,491</b>	<b>31,629</b>	<b>32,308</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,742	35,869	35,868	37,218
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>8,742</b>	<b>35,869</b>	<b>35,868</b>	<b>37,218</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>84,858</b>	<b>(4,378)</b>	<b>(4,239)</b>	<b>(4,910)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>84,858</b>	<b>(4,378)</b>	<b>(4,239)</b>	<b>(4,910)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>13,198</b>	<b>98,056</b>	<b>98,056</b>	<b>93,817</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 98,056</b>	<b>\$ 93,678</b>	<b>\$ 93,817</b>	<b>\$ 88,907</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	98,056	93,678	93,817	88,907
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>98,056</b>	<b>93,678</b>	<b>93,817</b>	<b>88,907</b>
<b>FUND BALANCE, end of year</b>	<b>98,056</b>	<b>93,678</b>	<b>93,817</b>	<b>88,907</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(98,056)</b>	<b>(93,678)</b>	<b>(93,817)</b>	<b>(88,907)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement—All Capital Project Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	17,970	17,970	6,732
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,662	-	12,629	-
Hospital Lease	-	-	-	-
Other	947,795	500,000	500,000	-
<b>Total Revenues</b>	<b>967,457</b>	<b>517,970</b>	<b>530,599</b>	<b>6,732</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	54,108	4,248,144	4,225,664	7,480
Debt Service (Principal and Interest)	-	-	-	-
Other	-	163,313	160,896	-
Fixed Asset Additions	724,074	-	-	-
<b>Total Expenditures</b>	<b>778,182</b>	<b>4,411,457</b>	<b>4,386,560</b>	<b>7,480</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>189,275</b>	<b>(3,893,487)</b>	<b>(3,855,961)</b>	<b>(748)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	750,000	223,000	223,000	-
Operating Transfer Out	-	(123,000)	(123,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	3,354,661	3,354,661	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>750,000</b>	<b>3,454,661</b>	<b>3,454,661</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>939,275</b>	<b>(438,826)</b>	<b>(401,300)</b>	<b>(748)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>155,898</b>	<b>1,097,591</b>	<b>1,097,591</b>	<b>693,873</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(2,418)	(2,418)	-
Add encumbrances, end of year	2,418	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,097,591</b>	<b>\$ 656,347</b>	<b>\$ 693,873</b>	<b>\$ 693,125</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>34,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,097,591</b>	<b>656,347</b>	<b>693,873</b>	<b>693,125</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(34,386)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,063,205</b>	<b>\$ 656,347</b>	<b>\$ 693,873</b>	<b>\$ 693,125</b>

# Governmental Funds

## Fund Statement—Jail Expansion Fund (400)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,018	-	463	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,018</b>	<b>-</b>	<b>463</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,600	30,000	29,155	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	(2,417)	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,600</b>	<b>30,000</b>	<b>26,738</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(582)</b>	<b>(30,000)</b>	<b>(26,275)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	(123,000)	(123,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(123,000)</b>	<b>(123,000)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(582)</b>	<b>(153,000)</b>	<b>(149,275)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>155,898</b>	<b>157,734</b>	<b>157,734</b>	<b>6,041</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(2,418)	(2,418)	-
Add encumbrances, end of year	2,418	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 157,734</b>	<b>\$ 2,316</b>	<b>\$ 6,041</b>	<b>\$ 6,041</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>157,734</b>	<b>2,316</b>	<b>6,041</b>	<b>6,041</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 157,734</b>	<b>\$ 2,316</b>	<b>\$ 6,041</b>	<b>\$ 6,041</b>

# Governmental Funds

## Fund Statement—Government Center / Johnson Building Fund (401)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	53,000	34,420	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	53,000	34,420	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(53,000)	(34,420)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	103,000	103,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	561,850	561,850	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	664,850	664,850	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	611,850	630,430	-
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	630,430
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ 611,850</u>	<u>\$ 630,430</u>	<u>\$ 630,430</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	-	-	-	-
<b>FUND BALANCE, end of year</b>	-	611,850	630,430	630,430
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	-	-	-	-
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 611,850</u>	<u>\$ 630,430</u>	<u>\$ 630,430</u>

# Governmental Funds

## Fund Statement—Renovation & Expansion of Old Juvenile Justice Center Fund (402)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	17,970	17,970	6,732
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	165	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>17,970</u>	<u>18,135</u>	<u>6,732</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,126,720	1,123,665	7,480
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,126,720</u>	<u>1,123,665</u>	<u>7,480</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(1,108,750)	(1,105,530)	(748)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	10,000	10,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,109,498	1,109,498	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,119,498</u>	<u>1,119,498</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	10,748	13,968	(748)
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	13,968
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ 10,748</u>	<u>\$ 13,968</u>	<u>\$ 13,220</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>34,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	10,748	13,968	13,220
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(34,386)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ (34,386)</u>	<u>\$ 10,748</u>	<u>\$ 13,968</u>	<u>\$ 13,220</u>

# Governmental Funds

## Fund Statement—City / County Health Facility Fund (404)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,644	-	12,001	-
Hospital Lease	-	-	-	-
Other	947,795	500,000	500,000	-
<b>Total Revenues</b>	<b>962,439</b>	<b>500,000</b>	<b>512,001</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48,508	3,038,424	3,038,424	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	163,313	163,313	-
Fixed Asset Additions	724,074	-	-	-
<b>Total Expenditures</b>	<b>772,582</b>	<b>3,201,737</b>	<b>3,201,737</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>189,857</b>	<b>(2,701,737)</b>	<b>(2,689,736)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	750,000	110,000	110,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,683,313	1,683,313	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>750,000</b>	<b>1,793,313</b>	<b>1,793,313</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>939,857</b>	<b>(908,424)</b>	<b>(896,423)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>939,857</b>	<b>939,857</b>	<b>43,434</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 939,857</b>	<b>\$ 31,433</b>	<b>\$ 43,434</b>	<b>\$ 43,434</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>939,857</b>	<b>31,433</b>	<b>43,434</b>	<b>43,434</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 939,857</b>	<b>\$ 31,433</b>	<b>\$ 43,434</b>	<b>\$ 43,434</b>



# Internal Service Funds

## Fund Statement—All Internal Service Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,728,803	2,988,267	3,149,035	3,372,605
Fines and Forfeitures	-	-	-	-
Interest	65,728	58,175	36,137	37,188
Hospital Lease	-	-	-	-
Other	500	-	261	-
<b>Total Revenues</b>	<b>2,795,031</b>	<b>3,046,442</b>	<b>3,185,433</b>	<b>3,409,793</b>
<b>EXPENDITURES:</b>				
Personal Services	445,045	472,239	469,792	531,780
Materials & Supplies	49,164	46,362	44,155	46,582
Dues Travel & Training	1,386	2,500	1,550	3,300
Utilities	257,702	297,388	277,043	301,866
Vehicle Expense	10,256	8,534	8,975	11,474
Equip & Bldg Maintenance	206,772	237,059	237,464	307,763
Contractual Services	1,975,747	1,918,894	2,100,925	2,228,340
Debt Service (Principal and Interest)	-	-	-	-
Other	(350)	18,500	(660)	17,000
Fixed Asset Additions	94,584	155,229	151,770	6,750
<b>Total Expenditures</b>	<b>3,040,306</b>	<b>3,156,705</b>	<b>3,291,014</b>	<b>3,454,855</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(245,275)</b>	<b>(110,263)</b>	<b>(105,581)</b>	<b>(45,062)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	347,262	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>347,262</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>101,987</b>	<b>(110,263)</b>	<b>(105,581)</b>	<b>(45,062)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,113,922</b>	<b>1,212,519</b>	<b>1,212,519</b>	<b>1,105,643</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(7,600)	(4,210)	(4,210)	(2,915)
Add encumbrances, end of year	4,210	4,210	2,915	2,915
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,212,519</b>	<b>\$ 1,102,256</b>	<b>\$ 1,105,643</b>	<b>\$ 1,060,581</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,210	4,210	2,915	2,915
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,210</b>	<b>4,210</b>	<b>2,915</b>	<b>2,915</b>
<b>FUND BALANCE, end of year</b>	<b>1,212,519</b>	<b>1,102,256</b>	<b>1,105,643</b>	<b>1,060,581</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,210)</b>	<b>(4,210)</b>	<b>(2,915)</b>	<b>(2,915)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,208,309</b>	<b>\$ 1,098,046</b>	<b>\$ 1,102,728</b>	<b>\$ 1,057,666</b>

# Internal Service Funds

## Fund Statement—Self-Insured Health Plan Fund (600)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,426,109	1,669,384	1,828,173	2,041,420
Fines and Forfeitures	-	-	-	-
Interest	27,482	28,700	24,000	24,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,453,591</b>	<b>1,698,084</b>	<b>1,852,173</b>	<b>2,066,320</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,811,963	1,736,765	1,920,514	2,039,866
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,811,963</b>	<b>1,736,765</b>	<b>1,920,514</b>	<b>2,039,866</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(358,372)</b>	<b>(38,681)</b>	<b>(68,341)</b>	<b>26,454</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	347,262	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>347,262</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(11,110)</b>	<b>(38,681)</b>	<b>(68,341)</b>	<b>26,454</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>255,387</b>	<b>244,277</b>	<b>244,277</b>	<b>175,936</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 244,277</b>	<b>\$ 205,596</b>	<b>\$ 175,936</b>	<b>\$ 202,390</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>244,277</b>	<b>205,596</b>	<b>175,936</b>	<b>202,390</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 244,277</b>	<b>\$ 205,596</b>	<b>\$ 175,936</b>	<b>\$ 202,390</b>

# Internal Service Funds

## Fund Statement—Self-Insured Dental Plan Fund (601)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	135,674	150,105	152,100	162,423
Fines and Forfeitures	-	-	-	-
Interest	2,390	2,705	1,449	1,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>138,064</b>	<b>152,810</b>	<b>153,549</b>	<b>164,023</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	144,575	153,000	155,147	167,139
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>144,575</b>	<b>153,000</b>	<b>155,147</b>	<b>167,139</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,511)</b>	<b>(190)</b>	<b>(1,598)</b>	<b>(3,116)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(6,511)</b>	<b>(190)</b>	<b>(1,598)</b>	<b>(3,116)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>21,517</b>	<b>15,006</b>	<b>15,006</b>	<b>13,408</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 15,006</b>	<b>\$ 14,816</b>	<b>\$ 13,408</b>	<b>\$ 10,292</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>15,006</b>	<b>14,816</b>	<b>13,408</b>	<b>10,292</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 15,006</b>	<b>\$ 14,816</b>	<b>\$ 13,408</b>	<b>\$ 10,292</b>

# Internal Service Funds

## Fund Statement—Facilities & Grounds Maintenance Fund (610)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	748,704	748,708	748,997	748,997
Fines and Forfeitures	-	-	-	-
Interest	11,987	9,270	2,234	2,234
Hospital Lease	-	-	-	-
Other	500	-	261	-
<b>Total Revenues</b>	<b>761,191</b>	<b>757,978</b>	<b>751,492</b>	<b>751,231</b>
<b>EXPENDITURES:</b>				
Personal Services	445,045	472,239	469,792	531,780
Materials & Supplies	49,164	46,362	44,155	46,582
Dues Travel & Training	1,386	2,500	1,550	3,300
Utilities	12,220	16,128	14,267	14,724
Vehicle Expense	10,256	8,534	8,975	11,474
Equip & Bldg Maintenance	206,772	237,059	237,464	212,763
Contractual Services	14,899	15,429	12,666	17,335
Debt Service (Principal and Interest)	-	-	-	-
Other	(350)	18,500	(660)	17,000
Fixed Asset Additions	1,511	10,729	9,258	6,750
<b>Total Expenditures</b>	<b>740,903</b>	<b>827,480</b>	<b>797,467</b>	<b>861,708</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>20,288</b>	<b>(69,502)</b>	<b>(45,975)</b>	<b>(110,477)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>20,288</b>	<b>(69,502)</b>	<b>(45,975)</b>	<b>(110,477)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>256,229</b>	<b>273,127</b>	<b>273,127</b>	<b>225,857</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(7,600)	(4,210)	(4,210)	(2,915)
Add encumbrances, end of year	4,210	4,210	2,915	2,915
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 273,127</b>	<b>\$ 203,625</b>	<b>\$ 225,857</b>	<b>\$ 115,380</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,210	4,210	2,915	2,915
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,210</b>	<b>4,210</b>	<b>2,915</b>	<b>2,915</b>
<b>FUND BALANCE, end of year</b>	<b>273,127</b>	<b>203,625</b>	<b>225,857</b>	<b>115,380</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,210)</b>	<b>(4,210)</b>	<b>(2,915)</b>	<b>(2,915)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 268,917</b>	<b>\$ 199,415</b>	<b>\$ 222,942</b>	<b>\$ 112,465</b>

# Internal Service Funds

## Fund Statement—Capital Repair & Replacement Fund (620)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,980	151,981	151,676	151,676
Fines and Forfeitures	-	-	-	-
Interest	17,663	12,700	5,794	5,794
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>169,643</b>	<b>164,681</b>	<b>157,470</b>	<b>157,470</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	95,000
Contractual Services	4,310	13,700	12,598	4,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	93,073	144,500	142,512	-
<b>Total Expenditures</b>	<b>97,383</b>	<b>158,200</b>	<b>155,110</b>	<b>99,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>72,260</b>	<b>6,481</b>	<b>2,360</b>	<b>58,470</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>72,260</b>	<b>6,481</b>	<b>2,360</b>	<b>58,470</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>498,534</b>	<b>570,794</b>	<b>570,794</b>	<b>573,154</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 570,794</b>	<b>\$ 577,275</b>	<b>\$ 573,154</b>	<b>\$ 631,624</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>570,794</b>	<b>577,275</b>	<b>573,154</b>	<b>631,624</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 570,794</b>	<b>\$ 577,275</b>	<b>\$ 573,154</b>	<b>\$ 631,624</b>

# Internal Service Funds

## Fund Statement–Utility Fund (621)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,336	268,089	268,089	268,089
Fines and Forfeitures	-	-	-	-
Interest	6,206	4,800	2,660	2,660
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>272,542</b>	<b>272,889</b>	<b>270,749</b>	<b>270,749</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	245,482	281,260	262,776	287,142
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>245,482</b>	<b>281,260</b>	<b>262,776</b>	<b>287,142</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>27,060</b>	<b>(8,371)</b>	<b>7,973</b>	<b>(16,393)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>27,060</b>	<b>(8,371)</b>	<b>7,973</b>	<b>(16,393)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>82,255</b>	<b>109,315</b>	<b>109,315</b>	<b>117,288</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 109,315</b>	<b>\$ 100,944</b>	<b>\$ 117,288</b>	<b>\$ 100,895</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>109,315</b>	<b>100,944</b>	<b>117,288</b>	<b>100,895</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 109,315</b>	<b>\$ 100,944</b>	<b>\$ 117,288</b>	<b>\$ 100,895</b>

# Trust Funds

## Fund Statement—All Non-Expendable Trust Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,234	966	276	264
Hospital Lease	-	-	-	-
Other	-	-	300	-
<b>Total Revenues</b>	<b>1,234</b>	<b>966</b>	<b>576</b>	<b>264</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,550	1,000	982	274
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,550</b>	<b>1,000</b>	<b>982</b>	<b>274</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(316)</b>	<b>(34)</b>	<b>(406)</b>	<b>(10)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(316)</b>	<b>(34)</b>	<b>(406)</b>	<b>(10)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>39,615</b>	<b>39,299</b>	<b>39,299</b>	<b>38,893</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 39,299</b>	<b>\$ 39,265</b>	<b>\$ 38,893</b>	<b>\$ 38,883</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,170	37,170	37,170	37,170
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>37,170</b>	<b>37,170</b>	<b>37,170</b>	<b>37,170</b>
<b>FUND BALANCE, end of year</b>	<b>39,299</b>	<b>39,265</b>	<b>38,893</b>	<b>38,883</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(37,170)</b>	<b>(37,170)</b>	<b>(37,170)</b>	<b>(37,170)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,129</b>	<b>\$ 2,095</b>	<b>\$ 1,723</b>	<b>\$ 1,713</b>

# Trust Funds

## Fund Statement—George Spencer Trust Fund (720)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,047	840	230	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,047</b>	<b>840</b>	<b>230</b>	<b>220</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,550	1,000	982	274
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,550</b>	<b>1,000</b>	<b>982</b>	<b>274</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(503)</b>	<b>(160)</b>	<b>(752)</b>	<b>(54)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(503)</b>	<b>(160)</b>	<b>(752)</b>	<b>(54)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>33,709</b>	<b>33,206</b>	<b>33,206</b>	<b>32,454</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 33,206</b>	<b>\$ 33,046</b>	<b>\$ 32,454</b>	<b>\$ 32,400</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>
<b>FUND BALANCE, end of year</b>	<b>33,206</b>	<b>33,046</b>	<b>32,454</b>	<b>32,400</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 806</b>	<b>\$ 646</b>	<b>\$ 54</b>	<b>\$ -</b>



# Trust Funds

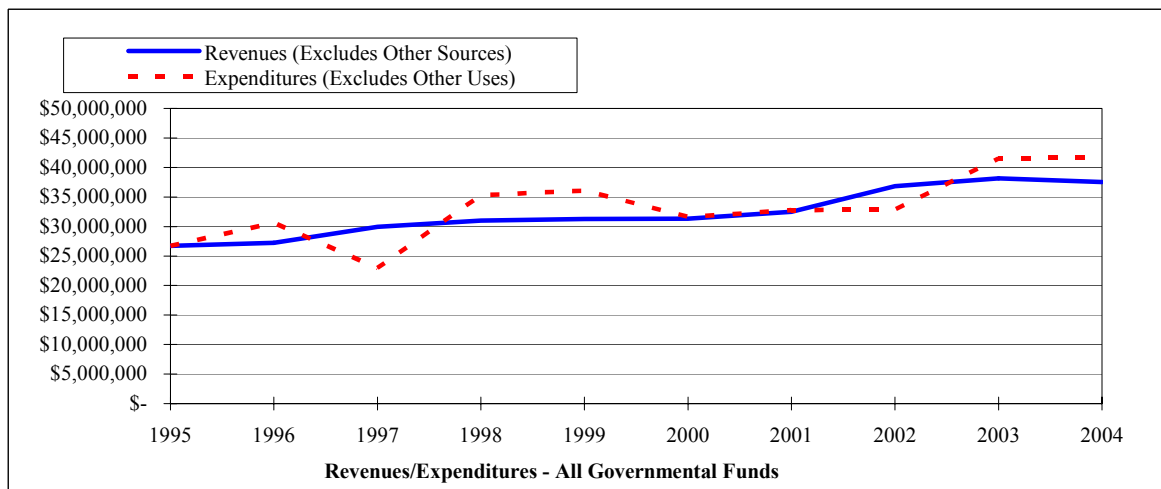
## Fund Statement–Union Cemetery Trust Fund (721)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	187	126	46	44
Hospital Lease	-	-	-	-
Other	-	-	300	-
<b>Total Revenues</b>	<b>187</b>	<b>126</b>	<b>346</b>	<b>44</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>187</b>	<b>126</b>	<b>346</b>	<b>44</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>187</b>	<b>126</b>	<b>346</b>	<b>44</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>5,906</b>	<b>6,093</b>	<b>6,093</b>	<b>6,439</b>
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 6,093</b>	<b>\$ 6,219</b>	<b>\$ 6,439</b>	<b>\$ 6,483</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,770	4,770	4,770	4,770
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,770</b>	<b>4,770</b>	<b>4,770</b>	<b>4,770</b>
<b>FUND BALANCE, end of year</b>	<b>6,093</b>	<b>6,219</b>	<b>6,439</b>	<b>6,483</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,770)</b>	<b>(4,770)</b>	<b>(4,770)</b>	<b>(4,770)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,323</b>	<b>\$ 1,449</b>	<b>\$ 1,669</b>	<b>\$ 1,713</b>

# Financial Summaries

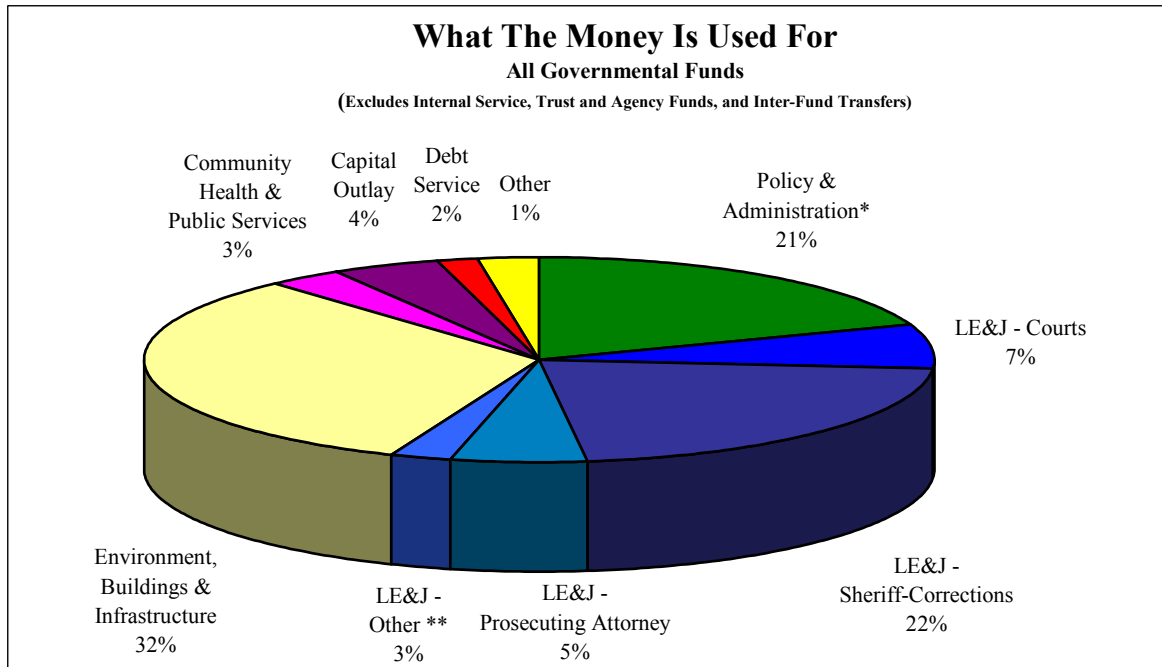
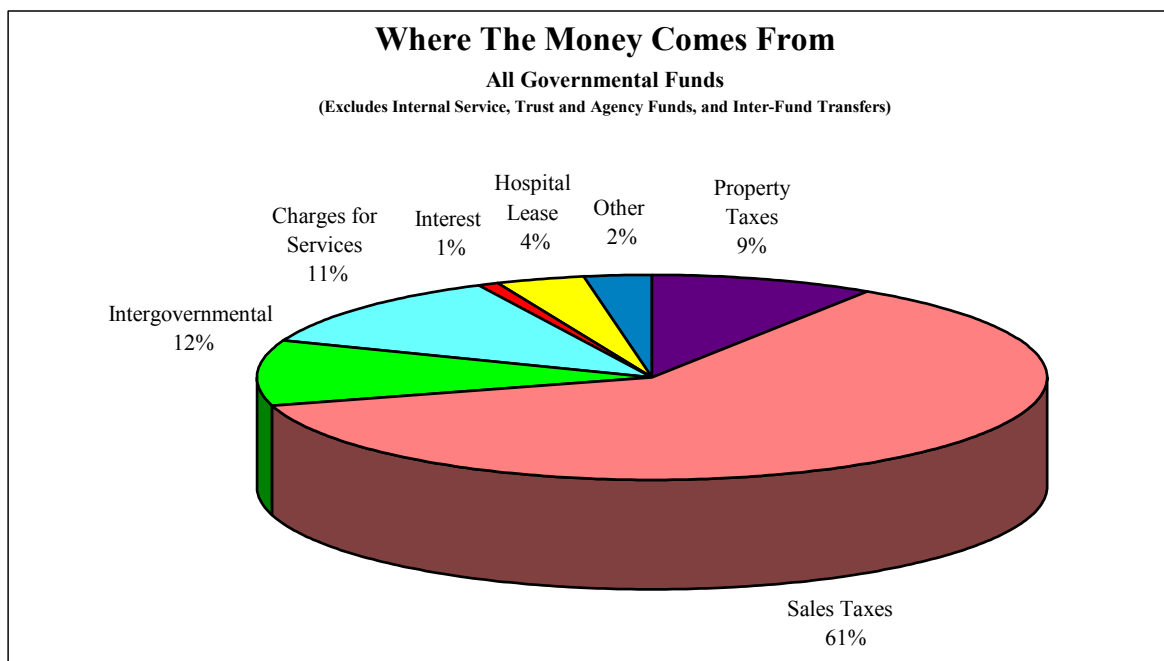
## Revenues / Expenditures – All Governmental Funds

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Revenues (Excludes Other Sources)	\$26,702,699	\$27,236,346	\$29,930,614	\$30,980,284	\$31,303,053
Expenditures (Excludes Other Uses)	\$26,728,698	\$30,605,496	\$22,935,721	\$35,290,386	\$36,084,943
	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Revenues (Excludes Other Sources)	\$31,329,849	\$32,477,938	\$36,806,753	\$38,149,739	\$37,524,164
Expenditures (Excludes Other Uses)	\$31,605,075	\$32,769,441	\$32,860,977	\$41,547,759	\$41,710,245



# Financial Summaries cont'd

## 2004 Budget – All Governmental Funds



\*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, Assessment

\*\*Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch, E-911 Emergency Telephone

# Financial Summaries cont'd

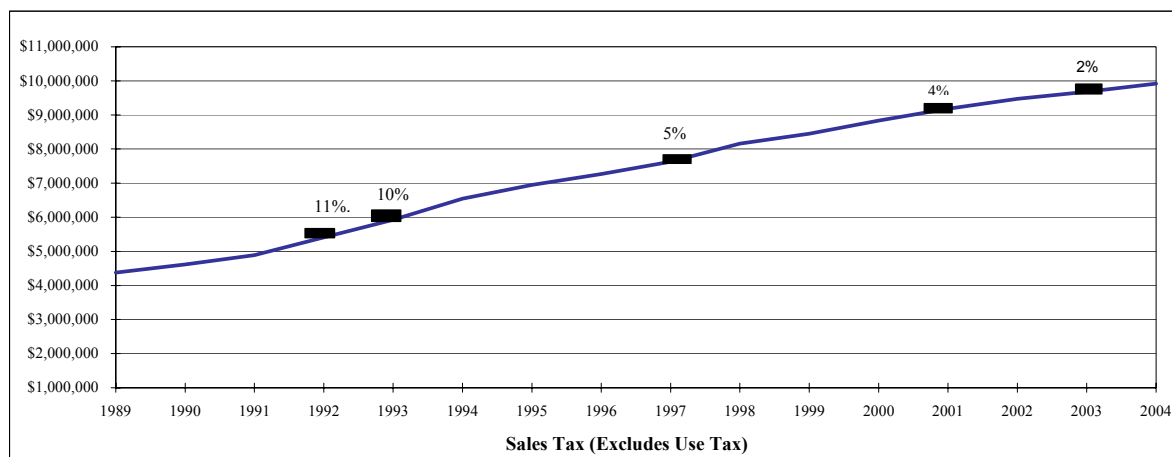
## Sales Tax

	<u>1989 Actual</u>	<u>1990 Actual</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>
Sales Tax	\$4,380,304	\$4,618,016	\$4,889,530	\$5,409,376	\$5,926,282
Sales Tax Growth Rate		5%	6%	11%	10%

	<u>1994 Actual</u>	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>
Sales Tax	\$6,546,683	\$6,946,727	\$7,266,514	\$7,630,386	\$8,158,523
Sales Tax Growth Rate	10%	6%	5%	5%	7%

	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Projected</u>
Sales Tax	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493	\$9,680,000
Sales Tax Growth Rate	4%	5%	4%	3%	2%

	<u>2004 Budget</u>
Sales Tax	\$9,920,000
Sales Tax Growth Rate	2%



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

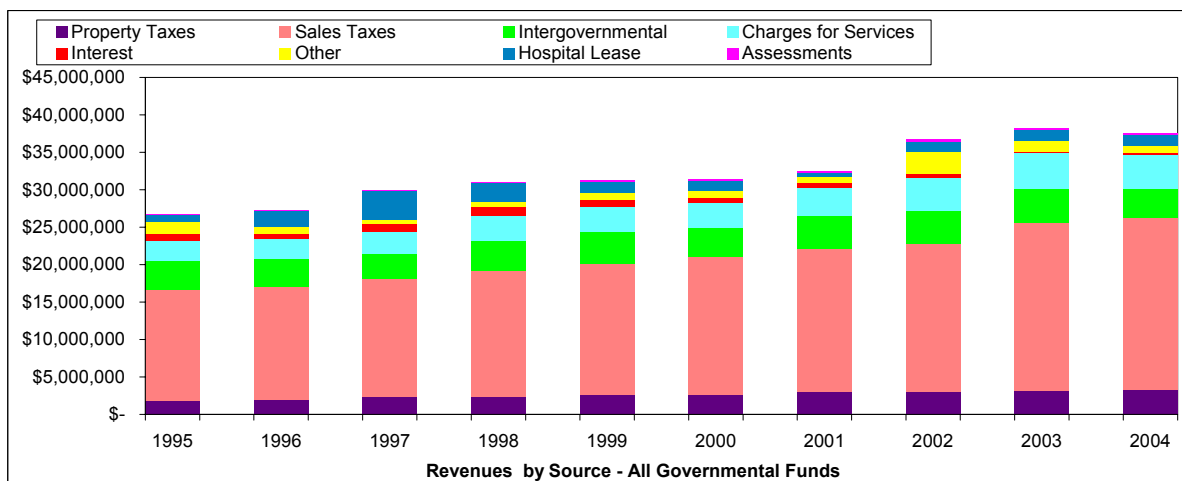
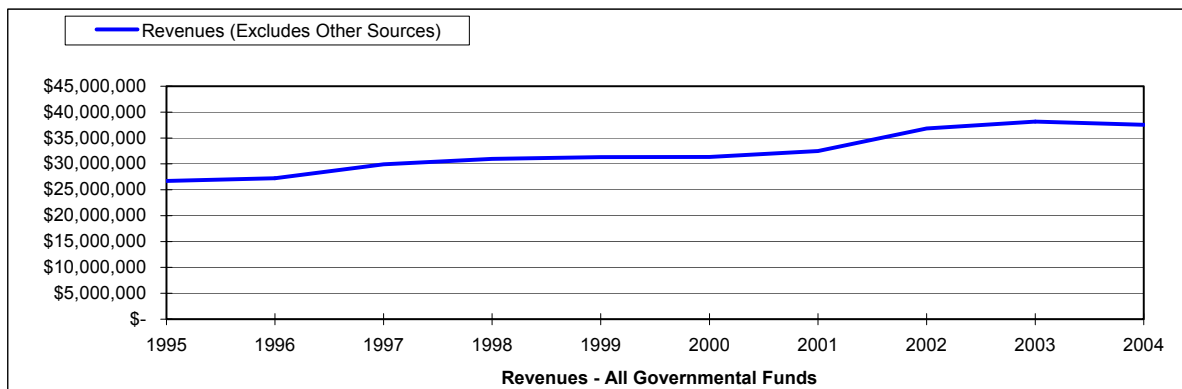
# Financial Summaries cont'd

## Revenues by Source--All Governmental Funds

### General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Property Taxes	\$ 1,838,448	\$ 1,983,525	\$ 2,347,135	\$ 2,290,922	\$ 2,578,335
Assessments	30,162	41,248	77,292	127,986	158,600
Sales Taxes	14,858,727	15,010,438	15,816,023	16,930,073	17,590,705
Intergovernmental	3,786,474	3,844,960	3,263,380	3,971,630	4,178,382
Charges for Services	2,748,215	2,623,068	3,037,550	3,324,086	3,320,677
Interest	935,651	704,564	963,880	1,175,709	1,053,235
Hospital Lease	1,000,000	2,163,310	3,828,612	2,417,885	1,545,733
Other	1,505,022	865,233	596,742	741,993	877,386
<b>Total</b>	<b>\$ 26,702,699</b>	<b>\$ 27,236,346</b>	<b>\$ 29,930,614</b>	<b>\$ 30,980,284</b>	<b>\$ 31,303,053</b>

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Property Taxes	\$ 2,676,010	\$ 2,961,134	\$ 3,024,767	\$ 3,139,559	\$ 3,221,283
Assessments	146,380	228,545	353,496	183,231	183,910
Sales Taxes	18,289,363	19,094,072	19,704,957	22,507,920	23,053,920
Intergovernmental	4,002,744	4,380,202	4,489,297	4,549,930	3,844,309
Charges for Services	3,340,926	3,854,780	4,480,285	4,656,167	4,541,879
Interest	712,075	601,390	415,203	242,542	241,179
Hospital Lease	1,350,000	450,000	1,371,600	1,404,518	1,418,500
Other	812,351	907,815	2,967,148	1,465,872	1,019,184
<b>Total</b>	<b>\$ 31,329,849</b>	<b>\$ 32,477,938</b>	<b>\$ 36,806,753</b>	<b>\$ 38,149,739</b>	<b>\$ 37,524,164</b>



a Sale of Daniel Boone building

d MKT development grant, FEMA, Hartsburg Levy

e Child Advocacy grant, CDBG projects, Community Sentencing

f Sheriff Forfeiture receipts, prepaid rent from Reality House

h High real estate fees, Public Administrator fees

i GIS reimbursement Phase I (1997-1999)

k Hospital lease revision and modification

l Sale of Boone Retirement Center, Workers Comp Refunds

# Financial Summaries cont'd

## Revenue by Source

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Special Revenue Funds</u>					
Property Taxes	\$ 615,708	\$ 669,625	\$ 793,747	\$ 698,460	\$ 735,145
Assessments	-	-	-	-	-
Sales Taxes	7,490,600	7,649,674	8,185,637	8,771,550	9,140,272
Intergovernmental	2,258,120	1,998,775	1,545,979	1,656,667	1,772,897
Charges for Services	1,042,842	716,597	923,418	923,703	883,205
Interest	345,779	353,922	610,916	747,712	592,842
Hospital Lease	-	1,163,310	2,828,612	1,067,885	195,733
Other	83,707	118,118	59,105	112,328	144,546
Total	\$ 11,836,756	\$ 12,670,021	\$ 14,947,414	\$ 13,978,305	\$ 13,464,640

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Special Revenue Funds</u>					
Property Taxes	\$ 764,551	\$ 835,326	\$ 859,980	\$ 910,924	\$ 937,283
Assessments	-	-	-	-	-
Sales Taxes	9,456,306	9,915,126	10,228,464	12,827,920 <sup>a</sup>	13,133,920
Intergovernmental	1,668,999	1,922,308	1,950,015	2,162,409	1,556,285
Charges for Services	1,002,855	1,097,155	1,350,939	1,273,453	1,319,198
Interest	337,960	271,615	188,354	112,389	90,587
Hospital Lease	-	-	-	-	-
Other	173,633	141,731	387,420	85,666	29,499
Total	\$ 13,404,304	\$ 14,183,261	\$ 14,965,172	\$ 17,372,761	\$ 17,066,772

<sup>a</sup> Increase primarily due to Law Enforcement Sales Tax (1/8 cent) passed in August, 2002 effective January 1, 2003

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Debt Service Funds</u>					
Property Taxes	\$ 48,913	\$ 5,334	\$ 5,972	\$ 6,012	\$ 100
Assessments	30,162	41,248	77,292	127,986	158,600
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	139,873	37,112	44,082	44,585	29,757
Hospital Lease	-	-	-	-	-
Other	23,344	23,344	23,344	23,344	35,277
Total	\$ 242,292	\$ 107,038	\$ 150,690	\$ 201,927	\$ 223,734

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Debt Service Funds</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	146,380	228,545	353,496	183,231	183,910
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	12,111	4,969	7,043	1,771	1,592
Hospital Lease	-	-	-	-	-
Other	2,500	2,250	-	-	-
Total	\$ 160,991	\$ 235,764	\$ 360,539	\$ 185,002	\$ 185,502

# Financial Summaries cont'd

## Revenue by Source

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Capital Project Funds</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	650	-	-	-
Interest	59,819	11,298	1,399	2,070	61,483
Hospital Lease	-	-	-	-	-
Other	10,194	178,200	(16,288)	22,675	550
Total	\$ 70,013	\$ 190,148	\$ (14,889)	24,745	\$ 62,033

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Capital Project Funds</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	17,970	6,732
Charges for Services	-	-	-	-	-
Interest	11,532	6,096	19,662	12,629	-
Hospital Lease	-	-	-	-	-
Other	-	-	947,795 <sup>d</sup>	500,000	-
Total	\$ 11,532	\$ 6,096	\$ 967,457	530,599	6,732

(d) Sale of Boone Retirement Center

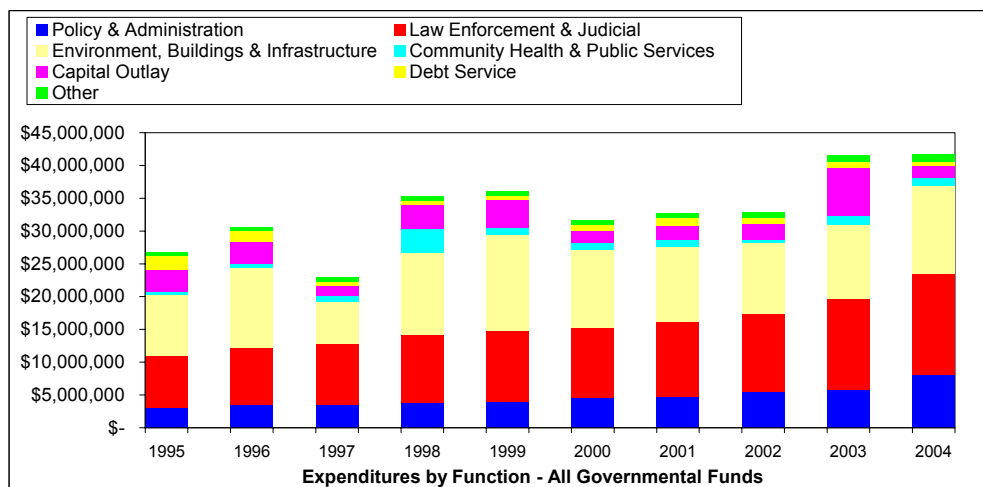
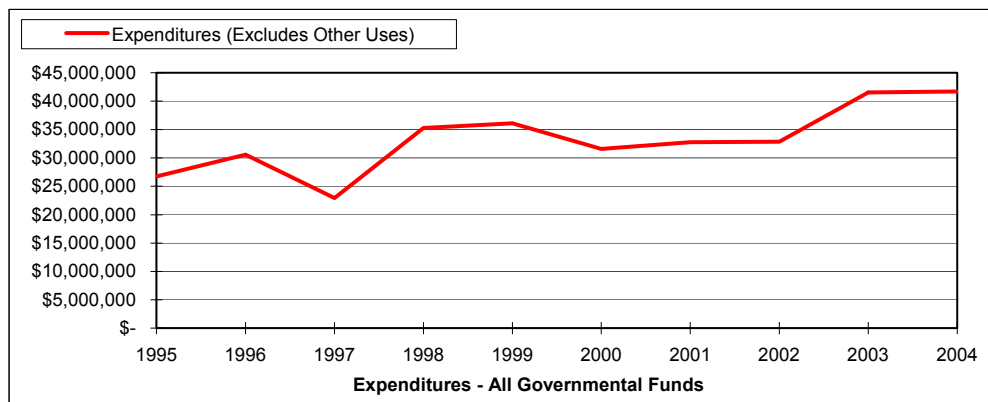
# Financial Summaries cont'd

## Expenditures by Function–Budget Basis–All Governmental Funds General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds

	1995	1996	1997	1998	1999
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 3,041,923	\$ 3,558,339	\$ 3,565,973	\$ 3,802,655	\$ 3,903,151
Law Enforcement & Judicial	8,015,188	8,605,705	9,229,298	10,488,868	10,956,345 <sup>b</sup>
Environment, Buildings & Infrastructure	9,183,200	12,174,429	6,483,453	12,367,141	14,569,961 <sup>e</sup>
Community Health & Public Services	578,360	677,828	812,447	3,653,728 <sup>a</sup>	1,168,952 <sup>c</sup>
Capital Outlay	3,269,393	3,378,200	1,556,968	3,741,979	4,158,067 <sup>d</sup>
Debt Service	2,067,327	1,609,179	641,011	598,815	648,292
Other	573,307	601,816	646,571	637,201	680,175
<b>Total</b>	<b>\$ 26,728,698</b>	<b>\$ 30,605,496</b>	<b>\$ 22,935,721</b>	<b>\$ 35,290,386</b>	<b>\$ 36,084,943</b>

	2000	2001	2002	2003	2004
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 4,560,505	\$ 4,745,728	\$ 5,417,872	\$ 5,772,491	\$ 8,091,518 <sup>f</sup>
Law Enforcement & Judicial	10,634,713	11,448,413	11,999,375	13,857,615	15,359,626
Environment, Buildings & Infrastructure	12,017,312	11,527,484	10,796,014	11,373,652	13,450,294
Community Health & Public Services	1,003,103	922,578	409,924 <sup>g</sup>	1,285,246	1,213,245
Capital Outlay	1,804,103	2,172,501	2,437,674	7,419,399	1,833,799
Debt Service	886,669	1,214,370	978,195	918,886	683,621
Other	698,670	738,367	821,923	920,470	1,078,142
<b>Total</b>	<b>\$ 31,605,075</b>	<b>\$ 32,769,441</b>	<b>\$ 32,860,977</b>	<b>\$ 41,547,759</b>	<b>\$ 41,710,245</b>



- a Community projects, sirens, Health Dept building commitment, Boone Retirement Center  
b E911 system upgrade, jail expansion and out-of-county housing  
c Child Advocacy grant, PEAK project  
d Boone County Fairgrounds purchase

- e El Chaparral road maintenance project, Revenue Sharing  
f Budget includes 3% emergency appropriation  
g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund



# Financial Summaries cont'd

## Expenditures by Function–Budget Basis

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Special Revenue Funds</u>					
Policy & Administration	\$ 486,692	\$ 535,212	\$ 634,372	\$ 674,862	\$ 663,115
Law Enforcement & Judicial	386,309	403,449	371,748	332,576	720,115
Environment, Buildings & Infrastructure	9,124,188	12,126,940	6,442,988	12,321,623	14,510,834
Community Health & Public Services	20,229	27,258	193,587	2,823,145	388,796
Capital Outlay	776,270	1,094,126	806,950	1,322,539	2,094,909
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 10,793,688	\$ 14,186,985	\$ 8,449,645	\$ 17,474,745	\$ 18,377,769

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Special Revenue Funds</u>					
Policy & Administration	\$ 812,538	\$ 701,975	\$ 869,904	\$ 936,469	\$ 1,572,629
Law Enforcement & Judicial	507,490	524,686	613,327	1,996,845	2,705,376
Environment, Buildings & Infrastructure	11,976,176	11,439,380	10,695,699	11,270,129	13,325,288
Community Health & Public Services	177,636	45,826	(727,723)	140,452	90,604
Capital Outlay	715,499	1,188,652	1,215,582	2,429,499	1,387,759
Debt Service	311,698	352,397	333,044	310,081	-
Other	-	-	-	-	-
Total	\$ 14,501,037	\$ 14,252,916	\$ 12,999,833	\$ 17,083,475	\$ 19,081,656

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Debt Service Funds</u>					
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,602,714	1,176,833	190,473	184,312	235,877
Other	-	-	-	-	-
Total	\$ 1,602,714	\$ 1,176,833	\$ 190,473	\$ 184,312	\$ 235,877

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Debt Service Funds</u>					
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	118,632	179,616	189,412	216,805	217,506
Other	-	-	-	-	-
Total	\$ 118,632	\$ 179,616	\$ 189,412	\$ 216,805	\$ 217,506

# Financial Summaries cont'd

## Expenditures by Function–Budget Basis

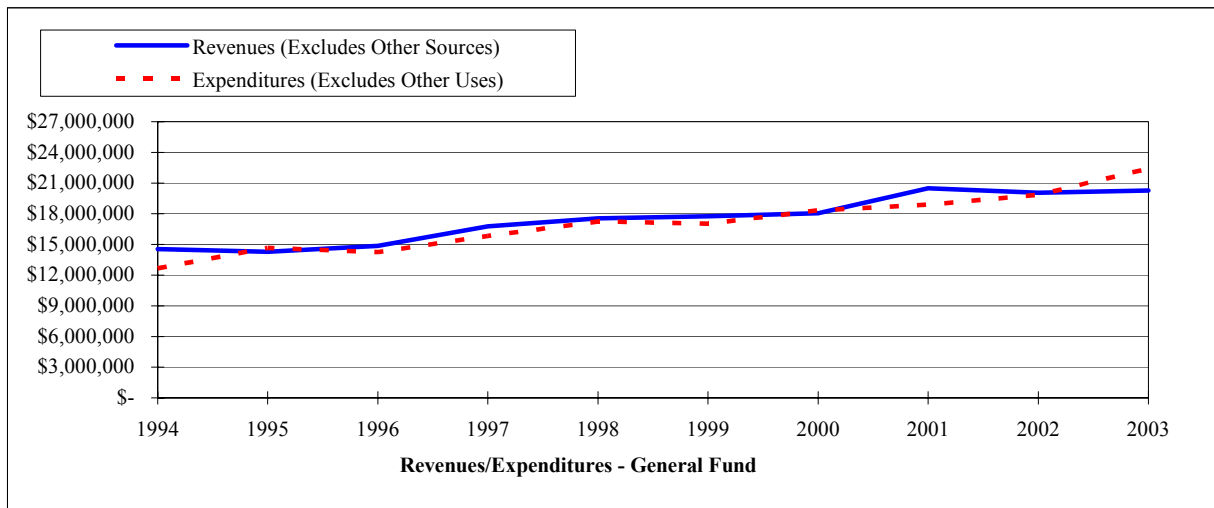
	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<u>Capital Project Funds</u>					
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	3,507	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	1,655,190	584,971	56,851	1,789,513	218,859
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,658,697	\$ 584,971	\$ 56,851	\$ 1,789,513	\$ 218,859

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
<u>Capital Project Funds</u>					
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	(40,298)	17,346	778,182	4,386,560	7,480
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	-\$ 40,298	\$ 17,346	\$ 778,182	\$ 4,386,560	\$ 7,480

# Financial Summaries cont'd

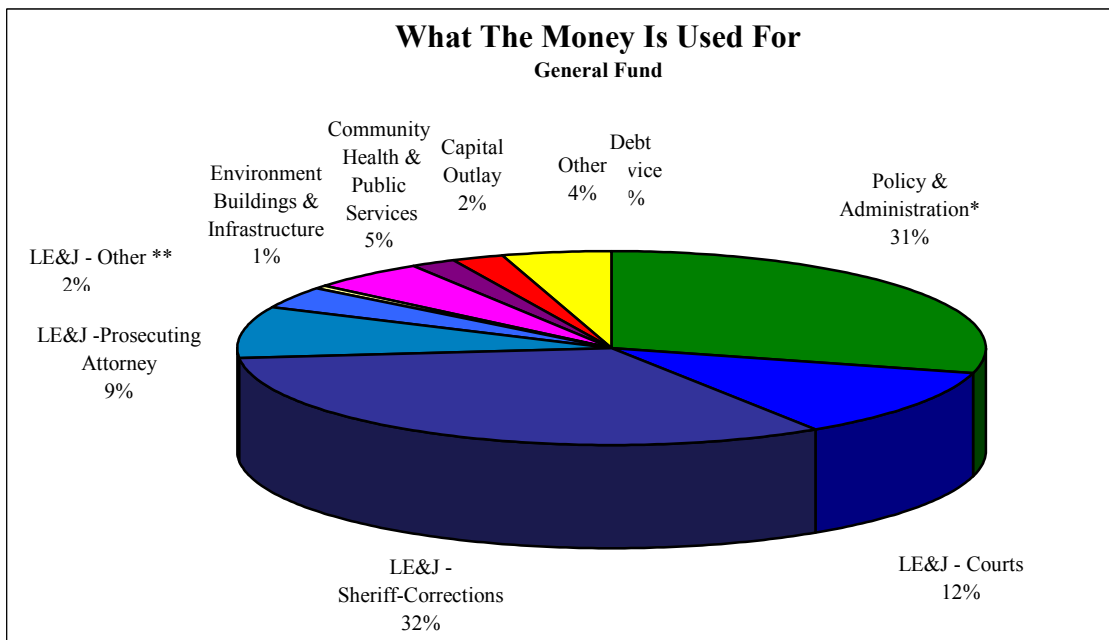
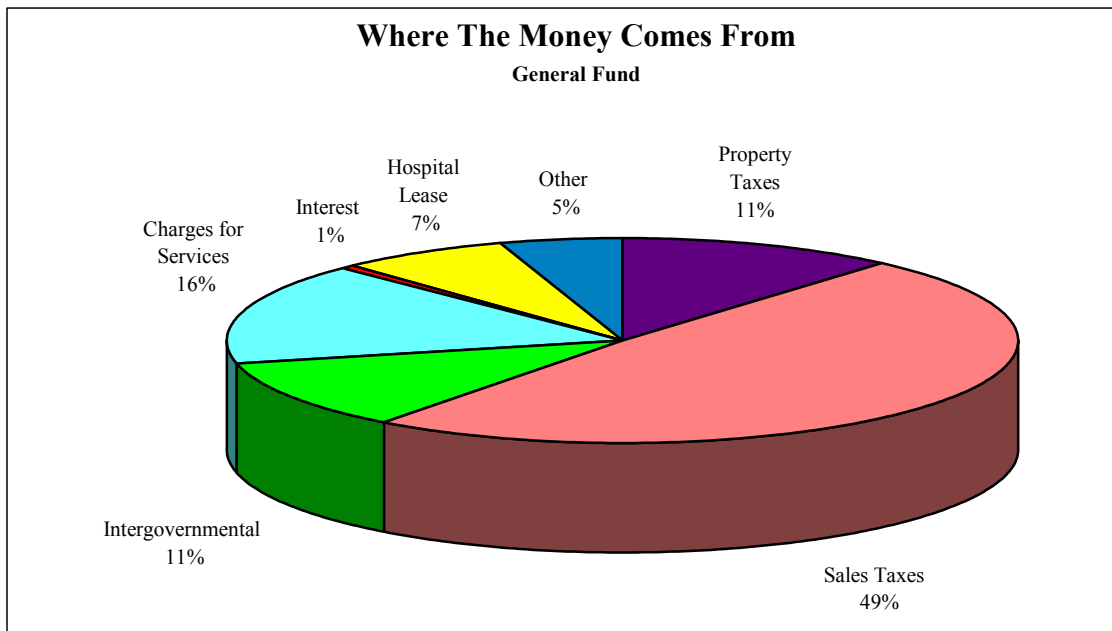
## Revenues / Expenditures – General Fund

	<b>1995</b> Actual	<b>1996</b> Actual	<b>1997</b> Actual	<b>1998</b> Actual	<b>1999</b> Actual
Revenues (Excludes Other Sources)	\$14,553,638	\$14,269,139	\$14,847,399	\$16,775,307	\$17,552,646
Expenditures (Excludes Other Uses)	\$12,673,599	\$14,656,707	\$14,238,752	\$15,841,817	\$17,252,438
	<b>2000</b> Actual	<b>2001</b> Actual	<b>2002</b> Actual	<b>2003</b> Projected	<b>2004</b> Budget
Revenues (Excludes Other Sources)	\$17,753,022	\$18,052,817	\$20,513,585	\$20,061,377	\$20,265,158
Expenditures (Excludes Other Uses)	\$17,025,704	\$18,319,563	\$18,893,550	\$19,860,919	\$22,403,603



# Financial Summaries cont'd

## 2004 Budget – General Fund



\*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, Assessment

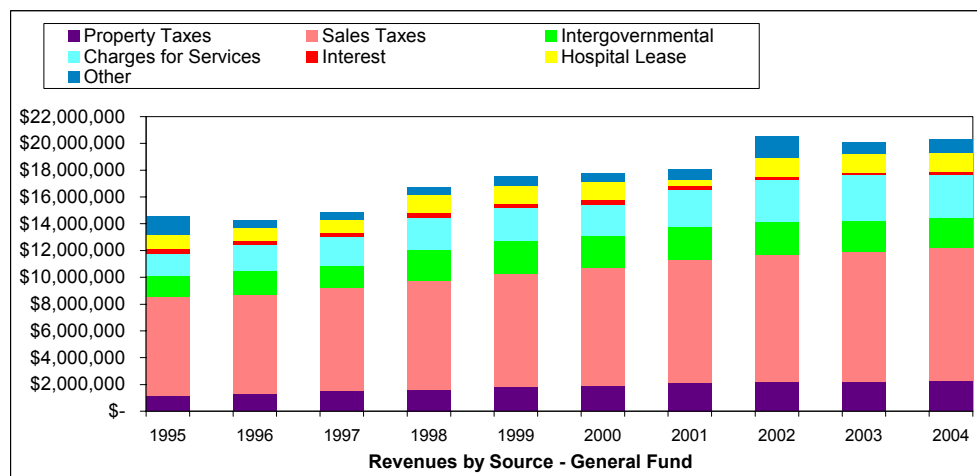
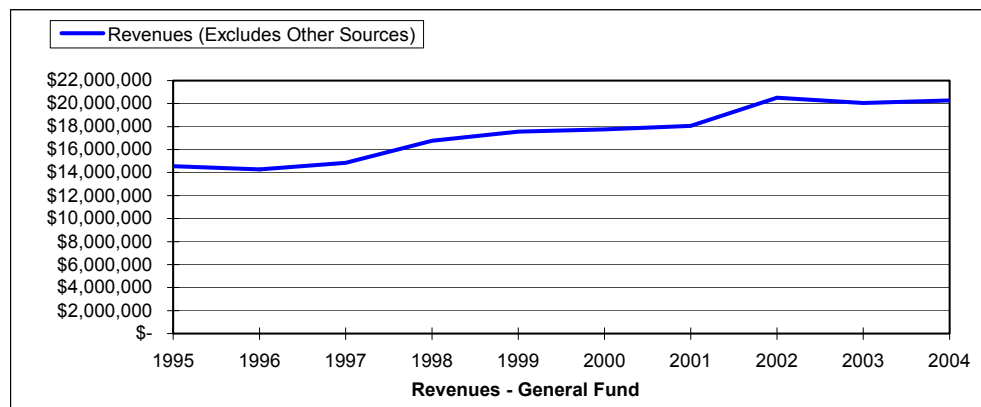
\*\*Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

# Financial Summaries cont'd

## Revenue by Source – General Fund

	1995	1996	1997	1998	1999
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 1,173,827	\$ 1,308,566	\$ 1,547,416	\$ 1,586,450	\$ 1,843,090
Sales Taxes	7,368,127	7,360,764	7,630,386	8,158,523	8,450,433
Intergovernmental	1,528,354	1,846,185	1,717,401	2,314,963	2,405,485
Charges for Services	1,705,373	1,905,821	2,114,132	2,400,383	2,437,472
Interest	390,180	302,232	307,483	381,342	369,153
Hospital Lease	1,000,000	1,000,000	1,000,000	1,350,000	1,350,000
Other	1,387,777	545,571	530,581	583,646	697,013
<b>Total</b>	<b>\$ 14,553,638</b>	<b>\$ 14,269,139</b>	<b>\$ 14,847,399</b>	<b>\$ 16,775,307</b>	<b>\$ 17,552,646</b>

	2000	2001	2002	2003	2004
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 1,911,459	\$ 2,125,808	\$ 2,164,787	\$ 2,228,635	\$ 2,284,000
Sales Taxes	8,833,057	9,178,946	9,476,493	9,680,000	9,920,000
Intergovernmental	2,333,745	2,457,894	2,539,282	2,369,551	2,281,292
Charges for Services	2,338,071	2,757,625	3,129,346	3,382,714	3,222,681
Interest	350,472	318,710	200,144	115,753	149,000
Hospital Lease	1,350,000	450,000	1,371,600	1,404,518	1,418,500
Other	636,218	763,834	1,631,933	880,206	989,685
<b>Total</b>	<b>\$ 17,753,022</b>	<b>\$ 18,052,817</b>	<b>\$ 20,513,585</b>	<b>\$ 20,061,377</b>	<b>\$ 20,265,158</b>



- a Sale of Daniel Boone building
- b MKT Development grant
- c GIS reimbursement Phase I (1997-1999)
- d Child Advocacy grant, Community Sentencing

- e High real estate fees, public administrator fees
- f Peppaid rent from Reality House
- g Hospital lease revision and modification
- h Sale of Boone Retirement Center, Workers Comp Refund

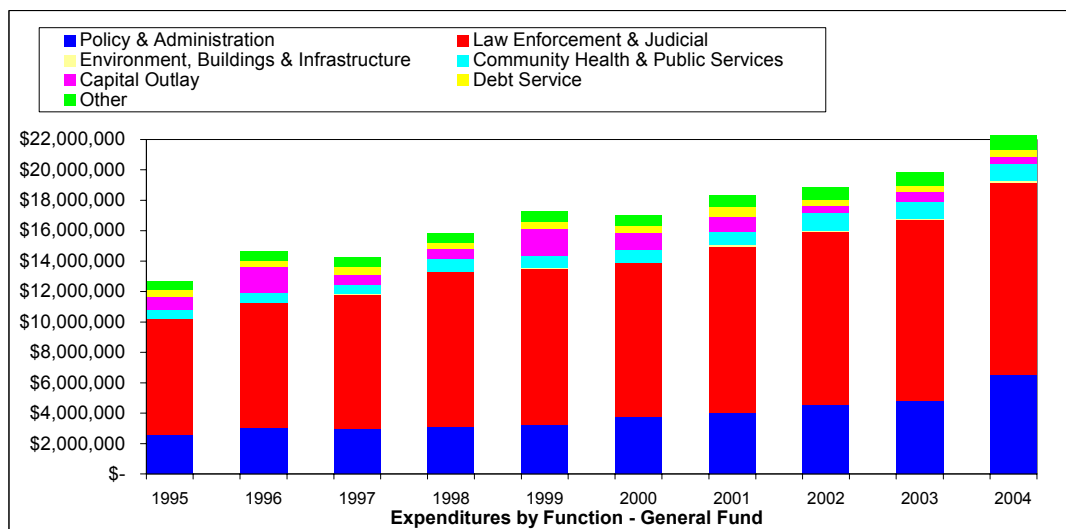
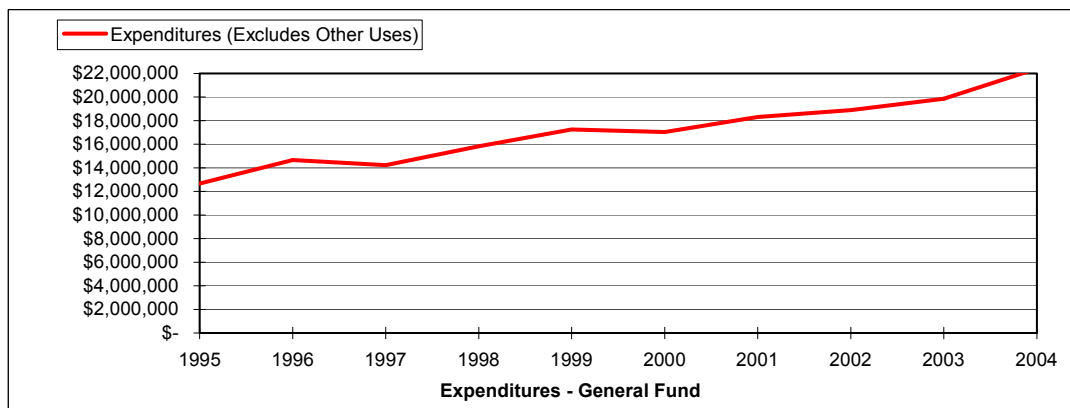
# Financial Summaries cont'd

## Expenditures by Function–Budget Basis – General Fund

	1995	1996	1997	1998	1999
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 2,555,231	\$ 3,023,127	\$ 2,931,601	\$ 3,127,793	\$ 3,240,036
Law Enforcement & Judicial	7,628,879	8,202,256	8,857,550	10,156,292 c	10,236,230
Environment, Buildings & Infrastructure	55,505	47,489	40,465	45,518	59,127
Community Health & Public Services	558,131	650,570	618,860	830,583 b	780,156
Capital Outlay	837,933 d	1,699,103 d	693,167 d	629,927 d	1,844,299 d
Debt Service	464,613	432,346	450,538	414,503	412,415
Other	573,307	601,816	646,571	637,201	680,175
Total	\$ 12,673,599	\$ 14,656,707	\$ 14,238,752	\$ 15,841,817	\$ 17,252,438

	2000	2001	2002	2003	2004
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 3,747,967 e	\$ 4,043,753	\$ 4,547,968 e	\$ 4,836,022	\$ 6,518,889 e,f
Law Enforcement & Judicial	10,127,223	10,923,727	11,386,048	11,860,770	12,654,250
Environment, Buildings & Infrastructure	41,136	88,104	100,315	103,523	125,006
Community Health & Public Services	825,467	876,752	1,137,647	1,144,794	1,122,641
Capital Outlay	1,128,902 d	966,503 d	443,910 d	603,340 d	438,560 d
Debt Service	456,339	682,357	455,739	392,000	466,115
Other	698,670	738,367	821,923	920,470	1,078,142
Total	\$ 17,025,704	\$ 18,319,563	\$ 18,893,550	\$ 19,860,919	\$ 22,403,603

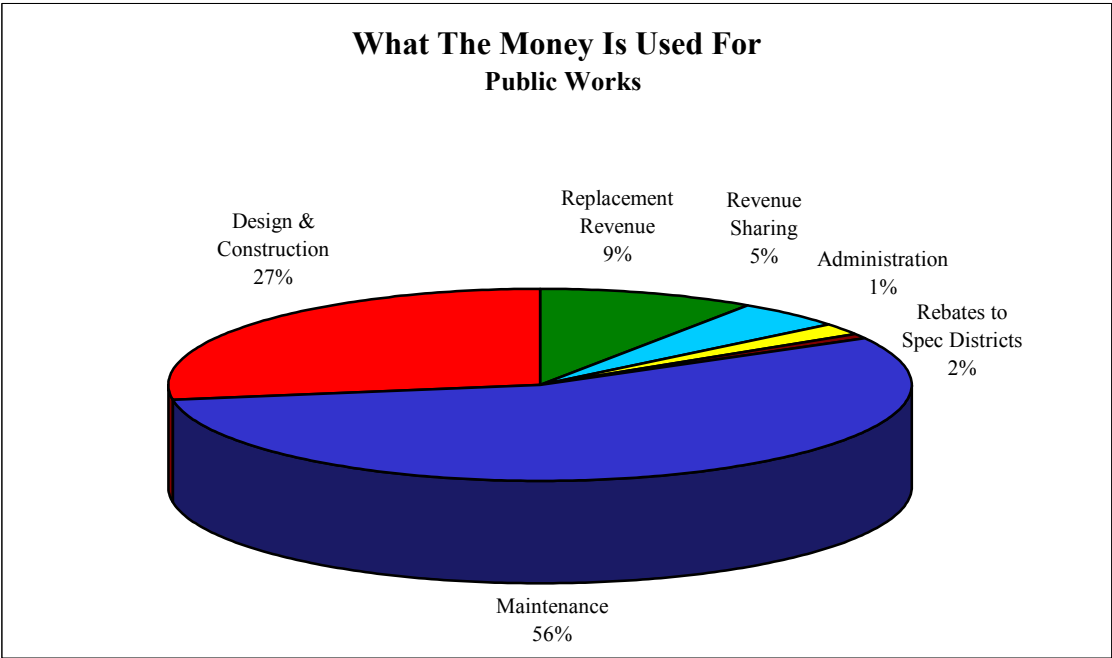
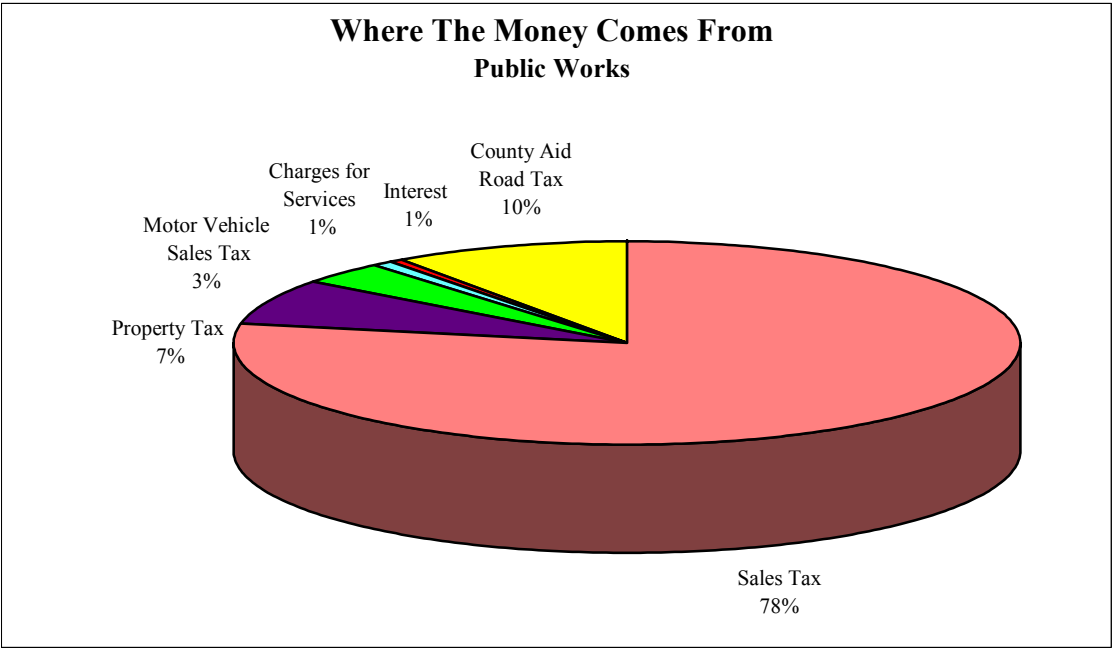


b Child Advocacy grant  
c Increased operating costs at Jail

d See Capital Expenditures Highlights  
e Election costs  
f Budget includes 3% emergency appropriation

# Financial Summaries cont'd

## 2004 Budget – Public Works

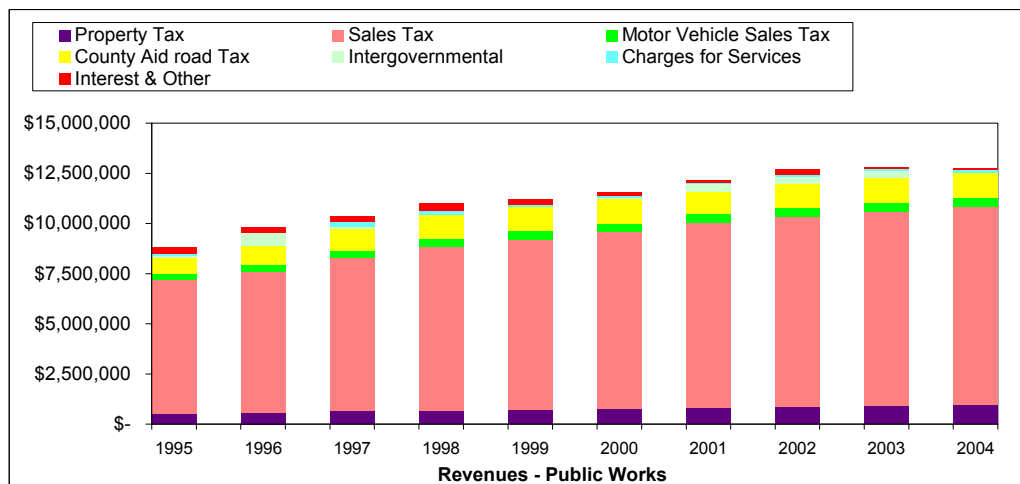
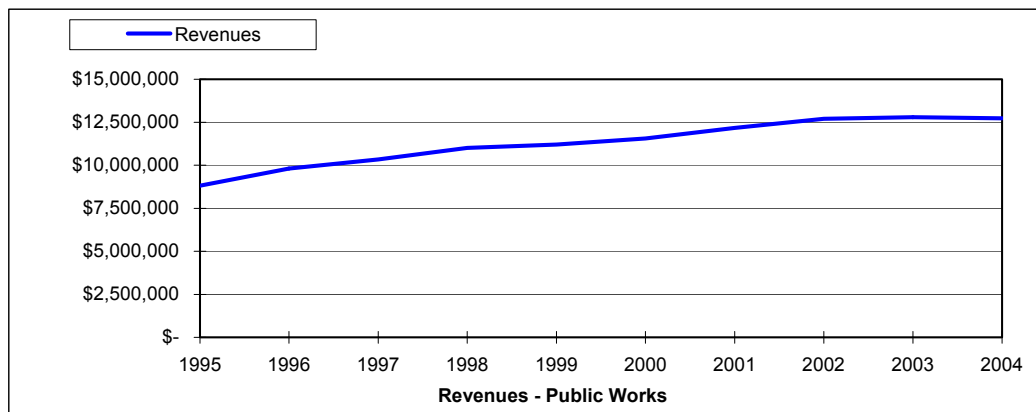


# Financial Summaries cont'd

## Revenues by Source – Public Works

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Property Tax	\$ 541,058	\$ 565,858	\$ 667,012	\$ 683,733	\$ 735,144
Sales Tax	6,631,110	7,048,567	7,623,061	8,147,716	8,441,863
Motor Vehicle Sales Tax	318,146	326,115	351,029	419,095	464,560
County Aid road Tax	834,756	966,049	1,076,319	1,190,596	1,196,743
Intergovernmental	54,690	606,202	132,708	719	864
Charges for Services	112,804	42,565	216,388	203,331	81,322
Interest & Other	317,683	257,779	275,581	357,024	284,276
<b>Total</b>	<b>\$ 8,810,247</b>	<b>\$ 9,813,135</b>	<b>\$ 10,342,098</b>	<b>\$ 11,002,214</b>	<b>\$ 11,204,772</b>

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Property Tax	\$ 764,551	\$ 835,326	\$ 859,980	\$ 910,924	\$ 937,283
Sales Tax	8,831,967	9,174,117	9,470,442	9,680,000	9,920,000
Motor Vehicle Sales Tax	397,201	474,814	468,670	457,920	457,920
County Aid road Tax	1,231,899	1,113,021	1,210,403	1,227,500	1,239,775
Intergovernmental	20,410	368,546	304,552	373,775	915
Charges for Services	146,171	58,762	114,383	62,004	99,380
Interest & Other	169,795	137,092	265,548	77,256	74,155
<b>Total</b>	<b>\$ 11,561,994</b>	<b>\$ 12,161,678</b>	<b>\$ 12,693,978</b>	<b>\$ 12,789,379</b>	<b>\$ 12,729,428</b>



Note: Use Tax revenues excluded

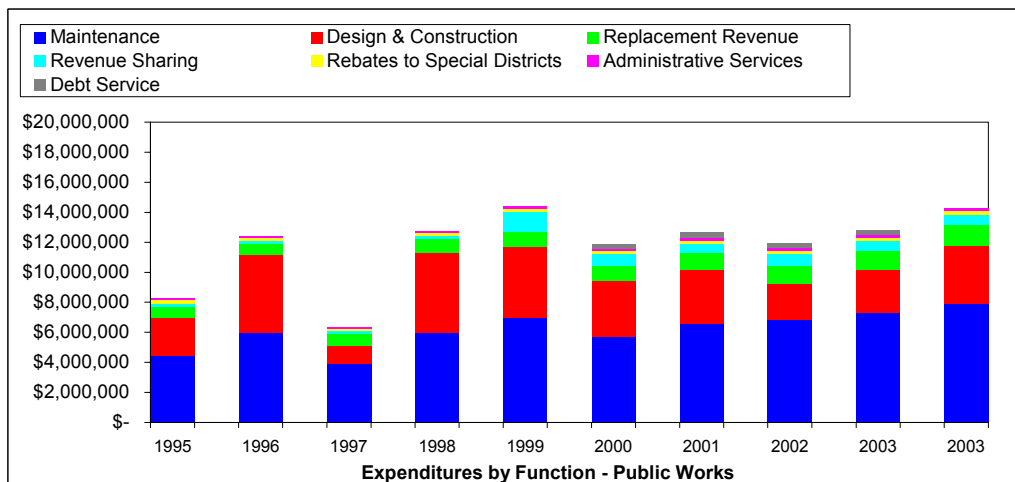
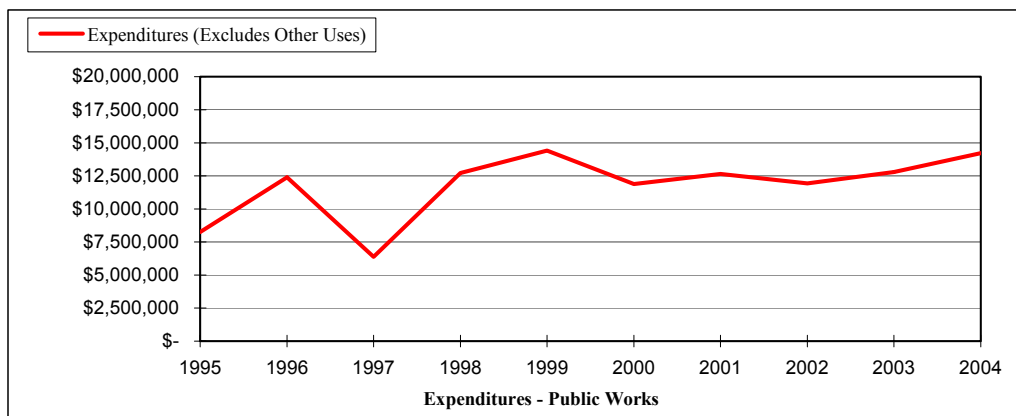


# Financial Summaries cont'd

## Expenditures by Function–Budget Basis – Public Works

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Maintenance	\$ 4,430,059	\$ 5,993,161	\$ 3,889,900	\$ 6,000,505	\$ 6,965,812
Design & Construction	2,566,510	5,172,285	1,217,225	5,291,677	4,731,846
Replacement Revenue	716,327	737,575	775,858	943,637	1,001,982
Revenue Sharing	199,986	200,000	200,000	200,000	1,344,000
Rebates to Special Districts	221,305	187,505	179,557	165,262	209,781
Administrative Services	108,215	108,215	108,215	110,000	150,000
Debt Service	-	-	-	-	-
<b>Total</b>	<b>\$ 8,242,402</b>	<b>\$ 12,398,741</b>	<b>\$ 6,370,755</b>	<b>\$ 12,711,081</b>	<b>\$ 14,403,421</b>

	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Maintenance	\$ 5,686,485	\$ 6,580,751	\$ 6,805,762	\$ 7,287,202	\$ 7,903,155
Design & Construction	3,706,381	3,597,840	2,441,946	2,931,077	3,900,345
Replacement Revenue	1,078,382	1,118,012	1,187,942	1,193,129	1,345,984
Revenue Sharing	752,000	602,596	772,240	688,093	683,760
Rebates to Special Districts	204,255	240,780	237,345	240,357	243,094
Administrative Services	150,000	150,000	150,000	150,000	150,000
Debt Service	311,698	352,397	333,044	309,181	-
<b>Total</b>	<b>\$ 11,889,201</b>	<b>\$ 12,642,377</b>	<b>\$ 11,928,279</b>	<b>\$ 12,799,039</b>	<b>\$ 14,226,338</b>



# Capital Expenditure Highlights

Description	Funding Source
<b>2004</b>	
<u>Policy &amp; Administration</u>	
▪ Electronic voting equipment	General Fund
▪ Fiber optics connectivity between County-facilities	General Fund
▪ Upgrade AS400 for Logical Partitioning	General Fund
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Public Works south facility improvement-phase III (remodeling)	Road Tax
<u>Community Health &amp; Public Services</u>	
▪ Renovation of the new City/County health facility	General Fund/ Hospital Profit Share Fund/ Special Obligation Bonds
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Renovation and expansion of the Juvenile Justice Center	Special Obligation Debt
<b>2003</b>	
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Public Works south facility improvement-phase II (remodeling)	Road Tax
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Replacement of Courthouse x-ray security equipment	General Fund
▪ Architectural study of Courthouse/Johnson Building	Residual capital project resources which originated from General Fund
<u>Law Enforcement &amp; Judicial-Sheriff/Corrections</u>	
▪ Vehicles and law enforcement equipment for additional deputies and correction officers	Law Enforcement Tax
▪ Mapping system interface with CAD and 911 system	Emergency Telephone Tax
<u>Policy &amp; Administration</u>	
▪ Architectural study of Government Center	Residual capital project resources which originated from General Fund
<u>Community Health &amp; Public Services</u>	
▪ Renovation of the new City/County health facility	General Fund/ Hospital Profit Share Fund/ Special Obligation Bonds

# Capital Expenditures Highlights cont'd

Description	Funding Source
<b>2002</b>	
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Public Works south facility improvement-phase I (tool storage building)	Road Tax
<u>Community Health &amp; Public Services</u>	
▪ Acquisition of the new City/County health facility	General Fund
<b>2001</b>	
<u>Policy &amp; Administration</u>	
▪ Purchased investment tracking software	General Fund
▪ Upgraded network security	General Fund
<u>Law Enforcement &amp; Judicial-Sheriff/Corrections</u>	
▪ Purchased Corrections Management Software	General Fund
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Replaced road maintenance equipment (Equipment replacements not funded fiscal years 1997-2000)	Road Tax
<b>2000</b>	
<u>Policy &amp; Administration</u>	
▪ Purchased a ballot counter and cellular phones in Election and Registration	General Fund
▪ Upgraded imaging system	General Fund/ Assessment Fund/Record Preservation Fund
▪ Signed AS400 upgrade contract with IBM	General Fund
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Purchased sound equipment to bring courtrooms in compliance with Americans with Disabilities Act requirements	General Fund
▪ Replaced E911 telephone data terminals	Emergency Telephone Tax
<u>Other</u>	
▪ Purchased horse stalls, chairs, cattle panels and equipment from Boone County Fair Board	Hospital Profit Share Fund

# Capital Expenditures Highlights cont'd

Description	Funding Source
<b>1999</b>	
<u>Policy &amp; Administration</u>	
▪ Replaced two ballot counters in Election and Registration	General Fund
▪ Replaced the AS400 computer and mug shot system at the Sheriff/Jail	General Fund
▪ Remediated and reengineered the computer network	General Fund
▪ Purchased Boone County Fairgrounds	General Fund
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Purchased listening devices to bring courtrooms into compliance with Americans with Disabilities Act requirements	General Fund
▪ Constructed an art/storage maintenance building (1,200 sq ft) at the Juvenile Justice Center	General Fund
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Paved parking lot at the Public Works south facility	Capital Repair & Replacement
<u>Other</u>	
▪ Purchased Boone County Fairgrounds	Hospital Profit Share Fund/ General Fund
<b>1998</b>	
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Replaced computer hardware and software	General Fund
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Constructed snow and ice material facility at Public Works (shell only)	Road Tax
▪ Modified Jail to increase secured detention	General Fund
▪ Renovated old Juvenile Justice Center and leased to Reality House (a not-for-profit organization); Reality House operates the Work Release program for the County	General Fund
<u>Community Health &amp; Public Services</u>	
▪ City/County health facility	Hospital Profit Share

# Capital Expenditures Highlights cont'd

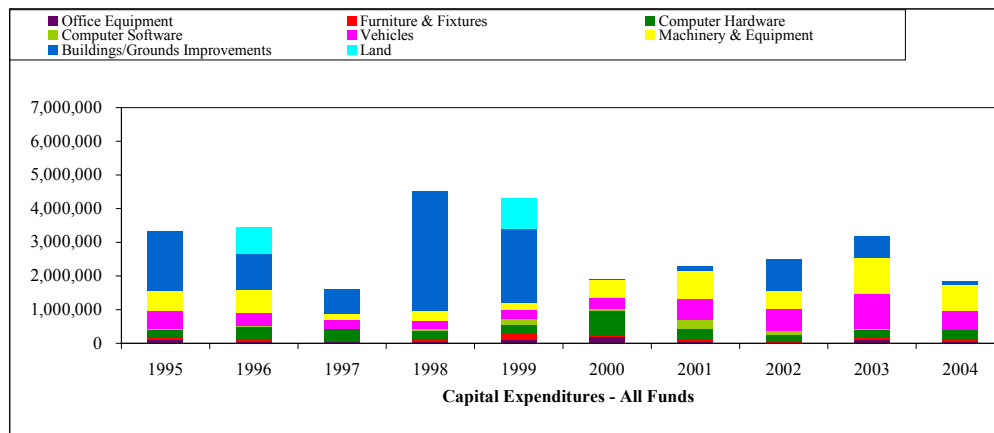
Description	Funding Source
<b>1997</b>	
<u>Policy &amp; Administration</u>	
▪ Upgraded AS400 in Information Technology	General Fund
<u>Law Enforcement &amp; Judicial-Courts</u>	
▪ Acquired and implemented video communications between the Jail and Courthouse	General Fund
▪ Upgraded the court automation/case management system	General Fund
<u>Other</u>	
▪ Constructed Centralia medical clinic with Boone Hospital Trustees, including the County's satellite office (1,745 sq ft)	Hospital Profit Share Fund
<b>1996</b>	
<u>Law Enforcement &amp; Judicial-PA &amp; Other</u>	
▪ Upgraded E911 PSAP	Emergency Telephone Tax
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Developed Courthouse Square	General Fund/ Contributions
▪ Purchased parking lot at 10 <sup>th</sup> and Park Streets	General Fund
<u>Other</u>	
▪ Purchased Lot 1 Bluff Creek Office Park for Boone Retirement Center	Hospital Profit Share
▪ Developed County-owned portion of MKT Trail	General Fund/ MODOT Grant/ City of Columbia Contribution
<b>1995</b>	
<u>Law Enforcement &amp; Judicial-Sheriff/Corrections</u>	
▪ Replaced 18 patrol vehicles (twice the usual number) in order to migrate to the State contract schedule	General Fund
<u>Environment, Buildings &amp; Infrastructure</u>	
▪ Renovated Johnson Building (14,896 sq ft) and adjacent parking lot	General Fund
<u>Other</u>	
▪ Developed County-owned portion of MKT Trail	General Fund/ MODOT Grant/ City of Columbia Contribution

# Capital Expenditures Highlights cont'd

Description	Funding Source
<b>1994</b> <u>Environment, Buildings &amp; Infrastructure</u>	
<ul style="list-style-type: none"> <li>Constructed new Juvenile Justice Center (14,333 sq ft) occupied January, 1995</li> <li>Constructed Government Center (37,204 sq ft) occupied April, 1995</li> </ul>	General Fund  General Fund
<u>Other</u>	
<ul style="list-style-type: none"> <li>Developed County-owned portion of MKT Trail</li> </ul>	General Fund/ MODOT Grant/ City of Columbia Contribution

# Summary of Capital Expenditures—All Funds Combined

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Office Equipment	\$ 102,206	\$ 43,505	\$ 39,403	\$ 31,377	\$ 119,420
Furniture & Fixtures	72,768	70,519	52,798	75,524	217,178
Computer Hardware	219,329	381,467	330,799	253,644	211,801
Computer Software	49,800	27,390	17,094	68,655	181,279
Vehicles	524,731	397,486	262,464	263,087	271,591
Machinery & Equipment	601,931	658,145	187,893	264,035	211,572
Buildings/Grounds Improvements	1,749,274	1,085,416	726,021	3,562,158 <sup>a</sup>	2,191,966
Land	-	781,595	-	-	910,000
<b>Total Capital Expenditures</b>	<b>\$ 3,320,039</b>	<b>\$ 3,445,523</b>	<b>\$ 1,616,472</b>	<b>\$ 4,518,480</b>	<b>\$ 4,314,807</b>
	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Office Equipment	\$ 181,422	\$ 49,759	\$ 25,562	\$ 86,052	\$ 70,500
Furniture & Fixtures	80,231	89,532	49,210	91,093	31,839
Computer Hardware	696,816	292,530	199,060	232,978	286,003
Computer Software	72,411	276,695	97,547	34,715	26,805
Vehicles	326,892	602,003	662,650	1,014,154 <sup>b</sup>	549,756
Machinery & Equipment	515,863	845,052	523,080	1,098,159 <sup>b</sup>	758,166
Buildings/Grounds Improvements	22,016	149,130	921,042	627,458	110,000
Land	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 1,895,651</b>	<b>\$ 2,304,701</b>	<b>\$ 2,478,151</b>	<b>\$ 3,184,609</b>	<b>\$ 1,833,069</b>



## Reconciliation of Total Capital Expenditures to schedule of Expenditures by Function

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Total Capital Expenditures	\$ 3,320,039	\$ 3,445,523	\$ 1,616,472	\$ 4,518,480	\$ 4,314,807
Less: Capital Expenditures in Non-Governmental Funds	(50,646)	(67,323)	(59,504)	(26,501)	(156,740)
<b>Capital Outlay per schedule of Expenditures by Function</b>	<b>\$ 3,269,393</b>	<b>\$ 3,378,200</b>	<b>\$ 1,556,968</b>	<b>\$ 4,491,979</b>	<b>\$ 4,158,067</b>
	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Total Capital Expenditures	\$ 1,895,651	\$ 2,304,701	\$ 2,478,151	\$ 3,184,609	\$ 1,833,069
Less: Capital Expenditures in Non-Governmental Funds	(51,250)	(132,200)	(94,585)	(151,770)	(6,750)
<b>Capital Outlay per schedule of Expenditures by Function</b>	<b>\$ 1,844,401</b>	<b>\$ 2,172,501</b>	<b>\$ 2,383,566</b>	<b>\$ 3,032,839</b>	<b>\$ 1,826,319</b>

( a ) City/County public health facility (2090 84200 - \$750,000)

( b ) Vehicles and law enforcement equipment for additional deputies and correction officers

# Summary of Capital Expenditures by Fund

## 2004 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	4,100	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-
100	1140	Treasurer	-	-	-	-	-	-	14,400	-	-	-
100	1150	Collector	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	26,401	133,077	-	1,500	-	-
100	1175	GIS - Consortium	-	-	-	-	-	15,000	7,000	-	-	-
100	1176	GIS - County	-	-	-	-	-	-	-	-	-	-
100	1191	Insurance & Safety	-	-	1,500	-	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-
100	1200	Public Administrator	-	-	-	-	-	-	-	-	-	-
100	1210	Circuit Court Services	1,000	4,100	2,000	250	1,200	14,825	1,180	-	-	-
100	1221	Circuit Clerk	1,800	4,000	1,000	-	1,200	-	-	-	-	-
100	1230	Jury Services & Court Costs	600	-	475	-	-	14,000	975	-	-	-
100	1241	Juvenile Office	-	-	4,100	5,050	-	8,400	-	-	-	-
100	1242	Juvenile Justice Center	-	-	-	-	-	-	-	-	-	-
100	1243	Juvenile Justice Grants	-	-	-	-	328	-	-	-	-	-
100	1251	Sheriff	-	-	1,600	975	-	-	-	-	-	62,700
100	1255	Corrections	-	-	-	-	-	-	-	-	-	22,000
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	-	-	4,374	-	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	450	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	-
General Fund Total			\$ 3,400	\$ 8,100	\$ 19,149	\$ 6,725	\$ 29,129	\$ 185,302	\$ 23,555	\$ 1,500	\$ -	\$ 84,700

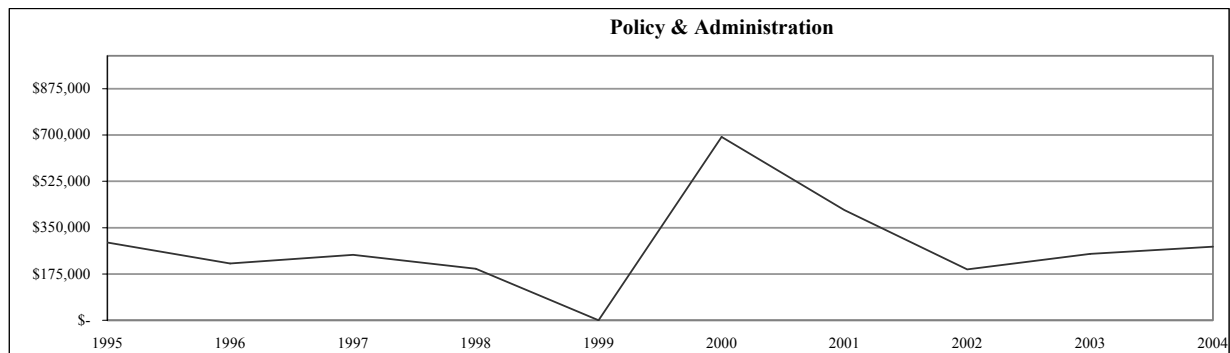


### Capital Expenditures by Fund cont'd

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement
201	2010	Assessment	-	-	-	-	-	10,295	-	-	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	-	375	2,025	750	-	-	-	151,000
204	2045	Public Works-Design & Construction	-	59,000	-	800	7,000	6,000	-	1,500	-	25,000
210	2100	Local Emergency Planning Committee	-	-	-	-	4,000	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	-	-	-	-	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	24,000
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
283	2830	Circuit Drug Court	-	-	-	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	-	-	250	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	27,000	-	-	-	-	265,056
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	4,790	-	1,500	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	13,002	-	-	-	-	-
		Special Revenue Funds Total	\$ -	\$ 59,000	\$ 4,790	\$ 1,175	\$ 54,527	\$ 17,045	\$ 250	\$ 1,500	\$ -	\$ 465,056
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-
		Internal Service Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ 3,400	\$ 67,100	\$ 23,939	\$ 7,900	\$ 83,656	\$ 202,347	\$ 23,805	\$ 3,000	\$ -	\$ 549,756
Grand Total			\$ 1,833,069									

# Summary of Capital Expenditures by Function

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Policy &amp; Administration</b>						
1110	Auditor	\$ 6,451	\$ -	\$ 565	\$ -	\$ -
1115	Human Resources	5,765	-	362	1,433	2,101
1118	Purchasing	3,976	6,107	562	285	-
1121	County Commission	5,111	18,022	-	-	3,436
1125	Centralia Office	-	-	-	-	-
1131	County Clerk	5,802	-	-	-	-
1132	Election and Registration	1,310	8,550	-	-	69,034 b
1140	Treasurer	8,442	84	794	-	574
1150	Collector	-	1,070	2,325	511	5,826
1160	Recorder	873	3,442	3,994	-	6,390
1170	Information Technology	188,614	149,523	194,845	132,508	326,001 a
1175	GIS - Consortium	-	-	9,770	13,646	4,139
1176	GIS - County	-	-	-	-	-
1191	Insurance & Safety	-	-	-	-	-
1194	Mail Services	-	-	-	-	18,810
1196	Records Management Services	-	-	-	28,575	5,564
2010	Assessment	60,624	20,603	14,684	16,387	16,842
2300	Election Services	-	-	-	-	-
2800	Storage & Preservation	6,506	6,930	18,925	1,071	-
		\$ 293,474	\$ 214,331	\$ 246,826	\$ 194,416	\$ 458,717
		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1110	Auditor	\$ -	\$ 2,689	\$ -	\$ -	\$ -
1115	Human Resources	1,571	10,192	-	-	-
1118	Purchasing	-	1,054	15,383	3,623	-
1121	County Commission	-	2,585	-	8,829	4,100
1126	County Counselor	-	-	-	274	-
1131	County Clerk	314	244	-	11,798	-
1132	Election and Registration	66,791 b	-	-	2,000	65,000 v
1140	Treasurer	1,055	20,000 t	2,578	-	14,400
1150	Collector	733	343	3,297	2,104	-
1160	Recorder	3	230	1,122	11,113	-
1170	Information Technology	411,032 o	242,328	127,615	131,093	160,978 v
1175	GIS - Consortium	15,702	-	-	-	22,000
1176	GIS - County	-	30,155	6,005	7,264	-
1191	Insurance & Safety	-	-	-	13,400	1,500
1194	Mail Services	-	-	-	1,033	-
1196	Records Management Services	-	-	-	-	-
2010	Assessment	77,287 s	51,863	24,656	18,566	10,295
2110	Collector Tax Maint Activity	-	-	-	9,137	-
2300	Election Services	818	-	3,112	-	-
2800	Storage & Preservation	118,305 s	55,129	8,460	30,456	-
		\$ 693,611	\$ 416,812	\$ 192,228	\$ 250,690	\$ 278,273

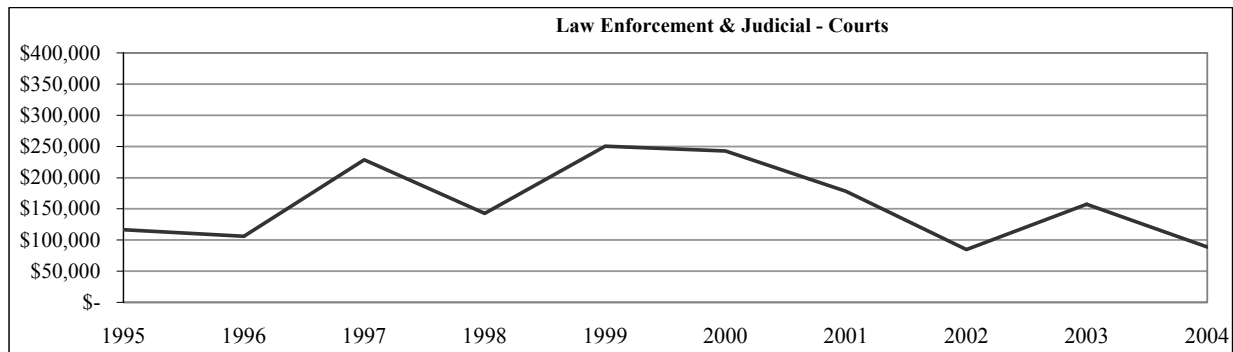


- a Dept 1170 - replaced the AS400 computer and mugshot system at the Sheriff's Jail, remediated and reengineered the computer network
- b Dept 1132 - replaced ballot counters in Election and Registration
- o Dept 1170 - replaced AS400 computer in Information Technology
- s Dept 2010 and 2800 - upgraded Imaging system

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Law Enforcement &amp; Judicial - Courts</b>						
1210	Circuit Court Services	\$ 38,131	\$ 49,293	\$ 86,373 c	\$ 84,611 c	\$ 38,695
1215	Public Safety & Judicial Project	-	-	80,971 c	-	-
1221	Circuit Clerk	50,396	24,564	25,136	23,751	15,687
1230	Jury Services & Court Costs	468	4,319	6,227	4,057	40,825 d
1241	Juvenile Office	24,552	10,084	13,493	12,397	20,256
1242	Juvenile Justice Center	2,883	17,725	16,543	14,920	131,428 d
1243	Juvenile Justice Grants	-	-	-	3,072	3,597
2830	Circuit Drug Court	-	-	-	-	-
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-
2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-
		\$ 116,430	\$ 105,985	\$ 228,743	\$ 142,808	\$ 250,488

		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1210	Circuit Court Services	\$ 66,220	\$ 56,236	\$ 24,680	\$ 22,659	\$ 24,555
1215	Public Safety & Judicial Project	-	-	-	-	-
1221	Circuit Clerk	38,920	27,927	11,486	38,203	8,000
1230	Jury Services & Court Costs	69,452 e	11,393	12,361	45,750 y	16,050
1241	Juvenile Office	48,375	34,271	21,106	10,708	17,550
1242	Juvenile Justice Center	10,677	10,213	11,433	20,940	9,000
1243	Juvenile Justice Grants	8,742	38,176	3,854	2,364	328
2830	Circuit Drug Court	406	-	-	1,952	-
2850	Administration of Justice	-	-	-	-	250
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	14,730	-
2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	13,002
		\$ 242,792	\$ 178,216	\$ 84,920	\$ 157,306	\$ 88,735



c Dept 1210 - upgraded the court automation/case management system : Dept 1215 - acquired and implemented video communications between the Jail and Courthouse

d Dept 1230 - purchased listening devices to bring courtrooms into compliance with Americans with Disabilities Act requirements

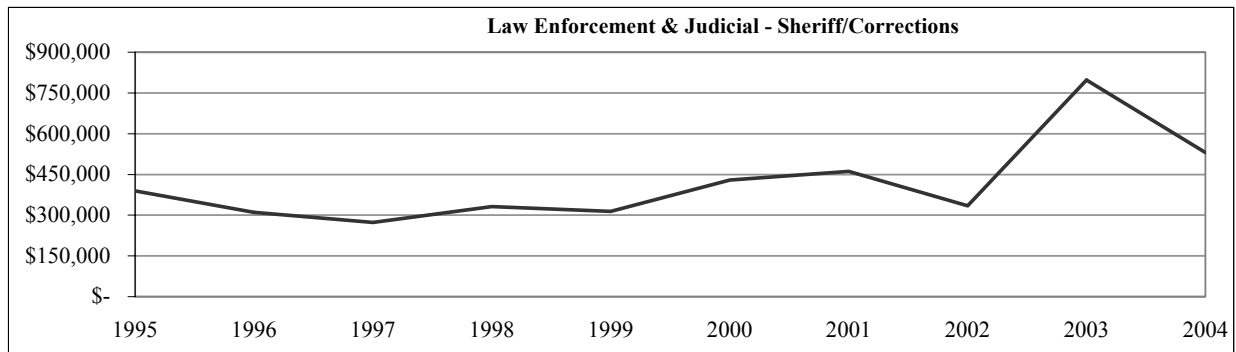
Dept 1242 - constructed a art/storage maintenance building (1,200 sq ft) at the Juvenile Justice Center

e Dept 1230 - purchased listening devices to bring courtrooms into compliance with Americans with Disabilities Act requirements

y Dept 1230 - replaced Courthouse x-ray security equipment

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Law Enforcement &amp; Judicial - Sheriff/Corrections</b>						
1251	Sheriff	\$ 324,873 f	\$ 266,292	\$ 207,517	\$ 249,013	\$ 256,779
1255	Corrections	37,258	44,379	29,855	36,273	35,358
1287	Emergency Services & Dispatch	-	-	-	-	-
2500	Sheriff Forfeiture Money	13,800	-	17,547	19,734	19,619
2522	DARE Program	13,601	-	-	-	-
2523	Sheriff K9 Program	-	-	-	-	-
2530	Local Law Enforcement Grant	-	-	18,708	26,369	2,031
2540	Sheriff Civil Charges	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-
		\$ 389,532	\$ 310,671	\$ 273,627	\$ 331,389	\$ 313,787
		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1251	Sheriff	\$ 290,293	\$ 264,173	\$ 155,607	\$ 43,763	\$ 66,075
1255	Corrections	41,944	177,668 p	19,294	31,465	22,700
1287	Emergency Services & Dispatch	10,291	-	-	107,755	-
2500	Sheriff Forfeiture Money	18,964	3,100	21,912	31,137	26,200
2522	DARE Program	-	-	-	-	-
2523	Sheriff K9 Program	-	8,000	9,000	-	-
2530	Local Law Enforcement Grant	68,180	8,060	73,567	-	-
2532	Local Law Enforcement Grant	-	-	34,415	5,812	-
2540	Sheriff Civil Charges	-	-	20,514	54,863	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	473,344 x	416,322 x
2902	Corrections-Law Enf Sls Tax	-	-	-	49,334 x	-
		\$ 429,672	\$ 461,001	\$ 334,309	\$ 797,473	\$ 531,297



f Dept 1251 - replaced 18 patrol vehicles (twice the usual number) because of decision to purchase off of the State contract

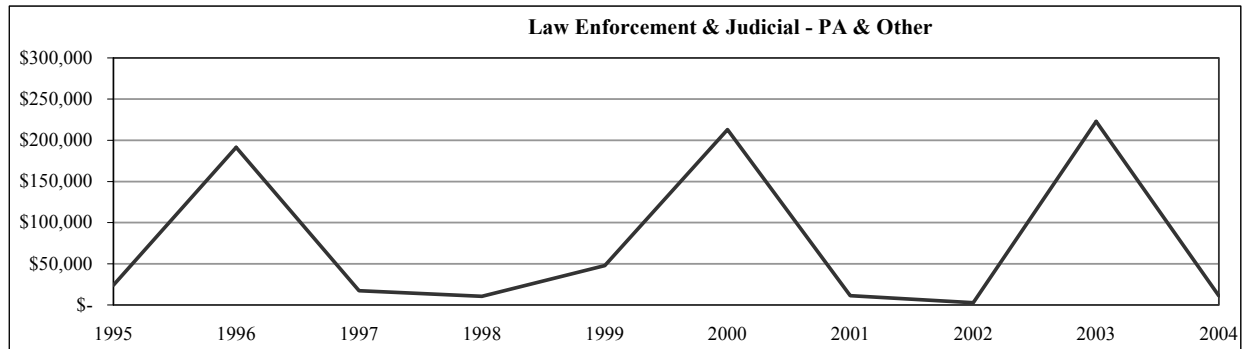
p Dept 1255 - purchased Corrections Management Software

x Dept 2901 - purchased vehicles and law enforcement equipment for additional deputies and correction officers

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Law Enforcement &amp; Judicial - PA &amp; Other</b>						
1200	Public Administrator	\$ 290	\$ 1,818	\$ 290	\$ 570	\$ 1,285
1261	Prosecuting Attorney	17,574	28,799	3,881	3,179	34,674
1262	Victim Witness	-	-	2,995	-	-
1263	IV-D	-	4,807	1,182	-	-
2020	E-911 Emergency Telephone	6,326	156,000 g	-	-	-
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	-	-	9,116	6,624	11,827
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-
		\$ 24,190	\$ 191,424	\$ 17,464	\$ 10,373	\$ 47,786

		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1200	Public Administrator	\$ 1,705	\$ 2,150	\$ -	\$ 500	\$ -
1261	Prosecuting Attorney	22,110	2,059	2,180	11,221	-
1262	Victim Witness	11,791	246	-	747	-
1263	IV-D	10,929	6,945	449	1,355	4,374
2020	E-911 Emergency Telephone	164,371 r	-	-	207,200 z	-
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	2,003	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	1,875	6,640
		\$ 212,909	\$ 11,400	\$ 2,629	\$ 222,898	\$ 11,014

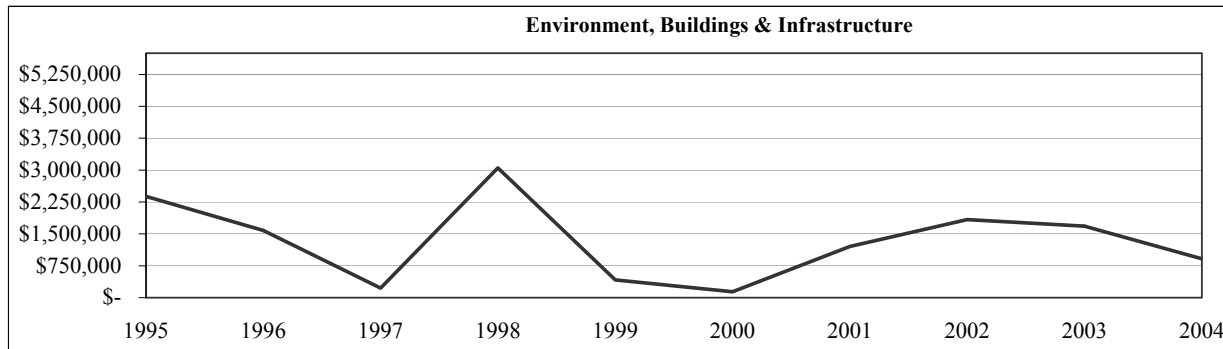


- g Dept 2020 - upgraded E911 PSAP
- r Dept 2020 - replaced E911 telephone data terminals
- z Dept 2020 - mapping system interface with CAD and 911 system

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Environment, Buildings &amp; Infrastructure</b>						
1340	NID Administration	\$ 4,084	\$ -	\$ 400	\$ 592	\$ -
1360	Solid Waste Recycling	-	15,583	-	-	-
2040	Public Works-R&B Maintenance	657,113	867,808	-	1,193,997 i	34,305
2045	Public Works-Design & Construction	18,300	42,785	105,637	44,595	10,285
2120	Fairground Maintenance	-	-	-	-	-
4000	Jail/Crhse Expansion/Renovation	-	-	-	974,323 i	113,238
4010	Administration Building Construction	894,146 h	47,213	100	568	-
4011	Johnson Building	455,169 h	-	450	-	-
4020	JJC Expansion & Renovation	284,517 h	3,866	-	759,255 i	100,692
4021	JJC Sewer	21,359	-	-	-	-
4030	Courthouse Square Construction	-	533,892	56,301	55,365	4,929
4040	City/County Health Facility	-	-	-	-	-
6100	Facilities and Grounds Maintenance	49,514	67,325	55,964	25,561	35,220
6101	Facilities and Grounds Housekeeping	1,132	-	3,541	940	940
6200	Capital Repair & Replacement	-	-	-	-	120,580
		\$ 2,385,334	\$ 1,578,472	\$ 222,393	\$ 3,055,196	\$ 420,189

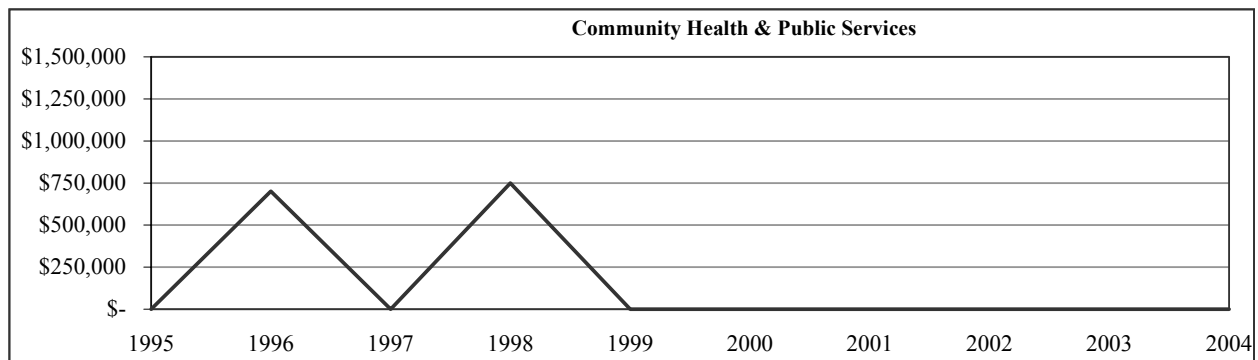
		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1340	NID Administration	\$ 252	\$ -	\$ -	\$ -	\$ -
1360	Solid Waste Recycling	-	-	-	-	-
2040	Public Works-R&B Maintenance	36,093	1,015,415 q	951,277	917,288	693,650
2045	Public Works-Design & Construction	54,073	39,416	68,670	311,405 z	217,400 z
2120	Fairground Maintenance	-	-	-	300,000	-
4000	Jail/Crhse Expansion/Renovation	-	-	-	-	-
4010	Administration Building Construction	-	-	-	-	-
4011	Johnson Building	-	-	-	-	-
4020	JJC Expansion & Renovation	-	17,346	-	-	-
4021	JJC Sewer	-	-	-	-	-
4030	Courthouse Square Construction	-	-	-	-	-
4040	City/County Health Facility	-	-	724,074	-	-
6100	Facilities and Grounds Maintenance	50,815	6,290	-	9,053	2,050
6101	Facilities and Grounds Housekeeping	434	9,078	1,512	205	4,700
6200	Capital Repair & Replacement	-	116,832	93,073	142,512	-
		\$ 141,667	\$ 1,204,377	\$ 1,838,606	\$ 1,680,463	\$ 917,800



- h Dept 4010 - constructed Government Center (37,204 sq ft) : Dept 4020/4021 - constructed new Juvenile Justice Center (14,333 sq ft)  
 Dept 4011 - renovated Johnson Building
- i Dept 2040 - constructed snow and ice material facility at Public Works (shell only) : Dept 4000 - modified jail to increase secured detention  
 Dept 4020 - renovated old Juvenile Justice Center and leased to Reality House (a not-for-profit organization)
- q Dept 2040 - replaced road maintenance equipment after not funding replacements during fiscal years 1997-2000
- z Dept 2045 - Public Works south facility improvement (remodeling)

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b><u>Community Health &amp; Public Services</u></b>						
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share	-	700,473 v	-	750,000 w	-
		\$ -	\$ 700,473	\$ -	\$ 750,000	\$ -
		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -



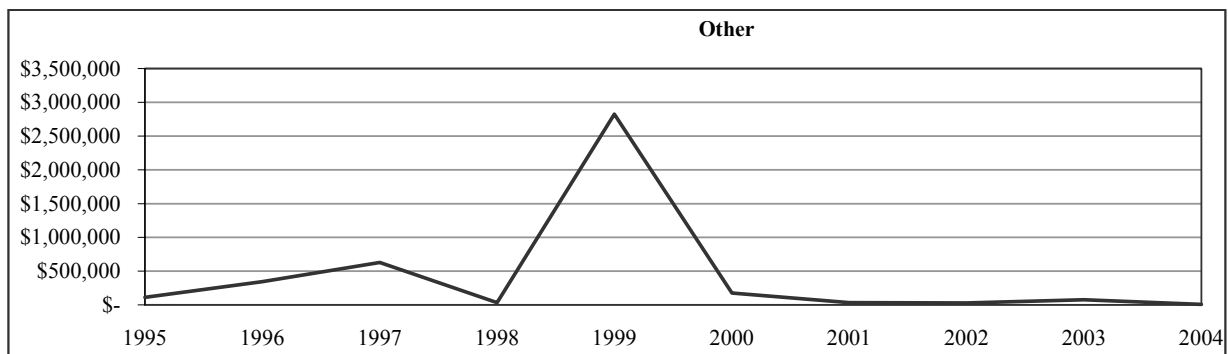
v Dept 2090 - purchased Lot 1 Bluff Creek Office Park for Boone Retirement Center

u Dept 2090 - City/County public health facility (account 84200); subsequently voided in FY2002 and the purchase was completed out of a Capital Project Fund

# Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
<b>Other</b>						
1190	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ 787,784 m
2001	Roger B Wilson Memorial	-	-	-	-	-
2090	Hospital Profit Share	-	81,122	622,333 l	10,237 l	2,000,000 m
2100	Local Emergency Planning Committee	-	-	-	3,525	-
1610	Parks and Recreation	80,695 j	260,976 k	1,362	-	-
1710	Planning and Zoning	11,886	2,069	1,976	-	-
1720	Building Codes	18,498	-	1,748	20,536	36,056
1730	Animal Control	-	-	-	-	-
		<u>\$ 111,079</u>	<u>\$ 344,167</u>	<u>\$ 627,419</u>	<u>\$ 34,298</u>	<u>2,823,840</u>

		2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
1190	Non-Departmental	-	6,000	-	-	-
2001	Roger B Wilson Memorial	-	7,668 u	-	-	-
2090	Hospital Profit Share	175,000 n	-	-	-	-
2100	Local Emergency Planning Committee	-	-	-	2,400	4,000
1610	Parks and Recreation	-	-	-	-	500
1710	Planning and Zoning	-	1,816	9,263	1,665	-
1720	Building Codes	-	-	16,196	69,214 aa	1,450
1750	Bonne Femme Creek Watershed	-	-	-	2,500	-
1730	Animal Control	-	17,411	-	-	-
		<u>\$ 175,000</u>	<u>\$ 32,895</u>	<u>\$ 25,459</u>	<u>\$ 75,779</u>	<u>\$ 5,950</u>



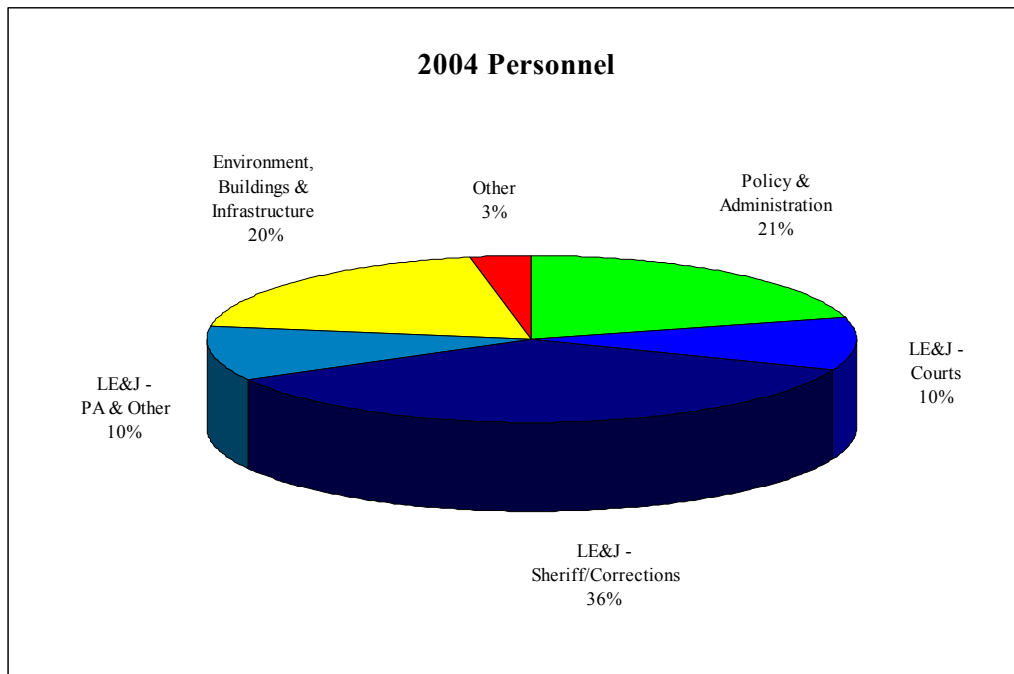
- j Dept 1610 - developed County-owned portion of MKT Trail  
k Dept 1610 - developed County-owned portion of MKT Trail  
l Dept 2090 - constructed Centralia satellite office (1,745 sq ft)  
m Dept 1190 - purchased Boone County Fairgrounds and mail machine : Dept 2090 - purchased Boone County Fairgrounds  
n Dept 2090 - purchased horse stalls, chairs, cattle panels and equipment from Boone County Fair Board  
u Dept 2001 - purchased Roger B Wilson memorial bust and art sculpture  
aa Dept 1720 - purchased vehicle and office furniture for Building Inspector added in 2003 Budget

	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual
Total	<u>\$ 3,320,039</u>	<u>\$ 3,445,523</u>	<u>\$ 1,616,472</u>	<u>\$ 4,518,480</u>	<u>\$ 4,314,807</u>
	2000 Actual	2001 Actual	2002 Actual	2003 Projected	2004 Budget
Total	<u>\$ 1,895,651</u>	<u>\$ 2,304,701</u>	<u>\$ 2,478,151</u>	<u>\$ 3,184,609</u>	<u>\$ 1,833,069</u>



# Summary of Personnel by Function

DEPT NO	DEPT NAME	2004 FTE	DEPT NO	DEPT NAME	2004 FTE
<b><u>Policy &amp; Administration</u></b>			<b><u>LE&amp;J - PA &amp; Other</u></b>		
1110	Auditor	4.50	1200	Public Administrator	3.50
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1118	Purchasing	2.50	1262	Victim Witness	2.75
1121	County Commission	5.50	1263	IV-D	7.00
1126	County Counselor	1.50	2610	PA Tax Collection	0.50
1131	County Clerk	4.75	2630	PA Bad Check Collection	2.18
1132	Election and Registration	8.77	2903	Prosecuting Attorney-Law Enf Sls Tax	3.00
1140	Treasurer	3.45			41.25
1150	Collector	6.83	<b><u>Environment, Buildings &amp; Infrastructure</u></b>		
1160	Recorder	9.00	1360	Solid Waste Recycling	0.25
1170	Information Technology	13.00	1370	BC Reg Sewer District Mgmt Service	1.00
1176	GIS - County	2.00	2040	Public Works-R&B Maintenance	49.65
1194	Mail Services	2.00	2045	Public Works-Design & Construction	13.62
1196	Records Management Services	0.75	6100	Facilities and Grounds Maintenance	6.00
2010	Assessment	15.00	6101	Facilities and Grounds Housekeeping	8.00
2800	Storage & Preservation	1.00			78.52
		82.55			
<b><u>LE&amp;J - Courts</u></b>			<b><u>Other</u></b>		
1210	Circuit Court Services	21.00	1710	Planning and Zoning	4.42
1221	Circuit Clerk	5.00	1720	Building Codes	6.33
1241	Juvenile Office	4.05	1750	Bonne Femme Creek Watershed	1.00
1242	Juvenile Justice Center	4.62			11.75
1243	Juvenile Justice Grants & Contracts	2.72			
2904	Alternate Sentencing-Law Enf Sls Tax	3.00			
		40.39			
<b><u>LE&amp;J - Sheriff/Corrections</u></b>			<b>Grand Total</b>		
1251	Sheriff	61.09			394.81
1255	Corrections	59.26			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
		140.35			



# Summary of Personnel by Fund-10 Years

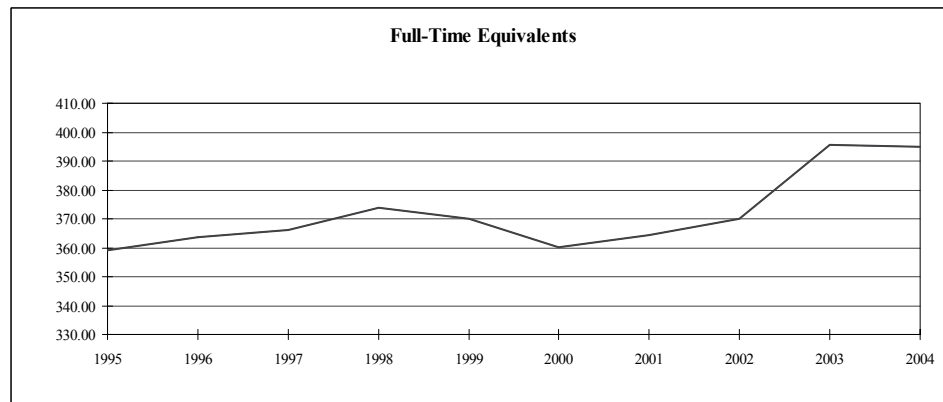
FULL-TIME EQUIVALENTS													2003-2004
FUND	DEPT NO	DEPT NAME	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	Change
100	1110	Auditor	4.12	4.12	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50	0.00
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
100	1118	Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	0.00
100	1121	County Commission	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.50	5.50	0.00
100	1125	Centralia Office	-	-	-	0.50	0.50	0.50	0.08	-	-	-	0.00
100	1126	County Counselor	-	-	-	-	-	-	-	1.00	1.50	1.50	0.00
100	1131	County Clerk	5.50	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	0.00
100	1132	Election and Registration	10.40	11.40	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77	2.00
100	1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45	0.00
100	1150	Collector	4.83	4.83	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83	0.00
100	1160	Recorder	8.67	8.67	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
100	1170	Information Technology	11.00	11.00	11.00	10.00	10.00	10.00	11.00	13.00	13.00	13.00	0.00
100	1175	GIS - Consortium	-	1.00	1.00	2.00	2.00	2.00	1.00	0.12	-	-	0.00
100	1176	GIS - County	-	-	-	-	-	-	1.00	1.88	2.00	2.00	0.00
100	1194	Mail Services	0.65	0.65	0.65	1.15	1.30	2.00	2.00	2.00	2.00	2.00	0.00
100	1196	Records Management Services	-	0.75	0.75	0.36	0.36	0.75	0.75	0.75	0.75	0.75	0.00
100	1200	Public Administrator	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	0.00
100	1210	Circuit Court Services	19.98	18.98	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.00	0.00
100	1220	Public Safety Grant Project CJIS)	2.00	-	-	-	-	-	-	-	-	-	0.00
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
100	1241	Juvenile Office	22.52	22.15	22.45	22.45	13.03 a	3.88 a	3.88	3.20	4.05	4.05	0.00
100	1242	Juvenile Justice Center	23.64	23.99	23.99	24.09	14.29 a	4.30 a	4.30	4.44	4.44	4.62	0.18
100	1243	Juvenile Justice Grants & Contracts	3.50	7.00	7.00	9.24	9.32	8.19	8.36	6.99 c	6.62 c	2.72 c	-3.90
100	1251	Sheriff	47.80	48.75	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09	0.00
100	1255	Corrections	41.51	41.51	41.51	41.48	54.48 b	57.55 b	59.51	59.26	59.26	59.26	0.00
100	1261	Prosecuting Attorney	19.63	19.70	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32	0.57
100	1262	Victim Witness	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	0.00
100	1263	IV-D	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	0.00
100	1280	Medical Examiner	1.00	-	-	-	-	-	-	-	-	-	0.00
100	1340	NID Administration	0.50	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	0.00
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	0.00
100	1370	BC Reg Sewer District Mgmt Service	-	-	-	-	-	-	1.00	1.00	1.00	1.00	0.00
100	1610	Parks and Recreation	1.18	-	-	-	-	-	-	-	-	-	0.00
100	1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	0.00
100	1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33	0.00
100	1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	-	-	1.00	1.00	0.00
General Fund Total			268.18	270.00	272.27	278.99	274.08	264.27	268.15	272.73	274.01	272.86	-1.15
201	2010	Assessment	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	0.00
204	2040	Public Works-R&B Maintenance	48.94	48.94	48.94	48.94	48.94	48.94	48.94	49.65	49.65	49.65	0.00
204	2045	Public Works-Design & Construction	10.50	12.50	13.16	13.16	13.16	13.16	12.78	12.96	13.62	13.62	0.00
250	2500	Sheriff Forfeiture Money	1.00	1.00	-	-	-	-	-	-	-	-	0.00
261	2610	PA Tax Collection	0.34	0.30	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50	-0.50
263	2630	PA Bad Check Collections	3.00	3.00	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18	-1.07
280	2800	Storage & Preservation	-	-	0.58	0.58	1.15	1.15	1.00	1.00	1.00	1.00	0.00
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	-	14.00 d	14.00 d	0.00
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	6.00 d	6.00 d	0.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	2.00 d	3.00 d	1.00
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	-	-	3.00 d	3.00 d	0.00
Special Revenue Funds Total			77.78	80.74	80.98	81.43	82.30	82.30	82.07	83.36	108.52	107.95	-0.57
610	6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.50	6.50	6.50	7.00	7.00	6.00	6.00	0.00
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	1.00
Internal Service Funds Total			13.00	13.00	13.00	13.50	13.50	13.50	14.00	14.00	13.00	14.00	1.00
Grand Total			358.96	363.74	366.25	373.92	369.88	360.07	364.22	370.09	395.53	394.81	-0.72

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).

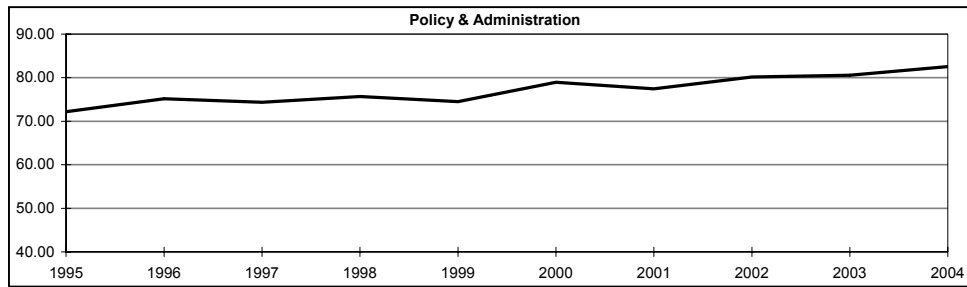
c Beginning in 2000, the initial budget for Dept. 1243 reflects personnel expenditures attributable to the current grant period only. Since most grants run from January to June, the FTE total shown above for the upcoming budget year primarily represents only the first half of the year.

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

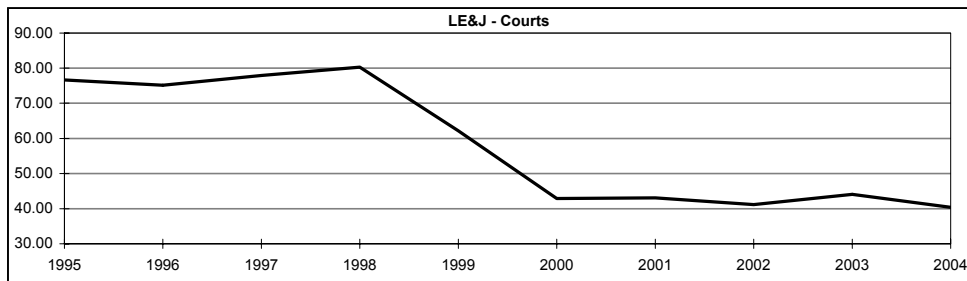


# Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b><u>Policy &amp; Administration</u></b>											
1110	Auditor	4.12	4.12	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
1121	County Commission	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.50	5.50
1125	Centralia Office	-	-	-	0.50	0.50	0.50	0.08	-	-	-
1126	County Counselor	-	-	-	-	-	-	-	1.00	1.50	1.50
1131	County Clerk	5.50	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75
1132	Election and Registration	10.40	11.40	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77
1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45
1150	Collector	4.83	4.83	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83
1160	Recorder	8.67	8.67	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00
1170	Information Technology	11.00	11.00	11.00	10.00	10.00	10.00	11.00	13.00	13.00	13.00
1175	GIS - Consortium	-	1.00	1.00	2.00	2.00	2.00	0.50	0.12	-	-
1176	GIS - County	-	-	-	-	-	-	1.50	1.88	2.00	2.00
1194	Mail Services	0.65	0.65	0.65	1.15	1.30	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	-	0.75	0.75	0.36	0.36	0.75	0.75	0.75	0.75	0.75
2010	Assessment	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
2800	Storage & Preservation	-	-	0.58	0.58	1.15	1.15	1.00	1.00	1.00	1.00
		72.17	75.17	74.35	75.67	74.52	78.91	77.41	80.15	80.55	82.55

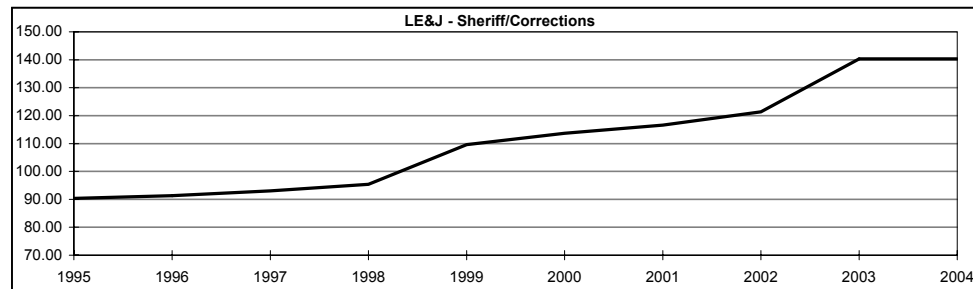


		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b><u>LE&amp;J - Courts</u></b>											
1210	Circuit Court Services	19.98	18.98	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.00
1220	Public Safety Grant Project (CJIS)	2.00	-	-	-	-	-	-	-	-	-
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	22.52	22.15	22.45	22.45	13.03	3.88	3.88	3.20	4.05	4.05
1242	Juvenile Justice Center	23.64	23.99	23.99	24.09	14.29	4.30	4.30	4.44	4.44	4.62
1243	Juvenile Justice Grants & Contracts	3.50	7.00	7.00	9.24	9.32	8.19	8.36	6.99	6.62	2.72
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	-	-	3.00	3.00
		76.64	77.12	77.94	80.28	62.14	42.87	43.04	41.13	44.11	40.39

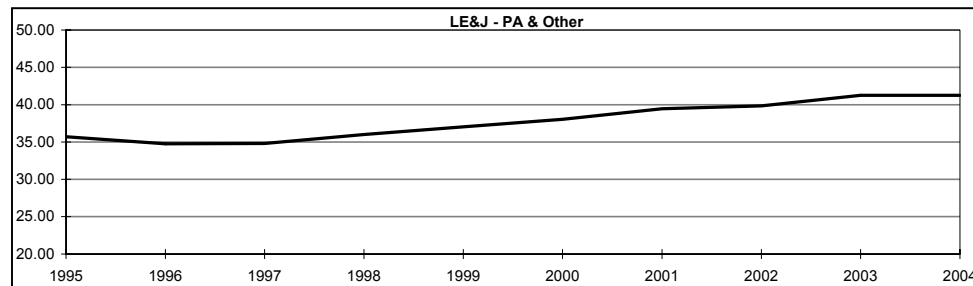


# Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b><u>LE&amp;J - Sheriff/Corrections</u></b>											
1251	Sheriff	47.80	48.75	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09
1255	Corrections	41.51	41.51	41.51	41.48	54.48	57.55	59.51	59.26	59.26	59.26
2500	Sheriff Forfeiture Money	1.00	1.00	-	-	-	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	-	14.00	14.00
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	6.00	6.00
		90.31	91.26	93.06	95.37	109.57	113.64	116.60	121.35	140.35	140.35

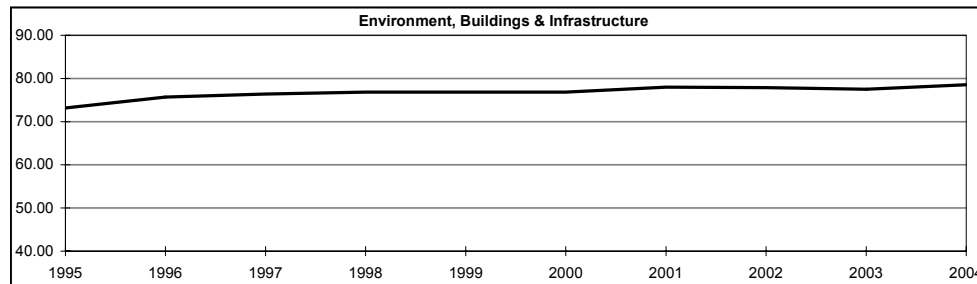


		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b><u>LE&amp;J - PA &amp; Other</u></b>											
1200	Public Administrator	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50
1261	Prosecuting Attorney	19.63	19.70	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32
1262	Victim Witness	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
1263	IV-D	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00
1280	Medical Examiner	1.00	-	-	-	-	-	-	-	-	-
2610	PA Tax Collection	0.34	0.30	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50
2630	PA Bad Check Collections	3.00	3.00	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	2.00	3.00
		35.72	34.75	34.80	36.00	37.05	38.05	39.45	39.85	41.25	41.25

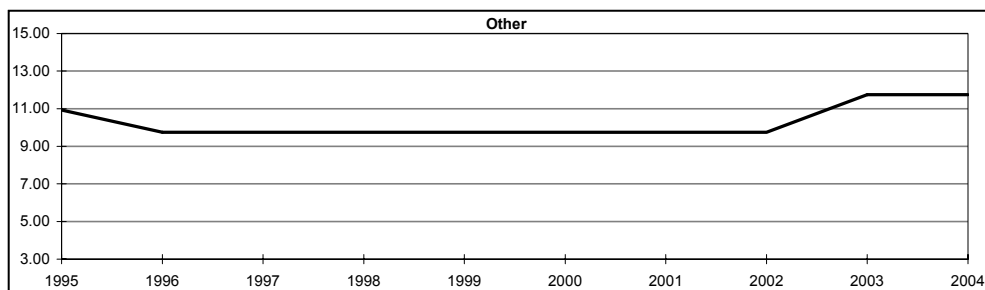


# Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>Environment, Buildings &amp; Infrastructure</b>											
1340	NID Administration	0.50	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1370	BC Reg Sewer Dist Mgmt Service	-	-	-	-	-	-	1.00	1.00	1.00	1.00
2040	Public Works-R&B Maintenance	48.94	48.94	48.94	48.94	48.94	48.94	48.94	49.65	49.65	49.65
2045	Public Works-Design & Construction	10.50	12.50	13.16	13.16	13.16	13.16	12.78	12.96	13.62	13.62
6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.50	6.50	6.50	7.00	7.00	6.00	6.00
6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00
		73.19	75.69	76.35	76.85	76.85	76.85	77.97	77.86	77.52	78.52



		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>Other</b>											
1610	Parks and Recreation	1.18	-	-	-	-	-	-	-	-	-
1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33
1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	-	-	1.00	1.00
		10.93	9.75	9.75	9.75	9.75	9.75	9.75	9.75	11.75	11.75



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Grand Total	358.96	363.74	366.25	373.92	369.88	360.07	364.22	370.09	395.53	394.81

# Detailed Operating Budgets—

## General Fund and Special Revenue Funds

This section contains the County's detailed operating budgets for activities, departments, and offices financed from the resources of the County's General Revenue Fund and the County's various special revenue funds. A description of each special revenue fund may be found in the General Information Section.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as the Insurance and Safety budget. Other budgets reflect the costs and activities required to operate an entire elective office or department. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by functional areas as follows:

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



# County Auditor

## Department Number 1110

### Mission

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The Boone County Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems of Boone County. The Boone County Auditor is responsible for preparing the County's official financial statements and coordinating the annual financial audit. As budget officer, the County Auditor is responsible for preparing and submitting a proposed annual budget to the County Commission, and preparing all related budget documents and schedules.

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Implement GASB 34 for FY2003 financial statements. The County's audited financial statements will be prepared in March and April 2004, after the close of the fiscal year 2003. This is a significant project for the office and will be accomplished primarily with accountant overtime; accordingly, the overtime request for FY2004 is increased over prior year amounts.
- Establish the GASB 34 implementation and conversion plan for infrastructure assets.
- Perform physical inventories of county offices. During FY 2003, a complete physical inventory was taken for all computer equipment. However, other regularly scheduled physical inventories were not conducted due to staff resources being assigned to GASB implementation activities.

#### Progress on Prior Year Objectives

- Re-design the production process for the annual Budget document to allow placement of the document on the County's web site.  
**Response:** Accomplished.
- Implement GASB 34 for FY 2003 financial statements. The County's audited financial statements for FY 2003 must be prepared in accordance with the new accounting standards. The financial statements will be prepared in March and April 2004, after the close of the fiscal year 2003. However, procedures and information systems must be in place well in advance of



December 31, 2003 in order to facilitate preparation of the financial statements. At the conclusion of the FY 2002 audit (mid-year 2003), the Boone County Auditor's Office will re-design the FY 2002 financial statements using the new accounting model prescribed by GASB 34. This will serve as a trial-run and readiness assessment for the FY 2003 financial statements. This will be accomplished primarily with accountant overtime; accordingly, the overtime request for FY 2003 is increased.

**Response:** Programming changes to the Fixed Asset System have been placed into production with minor problems continuing to be discovered and resolved. Mock-up procedures for the new reporting format are planned for late fall 2003 and early 2004 and will require substantial staff overtime to complete.

## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of County Budgets Established and Monitored	114	120	120
Number of Budget Revisions/Amendments Processed	143	120	110
Number of Purchase Orders Processed	431	425	450
Number of Payment Requisitions Processed	9,178	10,000	10,000
Number of Accounts Payable Invoices processed	22,067	22,000	22,000
Number of Contracts Certified	n/a	272	300
Number of Departments Inventoried	6	*	*
Recorded Value of Inventoried Assets (Millions)	\$ 47.5	\$ 48.7	\$ 52.0
Number of Assets Inventoried	6,489	6,400	6,600
Number of Personnel Action Forms Processed	854	860	900
Number of Employee Positions Monitored	386	410	412
Number of Federal/State Grants Monitored	33	31	31
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

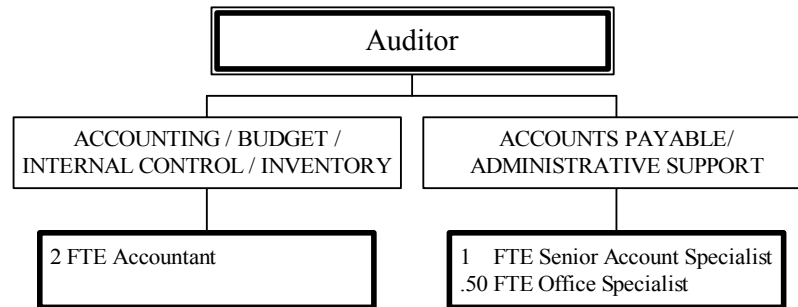
\* A physical inventory was completed for computer equipment in all departments supported by Information Technology. Other physical inventories were not performed in FY2003 because staff was assigned to GASB 34 implementation activities and capital projects. This will require a "catch-up" effort in FY2004 and FY2005.

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Auditor (Elected)	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>
Overtime	\$ 5,250	\$ 6,035	\$ 7,155	\$ 1,120

**Organizational Chart**

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# County Auditor

# Dept. No. 1110

## Annual Budget

1110	AUDITOR							%CHG
100	GENERAL FUND							FROM
		2002	2003		2004	2004	2004	
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2003	CORE	SUPPLMENTAL	ADOPTED	PY
	CHARGES FOR SERVICES		REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	103	0	0	0	0	0	0
	SUBTOTAL *****	103	0	0	0	0	0	0
	TOTAL REVENUES *****	104	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	164,558	183,134	183,134	192,420	0	195,799	6
10110	OVERTIME	6,771	6,035	6,035	6,035	1,120	7,155	18
10120	HOLIDAY WORKED	509	0	253	0	0	0	0
10200	FICA	12,311	14,471	13,600	15,181	0	15,439	6
10300	HEALTH INSURANCE	14,825	17,050	17,050	20,125	0	20,125	18
10325	DISABILITY INSURANCE	743	805	805	912	0	912	13
10350	LIFE INSURANCE	162	165	177	195	0	195	18
10375	DENTAL INSURANCE	1,300	1,375	1,375	1,575	0	1,575	14
10400	WORKERS COMP	533	578	715	773	0	773	33
10500	401(A) MATCH PLAN	2,250	2,925	2,625	2,925	0	2,925	0
	SUBTOTAL *****	203,965	226,538	225,769	240,141	1,120	244,898	8
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	919	975	920	975	0	975	0
23000	OFFICE SUPPLIES	1,444	2,075	1,800	1,900	0	1,900	8-
23001	PRINTING	1,513	2,000	1,500	1,700	0	1,700	15-
23050	OTHER SUPPLIES	0	200	100	200	0	200	0
23850	MINOR EQUIPMENT & TOOLS	146	300	650	300	0	300	0
	SUBTOTAL *****	4,024	5,550	4,970	5,075	0	5,075	8-
	DUES TRAVEL & TRAINING							
37000	DUES	557	705	600	705	0	705	0
37200	SEMINARS/CONFEREN/MEETING	1,212	1,805	1,600	1,750	0	1,750	3-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	479	1,100	700	1,100	0	1,100	0
37230	MEALS & LODGING-TRAINING	700	1,430	800	1,400	0	1,400	2-
	SUBTOTAL *****	2,949	5,040	3,700	4,955	0	4,955	1-
	UTILITIES							
48000	TELEPHONES	2,053	2,100	2,200	2,268	0	2,268	8
	SUBTOTAL *****	2,053	2,100	2,200	2,268	0	2,268	8
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	220	75	180	0	180	18-
	SUBTOTAL *****	0	220	75	180	0	180	18-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	212	640	250	520	0	520	18-
60200	EQUIP REPAIRS/MAINTENANCE	0	150	50	150	0	150	0
	SUBTOTAL *****	212	790	300	670	0	670	15-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	885	955	885	955	0	955	0
71500	BUILDING USE/RENT CHARGE	11,864	11,866	11,866	11,866	0	11,866	0
	SUBTOTAL *****	12,749	12,821	12,751	12,821	0	12,821	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	1,000	0	0
	SUBTOTAL *****	0	0	0	0	1,000	0	0
	TOTAL EXPENDITURES *****	225,953	253,059	249,765	266,110	2,120	270,867	7

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# Human Resources

## Department Number 1115

### Mission

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

### Budget Highlights

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There are no significant changes in the budget.

### Goals and Objectives

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#### Budget Year Objectives

- Centralized Recruitment Activities: Continue to coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. In addition, the Human Resources (HR) department will continue to review recruitment activities and seek additional opportunities to increase awareness of the County's job openings to attract a larger pool of well-qualified applicants.
- Comprehensive Classification and Compensation Study: Coordinate review of County positions to ensure that employees are properly classified and pay ranges are appropriate for assigned functions. Provide information to County Commission so that employees are compensated at a competitive rate. Continue to monitor retention and recruitment to assess the short and long-term results; update/revise and create job descriptions for new positions as necessary.
- Employee Retention Strategy: Develop an employee retention strategy to retain valued employees reducing turnover and associated training costs. Compare the turnover rate of Boone County employees with other comparable employers. Analyze exit questionnaires to determine what issues have the greatest impact on employee turnover. Administer an employee satisfaction survey to determine areas that need improvement. Recommend actions to reduce turnover and its associated costs.
- Affirmative Action Plan Update: Update the plan to reflect the most current workforce profile.

- Personnel Policy Manual Update: Continue to review and update the manual in order to ensure legal compliance and the desire of Elected Officials and Department Heads. Published updates will be on an estimated semi-annual basis.
- Centralized Training: Continue to provide training to employees to better prepare them for their role in the workforce.
- Staff Development: Participate in HR professional associations (i.e., Society for Human Resources Management, Human Resource Association of Central Missouri, Missouri Public Employers Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.

## **Progress on Prior Year Objectives**

- Centralized Recruitment Activities: Continue to coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. In addition, the Human Resources Department will continue to review recruitment activities and seek additional opportunities to increase awareness of the County's job openings to attract a larger pool of well-qualified applicants.

**Response:** As of August 27, 2003, the HR department has processed 1,194 applications in FY2003. It is estimated that the number of applications per position and the total overall applications for FY2003 will be higher than in 2002. To increase awareness of the County's job openings, we have implemented a schedule of radio advertisements. The radio ads announce the Employee of the Quarter for Boone County, and a brief interview with that employee serves as a lead in to a recruitment ad. We are also using the radio ads to publicize the County's website.

- Comprehensive Classification and Compensation Study: Coordinate review of County positions to ensure that employees are properly classified and pay ranges are appropriate for assigned functions. Provide information to County Commission so that employees are compensated at a competitive rate. Continue to monitor retention and recruitment to assess the short and long-term results; update/revise and create job descriptions for new positions as necessary.

**Response:** Position reclassification requests were received in 2003 from the following departments: Recorder, Planning & Building Inspection, Sheriff, Information Technology, and Public Works. These requests were reviewed by the job classification committee, and then referred to the consultant for recommendations. The job classification committee is reviewing the consultant's recommendations and will comment on these recommendations prior to submission to the County Commission for approval. Final implementation of the salary plan for Sheriff and Corrections employees occurred in 2003. All other employees (except Public Works employees who receive skills based pay as referenced in the Memorandum of Understanding) were awarded an increase at the discretion of the Administrative Authority from an In-Range Adjustment Pool calculated as

one-half the amount needed to bring all positions except pool positions, to mid-point of the range. In-Range adjustments were awarded by Administrative Authorities based primarily on job performance and the employee's salary relationship to pay range mid-point.

- **Affirmative Action Plan Update:** Update the plan to reflect the most current workforce profile.  
**Response:** The consultant, who delivered the original AA plan, updated the County's AA Plan in December 2002. Ethnic/race information is collected on an ongoing basis and will be utilized to complete the EEO-4 Report in September 2003 and to update the Affirmative Action Plan in 2004.
- **Employee Retention Strategy:** Develop an employee retention strategy to retain valued employees reducing turnover and associated training costs. Compare the turnover rate of Boone County employees with other comparable employers. Analyze exit questionnaires to determine what issues have the greatest impact on employee turnover. Administer an employee satisfaction survey to determine areas that need improvement. Recommend actions to reduce turnover and its associated costs.  
**Response:** Exit questionnaires are completed by employees who are leaving County government, and the HR director interviews those employees to ascertain reason(s) for resignation. An Employee Satisfaction Survey form was developed and presented to the Commission in August 2003. The Commission's decision was to postpone conducting a survey until spring of 2004. Limited resources have affected accomplishment of all objectives.
- **Personnel Policy Manual Update:** Continue to review and update the manual in order to ensure legal compliance and the desire of the Commission. Published updates will be on an estimated semi-annual basis.  
**Response:** Policy revisions have been made and will be incorporated into the next update of the Personnel Policy Manual. Distribution of revised sections to existing employees will take place when final approval is given by the Commission.
- **Centralized Training:** Continue to provide training to employees to better prepare them for their role in the workforce.  
**Response:** Interviewing Techniques Training was provided to elected officials, department heads, managerial and supervisory staff during 2003. Feedback about the training was very positive. Performance Appraisal/Discipline & Termination Training was also provided for elected officials, department heads, managerial, and supervisory staff during 2003. This feedback was also very positive. New employee orientations have been conducted quarterly. MARCIT sponsored mandatory training has been offered several times throughout the year.

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

**Response:** HR staff continue to participate in meetings and training provided by the HR Association of Central Missouri. The HR director is serving as Board Secretary for the Missouri Public Employers Labor Relations Association.

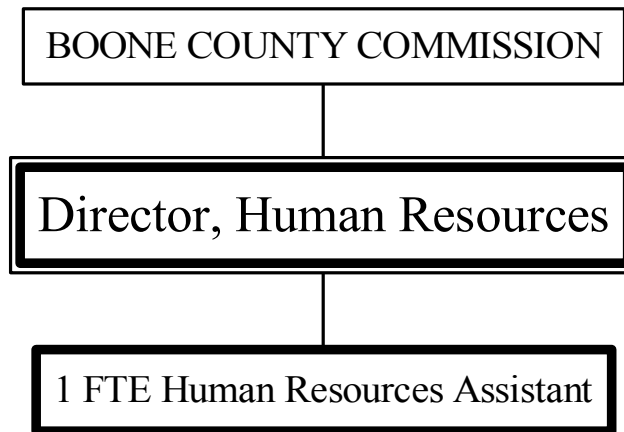
## Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Applications Received/Processed	1,552	1,650	1,765
Number of Letters Sent to Applicants	1,410	1,097	1,300
Number of Job Postings	60	60	65
Number of Typing Tests Administered	427	378	400
Number of Job Announcements Mailed/Emailed	4,860	4,076	5,265
Number of Phone Calls Received by HR Asst (Approx)	3,340	3,025	2,451
Number of Visitors /Cust Greeted by HR Asst (Approx)	3,027	3,331	3,664
Number of Criminal Background Searches Initiated	32	48	52
Number of 'Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	12	12	12
Number of Pre-Employment PW Drug Screens Coordinated	7	4	5
Number of Training Committee Meetings Facilitated	4	4	4
Number of Personal Advisory Committee Mtgs Facilitated	6	4	4
Number of Job Classification Committee Mtgs Facilitated	3	5	5
Number of New Employee Orientations Facilitated	4	4	4
Number of New Hires (Excluding Court)	75	78	75
Number of Terminations (Excluding Court)	58	59	60
Number of Exit Interviews Performed	15	21	21
Number of Interns Trained/Supervised	3	0	1

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
Overtime	\$ 1,500	\$ 1,500	\$ 1,800	\$ 300

## Organizational Chart





# Human Resources

Dept. No. 1115

## Annual Budget

1115 HUMAN RESOURCES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	17	0	0	0	0	0	0
	SUBTOTAL *****	17	0	0	0	0	0	0
	TOTAL REVENUES *****	17	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	77,012	82,243	81,500	87,547	0	89,123	8
10110	OVERTIME	1,201	1,500	1,500	1,800	0	1,800	20
10200	FICA	5,954	6,406	6,300	6,835	0	6,956	8
10300	HEALTH INSURANCE	5,930	6,820	6,820	8,050	0	8,050	18
10325	DISABILITY INSURANCE	335	360	360	411	0	411	14
10350	LIFE INSURANCE	64	66	66	78	0	78	18
10375	DENTAL INSURANCE	520	550	550	630	0	630	14
10400	WORKERS COMP	232	258	319	348	0	348	34
10500	401(A) MATCH PLAN	1,300	1,170	1,300	1,170	0	1,170	0
10600	UNEMPLOYMENT BENEFITS	239	15	14	0	0	0	0
	SUBTOTAL *****	92,790	99,388	98,729	106,869	0	108,566	9
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,270	1,200	1,200	1,800	0	1,800	50
23000	OFFICE SUPPLIES	1,048	1,030	1,350	1,350	0	1,350	31
23001	PRINTING	997	300	500	500	0	500	66
23050	OTHER SUPPLIES	246	550	950	950	0	950	72
	SUBTOTAL *****	3,562	3,080	4,000	4,600	0	4,600	49
	DUES TRAVEL & TRAINING							
37000	DUES	315	550	550	550	0	550	0
37200	SEMINARS/CONFEREN/MEETING	4,892	5,000	1,750	5,000	0	5,000	0
37210	TRAINING/SCHOOLS	0	800	1,230	800	1,920	800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	400	400	450	550	450	12
37230	MEALS & LODGING-TRAINING	44	469	469	1,185	1,005	1,185	152
	SUBTOTAL *****	5,251	7,219	4,399	7,985	3,475	7,985	10
	UTILITIES							
48000	TELEPHONES	981	920	1,050	1,050	0	1,050	14
48050	CELLULAR TELEPHONES	332	350	350	350	0	350	0
	SUBTOTAL *****	1,314	1,270	1,400	1,400	0	1,400	10
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	468	811	811	811	0	811	0
	SUBTOTAL *****	468	811	811	811	0	811	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	3,276	3,100	3,500	3,900	18,800	20,900	574
71500	BUILDING USE/RENT CHARGE	3,667	3,380	3,380	3,380	0	3,380	0
	SUBTOTAL *****	6,943	6,480	6,880	7,280	18,800	24,280	274
	OTHER							
83100	AWARDS	347	600	600	1,000	0	1,000	66
84010	RECEPTION/MEETINGS	100	700	700	500	0	500	28-
84300	ADVERTISING	34,265	36,450	35,000	35,000	0	30,000	17-
86900	MISCELLANEOUS	0	0	0	275	0	275	0
	SUBTOTAL *****	34,712	37,750	36,300	36,775	0	31,775	15-
	TOTAL EXPENDITURES *****	145,043	156,098	152,619	165,820	22,275	179,517	15

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# Purchasing

## Department Number 1118

### Mission

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The Purchasing department strives to establish formal criteria and purchasing regulations establishing equality and protection of public interest while, at the same time, assuring that regulations are not excessive, conflicting, or do not impose undue costs. The development, content, and approval of all purchasing policies, regulations and procedures, as established by this department, shall be common among departments, where possible, and shall be consistent with commonly accepted purchasing principles. All purchasing shall acquire the benefits of competition to the maximum extent practical, through the use of formal advertising or sealed bids, where applicable, with the intent to encourage submission of bids by any and all qualified suppliers. The Department of Purchasing shall establish and maintain ethical and impartial relations with all suppliers to enhance prestige, while achieving the goals and objectives regarding purchasing activities.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Survey County departments with a Customer Satisfaction Survey to determine the satisfaction level of the purchasing service provided to County departments.
- Revise the Performance Appraisal utilized by the Purchasing department for staff evaluation to better define performance objectives.
- Identify and incorporate enhancements to our online purchasing system.

#### **Progress on Prior Year Objectives**

- Complete a review and update of the Purchasing Manual and present it for adoption by the Commission.  
**Response:** Purchasing completed the revisions and submitted it to our legal department for review in January 2003. The revised Purchasing Manual should be presented to the Commission for adoption during the fourth quarter of FY2003.
- Present recommendation for potential use of procurement cards for County purchases under \$750.  
**Response:** The procurement card research committee completed their research in August 2003. A recommendation will follow during the fourth quarter of FY2003.

- Reach 100% professional purchasing certification for professional staff within the Purchasing Department by 12/31/03.

**Response:** Buyer has met all criteria and completed the classes for qualification to test for the Certified Professional Public Buyer exam. This exam is scheduled to be taken in November 2003.

- Continue to seek aspects of e-Procurement that can be implemented by the County to improve the efficiency, effectiveness, and equity of procurement operations.

**Response:** In January 2003, implementation of Boone County's web based eProcurement (electronic purchasing) was complete. Vendors register online in our system by NIGP (National Institute of Governmental Purchasing) Commodity Code. The Purchasing department submits bids electronically to vendors by commodity code. The Purchasing department also posts bids, bid tabulations and bid awards on-line for viewing on the Boone County web page @ [www.showmeboone.com](http://www.showmeboone.com). In August 2003, Purchasing tested a new online bidding system, a Reverse Auction, through Roanoke OnLine, a subsidiary of Roanoke Technology Corporation, using its RFQ hosting technology. Bids were posted on-line and bid responses were accepted online. Vendors had the ability to view bids as they were entered and underbid on-line. A recommendation will follow during the fourth quarter of FY2003 on whether the Purchasing department will continue to use Revere Auctions.

- Identify areas that the County is spending over \$4,500 where a Term and Supply contract may be beneficial.

**Response:** We added fourteen new Term and Supply contracts in 2002, and five more in 2003 including Grading MKT Trail, Fencing and Appurtenance, Erosion Control, Lawn Care Service and Computer Output to Microfilm Service.

## **Performance Measures**

<b>Performance Measure</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
Number of Bids Prepared	76	75	90
Number of Proposals Prepared	2	2	4
Number of Contracts Completed	117	85	117
Number of Term & Supply Contracts Issued	39	15	18
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids).	55	55	55
Number of Contracts Renewed	29	57	48

## Purchasing

Dept. No. 1118

### Personnel Detail

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Position Title	2002	2003	2004	2003-2004
	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	2.50	2.50	2.50	-

### Organizational Chart

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BOONE COUNTY COMMISSION

Director, Purchasing

1 FTE Buyer  
0.5 FTE Office Specialist

# Purchasing

Dept. No. 1118

## Annual Budget

1118 PURCHASING								
100 GENERAL FUND								
			2003		2004	2004	2004	%CHG
		2002	BUDGET +	2003	CORE	SUPPLMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	PY
	PERSONAL SERVICES							BUD
10100	SALARIES & WAGES	85,063	94,063	93,000	102,481	11,794	104,326	10
10200	FICA	6,001	7,195	6,400	7,839	903	7,980	10
10300	HEALTH INSURANCE	5,930	6,820	6,820	8,050	4,025	8,050	18
10325	DISABILITY INSURANCE	330	350	350	417	55	417	19
10350	LIFE INSURANCE	64	66	66	78	39	78	18
10375	DENTAL INSURANCE	520	550	550	630	315	630	14
10400	WORKERS COMP	250	282	350	399	46	399	41
10500	401(A) MATCH PLAN	1,300	1,170	1,300	1,170	650	1,170	0
	SUBTOTAL *****	99,460	110,496	108,836	121,064	17,827	123,050	11
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	249	325	266	295	0	295	9-
23000	OFFICE SUPPLIES	1,070	700	950	700	0	700	0
23001	PRINTING	316	300	300	300	0	300	0
23050	OTHER SUPPLIES	338	270	400	400	0	400	48
23850	MINOR EQUIPMENT & TOOLS	66	100	100	100	0	100	0
	SUBTOTAL *****	2,040	1,695	2,016	1,795	0	1,795	5
	DUES TRAVEL & TRAINING							
37000	DUES	500	395	395	395	35	430	8
37200	SEMINARS/CONFEREN/MEETING	840	1,000	1,000	940	85	940	6-
37210	TRAINING/SCHOOLS	545	500	500	500	250	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	607	688	688	688	60	688	0
37230	MEALS & LODGING-TRAINING	1,535	1,480	1,480	2,160	340	2,160	45
	SUBTOTAL *****	4,027	4,063	4,063	4,683	770	4,718	16
	UTILITIES							
48000	TELEPHONES	1,611	1,670	1,300	1,516	0	1,516	9-
	SUBTOTAL *****	1,611	1,670	1,300	1,516	0	1,516	9-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	169	210	210	210	0	535	154
	SUBTOTAL *****	169	210	210	210	0	535	154
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	536	1,058	1,058	1,109	0	1,109	4
	SUBTOTAL *****	536	1,058	1,058	1,109	0	1,109	4
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	0	10,000	0	0
71500	BUILDING USE/RENT CHARGE	3,779	3,482	4,449	3,482	0	3,482	0
	SUBTOTAL *****	3,779	3,482	4,449	3,482	10,000	3,482	0
	OTHER							
84300	ADVERTISING	1,089	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,089	1,000	1,000	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	268	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	0	1,031	1,023	0	3,817	0	0
91200	BUILDINGS & IMPROVEMENTS	0	2,243	2,200	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	580	400	0	550	0	0
92300	REPLCMENT MACH & EQUIP	15,115	0	0	0	0	0	0
	SUBTOTAL *****	15,383	3,854	3,623	0	4,367	0	0
	TOTAL EXPENDITURES *****	128,098	127,528	126,555	134,859	32,964	137,205	7

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# County Commission

## Department Number 1121

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Wage and Salary Plan–Implement the final stage of the wage and salary plan. This has been a three year process with the goal to bring all County employees to the market rate for their particular job description. This year the County will also do an updated market study to gather the data needed to keep the market study current.
- Construction in the Government Center–Adopt the final design for the 3<sup>rd</sup> floor of the Roger B. Wilson Boone County Government Center. The elected officials and department heads have been working with Simon and Associates during the design phase. Once the design is adopted, bids will be let and the contract will be managed for all construction changes.
- Health Department–Complete construction at the combined City/County Health Department, known as the Sandford-Kimpter Center. This includes the County’s portion that has been leased to the Family Health Center.
- Records Storage–Develop and start implementing a permanent strategy for all types of records retention. This will include the long range plans for imaging of documents, microfilming permanent records from hard copy, or directly from the computer to microfilm of current documents and databases. There is also a need to contract for space to house the permanent hard copy records as the County has outgrown the records center at the Johnson Building.
- Storm Water–The Boone County/City of Columbia Task Force has been meeting for the past several months to develop a comprehensive storm water ordinance to present to the Columbia City Council and the County

Commission for adoption. This is part of the implementation of the Environmental Protection Agency Phase II Storm Water regulations required by the Clean Water Act of 1996. As part of this overall plan, a stream buffer ordinance will be finalized and considered by the Planning and Zoning Commission, the Task Force, and ultimately the Commission.

- Juvenile Justice Center–Complete construction at the Juvenile Justice Center. This project expands the boy’s wing and adds much needed program space.
- Fairgrounds Management–Adopt a master plan this year to allow the Commission to move forward next year with a short term plan for managing the day to day operations of the current facilities. Develop a long-range strategy that will guide the future capital improvements on the grounds.
- Courthouse Space Needs–Develop options to meet the needs for offices located in the Courthouse. The County has contracted with an architectural firm to study the current and future space needs This includes space for the Prosecuting Attorney, the Courts, the Juvenile Office and the Public Administrator.

## Progress on Prior Year Objectives

- Implement Proposition L – In 2002 the voters of Boone County approved Proposition L, a 1/8 cent sales tax for Judicial Law Enforcement and Courts. A major portion of the Commission objectives this year will be the implementation of the law enforcement funding and the necessary planning associated with that implementation.  
**Response:** Eleven sheriff deputies were hired by the end of 2003 utilizing the Proposition L’s 1/8 cent Judicial Law Enforcement and Courts Sales Tax. The Sheriff’s Department was also able to initiate a lease with Southern Boone County Fire District for a substation located in the new fire station on Old Highway 63, south of Ashland. This substation provides an increase in response time for surrounding communities in Southern Boone County. Similarly, negotiations are presently in the process with MoDOT to provide a substation at 63 and 124 in Northern Boone County.
- Establishment of Judicial Law Enforcement Internal Committee – The Commission will appoint a group consisting of elected officials and department heads to study an ongoing process of the performance of the Judicial Law Enforcement System.  
**Response:** This objective has not yet been accomplished and will carry over to 2004.
- Review of Records Retention – The Commission will appoint a subcommittee to review record retention policies. The objective of this committee will be to return to the Commission with recommendations for policy modifications and plans for permanent storage facilities.  
**Response:** The Commission is committed to renting a location where all records can be located under one roof. The 2004 budget will include financing for a Records Department, albeit the total department which includes new equipment such as a copier, computer, microfilm machine and shredder may be implemented in stages. At the very minimum, the County

will identify the best location to house the Records Department that meets the County's needs.

- Redistricting and Establishment of Townships – The County Commission and the County Clerk will complete redistricting of County Commission districts to establish required population balance between the districts. In addition, the Commission will study the addition of townships to Boone County for a more balanced representation.

**Response:** Whereas, in the past several years there have been a higher number of residents living in District I than District II, and because many of the statutory boards and commissions are appointed by township, the Commission decided during redistricting to add three more townships in District I. The names given to the new townships are Three Creeks, Rockbridge and Katy. As far as redistricting, in District I the eastern border north of I-70 shifted to the west side of Rangeline (Hwy 763). This move transfers all constituents east of Hwy 763 and north of I-70 into District II.

- Expansion of Government Relations – Due to changes which have occurred in the State Legislature, the County Commission will make an effort to expand our governmental relations program and increase presence in Jefferson City.

**Response:** The County expanded its contract with Doug Burnett and Associates in order to have more time dedicated to Boone County legislation. All the bills the County initiated were passed by the legislature. Through this legislation, the County was able to increase its ability to provide enhanced GIS services, manage nuisance violations by civil action of the County Attorney, and implement and finance storm water regulations. The recreation district bill was vetoed by Governor Holden.

- Establish short-term and long-term goals for the Parks Commission. Continue dialogue with youth sports organizations, civic organizations and the City of Columbia on development and operation of our park system.

**Response:** The short-term goal is to establish a County-wide master parks plan. The long-term goal is to identify funding sources available to support our County parks system.

- Continue working to finalize Fairgrounds Master Land-Use plan; identify and expand public use of the fairgrounds; develop a management strategy for day to day operations.

**Response:** The Commission worked with the City of Columbia, and the University of Missouri Department of Parks, Recreation and Tourism to complete the Fairgrounds Master Plan. A majority of the road system was improved and the drainage problems were corrected as part of the insurance settlement from the May 2002 storm event. A management strategy will be developed along with the implementation plan for the master plan in FY2004.



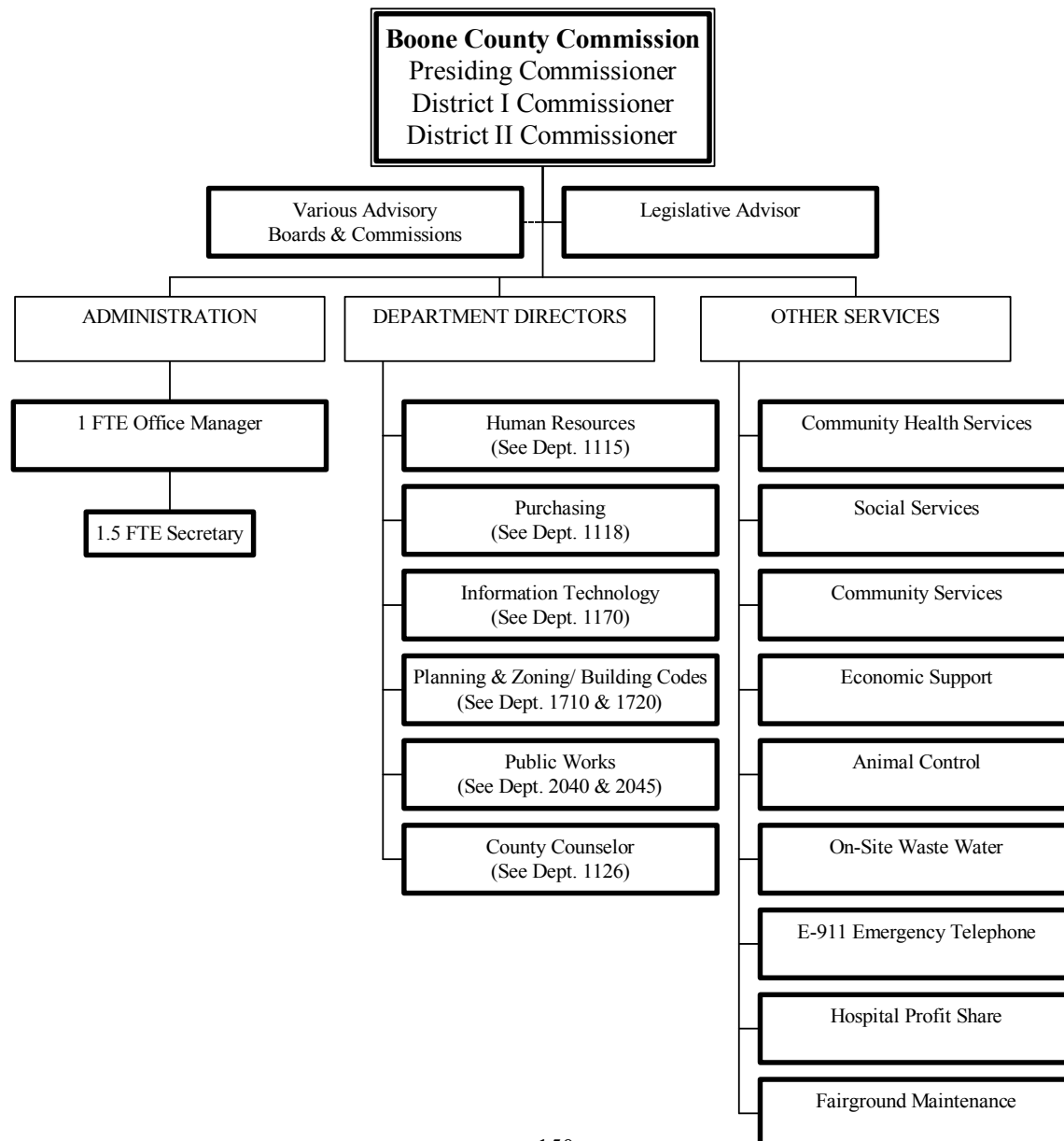
# County Commission

Dept. No. 1121

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Office Manager	1.00	1.00	1.00	-
Secretary	2.00	1.50	1.50	-
<b>Total FTEs</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>	<b>-</b>

## Organizational Chart



# County Commission

# Dept. No. 1121

## Annual Budget

1121 COUNTY COMMISSION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	0	0	5	0	0	0	0
	SUBTOTAL *****	0	0	5	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	5	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	275,812	291,906	286,400	294,496	0	299,573	2
10200	FICA	21,214	23,136	22,000	23,358	0	23,746	2
10300	HEALTH INSURANCE	17,790	20,460	20,460	20,125	0	20,125	1-
10325	DISABILITY INSURANCE	1,218	1,294	1,294	1,297	0	1,297	0
10350	LIFE INSURANCE	194	198	198	195	0	195	1-
10375	DENTAL INSURANCE	1,560	1,650	1,650	1,575	0	1,575	4-
10400	WORKERS COMP	911	895	1,118	1,190	0	1,190	32
10500	401(A) MATCH PLAN	2,840	3,510	2,355	2,925	0	2,925	16-
10850	VEHICLE ALLOWANCE	8,399	10,553	10,553	10,842	0	10,842	2
	SUBTOTAL *****	329,940	353,602	346,028	356,003	0	361,468	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	230	453	253	475	0	475	4
23000	OFFICE SUPPLIES	784	1,000	800	1,000	0	1,000	0
23001	PRINTING	985	1,200	500	1,200	0	1,200	0
23050	OTHER SUPPLIES	4	0	135	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	274	1,000	825	750	0	750	25-
	SUBTOTAL *****	2,280	3,653	2,513	3,675	0	3,675	0
	DUES TRAVEL & TRAINING							
37000	DUES	225	250	165	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	1,010	1,600	1,600	1,600	0	1,600	0
37210	TRAINING/SCHOOLS	195	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	23	750	750	750	1,600	750	0
37230	MEALS & LODGING-TRAINING	307	1,000	1,000	1,000	0	1,000	0
37235	MEALS & LODGING - OTHER	0	0	0	0	1,600	0	0
	SUBTOTAL *****	1,762	4,100	4,015	4,100	3,200	4,100	0
	UTILITIES							
48000	TELEPHONES	3,858	3,750	3,750	3,800	0	3,800	1
48050	CELLULAR TELEPHONES	2,470	3,376	1,000	1,000	0	1,000	70-
	SUBTOTAL *****	6,329	7,126	4,750	4,800	0	4,800	32-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	389	500	700	700	0	700	40
59025	MOTOR VEHICLE TITLE EXP	25	0	0	0	0	0	0
59100	VEHICLE REPAIRS	1,175	1,200	600	2,400	0	2,400	100
59200	LOCAL MILEAGE	0	500	900	1,000	0	1,000	100
	SUBTOTAL *****	1,590	2,200	2,200	4,100	0	4,100	86
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	543	600	600	775	0	775	29
60200	EQUIP REPAIRS/MAINTENANCE	0	400	100	200	0	200	50-
	SUBTOTAL *****	543	1,000	700	975	0	975	2-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	15	50	75	100	0	100	100
71101	PROFESSIONAL SERVICES	15,000	28,000	22,500	22,500	0	22,500	19-
71500	BUILDING USE/RENT CHARGE	19,129	19,129	19,129	19,129	0	19,129	0
71600	EQUIP LEASES & METER CHRG	180	350	100	100	0	100	71-
	SUBTOTAL *****	34,324	47,529	41,804	41,829	0	41,829	11-

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# County Commission

# Dept. No. 1121

1121 COUNTY COMMISSION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
83100	OTHER AWARDS	9	250	250	250	0	250	0
84010	RECEPTION/MEETINGS	1,342	1,500	1,000	1,800	0	1,800	20
84300	ADVERTISING	1,165	1,000	1,000	1,000	0	1,000	0
84400	PUBLIC NOTICES	548	650	250	250	0	250	61-
SUBTOTAL *****		3,065	3,400	2,500	3,300	0	3,300	2-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	0	4,100	0
92000	REPLCMENT OFFICE EQUIP	0	9,000	8,829	0	0	0	0
SUBTOTAL *****		0	9,000	8,829	0	0	4,100	54-
TOTAL EXPENDITURES *****		379,836	431,610	413,339	418,782	3,200	428,347	0

Decimal values have been truncated.

# **County Association Dues**

## **Department Number 1122**

### **Mission**

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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

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

- NACO Annual Conference (2-4 attendees, depending on cost)
- NACO Legislative Conference (1-2 attendees, depending on cost)
- MAC Annual Conference (4-6 County officials, based on historical experience)
- MAC Legislative Conference (3-5 County officials, based on historical experience)

### **Budget Highlights**

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There are no significant changes to this budget.

# County Association Dues

Dept. No. 1122

## Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES	27,645	26,383	23,655	26,660	0	26,660	1
37200	SEMINARS/CONFEREN/MEETING	1,792	4,165	3,460	2,800	0	2,800	32-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	919	3,500	1,420	2,100	0	2,100	40-
37230	MEALS & LODGING-TRAINING	1,827	8,650	5,225	5,900	0	5,900	31-
	SUBTOTAL *****	32,184	42,698	33,760	37,460	0	37,460	12-
	OTHER							
84010	RECEPTION/MEETINGS	0	500	0	0	0	0	0
	SUBTOTAL *****	0	500	0	0	0	0	0
	TOTAL EXPENDITURES *****	32,184	43,198	33,760	37,460	0	37,460	13-

Decimal values have been truncated.

# Emergency and Contingency

**Dept. No. 1123**

## **Mission**

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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**

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This budget includes \$650,000 for the statutorily required emergency appropriation. The amount included for emergency is funded from accumulated resources (i.e., fund balance) rather than from current revenues.

The budget also includes contingency amounts for election related costs and an additional Held Desk Technician FTE. The election related costs include amounts for a Training Coordinator, which will be transferred to the Election and Registration budget once the appropriate position classification is assigned. The other election related costs are for additional part-time help in addition to amounts included in the Election and Registration budget and may not be required. The amount for the Help Desk Technician is included provisionally at this time in the budget and the Commission will need to make a final determination regarding this position prior to adoption of the budget.

# Emergency and Contingency

Dept. No. 1123

## Annual Budget

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1123 EMERGENCY & CONTINGENCY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLIMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
86800	EMERGENCY	0	368,177	0	650,000	0	650,000	76
86850	CONTINGENCY	0	8,000	0	51,143	0	114,720	334
SUBTOTAL *****		0	376,177	0	701,143	0	764,720	103
TOTAL EXPENDITURES *****		0	376,177	0	701,143	0	764,720	103

Decimal values have been truncated.

# Centralia Office

## Department 1125

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.



**Annual Budget**

1125 CENTRALIA OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
48000	UTILITIES TELEPHONES	406	540	390	460	0	460	14-
	SUBTOTAL *****	406	540	390	460	0	460	14-
	EQUIP & BLDG MAINTENANCE							
60150	PEST CONTROL	0	0	32	60	0	60	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	200	200	0	200	0
60400	GROUNDS MAINTENANCE	199	1,200	600	1,200	0	1,200	0
	SUBTOTAL *****	199	1,200	832	1,460	0	1,460	21
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	8,302	8,302	8,302	8,302	0	8,302	0
	SUBTOTAL *****	8,302	8,302	8,302	8,302	0	8,302	0
	TOTAL EXPENDITURES *****	8,908	10,042	9,524	10,222	0	10,222	1

Decimal values have been truncated.

# County Counselor

## Department Number 1126

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Continue the conversion of paper file archive into an image file archive.
- Continue, to the extent requested, to provide County officials and departments with summaries of statutes and case interpretation applicable to their duties and functions. As a long term goal, this would evolve into a basic reference manual on the legal duties and responsibilities of the various County officials.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.
- Assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.

#### Progress on Prior Year Objectives

- Develop a new internal file and document management system for the County Counselor's office to more efficiently retrieve and use historic information and research.  
**Response:** This objective has been completed.
- Begin conversion of paper file archive into image file archive.  
**Response:** This objective will continue throughout 2004 as work on this project is still being done.
- To the extent requested, provide county officers and departments with summaries of statutes and case interpretations applicable to their duties and functions. As a long term goal, this would evolve into a basic reference

## County Counselor

**Dept. No. 1126**

manual on the legal duties and responsibilities of the various county officials.

**Response:** This is an ongoing objective with the same long term goal.

- To the extent requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.

**Response:** This is an ongoing objective.

- Assist Planning & Building Inspection Department with completion of major revision and codification to land use regulations.

**Response:** This objective should be complete by late 2003 or early 2004.

- Assist Planning & Building Inspection and Public Works Departments with completion and codification of storm water control regulations.

**Response:** This will be an ongoing objective for 2004.

## Personnel Detail

---

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Secretary	-	0.50	0.50	-
Total FTEs	1.00	1.50	1.50	-

## Organizational Chart

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BOONE COUNTY COMMISSION

County Counselor

0.5 FTE Secretary

# County Counselor

Dept. No. 1126

## Annual Budget

1126 COUNTY COUNSELOR OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	15,825	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	15,825	15,000	15,000	15,000	0	15,000	0
	TOTAL REVENUES *****	15,825	15,000	15,000	15,000	0	15,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	90,065	101,150	101,150	102,388	0	104,070	2
10200	FICA	6,675	7,738	7,738	7,832	0	7,961	2
10300	HEALTH INSURANCE	2,965	6,820	6,820	8,050	0	8,050	18
10325	DISABILITY INSURANCE	347	465	465	470	0	470	1
10350	LIFE INSURANCE	32	66	66	78	0	78	18
10375	DENTAL INSURANCE	260	550	550	630	0	630	14
10400	WORKERS COMP	399	478	544	462	0	462	3-
10500	401 (A) MATCH PLAN	650	1,235	650	1,170	0	1,170	5-
	SUBTOTAL *****	101,394	118,502	117,983	121,080	0	122,891	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	3,288	3,810	4,000	4,110	0	4,110	7
23000	OFFICE SUPPLIES	449	750	400	750	0	750	0
23001	PRINTING	0	0	154	300	0	300	0
23850	MINOR EQUIPMENT & TOOLS	0	225	200	500	0	500	122
	SUBTOTAL *****	3,737	4,785	4,754	5,660	0	5,660	18
	DUES TRAVEL & TRAINING							
37000	DUES	0	223	223	223	0	223	0
37210	TRAINING/SCHOOLS	478	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	263	200	200	0	200	23-
	SUBTOTAL *****	478	986	923	923	0	923	6-
	UTILITIES							
48000	TELEPHONES	944	900	900	900	0	900	0
	SUBTOTAL *****	944	900	900	900	0	900	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	412	0	0	0	0	0	0
	SUBTOTAL *****	412	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	1,500	1,937	1,848	2,000	0	2,000	3
71500	BUILDING USE/RENT CHARGE	0	3,437	3,589	3,437	0	3,437	0
	SUBTOTAL *****	1,500	5,374	5,437	5,437	0	5,437	1
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	275	274	0	0	0	0
	SUBTOTAL *****	0	275	274	0	0	0	0
	TOTAL EXPENDITURES *****	108,467	130,822	130,271	134,000	0	135,811	3

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# County Clerk Summary

## Department Numbers 1131, 1132, 2300

### Description

The Boone County Clerk provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from a 5% election fee. These fees are accounted for in the Election Services Fund, a statutory special revenue fund. The General Fund appropriations are included in two separate budgets: County Clerk, Dept. No. 1131, and Election and Registration, Dept. No. 1132. The Election Services Fund appropriations are included in the Election Services budget, Dept. No. 2300. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for Dept. No. 1131 and Dept. No. 1132; the County Clerk establishes and approves the appropriations for Dept. No. 2300.

### Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1131	County Clerk	\$ 227,086	\$ 259,897	\$ 230,686	\$ 25,262	\$ -	\$ 255,948
100	1132	Election & Registration	536,564	333,941	285,401	575,426	65,000	925,827
230	2300	Election Services	10,352	3,500	-	-	-	-
Total			<u>\$ 546,916</u>	<u>\$ 337,441</u>	<u>\$ 285,401</u>	<u>\$ 575,426</u>	<u>\$ 65,000</u>	<u>\$ 925,827</u>

### Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1131	County Clerk	4.75	4.75	4.75
100	1132	Election & Registration	6.77	6.77	8.77
230	2300	Election Services	-	-	-
Total FTEs			<u>11.52</u>	<u>11.52</u>	<u>13.52</u>

# County Clerk

## Department Number 1131

### Mission

---

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

---

#### **Budget Year Objectives**

- Unavailable

#### **Progress on Prior Year Objectives**

- Create a database for notaries.  
**Response:** Unavailable
- Revise content of Commission minutes.  
**Response:** Unavailable
- Put Commission Orders/indexing on internet.  
**Response:** Unavailable
- Develop/acquire employee benefit software.  
**Response:** Unavailable
- Design and implement electronic payroll requisitions.  
**Response:** Unavailable
- Design and implement procedures to comply with privacy and security requirements of Health Insurance Portability and Privacy Act (HIPPA).  
**Response:** Unavailable

# County Clerk

Dept. No. 1131

## Performance Measures

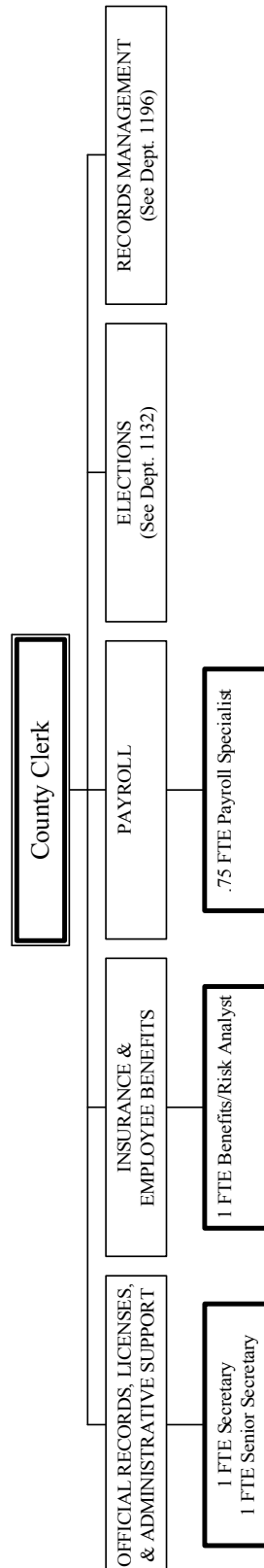
Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Unavailable			

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
County Clerk (Elected)	1.00	1.00	1.00	-
Benefits/Risk Analyst	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Payroll Specialist	0.75	0.75	0.75	-
Senior Secretary	1.00	1.00	1.00	-
Total FTEs	4.75	4.75	4.75	-

**Organizational Chart**

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# County Clerk

# Dept. No. 1131

## Annual Budget

1131 COUNTY CLERK								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	2,862	2,900	3,200	2,900	0	2,900	0
	SUBTOTAL *****	2,862	2,900	3,200	2,900	0	2,900	0
	CHARGES FOR SERVICES							
3510	COPIES	130	300	200	150	0	150	50-
3569	OTHER FEES	2,198	2,000	3,200	2,000	0	2,000	0
3580	TAX SUPPLEMENT FEES	12,283	8,700	11,500	8,800	0	8,800	1
	SUBTOTAL *****	14,612	11,000	14,900	10,950	0	10,950	0
	TOTAL REVENUES *****	17,474	13,900	18,100	13,850	0	13,850	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	170,136	177,729	182,000	182,041	0	185,189	4
10110	OVERTIME	964	0	200	0	0	0	0
10120	HOLIDAY WORKED	172	0	150	0	0	0	0
10200	FICA	12,063	13,596	13,596	13,926	0	14,167	4
10300	HEALTH INSURANCE	17,790	20,460	20,460	24,150	0	24,150	18
10325	DISABILITY INSURANCE	733	773	773	837	0	837	8
10350	LIFE INSURANCE	194	198	198	234	0	234	18
10375	DENTAL INSURANCE	1,560	1,650	1,650	1,890	0	1,890	14
10400	WORKERS COMP	522	554	690	709	0	709	27
10500	401(A) MATCH PLAN	3,250	3,510	3,250	3,510	0	3,510	0
	SUBTOTAL *****	207,388	218,470	222,967	227,297	0	230,686	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	559	1,100	1,100	1,100	0	1,100	0
23000	OFFICE SUPPLIES	3,328	3,300	3,300	3,300	0	3,300	0
23001	PRINTING	595	750	750	750	0	750	0
23050	OTHER SUPPLIES	261	327	500	500	0	500	52
	SUBTOTAL *****	4,744	5,477	5,650	5,650	0	5,650	3
	DUES TRAVEL & TRAINING							
37000	DUES	400	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	275	1,200	1,220	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	250	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	0	200	0	0	0	0
	SUBTOTAL *****	925	1,850	2,070	1,850	0	1,850	0
	UTILITIES							
48000	TELEPHONES	2,459	2,700	2,700	2,700	0	2,700	0
	SUBTOTAL *****	2,459	2,700	2,700	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	700	700	700	0	700	0
	SUBTOTAL *****	0	700	700	700	0	700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	332	600	600	850	0	850	41
60200	EQUIP REPAIRS/MAINTENANCE	125-	100	0	100	0	100	0
	SUBTOTAL *****	207	700	600	950	0	950	35
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71500	BUILDING USE/RENT CHARGE	11,162	11,162	11,162	11,162	0	11,162	0
71600	EQUIP LEASES & METER CHRG	102	100	100	100	0	100	0
	SUBTOTAL *****	11,264	11,312	11,312	11,312	0	11,312	0
	OTHER							
84400	PUBLIC NOTICES	97	973	2,100	2,100	0	2,100	115
	SUBTOTAL *****	97	973	2,100	2,100	0	2,100	115
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	325	314	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	11,484	11,484	0	0	0	0
	SUBTOTAL *****	0	11,809	11,798	0	0	0	0
	TOTAL EXPENDITURES *****	227,086	253,991	259,897	252,559	0	255,948	0

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# Election and Registration

## Department Number 1132

### Mission

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

### Budget Highlights

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The FY 2003 budget includes appropriations to implement federal and state requirements for election reform. The budget also includes appropriations for election judge training.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable

#### Progress on Prior Year Objectives

- Design and implement extensive election judge training and evaluation.

**Response:** Unavailable

- Implement new federal laws—Help America Vote Act (HAVA), Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA), National Voter Registration Act (NVRA).

**Response:** Unavailable

- Locate economical and secure storage and warehouse space.

**Response:** Unavailable

- Clean up the address database.

**Response:** Unavailable

- Implement National Change of Address (NCOA) address verification.

**Response:** Unavailable

- Streamline internet change procedures.

**Response:** Unavailable

### Performance Measures

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Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Unavailable			

# Elections and Registration

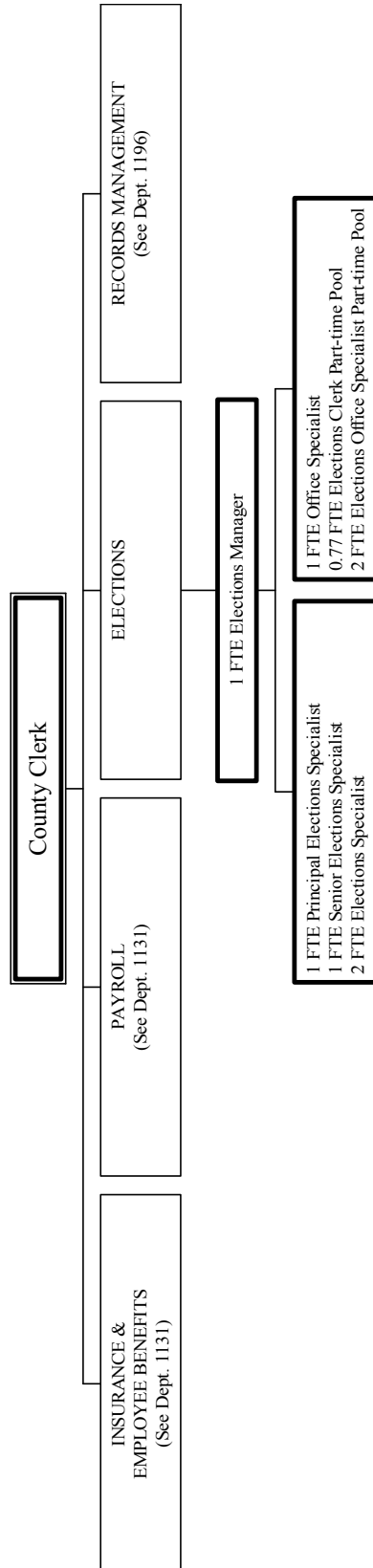
Dept. No. 1132

## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Elections Manager	1.00	1.00	1.00	-
Senior Elections Specialist	1.00	1.00	1.00	-
Principal Elections Specialist	1.00	1.00	1.00	-
Elections Specialist	2.00	2.00	2.00	-
Office Specialist	1.00	1.00	1.00	-
Elections Clerk Part-time Pool	0.77	0.77	0.77	-
Elections Office Specialist Part-time Pool	-	-	2.00	2.00
Total FTEs	6.77	6.77	8.77	2.00

## Organizational Chart

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# Elections and Registration

Dept. No. 1132

## Annual Budget

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	0	67,000	0	67,000	0
	SUBTOTAL *****	0	0	0	67,000	0	67,000	0
CHARGES FOR SERVICES								
3510	COPIES	110	100	120	120	0	120	20
3526	REIMBURSEMENT FOR ELECT	25,254	8,000	14,676	36,000	0	36,000	350
	SUBTOTAL *****	25,365	8,100	14,796	36,120	0	36,120	345
MISCELLANEOUS								
3830	SALES	927	500	900	900	0	900	80
3887	ADMIN & INDIRECT COST REIMB	5,849	2,000	2,300	6,000	0	6,000	200
3890	MISCELLANEOUS	429	100	200	200	0	200	100
	SUBTOTAL *****	7,206	2,600	3,400	7,100	0	7,100	173
	TOTAL REVENUES *****	32,571	10,700	18,196	110,220	0	110,220	930
PERSONAL SERVICES								
10100	SALARIES & WAGES	174,433	191,834	175,000	232,633	0	235,833	22
10110	OVERTIME	3,581	0	50	0	0	0	0
10120	HOLIDAY WORKED	0	0	200	0	0	0	0
10200	FICA	12,105	14,674	12,000	17,796	0	18,041	22
10300	HEALTH INSURANCE	17,790	20,460	20,460	24,150	0	24,150	18
10325	DISABILITY INSURANCE	753	808	808	836	0	836	3
10350	LIFE INSURANCE	194	198	198	234	0	234	18
10375	DENTAL INSURANCE	1,560	1,650	1,650	1,890	0	1,890	14
10400	WORKERS COMP	594	623	775	907	0	907	45
10500	401(A) MATCH PLAN	3,640	3,510	3,640	3,510	0	3,510	0
	SUBTOTAL *****	214,653	233,757	214,781	281,956	0	285,401	22
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATION	445	350	500	500	0	500	42
23000	OFFICE SUPPLIES	2,006	2,500	3,300	7,000	0	7,000	180
23001	PRINTING	7,136	6,270	5,000	9,200	0	9,200	46
23005	ELECTION SUPPLIES	2,386	6,500	6,500	8,000	0	8,000	23
23015	COMPUTER SUPPLIES	0	450	0	0	0	0	0
23050	OTHER SUPPLIES	558	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	12,533	17,570	16,300	26,200	0	26,200	49
DUES TRAVEL & TRAINING								
37000	DUES	750	900	1,100	1,100	0	1,100	22
37200	SEMINARS/CONFEREN/MEETING	1,112	1,200	2,064	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	299	1,200	1,500	1,500	0	1,500	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	570	1,000	1,200	1,200	0	1,200	20
37230	MEALS & LODGING-TRAINING	0	1,100	700	1,100	0	1,100	0
	SUBTOTAL *****	2,732	5,400	6,564	6,100	0	6,100	12
UTILITIES								
48000	TELEPHONES	4,357	4,730	4,500	6,000	0	6,000	26
48050	CELLULAR TELEPHONES	413	800	500	800	0	800	0
	SUBTOTAL *****	4,770	5,530	5,000	6,800	0	6,800	22
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	42	850	800	850	0	850	0
	SUBTOTAL *****	42	850	800	850	0	850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	332	700	300	300	0	300	57-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	250	250	0	250	150
	SUBTOTAL *****	332	800	550	550	0	550	31-

Decimal values have been truncated.

# Elections and Registration

Dept. No. 1132

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	7,319	18,000	0	18,000	0	18,000	0
71500	BUILDING USE/RENT CHARGE	52,548	48,647	45,798	45,786	0	45,786	5-
71525	STORAGE CHARGES	0	0	1,620	2,340	0	2,340	0
71600	EQUIP LEASES & METER CHRG	196	250	200	200	0	200	20-
SUBTOTAL *****		60,064	66,897	47,618	66,326	0	66,326	0
OTHER								
84300	ADVERTISING	181	0	0	2,000	0	2,000	0
84400	PUBLIC NOTICES	1,653	300	300	1,800	0	1,800	500
85900	COUNTY ELECTION EXPENSE	239,600	40,029	40,028	509,000	0	464,800	61
SUBTOTAL *****		241,435	40,329	40,328	512,800	0	468,600	61
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	2,000	2,000	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	65,000	0	65,000	0	65,000	0
SUBTOTAL *****		0	67,000	2,000	65,000	0	65,000	2-
TOTAL EXPENDITURES *****		536,564	438,133	333,941	966,582	0	925,827	111

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# **Election Services**

## **Department Number 2300**

### **Mission**

---

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

The County Clerk administers this fund.

### **Budget Highlights**

---

Transaction fee revenue paid by the State is subject to annual appropriation and the County does not expect to receive this revenue. Revenues from the 5% charge are estimated at \$22,100. No appropriations have been submitted by the County Clerk at this time. As a result, the budget will need to be amended throughout the year as the spending appropriations are established.

# Election Services

Dept. No. 2300

## Annual Budget

2300 ELECTION SERVICES  
230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	13,470	0	0	0	0	0	0
	SUBTOTAL *****	13,470	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECT	17,132	4,500	12,000	22,100	0	22,100	391
	SUBTOTAL *****	17,132	4,500	12,000	22,100	0	22,100	391
	INTEREST							
3711	INT-OVERNIGHT	49	0	30	30	0	30	0
3712	INT-LONG TERM INVEST	1,104	0	400	400	0	400	0
3798	INC/DEC IN FV OF INVESTMENTS	49	0	5	0	0	0	0
	SUBTOTAL *****	1,203	0	435	430	0	430	0
	TOTAL REVENUES *****	31,807	4,500	12,435	22,530	0	22,530	400
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	803	2,000	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	376	1,100	1,500	0	0	0	0
37230	MEALS & LODGING-TRAINING	811	0	0	0	0	0	0
37235	MEALS & LODGING - OTHER	2,171	2,000	1,000	0	0	0	0
	SUBTOTAL *****	4,162	5,100	2,500	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	3,077	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	4,100	1,000	0	0	0	0
	SUBTOTAL *****	3,077	4,100	1,000	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	3,000	0	0	0	0	0
91301	COMPUTER HARDWARE	3,111	0	0	0	0	0	0
	SUBTOTAL *****	3,111	3,000	0	0	0	0	0
	TOTAL EXPENDITURES *****	10,351	12,200	3,500	0	0	0	0

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# 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. The County Treasurer issues all general obligation bonds and revenue bonds for Boone County. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and tracking said information for audit purposes. The County Treasurer serves on the County's Self-Health Trust Fund Board and provides oversight for several financial and non-financial projects including the Community Art Displays for public buildings.

### Budget Highlights

---

There are no significant changes to this budget.

### Goals and Objectives

---

#### **Budget Year Objectives**

- Train new employee and catch up on backlog of work resulting from turnover in our accountant position twice in FY2003.
- Comply with outside auditor recommendation to book cash and investments separate on the General Ledger with the purchase of two modules that complement the Sympro investment tracking system.
- Work with Information Technology (IT) to develop a check writing system for the Out of County cash bonds and Victim Restitution checks.
- Work with Information Technology to clean up old programs and perfect new programs.
- Work with the Collector's office in tracking Mastercard, Visa and Discover payments.
- Work with the Recorder's office on electronic filings and ACH revenues.

#### **Progress on Prior Year Objectives**

- Incorporate the new employee position, hopefully hired in 2002, to several new duties.  
**Response:** A new part-time employee is working and providing us with much needed help
- Finish the new credit card system that was initiated in 2002.  
**Response:** The travel credit card system is up and running. We have had activity adding and deleting cards.

- Start Blocks of Time Program in conjunction with future art fund.  
**Response:** The Blocks of Time program is beginning in August, and should be completed by October 2004.
- Work with IT programming staff on check writing system for Out-of-County Cash Bonds and Restitution Checks for Prosecutor's Victim Witness program.  
**Response:** This system has not been implemented and continues to be a goal for FY2004.
- Update investment procedures.  
**Response:** Investment procedures have not been updated due to time constraints, but three new brokers from whom to buy instruments have been added.

**Performance Measures**

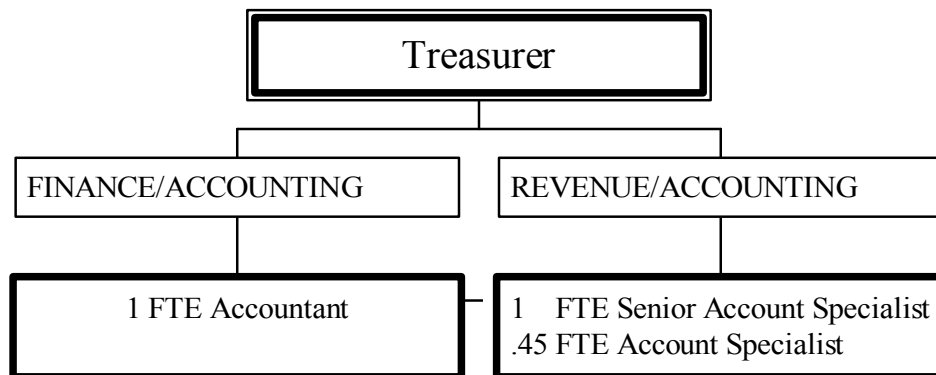
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<b>Performance Measure</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
Number of Receipts Issued	3,828	4,000	4,100
Number of Manual Checks	5,255	5,500	5,700
Number of Accounts Payable Checks	8,529	8,600	8,700
Number of Payroll Checks	10,539	10,700	11,000
Number of Funds	87	93	95
Interest Earned (All Funds)	\$ 881,602	\$ 725,000	\$ 700,000
Number of General/Special Obligation Bonds	7	7	8
Out of County Cash Bonds	367	380	390

**Personnel Detail**

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.05	0.45	0.45	-
<b>Total FTEs</b>	<b>3.05</b>	<b>3.45</b>	<b>3.45</b>	<b>-</b>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

**Organizational Chart**



# County Treasurer

# Dept. No. 1140

## Annual Budget

1140 TREASURER								%CHG
100 GENERAL FUND								FROM
		2002	2003		2004	2004	2004	
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2003	CORE	SUPPLMENTAL	ADOPTED	PY
			REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
	CHARGES FOR SERVICES							
3510	COPIES	0	10	1	10	0	10	0
3594	CREDIT CARD TRANSACTION FEE	0	1,400	0	0	0	0	0
	SUBTOTAL *****	0	1,410	1	10	0	10	99-
	INTEREST							
3709	INT-CRIMINAL COSTS	0	1	1	1	0	1	0
3711	INT-OVERNIGHT	6,632	9,000	4,000	5,000	0	5,000	44-
3712	INT-LONG TERM INVEST	152,899	175,000	90,000	90,000	0	90,000	48-
3716	INT-SPEC ELEC FUND	199	10	510	500	0	500	900
3720	INT- UNCLAIMED FEES	2,532	3,000	2,400	2,500	0	2,500	16-
3721	INTEREST FROM OTHER FUNDS	0	0	801	0	0	0	0
3723	INT - NIDS	1,470-	450	120	50	0	50	88-
3724	INT - OTHER ENTITIES	1,441	3,000	800	800	0	800	73-
3798	INC/DEC IN FV OF INVESTMENTS	6,722	0	0	0	0	0	0
	SUBTOTAL *****	168,957	190,461	98,632	98,851	0	98,851	48-
	TOTAL REVENUES *****	168,957	191,871	98,633	98,861	0	98,861	48-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	126,289	146,696	146,696	155,446	0	158,128	7
10110	OVERTIME	242	500	400	500	0	500	0
10120	HOLIDAY WORKED	119	100	100	0	0	0	0
10200	FICA	9,474	11,267	11,267	11,929	0	12,134	7
10300	HEALTH INSURANCE	8,895	10,230	10,230	12,075	0	12,075	18
10325	DISABILITY INSURANCE	551	580	580	663	0	663	14
10350	LIFE INSURANCE	97	99	99	117	0	117	18
10375	DENTAL INSURANCE	780	825	825	945	0	945	14
10400	WORKERS COMP	948	416	520	608	0	608	46
10500	401 (A) MATCH PLAN	1,950	1,755	1,755	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	0	4,833	3,053	0	0	0	0
	SUBTOTAL *****	149,347	177,301	175,525	184,038	0	186,925	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	821	820	900	950	0	950	15
23000	OFFICE SUPPLIES	571	400	400	400	0	400	0
23001	PRINTING	1,263	1,100	1,500	1,500	0	1,500	36
23050	OTHER SUPPLIES	690	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIPMENT & TOOLS	304	60	0	300	0	300	400
	SUBTOTAL *****	3,651	3,380	3,800	4,150	0	4,150	22
	DUES TRAVEL & TRAINING							
37000	DUES	692	800	400	900	0	900	12
37200	SEMINARS/CONFEREN/MEETING	1,297	2,580	375	1,400	0	1,400	45-
37210	TRAINING/SCHOOLS	0	150	3,200	200	0	200	33
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	728	1,100	1,000	1,500	0	1,500	36
37230	MEALS & LODGING-TRAINING	650	800	345	500	0	500	37-
	SUBTOTAL *****	3,368	5,430	5,320	4,500	0	4,500	17-
	UTILITIES							
48000	TELEPHONES	1,653	2,020	2,000	1,800	0	1,800	10-
	SUBTOTAL *****	1,653	2,020	2,000	1,800	0	1,800	10-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	212	445	445	445	0	445	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	212	545	545	545	0	545	0

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# County Treasurer

# Dept. No. 1140

1140 TREASURER  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,000	4,000	4,000	4,000	1,980	5,980	49
71107	BANK/CREDIT CARD SERVICE FEES	26,911	26,000	27,600	27,600	0	27,600	6
71108	CHECK PRINTING CHARGES	2,515	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	11,290	11,290	11,290	11,290	0	11,290	0
71600	EQUIP LEASES & METER CHRG	0	1,180	1	0	0	0	0
	SUBTOTAL *****	44,716	44,970	45,391	45,390	1,980	47,370	5
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	2,578	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	14,400	14,400	0
	SUBTOTAL *****	2,578	0	0	0	14,400	14,400	0
	TOTAL EXPENDITURES *****	205,528	233,696	232,631	240,473	16,380	259,740	11

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# Collector of Revenue Summary

## Department Numbers 1150 and 2110

### Description

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from delinquent fees and commissions. These fees are accounted for in the Tax Maintenance Fund, a statutory special revenue fund. The General Fund appropriations are included in the Collector budget, Dept. No. 1150, and the Tax Maintenance Fund appropriations are included in the Tax Maintenance budget, Dept. No. 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for Dept. No. 1150; the Collector of Revenue establishes and approves the appropriations for Dept. No. 2110.

### Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 305,842	\$ 334,201	\$ 311,744	\$ 49,771	\$ -	\$ 361,515
211	2110	Tax Maintenance	5,293	58,831	-	127,752	-	127,752
Total			\$ 311,135	\$ 393,032	\$ 311,744	\$ 177,523	\$ -	\$ 489,267

### Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1150	Collector	6.83	6.83	6.83
211	2110	Tax Maintenance	- <sup>a</sup>	-	-
Total Full-time Equivalents			6.83	6.83	6.83

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

# Collector of Revenue

## Department Number 1150

### Mission

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

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

By law, the Collector shall coordinate the purification of tax data flows from the offices of the Recorder, Clerk and Assessor with that of the Collector of Revenue in cooperation with the data processing center.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Train additional office staff on using the AS400 to develop queries and reports. Currently, only one staff member has had AS400 training to develop reports and queries. It would be beneficial to the office for other personnel to have the ability to develop and run queries in case of absences or work load.
- Develop a process and system to allow the Collector's office the ability to accept partial payments throughout the year on real estate taxes. The Collector's office receives numerous requests and comments from taxpayers wanting to pay their taxes proportionately throughout the year. Taxpayer input suggests that paying real estate taxes at the end of the calendar year creates a financial burden for some. We believe the taxpayers of Boone

County would utilize such a program if developed. A side benefit may be a reduction in the number of delinquent real estate bills.

- Balance and reconcile the Collector's Tax Collection Fund 745. This has been an ongoing need for several years. Each month, when funds are distributed, there are slight discrepancies between what was collected, and what was distributed. These differences arise from the voids and subsequent payment transfers that occur during the month being distributed. The voids and transfers are not tracked along with the daily collections so they never hit the appropriate accounts, leaving the appearance of a cash shortfall in the collector fund once distribution occurs. A method to reconcile the differences has been established, and now we must track these differences several months back to balance the fund.
- Achieve increased collections in delinquent personal property taxes through the use of Accurant Locator services. Using this web based service, the Collector's office can more efficiently find personal property tax payers owing back taxes, and establish the communication process necessary to collect the taxes due.
- Increase the number of loan companies that transmit payment information by tape. By offering the tape process to larger mortgage companies currently using a manual process, errors will be reduced on payments remitted by those companies, and Boone County taxpayers using those companies to escrow real estate taxes will be better served.
- File bankruptcy claims electronically. Electronically filing should greatly reduce the amount of clerical time required to copy claims, summaries, etc. for attorneys and trustees.
- Develop a program to link between Excel spreadsheets and the collection system in the areas of: returned mail, merchant contacts, and NIDs paid. Immediately updating through a link will reduce work hours spent on manual data entry.

**Progress on Prior Year Objectives**

- Obtain and utilize an additional computer programmer/analyst to fulfill the needed programming and analysis requirements for the Collector's office. By beginning the process of eliminating the backlog of programming requests, the Collector's office will be able to accomplish many, if not all, unrealized prior years' goals, and move forward to enhance the services provided to our taxpayers and our taxing entities.

**Response:** This has been accomplished. The Collector's office has a dedicated programmer/analyst.

- Coordinate development of updated annual timeline for each office position. Using timelines to identify the cyclical tasks and duties will enable staff to work more independently, take more ownership of responsibilities/duties, and meet deadlines.

**Response:** This should be completed this year.

- Develop a solution to taxpayers' requests for alternate payment options. This has been an ongoing effort for the Collector's office. We have continued to research the best possible solutions that would expand taxpayers' payment



options; such as offering additional brands of credit cards, using debit cards and electronic fund transfers, and payments over the internet.

**Response:** We are now offering the option to pay with additional types of credit cards and debit cards through a third party provider. We are continuing to research other payment methods that would be the most cost efficient to both the taxpayers and to Boone County. A state-wide website for internet payments is being discussed.

- Expand the capabilities and benefits of using the AS400 to generate queries and reports for use in the Collector's office. The ability for office staff to use the AS400 to generate reports will be very beneficial to the Collector's office. The reports will be used for many office needs such as monthly and annual reports, budgeting, public information requests, and other specific informational needs in the office.

**Response:** This has proven to be a great asset for the Collector's office. Reports and queries are used often for special projects such as the annual budget, the annual settlement, and numerous public and audit requests. Query reports have also become a useful tool in the day to day operations of the Collector's office. We have been able to cut down the number of requests to the Information Technology (IT) department, thus freeing up resources to work on other issues. The ability of the office staff to generate queries and reports will continue to be beneficial for the office.

- Develop written procedures and guidelines for compiling and proving the Collector's annual settlement. Written procedures will help in the understanding of how to use the various reports and information needed for the annual settlement process. The overall objective is to produce a more accurate report in a timelier manner.

**Response:** A set of procedures for completing the annual settlement process has been developed for office staff to follow. The annual report process has been streamlined to a monthly process using a series of queries, thus making the reports more accurate and completed more quickly. The variances that exist have been greatly reduced or nearly eliminated.

- Acquire more training for all staff on software used in personal computers. By improving staff's knowledge and skill level on Microsoft Word and Excel, less time will be spent on projects, better service will be provided to customers, the number of contacts to Information Technology's helpdesk will be reduced, and employees will become even more valuable.

**Response:** Courses to provide the necessary training are costly and few are available without taking staff from the office. The Collector's office will be taking advantage of the National Association of Counties (NACo) Internet University on-line courses which will provide numerous classes at the same cost per employee as taking just one class using conventional training. This will be a budget item under Department 2110 for 2004.

- Develop an Access file to link between Excel spreadsheet "Returned Mail" to the Tax Collection System. Immediate tracking of payments; i.e., dates paid, amounts paid, will reduce work hours spent on manual updates and improve address awareness to allow for new current address placement onto system from x-mail status resulting from hand addressing.

**Response:** This goal is carried over to 2004, but changed to consider in-house programming to replace the functions of Access.

## Collector of Revenue

**Dept. No. 1150**

- Research, develop, and implement a tickler system for skip tracing. Using a better tracking method will improve organizational skills and allow staff members to stay on top of payment plan agreements, delinquent letter mailings, and follow-up phone calls as part of the skip trace function.

**Response:** In addition to utilizing capabilities within Group Wise software, a manual system has been developed which will be the basis used to automate through in-house programming.

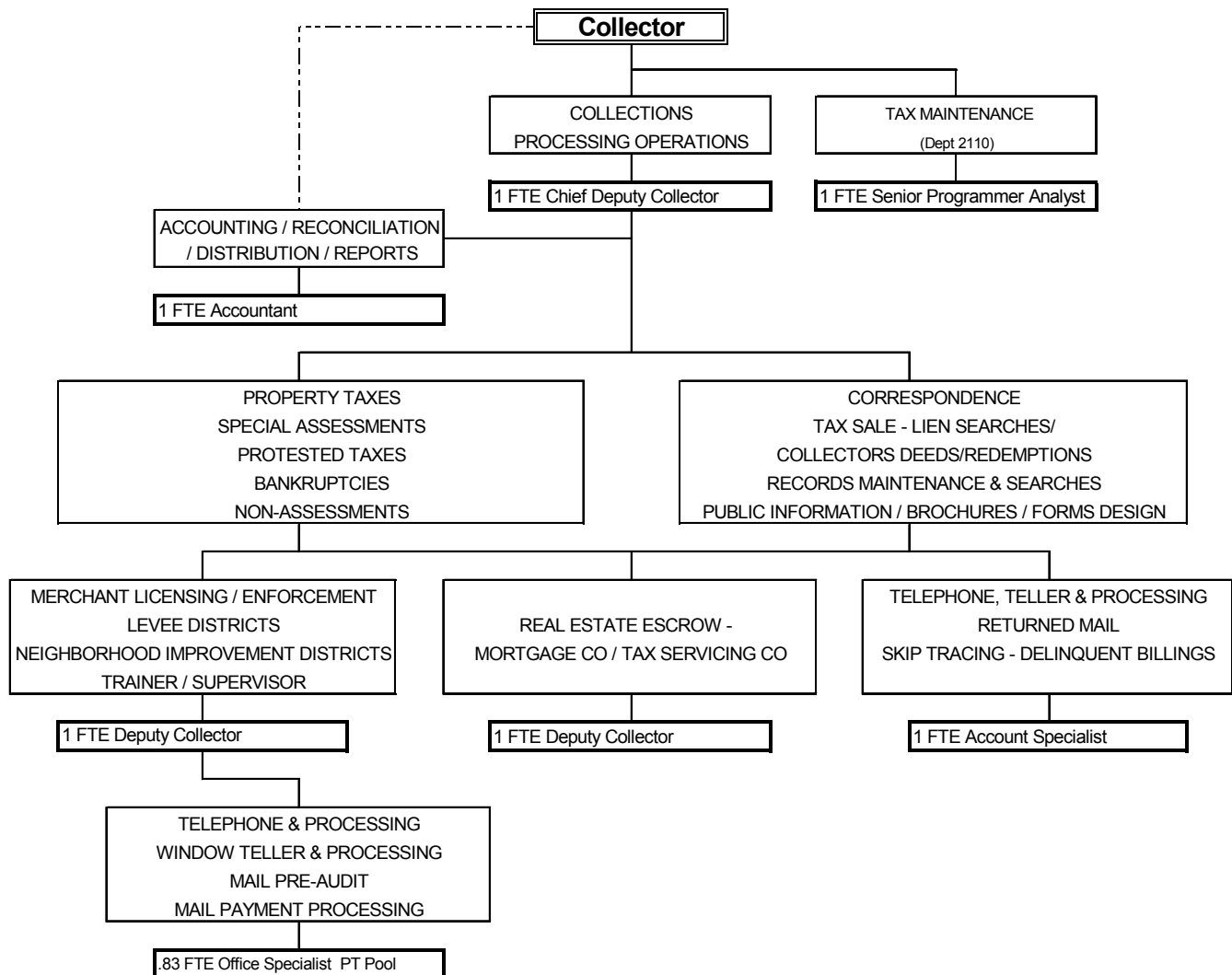
### Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	51,711	52,106	53,000
Number of Delinquent Real Estate Prop. Tax Bills Mailed	11,533	11,119	11,600
Number of Personal Property Tax Bills Collected	55,066	56,362	57,000
Number of Merchant Licenses Collected	2,376	2,250	2,300
Number of Cash Drawers Balanced	1,600	1,650	1,800
Number of In-Person Customers	36,830	37,427	37,500
Number of Statements of Non-Assessment	9,910	10,400	10,600
Number of Bankruptcy Claims, Notices, Filings & Dischgs	854	850	850
Number of Telephone Calls	19,807	21,943	20,875
Number of Searches & Parcel Verifications	21,922	23,350	24,000
Number of Address Changes	12,17	11,683	12,000
Number of Rejection Notices Generated	1,350	1,725	1,400
Number of Properties Subject to Tax Sale/Number Sold	117/9	115/9	120/5
Number of Checks Generated	722	720	720
Number of Credit Card Transactions	976	1,200	1,300
Number of Returned Mail Records	1,365	800	1,000
Number of Returned Checks	100	115	115
Number of Duplicate Receipts Issued	8,178	8,300	8,000
Number of Bills Collected (All Types)	110,016	111,500	112,500
Number of M.O.R.E. Program Verifications	*225	825	1,000
Total Collections (In Millions)	\$ 96.1	\$ 99.5	\$ 101.0

### Personnel Detail

Position Title	2002	2003	2004	2003-2004
	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	-
Deputy Collector	2.00	2.00	2.00	-
Account Specialist	1.00	1.00	1.00	-
Office Specialist Pool	0.83	0.83	0.83	-
<b>Total FTEs</b>	<b>6.83</b>	<b>6.83</b>	<b>6.83</b>	<b>-</b>
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

## Organizational Chart



# Collector of Revenue

Dept. No. 1150

## Annual Budget

1150 COLLECTOR								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	92,227	92,000	95,440	93,840	0	93,840	2
3312	AUCTION	510	500	500	500	0	500	0
3313	MERCHANTS AND MANUFACTURE	11,849	11,250	11,250	11,500	0	11,500	2
	SUBTOTAL *****	104,586	103,750	107,190	105,840	0	105,840	2
	INTERGOVERNMENTAL REVENUE							
3493	FOREST CROPLAND PILT	407	420	420	420	0	420	0
	SUBTOTAL *****	407	420	420	420	0	420	0
	CHARGES FOR SERVICES							
3506	CERTIFICATE OF REDEMPTION FEE	0	0	2,826-	1	0	1	0
3508	DUPLICATE TAX RECEIPT	6,599	7,000	6,914	7,000	0	7,000	0
3509	DEED FEE	7	3	11	11	0	11	266
3510	COPIES	289	400	250	250	0	250	37-
3511	COST OF TAX SALE REIMBURS	5,482	8,000	6,197	8,000	0	8,000	0
3550	COMMISSIONS	1,029,305	1,020,000	1,016,000	1,047,000	0	1,047,000	2
3560	COLLECTION FEES	1,164	1,300	1,600	1,320	0	1,320	1
3577	COLL DEL FEES & COMM	121,219	124,000	121,190	125,800	0	125,800	1
	SUBTOTAL *****	1,164,068	1,160,703	1,149,336	1,189,382	0	1,189,382	2
	INTEREST							
3710	INTEREST	4,475	5,000	1,871	5,000	0	5,000	0
	SUBTOTAL *****	4,475	5,000	1,871	5,000	0	5,000	0
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	9	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	2,346	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,355	2,500	2,500	2,500	0	2,500	0
	TOTAL REVENUES *****	1,275,892	1,272,373	1,261,317	1,303,142	0	1,303,142	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	222,547	240,476	240,476	251,061	0	255,180	6
10110	OVERTIME	2,287	3,825	3,825	3,825	0	3,825	0
10200	FICA	17,195	18,423	18,423	19,498	0	19,813	7
10300	HEALTH INSURANCE	17,790	20,460	20,460	24,150	0	24,150	18
10325	DISABILITY INSURANCE	898	987	987	1,100	0	1,100	11
10350	LIFE INSURANCE	189	198	198	234	0	234	18
10375	DENTAL INSURANCE	1,560	1,650	1,650	1,890	0	1,890	14
10400	WORKERS COMP	688	759	941	994	0	994	30
10500	401(A) MATCH PLAN	1,975	3,510	2,625	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,048	1,048	1,048	0	1,048	0
10600	UNEMPLOYMENT BENEFITS	2,408	293	256	0	0	0	0
	SUBTOTAL *****	267,541	291,629	290,889	307,310	0	311,744	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	294	280	308	315	0	315	12
23000	OFFICE SUPPLIES	1,784	1,650	1,700	1,750	0	1,750	6
23001	PRINTING	4,749	10,350	10,350	10,350	0	10,350	0
23850	MINOR EQUIPMENT & TOOLS	1,145	771	771	1,200	0	1,200	55
	SUBTOTAL *****	7,973	13,051	13,129	13,615	0	13,615	4
	DUES TRAVEL & TRAINING							
37000	DUES	445	420	240	420	0	420	0
37200	SEMINARS/CONFEREN/MEETING	288	745	825	745	0	745	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	301	200	300	300	0	300	50
37230	MEALS & LODGING-TRAINING	526	570	570	570	0	570	0
	SUBTOTAL *****	1,561	1,935	1,935	2,035	0	2,035	5
	UTILITIES							
48000	TELEPHONES	2,807	2,950	2,950	3,150	0	3,150	6
	SUBTOTAL *****	2,807	2,950	2,950	3,150	0	3,150	6

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# Collector of Revenue

# Dept. No. 1150

1150 COLLECTOR  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	272	397	397	409	0	409	3
60200	EQUIP REPAIRS/MAINTENANCE	27	200	25	200	0	200	0
	SUBTOTAL *****	299	597	422	609	0	609	2
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	20	100	20	100	0	100	0
71100	OUTSIDE SERVICES	87	150	180	500	26,500	500	233
71500	BUILDING USE/RENT CHARGE	14,662	14,662	14,662	14,662	0	14,662	0
	SUBTOTAL *****	14,769	14,912	14,862	15,262	26,500	15,262	2
	OTHER							
84400	PUBLIC NOTICES	2,646	2,900	2,900	3,100	0	3,100	6
84500	TITLE SEARCH	4,946	12,000	5,010	12,000	0	12,000	0
	SUBTOTAL *****	7,592	14,900	7,910	15,100	0	15,100	1
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	3,297	480	424	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	1,324	1,251	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	429	429	0	0	0	0
	SUBTOTAL *****	3,297	2,233	2,104	0	0	0	0
	TOTAL EXPENDITURES *****	305,842	342,207	334,201	357,081	26,500	361,515	5

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# Collector Tax Maintenance

## Department Number 2110

### Mission

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

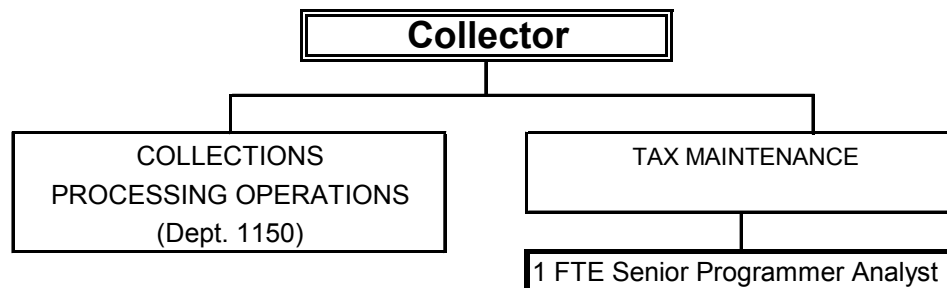
### Budget Highlights

This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to an additional programmer position in the Information Technology (IT) Department (Dept. No. 1170). The additional programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The budget includes appropriations for other operating expenses as well.

### Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Programmer Analyst	-	1.00	1.00	-
Total FTEs	-	1.00	1.00	-

### Organizational Chart



# Collector Tax Maintenance

Dept. No. 2110

## Annual Budget

2110 COLLECTOR TAX MAINT ACTIVITY  
211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3577	CHARGES FOR SERVICES COLL DEL FEES & COMM	65,079	124,000	121,100	125,000	0	125,000	0
	SUBTOTAL *****	65,079	124,000	121,100	125,000	0	125,000	0
	INTEREST							
3711	INT-OVERNIGHT	1	0	39	39	0	39	0
3712	INT-LONG TERM INVEST	26	0	1,230	1,230	0	1,230	0
	SUBTOTAL *****	27	0	1,269	1,269	0	1,269	0
	TOTAL REVENUES *****	65,107	124,000	122,369	126,269	0	126,269	1
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	200	200	0	200	0
23850	MINOR EQUIPMENT & TOOLS	0	200	200	200	0	200	0
	SUBTOTAL *****	0	900	900	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	0	390	500	750	0	750	92
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,796	1,100	1,100	0	1,100	38-
37230	MEALS & LODGING-TRAINING	0	2,017	1,800	1,800	0	1,800	10-
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	150	150	1,750	0	1,750	66
	SUBTOTAL *****	0	4,803	4,000	5,850	0	5,850	21
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	0	25	25	25	0	26,525	0
71101	PROFESSIONAL SERVICES	5,293	56,295	44,744	56,123	0	56,123	0
	SUBTOTAL *****	5,293	56,345	44,794	56,173	0	82,673	46
	OTHER							
86850	CONTINGENCY	0	52,798	0	64,829	0	64,829	22
	SUBTOTAL *****	0	52,798	0	64,829	0	64,829	22
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	448	448	0	0	0	0
91301	COMPUTER HARDWARE	0	8,871	8,689	0	0	0	0
	SUBTOTAL *****	0	9,319	9,137	0	0	0	0
	TOTAL EXPENDITURES *****	5,293	124,165	58,831	127,752	0	154,252	24

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# Recorder of Deeds Summary

## Department Numbers 1160 and 2800

### Description

The Boone County Recorder of Deeds provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute. These fees are accounted for in the Record Preservation Fund, a statutory special revenue fund. The General Fund appropriations are included in the Recorder of Deeds budget, Dept. No. 1160, and the Record Preservation Fund appropriations are included in the Record Preservation budget, Dept. No. 2800. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for Dept. No. 1160; the Recorder of Deeds establishes and approves the appropriations for Dept. No. 2800.

### Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 419,538	\$ 474,712	\$ 395,203	\$ 109,971	\$ -	\$ 505,174
280	2800	Storage & Preservation	55,486	193,806	56,969	405,280	-	462,249
Total			<u>\$ 475,024</u>	<u>\$ 668,518</u>	<u>\$ 452,172</u>	<u>\$ 515,251</u>	<u>\$ -</u>	<u>\$ 967,423</u>

### Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1160	Recorder	9.00	9.00	9.00
280	2800	Storage & Preservation	1.00	1.00	1.00
Total FTEs			<u>10.00</u>	<u>10.00</u>	<u>10.00</u>



# Recorder of Deeds

## Department Number 1160

### 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, servicemen's discharge papers and other miscellaneous filing systems. The Recorder functions as the collector of data that is the basis for the assessment and property tax revenue system in the County. In addition to general revenue, the Recorder's office acts as a fee agent for several special funds and user's fees for both the County and State.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable

#### Progress on Prior Year Objectives

- Complete re-engineering of the Recorder's computer system.  
**Response:** Unavailable
- Implement an electronic recording process on a limited basis.  
**Response:** Unavailable

### Performance Measures

---

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Real Estate Documents Recorded	41,158	52,600	47,000
Number of Uniform Commercial Code Documents	Unavailable	Unavailable	Unavailable
Number of Marriage Licenses	Unavailable	Unavailable	Unavailable

# Recorder of Deeds

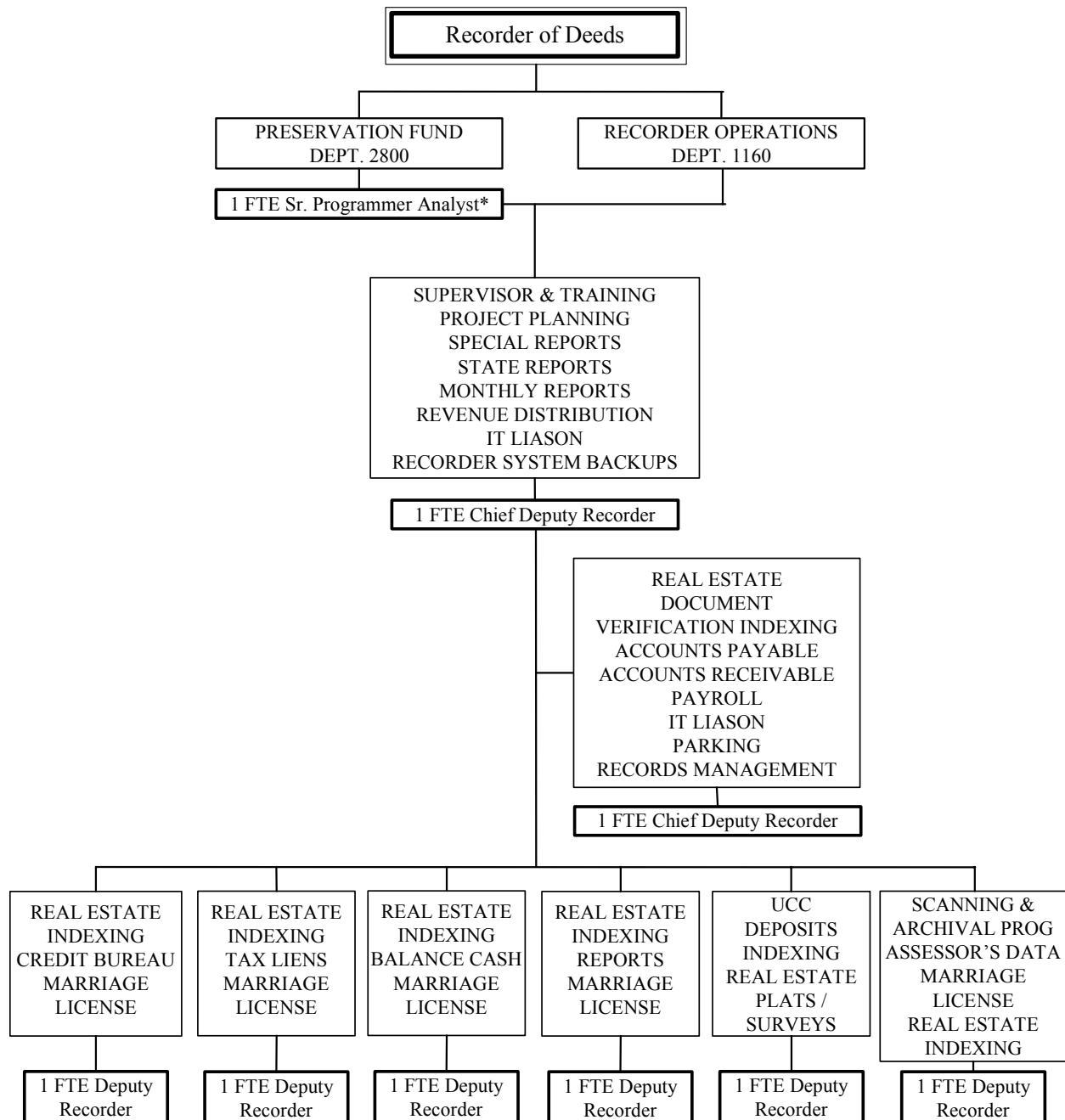
Dept. No. 1160

## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	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	5.00	5.00	6.00	(1.00)
Office Specialist	1.00	1.00	- a	1.00
<b>Total FTEs</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
Overtime	\$ 1,800	\$ 1,800	\$ 5,500	\$ 3,700

a Office Specialist reclassified to Deputy Recorder

## Organizational Chart



\*Sr. Programmer Analyst position is paid from the Record Preservation Fund.

All other positions are paid from the General Fund.

# Recorder of Deeds

Dept. No. 1160

## Annual Budget

1160 RECORDER 100 GENERAL FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	
3315	MARRIAGE	18,428	18,500	18,450	18,500	0	18,500	0
	SUBTOTAL *****	18,428	18,500	18,450	18,500	0	18,500	0
	CHARGES FOR SERVICES							
3510	COPIES	92,827	73,600	75,900	73,500	0	73,500	0
3561	UCC FEES	1,270	1,500	500	500	0	500	66-
3562	REAL ESTATE FEES	919,079	596,700	1,174,455	1,253,210	0	1,046,767	75
	SUBTOTAL *****	1,013,176	671,800	1,250,855	1,327,210	0	1,120,767	66
	TOTAL REVENUES *****	1,031,604	690,300	1,269,305	1,345,710	0	1,139,267	65
	PERSONAL SERVICES							
10100	SALARIES & WAGES	264,057	292,917	292,917	313,206	17,691	317,894	8
10110	OVERTIME	2,731	1,800	7,750	1,800	3,700	5,500	205
10200	FICA	18,833	22,408	22,408	24,098	1,354	24,456	9
10300	HEALTH INSURANCE	26,685	30,690	30,690	36,225	4,025	36,225	18
10325	DISABILITY INSURANCE	1,157	1,255	1,255	1,449	82	1,449	15
10350	LIFE INSURANCE	291	297	322	351	39	351	18
10375	DENTAL INSURANCE	2,340	2,475	2,475	2,835	315	2,835	14
10400	WORKERS COMP	845	900	1,113	1,228	69	1,228	36
10500	401 (A) MATCH PLAN	3,925	5,265	5,265	5,265	650	5,265	0
	SUBTOTAL *****	320,867	358,007	364,195	386,457	27,925	395,203	10
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	462	565	565	565	0	565	0
23000	OFFICE SUPPLIES	13,258	17,160	18,500	17,640	0	17,640	2
23001	PRINTING	1,538	1,700	1,525	1,700	0	1,700	0
	SUBTOTAL *****	15,259	19,425	20,590	19,905	0	19,905	2
	DUES TRAVEL & TRAINING							
37000	DUES	335	405	0	325	0	325	19-
37200	SEMINARS/CONFERENCE/MEETING	310	625	985	650	0	650	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,220	1,200	1,240	1,400	0	1,400	16
37230	MEALS & LODGING-TRAINING	2,993	2,060	2,271	2,820	0	2,820	36
37240	REGISTRATION/TUITION	175	350	0	835	0	835	138
	SUBTOTAL *****	5,034	4,640	4,496	6,030	0	6,030	29
	UTILITIES							
48000	TELEPHONES	5,068	5,000	5,100	5,100	0	5,100	2
	SUBTOTAL *****	5,068	5,000	5,100	5,100	0	5,100	2
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	11,566	17,552	18,500	16,370	0	16,370	6-
60200	EQUIP REPAIRS/MAINTENANCE	0	200	465	200	0	200	0
	SUBTOTAL *****	11,566	17,752	18,965	16,570	0	16,570	6-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	47,116	47,116	47,116	47,116	0	47,116	0
71600	EQUIP LEASES & METER CHRG	13,501	14,100	14,250	15,250	0	15,250	8
	SUBTOTAL *****	60,617	61,216	61,366	62,366	0	62,366	1
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,121	0	0	0	0	0	0
92000	REPLACEMENT OFFICE EQUIP	0	11,500	11,113	0	49,500	0	0
	SUBTOTAL *****	1,121	11,500	11,113	0	49,500	0	0
	TOTAL EXPENDITURES *****	419,536	477,540	485,825	496,428	77,425	505,174	5

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# Record Preservation

## Department Number 2800

### Mission

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

### Budget Highlights

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This budget includes appropriations to complete the programming and installation of the new recorder's system, on-going maintenance for the new recorder's system, on-going maintenance for the electronic recording system, archival restoration, conversion of microfilm to digital images, and the conversion of digital images to microfilm. It also includes travel and training for the Recorder of Deeds.

### Personnel Detail

---

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Office Specialist Pool	1.00	1.00	-	(1.00)
Senior Programmer Analyst	-	-	1.00	1.00
Total FTEs	1.00	1.00	1.00	-

### Organizational Chart

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Refer to department number 1160.

# Record Preservation

Dept. No. 2800

## Annual Budget

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	163,372	131,200	190,000	155,380	0	155,380	18
	SUBTOTAL *****	163,372	131,200	190,000	155,380	0	155,380	18
	INTEREST							
3711	INT-OVERNIGHT	431	440	280	280	0	280	36-
3712	INT-LONG TERM INVEST	10,062	5,000	2,840	2,840	0	2,840	43-
3798	INC/DEC IN FV OF INVESTMENTS	531	0	100	0	0	0	0
	SUBTOTAL *****	11,025	5,440	3,220	3,120	0	3,120	42-
	TOTAL REVENUES *****	174,397	136,640	193,220	158,500	0	158,500	15
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	16,265	0	47,091	0	47,939	194
10110	OVERTIME	0	0	591	0	0	0	0
10200	FICA	0	1,244	0	3,602	0	3,667	194
10300	HEALTH INSURANCE	0	3,410	0	4,025	0	4,025	18
10325	DISABILITY INSURANCE	0	74	0	216	0	216	191
10350	LIFE INSURANCE	0	33	0	39	0	39	18
10375	DENTAL INSURANCE	0	275	0	315	0	315	14
10400	WORKERS COMP	57	53	51	183	0	183	245
10500	401 (A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	57	21,939	642	56,056	0	56,969	159
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	9,899	11,500	10,500	7,500	0	7,500	34-
23020	MICROFILM/FILM	6,061	15,000	45,000	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	383	0	0	0	0	0	0
	SUBTOTAL *****	16,343	26,500	55,500	7,500	0	7,500	71-
	DUES TRAVEL & TRAINING							
37000	DUES	150	2,325	620	675	0	675	70-
37200	SEMINARS/CONFEREN/MEETING	1,345	750	1,670	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,588	1,950	1,950	2,350	0	2,350	20
37230	MEALS & LODGING-TRAINING	4,668	4,860	5,134	5,380	0	5,380	10
37240	REGISTRATION/TUITION	700	925	925	1,125	0	1,125	21
	SUBTOTAL *****	8,452	10,810	10,299	10,280	0	10,280	4-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	30,000	0	30,000	0
71100	OUTSIDE SERVICES	0	95,000	500	145,500	0	145,500	53
71101	PROFESSIONAL SERVICES	22,173	102,000	97,000	52,000	0	52,000	49-
	SUBTOTAL *****	22,173	197,000	97,500	227,500	0	227,500	15
	OTHER							
86850	CONTINGENCY	0	143,600	0	160,000	0	160,000	11
	SUBTOTAL *****	0	143,600	0	160,000	0	160,000	11
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	8,459	6,500	10,000	0	0	0	0
92301	REPLC COMPUTER HDWR	0	12,400	20,000	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	500	456	0	0	0	0
	SUBTOTAL *****	8,459	19,400	30,456	0	0	0	0
	TOTAL EXPENDITURES *****	55,487	419,249	194,397	461,336	0	462,249	10

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# Information Technology

## Department Number 1170

### Mission

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The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee 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 # 1210).

### Budget Highlights

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The budget contains all appropriations necessary to accomplish the goals and objectives set forth below. One of the significant appropriations, approximately \$110,000, is funding to upgrade the Government Center AS400 to accommodate logical partitioning (LPAR). This will create a testing environment, separate from the production environment, for programmers' use. The budget also contains appropriations to accomplish the equipment replacements and purchases outlined below as well as funding for an additional Help Desk Technician.

### Goals and Objectives

---

#### Budget Year Objectives

- Develop performance measures for FY2005. This will include establishing the appropriate databases and documenting the reporting procedures to maintain year-to-year consistency.
- Complete fiber installation between the Government Center and Public Works, and the Government Center and Child Support.
- Improve customer service at the Helpdesk and provide additional help for routine computer "operations" activities by adding a new FTE (Helpdesk Technician).
- Replace all remaining Tangent PCs that were accidentally missed last year.
- Replace PCs that are maintenance problems and/or causing serious performance issues.
- Replace printers that are maintenance problems.

- Develop a hardware replacement schedule, and implement the first year of the plan in FY2005.
- Upgrade the Government Center iSeries (AS/400) to enable LPAR (logical positioning) to separate computing environments into production and development.
- Evaluate various change management systems.
- Evaluate iSeries (AS/400) automatic documentation systems.
- Install an Intranet.
- Take a physical inventory into Track-It!
- Evaluate impact of moving Sheriff Department iSeries (AS/400) applications to the Government Center iSeries (AS/400) for possible implementation in FY2005.
- Install CODE/400 to increase programmer productivity and provide training.
- Establish a detailed training plan for the IT staff.
- Document all backup procedures. Evaluate a disaster recovery plan.
- Develop an operations schedule in Microsoft Project.
- Evaluate methods to improve imaging by making it more cost effective and available to more departments and offices.
- Establish a Countywide computer “technical” committee.
- Evaluate Countywide network faxing options.
- Perform a study to compare and evaluate the advantages and disadvantages of purchasing new iSeries (AS/400) payroll, human resources, and accounting software vs. rewriting current applications.
- Help support the Voter Registration office in evaluating remote laptops in polling stations.
- Continue work on GASB34 system.
- Review and group programming backlog and make recommendation. Determine impact of replacing/rewriting major applications.
- Evaluate Web-facing iSeries (AS/400) applications.

## **Progress on Prior Year Objectives**

- Replace all remaining 4019 printers (7).

**Response:** All have been delivered and will be installed by the end of the year.



- Replace all remaining Tangent PCs (35).

**Response:** All have been delivered and will be installed by the end of the year.

- Install Fiber Optic cable and all necessary network equipment to connect the Sheriff's Department and the Johnson Building to the Government Center.

**Response:** All network equipment has been delivered and will be installed by the end of the year. The fiber installation itself is on hold pending a Supreme Court decision.

- Replace Office Vision functionality on the AS/400.

**Response:** Completed.

- Take a physical inventory of all personal computers, printers, and peripherals.

**Response:** Completed.

- Develop a standard and secure method for users to extract data from the AS/400.

**Response:** Anticipate completion by the end of the year.

- Upgrade the Government Center and Sheriff's Department AS400 hardware to support new operating system 5.2.

**Response:** After further investigation, it has been determined that this was a recommendation only, and not mandatory. Therefore, this is no longer a prerequisite to upgrading the operating system and has been cancelled.

- Upgrade the Government Center and Sheriff Department's AS/400 operating systems to 5.2.

**Response:** Anticipate completion by the end of the year.

- Evaluate methods to improve operations efficiencies on the Government Center and Sheriff Department's AS/400s.

**Response:** On-going.

- Implement Acceptable Use Policy (AUP) for all computer users.

**Response:** Completed.

- Evaluate methods to improve security on the AS/400.

**Response:** On-going.

- Evaluate change control management systems on the AS/400.

**Response:** Initial evaluation completed. A more thorough evaluation with demonstrations will need to be done later.

- Evaluate more efficient methods to maintain AS/400 forms overlays.

**Response:** Evaluation of InfoPrint Designer completed.

- Continue development of long-range strategic plans for the IT Department's internal organization and structure.

**Response:** On-going.

■ Continue development of long-range strategic plans for the County's computer network and infrastructure.

**Response:** On-going.

■ Continue development of long-range strategic plans for the County's hardware direction.

**Response:** On-going.

■ Continue development of long-range strategic plans for the County's software direction.

**Response:** On-going.

■ Evaluate AS/400 software tools that should help increase programmer productivity.

**Response:** On-going.

■ Develop a common database to track the status of all programming requests.

**Response:** Completed. Using Track-It!

■ Develop standards and procedures to improve the handling of new programming requests.

**Response:** Anticipate completion by the end of the year.

■ Extend the use of the helpdesk tracking software to include internal IT projects to help ensure follow-up and completion in a timely manner.

**Response:** Completed.

■ Document and conduct (jointly with supervisors) performance evaluations for all employees.

**Response:** Completed.

■ Evaluate e-commerce options that would allow citizens to pay their taxes online through the County's web site.

**Response:** On-going. The Collector's Office is looking at using a state-wide portal with daily batch updates between the County and State.

■ Evaluate an intranet site for internal use by the County.

**Response:** On-going.

■ Evaluate methods to improve departmental publishing to the County's web site.

**Response:** Anticipate completion by the end of the year.

■ Improve reporting of activity in all areas.

**Response:** On-going.

■ Deploy cell phone/pager/radio combination units for technical and programming staff to improve communications.

**Response:** Completed. Have standardized solely on pagers.

## Information Technology

**Dept. No. 1170**

■ Install secure storage on the third floor of the Government Center for holding computer equipment, peripherals, surplus and spare parts.

**Response:** Completed.

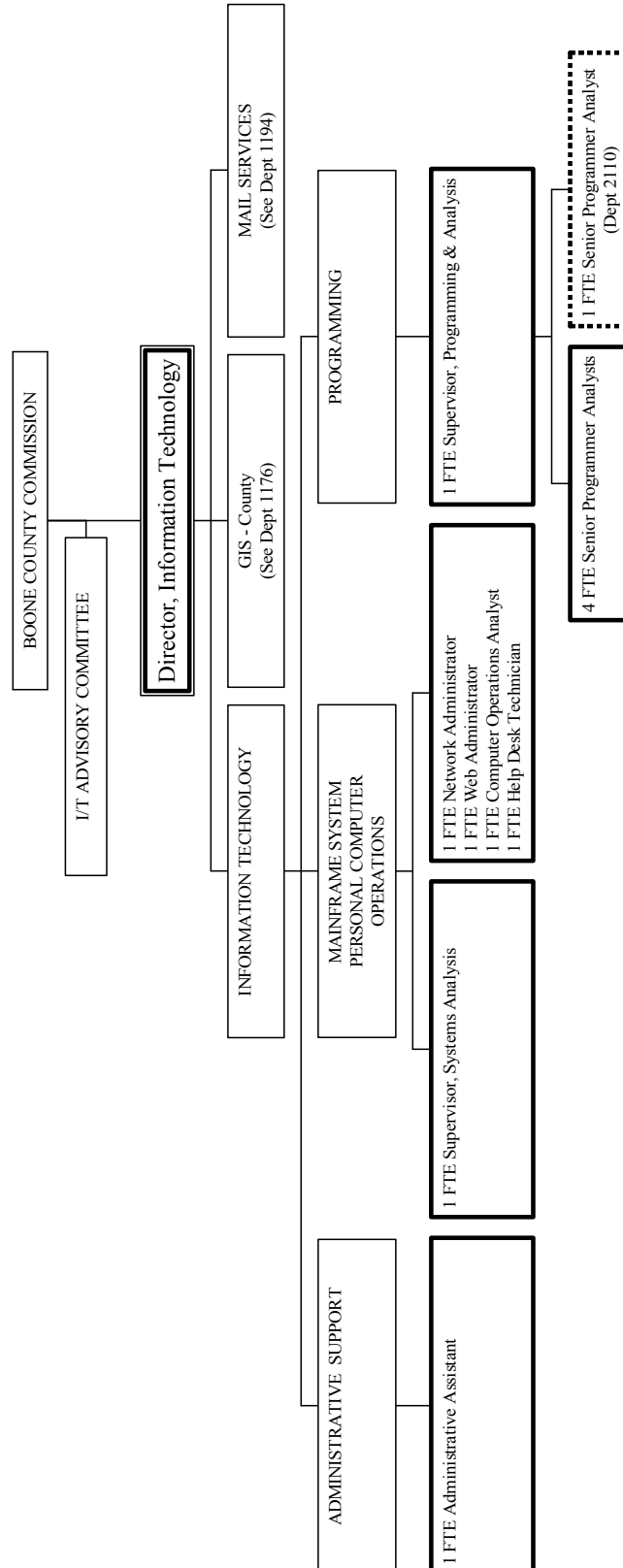
■ Install Ethernet cabling and a surplus PC for lead custodian in the Courthouse.

**Response:** Completed.

## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	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	4.00	4.00	4.00	-
Web Administrator	1.00	1.00	1.00	-
Helpdesk Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>
Overtime	\$ 3,450	\$ 4,000	\$ 4,500	\$ 500

## Organizational Chart



# Information Technology

Dept. No. 1170

## Annual Budget

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3510	COPIES	0	0	23	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	5,293	56,295	44,743	56,123	0	56,123	0
3569	OTHER FEES	6	0	0	0	0	0	0
3595	DIRECT DIAL ACCESS	3,595	0	1,570	0	0	0	0
	SUBTOTAL *****	8,894	56,295	46,336	56,123	0	56,123	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	8,894	56,295	46,336	56,123	0	56,123	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	539,874	616,660	616,660	637,832	35,013	649,696	5
10110	OVERTIME	7,076	4,000	6,000	4,500	0	4,500	12
10120	HOLIDAY WORKED	60	0	204	0	0	0	0
10200	FICA	40,990	47,480	47,480	49,138	2,678	50,046	5
10300	HEALTH INSURANCE	36,074	44,330	44,330	52,325	4,025	52,325	18
10325	DISABILITY INSURANCE	2,278	2,771	2,771	2,954	161	2,954	6
10350	LIFE INSURANCE	364	429	442	507	39	507	18
10375	DENTAL INSURANCE	3,163	3,575	3,575	4,095	315	4,095	14
10400	WORKERS COMP	1,725	1,987	2,426	2,505	137	2,505	26
10500	401 (A) MATCH PLAN	4,325	7,605	4,600	7,605	650	7,605	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	6,184	6,184	6,184	0	6,184	0
10600	UNEMPLOYMENT BENEFITS	9,805	8,642	9,284	0	0	0	0
	SUBTOTAL *****	645,736	743,663	743,956	767,645	43,018	780,417	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	3,539	2,855	2,700	3,820	0	3,820	33
23000	OFFICE SUPPLIES	2,530	1,500	2,500	3,000	0	3,000	100
23001	PRINTING	68	300	200	300	0	300	0
23015	COMPUTER SUPPLIES	3,261	3,100	3,800	4,100	0	4,100	32
23016	MAGNETIC MEDIA	1,833	15,950	16,000	14,035	0	14,035	12-
23017	COMPUTER PAPER	3,140	4,000	4,000	4,300	0	4,300	7
23018	PRINTER SUPPLIES	51,411	43,300	43,300	43,900	0	43,900	1
23050	OTHER SUPPLIES	3,475	5,300	4,000	6,000	0	6,000	13
23850	MINOR EQUIPMENT & TOOLS	4,068	2,500	2,566	2,500	0	2,500	0
	SUBTOTAL *****	73,330	78,805	79,066	81,955	0	81,955	3
	DUES TRAVEL & TRAINING							
37000	DUES	11,387	12,150	12,000	12,175	0	12,175	0
37200	SEMINARS/CONFEREN/MEETING	800	5,190	4,000	5,190	0	5,190	0
37210	TRAINING/SCHOOLS	15,753	11,825	11,825	11,825	2,825	14,650	23
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,501	1,800	2,500	4,300	1,600	5,900	227
37230	MEALS & LODGING-TRAINING	2,930	6,000	4,978	6,000	1,100	7,100	18
	SUBTOTAL *****	32,373	36,965	35,303	39,490	5,525	45,015	21
	UTILITIES							
48000	TELEPHONES	26,720	23,773	24,000	27,113	260	27,113	14
	SUBTOTAL *****	26,720	23,773	24,000	27,113	260	27,113	14
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	22	200	400	500	0	500	150
	SUBTOTAL *****	22	200	400	500	0	500	150
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	51,621	65,033	50,000	68,080	45	68,080	4
60200	EQUIP REPAIRS/MAINTENANCE	718	4,500	3,000	3,000	0	3,000	33-
	SUBTOTAL *****	52,340	69,533	53,000	71,080	45	71,080	2

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# Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	94,167	147,300	148,120	85,320	0	85,320	42-
71100	OUTSIDE SERVICES	21,406	22,500	22,500	36,000	0	36,000	60
71101	PROFESSIONAL SERVICES	3,130	13,380	12,000	10,000	0	10,000	25-
71500	BUILDING USE/RENT CHARGE	24,211	24,211	24,211	24,211	0	24,211	0
71600	EQUIP LEASES & METER CHRG	235	0	500	792	0	792	0
	SUBTOTAL *****	143,150	207,391	207,331	156,323	0	156,323	24-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	268	0	0	0	200	0	0
91100	FURNITURE AND FIXTURES	9,734	0	0	0	4,500	0	0
91200	BUILDINGS & IMPROVEMENTS	0	2,500	0	0	0	0	0
91301	COMPUTER HARDWARE	26,173	43,929	35,000	24,201	4,400	26,401	39-
91302	COMPUTER SOFTWARE	17,975	9,420	9,420	0	0	0	0
92301	REPLC COMPUTER HDWR	72,719	98,673	86,673	0	133,077	133,077	34
92302	REPLC COMPUTER SOFTWARE	745	0	0	0	1,500	1,500	0
	SUBTOTAL *****	127,615	154,522	131,093	24,201	143,677	160,978	4
	TOTAL EXPENDITURES *****	1,101,290	1,314,852	1,274,149	1,168,307	192,525	1,323,381	0

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# GIS – Consortium

## Department Number 1175

### Mission

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

Please refer to Department No. 1176 for a review of Boone County's budget pertaining to the development of GIS applications specific to Boone County offices.

### Budget Highlights

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There are no significant changes in the budget.

### Goals and Objectives

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#### Budget Year Objectives

- Maintain continued access to Consortium shared data. Access to GIS data for Consortium members is anticipated to increase through a Consortium shared, centralized server. Funds will be needed to maintain and upgrade the Consortium GIS server. Funds will possibly be needed to purchase ArcSDE software to increase the GIS server speed.
- Develop and maintain standards for GIS data development and accuracy throughout the Consortium. The GIS Manager must insure that standards for GIS data development will be used in the creation of new GIS layers.
- Train and advise Consortium members on the use of GIS data and how to create individual layers to enhance development of a GIS system and its standards.

#### Progress on Prior Year Objectives

- Maintain continued access to Consortium shared data. Access to GIS data for Consortium members is anticipated to increase through a Consortium shared centralized server. Funds will be needed to maintain the Consortium GIS server, to purchase SDE software to increase the GIS server speed, and to contract outside services to assist in the set-up of the SDE software and the creation of a "Master" Address database.

**Response:** Access to GIS data for Consortium members is made through a Consortium shared centralized server. The Boone County GIS Manager

needs to maintain the GIS Consortium server. Alternative methods were used to transfer GIS information to entities outside the Consortium. This included the creation of CD-ROMs and the use of an external hard drive.

- Develop and maintain standards for GIS data development and accuracy throughout the Consortium. The GIS Manager must insure that standards for GIS data development will be used in the creation of new GIS layers.

**Response:** The Boone County GIS Manager developed standards for GIS data development to insure ease of use and accuracy for all Consortium members. The Boone County GIS Manager oversees these standards.

- Train and advise Consortium members on the use of GIS data and how to create individual layers to enhance development of a GIS system and its standards.

**Response:** Consortium members were trained on how to use the GIS data and how to create individual layers using GIS standards. The Boone County GIS Manager created maps and manuals to aid in the training process Local mileage expenses were not used to travel to Consortium member's locations.

## Personnel Detail

	2002	2003	2004	2003-2004
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
GIS Program Manager	0.12 <sup>a</sup>	- <sup>b</sup>	-	-
<b>Total FTEs</b>	<b>0.12</b>	<b>-</b>	<b>-</b>	<b>-</b>

a .88 FTE Position 548 GIS Program Manager in 1176 GIS - COUNTY

b .12 FTE Position 548 GIS Program Manager deleted from 1175 and added to 1176 GIS - COUNTY



## Annual Budget

1175 GIS - CONSORTIUM  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	3,266	0	0	0	0	0	0
	SUBTOTAL *****	3,266	0	0	0	0	0	0
	TOTAL REVENUES *****	3,266	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,541	0	0	0	0	0	0
10110	OVERTIME	10	0	0	0	0	0	0
10200	FICA	195	0	0	0	0	0	0
10300	HEALTH INSURANCE	355	0	0	0	0	0	0
10325	DISABILITY INSURANCE	10	0	0	0	0	0	0
10350	LIFE INSURANCE	12	0	0	0	0	0	0
10375	DENTAL INSURANCE	31	0	0	0	0	0	0
10400	WORKERS COMP	26	0	0	0	0	0	0
10500	401(A) MATCH PLAN	84	0	0	0	0	0	0
	SUBTOTAL *****	3,265	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	0	0	3,000	0	3,000	0
	SUBTOTAL *****	0	0	0	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	7,000	4,400	1,522	0	1,522	78-
	SUBTOTAL *****	0	7,000	4,400	1,522	0	1,522	78-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	2,000	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	9,000	0	7,000	0	7,000	22-
92301	REPLC COMPUTER HDWR	0	0	0	0	0	15,000	0
	SUBTOTAL *****	0	11,000	0	7,000	0	22,000	100
	TOTAL EXPENDITURES *****	3,265	18,000	4,400	11,522	0	26,522	47

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# GIS – County

## Department Number 1176

### Mission

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The Geographic Information System (GIS) is the outgrowth of a multi-year research and development effort of Boone County, the City of Columbia, and Boone Electric Cooperative. Boone County's Information Technology Department serves as project manager and fiscal agent for the GIS project. (Please refer to Department No. 1175 for a review of the GIS-Consortium budget.) The GIS – County Department's mission is to create new GIS layers and develop applications to use in conjunction with the newly created layers. The GIS – County Department will provide continued support of the current and future GIS layers and will train the end users of the applications created.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Develop new GIS layers according to a prioritized list.
- Develop applications to use in conjunction with the newly created GIS layers.
- Develop GIS applications that will work with the GIS layers that have already been developed.
- Develop and maintain standards for GIS data development and accuracy throughout the County.
- Train County employees on the use of GIS.

#### Progress on Prior Year Objectives

- Develop new GIS layers.  
**Response:** Development of GIS layers continues to be ongoing. A Master Address Database is underway and will be complete by the end of the year 2003. The development of a Master Roads map has been completed. A Zoning layer (map) will be completed by the end of the year 2003, but this project is highly dependant upon Planning & Zoning interaction.
- Develop applications to use in conjunction with the GIS layers. The majority of these applications will be developed using Internet software that will reduce overall cost to the County.  
**Response:** Regarding ongoing development of GIS application, research has begun, but no applications have been developed at this time. Research has also begun regarding development of GIS applications that will work with the GIS layers that have already been developed. An ArcReader application

has been developed to give end users access to GIS data. This is a stand-by application until the Intranet is set up.

- Develop and maintain standards for GIS data development and accuracy throughout the County; ongoing development of standards of GIS data development to insure ease of use and accuracy.

**Response:** The development of GIS standards is still ongoing.

- Train County employees on the use of GIS; the training of County employees on how to use the GIS data and how to create individual layers is necessary to the development of a GIS system and its standards. The GIS Manager will also need to have the capability of printing maps and manuals to aid in the training process.

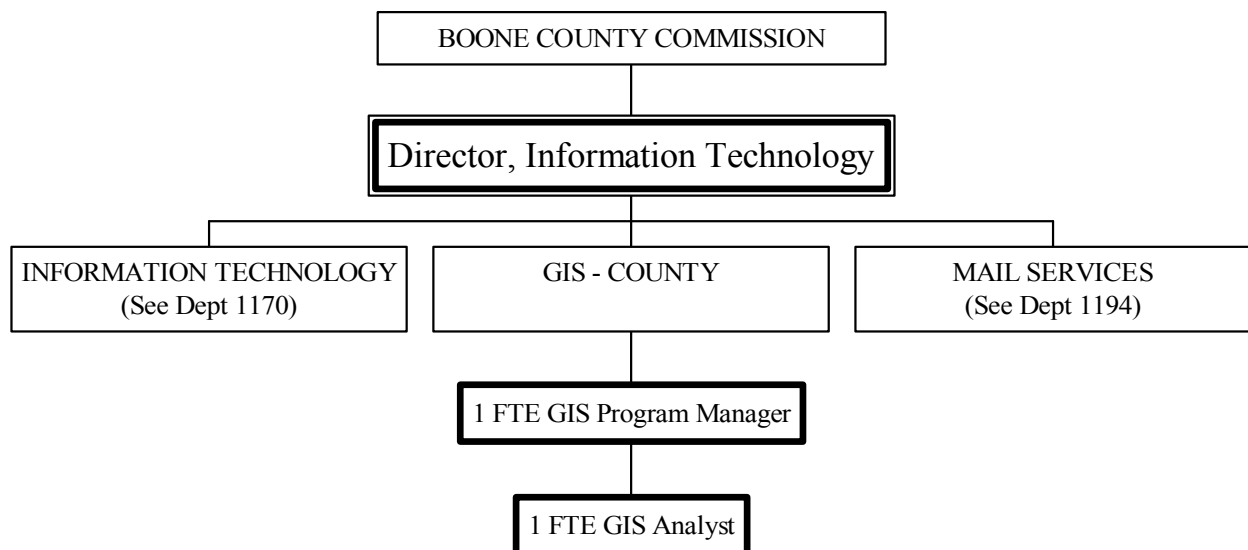
**Response:** Training for the Assessor's Mappers will be completed by the end of the year 2003 on the new GeoDatabase GIS format. Training for select Public Works staff members has been completed. All printing capabilities were met. There are various mapping supplies that may be needed to help in training of Consortium members. All mapping supplies need for training were purchased and used in training.

### Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
GIS Program Manager	0.88 <sup>a</sup>	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>1.88</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

a .12 FTE Position 548 GIS Program Manager in 1175 GIS - Consortium

### Organizational Chart



# GIS – County

# Dept. No. 1176

## Annual Budget

1176 GIS - COUNTY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	150	0	15	0	0	0	0
	SUBTOTAL *****	150	0	15	0	0	0	0
	TOTAL REVENUES *****	150	0	15	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	71,025	76,575	76,575	79,830	0	81,267	6
10110	OVERTIME	21	0	0	0	0	0	0
10200	FICA	5,434	5,857	5,857	6,107	0	6,217	6
10300	HEALTH INSURANCE	5,574	6,820	6,820	8,050	0	8,050	18
10325	DISABILITY INSURANCE	310	337	337	367	0	367	8
10350	LIFE INSURANCE	52	66	66	78	0	78	18
10375	DENTAL INSURANCE	488	550	550	630	0	630	14
10400	WORKERS COMP	204	241	299	311	0	311	29
10500	401(A) MATCH PLAN	1,215	1,170	1,300	1,170	0	1,170	0
	SUBTOTAL *****	84,327	91,616	91,804	96,543	0	98,090	7
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	136	50	70	100	0	100	100
23001	PRINTING	100	575	0	50	0	50	91-
23016	MAGNETIC MEDIA	230	50	90	125	0	125	150
23017	COMPUTER PAPER	0	50	0	2,050	0	2,050	0
23018	PRINTER SUPPLIES	0	0	0	200	0	200	0
	SUBTOTAL *****	467	725	160	2,525	0	2,525	248
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	0	1,080	240	2,000	0	2,000	85
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	76	2,000	660	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	19	1,000	930	1,000	0	1,000	0
	SUBTOTAL *****	95	4,230	1,830	5,150	0	5,150	21
	UTILITIES							
48000	TELEPHONES	323	666	660	632	0	632	5-
	SUBTOTAL *****	323	666	660	632	0	632	5-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	18	50	31	50	0	50	0
	SUBTOTAL *****	18	50	31	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	448	50	100	0	100	77-
	SUBTOTAL *****	0	448	50	100	0	100	77-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,094	8,500	8,500	14,600	0	14,600	71
71100	OUTSIDE SERVICES	0	0	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	3,010	3,010	3,010	3,010	0	3,010	0
	SUBTOTAL *****	11,104	11,510	11,510	18,610	0	18,610	61
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	4,653	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,352	1,145	1,095	0	0	0	0
92301	REPLC COMPUTER HDWR	0	6,200	6,169	0	0	0	0
	SUBTOTAL *****	6,005	7,345	7,264	0	0	0	0
	TOTAL EXPENDITURES *****	102,341	116,590	113,309	123,610	0	125,157	7

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# **Non-Departmental**

## **Department Number 1190**

### **Mission**

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

### **Budget Highlights**

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Property tax revenues reflect no increase in the tax levy of \$0.13/per \$100 assessed valuation. Increase property tax revenue is the result of growth in assessed valuation. Sales tax revenues are projected to exceed the FY 03 original budget amount. In addition, the FY 04 budget assumes modest growth, resulting in a 3% budgetary increase.

In April 2001, the County Commission and the Boone Hospital Board of Trustees approved an operating lease for Boone Hospital Center. 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. The construction funds will be used for the City-County Health Facility, the Juvenile Justice Center Expansion, and the Government Center expansion project. 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.

# Non-Departmental

# Dept. No. 1190

## Annual Budget

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3001	REAL ESTATE CY	1,491,952	1,534,000	1,550,000	1,596,000	0	1,596,000	4
3002	PERSONAL PROPERTY CY	376,305	372,000	399,000	411,000	0	411,000	10
3003	RAILROAD AND UTILITY CY	77,854	75,000	75,000	77,000	0	77,000	2
3004	REPLACEMENT SURTAX/GEN CY	141,718	132,000	140,000	140,000	0	140,000	6
3011	REAL ESTATE PY	39,978	30,000	33,908	30,000	0	30,000	0
3012	PERSONAL PROPERTY PY	36,975	30,000	30,000	30,000	0	30,000	0
3013	RAILROAD & UTILITY PY	0	0	727	0	0	0	0
	SUBTOTAL *****	2,164,786	2,173,000	2,228,635	2,284,000	0	2,284,000	5
3110	SALES TAXES	9,476,493	9,363,375	9,680,000	9,920,000	0	9,920,000	5
	SUBTOTAL *****	9,476,493	9,363,375	9,680,000	9,920,000	0	9,920,000	5
3210	MEDIACOM	94,467	90,000	95,200	95,200	0	95,200	5
3220	CHARTER COMMUNICATIONS	43,243	41,000	45,200	45,200	0	45,200	10
	SUBTOTAL *****	137,711	131,000	140,400	140,400	0	140,400	7
3445	FINANCIAL INSTITUTION TAX	2,432	2,500	2,500	2,500	0	2,500	0
3446	COUNTY STOCK INSURANCE	0	14,000	12,580	12,000	0	12,000	14-
3482	FED DISASTER	38,078	0	38,078	0	0	0	0
3490	FISH & WILDLIFE PILT	416	500	500	500	0	500	0
3491	NATL FOREST PILT	3,606	4,000	3,600	3,600	0	3,600	10-
3492	BUREAU OF LAND MGMT PILT	4,109	3,800	4,950	5,000	0	5,000	31
	SUBTOTAL *****	48,642	24,800	62,208	23,600	0	23,600	4-
3710	INTEREST	5,862	8,000	1,000	1,000	0	1,000	87-
3718	INT-SALES TAX	7,550	9,000	4,200	4,200	0	4,200	53-
3719	INT-FINANCIAL INST TAX	41	100	50	50	0	50	50-
3724	INT - OTHER ENTITIES	0	0	0	21,899	0	21,899	0
	SUBTOTAL *****	13,454	17,100	5,250	27,149	0	27,149	58
3820	LAND & BLDG RENT/LEASE	60,080	60,060	60,060	149,350	0	149,350	148
3823	HOSPITAL LEASE	1,371,600	1,385,000	1,404,518	1,418,500	0	1,418,500	2
3835	SALE OF COUNTY FIXED ASSET	1,616	0	11,742	1,000	0	1,000	0
3887	ADMIN & INDIRECT COST REIMB	169,851	170,000	158,000	158,000	0	158,000	7-
3890	MISCELLANEOUS	300	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	267,219	0	0	0	0	0	0
	SUBTOTAL *****	1,870,667	1,615,060	1,634,320	1,726,850	0	1,726,850	6
3912	OTI:DEBT SERVICE FUND	0	0	500	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	0	1,898,933	0	0	0	0
3999	RESIDUAL EQUITY TRANSFER	960	0	0	0	0	0	0
	SUBTOTAL *****	960	0	1,899,433	0	0	0	0
	TOTAL REVENUES *****	13,712,715	13,324,335	15,650,246	14,121,999	0	14,121,999	5
23050	MATERIALS & SUPPLIES	643	750	500	750	0	750	0
	SUBTOTAL *****	643	750	500	750	0	750	0
59300	VEHICLE EXPENSE	17,640	18,140	18,000	19,140	0	19,140	5
	SUBTOTAL *****	17,640	18,140	18,000	19,140	0	19,140	5
71100	OUTSIDE SERVICES	590	800	800	1,000	0	1,000	25
71101	PROFESSIONAL SERVICES	68,300	82,600	82,000	103,500	0	103,500	25
71105	LEGAL SERVICES	3,500	3,300	3,300	5,000	0	5,000	51
	SUBTOTAL *****	72,390	86,700	86,100	109,500	0	109,500	26

Decimal values have been truncated.

# Non-Departmental

# Dept. No. 1190

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83900	OTHR FIN USE-BOND REDEMPTION	0	0	1,898,933	0	0	0	0
83922	OTO: SPECIAL REVENUE FUND	480,000	0	32,964	0	0	0	0
83923	OTO:INTERNAL SERVICE FUND	220,103	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPLE	300,000	315,000	315,000	310,000	0	310,000	1-
84100	INTEREST EXPENSE	115,307	100,810	77,000	156,115	0	156,115	54
86885	FINES, FORFEITURES & PENALTIES	14,465	0	0	0	0	0	0
86896	DEPOSIT SHORTAGE	19	0	0	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	34	0	2,130	0	0	0	0
86898	OVER AND SHORT	6-	0	100	100	0	100	0
86900	MISCELLANEOUS	2,100	2,700	2,700	3,500	0	3,500	29
86910	PY ENCUMBRANCES NOT USED	3,698-	0	32,762-	0	0	0	0
	SUBTOTAL *****	1,128,325	418,510	2,296,065	469,715	0	469,715	12
	TOTAL EXPENDITURES *****	1,218,999	524,100	2,400,665	599,105	0	599,105	14

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# **Insurance and Safety**

## **Department Number 1191**

### **Mission**

---

The County Clerk administers this budget and it reflects appropriations for elected officials' bonds and other County insurance as well as spending for safety programs. Amounts related to the Road and Bridge Fund (2040 and 2045) and the Assessment Fund (2010) are included in each respective budget. Boone County is a member of the Mid America Regional Council Insurance Trust (MARCIT), a self-insured group of Missouri and Kansas governmental entities. Insurance policies are purchased for coverage not available through the trust. Safety appropriations are used to promote safe work-sites for Boone County employees through the purchase and maintenance of safety equipment, programs, and protective gear. A Loss Control Committee comprised of County employees, meets quarterly to review accident reports and to discuss ways in which hazards in the work environment can be reduced.

### **Budget Highlights**

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The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public official's errors and omissions, law enforcement errors and omissions, and boiler and machinery. The County is a member of the Mid-American Regional Council Insurance trust (MARCIT), a public entity risk retention pool, and shares a full-time risk manager through that organization. MARCIT has the right to assess additional premiums to its members to cover deficiencies in claim payments and may also issue refunds when revenues exceed expenses.

The County expects to earn the maximum rebate possible, \$25,000, under MARCIT's loss control program in 2004. At least 50% of the rebate must be re-invested in safety equipment, training, or programs. The loss control Committee submitted a request totaling 75%, or \$18,000, which has been included in the budget.

Amounts for worker's compensation insurance are included in the personnel appropriations in the respective budgets. All other insurance amounts are included in this budget, except for the portions allocated to the Road and Bridge Fund (204) and the Assessment Fund (201).

# Insurance and Safety

Dept. No. 1191

## Annual Budget

1191 INSURANCE & SAFETY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3845	INSURANCE PROCEEDS	548,407	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	41,034	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	589,441	25,000	25,000	25,000	0	25,000	0
	TOTAL REVENUES *****	589,441	25,000	25,000	25,000	0	25,000	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	350	1,000	3,250	0	3,250	828
23850	MINOR EQUIPMENT & TOOLS	298	3,960	5,000	7,250	0	7,250	83
	SUBTOTAL *****	298	4,310	6,000	10,500	0	10,500	143
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	417	292	700	800	0	800	173
37210	TRAINING/SCHOOLS	0	5,376	5,400	6,000	0	6,000	11
	SUBTOTAL *****	417	5,668	6,100	6,800	0	6,800	19
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	0	150	200	0	200	0
	SUBTOTAL *****	0	0	150	200	0	200	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	1,991	2,348	2,000	2,000	0	2,000	14-
	SUBTOTAL *****	1,991	2,348	2,000	2,000	0	2,000	14-
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	10,662	11,500	10,000	11,500	0	11,500	0
71002	AUTO LIABILITY INS	28,481	27,000	27,000	26,800	0	26,800	0
71003	INLAND MARINE INS	2,546	2,400	4,000	4,100	0	4,100	70
71004	PROPERTY INSURANCE	25,662	48,754	56,000	58,000	0	58,000	18
71005	BOILER & MACHINERY INS	3,314	6,200	6,200	6,400	0	6,400	3
71006	ERRORS & OMISSIONS INS	68,732	68,000	64,000	66,000	0	66,000	2-
71007	LAW ENFORCEMENT INS	34,717	33,000	33,000	34,000	0	34,000	3
71008	GENERAL LIABILITY INS	76,219	82,700	82,700	85,200	0	85,200	3
71009	D.P. EQUIP-INSURANCE	3,640	3,500	4,600	4,800	0	4,800	37
71010	CRIME INSURANCE	1,839	1,800	1,800	1,900	0	1,900	5
71011	PUBLIC OFFICIALS BOND	5,337	5,775	5,500	5,500	0	5,500	4-
71016	AUTO CLAIMS DEDUCTIBLE	11,024	18,700	15,000	15,000	0	15,000	19-
71018	OTHER CLAIMS DEDUCTIBLE	19,250	24,276	25,000	50,000	0	50,000	105
71019	PA'S E&O POLICY	9,797	10,495	10,400	10,500	0	10,500	0
71020	UNINSURED CLAIMS	0	2,000	0	2,000	0	2,000	0
71050	INSURANCE CLAIMS	56,927	0	0	0	0	0	0
	SUBTOTAL *****	358,154	346,100	345,200	381,700	0	381,700	10
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	10,000	13,400	1,500	0	1,500	85-
	SUBTOTAL *****	0	10,000	13,400	1,500	0	1,500	85-
	TOTAL EXPENDITURES *****	360,862	368,426	372,850	402,700	0	402,700	9

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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, and (2) unemployment benefits. Boone County reimburses the State for the actual cost of the unemployment benefits it provides to former County employees. A lump sum is appropriated in this budget and is subsequently transferred to the applicable departmental budget as actual costs are incurred.

### **Budget Highlights**

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The budget amount for unemployment payments has been increased to \$65,000, based on historical experience over the last few years.

# Employee Benefits

Dept. No. 1192

## Annual Budget

1192 EMPLOYEE BENEFITS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
10600	PERSONAL SERVICES							
	UNEMPLOYMENT BENEFITS	447	468	35,000	65,000	0	65,000	788
	SUBTOTAL *****	447	468	35,000	65,000	0	65,000	788
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	6,720	9,026	9,000	8,500	1	8,500	5-
	SUBTOTAL *****	6,720	9,026	9,000	8,500	1	8,500	5-
	OTHER							
86850	CONTINGENCY	0	0	0	0	60,000	0	0
	SUBTOTAL *****	0	0	0	0	60,000	0	0
	TOTAL EXPENDITURES *****	7,167	9,494	44,000	73,500	60,001	73,500	674

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# Mail Services

## Department Number 1194

### Mission

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Develop Performance Measures for FY2005. This will include establishing the appropriate databases and documenting the reporting procedures to maintain year-to-year consistency.
- Continue to evaluate ways to improve customer service and satisfaction.

#### **Progress on Prior Year Objectives**

- Develop procedures and guidelines for users of Mail Services.  
**Response:** Anticipate completion by the end of the year.
- Receive, sort, and deliver all incoming mail for the courthouse.  
**Response:** On-going.
- Cross train both clerks so that each can efficiently back up the other.  
**Response:** Completed. Both clerks rotate weekly between the walking and motor routes.
- Move mail clerk's desk and personal computer to the third floor mailroom.  
**Response:** Completed.
- Move sorting operations from the Geographical Information System (GIS) room to the third floor mailroom.  
**Response:** Completed.
- Provide mailbags for clerks to carry mail for increased security and protection.  
**Response:** Completed.
- Post pickup and delivery times at all locations.  
**Response:** Anticipate completion by the end of the year.
- Evaluate ways to improve customer service.  
**Response:** On-going.

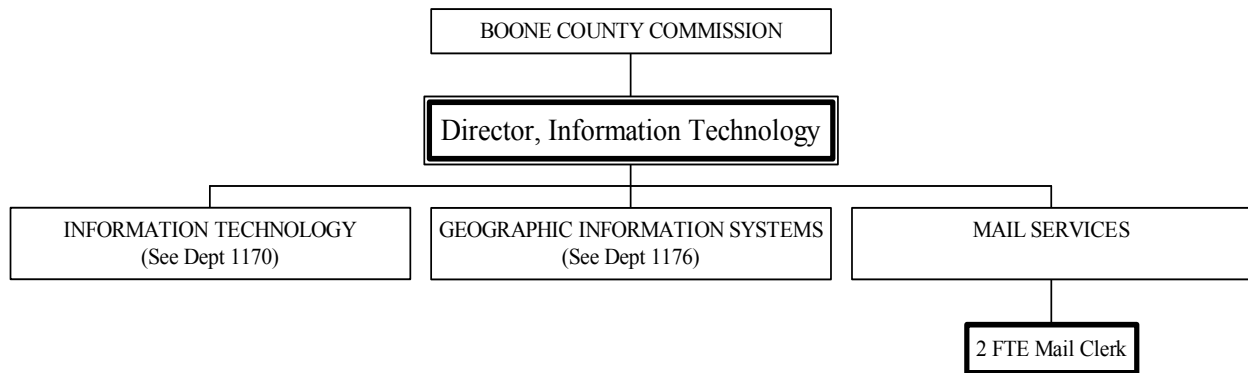
# Mail Services

Dept. No. 1194

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Mail Clerk	2.00	2.00	2.00	-
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
Overtime	\$ 2,500	\$ 1,500	\$ 1,000	\$ (500)

## Organizational Chart



# Mail Services

Dept. No. 1194

## Annual Budget

1194 MAIL SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	37,332	37,629	36,000	42,723	0	43,492	15
10110	OVERTIME	3,181	1,500	1,000	1,000	0	1,000	33-
10120	HOLIDAY WORKED	38	0	0	0	0	0	0
10200	FICA	3,102	3,087	2,830	3,344	0	3,403	10
10300	HEALTH INSURANCE	5,930	6,820	6,820	8,050	0	8,050	18
10325	DISABILITY INSURANCE	160	168	168	201	0	201	19
10350	LIFE INSURANCE	64	66	66	78	0	78	18
10375	DENTAL INSURANCE	520	550	550	630	0	630	14
10400	WORKERS COMP	793	836	836	841	0	841	0
10500	401(A) MATCH PLAN	1,015	1,170	390	1,170	0	1,170	0
	SUBTOTAL *****	52,139	51,826	48,660	58,037	0	58,865	13
	MATERIALS & SUPPLIES							
22000	POSTAGE	222,211	240,000	220,000	220,000	0	220,000	8-
22500	SUBSCRIPTIONS/PUBLICATION	302	180	130	180	0	180	0
23000	OFFICE SUPPLIES	219	100	350	850	0	850	750
	SUBTOTAL *****	222,733	240,280	220,480	221,030	0	221,030	8-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	0	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	150	0	150	0
37230	MEALS & LODGING-TRAINING	0	0	0	400	0	400	0
	SUBTOTAL *****	0	0	0	750	0	750	0
	UTILITIES							
48000	TELEPHONES	291	337	300	300	0	300	10-
48050	CELLULAR TELEPHONES	0	0	14	50	0	50	0
	SUBTOTAL *****	291	337	314	350	0	350	3
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,018	2,000	1,500	1,500	0	1,500	25-
59100	VEHICLE REPAIRS	611	351	600	600	0	600	70
59105	TIRES	188	0	600	600	0	600	0
59200	LOCAL MILEAGE	25	0	0	0	0	0	0
	SUBTOTAL *****	1,843	2,351	2,700	2,700	0	2,700	14
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,650	2,000	1,950	3,500	0	3,800	90
71500	BUILDING USE/RENT CHARGE	5,864	5,864	5,864	5,864	0	5,864	0
71600	EQUIP LEASES & METER CHRG	57,264	57,485	56,985	56,985	0	56,985	0
	SUBTOTAL *****	64,778	65,349	64,799	66,349	0	66,649	1
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,034	1,033	0	0	0	0
	SUBTOTAL *****	0	1,034	1,033	0	0	0	0
	TOTAL EXPENDITURES *****	341,786	361,177	337,986	349,216	0	350,344	2-

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# Records Management Services

## Department Number 1196

### Mission

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

### Budget Highlights

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This budget was new in 1996. Its creation followed the completion of the construction of the Records Storage Facility, which is located in the remodeled Johnson Building.

The 2004 budget includes \$30,000 for off-site record storage. This is needed in order to accommodate records being moved out of the Johnson Building and out of the Government Center. The emptied space in these two buildings will be used for office space, so replacement record storage space will be obtained through contract.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable

#### Progress on Prior Year Objectives

- Identify and prepare microfilm proposal for all permanent records.

**Response:** Unavailable

### Personnel Detail

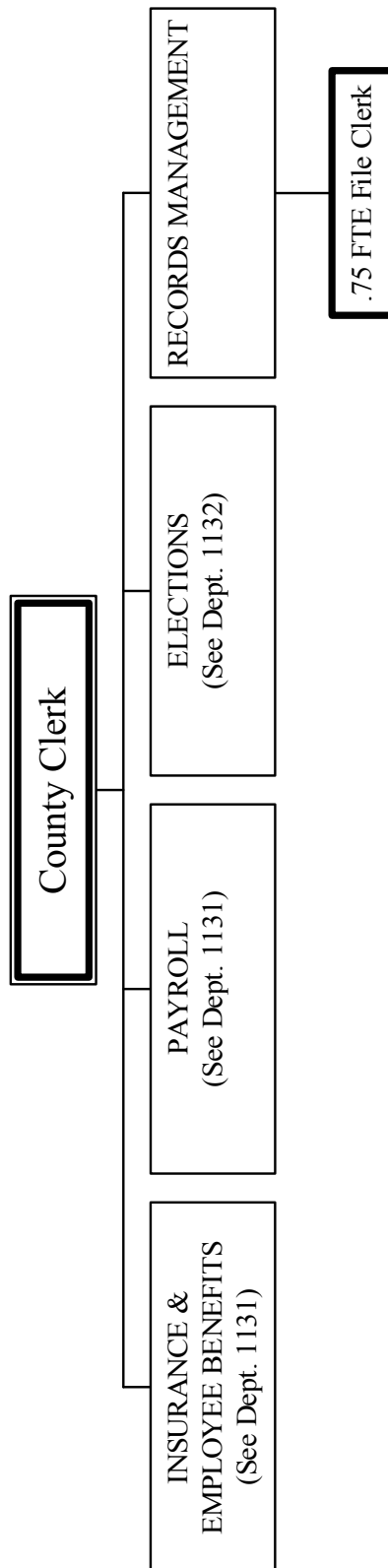
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Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
File Clerk	0.75	0.75	0.75	-
Total FTEs	0.75	0.75	0.75	-



**Organizational Chart**

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# Records Management Services

Dept. No. 1196

## Annual Budget

1196 RECORDS MANAGEMENT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3451	STATE REIMB-GRANT/PROGRAM/OTHR	13,825	0	0	0	0	0	0
	SUBTOTAL *****	13,825	0	0	0	0	0	0
	TOTAL REVENUES *****	13,825	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	11,331	14,594	14,594	16,021	0	16,310	11
10200	FICA	866	1,116	1,116	1,225	0	1,247	11
10300	HEALTH INSURANCE	0	3,410	0	4,025	0	4,025	18
10325	DISABILITY INSURANCE	0	60	0	73	0	73	21
10350	LIFE INSURANCE	0	33	0	39	0	39	18
10375	DENTAL INSURANCE	0	275	0	315	0	315	14
10400	WORKERS COMP	43	43	52	62	0	62	44
10500	401 (A) MATCH PLAN	0	585	0	585	0	585	0
10600	UNEMPLOYMENT BENEFITS	3,666	0	0	0	0	0	0
	SUBTOTAL *****	15,907	20,116	15,762	22,345	0	22,656	12
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	119	994	500	1,000	0	1,000	0
	SUBTOTAL *****	119	994	500	1,000	0	1,000	0
	UTILITIES							
48000	TELEPHONES	299	306	300	300	0	300	1-
	SUBTOTAL *****	299	306	300	300	0	300	1-
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	500	0	0	0	0	0
	SUBTOTAL *****	0	500	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	19,627	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	24,619	25,264	25,501	25,264	0	55,264	118
	SUBTOTAL *****	44,246	25,264	25,501	25,264	0	55,264	118
	OTHER							
83160	RECYCLING & DUMP FEES	0	700	700	700	0	700	0
	SUBTOTAL *****	0	700	700	700	0	700	0
	TOTAL EXPENDITURES *****	60,572	47,880	42,763	49,609	0	79,920	66

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# **Special Projects**

## **Citizen Contributions**

### **Department Number 2000, 2001, 2002**

#### **Mission**

---

This budget was established to account for citizen contributions received by the County and to be used for various facility projects that would not otherwise have been funded. Projects that have been funded in the past include the courthouse mural project and the Roger B. Wilson Memorial.

The County Commission administers this budget.

#### **Budget Highlights**

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During FY 2003, the County Commission amended the Courthouse Square-Miscellaneous Projects budget (#2002) to account for the expenses and revenue related to the additional sales of Blocks of Time. This project is expected to continue during FY 2004.

# Special Projects Citizen Contributions

Dept. No. 2000,  
2001, 2002

## Annual Budget

2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ-CITIZEN CONTRIB

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3830	MISCELLANEOUS SALES	0	7,500	5,600	0	0	0	0
	SUBTOTAL *****	0	7,500	5,600	0	0	0	0
	TOTAL REVENUES *****	0	7,500	5,600	0	0	0	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	0	5,000	0	5,000	0
84300	OTHER ADVERTISING	0	600	160	440	0	440	26-
	SUBTOTAL *****	0	600	160	440	0	440	26-
	TOTAL EXPENDITURES *****	0	5,600	160	5,440	0	5,440	2-

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# County Assessor

## Department Number 2010

### Mission

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

### Budget Highlights

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The State of Missouri has significantly reduced the reimbursement revenue to Counties. Prior to 2002, the reimbursement rate was \$6.20 per parcel; it was reduced to \$5.50 during 2002 and further reduced to \$5.00 during 2003. The total reduction in revenue is approximately \$65,000 (\$1.20 per parcel for 54,159 parcels) and represents a 19% decline. Other than the reduction in revenue, there are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Place new digital rectified orthophotography on the Boone County web site.

#### Progress on Prior Year Objectives

- Continue to provide outstanding service in the most cost efficient manner possible, while fulfilling the legal responsibilities of the Office of Assessor.  
**Response:** The public now has the ability to query the Assessor's file through the Internet. The demand for this information has exceeded our expectations, and implementation has reduced staff time spent answering and disseminating information over the telephone.
- Place the new digital rectified orthophotography on the Boone County's web site. The cost to implement this project is estimated to be \$15,000. Public access to this information should reduce the workload of our mapping department. They currently spend an inordinate amount of time manually preparing maps for clients. This project would enable the mapping department to focus on keeping property ownership and parcel splits current. This investment will pay for itself by reducing existing demands on staff time.  
**Response:** This objective is ongoing and will continue into 2004. Two servers have been purchased, but are not yet installed.

# County Assessor

Dept. No. 2010

## Performance Measures

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Performance Measure	1992 Actual	2002 Actual
Amount of Total Assessed Value	\$ 774,944,386	\$ 1,561,715,763
Assessment Fund Balance	\$ 158,799	\$ 672,251

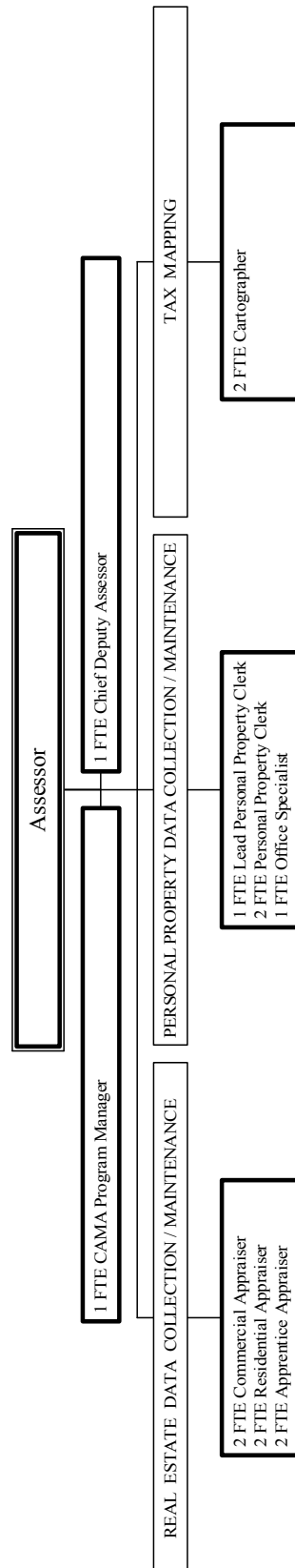
## Personnel Detail

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Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Assessor (Elected)	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	2.00	2.00	2.00	-
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	2.00	2.00	2.00	-
Office Specialist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>
Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Organizational Chart

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# County Assessor

Dept. No. 2010

## Annual Budget

2010 ASSESSMENT  
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3461	STATE REIMBURS-ASSESSMENT	297,874	297,875	270,795	270,795	0	270,795	9-
	SUBTOTAL *****	297,874	297,875	270,795	270,795	0	270,795	9-
3550	CHARGES FOR SERVICES COMMISSIONS	508,641	513,850	528,400	539,000	0	539,000	4
	SUBTOTAL *****	508,641	513,850	528,400	539,000	0	539,000	4
	INTEREST							
3711	INT-OVERNIGHT	488	500	410	500	0	500	0
3712	INT-LONG TERM INVEST	12,590	7,000	3,478	7,000	0	7,000	0
3798	INC/DEC IN FV OF INVESTMENTS	476	0	189	0	0	0	0
	SUBTOTAL *****	13,554	7,500	4,077	7,500	0	7,500	0
	MISCELLANEOUS							
3830	SALES	11,273	12,000	10,885	12,000	0	12,000	0
3891	DIVIDENDS/REBATES	20,468	0	0	0	0	0	0
	SUBTOTAL *****	31,741	12,000	10,885	12,000	0	12,000	0
	TOTAL REVENUES *****	851,812	831,225	814,157	829,295	0	829,295	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	433,530	535,611	458,864	560,497	0	569,249	6
10110	OVERTIME	16,241	20,000	20,000	20,000	0	20,000	0
10200	FICA	32,352	42,306	36,634	44,408	0	45,077	6
10300	HEALTH INSURANCE	41,510	51,150	44,330	60,375	0	60,375	18
10325	DISABILITY INSURANCE	1,866	2,420	1,904	2,670	0	2,670	10
10350	LIFE INSURANCE	391	495	425	585	0	585	18
10375	DENTAL INSURANCE	3,640	4,125	3,575	4,725	0	4,725	14
10400	WORKERS COMP	13,886	14,162	14,047	13,567	0	13,567	4-
10500	401(A) MATCH PLAN	7,525	8,775	7,175	8,775	0	8,775	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	896	947	896	0	896	0
	SUBTOTAL *****	550,942	679,940	587,901	716,498	0	725,919	6
	MATERIALS & SUPPLIES							
22000	POSTAGE	36,713	35,000	23,000	35,000	0	35,000	0
22500	SUBSCRIPTIONS/PUBLICATION	2,315	3,020	3,020	3,020	0	3,020	0
23000	OFFICE SUPPLIES	2,326	3,100	3,100	3,100	0	3,100	0
23001	PRINTING	4,305	9,000	3,000	9,000	0	9,000	0
23015	COMPUTER SUPPLIES	0	150	0	0	0	0	0
23016	MAGNETIC MEDIA	0	1,860	0	0	0	0	0
23017	COMPUTER PAPER	0	4,000	4,000	5,000	0	5,000	25
23018	PRINTER SUPPLIES	306	10,000	3,600	3,600	0	3,600	64-
23022	MAPPING SUPPLIES	1,898	12,000	4,000	3,500	0	3,500	70-
23050	OTHER SUPPLIES	547	500	500	500	0	500	0
23850	MINOR EQUIPMENT & TOOLS	0	250	250	250	0	250	0
	SUBTOTAL *****	48,414	78,880	44,470	62,970	0	62,970	20-
	DUES TRAVEL & TRAINING							
37000	DUES	1,500	833	833	2,000	0	2,000	140
37200	SEMINARS/CONFEREN/MEETING	2,272	4,285	2,500	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	2,910	10,190	2,500	8,190	0	8,190	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	540	410	554	410	0	410	0
37230	MEALS & LODGING-TRAINING	2,761	525	3,200	525	0	525	0
	SUBTOTAL *****	9,983	16,243	9,587	15,410	0	15,410	5-
	UTILITIES							
48000	TELEPHONES	5,331	4,740	5,500	5,800	0	5,800	22
48050	CELLULAR TELEPHONES	72	412	100	1,200	0	1,200	191
	SUBTOTAL *****	5,404	5,152	5,600	7,000	0	7,000	35
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	515	1,772	640	1,772	0	1,772	0
59100	VEHICLE REPAIRS	1,509	3,650	2,000	3,650	0	3,650	0
59200	LOCAL MILEAGE	394	1,750	450	1,750	0	1,750	0
	SUBTOTAL *****	2,419	7,172	3,090	7,172	0	7,172	0

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# County Assessor

# Dept. No. 2010

2010 ASSESSMENT  
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,190	8,400	7,000	6,115	0	6,115	27-
60200	EQUIP REPAIRS/MAINTENANCE	0	3,320	500	3,320	0	3,320	0
	SUBTOTAL *****	2,190	11,720	7,500	9,435	0	9,435	19-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,900	10,344	12,044	16,893	0	16,893	63
71000	INSURANCE AND BONDS	12,777	14,000	12,655	14,000	0	14,000	0
71100	OUTSIDE SERVICES	135,880	15,000	1,000	0	0	0	0
71101	PROFESSIONAL SERVICES	0	40,000	0	40,000	0	40,000	0
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	34,406	34,406	34,406	34,406	0	34,406	0
71600	EQUIP LEASES & METER CHRG	24	0	60	60	0	60	0
	SUBTOTAL *****	190,989	121,750	60,165	113,359	0	113,359	6-
	OTHER							
83923	OTO:INTERNAL SERVICE FUND	22,535	0	0	0	0	0	0
84400	PUBLIC NOTICES	0	3,193	1,051	3,193	0	3,193	0
86800	EMERGENCY	0	5,000	0	5,000	0	5,000	0
86850	CONTINGENCY	0	0	0	0	0	1,230	0
86910	PY ENCUMBRANCES NOT USED	0	0	190-	0	0	0	0
	SUBTOTAL *****	22,535	8,193	861	8,193	0	9,423	15
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	13,890	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	594	8,400	8,502	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	4,050	4,050	0	0	0	0
92300	REPLCMENT MACH & EQUIP	408	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	9,763	6,200	6,014	0	10,295	10,295	66
	SUBTOTAL *****	24,656	18,650	18,566	0	10,295	10,295	44-
	TOTAL EXPENDITURES *****	857,536	947,700	737,740	940,037	10,295	960,983	1

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# Circuit Court Clerk

## Department Number 1221

### Mission

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The Circuit Clerk is an elected official who has administrative control and responsibility for maintaining the records for all cases filed in the Circuit Court of Boone County. The Circuit Clerk's Office is comprised of five divisions which include: Civil Division, Family Court Division, Criminal Division, Accounting Division and the Probate Division. All cases filed in the Court system are filed in this office. All warrants, writs, garnishments, summonses and show cause orders are prepared and issued from the Clerk's Office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court, entering all judgments, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The interest is paid over to the County General Revenue Fund. The State of Missouri pays the salaries of 36 permanent FTEs (including the Circuit Clerk). The County pays for five additional positions (as shown on the Personnel Detail information) for a total of 41 FTEs. The County also provides funding for all non-personnel operating costs.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Receive an upgrade to the existing statewide case management system. The upgrade is referred to as Phase II upgrade to the statewide Justice Integration Systems (JIS). Several staff in the Clerk's office are in the process of conducting User Acceptance Testing in conjunction with the Office of the State Court Administrators Office to insure the upgrade is satisfactory in functionality. The upgrade is expected to allow the clerks more functionality in entering data into JIS in a more user friendly environment.

#### Progress on Prior Year Objectives

- The state is scheduled to receive second upgrade to the automated system sometime the later part of this year. Testing for the Version 4.1 software for Phase II will begin to insure the integrity of the records is protected as we go through conversion of the financial records. This newest upgrade will focus on enhancements to the financial accounting portion of the automated system. It is anticipated the newer financial accounting version of the software will be less cumbersome for clerks entering data, and extracting information for reporting purposes will be more available.

**Response:** Currently scheduled for February or March of 2004.

- Focus on procedures to increase the collections of fines, costs, and restitutions. The Clerk's Office will take an assertive and active role in assisting the Court to obtain this goal.

**Response:** The implementation of the increased collections program has been very successful. The Clerk's office will continue to work with the Court and Court services staff to insure the program remains a success.

- During this time of state budget cutbacks and the ever-increasing workload in the Clerk's Office, we will utilize cross training that has occurred among staff in all divisions, and automation to make it through these difficult times.

**Response:** Clerks are fully cross-trained in all divisions.

- Since the implementation of the statewide automated system, Justice Information System (JIS—formerly known as Banner) data has become more readily available to the general public, legal community and criminal justice agencies via the Internet. Records are entered daily by the court clerks for all cases. The information can be assessed 24 hours a day through Case.Net. The availability of this information continues to be an asset for those needing access to the Courts information. The Clerk's Office will continue to work with the Office of the State Courts Administrator to provide information for continued enhancements to Case.Net.

**Response:** Case.net is a valuable resource to the public for ease in accessing the Court's records. Searching Case.net yields selected facts on each case such as parties' names, birth dates, type of case, scheduled court dates, and final dispositions.

## Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Cases Filed	21,568	23,560	24,000
Number of Cases Disposed	21,497	22,050	22,500
Number of Cases Pending	8,450	8,141	8,000
Funds Collected for Civil, Criminal, Traffic and Probate Cases	\$ 4,304,013	\$ 4,720,496	\$ 5,000,500

# Circuit Court Clerk

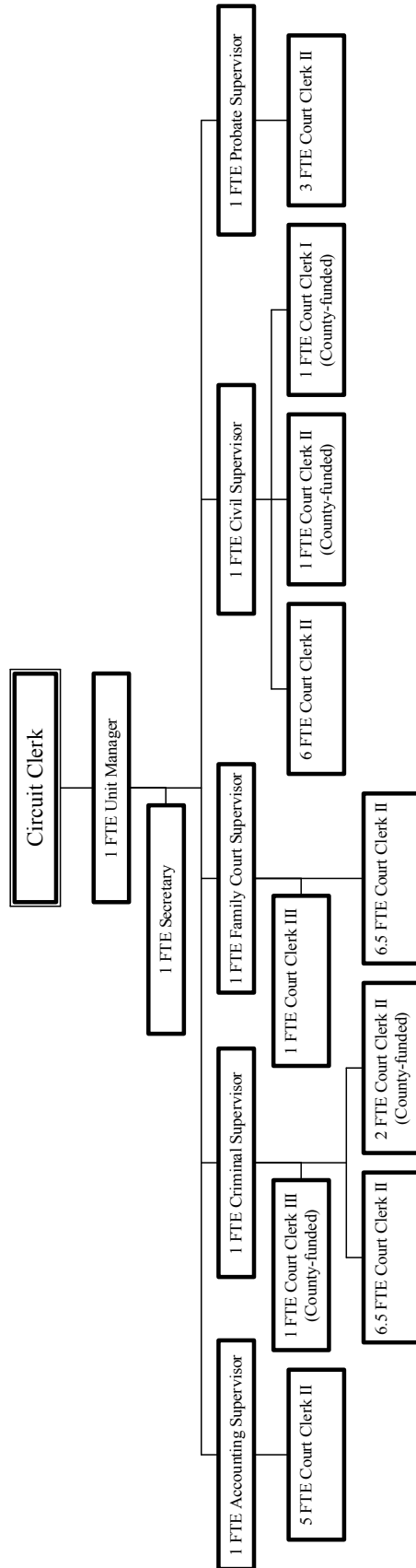
Dept. No. 1221

## Personnel Detail

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Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	1.00	1.00	1.00	-
Total FTEs	5.00	5.00	5.00	-

## Organizational Chart



All positions are state-funded unless otherwise noted.

FTE's funded by State of Missouri: 36  
 FTE's funded by Boone County: 5  
 Total FTE's: 41

# Circuit Court Clerk

Dept. No. 1221

## Annual Budget

1221 CIRCUIT CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIM EXPENSES	18,510	18,000	18,000	15,000	0	15,000	16-
3469	STATE REIM-CRIMINAL COSTS	5,668	4,500	4,500	4,000	0	4,000	11-
	SUBTOTAL *****	24,178	22,500	22,500	19,000	0	19,000	15-
	CHARGES FOR SERVICES							
3510	COPIES	24,494	20,000	24,000	16,000	0	16,000	20-
3565	PROBATE FEES	15,636	16,000	12,000	16,000	0	16,000	0
3570	CIRCUIT CLERK FEES	59,101	62,000	62,000	62,000	0	62,000	0
3571	CRIME VICTIM COMPENSATION	13,257	11,000	14,000	11,500	0	11,500	4
3594	CREDIT CARD TRANSACTION FEE	2,498	2,600	2,600	2,700	0	2,700	3
	SUBTOTAL *****	114,987	111,600	114,600	108,200	0	108,200	3-
	INTEREST							
3710	INTEREST	13,256	20,000	10,000	18,000	0	18,000	10-
	SUBTOTAL *****	13,256	20,000	10,000	18,000	0	18,000	10-
	TOTAL REVENUES *****	152,422	154,100	147,100	145,200	0	145,200	5-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	100,456	104,949	104,000	110,729	0	110,729	5
10200	FICA	6,914	8,007	7,500	8,470	0	8,470	5
10300	HEALTH INSURANCE	14,825	17,050	17,050	20,125	0	20,125	18
10325	DISABILITY INSURANCE	427	466	466	479	0	479	2
10350	LIFE INSURANCE	156	165	165	195	0	195	18
10375	DENTAL INSURANCE	1,300	1,375	1,375	1,575	0	1,575	14
10400	WORKERS COMP	327	334	410	406	0	406	21
10500	401(A) MATCH PLAN	1,500	2,925	1,875	2,925	0	2,925	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	780	39	0	0	0	0
	SUBTOTAL *****	125,907	136,051	132,880	144,904	0	144,904	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	515	800	800	850	0	850	6
23000	OFFICE SUPPLIES	36,704	32,404	36,000	38,500	0	36,500	12
23001	PRINTING	9,887	13,000	13,000	13,000	0	13,000	0
23020	MICROFILM/FILM	2,586	2,700	2,500	3,500	0	3,500	29
23850	MINOR EQUIPMENT & TOOLS	894	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	50,587	50,404	53,300	57,350	0	55,350	9
	DUES TRAVEL & TRAINING							
37000	DUES	75	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	1,335	1,417	3,000	3,500	0	3,500	147
37210	TRAINING/SCHOOLS	199	323	1,000	1,000	0	1,000	209
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	729	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,119	2,200	2,200	2,200	0	2,200	0
	SUBTOTAL *****	3,457	5,340	7,600	8,100	0	8,100	51
	UTILITIES							
48000	TELEPHONES	13,782	14,000	14,000	15,500	0	15,500	10
	SUBTOTAL *****	13,782	14,000	14,000	15,500	0	15,500	10
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	42	250	200	250	0	250	0
	SUBTOTAL *****	42	250	200	250	0	250	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	8,131	10,685	10,685	11,445	0	11,445	7
60200	EQUIP REPAIRS/MAINTENANCE	285	1,000	1,000	700	0	700	30-
	SUBTOTAL *****	8,416	11,685	11,685	12,145	0	12,145	3
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	124,844	124,844	124,844	124,844	0	124,844	0
71600	EQUIP LEASES & METER CHRG	65	100	100	100	0	100	0
	SUBTOTAL *****	124,909	124,944	124,944	124,944	0	124,944	0

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# Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
84300	OTHER ADVERTISING	2,540	2,053	1,375	1,200	0	1,200	41-
	SUBTOTAL *****	2,540	2,053	1,375	1,200	0	1,200	41-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	2,850	3,100	1,480	1,800	0	1,800	41-
91100	FURNITURE AND FIXTURES	5,478	1,000	1,512	1,000	0	1,000	0
91301	COMPUTER HARDWARE	1,341	9,780	5,558	4,200	0	1,200	87-
91302	COMPUTER SOFTWARE	1,814	1,583	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	26,305	26,803	4,000	0	4,000	84-
92100	REPLCMENT FURN & FIXTURES	0	2,500	2,850	0	0	0	0
	SUBTOTAL *****	11,485	44,268	38,203	11,000	0	8,000	81-
	TOTAL EXPENDITURES *****	341,129	388,995	384,187	375,393	0	370,393	4-

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# **Circuit Court Summary**

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

## **Description**

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The Thirteenth Judicial Circuit Court provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from various special revenue funds. The General Fund appropriations are included in the budgets for Dept. No. 1210, 1230, 1241, 1242, and 1243. Appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund and the Law Enforcement Services Fund are included in the budgets for Dept. No. 2820, 2830, and 2904, respectively. Detailed information is presented for each of these budgets on the following pages.

Special statutory provisions govern the development and adoption of the Circuit Court's budgets. These provisions are described on page 5 of this document and apply to the budgets for Dept. No. 1210, 1241, 1242, and portions of 1230. The budget for Dept. No. 1243 reflects judicial grants and contracts and the County is not obligated to fund any portion of these programs beyond the grant or contract term. The Circuit Court establishes and approves the appropriations for Dept. No. 2820 and 2830. The County Commission establishes and approves the appropriations for Dept. No. 2904.

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



# Circuit Court Summary

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

## Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,344,298	\$ 1,144,788	\$ 888,735	\$ 326,929	\$ 29,980	\$ 1,245,644
100	1230	Jury Services and Court Costs	270,152	239,925	-	200,410	16,050	216,460
100	1241	Juvenile Office	363,676	377,985	103,352	276,769	17,550	397,671
100	1242	Juvenile Justice Center	254,422	290,251	119,160	188,071	9,000	316,231
100	1243	Juvenile Justice Grants	270,152	209,194	105,073	108,322	328	213,723
282	2820	Family Services and Justice	109,745	120,875	-	121,925	-	121,925
283	2830	Circuit Drug Court	7,136	9,599	-	12,965	-	12,965
285	2850	Administration of Justice	-	-	-	6,350	250	6,600
		Alternative Sentencing-						
290	2904	Law Enf Sales Tax	-	116,054	109,718	44,335	-	154,053
<b>Total</b>			<u>\$ 2,619,581</u>	<u>\$ 2,508,671</u>	<u>\$ 1,326,038</u>	<u>\$ 1,286,076</u>	<u>\$ 73,158</u>	<u>\$ 2,685,272</u>

## Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	21.50	21.00	21.00
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	3.20	4.05	4.05
100	1242	Juvenile Justice Center	4.44	4.44	4.62
100	1243	Juvenile Justice Grants	6.99	6.62	2.72 *
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alternative Sentencing-Law E	-	3.00	3.00
<b>Total FTEs</b>			<u>36.13</u>	<u>39.11</u>	<u>35.39</u>

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

# Circuit Court Services

## Department Number 1210

### Mission

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

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

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.

#### **Progress on Prior Year Objectives**

- Maximize current financial allocation for personnel resources by eliminating .5 FTE pool positions of computer operator(s), and upgrading the position of Court Security Aide to Deputy Court Marshal.

**Response:** This goal has been accomplished.

- Maintain a fair, reasonable, and competitive compensation schedule for court employees. The 2003 increase for salaries will be primarily applied to implementing the revised position classification and compensation plan effective January 1, 2003.

**Response:** This goal has been accomplished.

# Circuit Court Services

Dept. No. 1210

## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
General			
Number of juries reporting	47	35	40
Number of jury trial days	71	60	65
Amount of court time covered by court security	98.7	98	97
Number of court security arrests	347	369	390
Number of court security commits	236	234	250
Number of persons through security screening	285,149	277,536	280,000
Technology Services			
Number of users supported	175	175	175
Number of new software programs implemented	1	2	
Court Services			
Number of bond investigations initiated	2,573	2,750	2,900
Number of bond supervision cases assigned	122	140	160
Number of community services hours worked*	29,586	19,113	22,500
Number of fines and costs collected**	\$ 313,792	\$ 490,000	\$ 660,000
Number of home detention days	9,955	10,620	11,285
Number of VIP Program participants	1,013	1,200	1,350
Adult Drug Court			
Total number of participants	92	120	120
Diversion Program	29	35	40
Probation Program	23	25	30
Post Confinement Program	40	60	50

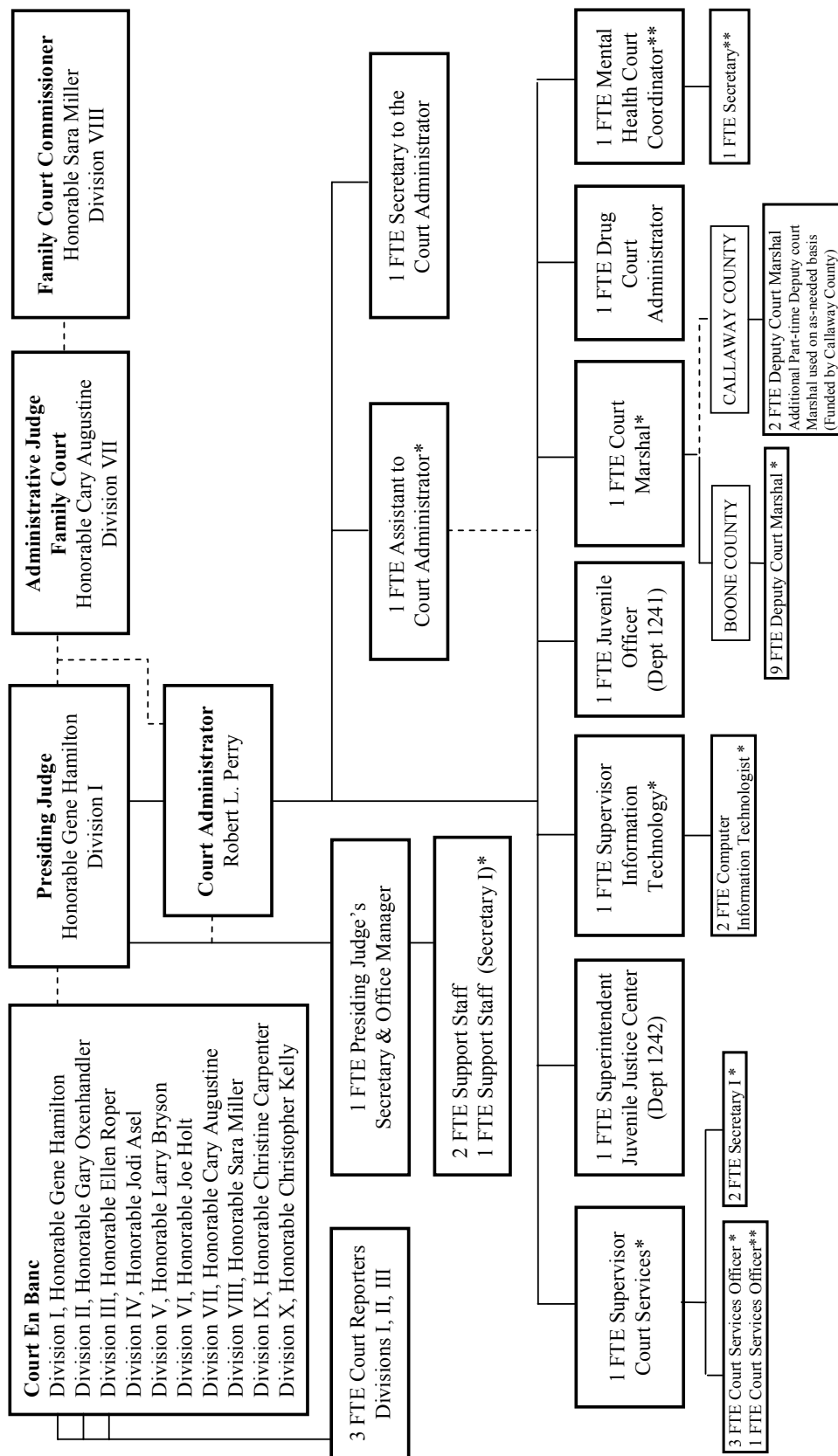
\*New guidelines for assigning CSW hours were implemented in 2002.

\*\*Beginning in 2001, only cases supervised by Court Services were included.

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Assistant to Court Administrator	1.00	1.00	1.00	-
Court Marshal	1.00	1.00	1.00	-
Deputy Court Marshal	8.00	9.00	9.00	-
Court Security Aide	1.00	-	-	-
Supervisor, Court Services	1.00	1.00	1.00	-
Court Services Officer	3.00	3.00	3.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-
Computer Information Technologist	2.00	2.00	2.00	-
Secretary I	2.00	3.00	3.00	-
Secretary II	1.00	-	-	-
Computer Operator Pool	0.50	-	-	-
<b>Total FTEs</b>	<b>21.50</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>
Overtime	\$ 22,500	\$ 30,000	\$ 31,650	\$ 1,650

## Thirteenth Judicial Circuit Court



\* Funded by Boone County General Revenue (Dept. No. 1210)

**\*\* Funded by Boone County Law Enforcement Sales Tax (Dept. No. 2904)**

All positions are state funded unless otherwise noted.

# Circuit Court Services

Dept. No. 1210

## Annual Budget

1210 CIRCUIT COURT SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIM EXPENSES	3,317	2,700	2,600	3,000	0	3,000	11
3471	REIMBURSEMENT CALLAWAY	43,576	38,000	38,000	38,800	0	38,800	2
3473	CHG. OF VENUE REIMB.-I.G.	10,795	5,000	2,500	5,000	0	5,000	0
	SUBTOTAL *****	57,689	45,700	43,100	46,800	0	46,800	2
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	57,477	49,000	67,000	55,000	0	55,000	12
3528	REIMB PERSONNEL/PROJECTS	225	225	1,078	225	0	225	0
3569	OTHER FEES	5,037	4,900	5,500	5,800	0	5,800	18
	SUBTOTAL *****	62,739	54,125	73,578	61,025	0	61,025	12
	MISCELLANEOUS							
3890	MISCELLANEOUS	206	165	165	165	0	165	0
3892	DEPOSIT OVERAGE	3	0	0	0	0	0	0
	SUBTOTAL *****	209	165	165	165	0	165	0
	TOTAL REVENUES *****	120,638	99,990	116,843	107,990	0	107,990	8
	PERSONAL SERVICES							
10100	SALARIES & WAGES	594,133	629,802	616,000	664,441	0	664,441	5
10110	OVERTIME	29,889	30,000	17,000	31,650	0	31,650	5
10120	HOLIDAY WORKED	40	0	0	0	0	0	0
10200	FICA	46,044	50,471	47,000	53,250	0	53,250	5
10300	HEALTH INSURANCE	62,265	71,610	71,610	88,550	0	88,550	23
10325	DISABILITY INSURANCE	2,507	2,937	2,937	3,153	0	3,153	7
10350	LIFE INSURANCE	658	693	693	858	0	858	23
10375	DENTAL INSURANCE	5,460	5,775	5,775	6,930	0	6,930	20
10400	WORKERS COMP	17,697	19,968	19,787	22,996	0	22,996	15
10500	401(A) MATCH PLAN	8,775	12,285	8,750	12,870	0	12,870	4
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,835	3,835	4,045	0	4,045	5
10600	UNEMPLOYMENT BENEFITS	2,967	540	539	0	0	0	0
	SUBTOTAL *****	770,439	827,916	793,926	888,743	0	888,743	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	648	1,000	1,000	1,400	0	1,400	40
23000	OFFICE SUPPLIES	7,193	9,095	8,900	9,500	0	9,000	1-
23001	PRINTING	949	1,435	1,400	1,500	0	1,500	4
23007	COURT REPORTER SUPPLIES	1,606	2,000	1,800	2,500	0	2,500	25
23015	COMPUTER SUPPLIES	19	0	300	250	0	250	0
23016	MAGNETIC MEDIA	0	100	0	100	0	100	0
23017	COMPUTER PAPER	0	100	1,000	460	0	460	360
23018	PRINTER SUPPLIES	2,930	2,250	4,000	4,000	0	3,670	63
23050	OTHER SUPPLIES	1,431	1,350	1,350	1,850	0	1,850	37
23200	AMMUNITION	0	356	355	410	0	410	15
23300	UNIFORMS	6,434	6,800	6,800	8,000	0	8,000	17
23850	MINOR EQUIPMENT & TOOLS	1,176	563	562	860	0	860	52
	SUBTOTAL *****	22,390	25,049	27,467	30,830	0	30,000	19
	DUES TRAVEL & TRAINING							
37000	DUES	130	250	250	270	0	270	8
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,548	2,300	1,900	1,500	0	1,500	34-
37230	MEALS & LODGING-TRAINING	2,925	4,400	4,100	3,000	0	3,000	31-
37235	MEALS & LODGING - OTHER	155	300	150	300	0	300	0
37240	REGISTRATION/TUITION	3,668	5,226	5,200	4,500	0	4,230	19-
	SUBTOTAL *****	8,427	12,476	11,600	9,570	0	9,300	25-
	UTILITIES							
48000	TELEPHONES	18,147	20,250	20,250	22,100	0	22,100	9
48050	CELLULAR TELEPHONES	1,449	1,300	1,300	1,400	0	1,400	7
	SUBTOTAL *****	19,596	21,550	21,550	23,500	0	23,500	9
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	216	400	350	400	0	400	0
59100	VEHICLE REPAIRS	3	450	533	450	0	450	0
59200	LOCAL MILEAGE	5,122	4,600	4,900	5,500	0	5,250	14
59300	PARKING	0	25	15	25	0	25	0
	SUBTOTAL *****	5,343	5,475	5,798	6,375	0	6,125	11

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# Circuit Court Services

# Dept. No. 1210

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE	7,874	9,500	8,000	7,900	0	7,900	16-
60200	EQUIP SERVICE CONTRACT	577	1,500	1,000	2,200	0	2,200	46
	EQUIP REPAIRS/MAINTENANCE							
	SUBTOTAL *****	8,452	11,000	9,000	10,100	0	10,100	8-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,333	2,300	2,274	2,490	0	2,490	8
71100	OUTSIDE SERVICES	1,415	2,000	2,000	2,000	0	2,000	0
71101	PROFESSIONAL SERVICES	109,263	114,500	114,500	107,000	0	106,000	7-
71500	BUILDING USE/RENT CHARGE	96,964	96,964	96,964	96,964	0	96,964	0
71600	EQUIP LEASES & METER CHRG	31,945	36,000	36,000	37,000	0	37,000	2
	SUBTOTAL *****	241,921	251,764	251,738	245,454	0	244,454	2-
	OTHER							
84300	ADVERTISING	1,735	1,050	1,050	1,100	0	1,100	4
	SUBTOTAL *****	1,735	1,050	1,050	1,100	0	1,100	4
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	949	0	0	1,000	0	1,000	0
91100	FURNITURE AND FIXTURES	1,200	500	1,000	2,000	0	2,000	300
91301	COMPUTER HARDWARE	6,419	2,600	2,600	1,200	0	1,200	53-
91302	COMPUTER SOFTWARE	7,450	4,180	1,180	1,180	0	1,180	71-
92000	REPLCMENT OFFICE EQUIP	915	0	516	4,100	0	4,100	0
92100	REPLCMENT FURN & FIXTURES	1,870	10,460	8,663	250	0	250	97-
92301	REPLC COMPUTER HDWR	5,573	8,700	8,700	20,250	0	14,825	70
92302	REPLC COMPUTER SOFTWARE	301	0	0	0	0	0	0
	SUBTOTAL *****	24,679	26,440	22,659	29,980	0	24,555	7-
	TOTAL EXPENDITURES *****	1,102,985	1,182,720	1,144,788	1,245,652	0	1,237,877	4

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# Jury Services and Court Costs

## Department Number 1230

### Mission

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This budget, which is administered by the Circuit Court, is directed toward the cost of selecting, summoning, accommodating and orienting jurors who are selected for jury duty. In addition, this budget covers costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the 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 ADR/mediation and legal representation required by law for indigents, witnesses, and victims, and pays for court costs which are set by State law, but which are not paid by the State or parties to a case.

### Budget Highlights

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During FY 2003, the court implemented a new contracting program with local attorneys which has significantly reduced the cost of legal counsel services for indigent parents. The budgetary reduction reflected in the 2004 budget is \$33,500.

### Goals and Objectives

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#### **Budget Year Objectives**

- Evaluate and enhance provision of hearing impaired and Limited English Proficiency (LEP) interpreter services.
- Reduce cost of services for counsel of indigent parents through contract process.
- Upgrade video conferencing equipment to achieve benefits of Fiber Optics installation connecting Boone County Jail and Courthouse, and to expand video conferencing applications.

#### **Progress on Prior Year Objectives**

- Replace the x-ray machine, and the walk-through metal detector.  
**Response:** This goal has been accomplished.
- Increase seating capacity in the public lobby areas of the Courthouse by adding five 6' lobby benches.  
**Response:** This goal has been accomplished.

## Jury Services and Court Costs

Dept. No. 1230

### Performance Measures

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<b>Performance Measure</b>	<b>2002 Actual</b>	<b>2003 Estimated</b>	<b>2004 Projected</b>
Number of Juries Reporting	37	32	35
Number of Jury Trial Days	75	60	67
Number of Jurors Assigned to Week of Service	6,210	5,222	6,700
Number of Jurors Reporting to Courthouse for Service	1,638	1,440	1,575
Number of Grand Jurors Reporting to Courthouse for Service	324	312	312
Number of Hearings Conducted by Closed Circuit Television	1,630	1,612	1,650



# Jury Services and Court Costs

Dept. No. 1230

## Annual Budget

1230 JURY SERVICES & COURT COSTS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIM-CRIMINAL COSTS	5,458	6,500	6,000	6,000	0	6,000	7-
3473	CHG. OF VENUE REIMB.-I.G.	10,919	3,625	7,200	4,000	0	4,000	10
	SUBTOTAL *****	16,378	10,125	13,200	10,000	0	10,000	1-
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	282	985	100	600	0	600	39-
	SUBTOTAL *****	282	985	100	600	0	600	39-
	TOTAL REVENUES *****	16,660	11,110	13,300	10,600	0	10,600	4-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,439	1,620	1,600	1,675	0	1,675	3
23001	PRINTING	4,325	4,800	4,650	5,600	0	5,600	16
23050	OTHER SUPPLIES	247	200	200	450	0	450	125
23850	MINOR EQUIPMENT & TOOLS	218	625	625	625	0	625	0
	SUBTOTAL *****	6,230	7,245	7,075	8,350	0	8,350	15
	UTILITIES							
48000	TELEPHONES	14,545	14,650	14,650	11,000	0	11,000	24-
	SUBTOTAL *****	14,545	14,650	14,650	11,000	0	11,000	24-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	9,142	10,225	10,000	10,800	0	10,800	5
60200	EQUIP REPAIRS/MAINTENANCE	1,200	100	50	100	0	100	0
	SUBTOTAL *****	10,342	10,325	10,050	10,900	0	10,900	5
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	53,944	57,225	57,000	57,225	0	50,000	12-
	SUBTOTAL *****	53,944	57,225	57,000	57,225	0	50,000	12-
	OTHER							
84000	FOOD/LODGING JURIES	7,838	26,500	5,000	27,100	0	27,100	2
84005	JURORS PARKING	7,143	7,500	7,000	7,500	0	7,500	0
84300	ADVERTISING	2,393	2,300	2,300	3,400	0	3,400	47
84600	COURT COSTS	125,273	107,500	90,000	74,000	0	74,000	31-
84700	WITNESS EXPENSES	612	600	100	600	0	600	0
84801	TRANSCRIPTS-CIVIL	628	500	1,000	335	0	335	33-
	SUBTOTAL *****	143,889	144,900	105,400	112,935	0	112,935	22-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	600	0	600	0
91100	FURNITURE AND FIXTURES	8,127	5,375	5,000	475	0	475	91-
91301	COMPUTER HARDWARE	3,135	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	750	750	975	0	975	30
92300	REPLCMENT MACH & EQUIP	0	45,600	40,000	0	0	0	0
92301	REPLC COMPUTER HDWR	1,099	0	0	14,000	0	14,000	0
	SUBTOTAL *****	12,361	51,725	45,750	16,050	0	16,050	68-
	TOTAL EXPENDITURES *****	241,313	286,070	239,925	216,460	0	209,235	26-

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# Juvenile Office

## Department Number 1241

### Mission

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Obtain a public assessable drinking fountain to be placed in the front lobby of the Juvenile Office.
- Maximize office space for deputy juvenile officers by purchasing a computer desk that will free up desk space for deputy juvenile officers to work.
- Replace old and broken filing cabinets in the deputy juvenile officer's work areas with two drawer moveable filing cabinets for each deputy juvenile officer.

#### Progress on Prior Year Objectives

- Complete the replacement of all aged and water damaged ancillary seating utilized by public and staff. This goal was identified in the 2002 budget, and was to be completed over a two-year budget period.  
**Response:** This goal was accomplished by purchasing 12 round back guest chairs for group meeting rooms and 7 additional stackable chairs for intake rooms.
- Increase services to youth and family members in the area of substance abuse and family counseling by utilizing agencies within the community such as Family Counseling Center and the Phoenix Program.  
**Response:** This goal has been accomplished by utilizing both the Phoenix Program and the Family Counseling Center.
- Maximize clerical staff efficiency by purchasing full-board telephone screens in order for clerical staff to view all telephone lines operating in the Juvenile Office.  
**Response:** This goal was accomplished by purchasing three new telephones with full board screens.

**Performance Measures**

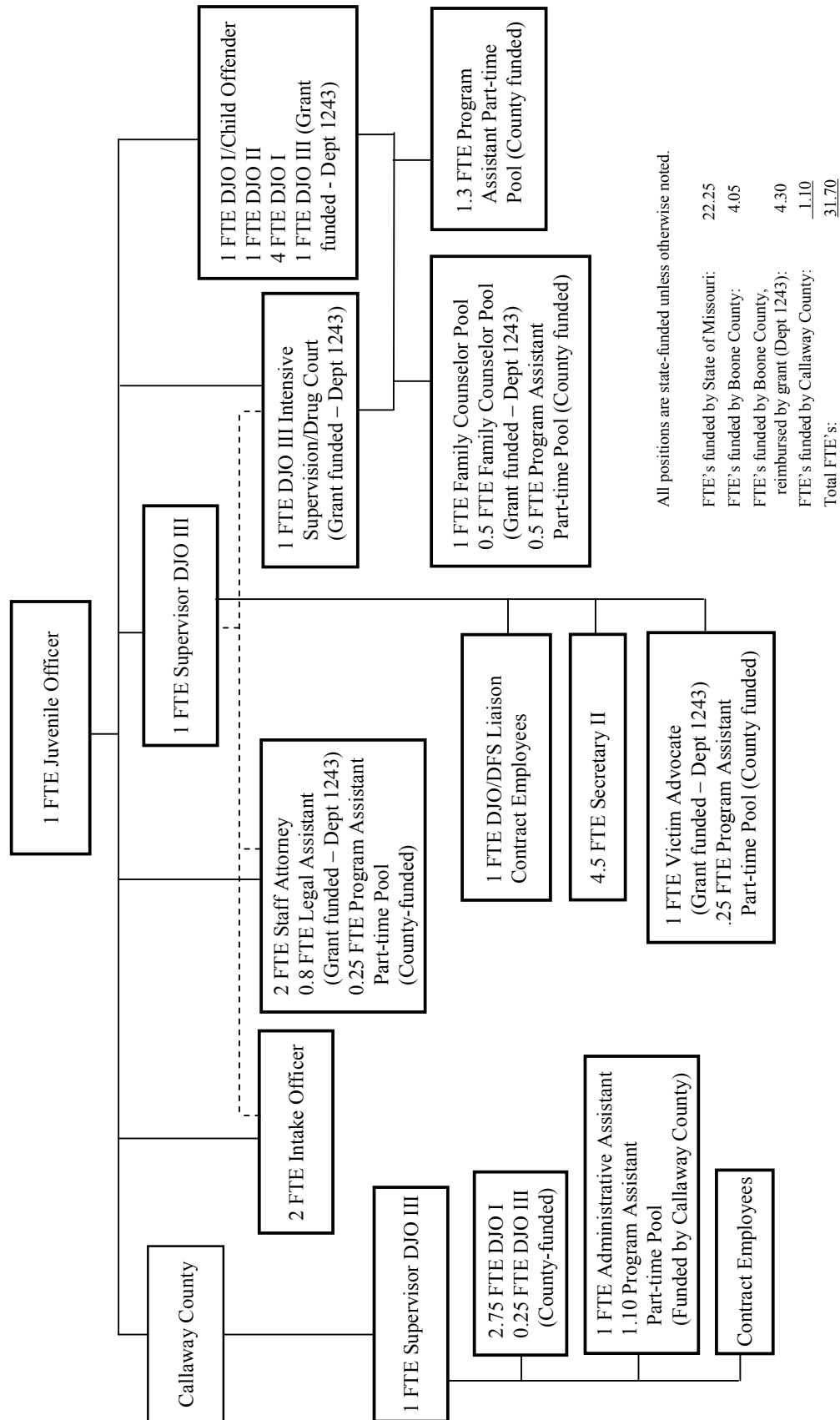
<b>Performance Measure</b>	<b>2002 Actual</b>	<b>2003 Estimated</b>	<b>2004 Projected</b>
Number of Total Referrals	4,433	4,500	4,600
Number of New And Supplemental Filings	1,701	1,800	1,900
Number of Cases Disposed	1,642	1,675	1,750
Number of Ex Parte Orders of Protection Filed (Family Court)	398	425	450
Number of Child Orders of Protection Filed (Family Court)	281	300	320
*Average Supervision Caseload Per Officer (Boone County)	41	43	43

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

**Personnel Detail**

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Deputy Juvenile Officer III	0.25	0.25	0.25	-
Family Counselor Pool	0.65	1.50	1.50	-
Program Assistant Pool	2.30	2.30	2.30	-
<b>Total FTEs</b>	<b>3.20</b>	<b>4.05</b>	<b>4.05</b>	<b>-</b>

## Organizational Chart



# Juvenile Office

Dept. No. 1241

## Annual Budget

1241 JUVENILE OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	4,919	6,000	3,500	4,522	0	4,522	24-
	SUBTOTAL *****	4,919	6,000	3,500	4,522	0	4,522	24-
	CHARGES FOR SERVICES							
3510	COPIES	60	25	10	25	0	25	0
3524	HOME DETENTION PER DIEM	5,932	5,000	4,800	5,000	0	5,000	0
3569	OTHER FEES	676	400	800	500	0	500	25
	SUBTOTAL *****	6,668	5,425	5,610	5,525	0	5,525	1
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	0	300	156	0	0	0	0
	SUBTOTAL *****	0	300	156	0	0	0	0
	TOTAL REVENUES *****	11,587	11,725	9,266	10,047	0	10,047	14-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	56,759	93,940	90,000	96,008	0	96,008	2
10110	OVERTIME	239	0	0	0	0	0	0
10120	HOLIDAY WORKED	321	0	0	0	0	0	0
10200	FICA	4,384	7,186	6,800	7,344	0	7,344	2
10600	UNEMPLOYMENT BENEFITS	128	832	832	0	0	0	0
	SUBTOTAL *****	61,833	101,958	97,632	103,352	0	103,352	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,454	900	900	950	0	950	5
23000	OFFICE SUPPLIES	7,210	7,000	7,000	7,000	0	7,000	0
23001	PRINTING	762	1,500	1,200	1,500	0	1,500	0
23015	COMPUTER SUPPLIES	2,746	1,900	2,500	2,700	0	2,700	42
23050	OTHER SUPPLIES	346	350	350	350	0	350	0
23850	MINOR EQUIPMENT & TOOLS	0	100	200	100	0	100	0
	SUBTOTAL *****	12,521	11,750	12,150	12,600	0	12,600	7
	DUES TRAVEL & TRAINING							
37000	DUES	600	925	600	1,000	0	1,000	8
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,195	350	1,000	1,800	0	1,800	414
37230	MEALS & LODGING-TRAINING	1,168	600	1,600	1,950	0	1,950	225
37235	MEALS & LODGING - OTHER	30	0	100	350	0	350	0
37240	REGISTRATION/TUITION	1,529	2,450	2,500	2,900	0	2,900	18
	SUBTOTAL *****	4,523	4,325	5,800	8,000	0	8,000	84
	UTILITIES							
48000	TELEPHONES	10,009	10,500	10,300	11,500	0	11,500	9
48050	CELLULAR TELEPHONES	248	400	600	600	0	600	50
	SUBTOTAL *****	10,258	10,900	10,900	12,100	0	12,100	11
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	785	1,750	1,500	1,750	0	1,750	0
59100	VEHICLE REPAIRS	75	250	200	600	0	600	140
59200	LOCAL MILEAGE	4,469	5,500	5,600	5,500	0	5,500	0
	SUBTOTAL *****	5,330	7,500	7,300	7,850	0	7,850	4
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,920	2,931	3,500	3,622	0	3,622	23
60200	EQUIP REPAIRS/MAINTENANCE	0	150	100	150	0	150	0
	SUBTOTAL *****	2,920	3,081	3,600	3,772	0	3,772	22
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	17,733	31,133	25,000	34,472	0	29,472	5-
71500	BUILDING USE/RENT CHARGE	90,395	90,395	90,395	90,395	0	90,395	0
71600	EQUIP LEASES & METER CHRG	10,248	6,819	6,000	7,500	0	7,500	9
	SUBTOTAL *****	118,376	128,347	121,395	132,367	0	127,367	0

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# Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING	929	1,330	1,300	1,330	0	1,330	0
84600	COURT COSTS	123,396	112,920	106,500	98,000	0	98,000	13-
85620	OTHER MEDICAL	2,480	750	700	750	0	750	0
SUBTOTAL *****		126,806	115,000	108,500	100,080	0	100,080	12-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	1,050	389	0	0	0	0
91100	FURNITURE AND FIXTURES	1,286	3,880	3,783	4,100	0	4,100	5
91302	COMPUTER SOFTWARE	558	4,200	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	774	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	3,761	3,220	3,312	5,050	0	5,050	56
92301	REPLC COMPUTER HDWR	1,530	2,800	2,450	8,400	0	8,400	200
92400	REPLCMENT AUTO/TRUCKS	13,969	0	0	0	0	0	0
SUBTOTAL *****		21,106	15,150	10,708	17,550	0	17,550	15
TOTAL EXPENDITURES *****		363,676	398,011	377,985	397,671	0	392,671	1-

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# **Juvenile Justice Center**

## **Department Number 1242**

### **Mission**

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

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

### **Budget Highlights**

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Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$30,000.

The budget reflects increased operational costs for a partial year, associated with the facility expansion which is currently under construction. The expansion will add 12 male beds, increase the program wing, and enlarge the kitchen and pantry.

### **Goals and Objectives**

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#### **Budget Year Objectives**

- Expand the facility by adding twelve detention beds to the male side of the detention wing, extending the program wing, and enlarging the kitchen and pantry. This expansion would remedy problems with overcrowding on the detention wing of 13<sup>th</sup> Circuit youth, and enable the Juvenile Justice Center to accept other regional circuit's youths on a contract basis. Additionally, services to youths on the program wing would be enhanced, while at the same time providing food services that comply with U.S.D.A. standards.

- Replace copier machine purchased in 1998. The current copier is averaging a service call per week, creating problems with the timely submission of reports.
- Continue the four-year plan to replace all the cabinets and countertops at the Juvenile Justice Center. Replace the control and monitor station cabinets and countertops in the interest of maintaining standards of health, efficiency of clean-up area, and enhancing the physical appearance of the facility. This will be the third year of the four year plan.

## **Progress on Prior Year Objectives**

- Purchase one washer and one dryer, to replace one set that was purchased in 1994, which is beginning to require costly repairs.  
**Response:** A clothes washer and dryer have been purchased and installed.
- Purchase a carpet cleaner to help maintain the carpet, especially in the detention area where there is high traffic.  
**Response:** A carpet cleaner has been purchased and received.
- Purchase a new full size vehicle, and transfer the Dodge Spirit to the Adult Court Services Office. The new vehicle would be beneficial and safer for the staff and juveniles of the 13<sup>th</sup> Circuit Family Court.  
**Response:** A vehicle has been purchased and is in service.
- Purchase a workstation for the Intake and Evaluations Coordinator's Office, which will provide a more professional and efficient environment for the Intake and Evaluations Coordinator as well as other professional staff from the community that provide services to the youth of the Juvenile Justice Center.  
**Response:** A workstation for the Intake and Evaluations Coordinator's office has been purchased and installed.
- Continue the four-year plan to replace all the cabinets and countertops at the Juvenile Justice Center. In 2003, we propose replacing the kitchen preparation and school area in the interest of maintaining standards of health, efficiency of clean-up, and enhancing the physical appearance of the facility.  
**Response:** Cabinets and countertops for the kitchen preparation and school area have been purchased and installed.



# Juvenile Justice Center

Dept. No. 1242

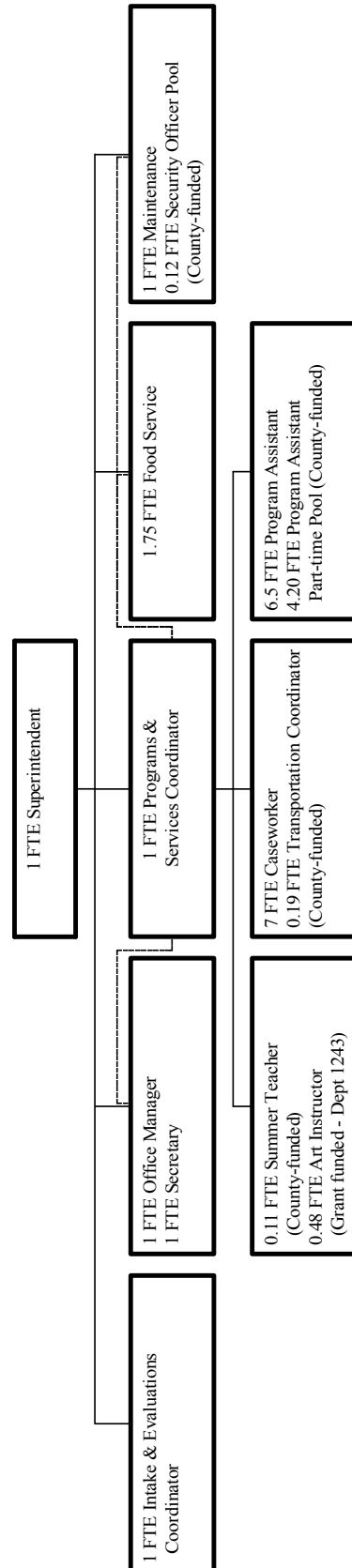
## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Detention			
Number of Admissions	370	390	420
Number of Resident Days	2,957	3,200	3,600
Average Length of Stay	8.0	8.2	8.6
Evaluation			
Number of Evaluations Completed	119	130	135
Number of Resident Days	4,237	4,500	4,800
Average Length of Stay	32.1	34.6	36.0
Short Term/Placement			
Number of Placements	47	65	70
Number of Resident Days	765	1,200	1,400
Average Length of Stay	16.3	18.0	20.0
Average Length of Stay for all Placements Combined	14	17	20
Average Daily Population	21.8	27.0	32.0

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Program Assistant Pool	4.21	4.21	4.20	(0.01)
Teacher	0.11	0.11	0.11	-
Security Officer Pool	0.12	0.12	0.12	-
Transportation Coordinator	-	-	0.19	0.19
<b>Total FTEs</b>	<b>4.44</b>	<b>4.44</b>	<b>4.62</b>	<b>0.18</b>
Holiday Pay	\$ 15,254	\$ 15,618	\$ 16,614	\$ 996

## Organizational Chart



FTE's funded by State of Missouri: 21.25  
 FTE's funded by Boone County: 4.62  
 FTE's funded by Boone County reimbursed by grant (Dept. 1243): 0.48  
 Total FTE's: 26.35

# Juvenile Justice Center

Dept. No. 1242

## Annual Budget

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3410	FED REIMB. - USDA	26,565	30,500	31,737	34,000	0	34,000	11
3411	FEDERAL GRANT REIMBURSE	53,591	50,000	62,000	50,000	0	50,000	0
3422	REIMB OTHER CIRCUITS/GOVTS	17,750	13,680	13,680	34,350	0	34,350	151
3471	REIMBURSEMENT CALLAWAY	30,507	30,113	20,000	38,166	0	38,166	26
3475	DYS CONTRACTS	1,425	1,000	3,800	0	0	0	0
3477	STATE REIMB-DEL CHIL HOME	135,303	166,915	149,804	142,870	0	142,870	14-
	SUBTOTAL *****	265,142	292,208	281,021	299,386	0	299,386	2
	CHARGES FOR SERVICES							
3523	PER DIEM PARENTAL PAYMENT	26,091	22,500	30,000	22,500	0	22,500	0
3555	MEAL REIMBURSEMENT	595	700	700	700	0	700	0
	SUBTOTAL *****	26,686	23,200	30,700	23,200	0	23,200	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	1,800	0	0	0	0
	SUBTOTAL *****	0	0	1,800	0	0	0	0
	TOTAL REVENUES *****	291,829	315,408	313,521	322,586	0	322,586	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	89,675	85,460	92,500	92,893	0	92,893	8
10110	OVERTIME	159	0	760	0	0	0	0
10120	HOLIDAY WORKED	3,061	15,618	3,200	16,614	0	16,614	6
10200	FICA	7,110	7,732	7,400	8,377	0	8,377	8
10300	HEALTH INSURANCE	0	0	0	4,025	0	1,006	0
10325	DISABILITY INSURANCE	0	0	0	139	0	35	0
10350	LIFE INSURANCE	0	0	0	39	0	10	0
10375	DENTAL INSURANCE	0	0	0	315	0	79	0
10500	401(A) MATCH PLAN	0	0	0	585	0	146	0
	SUBTOTAL *****	100,006	108,810	103,860	122,987	0	119,160	9
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	717	600	600	600	0	600	0
23000	OFFICE SUPPLIES	3,041	3,989	3,900	3,989	0	3,989	0
23001	PRINTING	1,270	1,384	1,364	1,499	0	1,499	8
23015	COMPUTER SUPPLIES	1,888	2,230	2,100	2,230	0	2,230	0
23025	RESIDENT SUPPLIES	2,570	2,856	2,856	3,443	0	3,443	20
23030	KITCHEN SUPPLIES	802	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	4,142	6,185	6,100	7,455	0	7,455	20
23050	OTHER SUPPLIES	1,071	1,115	1,115	765	0	765	31-
23400	FOOD	37,338	49,692	42,000	50,189	0	50,189	1
23502	NON-PRES. MED. SUPPLIES	104	375	200	375	0	375	0
23850	MINOR EQUIPMENT & TOOLS	1,716	875	775	550	0	550	37-
	SUBTOTAL *****	54,665	69,801	61,510	71,595	0	71,595	2
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	48	300	600	300	0	300	0
37230	MEALS & LODGING-TRAINING	1,074	1,200	1,200	1,200	0	1,200	0
37235	MEALS & LODGING - OTHER	27	400	400	400	0	400	0
37240	REGISTRATION/TUITION	1,876	2,000	1,700	2,500	0	2,500	25
	SUBTOTAL *****	3,026	3,900	3,900	4,400	0	4,400	12
	UTILITIES							
48000	TELEPHONES	3,184	4,800	4,000	5,184	0	4,184	12-
48050	CELLULAR TELEPHONES	63	125	70	125	0	125	0
48100	NATURAL GAS	9,705	14,100	12,000	16,142	0	15,642	10
48200	ELECTRICITY	18,968	21,000	24,000	24,045	0	23,045	9
48300	WATER	1,628	2,000	1,800	2,290	0	2,290	14
48400	SOLID WASTE	1,134	1,191	1,134	1,449	0	1,449	21
48600	SEWER USE	1,389	1,300	1,300	1,538	0	1,538	18
	SUBTOTAL *****	36,073	44,516	44,304	50,773	0	48,273	8

Decimal values have been truncated.

# Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
59000	MOTORFUEL/GASOLINE	752	800	900	900	0	900	12
59025	MOTOR VEHICLE TITLE EXP	0	9	0	0	0	0	0
59100	VEHICLE REPAIRS	405	300	300	300	0	300	0
59105	TIRES	49	350	275	350	0	350	0
59200	LOCAL MILEAGE	9	100	70	100	0	100	0
SUBTOTAL *****		1,216	1,559	1,545	1,650	0	1,650	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,979	3,646	3,565	4,860	0	4,860	33
60100	BLDG REPAIRS/MAINTENANCE	6,510	7,462	7,462	9,282	0	9,282	24
60150	PEST CONTROL	504	600	576	720	0	720	20
60200	EQUIP REPAIRS/MAINTENANCE	1,990	1,360	1,360	1,360	0	1,360	0
60300	HEATING & COOLING REPAIRS	0	200	22	200	0	200	0
60400	GROUND MAINTENANCE	210	400	375	400	0	400	0
SUBTOTAL *****		12,194	13,668	13,360	16,822	0	16,822	23
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	876	899	799	1,205	0	1,205	34
71101	PROFESSIONAL SERVICES	11,142	16,495	16,000	17,865	0	15,365	6-
71500	BUILDING USE/RENT CHARGE	22,527	22,527	22,527	22,527	0	22,527	0
71600	EQUIP LEASES & METER CHRG	65	72	134	134	0	134	86
SUBTOTAL *****		34,611	39,993	39,460	41,731	0	39,231	1-
OTHER								
84300	ADVERTISING	1,130	1,300	1,200	800	0	800	38-
85620	OTHER MEDICAL	61	300	172	300	0	300	0
SUBTOTAL *****		1,192	1,600	1,372	1,100	0	1,100	31-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	350	258	0	0	0	0
91400	AUTO/TRUCKS	0	17,500	16,101	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	915	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,659	3,121	2,981	0	0	0	0
92300	REPLCMENT MACH & EQUIP	6,842	950	792	9,000	0	9,000	847
92301	REPLC COMPUTER HDWR	2,015	0	808	0	0	0	0
SUBTOTAL *****		11,432	21,921	20,940	9,000	0	9,000	58-
TOTAL EXPENDITURES *****		254,420	305,768	290,251	320,058	0	311,231	1

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# Judicial Grants and Contracts

## Department Number 1243

### Mission

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

### Budget Highlights

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The 2004 budget for Department 1243 reflects personnel expenditures attributable to the current grant period only. As noted in the following tables, most grants accounted for in this department follow the State of Missouri's fiscal year, July 1 through June 30. Therefore, most personnel expenditures are initially budgeted for January through June only. As in previous years, revenues are also budgeted for only the current grant period. The revenue and expenditure budgets are then amended during the year as each grant is renewed.

The "Grants" table below indicates the full annual FTE amounts funded by each grant. The Personnel Detail table columns for 2002 and 2003 also include the full annual FTE amounts. However, the Personnel Detail table column for 2004 includes only the portion of each FTE that has been included in the FY 2004 Budget.

**Grants**

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<b>Title</b>	<b>Current Term</b>	<b>Required Match</b>
Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none"><li>▪ Funds .50 FTE Family Counselor Pool, position #536</li></ul>	July 1, 2003 to June 30, 2004	No required match.
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"><li>▪ Funds 2.0 FTE DJO, Position #560 &amp; 561</li></ul>	July 1, 2003 to June 30, 2004	No required match.
State Services to Victims Grant – Mo. Dept. of Public Safety <ul style="list-style-type: none"><li>▪ Funds 1.0 FTE Victim Advocate, Position #582</li></ul>	July 1, 2003 to June 30, 2004	No required match.
Juvenile Accountability Incentive Block Grant – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"><li>▪ Funds 0.48 FTE Art Instructor, Position #602</li><li>▪ Funds 0.80 FTE Legal Assistant, Position #616</li><li>▪ Funds supplies, drug tests, and equipment</li></ul>	October 1, 2003 to September 30, 2004	County match for current grant period includes \$6,076 for personnel, supplies, drug tests, & equipment.
Domestic Relations Resolution Fund Grant – Office of State Courts Administrator <ul style="list-style-type: none"><li>▪ Funds Child Order of Protection Investigations</li></ul>	January 1, 2004 to December 31, 2004	No required match.
Mental Health Court Grant – U.S. Dept. of Justice, Bureau of Justice Assistance <ul style="list-style-type: none"><li>▪ Funds travel and training for Mental Health Court staff, program evaluations prepared by University of Missouri School of Social Work, community support/counseling, medication services, and alternative therapeutic housing.</li></ul>	April 1, 2003 to March 31, 2005	County match includes salary for Mental Health Court Coordinator.

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
DJO (Family Centered Out of Home Pilot Project, #556 & 580. Only position #556 was active in 2003.)	1.50	1.00	-	(1.00)
DJO (Probation Services Grant, #560 & 561)	2.00	2.00	1.00	(1.00)
Family Counselor Pool (Intensive Intervention Grant, #536)	0.50	0.50	0.25	(0.25)
Program Assistant Part-time Pool (Intensive Intervention Grant, #538)	0.66	0.66	-	(0.66)
Victim Advocate (State Services to Victims Grant, #582)	1.00	1.00	0.50	(0.50)
Art Instructor (Juvenile Accountability Incentive Block Grant, #602)	0.48	0.48	0.37	(0.11)
Legal Assistant (Juvenile Accountability Incentive Block Grant, #616)	0.80	0.80	0.60	(0.20)
Family Counselor Pool (Juvenile Accountability Incentive Block Grant, #634)	0.05	0.18	-	(0.18)
<b>Total FTEs</b>	<b>6.99</b>	<b>6.62</b>	<b>2.72</b> <sup>a</sup>	<b>(3.90)</b>

- a The original 2004 budget reflects personnel expenditures attributable to the current grant period only. As noted in the budget highlights, most grants included in this department run from July 1 to June 30. Therefore, most FTE amounts listed in the column for 2004 above represent totals for January through June only. A significant portion of the total reduction in FTE's from 2003 to 2004 is due to this budgeting procedure rather than an actual reduction in personnel. The budget will be amended during the year as each grant is renewed.

## Organizational Chart

Refer to department number 1241 and 1242.

# Judicial Grants and Contracts

Dept. No. 1243

## Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	59,947	126,424	61,065	108,389	0	108,389	14-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	197,466	173,683	132,220	90,790	0	90,790	47-
	SUBTOTAL *****	257,413	300,107	193,285	199,179	0	199,179	33-
	TOTAL REVENUES *****	257,413	300,107	193,285	199,179	0	199,179	33-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	177,815	160,611	126,000	78,916	0	78,916	50-
10120	HOLIDAY WORKED	157	0	100	0	0	0	0
10200	FICA	13,607	12,285	9,500	6,037	0	6,037	50-
10300	HEALTH INSURANCE	17,790	15,345	15,345	16,100	0	16,100	4
10325	DISABILITY INSURANCE	544	540	540	264	0	264	51-
10350	LIFE INSURANCE	172	149	149	156	0	156	4
10375	DENTAL INSURANCE	1,560	1,238	1,238	1,260	0	1,260	1
10400	WORKERS COMP	70	0	0	0	0	0	0
10500	401 (A) MATCH PLAN	0	2,665	0	2,340	0	2,340	12-
10600	UNEMPLOYMENT BENEFITS	0	6,845	3,114	0	0	0	0
	SUBTOTAL *****	211,717	199,678	155,986	105,073	0	105,073	47-
	MATERIALS & SUPPLIES							
23025	RESIDENT SUPPLIES	0	0	0	1,788	0	1,788	0
23030	KITCHEN SUPPLIES	0	0	0	221	0	221	0
23050	OTHER SUPPLIES	5,347	3,734	3,734	1,500	0	1,500	59-
	SUBTOTAL *****	5,347	3,734	3,734	3,509	0	3,509	6-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	82	1,790	400	2,035	0	2,035	13
37230	MEALS & LODGING-TRAINING	252	4,844	600	6,084	0	6,084	25
37235	MEALS & LODGING - OTHER	0	600	200	0	0	0	0
37240	REGISTRATION/TUITION	100	125	200	375	0	375	200
	SUBTOTAL *****	434	7,359	1,400	8,494	0	8,494	15
	UTILITIES							
48000	TELEPHONES	0	520	516	0	0	0	0
	SUBTOTAL *****	0	520	516	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	1,000	200	1,147	0	1,147	14
	SUBTOTAL *****	0	1,000	200	1,147	0	1,147	14
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	629	73,834	11,034	62,000	0	62,000	16-
71101	PROFESSIONAL SERVICES	44,703	30,000	30,000	30,000	0	30,000	0
71600	EQUIP LEASES & METER CHRG	29	0	0	0	0	0	0
	SUBTOTAL *****	45,362	103,834	41,034	92,000	0	92,000	11-
	OTHER							
85620	OTHER MEDICAL	3,435	9,960	3,960	3,172	0	3,172	68-
	SUBTOTAL *****	3,435	9,960	3,960	3,172	0	3,172	68-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,574	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	2,373	2,364	328	0	328	86-
92300	REPLCMNT MACH & EQUIP	279	0	0	0	0	0	0
	SUBTOTAL *****	3,854	2,373	2,364	328	0	328	86-
	TOTAL EXPENDITURES *****	270,151	328,458	209,194	213,723	0	213,723	34-

Decimal values have been truncated.



# Family Services and Justice

## Department Number 2820

### Mission

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

### Budget Highlights

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

### Goals and Objectives

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#### Budget Year Objectives

- Increase collection rate of Boone County Family Court Fees to \$85,000.

#### Progress on Prior Year Objectives

- Promote legislative action to increase the Family Court Fee in order to reverse the two year trend in which expenditures have been greater than revenue in the Family Services and Justice Fund Budget, and maintain a balance within the fund equal to the present year's annual budget expenditure.

**Response:** This objective has been accomplished.

- Continue the on-going evaluation of Focus on Kids program in Boone and Callaway counties to determine whether changes to scheduling, format or fees are needed.

**Response:** This goal has been accomplished.

### Performance Measures

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Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Participants for Focus on Kids Parent Education Program	793	850	850

January through March 2003 actual attendance: Boone County – 159; Callaway County – 50; Boone and Callaway Counties combined – 209

# Family Services and Justice

Dept. No. 2820

## Annual Budget

2820 FAMILY SERVICES & JUSTICE  
282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	24,377	27,220	27,220	28,500	0	28,500	4
	SUBTOTAL *****	24,377	27,220	27,220	28,500	0	28,500	4
3575	CHARGES FOR SERVICES FAMILY COURT FEES	82,857	77,925	83,000	84,000	0	84,000	7
	SUBTOTAL *****	82,857	77,925	83,000	84,000	0	84,000	7
3711	INTEREST INT-OVERNIGHT	105	231	75	125	0	125	45-
3712	INT-LONG TERM INVEST	2,473	5,200	500	1,700	0	1,700	67-
3798	INC/DEC IN FV OF INVESTMENTS	124	0	28	0	0	0	0
	SUBTOTAL *****	2,702	5,431	603	1,825	0	1,825	66-
3890	MISCELLANEOUS MISCELLANEOUS	1,285	0	380	500	0	500	0
	SUBTOTAL *****	1,285	0	380	500	0	500	0
	TOTAL REVENUES *****	111,222	110,576	111,203	114,825	0	114,825	3
23001	MATERIALS & SUPPLIES PRINTING	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	63	105	50	100	0	100	4-
	SUBTOTAL *****	63	105	50	600	0	600	471
37220	DUES TRAVEL & TRAINING TRAVEL (AIRFARE, MILEAGE, ETC)	377	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	767	0	0	0	0	0	0
37240	REGISTRATION/TUITION	425	0	0	0	0	0	0
	SUBTOTAL *****	1,569	0	0	0	0	0	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	24,091	22,995	23,000	23,500	0	23,500	2
71101	PROFESSIONAL SERVICES	84,020	97,825	97,825	97,825	0	97,825	0
	SUBTOTAL *****	108,111	120,820	120,825	121,325	0	121,325	0
	TOTAL EXPENDITURES *****	109,744	120,925	120,875	121,925	0	121,925	0

Decimal values have been truncated.

# 13th Judicial Circuit Drug Court

## Department Number 2830

### Mission

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

The Circuit Court administers this budget.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Increase fund balance in the Drug Court Fund to \$50,000 by 12/31/04. The long-term goal is to establish a reserve in this fund equal to one-half of the total operating budget (local and state budgets combined).

#### Progress on Prior Year Objectives

- Increase the fund balance in the Drug Court Fund to an amount equal to one-half of the total operating budget (local and state budgets combined).  
**Response:** This is an ongoing goal. The balance of this fund has increased this year.

### Performance Measures

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Performance Measure	2002	2003	2004
	Actual	To 8/26/02	Projected
Diversion Program	29	35	40
Probation Program	23	25	30
Post Confinement Program	40	60	50
Total Adult Drug Court Participants	92	120	120

# 13th Judicial Circuit Drug Court

Dept. No. 2830

## Annual Budget

2830 CIRCUIT DRUG COURT  
283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3581	CHARGES FOR SERVICES DRUG COURT FEES	12,679	16,000	15,800	16,000	0	16,000	0
	SUBTOTAL *****	12,679	16,000	15,800	16,000	0	16,000	0
	INTEREST							
3711	INT-OVERNIGHT	40	40	37	50	0	50	25
3712	INT-LONG TERM INVEST	935	725	400	900	0	900	24
3798	INC/DEC IN FV OF INVESTMENTS	42	0	7	0	0	0	0
	SUBTOTAL *****	1,019	765	444	950	0	950	24
	TOTAL REVENUES *****	13,698	16,765	16,244	16,950	0	16,950	1
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,475	2,050	2,000	2,050	0	2,050	0
23001	PRINTING	119	300	100	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	150	200	0	200	0
	SUBTOTAL *****	1,595	2,550	2,250	2,550	0	2,550	0
	DUES TRAVEL & TRAINING							
37000	DUES	120	120	120	120	0	120	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	876	1,300	1,652	1,700	0	1,700	30
37230	MEALS & LODGING-TRAINING	2,641	2,500	1,000	2,800	0	2,800	12
37240	REGISTRATION/TUITION	745	1,300	1,100	2,245	0	2,245	72
	SUBTOTAL *****	4,382	5,220	3,872	6,865	0	6,865	31
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	398	1,000	500	1,000	0	1,000	0
71101	PROFESSIONAL SERVICES	0	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	398	2,000	1,000	2,000	0	2,000	0
	OTHER							
84300	ADVERTISING	0	250	25	250	0	250	0
86300	TESTING	759	1,300	500	1,300	0	1,300	0
	SUBTOTAL *****	759	1,550	525	1,550	0	1,550	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	2,821	1,952	0	0	0	0
	SUBTOTAL *****	0	2,821	1,952	0	0	0	0
	TOTAL EXPENDITURES *****	7,135	14,141	9,599	12,965	0	12,965	8-

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# Administration of Justice

## Department Number 2850

### Mission

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

### Budget Highlights

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The fund was established mid-year 2003. The budget for 2004 includes appropriations for training and related travel costs.

### Goals and Objectives

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#### **Budget Year Objectives**

- Provide training for administrative staff to enhance the administration of justice.
- Provide staff training in the area of court cost collection.
- Increase the balance of the fund to \$5,000 by January 2005.

# Administration of Justice

Dept. No. 2850

## Annual Budget

2850 ADMINISTRATION OF JUSTICE  
285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3560	COLLECTION FEES	0	2,500	2,500	9,000	0	9,000	260
	SUBTOTAL *****	0	2,500	2,500	9,000	0	9,000	260
	INTEREST							
3711	INT-OVERNIGHT	0	0	0	50	0	50	0
3712	INT-LONG TERM INVEST	0	0	0	50	0	50	0
	SUBTOTAL *****	0	0	0	100	0	100	0
	TOTAL REVENUES *****	0	2,500	2,500	9,100	0	9,100	264
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	0	0	0	1,600	0	1,600	0
37240	REGISTRATION/TUITION	0	0	0	2,500	0	2,500	0
	SUBTOTAL *****	0	0	0	5,600	0	5,600	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	0	0	750	0	750	0
	SUBTOTAL *****	0	0	0	750	0	750	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	0	0	250	0	250	0
	SUBTOTAL *****	0	0	0	250	0	250	0
	TOTAL EXPENDITURES *****	0	0	0	6,600	0	6,600	0

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# **Alternative Sentencing Program**

## **Law Enforcement Sales Tax**

### **Department Number 2904**

#### **Mission**

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This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) for expanding and implementing alternative correction programs.

#### **Budget Highlights**

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The budget includes appropriations to continue implementation of Mental Health Court and expansion of Adult Court Services for bond investigations and home detention.

#### **Goals and Objectives**

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##### **Budget Year Objectives**

- Receive 25-30 admissions to Mental Health Court services.
- Develop Transitional Housing resources for program participants in Mental Health Court services which address issues of income and support.
- Participate in a process evaluation of the Mental Health Court program to be conducted by the UMC Department of Social Work evaluators.
- Maintain an average daily population of 32 on Electronic Home Detention (EHD), or 12%-14% of Boone County in custody population on EHD supervision.
- Complete 90% of bond investigations within 3 days.

##### **Progress on Prior Year Objectives**

- Establish a Mental Health Court to:

Address unique needs of the mentally ill in the criminal justice system with a focus on those with coexisting disorder of substance abuse.

Serve as a bridge between mental health and the criminal justice system to benefit both systems and the clients they share.

Employ a collaborative intensive plenary approach to bring services to bear in a concentrated, meaningful way that will promote efficient and effective use of available resources, and improve quality and quantity of information available in the case disposition process.

Identify incarcerated mentally ill at Boone County Jail soon after arrest, and

# Alternative Sentencing Program

## Law Enforcement Sales Tax

Dept. No. 2904

divert them, when possible, to community programs, monitoring their compliance with diversion plans.

**Response:** A coordinator was employed on 2/10/03, and a secretary on 3/17/03. Notice was received of a \$140,000 grant awarded by the US Department of Justice in March 2003. Forty five referrals were received as of 6/20/03, and seven admissions to services as of 6/24/03.

- Expand pre-trial diversion services (bond investigations and EHD) and utilization of EHD as a sentencing alternative to a term in the County Jail.

**Response:** An additional Court Service officer was employed on 1/6/03. Bond investigations are conducted six days per week (Monday-Saturday) effective 3/7/03. From January to June 20, 2003, 87% of bond investigations were completed within three days compared to 85% in 2002. The average daily population of electronic home detention for the period January to June 20, 2003 was 28.3 compared to 27 for 2002.

### Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mental Health Coordinator	-	1.00	1.00	-
Court Services Officer	-	1.00	1.00	-
Secretary I	-	1.00	1.00	-
<b>Total FTEs</b>	-	3.00	3.00	-

### Organizational Chart

Refer to department number 1210.



# 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	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	79,808	71,500	84,198	0	84,198	5
10110	OVERTIME	0	0	325	750	0	750	0
10120	HOLIDAY WORKED	0	0	10	0	0	0	0
10200	FICA	0	6,107	5,500	6,498	0	6,498	6
10300	HEALTH INSURANCE	0	10,230	10,230	12,075	0	12,075	18
10325	DISABILITY INSURANCE	0	368	368	373	0	373	1
10350	LIFE INSURANCE	0	99	99	117	0	117	18
10375	DENTAL INSURANCE	0	825	825	945	0	945	14
10400	WORKERS COMP	0	2,753	2,677	2,965	0	2,965	7
10500	401(A) MATCH PLAN	0	1,950	0	1,755	0	1,755	10-
	SUBTOTAL *****	0	102,140	91,534	109,676	0	109,676	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	0	300	75	300	0	300	0
23000	OFFICE SUPPLIES	0	650	650	720	0	720	10
23001	PRINTING	0	250	250	500	0	500	100
23015	COMPUTER SUPPLIES	0	100	100	100	0	100	0
	SUBTOTAL *****	0	1,300	1,075	1,620	0	1,620	24
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	0	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	200	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	0	1,000	250	1,000	0	1,000	0
37240	REGISTRATION/TUITION	0	750	350	750	0	750	0
	SUBTOTAL *****	0	3,500	800	3,500	0	3,500	0
	UTILITIES							
48000	TELEPHONES	0	2,103	1,985	2,300	0	2,300	9
	SUBTOTAL *****	0	2,103	1,985	2,300	0	2,300	9
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	50	0	0	0	0	0
59200	LOCAL MILEAGE	0	1,200	250	600	0	600	50-
59300	PARKING	0	25	0	25	0	25	0
	SUBTOTAL *****	0	1,275	250	625	0	625	50-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	300	180	450	0	450	50
	SUBTOTAL *****	0	300	180	450	0	450	50
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	2,200	1,500	17,240	0	17,240	683
71101	PROFESSIONAL SERVICES	0	7,500	2,000	2,500	0	2,500	66-
71600	EQUIP LEASES & METER CHRG	0	2,000	0	1,000	0	1,000	50-
	SUBTOTAL *****	0	11,700	3,500	20,740	0	20,740	77
	OTHER							
84300	ADVERTISING	0	0	0	100	0	100	0
86300	TESTING	0	13,500	2,000	15,000	0	15,000	11
	SUBTOTAL *****	0	13,500	2,000	15,100	0	15,100	11
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	11,021	6,721	0	0	0	0
91100	FURNITURE AND FIXTURES	0	0	3,440	0	0	0	0
91301	COMPUTER HARDWARE	0	6,000	3,944	0	0	0	0
91302	COMPUTER SOFTWARE	0	600	625	0	0	0	0
	SUBTOTAL *****	0	17,621	14,730	0	0	0	0
	TOTAL EXPENDITURES *****	0	153,439	116,054	154,011	0	154,011	0

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# **Sheriff & Corrections Summary**

**Department Numbers 1251, 1254, 1255, 2500, 2510, 2520, 2521, 2522, 2523, 2530, 2540, 2901, and 2902**

## **Description**

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The Boone County Sheriff provides law enforcement services and operates the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, block grant funds, designated taxes, and citizen contributions. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for Dept. No. 1251-1255. The other appropriations are included in the special revenue budgets for Dept. No. 2500-2523, 2530, 2540, 2901, and 2902. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for all General Fund budgets (Dept. No. 1251-1255), the various citizen contribution budgets (Dept. No. 2520-2523), the local law enforcement block grant budget (Dept. No. 2530), and the budgets funded from the Law Enforcement Services Fund (Dept. No. 2901 and 2902). The Sheriff establishes and approves the appropriations for the Sheriff Forfeiture Fund budget (Dept. No. 2500), the Sheriff Training Fund budget (2510), and the Sheriff Civil Charges Fund budget (Dept. No. 2540).

# Sheriff & Corrections      Dept. Nos. 1251, 1254, 1255 Summary                      2500, 2510, 2520, 2521, 2522, 2523, 2530, 2540, 2901, and 2902

## Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1251	Sheriff	\$ 3,107,228	\$ 3,120,138	\$ 2,801,688	\$ 426,977	\$ 66,075	\$ 3,294,740
100	1254	Alternative Correction Progra	161,558	200,000	-	209,875	-	209,875
100	1255	Corrections	3,495,865	3,605,459	2,508,453	1,281,853	22,700	3,813,006
250	2500	Sheriff Forfeiture Money	52,375	62,249	-	47,290	26,200	73,490
251	2510	Sheriff Training	20,013	30,800	-	26,300	-	26,300
252	2520	Neighborhood Watch	-	-	-	-	-	-
252	2521	Community Traffic Safety	150	150	-	150	-	150
252	2522	DARE Program	147	250	-	500	-	500
252	2523	Sheriff K9 Program	9,000	-	-	-	-	-
253	2530	Local Law Enforcement Grant	91,872	-	-	-	-	-
253	2532	Local Law Enforcement Grant	34,415	5,812	-	-	-	-
254	2540	Sheriff Civil Charges	20,514	57,338	-	-	-	-
290	2901	Sheriff-Law Enf SlsTax	-	1,183,960	918,836	49,961	465,066	1,433,863
290	2902	Corrections-Law Enf SlsTax	-	548,961	551,386	30,767	-	582,153
<b>Total</b>			<u>\$ 6,993,137</u>	<u>\$ 8,815,117</u>	<u>\$ 6,780,363</u>	<u>\$ 2,073,673</u>	<u>\$ 580,041</u>	<u>\$ 9,434,077</u>

## Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1251	Sheriff	62.09	61.09	61.09
100	1254	Alternative Correction Progra	-	-	-
100	1255	Corrections	59.26	59.26	59.26
250	2500	Sheriff Forfeiture Money	-	-	-
251	2510	Sheriff Training	-	-	-
252	2520	Neighborhood Watch	-	-	-
252	2521	Community Traffic Safety	-	-	-
252	2522	DARE Program	-	-	-
252	2523	Sheriff K9 Program	-	-	-
253	2530	Local Law Enforcement Grant	-	-	-
253	2532	Local Law Enforcement Grant	-	-	-
254	2540	Sheriff Civil Charges	-	-	-
290	2901	Sheriff-Law Enf SlsTax	-	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	-	6.00	6.00
<b>Total FTEs</b>			<u>121.35</u>	<u>140.35</u>	<u>140.35</u>

# Sheriff

## Department Number 1251

### Mission

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

### Budget Highlights

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During 2002, voters approved a one-eighth cent sales tax for law enforcement services, which became effective January 1, 2003. Additional FTE's, vehicles, equipment and final implementation of the salary plan are being funded with the sales tax proceeds. Please refer to Department No. 2901 to review a detailed budget for these items.

There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Countywide communications continue to be a safety risk for Boone County deputies. During 2004 communications will continue to be a priority. Funding was included in Proposition L to enhance radio communications. Work with Joint Communications in 2004 will continue to accomplish this objective.
- Follow the 2001 department Staff Study conducted by an outside consulting firm so as to be more effective in the use of staff. Eleven new officers and three support staff have been hired; however, training and retention will be an on-going effort.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at our department. The costs associated with this training will be in officer's straight time and time and one-half. We are now required to provide 16 hours of continuing education per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers. Two of the D.A.R.E./S.R.Os. have been provided by a Department of Justice grant and two are provided by County funding.

- Equip and train officers to ensure optimum safety for both the officer and citizens of Boone County. Continue to add emergency equipment to department fleet, and implement mobile data terminals in supervisor's vehicles.
- Operate department in such a manner as to minimize exposure to civil lawsuits. Provide training for staff in areas such as hiring procedures, sexual harassment and cultural diversity.
- Provide law enforcement and traffic control for weekend event of Balloon Races and future Boone County Fairground activities.
- Provide laws enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County.
- Research and explore state, federal and other grants for financial assistance.
- Provide increased traffic enforcement in Boone County.
- Establish a north and south district office in Boone County to allow officers faster response to calls for service.
- Operate a staff from the north and south district offices to provide greater service to Boone County citizens.

**Progress on Prior Year Objectives**

- Countywide communications continue to be a safety risk for Boone County deputies. During 2003 communications will continue to be a priority. We included funding in Proposition L to enhance radio communications. In 2003, we will test and possibly purchase the in-car repeaters to improve radio communications for our officers. The Joint Communications Director has recommended an investigation into a microwave tower system to replace phone lines and enhance the radio system.  
**Response:** This goal has not been accomplished, but work with Joint Communications will continue during 2004.
- Follow the 2001 department Staff Study conducted by an outside consulting firm so as to be effective in the use of staff. We will hire and train the new officers approved in Proposition L. This will allow more coverage for all shifts.  
**Response:** Eleven new officers and three support staff provided by Proposition L have been hired. With continuing turnover, training and retention will be an ongoing effort.
- Continue to train officer staff in excess of 470 State certified hours through training by certified instructors held at our department. The costs associated with this training will be in officer's straight time and time and one-half. We are now required to provide 16 hours of continuing education per year for all certified officers in this department.  
**Response:** Staff must also be trained in safety issues as required by the County's insurance coverage.

- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by Crime Prevention/Community Police officers and School Resource Officers, if approved by Department of Justice Grant.

**Response:** Two School Resource Officers have been provided by a Department of Justice grant.

- Continue to equip and train officers to ensure optimum safety for both the officer and citizens of Boone County. With the approval of Proposition L, we can equip each of our vehicles and officers in a uniform manner which will include a mobile video camera, radar unit, cage, mobile data terminal, mobile and portable radios, Portable Breath testing device, LED light bars, digital cameras, less lethal shotguns, and the standard uniform issue.

**Response:** We have acquired most of the emergency equipment outlined under Proposition L.

- Continue to operate this department in such a manner to minimize exposure to civil lawsuits. The training we provide for our officers, such as sexual harassment and cultural diversity, is a factor in maintaining a professional law enforcement agency.

**Response:** A commitment to provide yearly training is required to maintain certification for officer staff as well as the professionalism of this staff.

- Provide law enforcement and traffic control for an anticipated weekend event of Balloon Races and future Boone County Fairground activities.

**Response:** We continue to provide these services as requested.

- Provide law enforcement and traffic control for an anticipated weekend event in Hartsburg for the Pumpkin Festival and other small communities within Boone County.

**Response:** We continue to provide these services as requested.

- Research and explore state, federal and other grants to financially assist the Department.

**Response:** Grants have been secured for Domestic Violence case investigation, D.W.I. and Traffic enforcement overtime, School Resource Officers and Local Law Enforcement Block Grants for equipment. Grant revenue is approximately \$159,000.

**Performance Measures**

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<b>Performance Measure</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
Number of Calls for Service	50,000	63,001	70,000
Number of Accidents Investigated	160	231	300
Number of Traffic Citations	3,000	1,910	3,000
Number of DWI Arrests	150	66	100
Number of Homicides	1	1	0
Number of Rapes	6	4	2
Number of Assaults	200	220	240
Number of Robberies	10	14	18
Number of Burglaries	165	210	255
Number of Larcenies	615	771	850
Number of Auto Thefts	70	62	50
Value of Property Stolen	885,000	695,910	500,000
Value of Property Recovered	160,000	37,150	50,000
Probate Transports		854	1,000
Number of Civil Papers Received	14,500	14,000	15,000
Number of Civil Papers Served	13,500	13,000	14,000
Number of Warrants Received	5,900	5,800	5,900
Number of Warrants Served	5,650	5,400	5,500
Number of Gun Permits Issued	1,300	1,426	1,500
Number of D.A.R.E. Hours	4,000	4,000	4,000
Number of Crime Prevention/Community Policing Hours	6,000	6,000	6,000
Number of K-9 Program Hours – Total Deployments	311	524	700

**Personnel Detail**

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Sheriff (Elected)	1.00	1.00	1.00	-
Major	1.00	1.00	1.00	-
Captain	1.50 a	2.50 a	2.50 a	-
Lieutenant	1.00	-	-	-
Sergeant	6.00	6.00	6.00	-
Deputy	29.00	29.00	29.00	-
Investigator	8.00 b	7.00 b	7.00	-
Administrative Assistant	1.00	1.00	1.00	-
Senior Account Specialist	0.50 a	0.50 a	0.50 a	-
Account Specialist	0.50 a	0.50 a	0.50 a	-
Warrant Supervisor	1.00	1.00	1.00	-
Warrant Specialist	6.20	6.20	6.20	-
Records Specialist	3.00	3.00	3.00	-
Evidence Technician	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Warrant Specialist Pool	0.17	0.17	0.17	-
Records Specialist Pool	0.10	0.10	0.10	-
Crossing Guard Pool	0.12	0.12	0.12	-
<b>Total FTEs</b>	<b>62.09</b>	<b>61.09</b>	<b>61.09</b>	<b>-</b>

Overtime-(excluding grant reimbursement)	\$ 121,294	\$ 122,300	\$ 110,070	\$ (12,230)
Holiday	\$ 34,831	\$ 34,831	\$ 36,004	\$ 1,173

a 0.50 FTE in Corrections (Dept. No. 1255)

b Mid-year 2001, position #625 Investigator I was added due to MOSMART Methamphetamine Hot Spots grant. This grant ended effective 12/31/2002. Therefore, the position was eliminated from the 2003 budget.

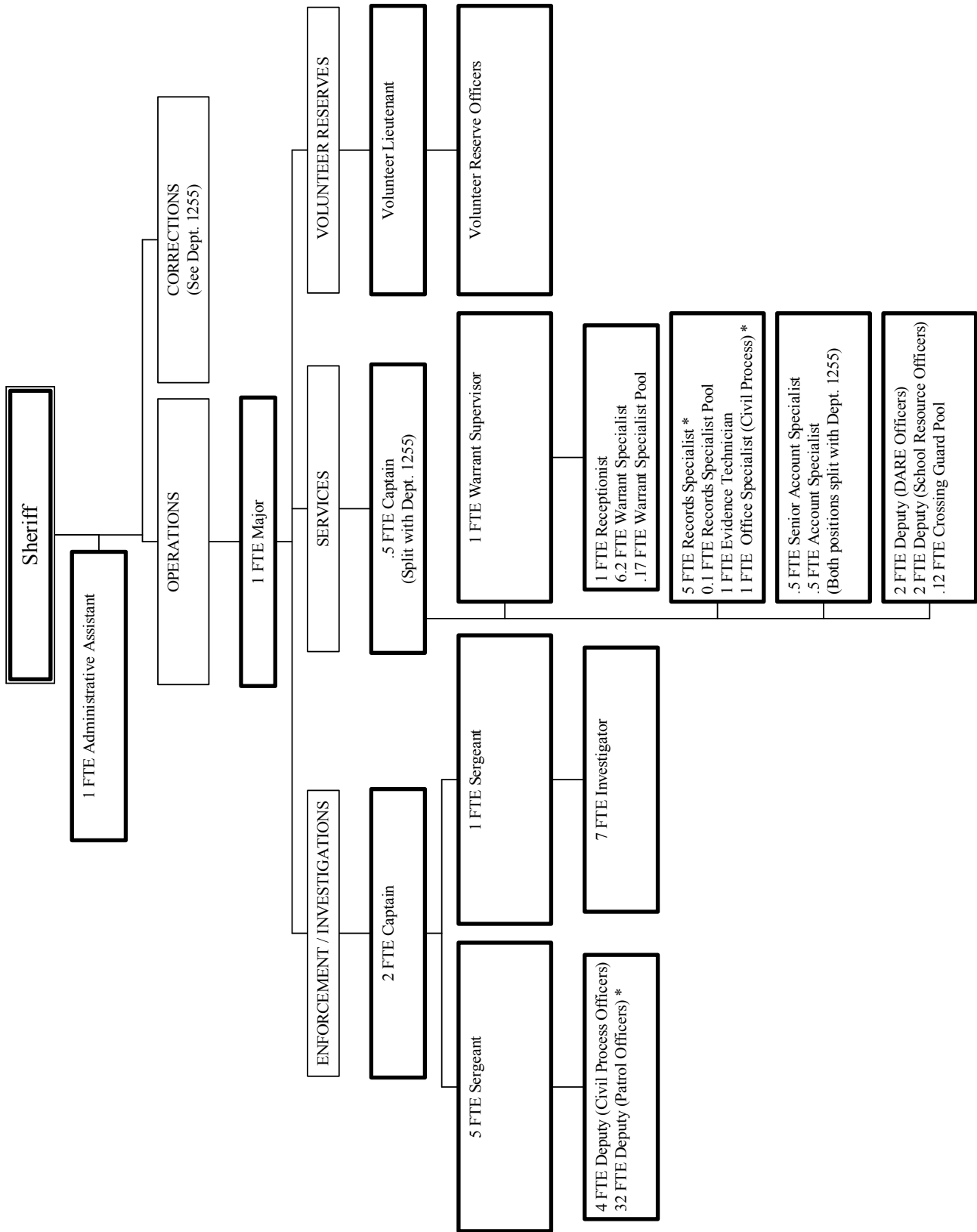
In years prior to 1999, some overtime expense to be reimbursed through grants was included in the original overtime expense and grant revenue appropriations. A new procedure was implemented in 1999. The original appropriations do not include amounts to be reimbursed from grants. Instead, the expenditure and revenue accounts are amended, as necessary, as grant reimbursement is received.

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	1998 Approved supplemental request
1 Investigator I	DOVE grant awarded early 1998
1 Warrant Clerk	One existing 1.0 FTE position converted to two 0.6 FTE positions
1 Deputy	2001 Approved supplemental request
1 Investigator I	MOSMART Methamphetamine Hot Spots grant awarded mid-year 2001 (Grant ended 12/31/2002; position de-activated.)
1 Clerk III	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



Organizational Chart



## Annual Budget

1251 SHERIFF								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	11,150	12,690	12,000	13,000	0	13,000	2
3325	ATV PERMITS	155	150	300	225	0	225	50
	SUBTOTAL *****	11,305	12,840	12,300	13,225	0	13,225	2
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	103,461	116,000	125,865	112,667	0	112,667	2-
3469	STATE REIM-CRIMINAL COSTS	49,395	47,000	40,000	40,000	0	40,000	14-
	SUBTOTAL *****	152,856	163,000	165,865	152,667	0	152,667	6-
	CHARGES FOR SERVICES							
3510	COPIES	5,297	5,500	5,520	5,600	0	5,600	1
3528	REIMB PERSONNEL/PROJECTS	11,182	0	13,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,240	2,000	3,000	3,100	0	3,100	55
3563	CIVIL PROCESS FEES	16,372	20,000	17,000	17,500	0	17,500	12-
3572	SHERIFF'S FEES	187,976	155,000	143,000	157,500	0	157,500	1
3590	INSPECTION FEES	70	100	100	100	0	100	0
	SUBTOTAL *****	223,140	182,600	181,620	183,800	0	183,800	0
	MISCELLANEOUS							
3831	SALE OF EVID/UNCLAIM PROP	0	100	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	57,850	50,000	30,602	0	67,500	67,500	35
3882	RESTITUTION REIMB	0	50	0	50	0	50	0
3892	DEPOSIT OVERAGE	1	0	5	5	0	5	0
	SUBTOTAL *****	57,851	50,150	30,607	55	67,500	67,555	34
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	0	7,152	7,152	12,582	0	12,582	75
	SUBTOTAL *****	0	7,152	7,152	12,582	0	12,582	75
	TOTAL REVENUES *****	445,153	415,742	397,544	362,329	67,500	429,829	3
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,921,047	1,987,585	1,925,093	2,241,153	0	2,046,210	2
10110	OVERTIME	140,132	122,300	175,453	122,300	0	110,070	10-
10115	SHIFT DIFFERENTIAL	20,955	25,402	20,121	25,402	0	25,402	0
10120	HOLIDAY WORKED	31,541	34,831	36,481	40,005	0	36,004	3
10200	FICA	157,276	166,014	159,887	185,807	0	169,652	2
10300	HEALTH INSURANCE	180,370	209,715	209,715	247,537	0	247,537	18
10325	DISABILITY INSURANCE	8,555	9,935	8,146	11,130	0	9,979	0
10350	LIFE INSURANCE	1,903	2,029	2,029	2,398	0	2,398	18
10375	DENTAL INSURANCE	15,817	16,912	16,912	19,372	0	19,372	14
10400	WORKERS COMP	68,682	69,232	61,510	99,270	0	89,077	28
10500	401(A) MATCH PLAN	31,387	35,977	29,425	35,977	0	35,977	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	13,577	10,836	13,577	0	13,577	0
	SUBTOTAL *****	2,577,670	2,693,509	2,655,608	3,043,928	0	2,805,255	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	2,097	1,993	2,000	2,211	0	2,211	10
23000	OFFICE SUPPLIES	6,867	7,200	9,000	9,000	0	9,000	25
23001	PRINTING	4,866	5,200	7,000	7,000	0	7,000	34
23020	MICROFILM/FILM	2,204	3,500	2,500	2,500	0	2,500	28-
23040	NEIGHBORHOOD WATCH SUPPLY	1,975	2,000	2,000	3,600	0	3,600	80
23050	OTHER SUPPLIES	11,968	9,983	9,983	12,783	0	12,783	28
23200	AMMUNITION	2,380	2,450	2,450	3,450	0	3,450	40
23300	UNIFORMS	20,285	30,025	33,000	37,017	0	37,017	23
23305	UNIFORM MAINTENANCE	4,496	6,528	6,528	5,528	0	5,528	15-
23350	RESERVE OFFICERS SUPPLIES	634	2,500	2,500	1,500	0	1,500	40-
23850	MINOR EQUIPMENT & TOOLS	12,463	4,140	6,528	7,790	0	7,790	88
	SUBTOTAL *****	70,239	75,519	83,489	92,379	0	92,379	22
	DUES TRAVEL & TRAINING							
37000	DUES	705	1,711	1,200	1,321	0	1,321	22-
37200	SEMINARS/CONFEREN/MEETING	0	0	0	750	0	750	0
	SUBTOTAL *****	705	1,711	1,200	2,071	0	2,071	21

Decimal values have been truncated.

# Sheriff

# Dept. No. 1251

1251	SHERIFF							%CHG
100	GENERAL FUND							FROM
		2002	2003	2003	2004	2004	2004	PY
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
	UTILITIES		REVISIONS		REQUEST	REQUEST	BUDGET	
48000	TELEPHONES	20,105	23,000	23,164	23,200	0	23,200	0
48050	CELLULAR TELEPHONES	20,004	22,000	22,000	22,000	0	22,000	0
48100	NATURAL GAS	7,159	7,500	8,100	8,500	0	8,500	13
48200	ELECTRICITY	16,797	18,700	17,000	17,000	0	17,000	9-
48300	WATER	3,944	4,000	4,000	4,000	0	4,000	0
48400	SOLID WASTE	684	700	700	700	0	700	0
	SUBTOTAL *****	68,694	75,900	74,964	75,400	0	75,400	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	58,320	84,550	80,000	81,000	0	81,000	4-
59025	MOTOR VEHICLE TITLE EXP	119	170	170	170	0	170	0
59030	MOTOR VEHICLE LICENSE FEE	546	290	50	290	0	290	0
59100	VEHICLE REPAIRS	21,480	21,000	21,000	24,500	0	24,500	16
59105	TIRES	7,890	10,100	10,100	10,100	0	10,100	0
	SUBTOTAL *****	88,356	116,110	111,320	116,060	0	116,060	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,176	5,908	6,004	6,144	0	6,144	3
60200	EQUIP REPAIRS/MAINTENANCE	12,398	11,400	9,765	9,800	0	10,550	7-
60250	EQUIPMENT INSTALLATION CHARGES	7,302	11,720	12,000	344	3,984	4,328	63-
	SUBTOTAL *****	25,877	29,028	27,769	16,288	3,984	21,022	27-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	3,600	3,600	3,600	1,500	0	1,500	58-
71500	BUILDING USE/RENT CHARGE	91,741	91,741	91,741	91,741	0	91,741	0
71600	EQUIP LEASES & METER CHRG	2,974	3,158	3,129	3,129	0	3,129	0
	SUBTOTAL *****	98,315	98,499	98,470	96,370	0	96,370	2-
	OTHER							
84300	ADVERTISING	0	150	0	0	0	0	0
84400	PUBLIC NOTICES	936	0	0	0	0	0	0
84600	COURT COSTS	0	0	80	0	0	0	0
85400	CRIMINAL INVESTIGATION	19,788	20,000	20,000	20,000	0	20,000	0
85620	OTHER MEDICAL	707	2,778	3,200	600	0	600	78-
86300	TESTING	54	0	0	2,800	0	2,800	0
86900	MISCELLANEOUS	275	275	275	275	0	275	0
	SUBTOTAL *****	21,761	23,203	23,555	23,675	0	23,675	2
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	950	1,201	0	1,600	1,600	68
91300	MACHINERY & EQUIPMENT	12,169	0	16	0	800	800	0
91301	COMPUTER HARDWARE	5,897	0	0	0	0	0	0
91400	AUTO/TRUCKS	20,228	0	0	0	0	0	0
92000	REPLCMNT OFFICE EQUIP	0	2,400	1,597	0	0	0	0
92100	REPLCMNT FURN & FXTURES	0	1,700	1,700	0	16,690	975	42-
92300	REPLCMNT MACH & EQUIP	2,547	0	0	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	114,765	39,250	39,249	0	62,700	62,700	59
	SUBTOTAL *****	155,607	44,300	43,763	0	81,790	66,075	49
	TOTAL EXPENDITURES *****	3,107,228	3,157,779	3,120,138	3,466,171	85,774	3,298,307	4

Decimal values have been truncated.

# **Alternative Correction Program**

## **Department Number 1254**

### **Mission**

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This department was new in 1998 and is used to account for state-funded community corrections programs. These programs were initiated by the State Department of Corrections in response to legislative initiatives in the area of restorative justice and community corrections. The programs are fully funded by the state and provide a local sentencing option under certain criteria in lieu of incarceration in a state facility. The County subcontracts the programs and has included appropriations to provide for these services.

### **Budget Highlights**

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This budget is fully funded through state appropriations. There are no significant changes in this budget.

# Alternative Correction Program

Dept. No. 1254

## Annual Budget

1254 ALTERNATIVE CORRECTION PROGRAM  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3451	STATE REIMB-GRANT/PROGRAM/OTHR	161,557	200,000	200,000	209,875	0	209,875	4
	SUBTOTAL *****	161,557	200,000	200,000	209,875	0	209,875	4
	TOTAL REVENUES *****	161,557	200,000	200,000	209,875	0	209,875	4
	OTHER							
84200	OTHER CONTRACTS	161,557	200,000	200,000	209,875	0	209,875	4
	SUBTOTAL *****	161,557	200,000	200,000	209,875	0	209,875	4
	TOTAL EXPENDITURES *****	161,557	200,000	200,000	209,875	0	209,875	4

Decimal values have been truncated.

# Corrections

## Department Number 1255

### Mission

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

### Budget Highlights

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During 2002, voters approved a one-eighth cent sales tax for law enforcement services, which became effective January 1, 2003. Additional FTE's, vehicles, equipment and final implementation of the salary plan are being funded with the sales tax proceeds. Please refer to Department No. 2902 to review a detailed budget for these items. There are no significant changes in this budget.

#### Historical Budget Highlights

The 1999 budget included funding for most of the additional operating costs associated with increased capacity. Accordingly, personnel appropriations included an additional 10 FTEs (9 FTE Technical Support Officers and 1 FTE Lieutenant) and other budgetary accounts such as food and supplies were also increased. The 10 additional FTE's provide the minimal staff necessary to staff the facility for additional capacity.

The 2000 budget included three (3) additional FTE's: 2 Corrections Officers and 1 Technical Support Officer (TSO). A total of four (4) additional Corrections are required in order to provide one (1) additional Correction Officer on-site 24 hours per day / 7 days per week. The 2000 budget partially addressed this need.

The 2000 budget also provided funding to increase two (2) part-time benefited cook positions to full-time and to convert the part-time cook pool position to a part-time benefited cook position. A part-time nurse pool was added as well.

The 2001 budget provided funding for 2 additional correctional officers. This completed the 3-year phase-in of the CSG Consultant's jail staffing plan.

**Goals and Objectives**

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**Budget Year Objectives**

- Retain and train competent staff to operate the Boone County Jail. Train both contact, and non-contact staff in verbal, physical, and legal skills to maintain an excellent facility.
- In conjunction with the Law Enforcement and Judicial Task Force, provide routine information to the court, prosecuting attorney and public defender to enhance system-wide management of the inmate population.
- In conjunction with the Law Enforcement and Judicial Task Force, assist in the design and implementation of additional diversionary programs and alternatives to local incarceration.
- Explore additional methods to “pay back” the community with labor provided by the inmate population.

**Progress on Prior Year Objectives**

- Our secondary goal is to assist the County Commission and the citizens of Boone County with an ever-increasing inmate population. Our work with the Law Enforcement/Judicial/Jail Task Force has developed a focus and tentative plan that will alleviate the necessity for continued building of brick and mortar. Our combined approach will continue to investigate new approaches to inmate punishment. This will be initiated in 2003 with the implementation of the Law Enforcement 1/8-cent sales tax that passed voter approval in August 2003.

**Response:** Mental Health Court, modeled after current Drug Court options was started in 2003. Home Detention increased to nearly an average of forty units being used with 80% post-trial and 20% pre-trial participation.

- We will continue to look for ways to “pay back” the community with labor provided by our inmate population. In addition to assisting with the Fire District Training Site, The Downtown Business Association Christmas Light Program, and other short term programs, it is our intention to provide additional services to benefit the citizens of Boone County.

**Response:** Inmate population assisted with the Fire District Training Site, the Mid-Missouri Food Bank, and The Downtown Business Association Christmas Light Program.

- Our primary goal remains retention and training of competent staff to operate the Boone County Jail. Professionalism and humane treatment of the inmate population is the only thing that will keep our liability to a minimum. Training of staff on a continuing basis is monetary resources well spent. We must continue to train both contact and non-contact staff in verbal, physical, and legal skills to maintain an excellent facility.

**Response:** Attempts to bring salaries in line with agencies of our size and responsibility have improved the retention rate of Corrections staff. Emphasis on training has increased the consistency of service provided to the facility as well.

**Performance Measures**

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<b>Performance Measure</b>	<b>2002 Actual</b>	<b>2003 Estimated</b>	<b>2004 Projected</b>
Inmates Booked	6,816	6,700*	6,750
Inmates Released	5,988	6,573*	6,588
Average Number of Inmates	201	207*	215

\*Indicates through July of 2003.



# Corrections

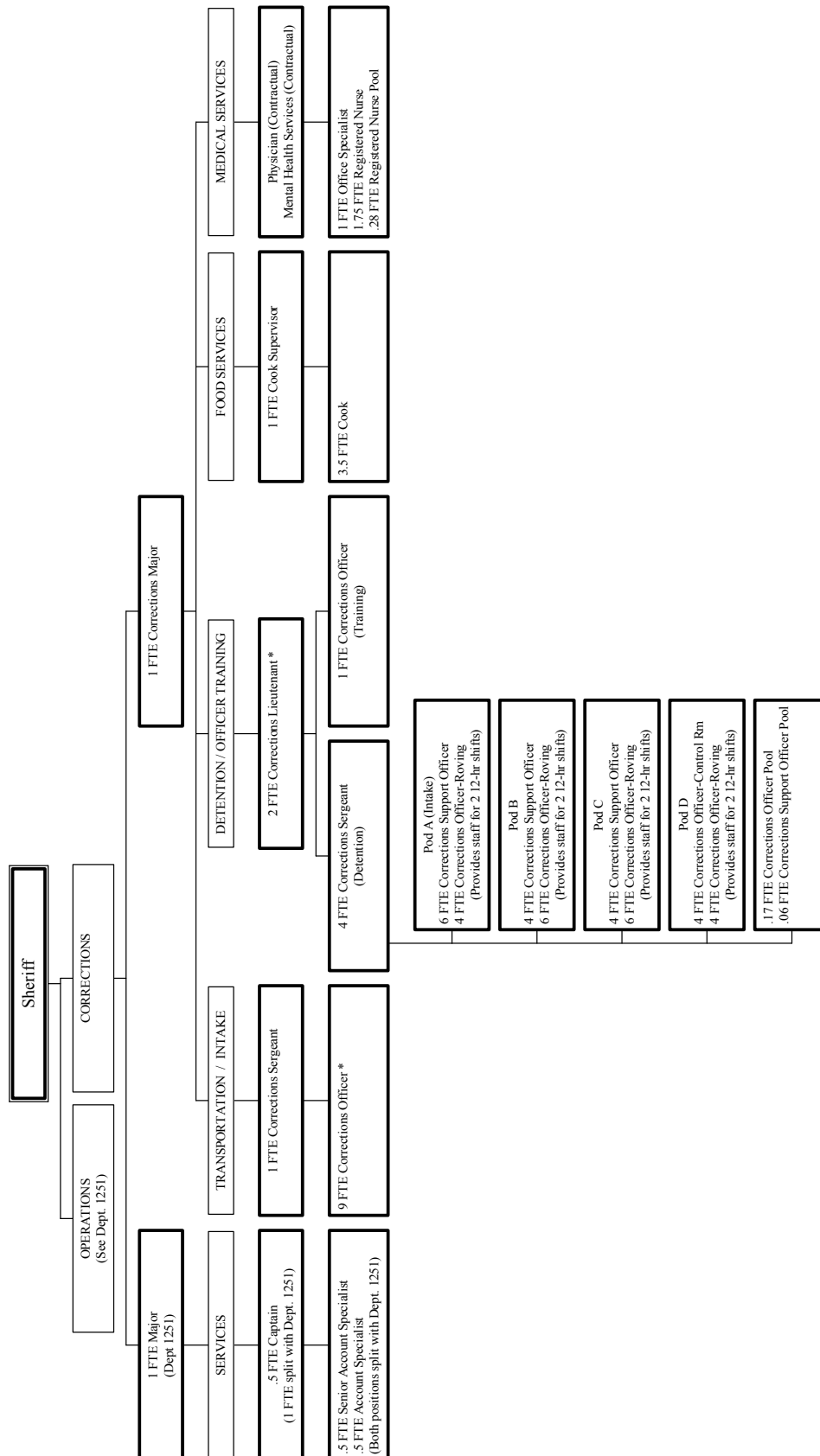
Dept. No. 1255

## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Major	1.00	1.00	1.00	-
Captain	0.50 a	0.50 a	0.50 a	-
Lieutenant	1.00	1.00	1.00	-
Sergeant	5.00	5.00	5.00	-
Corrections Officer	29.00	29.00	29.00	-
Corrections Officer Pool	0.17	0.17	0.17	-
Corrections Support Officer	14.00	14.00	14.00	-
Corrections Support Officer Pool	0.06	0.06	0.06	-
Senior Account Specialist	0.50 a	0.50 a	0.50 a	-
Account Specialist	0.50 a	0.50 a	0.50 a	-
Cook Supervisor	1.00	1.00	1.00	-
Cook	3.50	3.50	3.50	-
Office Specialist	1.00	1.00	1.00	-
Registered Nurse	1.75	1.75	1.75	-
Registered Nurse Pool	0.28	0.28	0.28	-
<b>Total FTEs</b>	<b>59.26</b>	<b>59.26</b>	<b>59.26</b>	<b>-</b>
Overtime	\$ 136,568	\$ 165,000	\$ 198,666	\$ 33,666
Holiday	\$ 39,750	\$ 39,750	\$ 43,524	\$ 3,774

a 0.50 FTE in Sheriff's Operations (Dept. No. 1251)

Organizational Chart



# Corrections

# Dept. No. 1255

## Annual Budget

1255 CORRECTIONS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3420	FEDERAL INCENTIVE PROGRAM	5,800	2,500	7,000	7,000	0	7,000	180
3467	STATE REIM-EXTRADITION	35,877	18,000	25,000	25,000	0	25,000	38
3468	STATE REIM-TRANSPORTING	27,321	20,000	20,000	20,000	0	20,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	0	0	7,500	1,000	0	1,000	0
3476	STATE REIMB-PRISONER BD.	794,322	750,000	500,000	500,000	0	500,000	33-
3494	PRISONR HOUSNG-US MARSHLS	18,473	20,000	2,000	2,000	0	2,000	90-
3495	PRISONER HOUSING-COLUMBIA	56,644	25,000	20,000	20,000	0	20,000	20-
3496	PRISONR HOUSNG-FEDERL BOP	0	2,000	1,000	1,000	0	1,000	50-
	SUBTOTAL *****	938,438	837,500	582,500	576,000	0	576,000	31-
	CHARGES FOR SERVICES							
3518	INMATE MED FEES (RECOUPMENT)	4,277	9,000	9,000	9,000	0	9,000	0
3529	OVERNIGHT HOLDS	441	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	8,040	6,000	10,000	10,000	0	10,000	66
3550	COMMISSIONS	7,322	9,000	9,000	9,000	0	9,000	0
3553	COMMISSIONS-PHONES	46,259	45,000	45,000	45,000	0	45,000	0
3555	MEAL REIMBURSEMENT	1,282	1,200	600	600	0	600	50-
3569	OTHER FEES	112	0	0	0	0	0	0
	SUBTOTAL *****	67,735	70,200	73,600	73,600	0	73,600	4
	MISCELLANEOUS							
3830	SALES	55,127	60,000	60,000	60,000	0	60,000	0
3831	SALE OF EVID/UNCLAIM PROP	28	50	25	25	0	25	50-
3835	SALE OF COUNTY FIXED ASSET	0	0	4,000	0	4,000	4,000	0
3882	RESTITUTION REIMB	951	1,200	1,000	1,000	0	1,000	16-
	SUBTOTAL *****	56,106	61,250	65,025	61,025	4,000	65,025	6
	TOTAL REVENUES *****	1,062,280	968,950	721,125	710,625	4,000	714,625	26-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,593,629	1,592,730	1,577,072	1,891,498	0	1,715,247	7
10110	OVERTIME	158,124	165,000	149,255	223,220	0	198,666	20
10115	SHIFT DIFFERENTIAL	23,618	26,580	21,999	27,348	0	27,348	2
10120	HOLIDAY WORKED	36,855	39,750	37,310	48,903	0	43,524	9
10200	FICA	135,184	145,087	132,019	167,609	0	151,836	4
10300	HEALTH INSURANCE	176,417	202,895	202,895	239,487	0	239,487	18
10325	DISABILITY INSURANCE	7,040	8,845	7,090	9,988	0	8,893	0
10350	LIFE INSURANCE	1,849	1,963	1,963	2,320	0	2,320	18
10375	DENTAL INSURANCE	15,470	16,362	16,362	18,742	0	18,742	14
10400	WORKERS COMP	62,652	64,297	56,589	68,411	0	59,446	7-
10500	401(A) MATCH PLAN	21,177	34,807	21,420	34,807	0	34,807	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	8,137	6,189	8,137	0	8,137	0
10600	UNEMPLOYMENT BENEFITS	9,085	10,671	8,988	0	0	0	0
	SUBTOTAL *****	2,241,103	2,317,124	2,239,151	2,740,470	0	2,508,453	8
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	527	850	1,081	850	0	850	0
23000	OFFICE SUPPLIES	8,051	7,000	7,000	7,000	0	7,000	0
23001	PRINTING	1,453	2,500	2,500	2,500	0	2,500	0
23020	MICROFILM/FILM	0	1,000	1,000	500	0	500	50-
23025	RESIDENT SUPPLIES	25,183	30,000	25,000	32,000	0	32,000	6
23026	INTAKE/INDIGENT SUPPLIES	2,628	5,000	6,000	5,000	0	5,000	0
23027	INMATE WRK/INCNTVE SUPPLY	6,014	7,500	6,500	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	11,872	17,000	15,000	12,000	0	12,000	29-
23035	MAINTENANCE SUPPLIES	6,153	7,000	7,000	6,000	0	6,000	14-
23050	OTHER SUPPLIES	55,127	60,000	60,000	60,000	0	60,000	0
23200	AMMUNITION	2,361	2,500	2,500	2,500	0	2,500	0
23300	UNIFORMS	23,516	20,000	22,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,850	3,500	3,500	3,000	0	3,000	14-
23400	FOOD	197,314	195,000	195,000	195,000	0	195,000	0
23501	PRESCRIPTION DRUGS	102,039	130,200	110,000	110,000	0	110,000	15-
23502	NON-PRES. MED. SUPPLIES	9,647	8,900	8,900	8,900	0	8,900	0
23800	MEDICAL EQUIPMENT	1,972	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIPMENT & TOOLS	6,042	7,917	8,000	8,000	0	8,000	1
	SUBTOTAL *****	462,757	507,867	482,981	482,750	0	482,750	4-

Decimal values have been truncated.

# Corrections

# Dept. No. 1255

1255 CORRECTIONS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES	186	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	1,149	4,600	2,200	2,050	0	2,050	55-
37210	TRAINING/SCHOOLS	1,652	1,000	3,000	2,800	0	2,800	180
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	762	250	1,100	1,000	0	1,000	300
37230	MEALS & LODGING-TRAINING	1,428	1,500	1,050	1,500	0	1,500	0
	SUBTOTAL *****	5,178	7,550	7,550	7,550	0	7,550	0
	UTILITIES							
48000	TELEPHONES	5,033	5,000	5,000	5,000	0	5,000	0
48050	CELLULAR TELEPHONES	2,095	1,500	3,100	1,500	0	1,500	0
48100	NATURAL GAS	30,520	38,000	35,000	36,250	0	36,250	4-
48200	ELECTRICITY	71,611	87,800	80,000	80,000	0	80,000	8-
48300	WATER	16,817	18,500	18,500	18,500	0	18,500	0
48400	SOLID WASTE	2,916	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	128,994	153,800	144,600	144,250	0	144,250	6-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	8,398	13,700	13,500	13,500	0	13,500	1-
59025	MOTOR VEHICLE TITLE EXP	0	25	17	25	0	25	0
59030	MOTOR VEHICLE LICENSE FEE	0	25	43	25	0	25	0
59100	VEHICLE REPAIRS	4,878	4,000	4,000	4,000	0	4,000	0
59105	TIRES	846	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	14,123	18,950	18,760	18,750	0	18,750	1-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,340	2,616	2,616	3,378	0	3,378	29
60200	EQUIP REPAIRS/MAINTENANCE	3,305	3,500	5,500	5,500	0	5,500	57
60250	EQUIPMENT INSTALLATION CHARGES	302	750	750	750	0	750	0
	SUBTOTAL *****	5,948	6,866	8,866	9,628	0	9,628	40
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	110,393	193,781	175,000	1	0	120,000	38-
71107	BANK/CREDIT CARD SERVICE FEES	41	50	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	235,750	235,750	235,750	235,750	0	235,750	0
71600	EQUIP LEASES & METER CHRGS	609	700	700	700	0	700	0
	SUBTOTAL *****	346,793	430,281	411,450	236,451	0	356,450	17-
	OTHER							
85600	EXTRADITION EXPENSE	30,914	29,700	25,000	25,000	0	25,000	15-
85605	PRISONER TRANSPORT-INSTAT	1,910	2,000	2,000	2,000	0	2,000	0
85610	HOSPITAL COSTS	71,744	10,000	50,000	50,000	0	50,000	400
85620	OTHER MEDICAL	149,378	168,638	168,636	175,475	0	175,475	4
86300	TESTING	17,724	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	271,672	225,338	260,636	267,475	0	267,475	18
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	700	700	0
92100	REPLCMENT FURN & FIXTURES	0	5,000	5,000	0	0	0	0
92300	REPLCMENT MACH & EQUIP	19,293	6,125	6,091	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	21,083	20,374	0	22,000	22,000	4
	SUBTOTAL *****	19,293	32,208	31,465	0	22,700	22,700	29-
	TOTAL EXPENDITURES *****	3,495,865	3,699,984	3,605,459	3,907,324	22,700	3,818,006	3

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# **Sheriff Forfeiture Money**

## **Department Number 2500**

### **Mission**

---

The Sheriff administers this budget and its funding consists primarily of forfeiture proceeds received from drug-related cases processed through the federal courts. This budget supplements the General Fund budget for the Drug Enforcement Unit that is responsible for the interdiction of controlled substances flowing into Boone County and the apprehension of those persons perpetrating this illegal activity. The unit is responsible for developing strategic planning, developing intelligence networks, and executing tactical operations. The unit coordinates activities and intelligence with other local, state and federal law enforcement agencies. The Sheriff's operating budget in the General Fund (Dept. No. 1251) contains appropriations for the personnel assigned to the unit and this budget contains the equipment and operations costs.

### **Budget Highlights**

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

# Sheriff Forfeiture Money

Dept. No. 2500

## Annual Budget

2500 SHERIFF FORFEITURE MONEY%								%CHG
250 SHERIFF FORFEITURE FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
3615	FINES AND FORFEITURES	116,297	0	6,777	0	0	0	0
	SUBTOTAL *****	116,297	0	6,777	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	271	0	200	0	0	0	0
3712	INT-LONG TERM INVEST	6,152	0	2,600	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	308	0	43	0	0	0	0
	SUBTOTAL *****	6,731	0	2,843	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	123,029	0	9,620	0	0	0	0
	PERSONAL SERVICES							
10110	OVERTIME	8,511	0	0	0	0	0	0
	SUBTOTAL *****	8,511	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	5,740	8,000	5,000	8,000	0	8,000	0
23200	AMMUNITION	2,933	3,000	3,000	3,000	0	3,000	0
23850	MINOR EQUIPMENT & TOOLS	176	0	0	0	0	0	0
	SUBTOTAL *****	8,849	11,000	8,000	11,000	0	11,000	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	640	1,500	1,500	1,500	0	1,500	0
37210	TRAINING/SCHOOLS	1,287	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	91	100	100	100	0	100	0
37235	MEALS & LODGING - OTHER	912	2,500	2,000	2,500	0	2,500	0
	SUBTOTAL *****	2,930	4,100	3,600	4,100	0	4,100	0
	UTILITIES							
48050	CELLULAR TELEPHONES	1,747	2,400	2,400	2,400	0	2,400	0
	SUBTOTAL *****	1,747	2,400	2,400	2,400	0	2,400	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,255	2,500	1,500	2,500	0	2,500	0
59025	MOTOR VEHICLE TITLE EXP	0	34	34	34	0	34	0
59030	MOTOR VEHICLE LICENSE FEE	72	100	45	100	0	100	0
59100	VEHICLE REPAIRS	1,577	1,000	1,000	1,000	0	1,000	0
59105	TIRES	15	800	500	800	0	800	0
	SUBTOTAL *****	2,921	4,434	3,079	4,434	0	4,434	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	6,070	6,070	6,374	0	6,374	5
60250	EQUIPMENT INSTALLATION CHARGES	3,861	0	0	0	0	0	0
	SUBTOTAL *****	3,861	6,070	6,070	6,374	0	6,374	5
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	441	900	700	900	0	900	0
71600	EQUIP LEASES & METER CHRG	156	900	300	500	0	500	44-
	SUBTOTAL *****	597	1,800	1,000	1,400	0	1,400	22-
	OTHER							
83917	OTO:GENERAL FUND	0	7,152	7,152	12,582	0	12,582	75
83922	OTO: SPECIAL REVENUE FUND	8,373	0	0	0	0	0	0
85400	CRIMINAL INVESTIGATION	1,043	5,000	1,000	5,000	0	5,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	1,189-	0	0	0	0
	SUBTOTAL *****	9,416	12,152	6,963	17,582	0	17,582	44
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	16,585	4,922	4,921	2,200	0	2,200	55-
92300	REPLCMENT MACH & EQUIP	0	3,200	3,200	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	5,326	23,017	23,016	24,000	0	24,000	4
	SUBTOTAL *****	21,912	31,139	31,137	26,200	0	26,200	15-
	TOTAL EXPENDITURES *****	60,748	73,095	62,249	73,490	0	73,490	0

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# **Sheriff Training Fund**

## **Department Number 2510**

### **Mission**

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

### **Budget Highlights**

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The budget includes appropriations for law enforcement officer training only.

# Sheriff Training Fund

Dept. No. 2510

## Annual Budget

2510 SHERIFF TRAINING  
251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3448	LAW ENFORCEMENT POST FUND	8,267	8,300	8,004	8,300	0	8,300	0
	SUBTOTAL *****	8,267	8,300	8,004	8,300	0	8,300	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	17,439	16,500	17,000	18,000	0	18,000	9
	SUBTOTAL *****	17,439	16,500	17,000	18,000	0	18,000	9
	INTEREST							
3711	INT-OVERNIGHT	9	0	7	0	0	0	0
3712	INT-LONG TERM INVEST	237	0	85	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	8	0	3	0	0	0	0
	SUBTOTAL *****	254	0	95	0	0	0	0
	TOTAL REVENUES *****	25,961	24,800	25,099	26,300	0	26,300	6
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	199	8,500	8,200	6,000	0	6,000	29-
37210	TRAINING/SCHOOLS	18,810	14,384	11,000	9,600	0	9,600	33-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	220	1,148	1,100	700	0	700	39-
37230	MEALS & LODGING-TRAINING	783	10,768	10,500	10,000	0	10,000	7-
	SUBTOTAL *****	20,013	34,800	30,800	26,300	0	26,300	24-
	TOTAL EXPENDITURES *****	20,013	34,800	30,800	26,300	0	26,300	24-

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# **Law Enforcement**

## **Citizen Contributions**

### **Department Numbers 2520, 2521, 2522**

#### **Mission**

---

This special revenue fund accounts for contributions received from individual citizens and civic groups for the purpose of enhancing certain law enforcement activities in the County.

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

The County Commission is the appropriating authority for this budget.

#### **Budget Highlights**

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

There are no significant changes to this budget.

# Law Enforcement Citizen Contributions

**Dept. Nos. 2520,  
2521, 2522**

## Annual Budget

2520 NEIGHBORHOOD WATCH  
252 PUBLIC SFTY CITIZEN CONTRIB

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	10	0	5	0	0	0	0
3712	INT-LONG TERM INVEST	285	0	25	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	6	0	6	0	0	0	0
	SUBTOTAL *****	303	0	36	0	0	0	0
	TOTAL REVENUES *****	303	0	36	0	0	0	0

Decimal values have been truncated.

## Annual Budget

2521 COMMUNITY TRAFFIC SAFETY  
252 PUBLIC SFTY CITIZEN CONTRIB

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	150	150	150	150	0	150	0
	SUBTOTAL *****	150	150	150	150	0	150	0
	TOTAL EXPENDITURES *****	150	150	150	150	0	150	0

Decimal values have been truncated.

## Annual Budget

2522 DARE PROGRAM  
252 PUBLIC SFTY CITIZEN CONTRIB

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	250	0	250	0	0	0	0
	SUBTOTAL *****	250	0	250	0	0	0	0
	TOTAL REVENUES *****	250	0	250	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	147	250	250	500	0	500	100
	SUBTOTAL *****	147	250	250	500	0	500	100
	TOTAL EXPENDITURES *****	147	250	250	500	0	500	100

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# **Local Law Enforcement Block Grant**

**Department Numbers 2530 - 2539**

## **Mission**

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These budgets were established to account for federal funds received by the County pursuant to the Local Law Enforcement Block Grant program. The County must adhere to federally established policies and procedures in appropriating and expending the funds.

The Boone County Sheriff administers this budget.

## **Budget Highlights**

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In accordance with generally accepted accounting principles, monies received are recorded as deferred revenue until such time as the County complies with the specific grant requirements that would then allow for revenue recognition. The County is required to identify proposed projects to be funded and meet public hearing requirements before the monies may be spent. Accordingly, the FY 2004 budget does not include any appropriations at this time. The County's annual budget will be amended at such time as the nature and scope of project expenditures are identified and the required public hearings are conducted.

# Local Law Enforcement Block Grant

Dept. Nos. 2530 - 2539

## Annual Budget

2530 LOCAL LAW ENF BLOCK GRANT FYX0  
253 LOCAL LAW ENFORCEMENT GRANT

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	59,180	0	12,709	0	0	0	0
	SUBTOTAL *****	59,180	0	12,709	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	68	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	1,893	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	122	0	0	0	0	0	0
	SUBTOTAL *****	2,084	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	4,443	0	0	0	0	0	0
	SUBTOTAL *****	4,443	0	0	0	0	0	0
	TOTAL REVENUES *****	65,707	0	12,709	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	451	0	0	0	0	0	0
23200	AMMUNITION	1,305	0	0	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	6,831	0	0	0	0	0	0
	SUBTOTAL *****	8,587	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	9,717	0	0	0	0	0	0
	SUBTOTAL *****	9,717	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	4,986	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	26,972	0	0	0	0	0	0
91301	COMPUTER HARDWARE	8,899	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	31,968	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	740	0	0	0	0	0	0
	SUBTOTAL *****	73,566	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	91,872	0	0	0	0	0	0

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# Local Law Enforcement Block Grant

Dept. Nos. 2530 - 2539

## Annual Budget

2532 LOCAL LAW ENF BLOCK GRANT FYX2  
253 LOCAL LAW ENFORCEMENT GRANT

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	35,373	0	0	0	0
	SUBTOTAL *****	0	0	35,373	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	7	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	97	0	0	0	0	0	0
	SUBTOTAL *****	105	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	3,930	0	0	0	0	0	0
	SUBTOTAL *****	3,930	0	0	0	0	0	0
	TOTAL REVENUES *****	4,035	0	35,373	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	5,812	5,812	0	0	0	0
91400	AUTO/TRUCKS	34,414	0	0	0	0	0	0
	SUBTOTAL *****	34,414	5,812	5,812	0	0	0	0
	TOTAL EXPENDITURES *****	34,414	5,812	5,812	0	0	0	0

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# **Sheriff Civil Charges**

## **Department Number 2540**

### **Mission**

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

### **Budget Highlights**

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During FY 2003, the Sheriff established appropriations in this fund to pay for construction, set-up, and operational costs associated with sub-stations located in rural County areas. No budget amounts have been identified by the Sheriff at this time; therefore, the budget will need to be amended throughout the year as appropriations are established by the Sheriff.

# Sheriff Civil Charges

Dept. No. 2540

## Annual Budget

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3563	CIVIL PROCESS FEES	4,310	5,000	10,000	10,000	0	10,000	100
3572	SHERIFF'S FEES	45,583	45,000	40,000	40,000	0	40,000	11-
	SUBTOTAL *****	49,893	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3711	INT-OVERNIGHT	10	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	199	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	37	0	0	0	0	0	0
	SUBTOTAL *****	247	0	0	0	0	0	0
	TOTAL REVENUES *****	50,140	50,000	50,000	50,000	0	50,000	0
	MATERIALS & SUPPLIES							
23001	PRINTING	0	500	500	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	0	1,975	1,975	0	0	0	0
	SUBTOTAL *****	0	2,475	2,475	0	0	0	0
	FIXED ASSET ADDITIONS							
91210	LEASEHOLD IMPROVEMENTS	0	36,900	36,900	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	12,268	12,268	0	0	0	0
91301	COMPUTER HARDWARE	0	1,175	1,175	0	0	0	0
91400	AUTO/TRUCKS	20,514	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	350	350	0	0	0	0
92301	REPLC COMPUTER HDWR	0	4,170	4,170	0	0	0	0
	SUBTOTAL *****	20,514	54,863	54,863	0	0	0	0
	TOTAL EXPENDITURES *****	20,514	57,338	57,338	0	0	0	0

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# Sheriff Operations

## Law Enforcement Sales Tax

### Department Number 2901

#### Mission

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This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) for needs of the Sheriff's Office.

#### Budget Highlights

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The budget includes funding for 11 additional deputies, including vehicles, equipment and uniforms; 1 additional civil process clerk, 2 additional record clerks, funding for final implementation for the County's 2002 Salary Plan for Sheriff Personnel, and various law enforcement equipment.

#### Goals and Objectives

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- Refer to department number 1251.

#### Personnel Detail

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<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Deputy	-	11.00	11.00	-
Office Specialist	-	1.00	1.00	-
Records Specialist	-	2.00	2.00	-
<b>Total FTEs</b>	<b>-</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
Overtime	\$ -	\$ 14,309	\$ 30,230	\$ 15,921
Holiday	\$ -	\$ 19,828	\$ 19,547	\$ (281)

#### Organizational Chart

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Refer to department number 1251.



# Sheriff Operations

## Law Enforcement Sales Tax

Dept. No. 2901

### Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	525,765	480,982	455,832	0	697,890	32
10110	OVERTIME	0	14,309	45,125	18,000	0	30,230	111
10115	SHIFT DIFFERENTIAL	0	9,779	4,885	0	4,992	9,779	0
10120	HOLIDAY WORKED	0	19,828	10,440	15,546	0	19,547	1-
10200	FICA	0	46,937	40,921	37,437	182	57,196	21
10300	HEALTH INSURANCE	0	39,215	39,215	56,350	0	56,350	43
10325	DISABILITY INSURANCE	0	2,824	2,017	2,251	23	3,402	20
10350	LIFE INSURANCE	0	380	380	546	0	546	43
10375	DENTAL INSURANCE	0	3,163	3,163	4,410	0	4,410	39
10400	WORKERS COMP	0	20,418	26,907	20,160	0	30,353	48
10500	401(A) MATCH PLAN	0	7,475	3,075	8,190	0	8,190	9
10510	CERF-EMPLOYER PD CONTRIBUTION	0	943	839	943	0	943	0
	SUBTOTAL *****	0	691,036	657,949	619,665	5,197	918,836	32
	MATERIALS & SUPPLIES							
23200	AMMUNITION	0	0	0	0	2,380	2,380	0
23300	UNIFORMS	0	37,389	37,389	10,847	0	10,847	70-
23305	UNIFORM MAINTENANCE	0	1,140	500	1,140	0	1,140	0
	SUBTOTAL *****	0	38,529	37,889	11,987	2,380	14,367	62-
	UTILITIES							
48000	TELEPHONES	0	6,480	400	2,400	12,000	14,400	122
48050	CELLULAR TELEPHONES	0	2,028	3,000	5,258	0	5,258	159
	SUBTOTAL *****	0	8,508	3,400	7,658	12,000	19,658	131
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	23,918	11,378	0	15,936	15,936	33-
	SUBTOTAL *****	0	23,918	11,378	0	15,936	15,936	33-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	120,812	118,632	0	89,466	89,466	25-
91301	COMPUTER HARDWARE	0	42,487	10,300	0	90,000	27,000	36-
91302	COMPUTER SOFTWARE	0	19,553	0	0	0	0	0
91400	AUTO/TRUCKS	0	216,579	230,835	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	8,652	8,652	0	34,800	34,800	302
92400	REPLCMENT AUTO/TRUCKS	0	119,181	104,925	0	250,800	265,056	122
	SUBTOTAL *****	0	527,264	473,344	0	465,066	416,322	21-
	TOTAL EXPENDITURES *****	0	1,289,255	1,183,960	639,310	500,579	1,385,119	7

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# Corrections

## Law Enforcement Sales Tax

### Department Number 2902

#### Mission

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This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) pertaining to operations of the Boone County Jail.

#### Budget Highlights

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The budget includes funding for 5 additional Corrections Officers 1 additional Corrections Lieutenant, and funding for final implementation of the County's 2002 Salary Plan for Corrections Personnel.

Funding provided through this budget allows the County to operate an inmate transport and intake service to local police departments, thereby relieving them of the need to transport individuals to the Jail for booking.

#### Goals and Objectives

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- Refer to department number 1255.

#### Personnel Detail

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Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Lieutenant	-	1.00	1.00	-
Corrections Officer	-	5.00	5.00	-
Total FTEs	-	6.00	6.00	-
Overtime	\$ -	\$ 22,275	\$ 43,405	\$ 21,130
Holiday	\$ -	\$ 20,216	\$ 9,827	\$ (10,389)

#### Organizational Chart

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Refer to department number 1255.

# Corrections Law Enforcement Sales Tax

Dept. No. 2902

## Annual Budget

2902 CORRECTIONS- LE SALES TAX  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	407,857	347,727	197,995	0	409,625	0
10110	OVERTIME	0	22,275	33,787	18,851	0	43,405	94
10115	SHIFT DIFFERENTIAL	0	4,992	2,998	0	0	1,748	64-
10120	HOLIDAY WORKED	0	20,216	7,691	4,448	0	9,827	51-
10200	FICA	0	33,638	29,719	16,929	0	35,409	5
10300	HEALTH INSURANCE	0	20,460	20,460	24,150	0	24,150	18
10325	DISABILITY INSURANCE	0	2,024	1,619	1,017	0	2,112	4
10350	LIFE INSURANCE	0	198	198	234	0	234	18
10375	DENTAL INSURANCE	0	1,650	1,650	1,890	0	1,890	14
10400	WORKERS COMP	0	17,491	23,897	10,511	0	19,476	11
10500	401(A) MATCH PLAN	0	3,900	1,767	3,510	0	3,510	10-
	SUBTOTAL *****	0	534,701	471,513	279,535	0	551,386	3
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	0	5,652	5,652	5,652	0	5,652	0
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	1,516	1,516	0	0	0	0
	SUBTOTAL *****	0	1,516	1,516	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	17,029	16,748	17,915	0	17,915	5
	SUBTOTAL *****	0	17,029	16,748	17,915	0	17,915	5
	OTHER							
85620	OTHER MEDICAL	0	4,199	4,198	7,200	0	7,200	71
	SUBTOTAL *****	0	4,199	4,198	7,200	0	7,200	71
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	9,495	8,813	0	0	0	0
91400	AUTO/TRUCKS	0	22,719	20,147	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	21,000	20,374	0	0	0	0
	SUBTOTAL *****	0	53,214	49,334	0	0	0	0
	TOTAL EXPENDITURES *****	0	616,311	548,961	310,302	0	582,153	5-

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# **Prosecuting Attorney Summary**

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

## **Description**

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The Boone County Prosecuting Attorney provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, and designated sales taxes. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for Dept. No. 1261-1264. The other appropriations are included in the special revenue budgets for Dept. No. 2600, 2610, 2620, 2630, 2640, and 2903. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for all General Fund budgets (Dept. No. 1261-1264) and the Law Enforcement Services Fund budget (Dept. No. 2903). The Prosecuting Attorney establishes and approves the appropriations for all other special revenue fund budgets.

# Prosecuting Attorney Summary

## Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,172,030	\$ 1,287,820	\$ 1,217,002	\$ 171,783	\$ -	\$ 1,388,785
100	1262	Victim Witness	128,327	127,287	112,385	14,212	-	126,597
100	1263	IV-D Child Support	314,790	352,020	293,012	86,565	4,374	383,951
100	1264	PA Retirement	15,500	15,500	-	15,500	-	15,500
260	2600	PA Training	1,562	14,193	-	6,400	-	6,400
261	2610	PA Tax Collection	26,212	18,288	25,014	1,590	-	26,604
262	2620	PA Contingency	19,906	19,986	-	20,000	-	20,000
263	2630	PA Bad Check Collections	179,720	140,140	130,486	8,878	-	139,364
264	2640	PA Forfeiture Money	-	4	-	15,650	-	15,650
290	2903	Prosecuting Attorney-Law Enf	-	78,885	153,445	983	6,640	161,068
<b>Total</b>			<u>\$ 1,858,047</u>	<u>\$ 2,054,123</u>	<u>\$ 1,931,344</u>	<u>\$ 341,561</u>	<u>\$ 11,014</u>	<u>\$ 2,283,919</u>

## Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1261	Prosecuting Attorney	21.85	21.75	22.00
100	1262	Victim Witness	2.75	2.75	2.75
100	1263	IV-D Child Support	7.00	7.00	7.00
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	1.00	1.00	0.50
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	3.75	3.25	2.50
264	2640	PA Forfeiture Money	-	-	-
290	2903	Prosecuting Attorney-Law Enf	-	2.00	3.00
<b>Total FTEs</b>			<u>36.35</u>	<u>37.75</u>	<u>37.75</u>

# **Prosecuting Attorney**

## **Department Number 1261**

### **Mission**

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The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. The Prosecuting Attorney's Office also provides the following additional services: enforcement of orders for child support payment, tax collections on behalf of the State of Missouri, Non-Sufficient Funds (NSF) check collections, and operation of the victim-witness unit (see departments 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 No. 2903).

### **Budget Highlights**

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During 2002, voters approved a one-eighth cent sales tax for law enforcement services, which became effective January 1, 2003. The tax provides funding for additional staff for the Prosecuting Attorney's Office (refer to Department No. 2903). With the FY 2004 budget, a total of 3 additional FTE's will be funded through Prop L monies: an Investigator, a legal secretary, and an Assistant Prosecuting Attorney.

In addition, due to declining resources in the PA Bad Check Fund, annual operating expenditures previously included in the PA Bad Check budget (Department No. 2630) have been transferred to this budget. The Fiscal Year 2004 amounts include training and travel (approximately \$5,600) for prosecuting attorneys, a portion of a legal secretary's salary (\$7,400) which had been previously paid from the general fund years ago, and a portion of an attorney's salary and benefits (\$21,000) which had been funded in full from the PA Bad Check Fund since 1994.

In Fiscal Year 2003, a similar transfer of costs occurred and included the local match required for the domestic violence grant (approximately \$28,000), and other operating expenses (approximately \$7,500).

### **Goals and Objectives**

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#### **Budget Year Objectives**

- Obtain favorable dispositions against criminal defendants, efficiently manage our caseload, and respond to the needs of the citizens of Boone County, in particular the victims of crime. In order to capitalize on the successes of the present in meeting these major objectives, this office will continue to increase effectiveness with direct management and technological advancements along with innovative and progressive prosecutorial techniques.
- Research and evaluate a new prosecutor case management system to enhance statistical data, assist staff with case and document management, and improve integration with local courts and law enforcement.

- Maintain a high level of morale through managerial encouragement and recognition as well as appropriate compensation for each employee.

### Progress on Prior Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage the caseload, and respond to the needs of Boone County citizens, in particular the victims of crime. Increase effectiveness with direct management and technological advancements along with innovative and progressive prosecutorial techniques.

**Response:** Pursuit of this ongoing goal will continue assuming adequate funding resources are received. Improving the internal automated computer system and improving integration with the courts and local law enforcement agencies is continually under investigation.

- Obtain direct access into the JIS (Courts Missouri Statewide Automated System) Courts software program. This would greatly reduce phone calls between the Circuit Clerk's Office and the Prosecuting Attorney's Office and enable the Prosecuting Attorney's office to print reports whenever necessary without waiting for the Clerk's Office to provide them.

**Response:** This goal has been achieved. Report printing capabilities have been available since July 2003, and a computer icon provides direct access to JIS.

- Address the problem of storing and microfilming criminal case files. We are still awaiting a County-wide solution to storage, and would like to be involved in any committees that will address this issue. We are running out of space to store disposed prosecutor case files, and have not done any microfilming since 1997.

**Response:** Progress has been made on this goal. The PA's office is involved in a County-wide solution to storage working with other office holders to find a new storage facility for all County files and have a place to microfilm and store files.

- Research and evaluate feasibility of imaging technology. The PA's office and County Information Technology (IT) have had brief discussions; the PA's office proposes this as an IT project in 2003.

**Response:** (See prior response.)

- Research and evaluate a new case management system. An improved system would enhance statistical data and assist staff with case management. Research and evaluate the potential of integrating a new system with an imaging system. Numerous critical reports use Office Vision. Removal of Office Vision, as was planned in 2003, will create significant problems unless another solution is identified and implemented. IT is aware of the situation and assured the PA's office that Office Vision will not be removed until an acceptable solution is identified.

**Response:** Investigating the possibility of a new case management system that would integrate with the courts and law enforcement continues. Office Vision was removed from the AS/400 and IT installed Office Integrator. All of the critical reports that were obtained through Office Vision are now easily handled with Office Integrator.

## Prosecuting Attorney

**Dept. No. 1261**

- Maintain a high level of morale through managerial encouragement and recognition, as well as appropriate compensation for each employee.  
**Response:** The recent personnel compensation upgrade is appropriate and has improved morale as well as retention rates.
- Replace the part-time witness location officer (established in 2001) with a full time investigator.  
**Response:** With the inception of the Law Enforcement Tax, the PA's office was able to add a legal secretary and a new investigator.

## Performance Measures

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Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Felonies Filed	1,213	1,565	1,400
Number of Misdemeanors Filed	4,103	3,710	3,900
Number of Traffic Cases Filed	3,946	4,522	4,000
Total Number of Cases Filed	9,262	9,797	9,300



# Prosecuting Attorney

Dept. No. 1261

## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	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	6.50 a	7.00	7.32 d	0.32
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	5.75 b	5.75 b	6.00	0.25
Criminal Investigations Specialist	1.00	1.00	1.00	-
File Clerk	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Witness Location Specialist	0.60 c	-	-	-
<b>Total FTEs</b>	<b>21.85</b>	<b>21.75</b>	<b>22.32</b>	<b>0.57</b>
Overtime	\$ 16,650	\$ 16,000	\$ 16,500	\$ 500

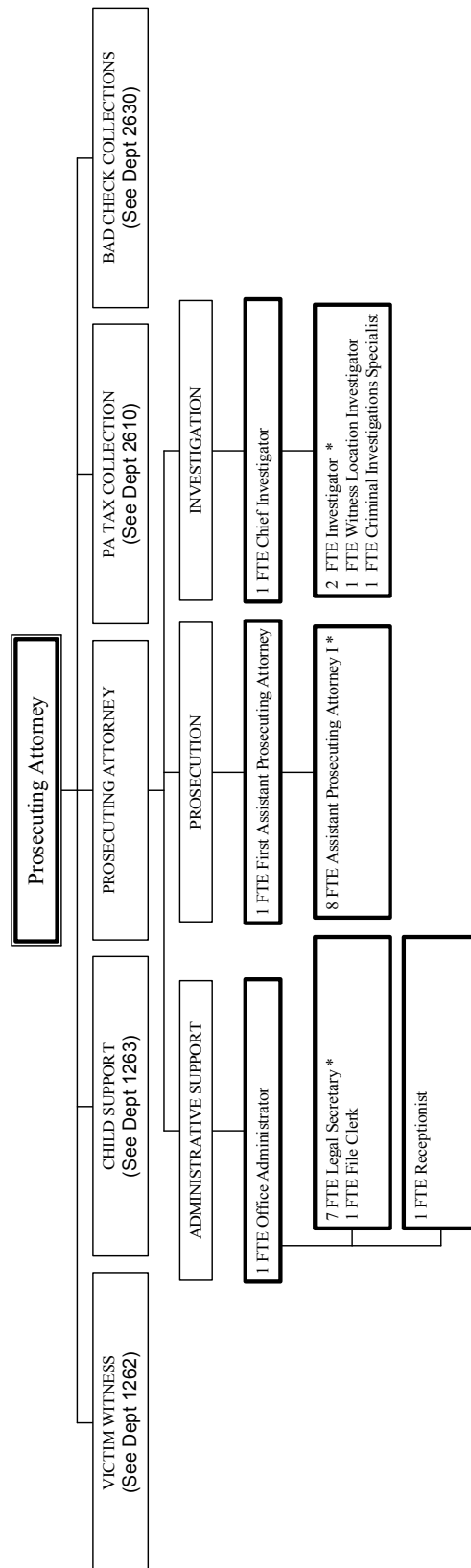
a Assistant Prosecuting Attorney I .50 FTE grant match in Dept. No. 2630

b Legal Secretary .25 FTE in Dept. No. 2630

c Position 619 Part-time Witness Location Specialist (range 17) deleted and added as full-time position in Dept. No. 2903 PA Law Enforcement Sales Tax Fund

d Assistant Prosecuting Attorney I .62 FTE in Dept. No. 2630

## Organizational Chart



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

# Prosecuting Attorney

Dept. No. 1261

## Annual Budget

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	64,500	73,872	67,725	67,725	0	67,725	8-
	SUBTOTAL *****	64,500	73,872	67,725	67,725	0	67,725	8-
	CHARGES FOR SERVICES							
3510	COPIES	7	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	22,089	25,020	24,751	25,879	0	25,879	3
3560	COLLECTION FEES	29,010	25,000	18,500	18,500	0	18,500	26-
3574	P.A. FEES	126,847	123,000	120,830	122,000	0	122,000	0
	SUBTOTAL *****	177,955	173,020	164,081	166,379	0	166,379	3-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	0	0	3,000	0	0
	SUBTOTAL *****	0	0	0	0	3,000	0	0
	TOTAL REVENUES *****	242,455	246,892	231,806	234,104	3,000	234,104	5-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	851,200	919,208	919,208	975,483	24,734	1,017,526	10
10110	OVERTIME	14,659	16,000	16,313	16,500	0	16,500	3
10120	HOLIDAY WORKED	77	500	500	100	0	100	80-
10200	FICA	63,926	71,582	71,582	75,894	1,893	79,111	10
10300	HEALTH INSURANCE	66,712	75,020	75,020	88,550	1,301	89,851	19
10325	DISABILITY INSURANCE	3,707	4,118	4,118	4,563	83	4,646	12
10350	LIFE INSURANCE	718	726	726	858	13	871	19
10375	DENTAL INSURANCE	5,850	6,050	6,050	6,930	101	7,031	16
10400	WORKERS COMP	6,454	5,846	6,422	6,196	115	6,311	7
10500	401(A) MATCH PLAN	8,300	12,870	9,125	12,870	188	13,058	1
10510	CERF-EMPLOYER PD CONTRIBUTION	0	4,979	4,979	4,979	0	4,979	0
	SUBTOTAL *****	1,021,606	1,116,899	1,114,043	1,192,923	28,428	1,239,984	11
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	8,001	14,904	13,674	14,306	0	14,306	4-
23000	OFFICE SUPPLIES	7,986	11,140	9,600	8,960	0	8,960	19-
23001	PRINTING	580	2,255	2,255	2,810	0	2,810	24
23050	OTHER SUPPLIES	280	250	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	391	250	500	250	0	250	0
	SUBTOTAL *****	17,239	28,799	26,279	26,576	0	26,576	7-
	DUES TRAVEL & TRAINING							
37000	DUES	3,347	3,467	3,660	3,710	0	3,710	7
37200	SEMINARS/CONFEREN/MEETING	475	1,200	1,149	1,400	2,520	3,920	226
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	636	344	800	880	1,240	2,120	516
37230	MEALS & LODGING-TRAINING	1,478	240	1,069	2,032	1,904	3,936	540
	SUBTOTAL *****	5,936	5,251	6,678	8,022	5,664	13,686	160
	UTILITIES							
48000	TELEPHONES	12,280	14,066	14,500	14,500	366	14,500	3
48050	CELLULAR TELEPHONES	1,943	2,184	1,800	1,800	0	1,800	17-
	SUBTOTAL *****	14,224	16,250	16,300	16,300	366	16,300	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,325	2,580	2,880	2,940	0	2,940	13
59025	MOTOR VEHICLE TITLE EXP	8	0	0	0	0	0	0
59030	MOTOR VEHICLE LICENSE FEE	124	129	111	111	0	111	13-
59100	VEHICLE REPAIRS	527	2,221	1,900	2,500	0	2,500	12
59105	TIRES	0	200	0	0	0	0	0
59200	LOCAL MILEAGE	134	250	380	480	0	480	92
59201	SPECIAL MILEAGE	33	100	100	100	0	100	0
	SUBTOTAL *****	3,153	5,480	5,371	6,131	0	6,131	11
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,816	2,945	2,445	2,893	0	2,893	1-
60200	EQUIP REPAIRS/MAINTENANCE	0	200	161	200	0	200	0
	SUBTOTAL *****	2,816	3,145	2,606	3,093	0	3,093	1-

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# Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	150	175	150	0	150	0
71100	OUTSIDE SERVICES	0	79	250	1,000	0	1,000	165
71500	BUILDING USE/RENT CHARGE	104,427	104,427	104,427	104,427	0	104,427	0
71600	EQUIP LEASES & METER CHRG	444	470	470	420	0	420	10-
	SUBTOTAL *****	104,871	105,126	105,322	105,997	0	105,997	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,377	1,434	0	4,427	0	0
91300	MACHINERY & EQUIPMENT	0	331	331	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	8,931	8,710	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,180	800	746	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	22,700	0	0
	SUBTOTAL *****	2,180	11,439	11,221	0	27,127	0	0
	TOTAL EXPENDITURES *****	1,172,029	1,292,389	1,287,820	1,359,042	61,585	1,411,767	9

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# Victim Witness

## Department Number 1262

### Mission

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The Victim/Witness department of the Prosecuting Attorney's Office is responsible for initially contacting and maintaining a communication link with victims and witnesses. Primary responsibilities include contacting victims and their families, notifying witnesses and victims of all scheduled court appearances of the defendant and/or any continuance of their case, answering all questions regarding the case, securing restitution, and informing victims and witnesses about the judicial process, how it works, and what their role in it will be.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Reduce crime victim's frustrations by creating positive interaction with the judicial system, thus enhancing the effectiveness of prosecution.
- Contact victims of crime immediately upon their identification by a VRT member or volunteer.
- Provide victims of crime with relevant referral services for counseling, financial assistance, and protection.
- Act as a liaison between the victims, support agencies, and attorneys, and better address the rights and needs of the victim.
- Provide crisis counseling to crime victims who are experiencing situational crisis.
- Assign a victim advocate to each crime victim to give them the opportunity to express their views and concerns regarding the crime and the way in which the case will be handled.
- Inform crime victims of their right to appear at any legal proceeding that the defendant has the right to appear at, including, but not limited to their right to appear personally at sentencing.
- Provide crime victims with pertinent, written materials relating to the crime to take with them after meeting with them.
- Educate crime victims about the functioning of the judicial court system.
- Notify crime victims in a timely manner of the necessity for victim appearance at court procedures and scheduled court dates.

- Educate crime victims on the process of collecting restitution from a criminal case, as well as victim compensation. Victims will receive help in filing for Victim's Compensation and in determining the proper amount of restitution to which they are entitled.
- Expedite the return of crime victim's personal property that has been taken into evidence or recovered by law enforcement.
- Inform crime victims of case disposition.
- Send an evaluation form to crime victims upon closure or final disposition of a criminal case, so that this agency may receive pertinent feedback from those persons actually served by VRT. This also allows victims to voice their concerns, complaints, suggestions, and appreciation for our services.

**Progress on Prior Year Objectives**

- Prior year objectives are the same as current budget year objectives.  
**Response:** We continued to receive grant funding from the Department of Public Safety, and continually refine our services to victims of crime. We have been able to make contact by mail with nearly all victims of crime that have been identified by the Prosecutor's Office. Our Victim Assistant attended the National Crime Victims seminar in August in New Orleans, LA in an effort to remain current on victim service issues. Our Victim Specialist continues to provide crisis intervention with rape victims and victims of domestic violence, and brief counseling with parents of children who have been sexually abused. Particular focus was and will continue to be on victims of domestic violence and child abuse, however, all forms of victim oriented crimes are addressed by the Victim Response Team. In 2003 our volunteer program continues to help support the Victim Response Team, allowing us to better serve the victims of crime in Boone County. Volunteers came from the University of Missouri Law School, Social Work & Political Science, Stephens College, and the community. Working with law students benefits their legal education while at the same time allowing them hands on experience representing the State at preliminary hearings, misdemeanor trials, fulfilling legal research needs requested by the prosecutors, as well as working with victims that appear as witnesses on behalf of the State. It continues to be our goal to provide additional staff to make contact with victims that we would not be able to serve as readily, and at no cost to Boone County.

## Victim Witness

Dept. No. 1262

### Performance Measures

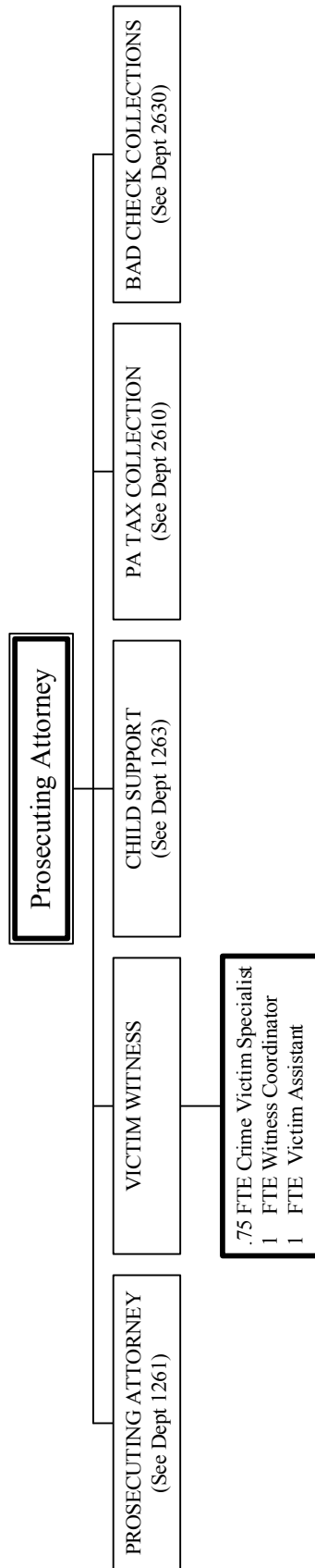
Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Child Physical Abuse	18	24	21
Child Sexual Abuse	35	46	48
DUI/DWI Crashes	6	10	15
Domestic Violence	1106	1069	1050
Adult Sexual Assault	59	49	45
Survivors of Homicide	32	30	30
Robbery	43	46	45
Burglary	105	170	155
Assault	526	575	625
Victims of Property Related Crimes	897	925	950
Total Victims Served by Victim Response Team	2839	2952	2689

### Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Crime Victim Counselor (Grant Funded)	0.75	0.75	0.75	-
Witness Coordinator	1.00	1.00	1.00	-
Witness Notification Director	1.00	1.00	1.00	-
Total FTEs	2.75	2.75	2.75	-

**Organizational Chart**

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# Victim Witness

Dept. No. 1262

## Annual Budget

1262 VICTIM WITNESS  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	45,815	47,043	49,346	37,940	0	37,940	19-
	SUBTOTAL *****	45,815	47,043	49,346	37,940	0	37,940	19-
	TOTAL REVENUES *****	45,815	47,043	49,346	37,940	0	37,940	19-
10100	PERSONAL SERVICES SALARIES & WAGES	93,598	93,737	93,482	87,349	0	88,855	5-
10110	OVERTIME	221	0	248	0	0	0	0
10200	FICA	6,994	7,171	7,151	6,682	0	6,797	5-
10300	HEALTH INSURANCE	8,895	10,230	10,230	12,075	0	12,075	18
10325	DISABILITY INSURANCE	393	421	394	401	0	401	4-
10350	LIFE INSURANCE	97	108	107	117	0	117	8
10375	DENTAL INSURANCE	780	825	825	945	0	945	14
10400	WORKERS COMP	388	449	471	401	0	401	10-
10500	401(A) MATCH PLAN	650	1,755	675	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,039	961	1,039	0	1,039	0
	SUBTOTAL *****	112,019	115,735	114,544	110,764	0	112,385	2-
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATION	94	200	200	212	0	212	6
23000	OFFICE SUPPLIES	855	1,100	1,077	1,100	0	1,100	0
23001	PRINTING	1,427	2,705	2,500	2,895	0	2,895	7
23050	OTHER SUPPLIES	23	250	100	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	0	200	81	200	0	200	0
	SUBTOTAL *****	2,400	4,455	3,958	4,657	0	4,657	4
37000	DUES TRAVEL & TRAINING DUES	250	400	475	475	0	475	18
37200	SEMINARS/CONFEREN/MEETING	1,200	750	795	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	567	947	450	944	0	944	0
37230	MEALS & LODGING-TRAINING	3,440	892	1,200	2,266	0	2,266	154
	SUBTOTAL *****	5,458	2,989	2,920	4,435	0	4,435	48
48000	UTILITIES TELEPHONES	989	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	989	1,000	1,000	1,000	0	1,000	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	25	28	26	28	0	28	0
	SUBTOTAL *****	25	28	26	28	0	28	0
71600	CONTRACTUAL SERVICES EQUIP LEASES & METER CHRG	206	216	192	192	0	192	11-
	SUBTOTAL *****	206	216	192	192	0	192	11-
84010	OTHER RECEPTION/MEETINGS	85	150	65	150	0	150	0
84600	COURT COSTS	1,874	900	900	900	0	900	0
84700	WITNESS EXPENSES	2,617	2,500	935	2,500	0	2,500	0
84800	TRANSCRIPTS-CRIMINAL	2,651	1,700	2,000	350	0	350	79-
	SUBTOTAL *****	7,228	5,250	3,900	3,900	0	3,900	25-
92100	FIXED ASSET ADDITIONS REPLCMENT FURN & FIXTURES	0	750	747	0	0	0	0
	SUBTOTAL *****	0	750	747	0	0	0	0
	TOTAL EXPENDITURES *****	128,327	130,423	127,287	124,976	0	126,597	2-

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# Child Support Enforcement

## Department Number 1263

### Mission

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The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: Establish, enforce and monitor the financial responsibility of parents for the support of their children. Core Values: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

### Budget Highlights

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All of the costs (including depreciation on fixed assets) are eligible for state reimbursement at the rate of 66% with and additional 34% being covered by incentive payments. This normally results in 100% coverage of costs. The incentive percentage is subject to change in the event the County does not meet established performance criteria.

There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Continue to train all technicians.
- Increase the orders entered and the total dollars collected for custodial parents.

#### Progress on Prior Year Objectives

- Train all technicians.

**Response:** Overall rating is improving. The state performs a compliance audit twice per year. The results for these audits were:

Program Areas	Apr 1, 2002 to Sep 30, 2002	Oct 1, 2002 to Mar 31, 2003
Paternity	92%	95%
Establishment	92%	95%
Enforcement	75%	82%
Medical Establishment	91%	82%
Modification	92%	80%
Case Closure	43%	100%
Interstate Services	67%	83%

# Child Support Enforcement

Dept. No. 1263

- Increase the orders entered and the total dollars collected for custodial parents.

**Response:** The total number of orders entered was less this year, but MO FY2002 collection for the Boone County Prosecutor's office was \$2,739,787.82 and for FY2003 was \$2,948,948.93. This is a 7% increase over the past year.

## Performance Measures

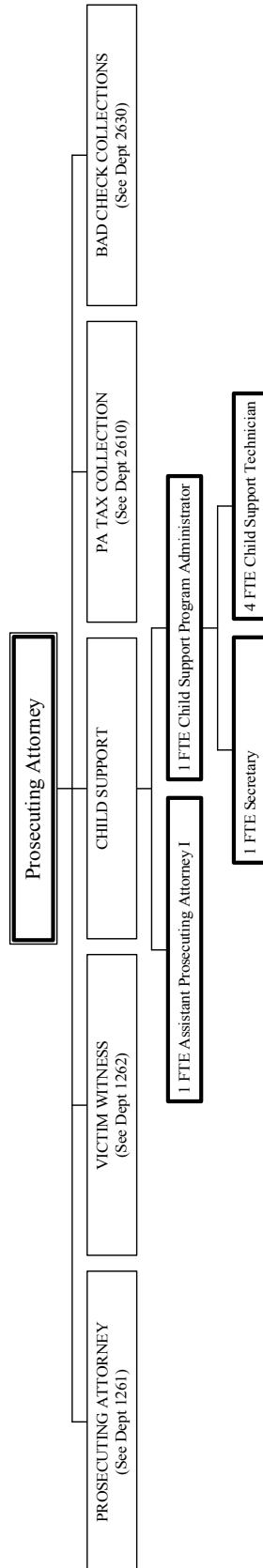
Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Criminal Non Support Cases Filed	18	15	20
Number of Criminal Non Support Cases Disposed	27	24	24
Number of Referrals	393	350	350
Number of Judgments Entered	209	180	200

## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Assistant Prosecuting Attorney I	1.00	1.00	1.00	-
Child Support Program Administrator	1.00	1.00	1.00	-
Child Support Technician	4.00	4.00	4.00	-
Secretary	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
Overtime	\$ 1,450	\$ 1,450	\$ 1,450	\$ -

## Organizational Chart

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# Child Support Enforcement

Dept. No. 1263

## Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIM EXPENSES	347,945	347,322	390,326	400,000	0	400,000	15
	SUBTOTAL *****	347,945	347,322	390,326	400,000	0	400,000	15
	TOTAL REVENUES *****	347,945	347,322	390,326	400,000	0	400,000	15
	PERSONAL SERVICES							
10100	SALARIES & WAGES	204,347	218,402	218,402	231,420	0	235,505	7
10110	OVERTIME	332	1,450	1,450	1,450	0	1,450	0
10200	FICA	14,756	16,818	16,818	17,814	0	18,127	7
10300	HEALTH INSURANCE	20,755	23,870	23,870	28,175	0	28,175	18
10325	DISABILITY INSURANCE	879	960	960	1,071	0	1,071	11
10350	LIFE INSURANCE	221	231	231	273	0	273	18
10375	DENTAL INSURANCE	1,820	1,925	1,925	2,205	0	2,205	14
10400	WORKERS COMP	964	1,023	1,170	1,071	0	1,071	4
10500	401(A) MATCH PLAN	1,950	4,095	1,950	4,095	0	4,095	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,040	1,040	1,040	0	1,040	0
10600	UNEMPLOYMENT BENEFITS	0	4,227	3,200	0	0	0	0
	SUBTOTAL *****	246,026	274,041	271,016	288,614	0	293,012	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	443	544	706	716	0	716	31
23000	OFFICE SUPPLIES	1,915	1,780	1,780	1,800	0	1,800	1
23001	PRINTING	425	722	722	730	0	730	1
23850	MINOR EQUIPMENT & TOOLS	246	650	394	650	0	650	0
	SUBTOTAL *****	3,029	3,696	3,602	3,896	0	3,896	5
	DUES TRAVEL & TRAINING							
37000	DUES	272	496	496	585	0	585	17
37200	SEMINARS/CONFEREN/MEETING	2,085	2,345	2,440	2,995	0	2,995	27
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,313	1,679	1,513	2,562	0	2,562	52
37230	MEALS & LODGING-TRAINING	2,078	2,696	2,696	6,140	0	6,140	127
	SUBTOTAL *****	5,749	7,216	7,145	12,282	0	12,282	70
	UTILITIES							
48000	TELEPHONES	3,023	6,356	6,356	4,116	0	4,116	35-
48100	NATURAL GAS	1,680	2,244	2,244	2,970	0	2,970	32
48200	ELECTRICITY	2,925	3,816	3,816	3,816	0	3,816	0
48300	WATER	142	225	225	225	0	225	0
48400	SOLID WASTE	195	195	172	168	0	168	13-
48600	SEWER USE	162	180	180	180	0	180	0
	SUBTOTAL *****	8,128	13,016	12,993	11,475	0	11,475	11-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	340	600	600	600	0	600	0
	SUBTOTAL *****	340	600	600	600	0	600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	9,064	9,780	9,780	9,780	0	9,780	0
71500	BUILDING USE/RENT CHARGE	42,000	45,528	45,528	45,528	0	45,528	0
71600	EQUIP LEASES & METER CHRG	0	0	1	3,003	0	3,003	0
	SUBTOTAL *****	51,064	55,308	55,309	58,311	0	58,311	5
	OTHER							
86300	TESTING	0	468	0	1	0	1	99-
	SUBTOTAL *****	0	468	0	1	0	1	99-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	449	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	0	0	0	0	4,374	4,374	0
92100	REPLCMENT FURN & FIXTURES	0	1,400	1,355	0	0	0	0
	SUBTOTAL *****	449	1,400	1,355	0	4,374	4,374	212
	TOTAL EXPENDITURES *****	314,789	355,745	352,020	375,179	4,374	383,951	7

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# **Prosecuting Attorney Retirement**

## **Department Number 1264**

### **Mission**

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The Prosecuting Attorneys' Retirement Fund is a statutory retirement fund provided for Prosecuting Attorneys in the State of Missouri. Boone County is required by law to make a specified annual contribution to the fund; however, the fund is controlled and managed by the State of Missouri.

### **Budget Highlights**

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There are no changes in this budget.

Prosecuting Attorney Retirement

Dept. No. 1264

Annual Budget

1264 PA RETIREMENT								
100 GENERAL FUND								%CHG
			2003		2004	2004	2004	FROM
ACCT	DESCRIPTION	2002	BUDGET +	2003	CORE	SUPPLEMENTAL	ADOPTED	PY
	OTHER	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
86790	MO PROSECUTOR'S RETIREMEN	15,500	15,500	15,500	15,500	0	15,500	0
	SUBTOTAL *****	15,500	15,500	15,500	15,500	0	15,500	0
	TOTAL EXPENDITURES *****	15,500	15,500	15,500	15,500	0	15,500	0

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# **Prosecuting Attorney Training**

## **Department Number 2600**

### **Mission**

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The PA Tax Training fund was established to account for the monies received pursuant to RSMo 56.765. The funding for this budget is intended to provide training for prosecuting attorneys and their staff.

The Prosecuting Attorney administers this fund.

### **Budget Highlights**

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Significant training costs previously paid by the PA Bad Check Fund were transferred to this fund for FY 2003. This was done in order to ensure financial stability of the PA Bad Check Fund. However, the resources in the PA Training Fund are not sufficient to cover these costs for more than one year. Accordingly, appropriations have been reduced and some of the costs have been transferred to the general fund budget (see Dept. # 1261).



# Prosecuting Attorney Training

Dept. No. 2600

## Annual Budget

2600 PA TRAINING  
260 PA TRAINING FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3540	DEFENDANT CRT COSTS&RECOUPMENT	4,331	4,000	4,480	4,400	0	4,400	10
	SUBTOTAL *****	4,331	4,000	4,480	4,400	0	4,400	10
	INTEREST							
3711	INT-OVERNIGHT	18	20	10	10	0	10	50-
3712	INT-LONG TERM INVEST	417	300	57	57	0	57	81-
3798	INC/DEC IN FV OF INVESTMENTS	19	25	3	5	0	5	80-
	SUBTOTAL *****	455	345	70	72	0	72	79-
	TOTAL REVENUES *****	4,786	4,345	4,550	4,472	0	4,472	2
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	465	4,820	4,790	2,300	0	2,300	52-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	428	2,620	2,230	1,380	0	1,380	47-
37230	MEALS & LODGING-TRAINING	669	9,420	7,173	2,720	0	2,720	71-
	SUBTOTAL *****	1,562	16,860	14,193	6,400	0	6,400	62-
	TOTAL EXPENDITURES *****	1,562	16,860	14,193	6,400	0	6,400	62-

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# **Prosecuting Attorney**

## **Tax Collection**

### **Department Number 2610**

#### **Mission**

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The PA Tax Collection department was established pursuant to RSMo 136.150 and accounts for revenues and expenditures associated with the collection of delinquent taxes, licenses, and fees on behalf of the State of Missouri.

#### **Budget Highlights**

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There are no significant changes to this budget.

#### **Goals and Objectives**

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##### **Budget Year Objectives**

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (DOR). Successful collection increases revenues for the State of Missouri and for Boone County. Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.

##### **Progress on Prior Year Objectives**

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (DOR). Successful collection increases revenues for the State of Missouri and for Boone County.

**Response:** In June 2002, the Department of Revenue announced the Governor's Tax Amnesty Program, and would not refer petitions to any county prosecutor until the completion of the program. Three hundred twenty six thousand letters were mailed to delinquent Missouri taxpayers, giving each an opportunity to participate in the amnesty program. Each county was notified of the taxpayers who successfully participated in the program, and each county received their 20%. The amnesty program lowered the expected revenues for 2003. There is another tax amnesty program in 2003 which will also reduce our revenues for 2004.

# Prosecuting Attorney Tax Collection

**Dept. No. 2610**

## Performance Measures

<b>Performance Measure</b>	<b>2002 Actual</b>	<b>2003 Estimated</b>	<b>2004 Projected</b>
Amount Remitted to Department of Revenue	\$ 272,432	\$ 159,000	\$ 160,000
Percent Received by Boone County	\$ 54,486	\$ 37,000	\$ 37,000

## Personnel Detail

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Bad Check /Tax Administrator	-	-	0.25 a	0.25
Account Specialist	1.00	1.00	0.25 b	(0.75)
<b>Total FTEs</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>(0.50)</b>

a Bad Check/Tax Administrator (Position 60) split .25/.75 with 2630

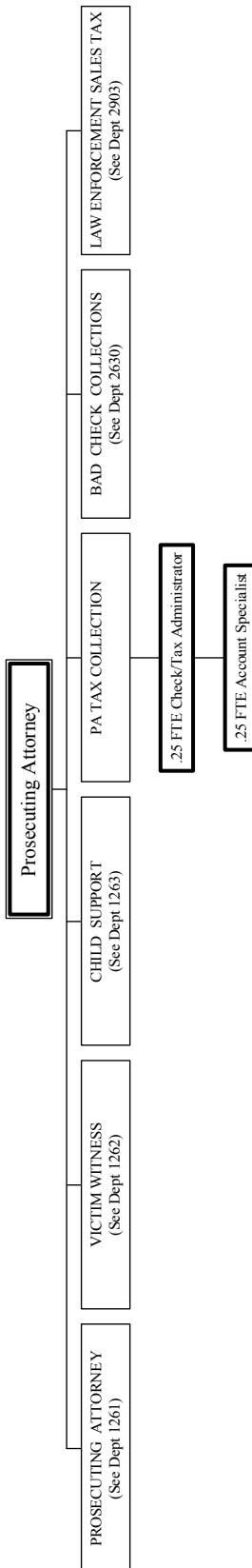
b Account Specialist (Position 573) deactivated and Account Specialist (Position 452) split .25/.75 with 2630

# Prosecuting Attorney Tax Collection

Dept. No. 2610

## Organizational Chart

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# Prosecuting Attorney

## Tax Collection

Dept. No. 2610

### Annual Budget

2610 PA TAX COLLECTION  
261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	29,010	25,000	12,000	18,500	0	18,500	26-
	SUBTOTAL *****	29,010	25,000	12,000	18,500	0	18,500	26-
	INTEREST							
3711	INT-OVERNIGHT	32	30	20	20	0	20	33-
3712	INT-LONG TERM INVEST	723	450	167	167	0	167	62-
3798	INC/DEC IN FV OF INVESTMENTS	40	45	2	5	0	5	88-
	SUBTOTAL *****	796	525	189	192	0	192	63-
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	41	0	0	0	0	0	0
	SUBTOTAL *****	41	0	0	0	0	0	0
	TOTAL REVENUES *****	29,848	25,525	12,189	18,692	0	18,692	26-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	19,792	24,201	12,064	14,840	0	14,972	38-
10110	OVERTIME	375	0	0	0	0	0	0
10200	FICA	1,447	1,851	909	1,135	0	1,145	38-
10300	HEALTH INSURANCE	2,965	3,410	3,410	8,050	0	8,050	136
10325	DISABILITY INSURANCE	67	102	102	68	0	68	33-
10350	LIFE INSURANCE	32	33	33	78	0	78	136
10375	DENTAL INSURANCE	260	275	275	630	0	630	129
10400	WORKERS COMP	55	109	109	68	0	71	34-
10500	401(A) MATCH PLAN	0	585	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	968	43	0	0	0	0
	SUBTOTAL *****	24,995	31,534	16,945	24,869	0	25,014	20-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	270	270	270	270	0	270	0
23000	OFFICE SUPPLIES	946	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	55	70	70	0	70	27
23050	OTHER SUPPLIES	0	50	1	50	0	50	0
23850	MINOR EQUIPMENT & TOOLS	0	100	1	100	0	100	0
	SUBTOTAL *****	1,216	1,475	1,342	1,490	0	1,490	1
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	1	100	0	100	0
	SUBTOTAL *****	0	100	1	100	0	100	0
	OTHER							
83923	OTO:INTERNAL SERVICE FUND	1,610	0	0	0	0	0	0
	SUBTOTAL *****	1,610	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	27,821	33,109	18,288	26,459	0	26,604	19-

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# **Prosecuting Attorney Contingency**

**Department Number 2620**

## **Mission**

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The PA Contingency Department accounts for fees collected under RSMo 56.330 for the Prosecuting Attorney of a first class county to be used to pay for incidental costs. The maximum amount of expenditures allowed from this fund each year is \$20,000. Unexpended amounts do not accumulate in the fund. Prior to 1991, these revenues were accounted for in the General Fund.

The Prosecuting Attorney, with the approval of a circuit judge, administers this fund.

## **Budget Highlights**

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There are no significant changes in this budget.

# Prosecuting Attorney Contingency

Dept. No. 2620

## Annual Budget

2620 PA CONTINGENCY  
262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	19,534	20,000	19,719	19,838	0	19,838	0
	SUBTOTAL *****	19,534	20,000	19,719	19,838	0	19,838	0
	INTEREST							
3711	INT-OVERNIGHT	9	20	10	10	0	10	50-
3712	INT-LONG TERM INVEST	207	100	200	150	0	150	50
3798	INC/DEC IN FV OF INVESTMENTS	0	2	2	2	0	2	0
	SUBTOTAL *****	216	122	212	162	0	162	32
	TOTAL REVENUES *****	19,751	20,122	19,931	20,000	0	20,000	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	1,500	1,500	1,000	0	1,000	33-
	SUBTOTAL *****	0	1,500	1,500	1,000	0	1,000	33-
	OTHER							
84600	COURT COSTS	2,035	5,500	1,950	5,500	0	5,500	0
84700	WITNESS EXPENSES	7,425	6,000	2,500	6,500	0	6,500	8
84800	TRANSCRIPTS-CRIMINAL	10,219	6,500	14,035	6,500	0	6,500	0
85400	CRIMINAL INVESTIGATION	224	500	1	500	0	500	0
	SUBTOTAL *****	19,905	18,500	18,486	19,000	0	19,000	2
	TOTAL EXPENDITURES *****	19,905	20,000	19,986	20,000	0	20,000	0

Decimal values have been truncated.

# **Prosecuting Attorney**

## **Bad Check Collections**

### **Department Number 2630**

#### **Mission**

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The PA Bad Check Collections Department was established pursuant to RSMo 570.120. Missouri law allows the Prosecuting Attorney to collect the face amount of the check along with all allowable service charges on behalf of the party to whom the check was issued; these amounts are subsequently remitted to the appropriate party. In addition, state law allows the Prosecuting Attorney to assess and collect an administrative handling fee on Non-Sufficient Funds (NSF) checks).

This budget accounts for the revenues derived from the administrative handling fee and for the related collection expenditures.

#### **Budget Highlights**

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This budget pays for the costs incurred for the Bad Check Collection operations. In prior years, this fund has supplemented the General Fund appropriations for the Prosecuting Attorney's Office by paying for one-half the cost of law books, training costs, the local match required for the Domestic Violence Grant (since 1995), as well as additional staff for the PA's office. The revenues to this fund are relatively flat and do not grow commensurate with the growth in expenses. The flat revenue stream combined with increased spending has depleted the fund balance such that expenditures from this fund must be reduced.

In FY 2003, approximately \$14,000 in training costs were transferred to the PA Training Fund (Dept.# 2600), and approximately \$28,000 in salary and \$7,500 in other expenses were transferred to the General Fund (Dept. No. 1261).

In FY 2004, additional costs have been reduced from this budget and added to the general fund budget (Dept. #1261) including \$5,600 in training expenses, and approximately \$28,000 in salary and related costs.

#### **Goals and Objectives**

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##### **Budget Year Objectives**

- Exceed current level of collection.
- Serve victims of bad checks by aggressively pursuing the prosecution of bad check writers.
- Attempt more recovery of restitution, administrative handling costs, store service charges and MOPS fees under the 10 day notice process.
- Obtain payment without filing criminal charges, resulting in recovery of more administrative costs.



# Prosecuting Attorney

## Bad Check Collections

Dept. No. 2630

### Progress on Prior Year Objectives

- Increase the current level of collection.

**Response:** It is our ongoing goal to attempt to exceed the previous year's Administrative Handling Fees Collected. There continues to be an increasing number of bad check writers who are not paying their checks, possibly because of the economy. We are filing more criminal charges and returning more checks to the businesses that are uncollectible. All of these factors are causing our revenue to decrease.

- Aggressively seek delinquent fees and pursue court assistance in monitoring and enforcing the payment of administrative handling fees through probation violation and show cause hearings. The newest amendment to Section 570-120 RSMo becomes effective on August 28, 2002. This new law requires the collection of \$1 per check to be paid by the County Treasurer's Office to the Missouri Office of Prosecutions Services (MOPS). We have been working closely with the Treasurer and I.T. to upgrade the Bad Check software in an effort to accommodate the new law.

**Response:** As a result of Senate Bill 5, we are no longer able to place misdemeanor bad check writers on supervised probation. They are now supervised through Adult Court Services who helps monitor the payment of administrative handling fees. This bill went into effect August 31, 2003, and it is too early to know how this will affect our fees.

### Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Bad Checks Received	12,631	11,900	12,500
Number of Cases Filed	382	350	400
Number of Convictions	379	340	380
Number of Dismissals	40	*90	*100
Court Ordered Restitution Received in PA's Office	\$ 175,758	\$ 126,000	\$ 125,000
Restitution Received in PA's Office	\$ 785,932	\$ 500,000	\$ 550,000
PA Fees Collected	\$ 133,894	\$ 123,000	\$ 123,000

\*2 dismissed – refiled as forgery, 18 dismissed – defendants located out of state, contacted and paid, 2 defendants died.

# Prosecuting Attorney Bad Check Collections

**Dept. No. 2630**

## Personnel Detail

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Assistant Prosecuting Attorney	1.50 a	1.00	0.62 e	(0.38)
Bad Check /Tax Administrator	1.00	1.00	0.75 c	(0.25)
Account Specialist	1.00	1.00	0.75 c	(0.25)
Legal Secretary	0.25 b	0.25 b	- d	(0.25)
<b>Total FTEs</b>	<b>3.75</b>	<b>3.25</b>	<b>2.12</b>	<b>(1.13)</b>
Overtime	\$ 2,300	\$ 2,300	\$ 1,500	(800.00)

a Assistant Prosecuting Attorney 1.5 FTE in 1261

b Legal Secretary .75 FTE in 1261

c Bad Check/Tax Administrator .25 FTE in 2610 and Account Specialist .25 FTE in 2610

d Legal Secretary .25 FTE moved to 1261

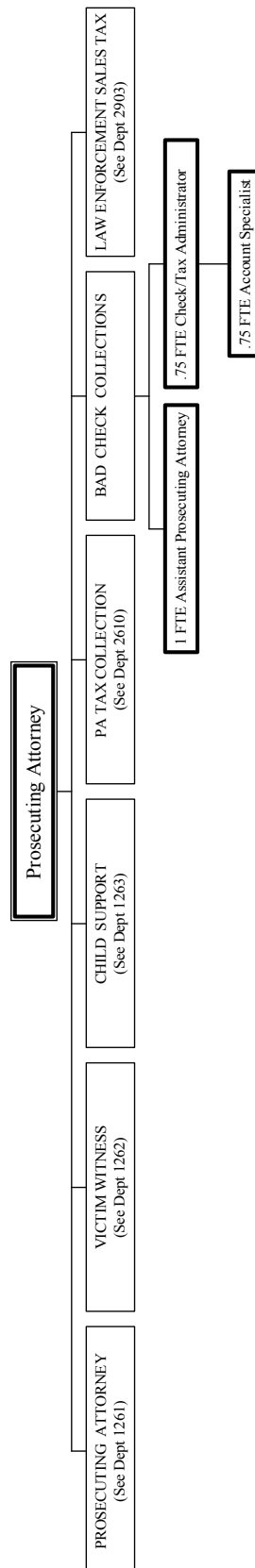
e Assistant Prosecuting Attorney I .32 FTE in 1261

# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

## Organizational Chart

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# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

## Annual Budget

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3560	COLLECTION FEES	133,893	135,000	123,000	123,000	0	123,000	8-
	SUBTOTAL *****	133,893	135,000	123,000	123,000	0	123,000	8-
	INTEREST							
3711	INT-OVERNIGHT	68	75	17	17	0	17	77-
3712	INT-LONG TERM INVEST	1,694	1,200	100	100	0	100	91-
3798	INC/DEC IN FV OF INVESTMENTS	99	127	27	25	0	25	80-
	SUBTOTAL *****	1,862	1,402	144	142	0	142	89-
	MISCELLANEOUS							
3850	UNCLAIMED FEES	64	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	618	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	149	135	199	125	0	125	7-
	SUBTOTAL *****	831	135	199	125	0	125	7-
	TOTAL REVENUES *****	136,587	136,537	123,343	123,267	0	123,267	9-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	129,759	114,128	110,000	110,016	24,734-	86,769	23-
10110	OVERTIME	1,976	2,300	1,000	1,500	0	1,500	34-
10120	HOLIDAY WORKED	0	100	0	0	0	0	0
10200	FICA	9,845	8,914	8,914	8,531	1,893-	6,752	24-
10300	HEALTH INSURANCE	10,377	10,230	10,230	12,075	1,301-	10,774	5
10325	DISABILITY INSURANCE	556	473	473	481	83-	398	15-
10350	LIFE INSURANCE	113	99	129	117	13-	104	5
10375	DENTAL INSURANCE	910	825	825	945	101-	844	2
10400	WORKERS COMP	604	531	619	512	115-	397	25-
10500	401(A) MATCH PLAN	625	1,755	650	1,755	188-	1,567	10-
	SUBTOTAL *****	154,767	139,355	132,840	135,932	28,428-	109,105	21-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	5	5	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATION	11,059	88	1	63	0	63	28-
23000	OFFICE SUPPLIES	2,806	3,250	2,500	3,250	0	3,250	0
23001	PRINTING	1,901	2,604	2,604	2,820	0	2,820	8
23050	OTHER SUPPLIES	136	250	100	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	196	300	237	300	0	300	0
	SUBTOTAL *****	16,100	6,497	5,447	6,688	0	6,688	2
	DUES TRAVEL & TRAINING							
37000	DUES	298	373	400	400	0	400	7
37200	SEMINARS/CONFEREN/MEETING	2,785	180	160	180	0	180	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,034	124	250	124	0	124	0
37235	MEALS & LODGING - OTHER	3,687	420	191	436	0	436	3
	SUBTOTAL *****	7,805	1,097	1,001	1,140	0	1,140	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	700	700	700	700	0	700	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	1	50	0	50	0
	SUBTOTAL *****	700	750	701	750	0	750	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	250	1	250	0	250	0
	SUBTOTAL *****	0	250	1	250	0	250	0
	OTHER							
83923	OTO:INTERNAL SERVICE FUND	4,829	0	0	0	0	0	0
86896	DEPOSIT SHORTAGE	22	50	100	50	0	50	0
86898	OVER AND SHORT	325	0	50	0	0	0	0
	SUBTOTAL *****	5,176	50	150	50	0	50	0
	TOTAL EXPENDITURES *****	184,549	147,999	140,140	144,810	28,428-	117,983	20-

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# **Prosecuting Attorney**

## **Forfeiture Fund**

### **Department Number 2640**

#### **Mission**

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The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. At such time that the existing resources in the fund are fully expended, the fund will be closed.

Expenditures must comply with strict federal program guidelines and are restricted to drug enforcement or drug prosecution activities.

#### **Budget Highlights**

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This budget includes a small amount for training and a lump-sum amount for outside services. No specific spending plans are identified at this time for the lump-sum amount; it may be spent throughout the year on allowable activities as directed by the Prosecuting Attorney.

# Prosecuting Attorney Forfeiture Fund

Dept. No. 2640

## Annual Budget

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	20	25	14	15	0	15	40-
3712	INT-LONG TERM INVEST	468	350	120	120	0	120	65-
3798	INC/DEC IN FV OF INVESTMENTS	23	28	4	5	0	5	82-
	SUBTOTAL *****	512	403	138	140	0	140	65-
	TOTAL REVENUES *****	512	403	138	140	0	140	65-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	500	1	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	1	700	0	700	0
37230	MEALS & LODGING-TRAINING	0	700	1	700	0	700	0
	SUBTOTAL *****	0	1,900	3	1,900	0	1,900	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	13,750	1	13,750	0	13,750	0
	SUBTOTAL *****	0	13,750	1	13,750	0	13,750	0
	TOTAL EXPENDITURES *****	0	15,650	4	15,650	0	15,650	0

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# Prosecuting Attorney

## Law Enforcement Sales Tax

### Department Number 2903

#### Mission

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This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) for needs of the Prosecuting Attorney.

#### Budget Highlights

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The FY 2004 budget includes appropriations for an additional Assistant Prosecuting Attorney. This position is in addition to an investigator and legal secretary which were added in FY 2003.

#### Goals and Objectives

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- Refer to department number 1261.

#### Personnel Detail

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Position Detail	2002	2003	2004	2003-2004
	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Investigator	-	1.00	1.00	-
Legal Secretary	-	1.00	1.00	-
Assistant Prosecuting Attorney I	-	-	1.00	1.00
<b>Total FTEs</b>	<b>-</b>	<b>2.00</b>	<b>3.00</b>	<b>1.00</b>
Overtime	\$ -	\$ -	\$ 1,750	\$ 1,750

#### Organizational Chart

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Refer to department number 1261.

# Prosecuting Attorney Law Enforcement Sales Tax

Dept. No. 2903

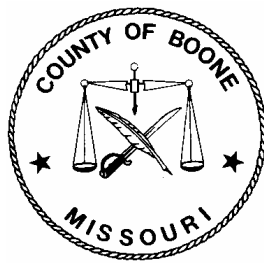
## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	61,161	61,161	67,953	55,973	124,933	104
10110	OVERTIME	0	0	1,600	1,750	0	1,750	0
10200	FICA	0	4,679	4,679	5,332	4,282	9,691	107
10300	HEALTH INSURANCE	0	6,820	6,820	8,050	4,025	12,075	77
10325	DISABILITY INSURANCE	0	281	281	320	257	577	105
10350	LIFE INSURANCE	0	66	71	78	39	117	77
10375	DENTAL INSURANCE	0	550	550	630	315	945	71
10400	WORKERS COMP	0	260	260	320	258	578	122
10500	401(A) MATCH PLAN	0	1,300	0	1,170	0	1,170	10-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	960	959	650	1,609	0
	SUBTOTAL *****	0	75,117	76,382	86,562	65,799	153,445	104
	UTILITIES							
48000	TELEPHONES	0	366	618	633	256	889	142
	SUBTOTAL *****	0	366	618	633	256	889	142
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	15	10	41	53	94	526
	SUBTOTAL *****	0	15	10	41	53	94	526
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	400	397	0	4,790	4,790	97
91300	MACHINERY & EQUIPMENT	0	285	285	0	350	350	22
91301	COMPUTER HARDWARE	0	1,400	1,193	0	1,500	1,500	7
	SUBTOTAL *****	0	2,085	1,875	0	6,640	6,640	218
	TOTAL EXPENDITURES *****	0	77,583	78,885	87,236	72,748	161,068	107

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# Public Administrator

## Department Number 1200

### Mission

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The office of the Public Administrator was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases: (1) when a stranger dies intestate in the County without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify; (2) when persons die intestate without any known heirs; (3) when persons unknown die or are found dead in the County; (4) when money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same; (5) when any estate of any person who dies intestate therein, or elsewhere, is left in the County liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state; (6) the persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator; (7) the estates of all minors whose parents are dead, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate; (8) the estates or person and estate of all disabled or incapacitated persons in this County who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify; (9) where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as to work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.
- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.

**Progress on Prior Year Objectives**

- To deal effectively with all of the agencies the Public Administrator has contact with as well as to work with the Probate Division of the Boone County Circuit Court for the benefit of all clients, and to meet the individual needs of each client through close contact, managing their finances to ensure the highest quality of life possible.

**Response:** The office successfully met this goal. With our current staffing level, a high quality of service has been maintained for our clients and for Boone County. The caseload continues to increase in numbers and complexity. The clients who have died are usually the ones who require the least amount of time and resources. The growth in our caseload requires a continuing increase in the amount of time spent on the telephone, in the courtroom and traveling. The Department of Mental Health's desire to have all clients living in the community has been a major factor for the increase in caseload along with an aging population. We manage one house that is vacant.

**Performance Measures**

<b>Performance Measure</b>	<b>2002 Actual</b>	<b>2003 Estimated</b>	<b>2004 Projected</b>
Total Assets Managed	\$ 5,450,010	\$ 6,310,025	**
Number of Houses/Farms Managed	4	5	**
Annual Income Managed	*\$ 2,466,862	\$ 1,848,263	**
Total Number of Cases	265	285	**

\*Includes income from sale of 190 acres of farmland sold for \$993,450.00 in 2003.

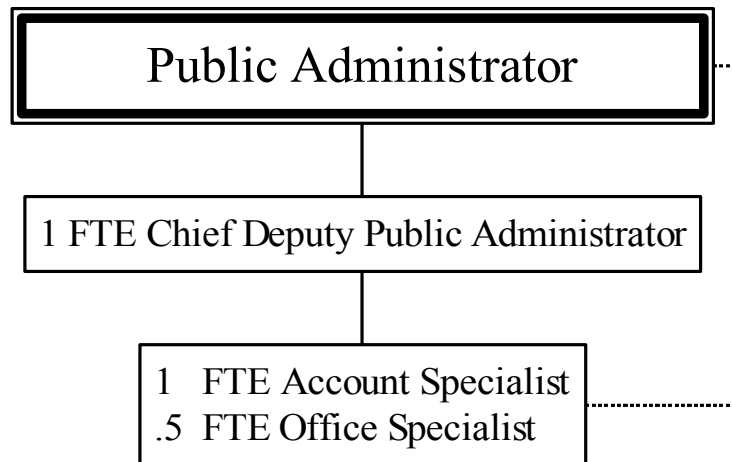
\*\*Unavailable at this time.

**Personnel Detail**

<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>
Overtime	\$ -	\$ -	\$ 500	\$ 500

**Organizational Chart**

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# Public Administrator

Dept. No. 1200

## Annual Budget

1200	PUBLIC ADMINISTRATOR							%CHG
100	GENERAL FUND							FROM
		2002	2003	2003	2004	2004	2004	
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	PY
	INTERGOVERNMENTAL REVENUE		REVISIONS		REQUEST	REQUEST	BUDGET	BUD
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3559	PUBLIC ADM. FEES	111,507	90,000	155,604	80,000	0	80,000	11-
	SUBTOTAL *****	111,507	90,000	155,604	80,000	0	80,000	11-
	TOTAL REVENUES *****	111,507	90,000	155,604	80,000	0	80,000	11-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	131,229	142,211	142,211	148,636	7,078	151,237	6
10110	OVERTIME	537	0	1,485	0	500	500	0
10200	FICA	9,762	10,479	10,479	11,370	542	11,569	10
10300	HEALTH INSURANCE	8,895	10,230	10,230	12,075	0	12,075	18
10325	DISABILITY INSURANCE	531	567	567	629	0	629	10
10350	LIFE INSURANCE	97	99	99	117	0	117	18
10375	DENTAL INSURANCE	780	825	825	945	0	945	14
10400	WORKERS COMP	418	438	540	579	24	579	32
10500	401(A) MATCH PLAN	1,120	1,755	1,065	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	0	4,186	4,187	0	0	0	0
	SUBTOTAL *****	153,370	170,790	171,688	176,106	8,144	179,406	5
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	860	900	700	750	0	750	16-
23001	PRINTING	534	500	519	520	0	520	4
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	228	125	300	300	0	300	140
23050	OTHER SUPPLIES	0	100	0	100	0	100	0
23850	MINOR EQUIPMENT & TOOLS	44	100	56	100	0	100	0
	SUBTOTAL *****	1,667	1,775	1,575	1,820	0	1,820	2
	DUES TRAVEL & TRAINING							
37000	DUES	350	270	270	270	0	270	0
37210	TRAINING/SCHOOLS	200	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	72	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	212	1,205	1,205	1,205	0	1,205	0
	SUBTOTAL *****	834	2,675	2,675	2,675	0	2,675	0
	UTILITIES							
48000	TELEPHONES	1,430	2,036	2,236	2,236	0	2,236	9
48050	CELLULAR TELEPHONES	251	700	700	700	0	700	0
	SUBTOTAL *****	1,682	2,736	2,936	2,936	0	2,936	7
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	4,067	6,570	6,570	6,570	0	6,570	0
	SUBTOTAL *****	4,067	6,570	6,570	6,570	0	6,570	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	576	600	600	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	576	700	700	700	0	700	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	75	100	100	50	0	50	50-
71105	LEGAL SERVICES	577	1,700	0	1,700	0	1,700	0
71107	BANK/CREDIT CARD SERVICE FEES	180	180	180	180	0	180	0
71500	BUILDING USE/RENT CHARGE	7,836	7,836	7,836	7,836	0	7,836	0
71525	STORAGE CHARGES	235	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHRG	65	80	80	80	0	80	0
	SUBTOTAL *****	8,968	10,196	8,496	10,146	0	10,146	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	500	500	0	0	0	0
	SUBTOTAL *****	0	500	500	0	0	0	0
	TOTAL EXPENDITURES *****	171,168	195,942	195,140	200,953	8,144	204,253	4
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# Medical Examiner

## Department Number 1280

### Mission

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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; therefore, this budget does not reflect personnel appropriations.

### Budget Highlights

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The County contracts with the University of Missouri for Medical Examiner services. In addition, the County obtains Death Investigator services, morgue use, and administrative services through professional service contracts. Miscellaneous operating expenses previously paid directly by the County have been consolidated into these contracts. Toxicology, radiology, and histology testing costs are not covered by the professional service contracts.

There are no significant changes to this budget.

### Performance Measures

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Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Telephone Investigations Conducted	777	725	750
Number of Scene Investigations Conducted	56	61	70
Number of Autopsies Performed	61	65	75

# Medical Examiner

Dept. No. 1280

## Annual Budget

1280 MEDICAL EXAMINER  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	121,253	126,385	126,297	129,263	0	129,263	2
	SUBTOTAL *****	121,253	126,385	126,297	129,263	0	129,263	2
86300	OTHER TESTING	14,652	23,587	15,000	25,024	0	25,024	6
	SUBTOTAL *****	14,652	23,587	15,000	25,024	0	25,024	6
	TOTAL EXPENDITURES *****	135,906	149,972	141,297	154,287	0	154,287	2

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# District Defender

## Department Number 1285

### Mission

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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

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There are no significant changes in this budget.

### Annual Budget

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1285	PUBLIC DEFENDER							
100	GENERAL FUND							
		2002	2003	2003	2004	2004	2004	%CHG
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
	CONTRACTUAL SERVICES							BUD
71500	BUILDING USE/RENT CHARGE	26,409	27,102	29,063	31,025	0	31,025	14
	SUBTOTAL *****	26,409	27,102	29,063	31,025	0	31,025	14
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	26,409	27,102	29,063	31,025	0	31,025	14

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# **Emergency Services and Dispatch**

## **Department Number 1287**

### **Mission**

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This budget accounts for the County's share of operational costs for Joint Communications Information Center (JCIC) and Emergency Management. The County shares in the operational costs as outlined in a cooperative agreement. Currently, the County is responsible for 23% of the JCIC operating and capital budget. The County's share includes costs for the Hallsville, Sturgeon, and Ashland Police Departments.

In addition, the County is responsible for 33% of the shared costs and 100% of the County costs included in the Emergency Management budget.

### **Budget Highlights**

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The County's share of JCIC costs is increased to 23% from 21%, an increase of approximately \$40,500.

The increases in JCIC costs are partially off-set by the reduced Emergency Management appropriation.

# Emergency Services and Dispatch

Dept. No. 1287

## Annual Budget

1287 EMERGENCY SERVICES & DISPATCH  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	0	127,146	127,146	0	0	0	0
	SUBTOTAL *****	0	127,146	127,146	0	0	0	0
	TOTAL REVENUES *****	0	127,146	127,146	0	0	0	0
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	3,391	3,391	0	0	0	0
	SUBTOTAL *****	0	3,391	3,391	0	0	0	0
37240	DUES TRAVEL & TRAINING REGISTRATION/TUITION	0	1,000	1,000	0	0	0	0
	SUBTOTAL *****	0	1,000	1,000	0	0	0	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	316,391	338,004	300,000	391,370	0	391,370	15
71101	PROFESSIONAL SERVICES	0	15,000	15,000	0	0	0	0
	SUBTOTAL *****	316,391	353,004	315,000	391,370	0	391,370	10
86670	OTHER EMERGENCY MANAGEMENT	29,647	58,677	51,000	42,814	0	42,814	27-
	SUBTOTAL *****	29,647	58,677	51,000	42,814	0	42,814	27-
91300	FIXED ASSET ADDITIONS MACHINERY & EQUIPMENT	0	107,755	107,755	0	0	0	0
	SUBTOTAL *****	0	107,755	107,755	0	0	0	0
	TOTAL EXPENDITURES *****	346,038	523,827	478,146	434,184	0	434,184	17-

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# **E-911 Emergency Telephone**

## **Department Number 2020**

### **Mission**

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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 #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.

The County Commission is the appropriating authority for this budget.

### **Budget Highlights**

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

Beginning in FY 2002, the County Commission budgeted to pay a portion, \$75,000, of the dispatching operating costs from this fund. The current budget includes this amount.

# E-911 Emergency Telephone

Dept. No. 2020

## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3120	EMERGENCY TELEPHONE TAX	289,317	300,000	270,000	276,000	0	276,000	8-
	SUBTOTAL *****	289,317	300,000	270,000	276,000	0	276,000	8-
	CHARGES FOR SERVICES							
3550	COMMISSIONS	34	0	0	0	0	0	0
	SUBTOTAL *****	34	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	649	800	500	650	0	650	18-
3712	INT-LONG TERM INVEST	14,751	8,000	8,000	8,000	0	8,000	0
3798	INC/DEC IN FV OF INVESTMENTS	712	0	85	0	0	0	0
	SUBTOTAL *****	16,112	8,800	8,585	8,650	0	8,650	1-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	305,464	308,800	278,585	284,650	0	284,650	7-
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	47,000	33,500	57,000	0	57,000	21
	SUBTOTAL *****	0	47,000	33,500	57,000	0	57,000	21
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	174,930	187,800	170,000	187,800	0	187,800	0
71110	CONTRACT LABOR	25,036	28,000	26,000	29,000	0	29,000	3
	SUBTOTAL *****	199,966	215,800	196,000	216,800	0	216,800	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	175,000	175,000	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	37,500	32,200	0	0	0	0
	SUBTOTAL *****	0	212,500	207,200	0	0	0	0
	TOTAL EXPENDITURES *****	199,966	475,300	436,700	273,800	0	273,800	42-

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# **Local Emergency Planning Committee**

## **Department Number 2100**

### **Mission**

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

The County Commission is the appropriating authority for this budget and the Boone County Treasurer administers this budget.

### **Budget Highlights**

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There are no significant changes in this budget.

# Local Emergency Planning Committee

Dept. No. 2100

## Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE  
210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,278	6,000	10,397	8,000	0	8,000	33
	SUBTOTAL *****	9,278	6,000	10,397	8,000	0	8,000	33
	INTEREST							
3711	INT-OVERNIGHT	18	30	15	0	0	0	0
3712	INT-LONG TERM INVEST	423	300	200	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	10	0	2	0	0	0	0
	SUBTOTAL *****	451	330	217	0	0	0	0
	TOTAL REVENUES *****	9,730	6,330	10,614	8,000	0	8,000	26
	MATERIALS & SUPPLIES							
22000	POSTAGE	55	100	100	100	0	100	0
23001	PRINTING	0	100	50	100	0	100	0
23050	OTHER SUPPLIES	94	10,300	10,300	7,000	0	7,000	32-
	SUBTOTAL *****	149	10,500	10,450	7,200	0	7,200	31-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	2,250	1,500	1,500	3,000	0	3,000	100
37230	MEALS & LODGING-TRAINING	1,438	600	600	2,000	0	2,000	233
	SUBTOTAL *****	3,688	2,100	2,100	5,000	0	5,000	138
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	500	200	300	0	300	40-
	SUBTOTAL *****	0	500	200	300	0	300	40-
	OTHER							
84300	ADVERTISING	0	300	300	500	0	500	66
	SUBTOTAL *****	0	300	300	500	0	500	66
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	2,496	2,400	4,000	0	4,000	60
	SUBTOTAL *****	0	2,496	2,400	4,000	0	4,000	60
	TOTAL EXPENDITURES *****	3,837	15,896	15,450	17,000	0	17,000	6

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# **Law Enforcement Sales Tax**

## **Department Number 2900**

### **Mission**

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The Law Enforcement Services Fund (Fund No. 290) was established to account for the proceeds from a permanent one-eighth cent sales tax, effective January 1, 2003. State law requires that the tax proceeds be deposited into a separate fund and administered by the County Commission in accordance with the requirements of RSMo 67.582. Expenditures from the Fund are restricted to law enforcement services.

Several department numbers (or cost centers) are used to account for the expenditures authorized by the County Commission. Using these various department numbers will also facilitate accountability with respect to the various uses of the funds. Please refer to the following department numbers:

- Dept. No. 2900—accounts for revenues and inter-fund borrowing costs
- Dept. No. 2901—accounts for appropriations pertaining to Sheriff Operations
- Dept. No. 2902—accounts for appropriations pertaining to Corrections
- Dept. No. 2903—accounts for appropriations pertaining to the Prosecuting Attorney
- Dept. No. 2904—accounts for appropriations pertaining to alternative correction programs
- Dept. No. 2905—accounts for appropriations pertaining to the development and implementation of a comprehensive judicial information system

### **Budget Highlights**

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There are no significant changes in this budget.

# Law Enforcement Sales Tax

Dept. No. 2900

## Annual Budget

2900 LAW ENFORCEMENT SALES TAX REV  
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	0	2,300,000	2,420,000	2,480,000	0	2,480,000	7
	SUBTOTAL *****	0	2,300,000	2,420,000	2,480,000	0	2,480,000	7
	INTEREST							
3711	INT-OVERNIGHT	0	0	125	150	0	150	0
3712	INT-LONG TERM INVEST	0	0	1,500	1,500	0	1,500	0
3718	INT-SALES TAX	0	0	600	800	0	800	0
	SUBTOTAL *****	0	0	2,225	2,450	0	2,450	0
	TOTAL REVENUES *****	0	2,300,000	2,422,225	2,482,450	0	2,482,450	7
	OTHER							
84100	INTEREST EXPENSE	0	6,000	900	0	0	0	0
	SUBTOTAL *****	0	6,000	900	0	0	0	0
	TOTAL EXPENDITURES *****	0	6,000	900	0	0	0	0

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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 # 290) for developing and implementing a County-wide judicial information system.

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

## Budget Highlights

This budget includes funding for implementation of fiber optics infrastructure to replace the existing frame relay infrastructure in order to achieve information system connectivity between the County's various building locations. Costs are shared between the General Fund and the Law Enforcement Services Fund.

Due to litigation-related delays, amounts to complete this project have been re-budgeted from FY 2003.

## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES TELEPHONES	0	2,250	0	2,250	0	2,250	0
	SUBTOTAL *****	0	2,250	0	2,250	0	2,250	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	402	0	402	0	402	0
	SUBTOTAL *****	0	402	0	402	0	402	0
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	0	13,002	0	13,002	0	13,002	0
	SUBTOTAL *****	0	13,002	0	13,002	0	13,002	0
	TOTAL EXPENDITURES *****	0	15,654	0	15,654	0	15,654	0

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# Neighborhood Improvement District Administration

## Department Number 1340

### Mission

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This budget is administered by Public Works and is intended to provide administrative support for the Neighborhood Improvement District (NID) program. The Missouri statutes provide authorization for Boone County residents, through a petition process to the County Commission, to form an improvement district and obtain approval for neighborhood improvement projects. All costs of the improvement project are borne by property owners contained within the boundaries of the NID. To the extent possible, the administrative costs incurred in this budget will be charged to specific NID projects and ultimately billed back to property owners within the given NID.

In the past, the NID program was limited to road improvement projects only. In 1998 the voters approved general obligation bonds that allow expansion of the NID program to sanitary sewer improvement projects as well.

### Budget Highlights

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NID activity levels are insufficient to justify staff dedicated solely to this program. However, there is a need for NID coordination and administration which is provided by existing Public Works staff, with appropriate reimbursement being made to Public Works from this budget.

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

### Goals and Objectives

---

#### **Budget Year Objectives**

- Build a minimum of one road project.
- Build a minimum of one sanitary sewer project.
- Process all applications when received.
- Get a collection and tracking program developed, online, and in operation.
- Have all sanitary sewer projects developed and processed through the Boone County Regional Sewer District.
- Account for all reimbursable man-hours and costs that are related to a specific NID project for auditing purposes.

## Neighborhood Improvement District Administration

**Dept. No. 1340**

- Bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.
- Limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.
- Monitor potential and actual legislative changes to NID statutes.

### **Progress on Prior Year Objectives**

- Build a minimum of one road project.  
**Response:** No projects were built this year.
- Build a minimum of one sanitary sewer project.  
**Response:** No projects were built this year.
- Process all applications when received.  
**Response:** Responded to applicants, and set meetings within 90 days of receiving application.
- Design and implement an online collection and tracking program.  
**Response:** This project has been put on hold until Information Technology is caught up with priorities.
- Design and implement a process whereby all sanitary sewer projects are developed and processed through the Boone County Regional Sewer District.  
**Response:** No further discussions have taken place on this subject.
- Continue to account for all reimbursable man-hours and costs that are related to a specific NID project for auditing purposes.  
**Response:** Accomplished.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.  
**Response:** Accomplished.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.  
**Response:** Accomplished.
- Continue to monitor potential and actual legislative changes to the NID statutes.  
**Response:** Accomplished.

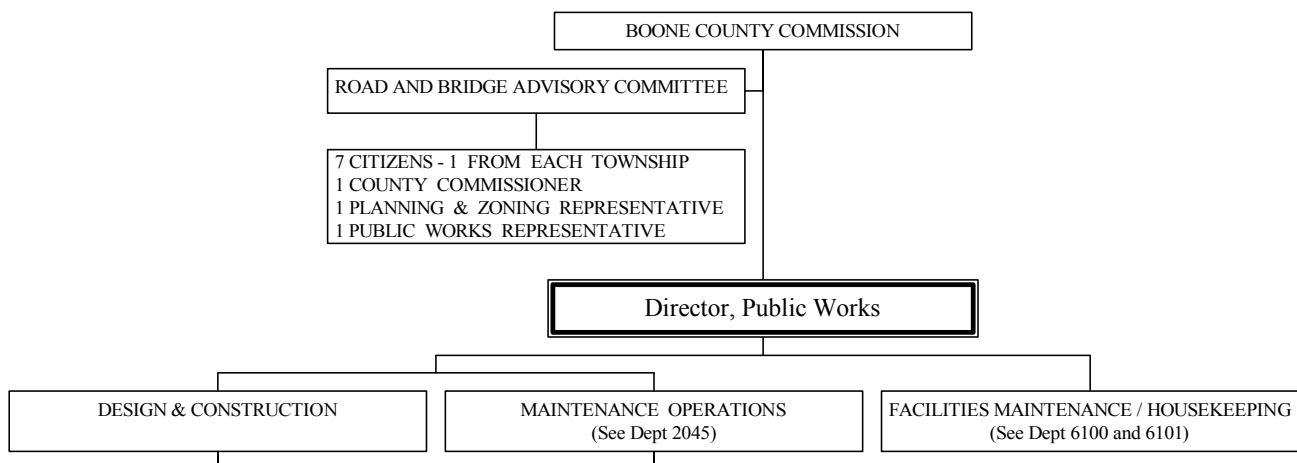
# Neighborhood Improvement District Administration

**Dept. No. 1340**

## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Roadway			
Number of Active NID Projects	5	2	2
Number of NID Applications on File	2	3	2
Number of NID Projects Approved	0	1	1
Number of NID Projects Completed	0	1	1
Number of New Applications Submitted	4	3	4
Sewer			
Number of Active NID Projects	0	1	1
Number of NID Applications on File	13	13	15
Number of NID Projects Approved	0	0	1
Number of NID Projects Completed	0	0	0
Number of New Applications Submitted	0	0	2

## Organizational Chart



# Neighborhood Improvement District Administration

Dept. No. 1340

## Annual Budget

1340 NID ADMINISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,932	1,500	0	1,500	0	1,500	0
71102	ENGINEERING SERVICES	152	5,000	0	5,000	0	5,000	0
71104	ADMINISTRATIVE SERVICES	4,601	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	6,685	11,500	0	11,500	0	11,500	0
	OTHER							
84300	ADVERTISING	0	750	0	750	0	750	0
84400	PUBLIC NOTICES	0	200	0	200	0	200	0
	SUBTOTAL *****	0	950	0	950	0	950	0
	TOTAL EXPENDITURES *****	6,685	12,450	0	12,450	0	12,450	0

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# Solid Waste Recycling

## Department Number 1360

### Mission

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This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District, Region H, to meet the State mandated goal to reduce the amount of solid waste going into landfills 40% by 1998 and to continue to maintain this reduction. In addition, it is intended to: study, explore, examine, and research solid waste issues confronting the citizens, businesses and environs of Boone County; to promote the responsible management of solid waste through education and implementation of recycling and waste reduction programs; and to coordinate solid waste management solutions with public agencies, organizations, community and civic groups.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Maintain the permanent recycling program at the four established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
- Relocate the Hallsville container from its current temporary location to another permanent location.
- Review and analyze data obtained from administration of the recycling program and assess the level of program success.
- Establish a recycling program for the Sheriff's Office/Jail Facility.

#### Progress on Prior Year Objectives

- Maintain the permanent recycling program at the four remaining established sites and successfully address problems that arise.

**Response:** In June the Solid Waste Program received notice from Civic Recycling that the processing fee for containers would be increased from \$57.00 to \$250.00 per container for processing. The Solid Waste Program initiated negotiations with Civic and began efforts to find possible alternatives in case it is not possible to continue with Civic. Whichever option is chosen for processing the containers, it will likely result in a sharp increase in the processing price per container in the future. The process of refurbishing containers should be started as no substantial maintenance has been done since the purchase of the containers. At least one container has an internal baffle door with problems.

- Locate a permanent site for the Hallsville container.  
**Response:** Efforts to find a site for this container are on hold as a sharp increase in the cost of processing the recycling containers has been problematic. The primary reason for needing a new location and not making the “temporary” location permanent is that the site was having a high level of contamination in the past. The contamination level for this site appears to have lessened and the existing site is being evaluated as a possible permanent site.
- Review and analyze data obtained from administration of the recycling program and assess the level of program success.  
**Response:** As part of the effort to seek alternatives on the processing of recycled material, a compilation of the tonnages and costs since the programs inception was completed. Under the current system, it has become apparent that there is a problem in compelling the current processor and hauler to provide the required weight tickets to evaluate the tonnage. This issue will be addressed in the choice of service provider for the future since current information is not complete enough to make a true evaluation.
- Begin a pilot recycling program for the Sheriff’s Office/Jail facility, and secure a permanent container.  
**Response:** This objective is ongoing; however, the City of Columbia Materials Recovery Facility has tentatively agreed to service a container at the Jail. Logistical details to bring this project into operation are under discussion. The City of Columbia may become our processor for the entire program.
- Under the direction of the County Commission, establish goals and select methods for solid waste reduction throughout Boone County.  
**Response:** The process of refurbishing containers should be started as no substantial maintenance has been done since the purchase of the containers. At least one container has an internal baffle door with problems. These repairs are necessary to keep the program functioning as envisioned by the County Commission when it was created.
- Represent Boone County at the various other boards and committees to ensure the needs of Boone County citizens are met.  
**Response:** The Solid Waste Coordinator continues to represent Boone County on boards and committees.
- Determine what needs to be done in the next year to implement the MMSWMD Plan and continue to make progress towards meeting the state mandate of reducing the amount of solid waste going into landfills by 40% by 1998. It is anticipated that this goal will be extended since the 40% goal has not been reached.  
**Response:** Since this is a small program, the ongoing efforts from year to year are similar and relatively constant. Refinement of the existing services remains a major focus. Opportunities to provide better service and/or expand the scope of the program remain a focus.

# Solid Waste Recycling

Dept. No. 1360

## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Recycling Containers in Use	6	6	6

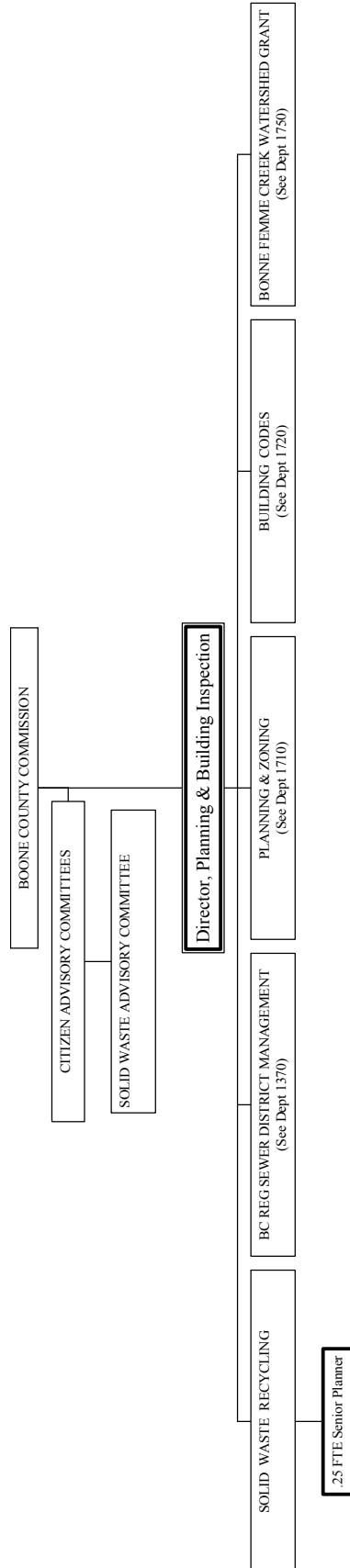
## Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Senior Planner	0.25	0.25	0.25	-
Total FTEs	0.25	0.25	0.25	-



## Organizational Chart

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# Solid Waste Recycling

Dept. No. 1360

## Annual Budget

1360 SOLID WASTE RECYCLING  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES							
10100	SALARIES & WAGES	8,138	9,812	9,812	11,772	0	11,984	22
10200	FICA	541	750	750	900	0	916	22
10300	HEALTH INSURANCE	741	852	852	1,006	0	1,006	18
10325	DISABILITY INSURANCE	36	41	41	54	0	54	31
10350	LIFE INSURANCE	8	8	8	9	0	9	12
10375	DENTAL INSURANCE	65	68	68	78	0	78	14
10400	WORKERS COMP	65	74	74	102	0	102	37
10500	401(A) MATCH PLAN	162	146	146	146	0	146	0
	SUBTOTAL *****	9,757	11,751	11,751	14,067	0	14,295	21
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	0	208	208	208	0	208	0
23000	OFFICE SUPPLIES	183	228	228	228	0	228	0
23001	PRINTING	559	582	580	582	0	582	0
23020	MICROFILM/FILM	23	116	50	116	0	116	0
23050	OTHER SUPPLIES	0	1,040	1,040	1,040	0	1,040	0
23850	MINOR EQUIPMENT & TOOLS	29	54	50	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	1	320	0	320	0
26201	ROCK-VENDOR HAULED	0	320	1	320	0	320	0
	SUBTOTAL *****	796	2,868	2,158	2,868	0	2,868	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	224	200	224	0	224	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	100	100	100	0	100	0
37235	MEALS & LODGING - OTHER	0	100	100	100	0	100	0
	SUBTOTAL *****	0	424	400	424	0	424	0
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	103	144	144	144	0	144	0
	SUBTOTAL *****	103	144	144	144	0	144	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	642	642	3,600	0	3,600	460
	SUBTOTAL *****	0	642	642	3,600	0	3,600	460
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	11,124	15,750	15,750	15,750	0	15,750	0
	SUBTOTAL *****	11,124	15,750	15,750	15,750	0	15,750	0
	OTHER							
83160	RECYCLING & DUMP FEES	0	100	100	100	0	100	0
84300	ADVERTISING	0	1,000	1	1,000	0	1,000	0
	SUBTOTAL *****	0	1,100	101	1,100	0	1,100	0
	TOTAL EXPENDITURES *****	21,781	32,679	30,946	37,953	0	38,181	16

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# Boone County Regional Sewer District Management Services

## Department Number 1370

### Mission

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This budget provides management services to the Boone County Regional Sewer District pursuant to a cooperative agreement signed by the Boone County Commission and the Boone County Regional Sewer District (BCRSD) Board of Trustees in October, 2000. The BCRSD reimburses the County for all costs incurred pursuant to this agreement.

The services provided by the County include the following: (1) BCRSD Executive Director services provided by the Director of Planning & Building Inspections; and, (2) General Management and Chief Engineer Services provided by a full-time Project Engineer who is dedicated to the BCRSD exclusively.

### Budget Highlights

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There are no significant changes to this budget.

### Personnel Detail

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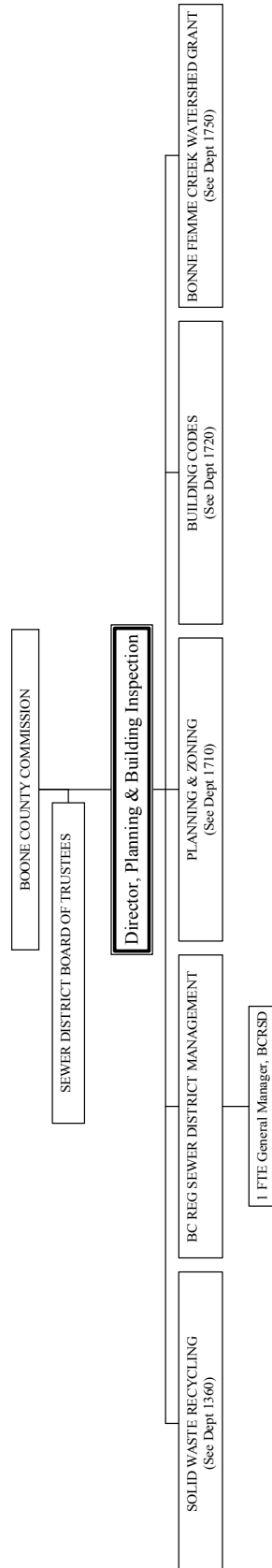
Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
General Manager, BCRSD	1.00	1.00	1.00	-
Total FTEs	1.00	1.00	1.00	-

# Boone County Regional Sewer District Management Services

Dept. No. 1370

## Organizational Chart

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# Boone County Regional Sewer District Management Services

Dept. No. 1370

## Annual Budget

1370 BC REG SEWER DIST MGMT SERVICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	74,718	75,800	76,206	76,900	0	76,900	1
	SUBTOTAL *****	74,718	75,800	76,206	76,900	0	76,900	1
	TOTAL REVENUES *****	74,718	75,800	76,206	76,900	0	76,900	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	62,602	62,691	62,691	62,691	0	63,724	1
10200	FICA	4,588	4,795	4,795	4,795	0	4,874	1
10300	HEALTH INSURANCE	2,965	3,410	3,410	4,025	0	4,025	18
10325	DISABILITY INSURANCE	255	268	268	268	0	268	0
10350	LIFE INSURANCE	32	33	33	39	0	39	18
10375	DENTAL INSURANCE	260	275	275	315	0	315	14
10400	WORKERS COMP	493	520	520	545	0	545	4
10500	401(A) MATCH PLAN	650	585	585	585	0	585	0
	SUBTOTAL *****	71,847	72,577	72,577	73,263	0	74,375	2
	TOTAL EXPENDITURES *****	71,847	72,577	72,577	73,263	0	74,375	2

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# Public Works Summary

## Department Numbers 2040, 2045, 2049, and 2080

### Description

The County's road and bridge public works activities are funded primarily with the proceeds of a one-half cent sales tax and supplemented with property tax revenues, fuel taxes and other miscellaneous revenues. Maintenance Operations are included in the budget for Dept. No. 2040; Design and Construction activities are included in the budget for Dept. No. 2045. Payments to cities and special road districts are included in the budget for Dept. No. 2049. The sales tax revenues are accounted for in the budget for Dept. No. 2080 and all other revenues are included in Dept. 2049. Detailed information is presented for each of these budgets on the following pages.

### Budget Summary

Fund	Dept	Department Name	2002	2003	2004	2004	2004	2004
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,236,989	\$ 7,674,350	\$ 2,604,115	\$ 2,747,680	\$ 693,650	\$ 6,045,445
204	2041	Special Maintenance Projects	-	-	-	1,873,409	-	1,873,409
204	2045	Design & Construction	2,343,763	2,931,077	692,381	2,990,564	217,400	3,900,345
204	2049	Administration	2,347,527	2,271,579	-	2,422,838	-	2,422,838
<b>Total</b>			<u>\$ 11,928,279</u>	<u>\$ 12,877,006</u>	<u>\$ 3,296,496</u>	<u>\$ 10,034,491</u>	<u>\$ 911,050</u>	<u>\$ 14,242,037</u>

### Personnel Summary

Fund	Dept	Department Name	2002	2003	2004
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	49.65	49.65	49.65
204	2045	Design & Construction	12.96	13.62	13.62
<b>Total FTEs</b>			<u>62.61</u>	<u>63.27</u>	<u>63.27</u>

# **Public Works**

## **Road and Bridge Maintenance**

### **Department Number 2040**

#### **Mission**

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Public Works - Road and Bridge Maintenance is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

#### **Budget Highlights**

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The budget includes appropriations for general road maintenance and routine equipment repair and replacement to accomplish the goals outlined below. Appropriations related to Special Maintenance Projects are included in Department # 2041 and appropriations related to roadway capital improvements and major reconstructions are included in Department # 2045.

#### **Goals and Objectives**

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##### **Budget Year Objectives**

- Provide training, education, and technical support for staff through safety training, and operation/material seminars and classes.
- Produce and distribute a comprehensive annual report to the Commission and the public that recaps the year's events and accomplishments.
- Provide street sweeping for curb and gutter subdivision roads.
- Provide pavement marking and re-striping for County roads as needed.
- Provide snow removal for all County roads, using a combination of in-house staff and contractual services.
- Provide routine grading and gravel for the County's approximate 535 miles of gravel roads.
- Provide replacement of culvert pipes throughout the County as needed.
- Provide traffic sign replacement throughout the County as needed.
- Provide routine equipment repair and replacement.

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

### Progress on Prior Year Objectives

- Continue to provide training, education, and technical support for staff through the Skills Based Training Incentive Program, safety training and operation/material seminars and classes.  
**Response:** This objective has been achieved through the utilization of safety seminars and classes that were arranged in cooperation with the County's insurance trust, the Skills Based Training program, and operations and materials seminars/training.
- Produce and provide a comprehensive annual report to the Commission and the public that recaps the year's events and accomplishments.  
**Response:** This objective has been met.
- Prepare and provide surface treatment for over 18 (10.3 miles) problem washout areas (hills). The areas treated will provide for increased efficiency of the department and provide a cost savings. The washout areas were identified and prioritized by department personnel. It will take several additional years to complete all areas that were identified.  
**Response:** This objective has been met in miles completed, but not all of the roads specified in the 2003 budget were completed. The County prepared and provided chip and seal surfacing for 11.5 miles in 2003. The roads specified in the 2003 budget but not completed, have been graded, base stabilized, and had culvert pipes replaced. They require only the chip and seal surfacing to be complete. These roads have been set as a priority for 2004.
- Continue to maintain approximately 51.2 miles of existing chip and seal surfacing. This amount will increase due to surfacing of washout hill projects in 2003.  
**Response:** This objective has been partially met. The County was able to complete approximately 9.85 miles of asphalt patching and re-application of single coat chip and seal surfacing. The goal was to complete an additional 10.09 miles that were not completed because of equipment breakdown and a late start to this seasonal work. The roads not completed did receive significant asphalt repairs in 2003, and the chip and seal re-application has been set as a priority for 2004.
- Provide construction services for approximately 12 safety projects. The areas treated will provide for safer driving conditions for motorists. The safety areas were identified and prioritized by department personnel. It will take several years to complete all areas that were identified.  
**Response:** This objective has been partially met. The three Safety Projects on Barnes School Road, Kircher Road and Wilcox Road not completed in 2003 have been set as a priority in 2004.



# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

- Continue to provide street sweeping for curb and gutter subdivision roads. This is the second year for the program. This program was initiated last year as a best management practice for compliance to Phase II Storm Water Regulations.  
**Response:** This objective has been met. A contractor was procured through an open bid process.
- Provide pavement marking for roads that need re-striping. Each area that is marked will conform to newly adopted standards and warrants.  
**Response:** This objective has been met. The department contracted with a vendor to re-stripe 22.82 miles of road or 241,052 linear feet of marking.

### Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Director Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Coordinator	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	18.00	18.00	18.00	-
Maintenance Worker III	10.00	10.00	10.00	-
Sign Maintenance Specialist	1.00	1.00	1.00	-
Maintenance Worker II	7.00	7.00	7.00	-
Field Services Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Maintenance Worker I Pool	1.65	1.65	1.65	-
<b>Total FTEs</b>	<b>49.65</b>	<b>49.65</b>	<b>49.65</b>	<b>-</b>
Overtime	\$ 85,000	\$ 100,000	\$ 120,000	\$ 20,000
Crew Leader 3% Differential	\$ 3,300	\$ 3,300	\$ 9,922	\$ 6,622

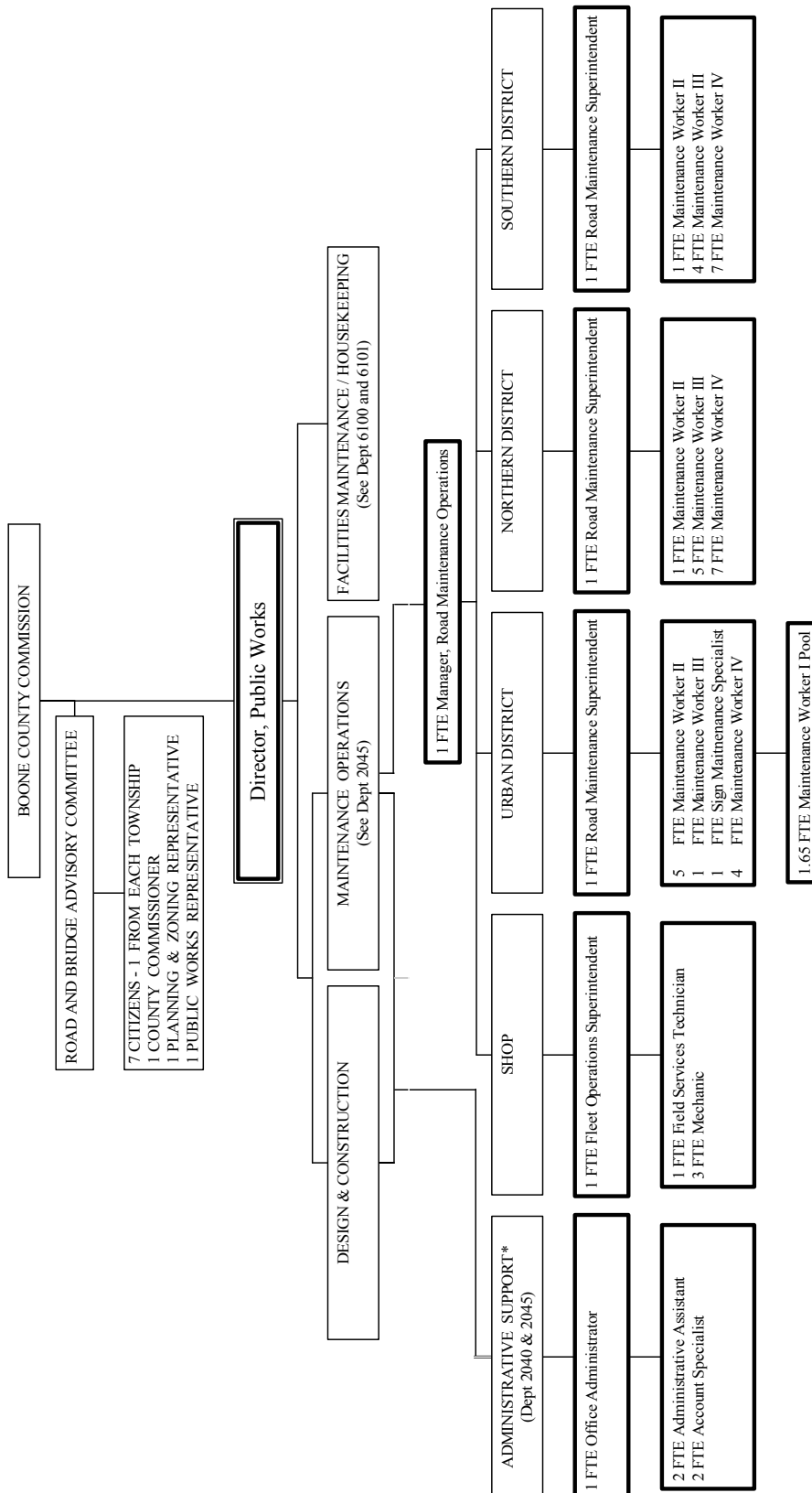
a .50 FTE in Public Works-Design and Construction (2045)

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

### Organizational Chart



\* Administrative Support FTEs are budget 50% each in Maintenance Operations (2040) and Design and Construction (2045)

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

### Annual Budget

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3830	SALES	55	0	0	0	0	0	0
	SUBTOTAL *****	55	0	0	0	0	0	0
	TOTAL REVENUES *****	55	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,708,527	1,814,555	1,829,284	1,882,206	0	1,888,443	4
10110	OVERTIME	122,583	100,000	118,000	120,000	0	120,000	20
10120	HOLIDAY WORKED	61	500	500	500	0	500	0
10200	FICA	135,051	143,510	143,510	149,709	0	150,186	4
10300	HEALTH INSURANCE	142,320	163,680	163,680	193,200	0	193,200	18
10325	DISABILITY INSURANCE	6,980	8,403	8,403	8,832	0	8,832	5
10350	LIFE INSURANCE	1,520	1,584	1,584	1,872	0	1,872	18
10375	DENTAL INSURANCE	12,480	13,200	13,200	15,120	0	15,120	14
10400	WORKERS COMP	135,154	145,949	145,949	168,054	0	168,054	15
10500	401(A) MATCH PLAN	24,837	28,080	28,080	28,080	0	28,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	5,079	5,079	5,079	0	5,079	0
10600	UNEMPLOYMENT BENEFITS	6,500	0	0	0	0	0	0
10850	VEHICLE ALLOWANCE	4,550	4,200	4,375	4,200	0	4,200	0
10900	MECHANIC TOOL ALLOWANCE	4,591	4,500	4,849	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	298	350	350	350	0	350	0
	SUBTOTAL *****	2,305,455	2,433,590	2,466,843	2,581,702	0	2,588,416	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	362	915	915	1,290	0	1,290	40
23000	OFFICE SUPPLIES	4,035	3,145	3,663	3,270	0	3,270	3
23001	PRINTING	367	1,720	1,720	1,720	0	1,720	0
23050	OTHER SUPPLIES	25,507	27,410	20,000	27,510	0	27,510	0
23502	NON-PRES. MED. SUPPLIES	5	0	0	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	12,981	14,694	21,820	15,254	0	15,254	3
26000	PAVEMENT REPAIRS MATERIAL	220,858	168,607	340,000	65,735	0	65,735	61-
26200	ROCK	345,892	799,368	310,000	853,450	0	853,450	6
26201	ROCK-VENDOR HAULED	686,047	452,655	858,000	37,750	0	37,750	91-
26300	MATERIAL & CHEMICAL SUPP.	61,755	134,875	125,000	149,500	0	149,500	10
26400	ROAD OIL	200,518	236,548	205,000	42,060	0	42,060	82-
26420	CULVERTS	287,398	226,808	205,000	155,000	0	155,000	31-
26600	STRT/TRAFFIC/CONST SIGNS	36,238	37,400	54,000	42,100	0	42,100	12
	SUBTOTAL *****	1,881,969	2,104,145	2,145,118	1,394,639	0	1,394,639	33-
	DUES TRAVEL & TRAINING							
37000	DUES	1,998	2,000	2,000	2,150	0	2,150	7
37210	TRAINING/SCHOOLS	13,780	20,325	20,325	24,825	0	24,825	22
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	629	1,650	1,650	1,750	0	1,750	6
37230	MEALS & LODGING-TRAINING	7,481	7,675	6,669	6,155	0	6,155	19-
37240	REGISTRATION/TUITION	7,303	3,700	5,107	3,475	0	3,475	6-
	SUBTOTAL *****	31,193	35,350	35,751	38,355	0	38,355	8
	UTILITIES							
48000	TELEPHONES	0	0	0	6,000	0	6,000	0
48050	CELLULAR TELEPHONES	0	0	20	0	0	0	0
48100	NATURAL GAS	7,364	9,400	9,400	9,400	0	9,400	0
48200	ELECTRICITY	61,737	70,000	70,000	74,190	0	74,190	5
48300	WATER	7,203	11,000	11,000	11,000	0	11,000	0
48400	SOLID WASTE	2,670	2,650	6,780	2,650	0	2,650	0
48600	SEWER USE	1,319	2,436	2,520	2,436	0	2,436	0
	SUBTOTAL *****	80,296	95,486	99,720	105,676	0	105,676	10

Decimal values have been truncated.

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	139,238	160,876	160,826	165,702	0	165,702	2
59001	MOTOR FUEL/PROPANE	2,338	2,654	2,654	2,813	0	2,813	5
59025	MOTOR VEHICLE TITLE EXP	93	100	143	300	0	300	200
59050	ENGINE FLUIDS	9,770	12,000	12,000	12,250	0	12,250	2
59105	TIRES	53,942	60,400	60,400	62,210	0	62,210	2
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	205,383	236,130	236,123	243,375	0	243,375	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,798	8,525	8,525	5,360	0	5,360	37-
60100	BLDG REPAIRS/MAINTENANCE	280	2,825	2,825	2,950	0	2,950	4
60200	EQUIP REPAIRS/MAINTENANCE	314,024	296,000	276,000	258,000	0	258,000	12-
	SUBTOTAL *****	316,103	307,350	287,350	266,310	0	266,310	13-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	5,600	7,795	7,640	0	7,640	36
71000	INSURANCE AND BONDS	600	2,250	2,600	2,250	0	2,250	0
71001	AUTO PHYSICAL DAMAGE INS	9,909	11,355	14,712	11,355	0	11,355	0
71002	AUTO LIABILITY INS	17,652	17,674	19,887	17,543	0	17,543	0
71003	INLAND MARINE INS	1,370	1,403	2,636	2,397	0	2,397	70
71004	PROPERTY INSURANCE	13,502	36,933	36,999	44,627	0	44,627	20
71005	BOILER & MACHINERY INS	1,744	2,443	4,085	4,467	0	4,467	82
71006	ERRORS & OMISSIONS INS	41,314	42,538	47,866	41,287	0	41,287	2-
71008	GENERAL LIABILITY INS	42,481	49,480	55,677	50,976	0	50,976	3
71009	D.P. EQUIP-INSURANCE	1,915	2,884	3,007	3,955	0	3,955	37
71010	CRIME INSURANCE	1,074	1,122	1,262	1,184	0	1,184	5
71016	AUTO CLAIMS DEDUCTIBLE	1,633	7,500	9,430	7,500	0	7,500	0
71018	OTHER CLAIMS DEDUCTIBLE	147	0	0	0	0	0	0
71100	OUTSIDE SERVICES	639,395	715,791	650,737	345,850	0	345,850	51-
71102	ENGINEERING SERVICES	0	4,000	4,000	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	53,844	53,844	53,844	53,844	0	53,844	0
71600	EQUIP LEASES & METER CHRG	5,032	0	0	0	0	0	0
71700	EQUIPMENT RENTALS	202,301	123,680	183,960	0	0	0	0
	SUBTOTAL *****	1,033,920	1,078,497	1,098,497	598,875	0	598,875	44-
	OTHER							
83923	OTO:INTERNAL SERVICE FUND	98,185	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	0	250	250	250	0	250	0
84050	DEBT RETIREMENT-PRINCIPLE	300,000	300,000	300,000	0	0	0	0
84100	INTEREST EXPENSE	33,044	12,000	9,181	0	0	0	0
84300	ADVERTISING	183	200	262	200	0	200	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	21-	0	0	0	0	0	0
	SUBTOTAL *****	431,390	412,450	309,693	100,450	0	100,450	75-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	103,895	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	23,073	20,300	20,300	0	48,000	48,000	136
91301	COMPUTER HARDWARE	0	3,535	3,535	0	2,025	2,025	42-
91302	COMPUTER SOFTWARE	25,149	9,200	9,200	0	0	0	0
91400	AUTO/TRUCKS	0	23,400	20,500	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	10,210	450	651	0	375	375	16-
92300	REPLCMENT MACH & EQUIP	384,964	532,400	445,306	0	491,500	491,500	7-
92301	REPLC COMPUTER HDWR	9,555	3,600	3,565	0	750	750	79-
92302	REPLC COMPUTER SOFTWARE	0	5,900	2,613	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	394,428	443,500	411,618	0	151,000	151,000	65-
	SUBTOTAL *****	951,276	1,042,285	917,288	0	693,650	693,650	33-
	TOTAL EXPENDITURES *****	7,236,989	7,745,283	7,596,383	5,329,382	693,650	6,029,746	22-

Decimal values have been truncated.

# Special Maintenance Projects

## Department Number 2041

### Mission

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Public Works – Special Maintenance Projects accounts for the appropriations needed to complete large-scope maintenance projects. Prior to 2004, projects of this scope were included in the 2040 budget. A separate budget was established in order to improve for tracking and accountability of these projects.

### Budget Highlights

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The budget includes the appropriations needed to accomplish the special projects identified below.

### Goals and Objectives

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#### **Budget Year Objectives**

- Apply a pavement preservation chip and seal application on approximately 21 miles of existing asphalt pavement.
- Patch and apply one coat of chip and seal on 30 miles of existing chip and seal road surface.
- Prepare and provide chip and seal surface treatment for 8.77 miles of gravel roads.
- Complete construction of three safety projects.
- Complete major ditching and widening on six road projects.
- Repair major slab failure (concrete surface) in three subdivisions.

# Special Maintenance Projects

Dept. No. 2041

## Annual Budget

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2041 PW-SPEC MAINTENANCE PROJECTS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
26201	ROCK-VENDOR HAULED	0	0	0	0	426,815	426,815	0
26400	ROAD OIL	0	0	0	0	131,807	131,807	0
26420	CULVERTS	0	0	0	0	135,378	135,378	0
	SUBTOTAL *****	0	0	0	0	694,000	694,000	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	0	0	20,000	20,000	0
71100	OUTSIDE SERVICES	0	0	0	0	1,039,039	1,039,039	0
71700	EQUIPMENT RENTALS	0	0	0	0	120,370	120,370	0
	SUBTOTAL *****	0	0	0	0	1,179,409	1,179,409	0
	TOTAL EXPENDITURES *****	0	0	0	0	1,873,409	1,873,409	0

Decimal values have been truncated.

# **Public Works**

## **Design and Construction**

### **Department Number 2045**

#### **Mission**

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Public Works - Design and Construction is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those authorized by the one-half cent sales tax package that was approved by voters in 1993 (Proposition I) and renewed for an additional 10 years in 1998 (Proposition II). This Division conducts and coordinates the inspection and acceptance of subdivision streets as well as provides technical assistance to other County offices. The Division also administers the Neighborhood Improvement District (NID) program. (The Operating budget for the NID program is funded in the General Fund; please refer to Dept. No.1340.)

#### **Budget Highlights**

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The budget includes appropriations to implement the budgetary goals outlined below.

#### **Goals and Objectives**

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##### **Budget Year Objectives**

- Bid and construct the Liberty Lane Road Improvement Project.
- Bid and construct the Olivet/Richland Road Reconstruction Project.
- Bid and construct the Scott Boulevard South Improvement Project.
- Fund the electrical relocation for the Hackberry Road Extension.
- Design, bid and construct an arch structure replacement on Timmons Road.
- Design, bid and construct an arch structure replacement on Judy School Road.
- Bid and construct a box culvert structure on Ludwick Boulevard, a joint project with the City of Columbia Public Works Department.
- Obtain a storm drainage study for the Trails West subdivision.
- Execute a contract for the 2004 Community Storm Water Project.
- Upgrade the Scott Boulevard south-end road extension from a local road cross section to a collector road cross section.

# Public Works

## Design and Construction

Dept. No. 2045

### Progress on Prior Year Objectives

- Relocate utilities and reconstruct phase II of Benson Road from US Highway 63 to the City of Sturgeon.  
**Response:** Benson Phase II scope was reduced. A contract has been awarded to realign the two 90 degree curves and the remainder is to be prepared in-house and chip and sealed in 2004.
- Construct a new structure over Mill Creek on Brushwood Lake Road.  
**Response:** A contractor has been awarded the project and is underway with demolition.
- Design and construct storm water drainage improvements on Heller Road next to Brown Station Road.  
**Response:** This project is complete.
- Contract and complete repair work to remove the load restrictions on Richland Road Bridge. The repair will utilize the fiber re-enforced polymer method used in 2002.  
**Response:** The bridge was re-evaluated by MoDOT, and it was determined that the repair work was not necessary. The funding was re-allocated to fund one half of the cost to Callaway County for the Durk Road Bridge replacement.
- Design and contract arch structure culvert replacement projects on Locust Grove Road, New Salem, Old Rocheport Road, and Olden Road.  
**Response:** These projects are complete.
- Pursue funding for a Missouri Department of Natural Resources (DNR) storm water project under the guidelines of the water pollution control department grant program. The program requires a 50/50 funding match and the project must meet specific storm water criteria. The project selected is Heller Road.  
**Response:** The Missouri Department of Natural Resources (MDNR) has approved the re-imbursement and is in the process of matching the grant fund.
- Design and contract pave in place projects for Minor Hill Road and Oakland Church Road.  
**Response:** These projects are complete.
- Contract for the South Facility Phase II renovation.  
**Response:** This project is complete.
- Provide funding for utility relocation work related to road improvement projects.  
**Response:** These contracts have been completed.
- Continue monitoring and updating the road regulation manual for changes or improvements as determined by the department and the public users.  
**Response:** In progress.



## **Public Works Design and Construction**

**Dept. No. 2045**

- Continue the development of the County Storm Water Program for compliance with the 2003 mandated EPA Phase II requirements.  
**Response:** In progress.
- Improve upon the project development checklist in order for better tracking and improved organization for all department employees involved in the project.  
**Response:** In progress.
- Review the contract language used in our bidding process and establish a committee of County members from other departments to review our methods and make recommendations for improvement.  
**Response:** This project has not been implemented; we are working with the purchasing department to continually improve our bidding process.

# Public Works

## Design and Construction

Dept. No. 2045

### Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Total Number of Right of Way Acquisitions	56	44	10
Number of Excavation Permits Issued			
Review of Roadway Plans for New Road Construction	12	3	5
Miles of Roadways Taken to Commission for Acceptance	.75	.64	1
Number of Driveway Culvert Permits Issued	298	227	250
Number of Permits for New Road Construction	6	5	5
Number of Major Road Reconstruction Projects	3	0	3
Number of Traffic Counts	200	321	350
Number of Bridge Replacements/Reconstructions	1	4	3
Number of MoDNR Monuments Set	10	10	10

### Personnel Detail

Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Director, Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Design & Construction	1.00	1.00	1.00	-
Project Engineer	1.00	1.00	1.00	-
Manager, Project Development	1.00	1.00	1.00	-
County Surveyor	1.00	1.00	1.00	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Surveyor	1.00	1.00	1.00	-
Right-of-Way Agent	0.62	0.62	0.62	-
Engineering Technician	2.00	2.00	2.00	-
Construction Inspector	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00 b	1.00	1.00	-
Engineering Technician Pool	0.34	1.00	1.00	-
<b>Total FTEs</b>	<b>12.96</b>	<b>13.62</b>	<b>13.62</b>	<b>-</b>
Overtime	\$3,500	\$4,000	\$5,000	\$1,000

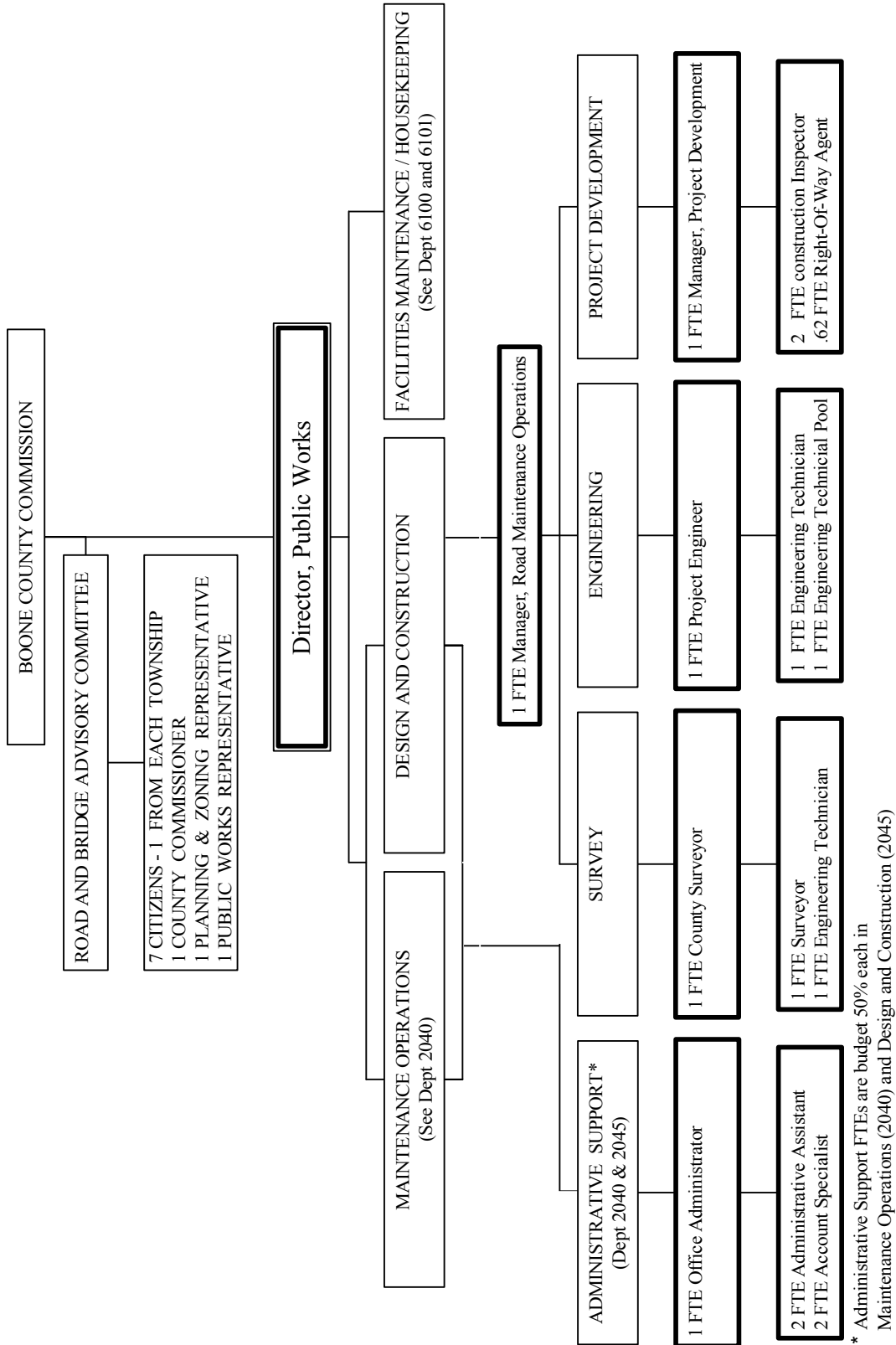
a .50 FTE in Public Works - Road & Bridge Maintenance

b Account Specialist deleted mid-year 2001 and added in 2002 budget

# Public Works Design and Construction

Dept. No. 2045

## Organizational Chart



\* Administrative Support FTEs are budget 50% each in Maintenance Operations (2040) and Design and Construction (2045)

# Public Works

## Design and Construction

### Annual Budget

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION								%CHG
204 ROAD & BRIDGE FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	488,672	535,492	535,492	559,410	0	568,988	6
10110	OVERTIME	4,994	4,000	6,000	5,000	0	5,000	25
10120	HOLIDAY WORKED	224	0	165	0	0	0	0
10200	FICA	36,545	41,270	41,270	43,177	0	43,910	6
10300	HEALTH INSURANCE	38,545	44,330	44,330	52,325	0	52,325	18
10325	DISABILITY INSURANCE	2,091	2,267	2,267	2,500	0	2,500	10
10350	LIFE INSURANCE	413	429	429	507	0	507	18
10375	DENTAL INSURANCE	3,380	3,575	3,575	4,095	0	4,095	14
10400	WORKERS COMP	4,985	5,417	5,675	5,726	0	5,726	5
10500	401(A) MATCH PLAN	3,252	7,605	5,460	7,605	0	7,605	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,725	1,725	1,725	0	1,725	0
10600	UNEMPLOYMENT BENEFITS	0	0	1,250	0	0	0	0
	SUBTOTAL *****	583,105	646,110	647,638	682,070	0	692,381	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	750	1,000	1,350	1,000	0	1,000	0
23000	OFFICE SUPPLIES	2,334	2,300	2,300	2,000	0	2,000	13-
23001	PRINTING	4,056	1,925	5,780	6,000	0	6,000	211
23015	COMPUTER SUPPLIES	0	1,000	1,000	1,000	0	1,000	0
23017	COMPUTER PAPER	809	700	700	1,000	0	1,000	42
23018	PRINTER SUPPLIES	351	1,000	1,220	1,000	0	1,000	0
23021	DRAFTING SUPPLIES	102	500	500	500	0	500	0
23050	OTHER SUPPLIES	1,046	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIPMENT & TOOLS	1,631	3,500	3,500	3,500	0	3,500	0
26600	STRT/TRAFFIC/CONST SIGNS	58	750	750	750	0	750	0
	SUBTOTAL *****	11,141	13,675	18,100	17,750	0	17,750	29
	DUES TRAVEL & TRAINING							
37000	DUES	1,798	1,600	768	1,600	0	1,600	0
37210	TRAINING/SCHOOLS	4,799	5,100	5,966	6,000	0	6,000	17
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	365	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,764	3,000	3,000	3,000	0	3,000	0
37240	REGISTRATION/TUITION	1,849	0	490	0	0	0	0
	SUBTOTAL *****	10,577	10,700	11,224	11,600	0	11,600	8
	UTILITIES							
48000	TELEPHONES	4,784	6,000	6,000	10,620	0	10,620	77
48050	CELLULAR TELEPHONES	12,088	14,000	14,000	14,000	0	14,000	0
	SUBTOTAL *****	16,872	20,000	20,000	24,620	0	24,620	23
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,864	8,615	8,000	10,000	0	10,000	16
59025	MOTOR VEHICLE TITLE EXP	17	0	0	0	0	0	0
59100	VEHICLE REPAIRS	2,284	3,038	2,500	3,000	0	3,000	1-
59105	TIRES	648	1,622	500	1,000	0	1,000	38-
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
	SUBTOTAL *****	6,813	13,475	11,100	14,200	0	14,200	5
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	920	3,000	3,045	2,144	0	2,144	28-
60200	EQUIP REPAIRS/MAINTENANCE	1,037	500	500	500	0	500	0
	SUBTOTAL *****	1,957	3,500	3,545	2,644	0	2,644	24-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	3,000	0	3,000	0
71000	INSURANCE AND BONDS	26,237	28,000	35,071	36,000	0	36,000	28
71100	OUTSIDE SERVICES	1,619,920	2,141,100	1,732,929	225,000	2,499,000	2,724,000	27
71102	ENGINEERING SERVICES	180,829	100,000	85,000	50,000	40,000	90,000	10-
71118	EASEMENT ACQUISITION COSTS	29,532	145,000	115,000	15,000	0	15,000	89-
71600	EQUIP LEASES & METER CHRG	1,643	2,000	2,000	1,750	0	1,750	12-
	SUBTOTAL *****	1,858,162	2,416,100	1,970,000	330,750	2,539,000	2,869,750	18
Decimal values have been truncated.								

# Public Works Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
86800	OTHER EMERGENCY	0	100,000	0	50,000	0	50,000	50-
86910	PY ENCUMBRANCES NOT USED	108,561-	0	61,935-	0	0	0	0
	SUBTOTAL *****	108,561-	100,000	61,935-	50,000	0	50,000	50-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	20,000	19,940	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	0	230,000	237,028	0	110,000	110,000	52-
91300	MACHINERY & EQUIPMENT	0	6,400	6,308	0	8,100	8,100	26
91301	COMPUTER HARDWARE	1,226	0	0	7,000	0	7,000	0
91302	COMPUTER SOFTWARE	90	1,000	874	0	0	0	0
91400	AUTO/TRUCKS	42,808	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	1,400	0	0	0	59,000	59,000	0
92100	REPLCMENT FURN & FIXTURES	0	500	382	0	800	800	60
92301	REPLC COMPUTER HDWR	13,598	5,300	5,171	0	6,000	6,000	13
92302	REPLC COMPUTER SOFTWARE	9,548	0	0	0	1,500	1,500	0
92400	REPLCMENT AUTO/TRUCKS	0	47,000	41,702	0	25,000	25,000	46-
	SUBTOTAL *****	68,670	310,200	311,405	7,000	210,400	217,400	29-
	TOTAL EXPENDITURES *****	2,448,738	3,533,760	2,931,077	1,140,634	2,749,400	3,900,345	10

Decimal values have been truncated.

# Public Works - Administration

## Department Number 2049

### Mission

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This budget accounts for revenues and other resources dedicated to road and bridge activities. It also accounts for expenditures that are not attributable to either Road and Bridge Maintenance (2040) or Design and Construction (2045), such as revenue sharing, rebates, and replacement revenue payments made to cities and the Centralia Special Road District.

### Budget Highlights

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Revenue Sharing is intended to provide resources to cities within Boone County to assist them with road improvement projects. The County Commission annually determines the amount to be appropriated for Revenue Sharing.

The County is required to rebate a portion of state-derived revenues to the Centralia Special Road District. This budget accounts for these rebates.

Passage of the one-half cent sales tax was accompanied by a voluntary roll-back of the property tax levy to \$.05 per \$100 assessed valuation, which would have resulted in a reduced 25% rebate of the property tax to local jurisdictions. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to not only restore the lost revenue to these jurisdictions, but to provide additional resources beyond what they would have received for the 25% rebate. The total amount paid to each jurisdiction is determined by formula and is equal to 1.5 times the amount that would have been distributed as a 25% rebate of a property tax set at \$.29 per \$100 assessed valuation.

The County Commission also appropriates payments to municipalities and the Centralia Special Road District for Revenue Sharing. These amounts are determined annually by the County Commission.

Funding levels from 1996 to the present for Revenue Sharing, Rebates to the Special Road District, and for Revenue Replacement are listed below:

Article I. Revenue Sharing		Article II. Article III. Rebates to Special Road Districts & Replacement Revenue	
Year	Amount	Year	Amount
1996	\$ 200,000	1996	\$ 925,080
1997	\$ 200,000	1997	\$ 955,416
1998	\$ 200,000	1998	\$1,108,900
1999	\$1,344,000	1999	\$1,211,764
2000	\$ 752,000	2000	\$1,298,383
2001	\$ 599,000	2001	\$1,336,000
2002	\$ 772,000	2002	\$1,372,000
2003	\$ 688,093	2003	\$1,513,084
2004	\$ 683,760	2004	\$1,589,078

# Public Works – Administration

Dept. No. 2049

## Annual Budget

2049 PW-ADMINISTRATION								%CHG
204 ROAD & BRIDGE FUND								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	559,084	589,973	596,204	614,090	0	614,090	4
3002	PERSONAL PROPERTY CY	139,594	143,376	153,663	158,273	0	158,273	10
3003	RAILROAD AND UTILITY CY	26,071	28,800	28,883	29,750	0	29,750	3
3004	REPLACEMENT SURTAX/GEN CY	106,555	106,790	107,568	110,795	0	110,795	3
3011	REAL ESTATE PY	14,821	15,000	12,420	12,420	0	12,420	17-
3012	PERSONAL PROPERTY PY	13,851	13,500	11,955	11,955	0	11,955	11-
3013	RAILROAD & UTILITY PY	0	0	231	0	0	0	0
	SUBTOTAL *****	859,980	897,439	910,924	937,283	0	937,283	4
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	468,669	484,908	457,920	457,920	0	457,920	5-
	SUBTOTAL *****	468,669	484,908	457,920	457,920	0	457,920	5-
	LICENSES AND PERMITS							
3320	PERMITS	3,512	0	18,000	16,424	0	16,424	0
	SUBTOTAL *****	3,512	0	18,000	16,424	0	16,424	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	915	700	915	915	0	915	30
3450	COUNTY AID ROAD TAX	1,210,403	1,196,850	1,227,500	1,239,775	0	1,239,775	3
3465	FED-STATE REIM EXPENSES	152,249	100,000	89,400	0	0	0	0
3482	FED DISASTER	151,387	341,027	283,460	0	0	0	0
	SUBTOTAL *****	1,514,955	1,638,577	1,601,275	1,240,690	0	1,240,690	24-
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	85,227	30,000	39,985	80,000	0	80,000	166
3528	REIMB PERSONNEL/PROJECTS	4,753	12,500	220	0	0	0	0
3551	COMMISSIONS-CSRD	4,842	4,500	4,380	4,380	0	4,380	2-
3573	MECHANIC CHARGES	11,593	7,000	7,719	7,000	0	7,000	0
3585	FUEL SURCHARGE	7,965	8,000	9,700	8,000	0	8,000	0
	SUBTOTAL *****	114,382	62,000	62,004	99,380	0	99,380	60
	INTEREST							
3710	INTEREST	1,651	1,600	1,372	1,372	0	1,372	14-
3711	INT-OVERNIGHT	29	45	9	9	0	9	80-
3712	INT-LONG TERM INVEST	1,956	1,000	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	14	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	0	0	0	0	0
	SUBTOTAL *****	3,646	2,645	1,381	1,381	0	1,381	47-
	MISCELLANEOUS							
3830	SALES	2,654	1,000	865	450	0	450	55-
3835	SALE OF COUNTY FIXED ASSET	0	0	992	0	0	0	0
3891	DIVIDENDS/REBATES	176,704	0	0	0	0	0	0
	SUBTOTAL *****	179,359	1,000	1,857	450	0	450	55-
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	8,533,873	10,559,149	9,824,000	11,488,510	0	11,488,510	8
	SUBTOTAL *****	8,533,873	10,559,149	9,824,000	11,488,510	0	11,488,510	8
	TOTAL REVENUES *****	11,678,379	13,645,718	12,877,361	14,242,038	0	14,242,038	4
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	150,000	0	150,000	0
71300	REBATES TO SP DISTRICTS	237,344	222,935	240,357	243,094	0	243,094	9
71400	REPLACEMENT REVENUE	1,187,942	1,290,149	1,193,129	1,345,984	0	1,345,984	4
71450	REVENUE SHARING	772,240	688,093	688,093	683,760	0	683,760	0
	SUBTOTAL *****	2,347,527	2,351,177	2,271,579	2,422,838	0	2,422,838	3
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,347,527	2,351,177	2,271,579	2,422,838	0	2,422,838	3

Decimal values have been truncated.

# Road Sales Tax

## Department Number 2080

### Mission

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This budget accounts for all road sales tax revenue received from the one-half cent sales tax approved by voters in 1993 and in 1998 renewed by voters for an additional 10 years. The current sales tax is set to expire third quarter of 2008. Sales tax and the interest on sales tax are the only revenues recorded in this budget. This budget also accounts for the amount of sales tax revenues required in order to finance the operations of the Public Work's budgets (Maintenance-2040; Design and Construction-2045; and Administration-2049). These amounts are reported as operating transfers.

### Budget Highlights

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There are no significant changes included in this budget.



# Road Sales Tax

Dept. No. 2080

## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	9,470,441	9,363,375	9,680,000	9,920,000	0	9,920,000	5
	SUBTOTAL *****	9,470,441	9,363,375	9,680,000	9,920,000	0	9,920,000	5
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	2,969	3,140	1,700	1,700	0	1,700	45-
3712	INT-LONG TERM INVEST	66,260	57,350	50,000	50,000	0	50,000	12-
3718	INT-SALES TAX	7,545	9,000	4,200	4,200	0	4,200	53-
3798	INC/DEC IN FV OF INVESTMENTS	2,199	0	118	0	0	0	0
	SUBTOTAL *****	78,974	69,490	56,018	55,900	0	55,900	19-
	TOTAL REVENUES *****	9,549,416	9,432,865	9,736,018	9,975,900	0	9,975,900	5
	OTHER							
83922	OTO: SPECIAL REVENUE FUND	8,533,873	10,559,149	9,824,000	11,488,510	0	11,488,510	8
	SUBTOTAL *****	8,533,873	10,559,149	9,824,000	11,488,510	0	11,488,510	8
	TOTAL EXPENDITURES *****	8,533,873	10,559,149	9,824,000	11,488,510	0	11,488,510	8

Decimal values have been truncated.

# **Fairground Capital and Maintenance**

## **Department Number 2120**

### **Mission**

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The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It accounts for the net insurance proceeds (approximately \$500,000) received during 2002 from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in a special revenue fund to be used to address maintenance needs. This budget reflects the appropriations pertaining to capital and maintenance needs of the fairground property. The County Commission approves and administers the budget

### **Budget Highlights**

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The budget includes an appropriation for contingency items (total of \$10,000).

# Fairground Capital and Maintenance

Dept. No. 2120

## Annual Budget

2120 FAIRGROUND MAINTENANCE FUND  
212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3006	PROPERTY TAXES MERCH & MFG CY	1	0	0	0	0	0	0
	SUBTOTAL *****	1	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE							
3482	FED DISASTER	0	196,636	196,636	0	0	0	0
	SUBTOTAL *****	0	196,636	196,636	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	92	0	400	300	0	300	0
3712	INT-LONG TERM INVEST	1,680	0	8,500	6,000	0	6,000	0
	SUBTOTAL *****	1,772	0	8,900	6,300	0	6,300	0
	OTHER FINANCING SOURCES							
3913	OTI:GENERAL FUND	480,000	0	32,964	0	0	0	0
	SUBTOTAL *****	480,000	0	32,964	0	0	0	0
	TOTAL REVENUES *****	481,774	196,636	238,500	6,300	0	6,300	96-
	CONTRACTUAL SERVICES							
71102	ENGINEERING SERVICES	0	13,150	8,964	0	0	0	0
	SUBTOTAL *****	0	13,150	8,964	0	0	0	0
	OTHER							
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL *****	0	10,000	0	10,000	0	10,000	0
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	0	300,000	300,000	0	0	0	0
	SUBTOTAL *****	0	300,000	300,000	0	0	0	0
	TOTAL EXPENDITURES *****	0	323,150	308,964	10,000	0	10,000	96-

Decimal values have been truncated.

# Community Health

## Department Number 1410

### Mission

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The Community Health budget provides County funding for the joint operation of the Boone County/City of Columbia Health Department. The City of Columbia and Boone County health departments merged in 1974. Services provided include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

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

### Budget Highlights

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This budget includes shared costs for Administration, Clinic and Nursing, Environmental Health, Social Services, and WIC (Women, Infants, and Children). The County's cost-share ratio is 35%, reflecting an average of the estimated services provided to non-City residents, and the current population estimates (38%).

The budget reflects increased operating costs totaling approximately \$75,000 related to the new City/County Health Department. These costs reflect the impact for a partial year. There are no other significant changes in this budget.

# Community Health

Dept. No. 1410

## Annual Budget

1410 COMMUNITY HEALTH  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	100	100	200	200	0	200	100
	SUBTOTAL *****	100	100	200	200	0	200	100
	TOTAL REVENUES *****	100	100	200	200	0	200	100
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	2,500	500	2,500	0	2,500	0
	SUBTOTAL *****	0	2,500	500	2,500	0	2,500	0
	OTHER							
86640	DENTAL ASSISTANCE	3,796	8,000	8,000	8,000	0	8,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,830	10,000	10,000	10,000	0	10,000	0
86680	DEPT OF HEALTH & COMM SRV	636,813	662,743	662,743	738,566	0	738,566	11
	SUBTOTAL *****	648,439	680,743	680,743	756,566	0	756,566	11
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	648,439	683,243	681,243	759,066	0	759,066	11

Decimal values have been truncated.

# **Social Services**

## **Department Number 1420**

### **Mission**

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This budget includes all amounts appropriated by the County Commission for social services provided to citizens in Boone County. The County is not legally required to provide these services; however, the County has provided funding for these services for several years. 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.

This budget also accounts for the funding received from the State of Missouri for the Child Advocacy Center facility and operations. The grant pays 100% of all program costs incurred under a contract between the County and Rainbow House; and the County has contracted with Rainbow House to provide the program services.

### **Budget Highlights**

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The total appropriations are comprised of the following:

- Funding for Services as Recommended by the CSAC
- Administration Services Provided Through the Office of Community Services
- Funding for the Child Advocacy Center—This program is fully funded with grant monies received from the State of Missouri. The amount represents the remaining 5-month portion of the grant that is in effect until May 31st. The budget will be amended mid-year in the event the grant is extended or renewed.

# Social Services

Dept. No. 1420

## Annual Budget

1420 SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	177,652	148,404	148,404	48,995	0	48,995	66-
	SUBTOTAL *****	177,652	148,404	148,404	48,995	0	48,995	66-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	42	0	0	0	0
	SUBTOTAL *****	0	0	42	0	0	0	0
	TOTAL REVENUES *****	177,652	148,404	148,446	48,995	0	48,995	66-
	OTHER							
84200	OTHER CONTRACTS	191,152	164,471	164,471	61,495	810	61,495	62-
86621	IN HOME ASSISTANCE	15,725	16,500	14,000	16,500	0	16,500	0
86625	ADULT OFFENDER RES.TRMT	13,000	13,000	13,000	13,000	0	13,000	0
86630	ELDERLY SUPPORT SERVICES	12,500	12,500	12,500	12,500	0	12,500	0
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	800	2,000	0
86647	EMERGNCY SHELTER/CHILDREN	7,000	7,000	7,000	7,000	140	7,000	0
86650	CHILD DAY CARE	12,750	12,750	12,750	12,750	0	12,750	0
86665	EMERGENCY FOOD PANTRY	12,500	13,750	13,750	13,750	1,250	13,750	0
86682	COMMUNITY SERV ADVS COMM	16,900	17,400	17,400	17,900	0	17,900	2
86690	ELDRLY-HANDCPPED TRANSP.	8,000	10,000	10,000	10,000	0	10,000	0
86697	ADOL PREGNANCY/STD PREVENTION	1,000	0	0	0	0	0	0
	SUBTOTAL *****	292,528	269,371	266,871	166,895	3,000	166,895	38-
	TOTAL EXPENDITURES *****	292,528	269,371	266,871	166,895	3,000	166,895	38-

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# Community Services

## Department Number 1430

### Mission

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This budget reflects all amounts appropriated by the County Commission for various community services.

### Budget Highlights

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The budget includes appropriations for the following services and programs:

- Soil and Water Conservation District: The District identifies current resource problems and needs and identifies opportunities for conservation and development of natural resources.
- Central Missouri Humane Society: The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals.
- Indigent Burials: This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects no change in the appropriation amount.
- University Extension Council: The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- Boone County Historical Society: This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.



# Community Services

Dept. No. 1430

## Annual Budget

1430 COMMUNITY SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	15,000	15,000	15,000	0	15,000	0
86610	HUMANE SOCIETY	9,680	9,680	9,680	9,680	290	9,680	0
86615	INDIGENT BURIALS	1,000	1,000	1,000	1,000	0	1,000	0
86675	EXTENSION COUNCIL	150,000	150,000	150,000	150,000	11,290	150,000	0
86689	BOONE CO. HISTORICAL SOCI	21,000	21,000	21,000	21,000	4,000	21,000	0
	SUBTOTAL *****	196,680	196,680	196,680	196,680	15,580	196,680	0
	TOTAL EXPENDITURES *****	196,680	196,680	196,680	196,680	15,580	196,680	0

Decimal values have been truncated.

# **Domestic Violence Fund**

## **Department Number 2030**

### **Mission**

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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.

### **Budget Highlights**

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There are no significant changes in this budget. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases.

# Domestic Violence Fund

Dept. No. 2030

## Annual Budget

2030 DOMESTIC VIOLENCE  
203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,900	10,500	11,000	11,000	0	11,000	4
3567	DOM VIOLENCE FEES-CIR CLK	24,391	24,700	21,450	24,600	0	24,600	0
	SUBTOTAL *****	35,291	35,200	32,450	35,600	0	35,600	1
	INTEREST							
3711	INT-OVERNIGHT	12	15	4	4	0	4	73-
3712	INT-LONG TERM INVEST	242	150	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	35	0	0	0	0	0	0
	SUBTOTAL *****	291	165	4	4	0	4	97-
	TOTAL REVENUES *****	35,582	35,365	32,454	35,604	0	35,604	0
	OTHER							
86900	MISCELLANEOUS	38,697	35,365	32,902	35,604	0	35,604	0
	SUBTOTAL *****	38,697	35,365	32,902	35,604	0	35,604	0
	TOTAL EXPENDITURES *****	38,697	35,365	32,902	35,604	0	35,604	0

Decimal values have been truncated.

# **Hospital Profit Share**

## **Department Number 2090**

### **Mission**

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The County Commission established this fund mid-year 1996. At that time, all cumulative amounts received as additional lease compensation pursuant to the lease of the Boone Hospital Center were transferred from the General Fund into this fund. The general purpose of the fund is to provide support for countywide or community projects and initiatives which enhance public health and welfare; however the revenues are not legally restricted as to use and may be appropriated for any legal county purpose.

### **Budget Highlights**

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The County no longer receives profit share revenues pursuant to the revised lease of Boone Hospital Center. Therefore, the need for this fund no longer exists. The Commission intends to transfer some of the assets (approximately \$100,000) of this fund to the Health Facility Capital Project in late 2003.

Beginning in FY 2004, the proceeds from the Boone Retirement Center lease will be deposited into the general fund. Remaining assets in this fund will be expended by the County Commission through the annual appropriation process with the fund being closed when the resources are fully expended.

# Hospital Profit Share

Dept. No. 2090

## Annual Budget

2090 HOSPITAL PROFIT SHARE

209 HOSPITAL PROFIT SHARE

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	465	0	150	0	0	0	0
3712	INT-LONG TERM INVEST	15,862	0	4,080-	0	0	0	0
3724	INT - OTHER ENTITIES	26,835	24,446	24,446	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	834	0	768	0	0	0	0
	SUBTOTAL *****	43,997	24,446	21,284	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	39,327	41,718	41,718	0	0	0	0
3890	MISCELLANEOUS	5,914	0	0	0	0	0	0
	SUBTOTAL *****	45,242	41,718	41,718	0	0	0	0
	TOTAL REVENUES *****	89,239	66,164	63,002	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	94,500	94,500	0	0	42,000	55-
	SUBTOTAL *****	0	94,500	94,500	0	0	42,000	55-
	OTHER							
83919	OTO: CAPITAL PROJECT FUND	750,000	100,000	100,000	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	770,257-	0	0	0	0	0	0
	SUBTOTAL *****	20,257-	100,000	100,000	0	0	0	0
	TOTAL EXPENDITURES *****	20,257-	194,500	194,500	0	0	42,000	78-

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# Economic Support

## Department Number 1510

### Mission

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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

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The budget includes appropriations for the following:

- Downtown Business District: Promotes economic activity by funding community events and holiday festivities sponsored by the Downtown Business District; the requested amount is intended to approximate lost tax revenue to the District attributable to land within the district that is owned by the County.
- Regional Economic Development, Inc. (REDI): Promotes economic expansion and growth in Boone County.
- Centralia Chamber of Commerce: Promotes economic expansion and growth in Centralia.
- Show Me Games: Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

# Economic Support

Dept. No. 1510

## Annual Budget

1510 ECONOMIC SUPPORT  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
84200	OTHER CONTRACTS	7,000	7,000	7,000	7,000	500	7,000	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	4,000	4,000	4,000	4,000	0	4,000	0
86687	ECON DEVELOP.-SHOW-ME GMS	20,000	20,000	20,000	20,000	10,000	20,000	0
SUBTOTAL *****		66,000	66,000	66,000	66,000	10,500	66,000	0
TOTAL EXPENDITURES *****		66,000	66,000	66,000	66,000	10,500	66,000	0

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# **Parks and Recreation**

## **Department Number 1610**

### **Mission**

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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 (Dept. No. 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.

### **Budget Highlights**

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Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the County-owned portion of the MKT trail. Since 1998, this budget reflects only maintenance appropriations related to County-owned parkland.

County-owned parkland includes the County's section of the MKT trail and the El Chaparral subdivision park.

There are no significant changes to this budget.



# Parks and Recreation

Dept. No. 1610

## Annual Budget

1610 PARKS & RECREATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3880	CONTRIBUTIONS	0	0	550	0	0	0	0
	SUBTOTAL *****	0	0	550	0	0	0	0
	TOTAL REVENUES *****	0	0	550	0	0	0	0
	UTILITIES							
48000	TELEPHONES	1,922	2,100	1,950	1,980	0	1,980	5-
48200	ELECTRICITY	0	0	0	84	0	84	0
	SUBTOTAL *****	1,922	2,100	1,950	2,064	0	2,064	1-
	EQUIP & BLDG MAINTENANCE							
60400	GROUNDS MAINTENANCE	15,279	17,630	15,000	20,272	0	20,272	14
	SUBTOTAL *****	15,279	17,630	15,000	20,272	0	20,272	14
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	16,935	16,935	16,935	16,935	0	16,935	0
	SUBTOTAL *****	16,935	16,935	16,935	16,935	0	16,935	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	500	500	0
	SUBTOTAL *****	0	0	0	0	500	500	0
	TOTAL EXPENDITURES *****	34,136	36,665	33,885	39,271	500	39,771	8

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# 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

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There are no significant changes in this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Work with the Storm Water Task Force to develop appropriate regulations for the unincorporated parts of Boone County.
- Complete a comprehensive review and revision of the Zoning Regulations during 2004.

#### **Progress on Prior Year Objectives**

- To provide quality, timely service to our clients, whether they are private citizens, developers, or appointed or elected officials. Assist clients with zoning determinations, floodplain requirements, development standards, and design requirements. Policy decisions and financial decisions are often based upon information developed by this office.  
**Response:** Ongoing. During 2003, the Planning Division assisted newly elected village officers in the town of Huntsdale regarding planning and land use issues; assisted the newly appointed Planning Commission officers in the town of Hartsburg in the development of a zoning ordinance; worked with the Columbia/Boone County Stormwater Task Force to prepare an application for an EPA Phase II NPDES permit; and completed several elements for the zoning regulations. Proposed revisions to the regulations included sections dealing with signs, character preservation and airport approach and departure overlay districts.
- Develop a Stream Buffer Ordinance. The potential impact of these regulations has resulted in lengthy research and preparation of regulations that will protect the natural resources of the County and not infringe on the rights of property owners. This project began in 2001, as an outcome of the County-wide visioning process initiated by the County Commission.  
**Response:** Ongoing. Several factors delayed work on the Stream Buffer Ordinance. Input from the Boone County Soil Conservation District resulted in a review of elements to determine if proposed regulations are too stringent. A base map showing the extent to which County watercourses

## Planning and Zoning

**Dept. No. 1710**

would be impacted was not available. Boone County is the coordinating agency for the Department of Natural Resources (DNR) 319 grant. As part of the grant, the Planning Division has worked with both DNR and Missouri Department of Conservation developing a program to study and implement best management practices for the Bonne Femme watershed. The Division developed a job description, interviewed, and hired a temporary project employee for this project during the 3<sup>rd</sup> quarter of 2003.

### Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Zoning Applications Processed	25	30	25
Number of Conditional Use Permits Processed	19	12	12
Number of Subdivision Plats Processed	42	50	50
Number of Administrative Services	40	50	50
Number of Floodplain Checks Performed	923	900	900
Number of Subdivision Addresses Assigned	141	150	150
Number of New Addresses Established	633	600	600
Number of Address Conflicts Resolved	22	15	15
Number of County Commission Hearings	15	17	15
Number of P & Z Meetings Conducted	24	46	25
Number of BOA Meetings Conducted	12	12	12

### Personnel Detail

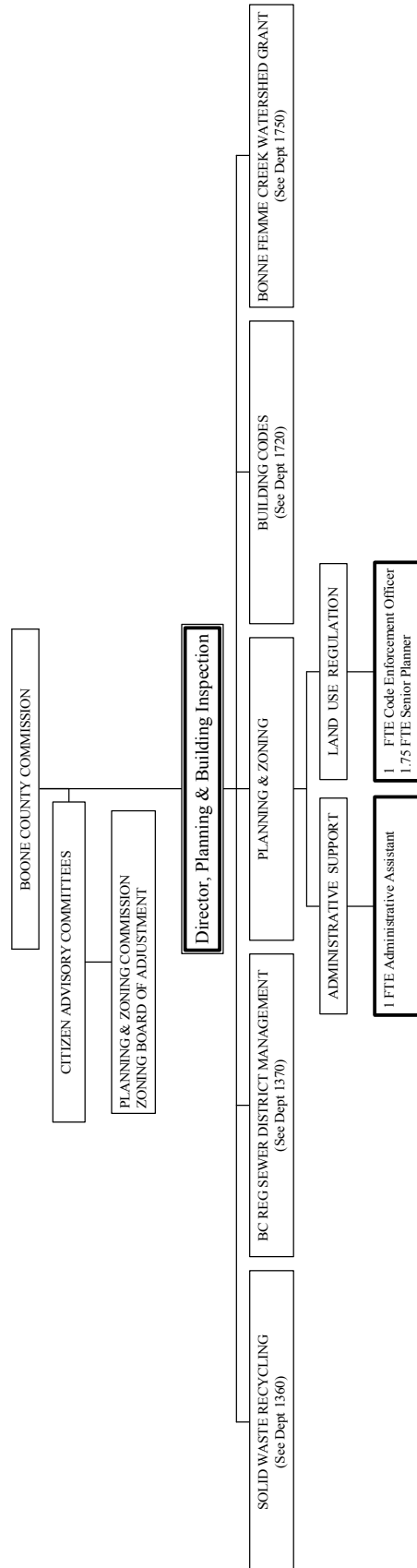
Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.67 a	0.67 a	0.67 a	-
Senior Planner	1.75 b	1.75 b	1.75 b	-
Code Enforcement Officer	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>4.42</b>	<b>4.42</b>	<b>4.42</b>	<b>-</b>
Overtime	\$ 10,960	\$ 2,000	\$ 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

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# Planning and Zoning

Dept. No. 1710

## Annual Budget

1710 PLANNING & ZONING  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3569	OTHER FEES	9,820	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL *****	9,820	7,500	7,500	7,500	0	7,500	0
	TOTAL REVENUES *****	9,820	7,500	7,500	7,500	0	7,500	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	165,032	174,984	174,984	194,519	34,159	197,999	13
10110	OVERTIME	11,823	2,000	8,500	2,000	6,500	2,000	0
10120	HOLIDAY WORKED	0	500	500	500	0	500	0
10200	FICA	13,157	13,577	13,577	15,071	2,614	15,337	12
10300	HEALTH INSURANCE	13,105	15,072	15,072	17,790	3,410	17,790	18
10325	DISABILITY INSURANCE	719	763	763	906	157	906	18
10350	LIFE INSURANCE	143	145	145	172	33	172	18
10375	DENTAL INSURANCE	1,149	1,215	1,215	1,392	275	1,392	14
10400	WORKERS COMP	1,189	1,254	1,370	1,569	297	1,569	25
10500	401 (A) MATCH PLAN	2,223	2,585	2,585	2,585	650	2,585	0
	SUBTOTAL *****	208,542	212,095	218,711	236,504	48,095	240,250	13
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	185	600	400	600	0	600	0
23000	OFFICE SUPPLIES	946	800	800	800	0	800	0
23001	PRINTING	358	700	500	700	0	700	0
23020	MICROFILM/FILM	50	100	50	50	0	50	50-
23050	OTHER SUPPLIES	267	350	200	350	0	350	0
23850	MINOR EQUIPMENT & TOOLS	78	100	80	100	0	100	0
	SUBTOTAL *****	1,885	2,650	2,030	2,600	0	2,600	1-
	DUES TRAVEL & TRAINING							
37000	DUES	698	1,150	1,000	1,400	0	1,400	21
37200	SEMINARS/CONFEREN/MEETING	462	1,500	1,200	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	95	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	449	1,000	600	1,000	0	1,000	0
	SUBTOTAL *****	1,705	4,350	3,500	4,600	0	4,600	5
	UTILITIES							
48000	TELEPHONES	2,251	2,650	2,500	2,650	313	2,650	0
48050	CELLULAR TELEPHONES	86	100	50	100	0	100	0
	SUBTOTAL *****	2,337	2,750	2,550	2,750	313	2,750	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	332	500	500	500	0	500	0
	SUBTOTAL *****	332	500	500	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	331	410	400	410	45	410	0
60200	EQUIP REPAIRS/MAINTENANCE	0	450	450	450	0	450	0
	SUBTOTAL *****	331	860	850	860	45	860	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	500	500	1	0	1	99-
71000	INSURANCE AND BONDS	50	20	0	50	0	50	150
71100	OUTSIDE SERVICES	0	1	1	1	0	1	0
71101	PROFESSIONAL SERVICES	803	2,700	1,000	2,700	0	2,700	0
71500	BUILDING USE/RENT CHARGE	11,847	11,847	11,847	11,847	0	11,847	0
	SUBTOTAL *****	12,700	15,068	13,348	14,599	0	14,599	3-
	OTHER							
84300	ADVERTISING	0	150	150	150	0	150	0
84400	PUBLIC NOTICES	509	500	500	500	0	500	0
	SUBTOTAL *****	509	650	650	650	0	650	0

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# Planning and Zoning

# Dept. No. 1710

1710 PLANNING & ZONING  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	599	1,250	1,237	0	350	0	0
91100	FURNITURE AND FIXTURES	0	0	0	0	4,000	0	0
92000	REPLCMENT OFFICE EQUIP	8,662	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	465	428	0	0	0	0
	SUBTOTAL *****	9,262	1,715	1,665	0	4,350	0	0
	TOTAL EXPENDITURES *****	237,606	240,638	243,804	263,063	52,803	266,809	10

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# Building Codes

## Department Number 1720

### Mission

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The Building Codes Department is responsible for inspecting new construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

### Budget Highlights

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The budget includes appropriations for an additional Building Inspector, including start-up equipment and vehicle costs. The total budgetary impact to FY 2003 is approximately \$76,000.

### Goals and Objectives

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#### **Budget Year Objectives**

- Provide inspections within four hours of receipt of inspection request.
- Research and address concerns about consistence and fairness in the inspection process.
- Complete plan reviews within three weeks of submission.

#### **Progress on Prior Year Objectives**

- The primary function of the department is to provide code information and inspection services to the citizens of Boone County and the majority of the budget is for the salaries, benefits and support activities of the inspectors.  
**Response:** Ongoing.
- Provide inspections within four hours of receipt of inspection request. The funding of additional inspectors would help to meet this goal.  
**Response:** An additional inspector was funded in the FY2003 budget. The additional inspector helped the department provide more timely inspections, however, the increased number of permits issued continued to place a strain on departmental resources.

- Complete plan reviews within three weeks of submission. Funding a new position for an inspector that could spend more time on completing plan reviews would help meet this goal. Currently, the inspectors spend so much time conducting inspections; they are left with little staff time to perform plan reviews. This has caused an increase in overtime hours, as inspectors must perform inspections all day, and then return to the office to review building plans.

**Response:** An additional inspector position was funded in the FY 2003 budget; however, a significant amount of time is invested in training a new inspector to operate independently, thus, freeing an inspector to spend more time in the office working on plans. The department also lost a trained inspector, which resulted in having to repeat the process of hiring and training yet again.

## Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Building Permits Processed	1,193	1350	1,350
Number of Mobile Home Permits Processed	32	60	50
Number of Inspections Conducted	7,610	7,000	7,500
Number of Plan Reviews Performed	80	80	80
Number of Building Reports Completed	18	20	20

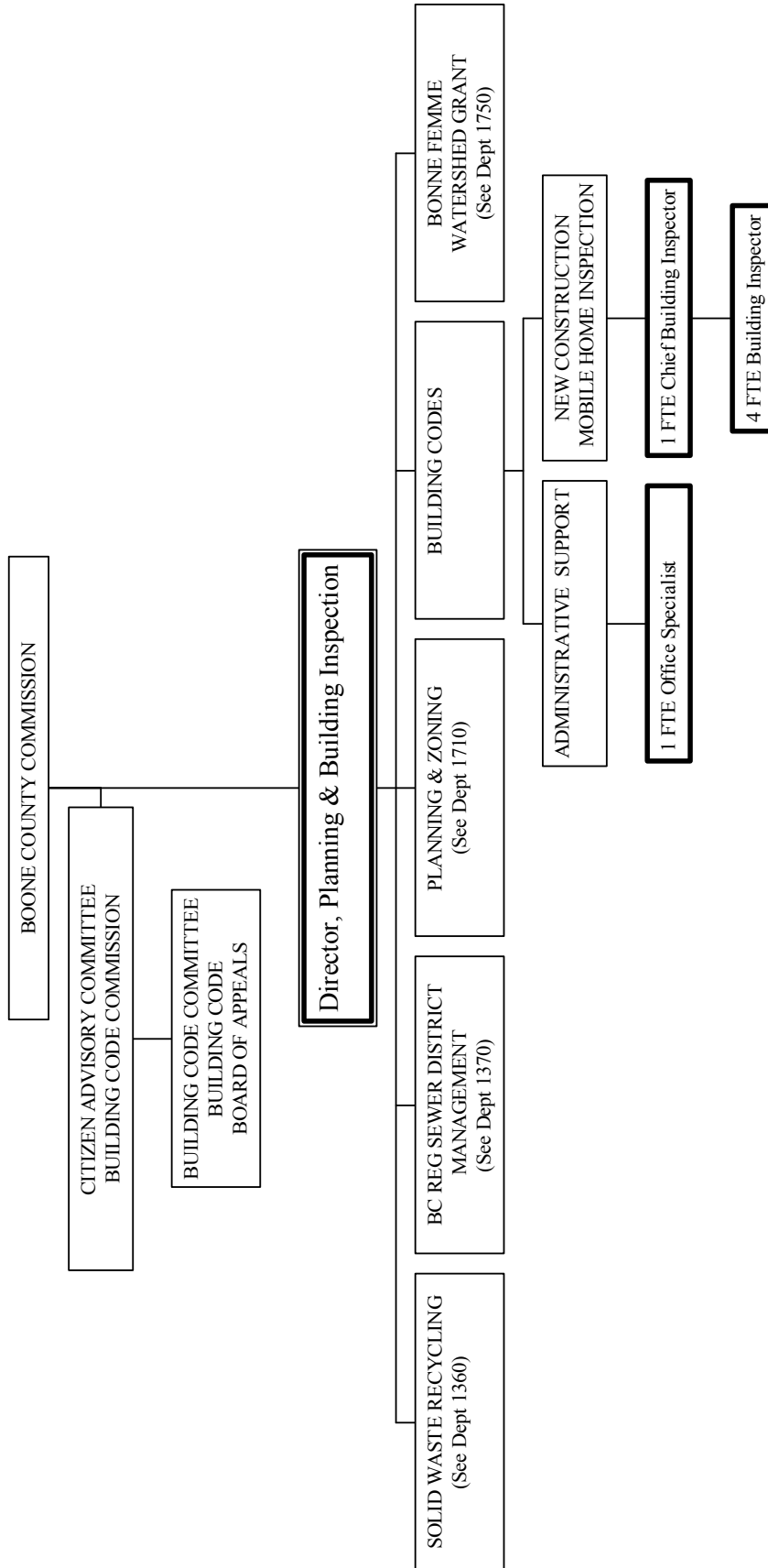
## Personnel Detail

Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.33 <sup>a</sup>	0.33 <sup>a</sup>	0.33 <sup>a</sup>	-
Chief Building Inspector	1.00	1.00	1.00	-
Building Inspector	3.00	4.00	4.00	-
Office Specialist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>5.33</b>	<b>6.33</b>	<b>6.33</b>	<b>-</b>
Overtime	\$ 27,490	\$ 10,000	\$ 23,000	\$ 13,000

<sup>a</sup> .67 FTE Director, Planning & Building in Planning and Zoning (Dept No 1710)



## Organizational Chart



# Building Codes

# Dept. No. 1720

## Annual Budget

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3320	PERMITS	151,655	225,000	186,849	180,000	0	180,000	20-
	SUBTOTAL *****	151,655	225,000	186,849	180,000	0	180,000	20-
	CHARGES FOR SERVICES							
3516	BOARDING FEES	0	0	1	0	0	0	0
	SUBTOTAL *****	0	0	1	0	0	0	0
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	20	120	20	100	0	100	16-
	SUBTOTAL *****	20	120	20	100	0	100	16-
	TOTAL REVENUES *****	151,675	225,120	186,870	180,100	0	180,100	19-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	175,293	223,607	223,607	237,350	23,585	241,611	8
10110	OVERTIME	33,026	10,000	23,000	10,000	13,000	23,000	130
10120	HOLIDAY WORKED	717	1,500	1,200	1,500	0	1,500	0
10200	FICA	15,475	17,221	17,221	19,037	1,805	19,363	12
10300	HEALTH INSURANCE	15,803	21,585	21,585	25,478	3,410	25,478	18
10325	DISABILITY INSURANCE	740	989	989	1,144	109	1,144	15
10350	LIFE INSURANCE	169	208	208	246	0	246	18
10375	DENTAL INSURANCE	1,385	1,740	1,740	1,993	275	1,993	14
10400	WORKERS COMP	5,701	7,398	7,398	7,407	92	7,407	0
10500	401(A) MATCH PLAN	2,239	3,768	1,575	3,703	650	3,703	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,241	2,241	2,241	0	2,241	0
10600	UNEMPLOYMENT BENEFITS	1,935	2,640	2,640	0	0	0	0
	SUBTOTAL *****	252,488	292,897	303,404	310,099	42,926	327,686	11
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	36-	4,000	4,000	4,000	0	4,000	0
23000	OFFICE SUPPLIES	941	1,050	945	1,050	0	1,050	0
23001	PRINTING	459	620	450	620	0	620	0
23020	MICROFILM/FILM	0	50	10	50	0	50	0
23050	OTHER SUPPLIES	246	400	400	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	129	360	352	400	0	400	11
	SUBTOTAL *****	1,740	6,480	6,157	6,520	0	6,520	0
	DUES TRAVEL & TRAINING							
37000	DUES	360	360	360	450	0	450	25
37200	SEMINARS/CONFEREN/MEETING	1,822	1,650	1,600	1,650	0	1,650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	18	357	300	357	0	357	0
37230	MEALS & LODGING-TRAINING	629	800	800	800	0	800	0
	SUBTOTAL *****	2,831	3,167	3,060	3,257	0	3,257	2
	UTILITIES							
48000	TELEPHONES	1,570	2,423	1,900	1,950	400	1,950	19-
48050	CELLULAR TELEPHONES	4,200	3,900	3,700	3,700	0	3,700	5-
	SUBTOTAL *****	5,770	6,323	5,600	5,650	400	5,650	10-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	6,293	10,000	10,000	10,000	0	10,000	0
59025	MOTOR VEHICLE TITLE EXP	8	0	0	0	0	0	0
59100	VEHICLE REPAIRS	2,444	3,800	2,000	3,000	0	3,000	21-
59105	TIRES	591	2,650	1,200	2,000	0	2,000	24-
59200	LOCAL MILEAGE	53	400	150	400	0	400	0
	SUBTOTAL *****	9,391	16,850	13,350	15,400	0	15,400	8-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	331	405	400	360	0	360	11-
60200	EQUIP REPAIRS/MAINTENANCE	0	200	75	200	0	200	0
	SUBTOTAL *****	331	605	475	560	0	560	7-

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# Building Codes

# Dept. No. 1720

1720 BUILDING CODES  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
71500	BUILDING USE/RENT CHARGE	5,668	5,668	5,668	5,668	0	5,668	0
	SUBTOTAL *****	5,668	5,668	5,668	5,668	0	5,668	0
	OTHER							
84300	ADVERTISING	0	200	150	200	0	200	0
84400	PUBLIC NOTICES	0	150	150	150	0	150	0
	SUBTOTAL *****	0	350	300	350	0	350	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	400	400	0	285	0	0
91100	FURNITURE AND FIXTURES	0	4,000	3,500	0	4,000	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	1,000	1,000	0
91400	AUTO/TRUCKS	0	21,300	21,228	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	1	0	450	450	0
92400	REPLCMENT AUTO/TRUCKS	16,196	48,150	44,085	0	0	0	0
	SUBTOTAL *****	16,196	73,850	69,214	0	5,735	1,450	98-
	TOTAL EXPENDITURES *****	294,417	406,190	407,228	347,504	49,061	366,541	9-

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# **Animal Control**

## **Department Number 1730**

### **Mission**

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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**

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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. There are no significant changes to this budget.

# Animal Control

Dept. No. 1730

## Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3320	PERMITS	969	2,200	550	825	0	825	62-
	SUBTOTAL *****	969	2,200	550	825	0	825	62-
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	4,307	4,600	3,860	3,600	0	3,600	21-
3516	BOARDING FEES	3,417	3,120	4,410	4,000	0	4,000	28
	SUBTOTAL *****	7,725	7,720	8,270	7,600	0	7,600	1-
	TOTAL REVENUES *****	8,694	9,920	8,820	8,425	0	8,425	15-
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	121,020	126,300	126,300	127,366	0	127,366	0
	SUBTOTAL *****	121,020	126,300	126,300	127,366	0	127,366	0
	TOTAL EXPENDITURES *****	121,020	126,300	126,300	127,366	0	127,366	0

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# **On-Site Waste Water**

## **Department Number 1740**

### **Mission**

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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**

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There are no significant changes in this budget.

# On-Site Waste Water

Dept. No. 1740

## Annual Budget

1740 ON-SITE WASTE WATER  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	50,525	52,000	52,000	52,000	0	52,000	0
	SUBTOTAL *****	50,525	52,000	52,000	52,000	0	52,000	0
	TOTAL REVENUES *****	50,525	52,000	52,000	52,000	0	52,000	0
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	94,200	97,627	97,627	94,595	0	94,595	3-
	SUBTOTAL *****	94,200	97,627	97,627	94,595	0	94,595	3-
	TOTAL EXPENDITURES *****	94,200	97,627	97,627	94,595	0	94,595	3-

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# Bonne Femme Creek Watershed

## Department Number 1750

### Mission

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The Director of Planning & Zoning and Building Codes is responsible for this budget. This budget accounts for grant revenues and expenditures for the Land-Use Planning and Water Quality Restoration Project in the Bonne Femme Creek Watershed. This four-year project is financed with a grant from the Missouri Department of Natural Resources as well as in-kind match from Boone County and other local agencies.

Bonne Femme Watershed encompasses an area of 59,702 acres in southern Boone County in close proximity to the rapidly growing cities of Ashland and Columbia. This environmentally sensitive watershed contains several cave, stream, and park recreation opportunities. These areas have been affected by current levels of development and are attractive to increased urban growth. This project will address water pollution from leaky or non-maintained septic systems, sediment from construction, storm water runoff, as well as nutrient and herbicide pollutants in the Bonne Femme Creek Watershed.

The project consists of two phases. Phase I entails collecting and analyzing data and drafting a watershed management plan. It also includes educational and outreach activities. Phase II is intended to protect and improve the watershed by providing technical and financial assistance to developers, builders and property owners; developing and implementing best management practices (BMP); developing scientifically-based land-use policy recommendations for local officials; and monitoring the impact of BMPs on the watershed water quality.

The project began mid-year 2003 and the County's budget was amended accordingly.

### Budget Highlights

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The budget reflects a full-year of costs pertaining to Phase I. The costs include full funding for a Planner position and related operational items included in the grant.

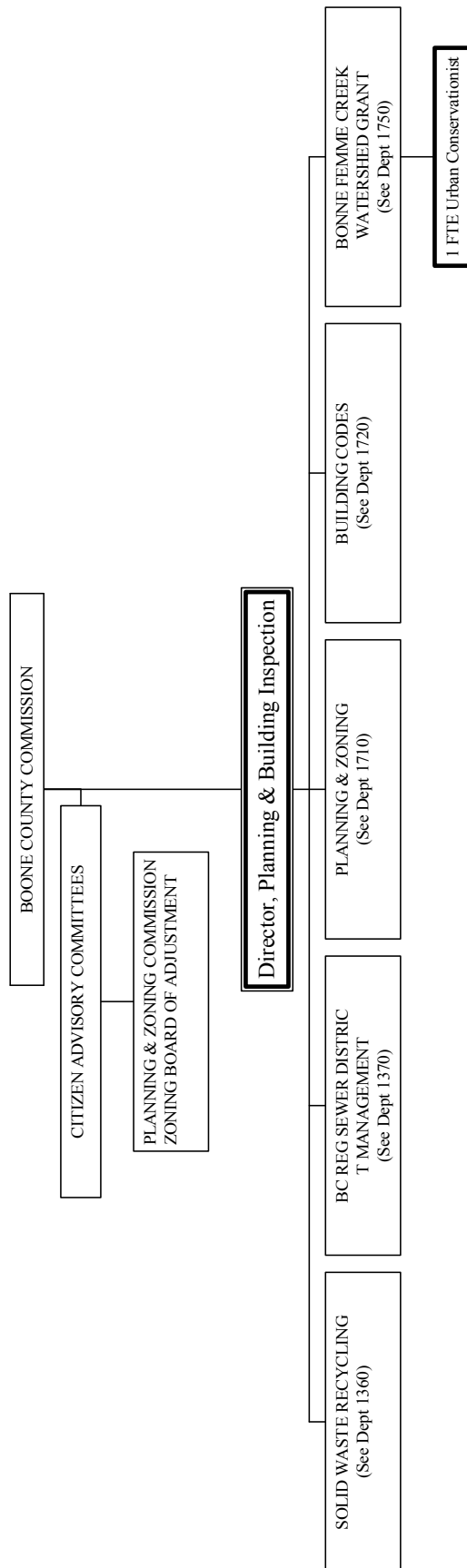
### Personnel Detail

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	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2003-2004</b>
<b>Position Title</b>	<b>Full-time Equivalent</b>	<b>Full-time Equivalent</b>	<b>Full-time Equivalent</b>	<b>Change</b>
Urban Conservationist	-	1.00	1.00	-
<b>Total FTEs</b>	-	1.00	1.00	-



## Organizational Chart



# Bonne Femme Creek Watershed

Dept. No. 1750

## Annual Budget

1750 BONNE FEMME CREEK WATERSHED  
100 GENERAL FUND

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	0	19,005	19,005	118,183	0	118,183	521
	SUBTOTAL *****	0	19,005	19,005	118,183	0	118,183	521
	TOTAL REVENUES *****	0	19,005	19,005	118,183	0	118,183	521
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	10,338	10,338	42,660	0	43,428	320
10200	FICA	0	791	791	3,263	0	3,322	319
10300	HEALTH INSURANCE	0	852	852	4,025	0	4,025	372
10325	DISABILITY INSURANCE	0	48	48	196	0	196	308
10350	LIFE INSURANCE	0	11	11	39	0	39	254
10375	DENTAL INSURANCE	0	92	92	315	0	315	242
10400	WORKERS COMP	0	86	86	371	0	371	331
10500	401 (A) MATCH PLAN	0	175	175	585	0	585	234
	SUBTOTAL *****	0	12,393	12,393	51,454	0	52,281	321
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	625	625	2,525	0	2,525	304
23001	PRINTING	0	487	487	2,348	0	2,348	382
23050	OTHER SUPPLIES	0	1,250	1,250	5,050	0	5,050	304
	SUBTOTAL *****	0	2,362	2,362	9,923	0	9,923	320
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	250	1,010	0	1,010	304
	SUBTOTAL *****	0	250	250	1,010	0	1,010	304
	UTILITIES							
48000	TELEPHONES	0	250	250	506	0	506	102
	SUBTOTAL *****	0	250	250	506	0	506	102
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,250	1,250	55,290	0	55,290	323
	SUBTOTAL *****	0	1,250	1,250	55,290	0	55,290	323
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	2,500	2,500	0	0	0	0
	SUBTOTAL *****	0	2,500	2,500	0	0	0	0
	TOTAL EXPENDITURES *****	0	19,005	19,005	118,183	0	119,010	526

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# **Detailed Operating Budgets—**

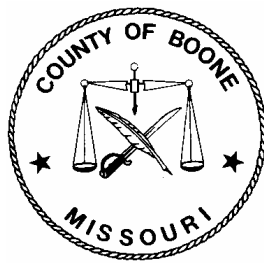
## **Other Funds**

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 3030, 3800, 3810, 3820,  
3830, 3840, 3850**

## **Mission**

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As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest.

The Boone County Treasurer administers these budgets.

## **Budget Highlights**

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

- 1994 Series General Obligation Bonds- Road NID Program
- 1996 Series General Obligation Bonds- Road NID Program
- 1998 Series General Obligation Bonds- Road NID Program
- 2000A Series General Obligation Bonds-Sewer NID Program
- 2000B Series General Obligation Bonds-Road NID Program
- 2001 Series General Obligation Bonds- Road NID Program

In addition to the budgets presented on the following pages, the County maintains a balance of \$524,000 cash held in trust pursuant to the bonding requirements for the 2003 Special Obligation Refunding and Capital Improvement bonds. Usually, revenues or expenditures are not recorded in this particular debt service fund (i.e., the amount does not change throughout the life the bond and investment earnings are recorded as revenue in the general fund) and there is no need for an annual budget. However, due to refinancing activity in FY 2003, additional moneys were added to this fund to meet the new bonding requirements and this activity is shown on the following page.

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document.

# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3030 ADMIN. BUILDING SINK & INT.  
303 GOV BLDG 93 SERIES DBT SVC RSV

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3925	PROCEEDS OF SPCL OBLG BND	0	0	74,000	0	0	0	0
	SUBTOTAL *****	0	0	74,000	0	0	0	0
	TOTAL REVENUES *****	0	0	74,000	0	0	0	0
	OTHER							
83917	OTO:GENERAL FUND	0	0	500	0	0	0	0
	SUBTOTAL *****	0	0	500	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	500	0	0	0	0

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## Annual Budget

3800 1994 SERIES GO BONDS-ROAD NID  
380 1994 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	33,681	26,200	26,200	26,200	0	26,200	0
	SUBTOTAL *****	33,681	26,200	26,200	26,200	0	26,200	0
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	93	100	50	50	0	50	50-
3712	INT-LONG TERM INVEST	2,123	1,550	300	300	0	300	80-
3723	INT - NIDS	6	10	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	125	0	15	0	0	0	0
	SUBTOTAL *****	2,349	1,660	365	350	0	350	78-
	TOTAL REVENUES *****	36,030	27,860	26,565	26,550	0	26,550	4-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	30,000	30,000	30,000	0	30,000	0
84100	INTEREST EXPENSE	6,287	4,705	4,705	2,950	0	2,950	37-
86900	MISCELLANEOUS	500	1,100	500	1,000	0	1,000	9-
	SUBTOTAL *****	31,787	35,805	35,205	33,950	0	33,950	5-
	TOTAL EXPENDITURES *****	31,787	35,805	35,205	33,950	0	33,950	5-

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# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3810 1996 SERIES GO BONDS-ROAD NID  
381 1996 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3056	PROPERTY TAXES NID ASSESSMENT PASS THRU	43,837	37,039	37,039	37,039	0	37,039	0
	SUBTOTAL *****	43,837	37,039	37,039	37,039	0	37,039	0
	INTEREST							
3711	INT-OVERNIGHT	8	10	0	0	0	0	0
3712	INT-LONG TERM INVEST	176	30	0	0	0	0	0
3723	INT - NIDS	2	5	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	38	0	2	0	0	0	0
	SUBTOTAL *****	226	45	2	0	0	0	0
	TOTAL REVENUES *****	44,063	37,084	37,041	37,039	0	37,039	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	40,000	0	40,000	14
84100	INTEREST EXPENSE	5,977	4,315	4,315	2,495	0	2,495	42-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	41,227	39,815	39,815	42,995	0	42,995	7
	TOTAL EXPENDITURES *****	41,227	39,815	39,815	42,995	0	42,995	7

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## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3056	PROPERTY TAXES NID ASSESSMENT PASS THRU	50,015	37,390	37,390	37,390	0	37,390	0
	SUBTOTAL *****	50,015	37,390	37,390	37,390	0	37,390	0
	INTEREST							
3711	INT-OVERNIGHT	39	40	22	22	0	22	45-
3712	INT-LONG TERM INVEST	867	550	0	0	0	0	0
3723	INT - NIDS	10	10	20	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	75	0	7	0	0	0	0
	SUBTOTAL *****	993	600	49	22	0	22	96-
	TOTAL REVENUES *****	51,009	37,990	37,439	37,412	0	37,412	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	35,000	0	35,000	0
84100	INTEREST EXPENSE	10,647	9,204	9,203	7,743	0	7,743	15-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	45,897	44,704	44,703	43,243	0	43,243	3-
	TOTAL EXPENDITURES *****	45,897	44,704	44,703	43,243	0	43,243	3-

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# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	17,693	20,225	20,225	21,118	0	21,118	4
3059	NID PROP TAX PASS THRU-INTERST	8,911	9,518	9,518	8,625	0	8,625	9-
	SUBTOTAL *****	26,605	29,743	29,743	29,743	0	29,743	0
	INTEREST							
3711	INT-OVERNIGHT	57	60	32	32	0	32	46-
3712	INT-LONG TERM INVEST	1,495	1,100	65	65	0	65	94-
3723	INT - NIDS	4	0	75	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	82	0	24	0	0	0	0
	SUBTOTAL *****	1,640	1,160	196	97	0	97	91-
	TOTAL REVENUES *****	28,245	30,903	29,939	29,840	0	29,840	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	25,000	25,000	25,000	0	25,000	0
84100	INTEREST EXPENSE	12,807	11,570	11,570	10,314	0	10,314	10-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	38,057	37,070	37,070	35,814	0	35,814	3-
	TOTAL EXPENDITURES *****	38,057	37,070	37,070	35,814	0	35,814	3-

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## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	16,702	15,176	15,176	15,846	0	15,846	4
3059	NID PROP TAX PASS THRU-INTERST	8,727	7,142	7,142	6,472	0	6,472	9-
	SUBTOTAL *****	25,429	22,318	22,318	22,318	0	22,318	0
	INTEREST							
3711	INT-OVERNIGHT	22	30	12	12	0	12	60-
3712	INT-LONG TERM INVEST	569	450	23	23	0	23	94-
3723	INT - NIDS	18	30	33	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	30	0	3	0	0	0	0
	SUBTOTAL *****	641	510	71	35	0	35	93-
	TOTAL REVENUES *****	26,070	22,828	22,389	22,353	0	22,353	2-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	15,000	16,000	16,000	17,000	0	17,000	6
84100	INTEREST EXPENSE	8,450	7,644	7,644	6,786	0	6,786	11-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	23,700	24,144	24,144	24,286	0	24,286	0
	TOTAL EXPENDITURES *****	23,700	24,144	24,144	24,286	0	24,286	0

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# Debt Service Funds

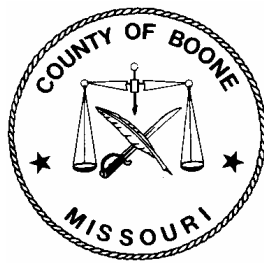
**Dept. Nos. 3030, 3800, 3810,  
3820, 3830, 3840, 3850**

## Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID  
385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	54,664	21,684	21,684	23,103	0	23,103	6
3059	NID PROP TAX PASS THRU-INTERST	25,981	8,857	8,857	8,117	0	8,117	8-
	SUBTOTAL *****	80,645	30,541	30,541	31,220	0	31,220	2
	INTEREST							
3711	INT-OVERNIGHT	49	50	54	54	0	54	8
3712	INT-LONG TERM INVEST	1,118	900	1,034	1,034	0	1,034	14
3723	INT - NIDS	1	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	24	0	0	0	0	0	0
	SUBTOTAL *****	1,193	950	1,088	1,088	0	1,088	14
	TOTAL REVENUES *****	81,838	31,491	31,629	32,308	0	32,308	2
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	0	25,000	25,000	27,000	0	27,000	8
84100	INTEREST EXPENSE	8,470	10,369	10,368	9,718	0	9,718	6-
86900	MISCELLANEOUS	272	500	500	500	0	500	0
	SUBTOTAL *****	8,742	35,869	35,868	37,218	0	37,218	3
	TOTAL EXPENDITURES *****	8,742	35,869	35,868	37,218	0	37,218	3

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# Capital Projects

## Department Numbers 4000, 4010, 4011, 4020, 4040

### Mission

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As needed, the County establishes a budget(s) in a capital project fund in order to account for the resources and expenditures associated with significant capital projects, such as the design, construction, or expansion of county facilities.

The Boone County Auditor administers these budgets.

### Budget Highlights

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**Courthouse Capital Project Fund (Dept. # 4000)**—the 2003 budget included funding for architectural planning for an eventual Courthouse expansion. No construction funds are budgeted at this time and there is no budget for 2004.

**Government Center Capital Project (Dept. # 4010)**—the 2003 budget included funding for architectural design and construction documents for completion of the Government Center 3<sup>rd</sup> floor area. No construction funds are budgeted at this time and there is no budget for 2004.

**Johnson Building Capital Project (Dept. # 4011)**—the 2003 budget included funding for architectural design for modifications to the Johnson Building. No construction funds are budgeted at this time and there is no budget for 2004.

**Juvenile Justice Center (JJC) Expansion Capital Project (Dept. # 4020)**—the 2003 budget included funding for architectural design and construction for an addition to the JJC facility. Construction, which will take place during 2003 and 2004, is financed with a portion of the proceeds received from refinancing the 1993 Series Special Obligation Bonds (originally issued for the Government Center). Unexpended and unencumbered construction funds at the end of FY 2003 will be re-budgeted in the following year.

**City-County Health Facility Capital Project (Dept. # 4040)**--The County and the City of Columbia jointly purchased office space (the old Nowell's grocery store on Worley Street) to be used for the City-County Health Department. The County and the City of Columbia are sharing the acquisition and renovation costs. The building consists of two units, Unit 1, which will house the Health Department and Unit 2, which the County plans to lease to the Family Health Center, a local not-for-profit health services organization that provides services to uninsured and under-insured residents. The City and the County will share the renovation costs of Unit 1 while the County is solely responsible for the renovation costs of Unit 2. The total project (including acquisition, design, renovation, furnishings, and site development) is estimated to cost approximately \$5.7 million. The County is responsible for approximately \$3.8 million of this total. The project is being financed with a combination of revenues, including the proceeds from the sale of the Boone Retirement Center to the Boone Hospital Board of Trustees (\$950,000); monies transferred from the Hospital Profit Share Fund (an original \$750,000 plus an additional \$100,000); a contribution pledged by the Boone Hospital Board of Trustees for Unit 2 (\$500,000); and approximately \$1.5 million of the bond proceeds.

Unexpended and unencumbered construction funds at the end of FY 2003 will be re-budgeted in the following year.

# Capital Projects

Dept. Nos. 4000—4040

## Annual Budget

4000 JAIL/CRTHSE EXPSN/RENOVATION  
400 JAIL & CRTHSE EXPANSION/MODIF

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	194	0	70	0	0	0	0
3712	INT-LONG TERM INVEST	4,516	0	350	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	241	0	43	0	0	0	0
	SUBTOTAL *****	4,952	0	463	0	0	0	0
	TOTAL REVENUES *****	4,952	0	463	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	5,000	0	0	0	0	0	0
71211	A/E FEES	0	30,000	28,560	0	0	0	0
71212	A/E REIMBURSABLES	0	0	595	0	0	0	0
71231	OWNER COSTS	600	0	0	0	0	0	0
	SUBTOTAL *****	5,600	30,000	29,155	0	0	0	0
	OTHER							
83919	OTO: CAPITAL PROJECT FUND	0	123,000	123,000	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	2,417-	0	0	0	0
	SUBTOTAL *****	0	123,000	120,583	0	0	0	0
	TOTAL EXPENDITURES *****	5,600	153,000	149,738	0	0	0	0

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## Annual Budget

4010 ADMIN. BUILDING CONSTRUCTION  
401 GOV'T CENTER/JOHNSON BLDG CNST

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: CAP.PROJ. FUND	0	88,000	88,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	561,850	561,850	0	0	0	0
	SUBTOTAL *****	0	649,850	649,850	0	0	0	0
	TOTAL REVENUES *****	0	649,850	649,850	0	0	0	0
	CONTRACTUAL SERVICES							
71211	A/E FEES	0	38,000	24,500	0	0	0	0
	SUBTOTAL *****	0	38,000	24,500	0	0	0	0
	TOTAL EXPENDITURES *****	0	38,000	24,500	0	0	0	0

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# Capital Projects

Dept. Nos. 4000—4040

## Annual Budget

4011 JOHNSON BUILDING

401 GOV'T CENTER/JOHNSON BLDG CNST

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3915	OTI: CAP.PROJ. FUND	0	15,000	15,000	0	0	0	0
	SUBTOTAL *****	0	15,000	15,000	0	0	0	0
	TOTAL REVENUES *****	0	15,000	15,000	0	0	0	0
	CONTRACTUAL SERVICES							
71211	A/E FEES	0	15,000	9,920	0	0	0	0
	SUBTOTAL *****	0	15,000	9,920	0	0	0	0
	TOTAL EXPENDITURES *****	0	15,000	9,920	0	0	0	0

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## Annual Budget

4020 JJC EXPANSION & RENOVATION

402 JJC EXPANSION/RENOVATION

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	0	17,970	17,970	6,732	0	6,732	62-
	SUBTOTAL *****	0	17,970	17,970	6,732	0	6,732	62-
	INTEREST							
3711	INT-OVERNIGHT	0	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	69	0	150	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	4-	0	0	0	0	0	0
	SUBTOTAL *****	65	0	165	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: CAP.PROJ. FUND	0	10,000	10,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	1,109,498	1,109,498	0	0	0	0
	SUBTOTAL *****	0	1,119,498	1,119,498	0	0	0	0
	TOTAL REVENUES *****	65	1,137,468	1,137,633	6,732	0	6,732	99-
	CONTRACTUAL SERVICES							
71201	CONSTR. COSTS (MAT)	0	1,014,200	1,014,200	0	0	0	0
71211	A/E FEES	0	70,000	63,220	0	0	0	0
71212	A/E REIMBURSABLES	0	0	3,725	0	0	0	0
71231	OWNER COSTS	0	42,520	42,520	7,480	0	7,480	82-
	SUBTOTAL *****	0	1,126,720	1,123,665	7,480	0	7,480	99-
	TOTAL EXPENDITURES *****	0	1,126,720	1,123,665	7,480	0	7,480	99-

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# Capital Projects

Dept. Nos. 4000—4040

## Annual Budget

4040 CITY/COUNTY HEALTH FACILITY  
404 CITY/COUNTY HEALTH FACILITY

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	723	0	600	0	0	0	0
3712	INT-LONG TERM INVEST	13,320	0	12,000	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	599	0	599-	0	0	0	0
	SUBTOTAL *****	14,643	0	12,001	0	0	0	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	947,795	0	0	0	0	0	0
3880	CONTRIBUTIONS	0	500,000	500,000	0	0	0	0
	SUBTOTAL *****	947,795	500,000	500,000	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: CAP.PROJ. FUND	0	10,000	10,000	0	0	0	0
3917	OTI:SPECIAL REVENUE FUND	750,000	100,000	100,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	1,683,313	1,683,313	0	0	0	0
	SUBTOTAL *****	750,000	1,793,313	1,793,313	0	0	0	0
	TOTAL REVENUES *****	1,712,438	2,293,313	2,305,314	0	0	0	0
	CONTRACTUAL SERVICES							
71103	ARCHITECTURAL SERVICES	48,507	145,406	145,406	0	0	0	0
71201	CONSTR. COSTS (MAT)	0	2,694,208	2,694,208	0	0	0	0
71231	OWNER COSTS	0	198,810	198,810	0	0	0	0
	SUBTOTAL *****	48,507	3,038,424	3,038,424	0	0	0	0
	OTHER							
84060	DEBT ISSUANCE COST	0	163,313	163,313	0	0	0	0
	SUBTOTAL *****	0	163,313	163,313	0	0	0	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	724,074	0	0	0	0	0	0
	SUBTOTAL *****	724,074	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	772,581	3,201,737	3,201,737	0	0	0	0

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# **Self-Insured Health Insurance**

## **Department Number 6000**

### **Mission**

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This budget was established to account for the operations of the County's self-insured health plan for County employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

### **Budget Highlights**

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County-paid premium revenues for employees reflect an 18% increase. In addition, the Self-Health Trust Committee has made significant changes to the plan which will be effective January 2004 designed to ensure fund stability.



# Self-Insured Health Insurance

Dept. No. 6000

## Annual Budget

6000 HEALTH INS ADMINISTRATION  
600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	1,426,108	1,669,384	1,828,173	2,041,420	0	2,041,420	22
	SUBTOTAL *****	1,426,108	1,669,384	1,828,173	2,041,420	0	2,041,420	22
	INTEREST							
3711	INT-OVERNIGHT	975	1,000	1,000	900	0	900	10-
3712	INT-LONG TERM INVEST	26,377	27,700	23,000	24,000	0	24,000	13-
3798	INC/DEC IN FV OF INVESTMENTS	128	0	0	0	0	0	0
	SUBTOTAL *****	27,482	28,700	24,000	24,900	0	24,900	13-
	OTHER FINANCING SOURCES							
3913	OTI:GENERAL FUND	220,103	0	0	0	0	0	0
3917	OTI:SPECIAL REVENUE FUND	127,159	0	0	0	0	0	0
	SUBTOTAL *****	347,262	0	0	0	0	0	0
	TOTAL REVENUES *****	1,800,852	1,698,084	1,852,173	2,066,320	0	2,066,320	21
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	1,115,542	929,775	1,143,088	1,264,235	0	1,264,235	35
71055	PRESCRIPTION DRUG CLAIMS	355,814	451,689	429,542	433,745	0	433,745	3-
71060	UMBRELLA POLICY	114,942	1	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	217,699	346,500	339,169	332,386	0	332,386	4-
71117	PRESCRIP CARD ADMIN FEES	7,963	8,800	8,715	9,500	0	9,500	7
	SUBTOTAL *****	1,811,962	1,736,765	1,920,514	2,039,866	0	2,039,866	17
	TOTAL EXPENDITURES *****	1,811,962	1,736,765	1,920,514	2,039,866	0	2,039,866	17

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# **Self-Insured Dental Insurance**

## **Department Number 6010**

### **Mission**

---

This budget was established to account for the operations of the County's self-insured dental plan for County employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

### **Budget Highlights**

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The budget reflects an increase in employee premiums; however, no increases have been included for dependent coverage. Otherwise, there are no significant changes to this budget.

The Self-Health Trust Committee is monitoring this fund to ensure continued stability and solvency.

# Self-Insured Dental Insurance

Dept. No. 6010

## Annual Budget

6010 DENTAL INS ADMINISTRATION  
601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	135,673	150,105	152,100	162,423	0	162,423	8
	SUBTOTAL *****	135,673	150,105	152,100	162,423	0	162,423	8
	INTEREST							
3711	INT-OVERNIGHT	85	105	89	100	0	100	4-
3712	INT-LONG TERM INVEST	2,308	2,600	1,360	1,500	0	1,500	42-
3798	INC/DEC IN FV OF INVESTMENTS	2-	0	0	0	0	0	0
	SUBTOTAL *****	2,390	2,705	1,449	1,600	0	1,600	40-
	TOTAL REVENUES *****	138,064	152,810	153,549	164,023	0	164,023	7
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	123,995	132,000	134,147	144,879	0	144,879	9
71104	ADMINISTRATIVE SERVICES	20,579	21,000	21,000	22,260	0	22,260	6
	SUBTOTAL *****	144,574	153,000	155,147	167,139	0	167,139	9
	TOTAL EXPENDITURES *****	144,574	153,000	155,147	167,139	0	167,139	9

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# Facilities and Grounds Maintenance

## Department Number 6100

### Mission

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Facilities and Grounds Maintenance is one of two departments within the Building and Grounds internal service fund. This department provides maintenance services for all County owned facilities and departmental responsibilities include the following:

- To administer all repair and maintenance contracts for County buildings and equipment integral to the buildings.
- To schedule and deliver preventive maintenance services.
- To provide emergency repair service as needed.
- To identify and implement procedures designed to enhance energy efficiency in County buildings.
- To develop and implement equipment replacement cycle in order to maintain optimum operating capacity in all County facilities.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Upgrade and enhance door security for Courthouse, Jail and Government Center.
- Repair pedestrian walkways and public areas at the downtown plaza commons.

#### Progress on Prior Year Objectives

- Evaluate floor conditions of carpet and tile, and establish a replacement schedule.

**Response:** Ceramic tile flooring has been replaced in many areas of the Courthouse. Carpeting for the most-needed areas in the Courthouse has been budgeted for 2004.

- Develop a program to evaluate parking lot assets within the County.  
**Response:** Parking lots have been assessed and a yearly resurfacing plan is in place. The cracked Courthouse and Public Works parking lots were oversealed and restriped.

# Facilities and Grounds Maintenance

**Dept. No. 6100**

- Schedule and proceed with interior and exterior County-wide painting program.  
**Response:** Based on history and usage, the most highly utilized and visible areas were painted in the Courthouse. Painting continues for 2004.
- Review and develop County-wide locking security system for County buildings.  
**Response:** All in house keys for County buildings have been inventoried, and a report submitted to the Commission.

## Performance Measures

Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Buildings Maintained	9	9	9
Number of Parking Lots Maintained	8	8	8
Number of Parks Maintained	2	2	2

## Personnel Detail

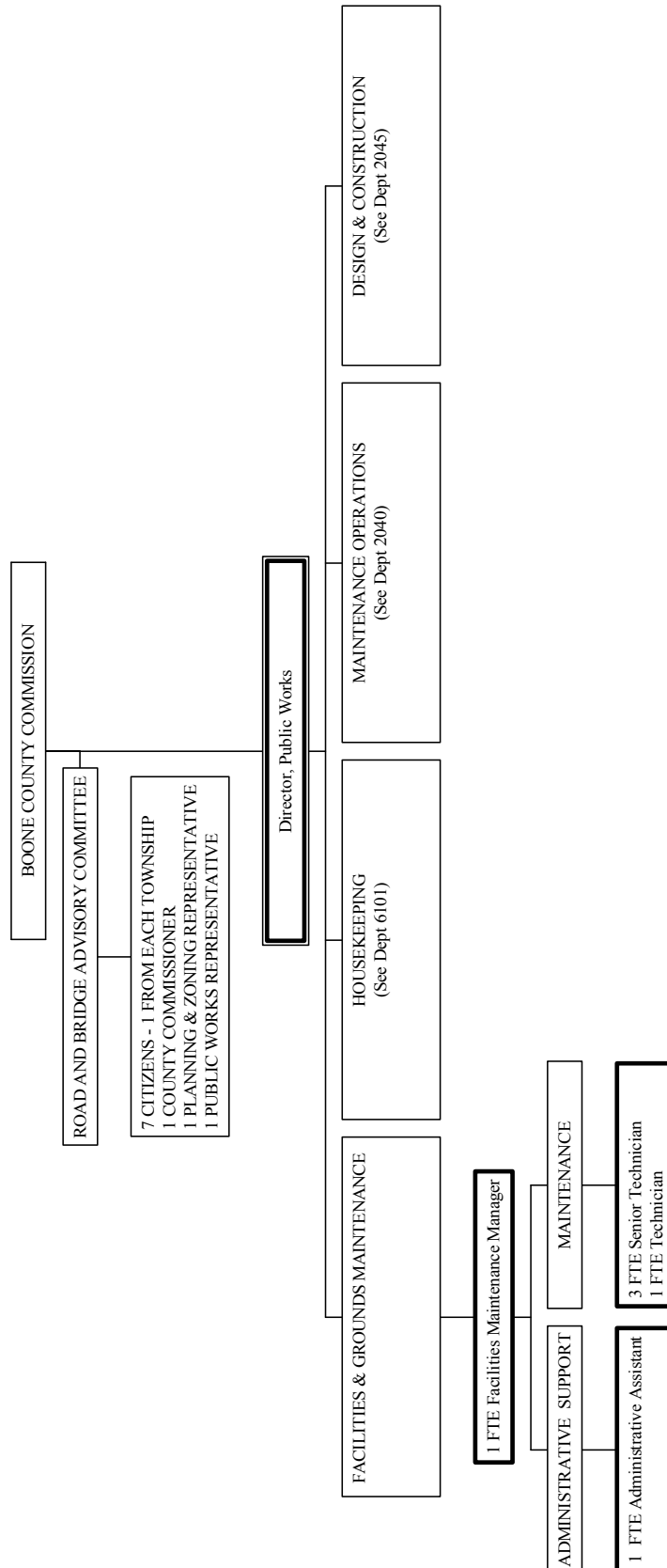
Position Title	2002 Full-time Equivalent	2003 Full-time Equivalent	2004 Full-time Equivalent	2003-2004 Change
Facilities Maintenance Manager	1.00	1.00	1.00	-
Technician, Sr.	3.00	3.00	3.00	-
Technician	2.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
Overtime	\$ 13,000	\$ 12,000	\$ 12,000	\$ -

# Facilities and Grounds Maintenance

Dept. No. 6100

## Organizational Chart

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# Facilities and Grounds Maintenance

Dept. No. 6100

## Annual Budget

6100 FACILITIES & GROUNDS MTCE.							%CHG
610 FACILITIES & GROUNDS		2002	2003	2003	2004	2004	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	PY BUD
3530	INTERNAL SERVICE CHG	488,548	488,551	488,137	488,137	0	0
	SUBTOTAL *****	488,548	488,551	488,137	488,137	0	0
	INTEREST						
3711	INT-OVERNIGHT	441	470	234	234	0	50-
3712	INT-LONG TERM INVEST	11,175	8,800	2,000	2,000	0	77-
3798	INC/DEC IN FV OF INVESTMENTS	369	0	0	0	0	0
	SUBTOTAL *****	11,986	9,270	2,234	2,234	0	75-
	MISCELLANEOUS						
3882	RESTITUTION REIMB	500	0	334	0	0	0
	SUBTOTAL *****	500	0	334	0	0	0
	TOTAL REVENUES *****	501,035	497,821	490,705	490,371	0	1-
	PERSONAL SERVICES						
10100	SALARIES & WAGES	195,991	203,935	211,400	218,504	0	8
10110	OVERTIME	9,508	12,000	11,500	12,000	0	0
10115	SHIFT DIFFERENTIAL	8	0	35	0	0	0
10120	HOLIDAY WORKED	494	480	814	480	0	0
10200	FICA	15,181	16,556	16,556	17,670	0	8
10300	HEALTH INSURANCE	20,755	20,460	20,460	24,150	0	18
10325	DISABILITY INSURANCE	826	955	955	1,062	0	11
10350	LIFE INSURANCE	191	198	227	234	0	18
10375	DENTAL INSURANCE	1,820	1,650	1,650	1,890	0	14
10400	WORKERS COMP	9,934	8,299	8,299	9,356	0	12
10500	401 (A) MATCH PLAN	1,750	3,510	1,950	3,510	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,053	1,053	1,053	0	0
	SUBTOTAL *****	256,461	269,096	274,899	289,909	0	8
	MATERIALS & SUPPLIES						
22500	SUBSCRIPTIONS/PUBLICATION	401	400	0	400	0	0
23000	OFFICE SUPPLIES	653	775	775	1,000	0	29
23035	MAINTENANCE SUPPLIES	3,771	5,005	4,800	4,000	0	20-
23050	OTHER SUPPLIES	9,028	9,000	7,905	9,000	0	0
23300	UNIFORMS	595	900	900	900	0	0
23850	MINOR EQUIPMENT & TOOLS	4,460	4,000	3,285	935	0	76-
26100	PIPE & LUMBER	326	500	500	500	0	0
26300	MATERIAL & CHEMICAL SUPP.	3,283	4,532	3,000	4,832	0	6
26600	STRT/TRAFFIC/CONST SIGNS	2,220	1,000	1,000	1,000	0	0
	SUBTOTAL *****	24,740	26,112	22,165	22,567	0	13-
	DUES TRAVEL & TRAINING						
37000	DUES	0	150	150	150	0	0
37210	TRAINING/SCHOOLS	1,364	1,750	1,400	2,000	0	14
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	75	0	75	0	0
37230	MEALS & LODGING-TRAINING	12	525	0	525	0	0
37235	MEALS & LODGING - OTHER	6	0	0	0	0	0
	SUBTOTAL *****	1,382	2,500	1,550	2,750	0	10
	UTILITIES						
48000	TELEPHONES	2,717	2,904	2,458	2,604	0	10-
48050	CELLULAR TELEPHONES	2,680	2,604	2,139	2,508	0	3-
48100	NATURAL GAS	3,787	7,020	6,400	6,000	0	14-
48200	ELECTRICITY	1,606	2,220	1,700	2,004	0	9-
48300	WATER	188	204	190	204	0	0
48400	SOLID WASTE	576	624	600	624	0	0
	SUBTOTAL *****	11,556	15,576	13,487	13,944	0	10-
	VEHICLE EXPENSE						
59000	MOTORFUEL/GASOLINE	2,602	2,604	4,120	4,092	0	57
59100	VEHICLE REPAIRS	7,132	4,421	3,800	5,496	0	24
59105	TIRES	30	999	500	1,296	0	29
59201	SPECIAL MILEAGE	73	0	0	0	0	0
	SUBTOTAL *****	9,838	8,024	8,420	10,884	0	35

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# Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE.  
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP SERVICE CONTRACT	25,242	33,575	21,270	26,107	0	26,107	22-
60100	BLDG REPAIRS/MAINTENANCE	52,213	58,950	64,994	79,890	3,000	79,890	35
60200	EQUIP REPAIRS/MAINTENANCE	42,735	60,100	61,000	32,900	0	32,900	45-
60400	GROUNDS MAINTENANCE	44,933	40,639	46,000	42,805	4,500	47,305	16
	SUBTOTAL *****	165,124	193,264	193,264	181,702	7,500	186,202	3-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	600	800	700	800	0	800	0
71100	OUTSIDE SERVICES	6,261	3,615	3,500	6,865	0	6,865	89
71101	PROFESSIONAL SERVICES	4,570	7,000	5,000	4,000	0	4,000	42-
71500	BUILDING USE/RENT CHARGE	2,204	1,886	1,886	1,886	0	1,886	0
71600	EQUIP LEASES & METER CHRG	357	540	480	720	0	720	33
71700	EQUIPMENT RENTALS	659	1,000	700	1,000	0	1,000	0
	SUBTOTAL *****	14,652	14,841	12,266	15,271	0	15,271	2
	OTHER							
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	350-	0	660-	0	0	0	0
	SUBTOTAL *****	350-	15,000	660-	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	4,100	0	0
91300	MACHINERY & EQUIPMENT	0	550	581	0	0	0	0
91304	HAND TOOLS	0	800	811	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	7,679	7,661	0	2,050	2,050	73-
	SUBTOTAL *****	0	9,029	9,053	0	6,150	2,050	77-
	TOTAL EXPENDITURES *****	483,406	553,442	534,444	552,027	13,650	561,923	1

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# Facilities and Grounds

## Housekeeping

### Department Number 6101

#### Mission

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Housekeeping is one of two departments within the Building and Grounds internal service fund. This department provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC). The JJC budget provides for separate housekeeping services.

#### Budget Highlights

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The FY 2004 budget reflects two changes in the personnel structure and organization. First, a Lead Custodian position is eliminated, adding a regular Custodian position in its place. Secondly, contract cleaning services for the Courthouse are eliminated, with a Custodian position added in its place. These changes are made with a net impact of nearly zero to the annual operating budget.

#### Goals and Objectives

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##### Budget Year Objectives

- Continue to negotiate outside contracts to stabilize and reduce department costs.

##### Progress on Prior Year Objectives

- Continue to evaluate outside contractors with a goal of downsizing these contracts.

**Response:** After meeting with Courthouse leadership personnel, the consensus was to not make any changes to outside vendor contracts in 2003.

- Continue to evaluate purchase programs and vendors.

**Response:** Research to perform tasks more efficiently at a reduced cost, comparing outside contracts and in-house staff is ongoing.

#### Performance Measures

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Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Buildings Serviced	6	6	6

# Facilities and Grounds Housekeeping

**Dept. No. 6101**

## Personnel Detail

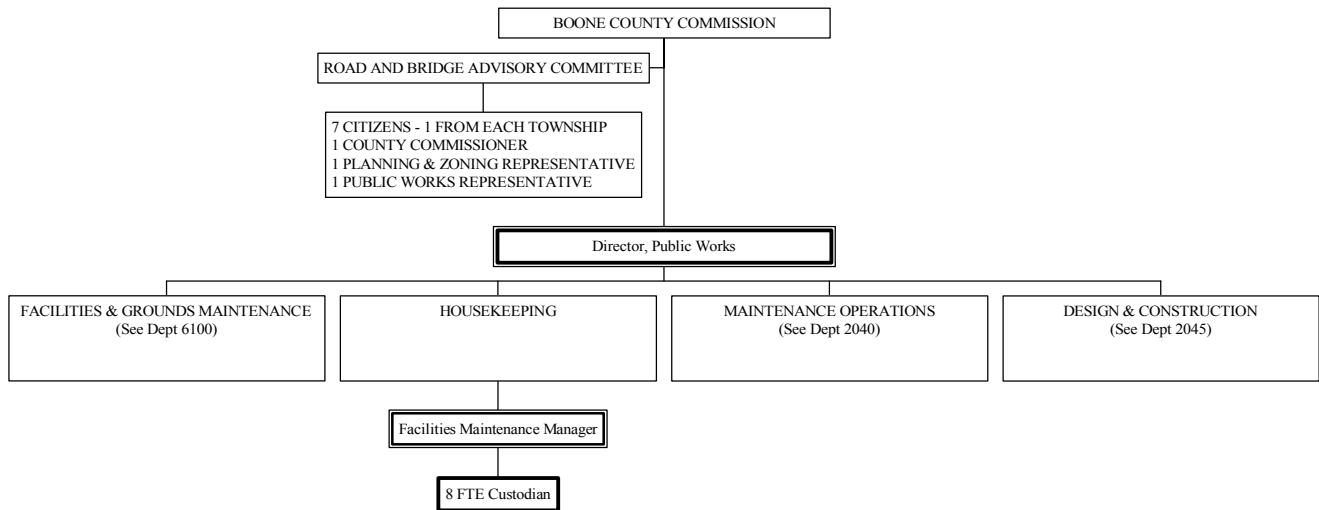
<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Lead Custodian	1.00	1.00	-	(1.00)
Custodian	<u>6.00</u>	<u>6.00</u>	<u>8.00</u>	<u>2.00</u>
<b>Total FTEs</b>	<u><u>7.00</u></u>	<u><u>7.00</u></u>	<u><u>8.00</u></u>	<u><u>1.00</u></u>
Overtime	\$ 1,200	\$ 900	\$ 1,800	\$ 900

# Facilities and Grounds Housekeeping

Dept. No. 6101

## Organizational Chart

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# Facilities and Grounds Housekeeping

Dept. No. 6101

## Annual Budget

6101 HOUSEKEEPING								%CHG
610 FACILITIES & GROUNDS								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
3530	INTERNAL SERVICE CHG	260,156	260,157	260,860	260,860	0	260,860	0
	SUBTOTAL *****	260,156	260,157	260,860	260,860	0	260,860	0
	TOTAL REVENUES *****	260,156	260,157	260,860	260,860	0	260,860	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	139,992	148,732	140,000	154,190	0	169,739	14
10110	OVERTIME	937	900	3,360	900	900	1,800	100
10115	SHIFT DIFFERENTIAL	4,282	3,900	4,700	4,500	0	4,500	15
10120	HOLIDAY WORKED	83	0	19	50	0	50	0
10200	FICA	10,932	11,744	11,125	12,212	0	13,401	14
10300	HEALTH INSURANCE	20,755	23,870	23,870	28,175	0	32,200	34
10325	DISABILITY INSURANCE	590	677	564	734	0	830	22
10350	LIFE INSURANCE	226	231	242	273	0	313	35
10375	DENTAL INSURANCE	1,820	1,925	1,925	2,205	0	2,520	30
10400	WORKERS COMP	6,814	7,069	6,938	7,790	0	8,807	24
10500	401(A) MATCH PLAN	2,150	4,095	2,150	4,095	0	4,365	6
	SUBTOTAL *****	188,583	203,143	194,893	215,124	900	238,525	17
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	272	350	175	175	0	175	50-
23035	MAINTENANCE SUPPLIES	19,208	18,250	18,000	0	0	0	0
23050	OTHER SUPPLIES	3,801	2,800	2,700	20,600	0	20,600	635
23300	UNIFORMS	997	900	515	600	0	600	33-
23850	MINOR EQUIPMENT & TOOLS	144	1,200	600	2,640	0	2,640	120
	SUBTOTAL *****	24,424	23,500	21,990	24,015	0	24,015	2
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	50	0	50	0
	SUBTOTAL *****	0	0	0	550	0	550	0
	UTILITIES							
48000	TELEPHONES	663	802	780	780	0	780	2-
	SUBTOTAL *****	663	802	780	780	0	780	2-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	47	60	55	60	0	60	0
59100	VEHICLE REPAIRS	0	50	50	50	0	50	0
59200	LOCAL MILEAGE	369	400	450	480	0	480	20
	SUBTOTAL *****	417	510	555	590	0	590	15
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	40,336	42,495	42,000	42,950	0	24,290	42-
60150	PEST CONTROL	1,208	1,100	2,000	2,096	0	2,096	90
60200	EQUIP REPAIRS/MAINTENANCE	103	200	200	175	0	175	12-
	SUBTOTAL *****	41,648	43,795	44,200	45,221	0	26,561	39-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	200	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	0	0	1,260	1,260	0
71600	EQUIP LEASES & METER CHRG	247	288	400	804	0	804	179
71700	EQUIPMENT RENTALS	0	100	0	0	0	0	0
	SUBTOTAL *****	247	588	400	804	1,260	2,064	251
	OTHER							
86800	EMERGENCY	0	0	0	3,500	0	2,000	0
	SUBTOTAL *****	0	0	0	3,500	0	2,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	911	300	0	0	0	3,600	100
92300	REPLCMENT MACH & EQUIP	599	1,400	205	0	1,100	1,100	21-
	SUBTOTAL *****	1,511	1,700	205	0	1,100	4,700	176
	TOTAL EXPENDITURES *****	257,496	274,038	263,023	290,584	3,260	299,785	9
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# **Capital Repairs and Replacement**

## **Department Number 6200**

### **Mission**

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This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

### **Budget Highlights**

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The budget includes funding to replace worn carpeting in the Circuit Clerk's office (\$70,000), in the Courthouse as well as exterior painting at the Public Works building (\$29,000).

# Capital Repairs and Replacement

Dept. No. 6200

## Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS  
620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	151,980	151,981	151,676	151,676	0	151,676	0
	SUBTOTAL *****	151,980	151,981	151,676	151,676	0	151,676	0
	INTEREST							
3711	INT-OVERNIGHT	708	700	507	507	0	507	27-
3712	INT-LONG TERM INVEST	16,233	12,000	5,287	5,287	0	5,287	55-
3798	INC/DEC IN FV OF INVESTMENTS	720	0	0	0	0	0	0
	SUBTOTAL *****	17,662	12,700	5,794	5,794	0	5,794	54-
	TOTAL REVENUES *****	169,642	164,681	157,470	157,470	0	157,470	4-
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	0	95,000	95,000	0
	SUBTOTAL *****	0	0	0	0	95,000	95,000	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	4,310	13,700	12,598	0	4,000	4,000	70-
	SUBTOTAL *****	4,310	13,700	12,598	0	4,000	4,000	70-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	24,711	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	68,362	53,000	51,330	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	91,500	91,182	0	0	0	0
	SUBTOTAL *****	93,073	144,500	142,512	0	0	0	0
	TOTAL EXPENDITURES *****	97,383	158,200	155,110	0	99,000	99,000	37-

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# **Building Utilities**

**Department Numbers 6210, 6211, 6212, 6213**

## **Mission**

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The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, the Johnson Building, and the Centralia Clinic. Utility costs for the Juvenile Justice Center, the Sheriff & Corrections Center, and the Public Works facility are all accounted for within each respective operating budget. Revenues are derived from internal service fees.

## **Budget Highlights**

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Appropriations have been adjusted to reflect current usage and anticipated rate increases. The revenues are obtained through an internal service charge.

# Building Utilities

**Dept. No. 6210, 6211,  
6212, 6213**

## Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	82,554	82,554	82,554	82,554	0	82,554	0
	SUBTOTAL *****	82,554	82,554	82,554	82,554	0	82,554	0
	INTEREST							
3711	INT-OVERNIGHT	212	200	160	160	0	160	20-
3712	INT-LONG TERM INVEST	5,927	4,600	2,500	2,500	0	2,500	45-
3798	INC/DEC IN FV OF INVESTMENTS	65	0	0	0	0	0	0
	SUBTOTAL *****	6,206	4,800	2,660	2,660	0	2,660	44-
	TOTAL REVENUES *****	88,760	87,354	85,214	85,214	0	85,214	2-
	UTILITIES							
48100	NATURAL GAS	12,811	19,318	16,025	23,182	0	23,182	20
48200	ELECTRICITY	55,949	55,000	55,000	55,000	0	55,000	0
48300	WATER	4,236	5,125	5,125	5,125	0	5,125	0
48400	SOLID WASTE	834	911	1,011	1,020	0	1,020	11
48600	SEWER USE	1,642	2,200	2,600	2,600	0	2,600	18
	SUBTOTAL *****	75,474	82,554	79,761	86,927	0	86,927	5
	TOTAL EXPENDITURES *****	75,474	82,554	79,761	86,927	0	86,927	5

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## Annual Budget

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	162,400	162,400	162,400	162,400	0	162,400	0
	SUBTOTAL *****	162,400	162,400	162,400	162,400	0	162,400	0
	TOTAL REVENUES *****	162,400	162,400	162,400	162,400	0	162,400	0
	UTILITIES							
48100	NATURAL GAS	46,545	47,600	50,650	60,780	0	60,780	27
48200	ELECTRICITY	102,021	120,100	105,000	110,000	0	110,000	8-
48300	WATER	3,595	4,850	3,000	3,000	0	3,000	38-
48400	SOLID WASTE	1,365	1,821	1,100	1,100	0	1,100	39-
48600	SEWER USE	1,041	1,200	1,100	1,100	0	1,100	8-
	SUBTOTAL *****	154,568	175,571	160,850	175,980	0	175,980	0
	TOTAL EXPENDITURES *****	154,568	175,571	160,850	175,980	0	175,980	0

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# Building Utilities

Dept. No. 6210, 6211,  
6212, 6213

## Annual Budget

6212 UTILITIES - JOHNSON BLDG  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	17,356	19,110	19,110	19,110	0	19,110	0
	SUBTOTAL *****	17,356	19,110	19,110	19,110	0	19,110	0
	TOTAL REVENUES *****	17,356	19,110	19,110	19,110	0	19,110	0
	UTILITIES							
48100	NATURAL GAS	2,506	5,500	5,500	6,600	0	6,600	20
48200	ELECTRICITY	11,015	12,360	12,360	12,360	0	12,360	0
48300	WATER	336	415	415	415	0	415	0
48400	SOLID WASTE	649	735	525	735	0	735	0
48600	SEWER USE	41	100	50	100	0	100	0
	SUBTOTAL *****	14,549	19,110	18,850	20,210	0	20,210	5
	TOTAL EXPENDITURES *****	14,549	19,110	18,850	20,210	0	20,210	5

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## Annual Budget

6213 UTILITIES - CENTRALIA CLINIC  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	4,026	4,025	4,025	4,025	0	4,025	0
	SUBTOTAL *****	4,026	4,025	4,025	4,025	0	4,025	0
	TOTAL REVENUES *****	4,026	4,025	4,025	4,025	0	4,025	0
	UTILITIES							
48100	NATURAL GAS	253	600	600	600	0	600	0
48200	ELECTRICITY	510	3,134	2,000	2,710	0	2,710	13-
48300	WATER	58	125	400	400	0	400	220
48400	SOLID WASTE	34	100	150	150	0	150	50
48600	SEWER USE	32	66	165	165	0	165	150
	SUBTOTAL *****	890	4,025	3,315	4,025	0	4,025	0
	TOTAL EXPENDITURES *****	890	4,025	3,315	4,025	0	4,025	0

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# **George Spencer Trust**

## **Department Number 7200**

### **Mission**

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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**

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An appropriation is included for educational scholarships as outlined in the trust agreement.

# George Spencer Trust

Dept. No. 7200

## Annual Budget

7200 GEORGE SPENCER TRUST  
720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	40	40	20	20	0	20	50-
3712	INT-LONG TERM INVEST	957	800	200	200	0	200	75-
3798	INC/DEC IN FV OF INVESTMENTS	48	0	10	0	0	0	0
	SUBTOTAL *****	1,046	840	230	220	0	220	73-
	TOTAL REVENUES *****	1,046	840	230	220	0	220	73-
	OTHER							
83150	SCHOLARSHIPS	1,550	1,000	982	274	0	274	72-
	SUBTOTAL *****	1,550	1,000	982	274	0	274	72-
	TOTAL EXPENDITURES *****	1,550	1,000	982	274	0	274	72-

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# **Union Cemetery Maintenance**

## **Department Number 7210**

### **Mission**

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This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (\$4,770); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

### **Budget Highlights**

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No appropriations have been budgeted because the available resources in the fund, in excess of the trust corpus, are insufficient to accomplish even basic maintenance, mowing, and upkeep.

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.

# Union Cemetery Maintenance

Dept. No. 7210

## Annual Budget

7210 UNION CEMETERY MAINTENANCE  
721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	7	6	4	4	0	4	33-
3712	INT-LONG TERM INVEST	171	120	40	40	0	40	66-
3798	INC/DEC IN FV OF INVESTMENTS	8	0	2	0	0	0	0
	SUBTOTAL *****	187	126	46	44	0	44	65-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	0	300	0	0	0	0
	SUBTOTAL *****	0	0	300	0	0	0	0
	TOTAL REVENUES *****	187	126	346	44	0	44	65-

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