

2005 BUDGET

Boone County Missouri



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Presiding Commissioner

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Boone County Auditor
Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Boone County
Missouri**

For the Fiscal Year Beginning

January 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Boone for its annual budget for the fiscal year beginning January 1, 2004.

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

2005 Budget

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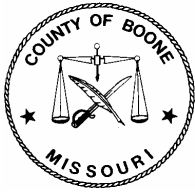
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BOONE COUNTY AUDITOR

JUNE E. PITCHFORD

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December 31, 2004

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2005 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 2005 if the budget is adopted and implemented as presented.

Planning Process and the Development of 2005 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 nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. 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 and Other 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 and 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 which 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 13th Judicial Circuit Court (state court), operation of the Prosecuting Attorney's Office, operation of a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, civil process service for 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 2005 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 2005 Budget.

2005 Budgetary Goal: Personnel—

Implement results of FY 2004 Salary Plan Update.

Include funding for employee merit increases.

Provide comprehensive employee benefits at a reasonable cost to taxpayers.

Budgetary Impact— The County Commission approved implementing the results of the salary plan update over a two-year period, FY 2005 and FY 2006. Accordingly, the FY 2005 appropriations reflect the range adjustments authorized for the first year implementation only. The combined two-year total cost of the Salary Plan Update is approximately \$400,000 (\$295,000 to the General Fund, with the balance spread across several other funds including the Road and Bridge Fund, the Assessment Fund, and the Law Enforcement Services Fund). By implementing the plan over a two-year period, the FY 2005 budgetary impact was reduced to approximately \$190,000 (\$125,000 to the General Fund) or approximately 1.4% of payroll.

The budget also includes appropriations for employee merit increases totaling approximately \$280,000 (\$158,000 to the General Fund), including court positions, or about 1.9% of current payroll.

Combined, the budgeted increases for FY 2005 total approximately \$470,000 (\$283,000 in the General Fund) and represent a 3.24% increase to payroll.

The FY 2005 Budget includes a 9.8% premium increase for employee health insurance for an annual budgetary increase of approximately \$150,000. 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 18% in FY 2004, 15% in FY 2003 and 12% in FY 2002 at a county-wide cost of approximately \$170,000, \$156,000 and \$112,000, respectively.

2005 Budgetary Goal: Public Works Road and Bridge System—

General and Routine Maintenance— Provide general road maintenance including street sweeping for curb and gutter subdivision roads; pavement marking and re-striping; snow and ice removal; routine grading; culvert pipe replacement; reclamation, re-building, and routine maintenance of chip and seal roads; pavement preservation and maintenance and repair of hard surface roads and streets; traffic sign replacement, and routine equipment replacement. (Refer to Dept. No. 2040.)

Design and Construction Activities— Provide funding for a variety of projects including arch/bridge projects, drainage improvement projects, safety and curve realignment projects, subdivision roadway projects, intersections and roadway connection projects, and bank stabilization, erosion control and storm water projects. (Refer to Dept. No. 2045.)

Budgetary Impact— the 2005 Budget includes appropriations totaling \$15.58 million for road and bridge activities, all accounted for in the Road and Bridge Fund. Of this total, \$8.77 million is allocated to the Maintenance Division (Dept. No. 2040) for maintenance activities and projects; \$4.27 million is allocated to the Design and Construction Division (Dept. No. 2045); and \$2.54 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 (Dept. No. 2049.)

2005 Budgetary Goal: Technology—

Replace various personal computers, terminals, and printers throughout the County.

Enhance security of the County's network and main computer system.

Implement Back-up Recovery and Media Services (BRMS) for the County's main computer system.

Replace the existing imaging system and implement a Storage Area Network (SAN). This project is jointly funded between the General Fund and the Assessment Fund.

Provide on-site training for Sheriff and Corrections staff for the existing vendor-provided software and purchase several critical modifications for the software.

Enhance and strengthen the existing financial management and payroll software (originally developed in-house)

Budgetary Impact— the FY 2005 Budget includes approximately \$400,000 for the priorities identified above, in addition to the regular operating budget for personnel, supplies, and other operating costs.

2005 Budgetary Goal: Law Enforcement and Judicial—

Complete the purchase and installation of all officer equipment programmed in Proposition L. (Proposition L was a 1/8th-cent law enforcement sales tax approved by voters in 2002 and effective January 1, 2003.)

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 2005 Budget includes sufficient appropriations from the Law Enforcement Services Fund (Prop L Fund) to complete all of the equipment initiatives outlined in Prop L. In addition, all of the planned additional FTE positions have been incorporated into the budget with the exception of two positions for the Prosecuting Attorney: an Assistant Prosecuting Attorney and a Legal Secretary. These positions will be addressed in future budget years, the timing of which will be mostly dependent upon the availability of office space.

Appropriations in the Law Enforcement and Services Fund (Prop L) total \$3.04 million. This is in addition to General Fund appropriations of more than \$13.4 million for the various law enforcement and judicial functions and activities. Total FY 2005 appropriations for law enforcement and judicial activities, all funds combined, is more than \$16.5 million (excluding capital outlay). This represents approximately 40% of all operational (non-capital) spending.

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 update), 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 15th: Statutory deadline for the Circuit Court to present its budget request to the County Commission and Budget Officer

September 1st: Statutory deadline for submitting budget requests to Auditor

September 10th: County Auditor prepares budget requests for offices and agencies not submitting requests by this date

September and October: County Auditor reviews budget requests and meets with elected officials, department directors, and the County Commission as necessary

November 15th: County Auditor delivers Proposed Budget to County Commission

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

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

Local Economic Indicators

For the past decade, the County has enjoyed a stable economic environment with moderate to accelerated growth. However, the County has experienced a distinct slowing in local economic growth the last few years 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 current unemployment rate is just below 2.5%, up slightly from previous years but still one of the lowest rates 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 three fiscal years and it is expected to continue to do so into the foreseeable future. State funding reductions and legislative changes have reduced revenues to the County by more than \$250,000. The loss in revenue is the result of state funding reductions for prisoner per diem, juvenile per diem, and assessment reimbursement as well as legislative changes that reduced revenues collected by the County (such as Sheriff's fees and the ability to charge for copies of public records). This budget assumes continuation of these reductions, but it assumes no further reductions.

Annual population growth rates for the past decade have varied between one and two percent, which is nearly twice the state's growth rate. Of the County's current population of approximately 142,000, 68% (96,500) reside in incorporated areas while 32 percent (45,500) 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% to 3%. This budget assumes that low inflation will continue.

Budget Summary by Fund Type

The schedule on the following page shows the FY 2005 Budget for the government as a whole, including governmental funds (major and non major), internal service funds, and private purpose trust funds. This consolidated budget overview presents revenues by source, expenditures by object code, as well as projected fund balances at the end of the year.

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

2005 Budget Summary

Budget Summary by Fund Type—All Funds Combined

----- Major Funds -----									
	General Fund	Road & Bridge Fund	Law Enforcement Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total	
REVENUES:									
Property Taxes and Assessments	\$ 2,424,000	\$ 990,000	\$ -	\$ 139,371	\$ 3,553,371	\$ -	\$ -	\$ 3,553,371	
Sales Taxes	10,585,000	11,057,000	2,640,000	262,000	24,544,000	-	-	24,544,000	
Franchise Taxes	135,900	-	-	-	135,900	-	-	135,900	
Licenses and Permits	384,380	21,000	-	18,600	423,980	-	-	423,980	
Intergovernmental	2,789,555	1,313,000	-	375,929	4,478,484	-	-	4,478,484	
Charges for Services	3,079,383	487,720	-	1,309,457	4,876,560	3,691,098	-	8,567,658	
Fines and Forfeitures	-	-	-	-	-	-	-	-	
Interest	105,007	20,015	7,125	25,264	157,411	24,115	300	181,826	
Hospital Lease	1,452,000	-	-	-	1,452,000	-	-	1,452,000	
Other *	549,209	500	-	9,625	559,334	-	-	559,334	
Total Revenues	21,504,434	13,889,235	2,647,125	2,140,246	40,181,040	3,715,213	300	\$ 43,896,553	
EXPENDITURES:									
Personal Services	13,054,537	3,492,353	1,865,170	889,631	19,301,691	555,936	-	19,857,627	
Materials & Supplies	1,226,000	2,366,840	30,765	104,921	3,728,526	53,275	-	3,781,801	
Dues Travel & Training	236,228	49,640	3,500	106,939	396,307	3,300	-	399,607	
Utilities	424,032	131,857	71,802	16,770	644,461	317,595	-	962,056	
Vehicle Expense	272,515	286,911	725	12,672	572,823	12,962	-	585,785	
Equip & Bldg Maintenance	200,931	346,573	64,463	74,696	686,663	236,870	-	923,533	
Contractual Services	3,634,332	7,183,422	219,230	937,752	11,974,736	2,290,619	-	14,265,355	
Debt Service (Principal and Interest)	420,315	-	-	190,818	611,133	-	-	611,133	
Other	3,057,318	185,350	199,500	342,264	3,784,432	18,500	300	3,803,232	
Fixed Asset Additions	738,344	1,538,910	589,839	171,100	3,038,193	26,151	-	3,064,344	
Total Expenditures	23,264,552	15,581,856	3,044,994	2,847,563	44,738,965	3,515,208	300	48,254,473	
REVENUES OVER (UNDER) EXPENDITURES	(1,760,118)	(1,692,621)	(397,869)	(707,317)	(4,557,925)	200,005	-	(4,357,920)	
OTHER FINANCING SOURCES (USES):									
Operating Transfer In	-	-	-	1,037	1,037	-	-	1,037	
Operating Transfer Out	-	-	-	(1,037)	(1,037)	-	-	(1,037)	
Proceeds of Capital Leases	-	-	-	-	-	-	-	-	
Proceeds of Long-Term Debt	-	-	-	-	-	-	-	-	
Premium on Long-Term Debt	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,760,118)	(1,692,621)	(397,869)	(707,317)	(4,557,925)	200,005	-	(4,357,920)	
FUND BALANCE (GAAP), beginning of year	9,042,947	4,849,242	979,281	4,575,163	19,446,633	1,387,263	39,191	20,873,087	
Equity Transfer In	-	-	-	-	-	-	-	-	
Equity Transfer Out	-	-	-	-	-	-	-	-	
Less encumbrances, beginning of year	(400,000)	(2,500,000)	(30,255)	(90,803)	(3,021,058)	(21,444)	-	(3,042,502)	
Add encumbrances, end of year	400,000	2,500,000	30,255	90,803	3,021,058	21,444	-	3,042,502	
FUND BALANCE (GAAP), end of year	\$ 7,282,829	\$ 3,156,621	\$ 581,412	\$ 3,867,846	\$ 14,888,708	\$ 1,587,268	\$ 39,191	\$ 16,515,167	
FUND BALANCE RESERVES/DESIGNATIONS, end of year	3,181,605	2,500,000	280,255	952,869	6,914,729	20,194	37,170	6,972,093	
FUND BALANCE, end of year	7,282,829	3,156,621	581,412	3,867,846	14,888,708	1,587,268	39,191	16,515,167	
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,181,605)	(2,500,000)	(280,255)	(952,869)	(6,914,729)	(20,194)	(37,170)	(6,972,093)	
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,101,224	\$ 656,621	\$ 301,157	\$ 2,914,977	\$ 7,973,979	\$ 1,567,074	\$ 2,021	\$ 9,543,074	

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

Revenue Assumptions and Projections

The FY 2005 Budget for governmental funds reflects total revenues of approximately \$40.18 million, which represents a 5% increase over the FY 2004 Budget, as revised and amended to date. It reflects a 3% increase over *projected* revenue for FY 2004; the FY 2004 projected revenue is expected to exceed budget by approximately \$750,000. The overall growth in revenues is primarily attributable to growth in sales taxes, property tax, and the related property tax commission.

A multi-year comparison of revenues by source for all governmental funds is presented below. Comparative charts and schedules presented in the Appendix tab 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	2003 (Actual)	2004 (Budget)	2004 (Projected)	2005 (Budget)	% Change 05 Budget over 04 Budget	% of Total for 2005
Property Taxes	\$ 3,162,565	3,221,283	3,258,950	3,414,000	6%	9.7%
Assessments	208,564	183,910	183,910	139,371	-24%	0.3%
Sales Taxes	22,830,022	23,053,920	23,630,000	25,544,000	7%	59.9%
Franchise Taxes	137,206	140,400	135,900	135,900	-3%	0.3%
Licenses and Permits	398,227	389,914	426,243	423,980	9%	1.1%
Intergovernmental	4,430,181	4,364,172	4,624,322	4,478,484	3%	11.1%
Charges for Services	4,793,377	4,628,093	4,516,685	4,876,560	N/A	12.1%
Fines and Forfeitures	7,062	-0-	5,000	-0-	N/A	0.0%
Interest	189,516	241,179	177,093	157,411	-35%	0.4%
Hospital Lease	1,404,518	1,418,500	1,430,923	1,452,000	2%	3.6%
Other*	1,141,289	488,870	493,409	559,334	14%	1.4%
Total Revenues	\$ 38,702,527	38,130,241	38,882,435	40,181,040	5%	100.0%

* 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 levied for the General Fund and Road and Bridge Fund.

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 2005 Budget assumes a 6.5% growth in assessed valuation and no change in the property tax levy. The assumed growth rate is higher for FY 2005 than in other years because FY 2005 is a reassessment year. The budgetary increase shown above appears larger than 6.5%. This is because the *actual* FY 2004 assessed valuation, which is the basis for the FY 2005 budgetary estimates, exceeded the

preliminary FY 2004 assessed valuation which was the basis for the FY 2004 budget. Total assessed value for the County exceeds \$1.68 billion and the estimated actual value is more than \$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 2003, the most recently completed fiscal year, was approximately \$354,630,000.

The County's 2005 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, which are accounted for as revenues to the debt service funds. For further information on the County's debt, please refer to the summary of Long-Term Debt presented later in the Budget Message and in the General Information tab section. A multi-year history of the tax levies for the County and its political subdivisions is also presented in the General Information tab 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 \$10.585 million in 2005, which represents approximately 49% 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 \$10.585 million in 2005, which represents 76% 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 \$472,000 in 2005, which represents 3% of the total revenue to the Road and Bridge operations.

Two percent tax applied to local land line phone tariffs. It is expected to generate \$262,000 in 2005, which represents the sole source of revenue for the Enhanced 911 Fund and is reduced from the 2004 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 \$2.64 million in 2005, which represents the sole source of revenue, other than interest revenue, for the Law Enforcement Services fund.

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 inherent volatility of this source

of revenue. This volatility is demonstrated in the annual sales tax growth rate table shown below.

Annual Growth Rates—Sales Tax

<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>	<u>2005</u>
10%	10%	6%	5%	5%	7%	4%	5%	4%	3%	3.7%	3%*	4%**

* Projected ** Budget

Licenses and Permits

The slight increase in the budgetary estimate for this category is primarily due to gun permit fees, a new source of revenue beginning mid-year 2004 and accounted for in a special revenue fund. These revenues, and the associated special revenue fund, are the result of new state legislation.

Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2005 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 increase in this category is attributable to inclusion of federal grant reimbursement monies related to election reform which will be used for equipment purchases.

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. 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 2004 are projected to exceed budget by approximately \$40,000 and the FY 2005 Budget assumes 2% growth over projected FY 2004 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 2005 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 fall short of budget for FY 2004 and the FY 2005 estimated revenue has been revised downward accordingly. This is largely due to the fall-off in real estate recording volume in the Recorder of Deeds office. The historically low interest rates over the past few years created the surge of new and re-financing activities, which in turn generated the record-high recording volumes. Despite continued low interest rates, the volume for the Recorders Office has fallen off substantially.

Interest revenue is expected to fall short of budget for FY 2004 and the FY 2005 revenue estimate has been reduced accordingly.

Other Revenue reflects an increase due to inclusion of a full-year lease revenue from Family Health Center for lease of Unit 2 of the Health Facility. The FY 2004 budget only included a partial year of revenue. This revenue is expected to continue for the duration of the lease, or 15 years.

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 \$1.45 million. The Hospital lease revenue accounts for 3% of revenue for all governmental funds and 7% 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	2003 (Actual)	2004 (Budget)	2004 (Projected)	2005 (Budget)	% Change 05 Budget over 04 Budget	% of Total for 2005
Policy & Administration*	\$ 5,639,499	8,041,023	6,534,958	7,961,040	-1%	17.8%
Law Enforcement & Judicial	13,903,356	15,535,343	14,942,674	16,551,361	7%	37.0%
Environment, Buildings & Infrastructure	11,295,630	15,053,757	12,507,217	14,148,739	-6%	31.6%
Community Health & Public Services	1,180,571	1,286,578	1,235,524	1,277,121	-1%	2.9%
Capital Outlay	5,851,451	3,138,679	4,595,774	3,038,193	-3%	6.8%
Debt Service	931,760	683,621	710,153	611,133	-11%	1.4%
Other**	871,549	1,093,232	1,063,384	1,151,378	5%	2.6%
Total Expenditures	\$ 39,673,816	44,832,233	41,589,684	44,738,965	0%	100.0%

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

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

** Includes Economic Development, Recreation, Protective Inspection (Planning and Zoning and Building Codes, Animal Control, On-Site Waste Water, and 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 2004 is 93%. In developing the FY 2005 budget, a spending ratio of approximately 96% has been assumed. Applying this spending ratio to the FY 2005 Budget of \$44.7, results in *estimated actual spending* of \$42.9M. This still exceeds estimated revenues of \$40.2M and demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2005. The County's fund balances are discussed in greater detail later in this Budget Message.

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 2005 Budget includes expenditures of \$23.26 million compared to estimated revenue of \$21.5 million. This suggests a spend-down of fund balance in the amount of \$1.7 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation (\$675,000) is not needed and the spending ratio is consistent with prior years. The expected spend-down of fund balance for the General Fund is approximately \$800,000. Ten-year comparative historical data for expenditures is presented in the Appendix section of this document.

Policy and Administration

The 2005 Budget decrease for Policy and Administration is attributable to the reduced election costs from the previous year which included substantial appropriations

related to the Presidential election year (General Fund). A portion of the savings from reduced election costs is off-set by increases in Policy and Administration salaries and benefits and other increases in cost of services.

Law Enforcement and Judicial

This functional area reflects increases attributable to inmate medical costs (General Fund), an increase in the County share of operating costs for the Joint Communication Information Center (General Fund), increased salaries and benefits for law enforcement and judicial personnel (various funds), and increased expenditures covered by Homeland Security grants.

Environment, Buildings, and Infrastructure

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (county roads and bridges), *net* of any capital appropriations, which are combined with capital appropriations from all other functional areas in the schedule above. The decreased spending reflected above is primarily attributable to increased appropriations for the capital component in the Public Works Department, which resulted in a corresponding reduction to the non-capital appropriations.

Community Health and Welfare

The FY 2005 appropriation is essentially unchanged from the prior year.

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 2004 Budget included significant capital outlay expenditures, approximately \$1.6 million, for two building projects (Juvenile Justice Center expansion and the Health Facility). The FY 2005 Budget does not include facility expansion appropriations which accounts for the reduction shown in the table above.

FY 2005 Budget includes funding to replace critical road maintenance equipment (as previously mentioned), replacement computer equipment, an upgrade to the County's main imaging and network storage systems, and other necessary items such as law enforcement vehicles and miscellaneous office equipment. The budget also includes equipment purchases to complete the initiatives outlined in Proposition L, the one-eighth-cent law enforcement sales tax. Please refer to the Capital Expenditure Summary tab section to review detailed information related to capital asset appropriations.

Debt Service

Debt Service expenditures are reduced from the prior year due to lower scheduled principle and interest for the County's NID-related debt which is being retired through special assessments. Of the \$611,000 debt service appropriation for FY 2005, \$420,000 of it is required for the special obligation bonds being retired with appropriations from the General Fund. The remaining \$191,000 is required for 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 and in the General Information tab section.

Other Expenditures

The increase in this category is due to an additional Planner position added to the Planning and Zoning office.

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 2005 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 and office 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 2005. At such time that the County Commission determines the nature of scope of projects to be pursued, the operational impact and financing alternatives will be evaluated.

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. (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 2005 Budget capital asset appropriations consist primarily of routine *replacement* equipment with nominal new equipment. These acquisitions have minimal impact on the annual operating budget and will be fully incorporated into the regular replacement cycle in future years. The operational impact associated with the last year's facility expansion projects was identified and fully incorporated

into the operating budget at that time and are again included in the FY 2005 budget on an on-going basis. The County has no similar capital projects included in the FY 2005 budget which would result in an on-going operational impact.

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 by creating an adequate undesignated/unreserved fund balance equal to approximately 5 to 7% of the annual budget. As demonstrated in the table below, this goal was nearly achieved and the Road and Bridge Fund which shows a fund balance slightly less than the target level. However, the expected fund balance is still considered adequate and there is no cause for concern at this time. This schedule shows the projected fund balance amounts at the end of FY 2005 for the County's major funds, nonmajor funds, and all governmental funds taken as a whole. Projected Fund Balances at December 31, 2005

-----Major Funds-----					
			Law Enforcement Sales Tax Fund	Nonmajor Governmental Funds	All Governmental Funds
	General Fund	Road and Bridge Fund			
Projected Fund Balance 12/31	\$ 7,282,829	3,156,621	581,412	3,867,846	14,888,708
Less: Reserves and Designations	(3,181,605)	(2,500,000)	(280,255)	(952,869)	(6,914,729)
Projected Available Fund Balance	\$ 4,101,224	656,621	301,157	2,914,977	7,973,979
As a percent of expenditures	18%	4%	10%	102%	18%

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, 2005 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 2005 Budget amount to approximately \$611,000 or 1.4% of the total budget. Tax levies will not be required for debt service in FY 2005. 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, 2004 is in excess of \$1.68 billion which results in a legal debt limit of more than \$168,000,000. Please refer to the debt limit calculations provided in the General Information tab section. At this time, the County plans to issue additional debt in FY 2005 in conjunction with the Neighborhood Improvement District (NID) program and will be retired through special assessments. The amount of the debt issue is expected to be less than \$500,000.

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 2005 Proposed Budget

Description	Expenditure	Dept.	Account	Revenue	Comments
General Fund (Fund # 100)					
Information Technology-Re-budget Fiber Optics Project Costs	20,085	1170	91301		Re-budget Fiber Hardware
Information Technology- HTE programming	900	1170	71101		Locking feature for medical records entries
Non-Departmental--Condo Assessment Revenue from FHC		1190	3821	28,927	Condo assessment paid by Family Health Center to County
Non-Departmental--Payment of Condo Assessment (unit 2)	31,605	1190	71500		Condo assessment paid by County to Condo for Unit 2
Commission Revisions Added to the Proposed Budget	\$ 52,590			\$ 28,927	

Assessment (Fund # 201)

Increase appropriation for professional services	<u>40,000</u>	2010	71101	-	Increase appropriation-Rebudget from Prior Year
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Public Works (Fund # 204)

Decrease appropriation for replacement vehicle (SUV)	(9,000)	2045	92400		Revise estimate-- will use savings to offset cost of easements
Increase appropriation for new/additional pickup truck	1,500	2045	91400		Revise estimate
Increase Easement Acquisition (2 projects)	6,000	2045	71118		Easements for two projects omitted from proposed budget
Re-budget Fiber Optics Project Costs	7,000	2045	91301		Re-budet Fiber Hardware
Additional project- Schooler Road (realign "S" curve)	100,000	2045	71100		Add additional project
Re-budget sewer connection	50,000	2040	91200		Re-budget sewer connection
Commission Revisions Added to Proposed Budget	\$ 155,500			\$ -	

Fairground Maintenance Fund (Fund #212)

Add contingency for local cash match for Outdoor Recreation Grant	<u>\$ 50,000</u>	2120	86850	<u>\$ -</u>	To provide for local match at such time that the budget is amended in FY 2005 for this project.
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Law Enforcement Services Fund (Fund # 290)-- Prop L

Re-budget Fiber	<u>\$ 1,674</u>	2905	91301	<u>\$ -</u>	Re-budget Fiber Hardware
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Summary of Commission Revisions Added to the Proposed Budget:

	Expenditure	Revenue
General Fund (100)	\$ 52,590	\$ 28,927
Assessment (201)	40,000	-
Road and Bridge Fund (204)	155,500	-
Fairgrounds Maintenance Fund (212)	50,000	-
Law Enforcement Services Fund (290)	1,674	-
Total	<u>\$ 299,764</u>	<u>\$ 28,927</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, and Purchasing). The Commission is also responsible for approving the long-range operating plans for these departments. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district.

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

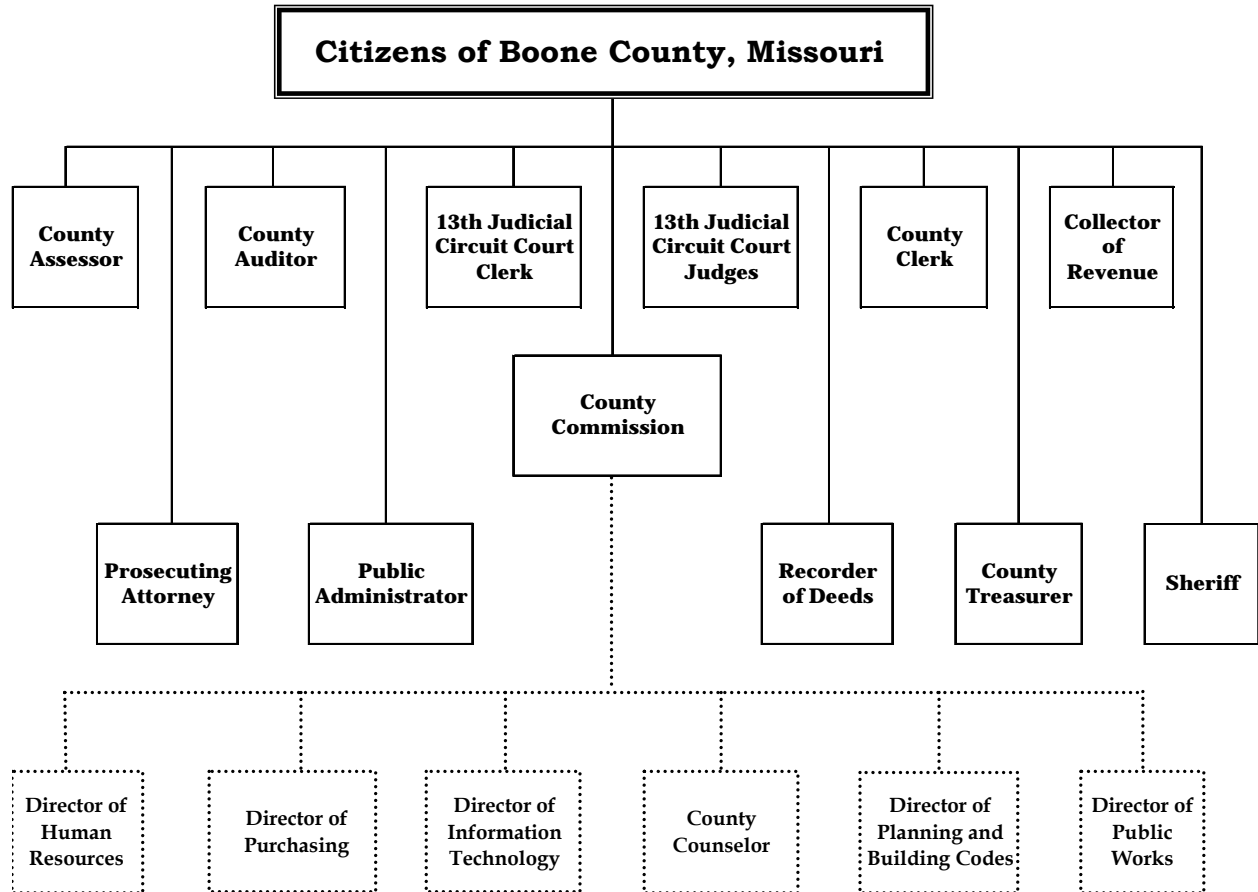
Missouri statutes make no provision for the County Commission to establish countywide policies or systems such as personnel policies or a uniform job classification system. Boone County officials, however, have worked cooperatively in these areas for many years and have supported development and adoption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

County Office Directory

Assessor		
Tom Schauwecker.....	Boone County Government Center, Room 143.....	573-886-4270
Auditor		
June Pitchford.....	Boone County Government Center, Room 205.....	573-886-4275
Circuit Clerk		
Cheryl Whitmarsh.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
Gene Hamilton, Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Circuit Judge.....	Boone County Courthouse.....	573-886-4050
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, Assoc. Cir. Judge....	Boone County Courthouse.....	573-886-4050
Cary Augustine, Associate Circuit Judge...	Callaway County Courthouse.....	573-642-0777
Joe D. Holt, Associate Circuit Judge.....	Callaway County Courthouse.....	573-642-0777
Sara Miller, Family Court Commissioner ..	Boone County Courthouse.....	573-886-4050
Clerk		
Wendy Noren.....	Boone County Government Center, Room 236.....	573-886-4295
Collector		
Pat Lensmeyer.....	Boone County Government Center, Room 118.....	573-886-4285
Commissioners		
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
County Counselor		
John Patton.....	601 E. Walnut.....	573-886-4305
Court Administration		
Kathy Lloyd, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration	Boone County Government Center, Room 236.....	573-886-4375
Facilities Maintenance		
Ken Roberts, Manager.....	601 E. Walnut.....	573-886-4400
Human Resources		
Betty Dickneite, Director.....	601 E. Walnut.....	573-886-4405
Information Technology		
Michael Mallicoat, Director.....	Boone County Government Center, Room 221.....	573-886-4315
Medical Examiner		
Valerie Rao, MD.....	Fountain Mortuary.....	573-882-1300
	Or UMC School of Medicine/Pathology.....	573-882-1201
Planning, Zoning, and Building Inspection		
Stan Shawver, Director.....	Boone County Government Center, Room 210.....	573-886-4330
Prosecuting Attorney		
Kevin Crane.....	Boone County Courthouse.....	573-886-4100
Public Administrator		
Connie Hendren.....	Boone County Courthouse.....	573-886-4190
Public Defender	601 E. Walnut.....	573-443-0030
Public Works		
David Mink, Director.....	5551 Hwy. 63 South.....	573-449-8515
Purchasing		
Melinda Bobbitt, Director.....	601 E. Walnut.....	573-886-4392
Recorder		
Bettie Johnson.....	Boone County Government Center, Room 132.....	573-886-4345
Sheriff's Department & Correctional Facility		
Dwayne Carey, Sheriff.....	2121 E. County Drive.....	573-875-1111
Treasurer		
Kay Murray.....	Boone County Government Center, Room 112.....	573-886-4365

To access information and contact County Offices, visit the County's official website: www.showmeboone.com

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general obligation bonds for these projects; however, taxes are not levied or collected to retire

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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 County's Comprehensive Annual Financial Report includes entity-wide financial statements prepared on a full accrual basis of accounting as well as fund statements prepared on a modified accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and expenditures are recognized when the related fund liability is incurred. Annual financial reports for proprietary and fiduciary 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

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 (a major 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 (a major fund)

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

- Law Enforcement Services Fund (a major fund)

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

- Other Special Revenue Funds

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained.

- 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. Proprietary funds may include both enterprise funds and internal service funds.

- **Internal Service Funds**

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

- **Enterprise Funds**

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

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

- **Private Purposes (Non-Expendable) Trust Funds**

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

- **Trust and Agency Funds**

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

Overview of the Fund-Department-Account Code Structure

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

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

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

Description of the Accounting and Budgeting System cont'd

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

■ Revenue Accounts

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

Description of the Accounting and Budgeting System cont'd

- **Materials And Supplies - 20000-29999 (Class 2)**
Includes expenses for such items as rock and asphalt for the County road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
- **Dues, Travel And Training - 30000-39999 (Class 3)**
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.) registration fees for conferences and training courses, and reimbursable expenses.
- **Utilities - 40000-49999 (Class 4)**
Includes expenses such as telephone, natural gas, electricity, and water as provided to 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 and Other Funds

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
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>
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>
	Currently <i>inactive</i>	<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>

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
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>
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>

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
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>
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>

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
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>
255	Sheriff Revolving Fund Activity	To account for conceal and carry gun permit fees per RSMo 571.101-571.121
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
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

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

Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
382	1998 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$355,000 bonds issued in 1998 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
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>

Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
Capital Project Funds		
400	Jail/Courthouse Expansion and Modification	Capital Project funds are established by local policy.
401	Government Center/Johnson Bldg.	These funds account for expenditures for design, construction, and expansion of building projects as well as acquisition of associated property.
402	Juvenile Justice Center Improvement	
404	City-County Health Facility	
Neighborhood Improvement District (NID) Funds		
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	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.
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
Internal Service Funds		
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.

Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
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.
621	Building Utilities	This fund is established by local policy. This internal service fund accounts for building utilities for the Government Center, the Johnson Building, 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.

Private Purpose Trust Funds

720	George Spencer Trust	This fund is established pursuant to legal trust documents. 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.
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Overview and Description of Other Funds cont'd

Fund No.	Fund Name	Description
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 1st and ends on December 31st of each year. The fiscal year constitutes the budget and accounting year.

Revenue Policy:

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

Budget Policy:

- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced if the total resources of a fund are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.
- By September 1st of each year, each elected official, department director, or administrative authority shall prepare and submit to the County Auditor a budget request for the upcoming fiscal year. The County Auditor shall prepare a request in the event that no request is received by the September 10th.
- The County Auditor shall submit a proposed budget to the County Commission by November 15th of each budget year.
- Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, and fund.
- 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 any commissioners' new term of office begins. If the County Commission does not take action by the required date, the prior year's annual appropriation order will continue in force until adoption occurs.
- The budget shall be on record in the County clerk's office and open to public inspection. In addition, a copy of the budget is available for view at the Columbia Public Library and on the County's web site <http://www.showmeboone.com> or www.showmeboone.com.
- 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:

- 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:

- 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.
- For financial reporting purposes, the County observes a capitalization threshold of \$5,000. Assets meeting this threshold are considered to be capital assets.

Fiscal and Budget Policies cont'd

However, all assets with a value of \$250 or more (as noted above and required by state statute) are carried on the County's inventory and are subject to property control procedures. Capital assets and non-capital assets combined are referred to as fixed assets.

- For financial reporting purposes, the County expenses all fixed assets that do not meet the capitalization threshold. The County depreciates all assets that meet the capitalization threshold. Depreciation is based on useful lives that have been established for each classification of assets (office equipment, vehicles, buildings, etc.).
- Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.
- The capitalization threshold is applied to individual fixed assets rather than to groups of fixed assets.
- A small tag with a fixed asset number will be issued by the County Auditor for all items to be added to County inventory records. Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed of in the manner authorized by the County Commission. (In the case of property that cannot be reasonably tagged, such as software and vehicles, the inventory tag will be kept with title or license agreement.)
- Offices and departments will notify the County Auditor of any change in location or loss of a fixed asset.
- The County Auditor will conduct physical inventories on an annual basis.
- Offices and departments will exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

Accounting Policy:

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

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County as directed by the County Commission.
- The County encourages competitive business practices through public bidding or requests for proposals wherever possible and feasible.

Fiscal and Budget Policies cont'd

Debt Policy:

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

Reserve (Fund Balance) Policy:

- 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:

- 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:

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

Summary of Long-Term Debt

Boone County is authorized by Missouri Statutes to incur general obligation debt upon voter approval and to incur special obligation debt for the purpose of purchase, construction, or expansion of county buildings.

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

Debt Service expenditures included in the FY 2005 Budget total \$611,133 which represents 1.4% of the total budget (all governmental funds combined). Debt service expenditures to the General Fund for FY 2005 total \$420,315, or 1.9% of total fund expenditures, and pertain to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds. The remainder of the debt service expenditures, approximately \$190,000, is related to NID general obligation bonds which is retired with special assessments and is accounted for in debt service funds.

Debt payable as of January 1, 2005 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%	\$35,000
\$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%	\$30,000
\$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%	\$160,000
\$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%.	\$122,000
\$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>\$253,000</u>
Sub-total: General Obligation Debt – Road NIDs	<u>\$600,000</u>
\$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%.	\$185,000
Total: All General Obligation Debt	<u>\$785,000</u>

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>\$4,930,000</u>
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Summary of Long-Term Debt cont'd

January 1, 2005 – Status of Voter-Approved Bond Issues:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDs	\$3.5 million	\$1.399 million	\$2,101,000	\$600,000
1997 Sewer NIDs	\$5.5 million	\$.280 million	\$5,220,000	\$185,000

Future debt service requirements for outstanding bonds is as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
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	133,215.00	126,000.00	14,445.26	406,000.00	147,660.26	553,660.26
2009	290,000.00	126,090.00	89,000.00	9,448.00	379,000.00	135,538.00	514,538.00
2010-2014	1,725,000.00	481,348.75	163,000.00	8,139.25	1,888,000.00	489,488.00	2,377,488.00
2015-2019	1,820,000.00	168,506.25	0.00	0.00	1,820,000.00	168,506.25	1,988,506.25
Total	4,930,000.00	1,343,855.00	785,000.00	110,106.32	5,715,000.00	1,453,961.32	7,168,961.32

January 1, 2005 – Legal debt limit

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2005, the County's statutory debt limit will be in excess of \$168,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Assessed Valuation of Boone County, December 31, 2004:	\$1,682,922,959
Constitutional Debt Limit (10%):	\$ 168,292,296
Debt outstanding at January 1, 2005 applicable to debt limit:	\$ 785,000

Statistical and Demographic Information

Largest Employers

March 2004

Employer	Number of Employees
University of Missouri	13,950
University Hospitals & Clinics	5,501
Columbia Public Schools	3,000
Boone Hospital Center	2,309
City of Columbia	1,141
MBS Textbook Exchange, Inc.	1,046
State of Missouri (excludes UMC & Mid MO Mental Health)	1,044
Shelter Insurance-Corp. Headquarters	1,016
U S Government (excludes VA Hospital)	927
Hubbell/Chance Company	859
Harry S. Truman Veteran's Hospital	858
State Farm Insurance Companies	785
Columbia Foods-Oscar Mayer	640
3M	638
Boone County Government	409
Colliers & Aikman formerly Textron	380
Square D Corporation	376
Columbia College	375
Boone County National Bank	351
Dana Corporation	338
Tribune Publishing Company	297
Watlow-Columbia, Inc.	291
MFA Oil Companies	290
Mid-Missouri Mental Health Center	271
First National Bank	262
Toastmaster, Inc.	223
Summitt Polymers	207
Stephens College	200
Woodhaven Learning Center	200
Quaker Oats Company	180

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	2003	% of Total
0 to 14 years	19.05	23%	18.26	18%	22.04	20%	26.25	19%	27.36	19%
15 to 29 years	33.80	42%	43.88	44%	39.20	35%	42.81	32%	44.41	32%
30 to 44 years	11.49	14%	17.86	18%	26.45	23%	31.71	24%	31.63	23%
45 to 59 years	8.82	11%	10.32	10%	12.53	11%	18.96	14%	21.43	15%
60 to 74 years	5.68	7%	7.21	7%	8.25	7%	9.12	7%	9.65	7%
75 to 84 years	1.92	2%	2.45	2%	3.14	3%	3.89	3%	4.11	3%
85 years and over	0.49	1%	0.83	1%	1.13	1%	1.57	1%	1.68	1%
Total Population	81.25	100%	100.81	100%	112.74	100%	134.31	100%	140.27	100%
Median Age	22.57		24.81		27.70		29.11		29.14	
Income Per Capita (1992 \$)	\$11,333		\$15,284		\$17,825		\$21,729		\$22,536	
Income Per Capita (current \$)	\$3,342		\$8,940		\$16,561		\$25,961		\$29,007	
Number of Households (thousands)	24.37		35.41		42.01		51.03		53.59	
Persons per Household (people)	2.83		2.51		2.43		2.41		2.40	
Mean Household Income (1992 \$)	\$33,260		\$39,412		\$44,200		\$53,422		\$55,109	
Mean Household Income (current \$)	\$9,809		\$23,052		\$41,066		\$63,829		\$70,931	

	State of Missouri									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2003	% of Total
0 to 14 years	1,290.16	28%	1,090.68	22%	1,109.59	22%	1,155.23	21%	1,152.07	20%
15 to 29 years	1,091.65	23%	1,306.39	27%	1,142.42	22%	1,129.72	20%	1,154.16	21%
30 to 44 years	760.94	16%	900.29	18%	1,175.53	23%	1,249.68	23%	1,206.56	21%
45 to 59 years	759.58	16%	749.20	15%	751.73	15%	1,004.62	18%	1,097.88	20%
60 to 74 years	561.25	12%	607.71	12%	623.26	12%	606.27	11%	625.28	11%
75 to 84 years	178.87	4%	206.86	4%	242.83	5%	263.24	5%	270.64	5%
85 years and over	43.69	1%	61.84	1%	80.81	2%	102.19	2%	108.58	2%
Total Population	4,686.14	100%	4,922.97	100%	5,126.17	100%	5,510.95	100%	5,615.17	100%
Median Age	29.30		30.86		33.56		36.28		36.90	
Income Per Capita (1992 \$)	\$12,975		\$16,007		\$19,020		\$22,294		\$23,124	
Income Per Capita (current \$)	\$3,826		\$9,363		\$17,672		\$26,637		\$29,764	
Number of Households (thousands)	1,533.36		1,799.09		1,964.77		2,117.98		2,166.97	
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		\$58,546	
Mean Household Income (current \$)	\$11,399		\$25,084		\$45,061		\$67,763		\$75,355	

	USA									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2003	% of Total
0 to 14 years	57,944.67	28%	51,292.40	23%	54,100.34	22%	58,541.60	21%	58,900.66	21%
15 to 29 years	49,419.44	24%	62,180.72	27%	58,132.77	23%	56,127.63	20%	57,490.94	20%
30 to 44 years	34,551.97	17%	43,550.11	19%	59,683.20	24%	64,217.48	23%	62,372.90	22%
45 to 59 years	33,301.81	16%	34,354.29	15%	35,667.40	14%	50,406.85	18%	55,272.13	20%
60 to 74 years	21,158.67	10%	25,791.24	11%	28,718.15	12%	28,795.11	11%	30,051.53	11%
75 to 84 years	6,175.73	3%	7,785.68	3%	10,080.06	4%	12,311.60	5%	12,758.59	4%
85 years and over	1,430.01	1%	2,271.18	1%	3,058.73	1%	4,275.96	2%	4,654.37	2%
Total Population	203,982.30	100%	227,225.62	100%	249,440.65	100%	274,676.23	100%	281,501.12	100%
Median Age	27.91		30.04		32.83		35.74		36.36	
Income Per Capita (1992 \$)	\$13,812		\$17,203		\$20,652		\$23,694		\$24,586	
Income Per Capita (current \$)	\$4,073		\$10,062		\$19,188		\$28,309		\$31,645	
Number of Households (thousands)	63,983.52		80,824.79		92,254.47		102,960.19		106,162.34	
Persons per Household (people)	3.08		2.74		2.63		2.60		2.58	
Mean Household Income (1992 \$)	\$42,896		\$47,380		\$54,637		\$61,897		\$63,810	
Mean Household Income (current \$)	\$12,650		\$27,713		\$50,764		\$73,954		\$82,130	

Source: Woods & Poole Economics, Inc., 1999 Data Pamphlet

Statistical and Demographic Information cont'd

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

-----Assessed Value-----				
	Real Property	Personal Property	Railroad and Utility	Total
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
2003 \$	1,261,766,684	331,539,757	33,157,009	1,626,463,450

-----Estimated Actual Value-----					
	Real Property	Personal Property	Railroad and Utility	Total	Ratio of Total Assessed Value to Total Estimated Actual Value
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%
2003	5,947,626,218	1,021,119,386	103,615,653	7,072,361,257	23.0%

Statistical and Demographic Information cont'd

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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Bridge Bond	-	-	-	-	-	-	-	-	-	-
Boone Retirement Bond	-	-	-	-	-	-	-	-	-	-
Hospital Bond	-	-	-	-	-	-	-	-	-	-
Hospital Maintenance	-	-	-	-	-	-	-	-	-	-
Group Homes	0.1200	0.1200	0.1200	0.1100	0.1200	0.1200	0.1200	0.1189	0.1194	0.1194
Total Boone County	<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>	<u>\$ 0.2994</u>
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2500	0.2500	0.2500	0.2300	0.2400	0.2400	0.3200	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	0.4900
Boone County Fire Protection District	0.8800	0.8800	0.8800	0.8800	0.8500	0.8500	0.8500	0.8495	0.8495	0.8379
Centralia Road and Bridge District	-	0.2600	0.2600	0.2200	-	-	-	-	-	-
Columbia Regional Library District	0.3000	0.3000	0.3000	0.2800	0.2900	0.6500	0.6500	0.6441	0.6391	0.6341
City of Columbia	0.4800	0.4800	0.4800	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.5000	0.6600	0.6600	0.5700	0.4700	0.3000	0.3000	0.5062	0.7306	0.7306
City of Centralia	1.2800	1.2900	1.2900	1.3200	1.3200	1.3400	0.9700	0.9526	0.9579	0.9579
Centralia Library District	-	-	-	-	-	-	0.3900	0.3722	0.3854	0.3853
City of Hallsville	1.0500	1.0600	1.0700	0.9600	0.9700	0.9700	0.9700	0.9468	0.9447	0.9467
Town of Harrisburg	0.3400	0.3500	0.3600	0.3200	0.3300	0.3300	0.3300	0.3284	0.3284	0.3312
Village of Hartsburg	0.4900	0.4900	0.5100	0.4000	0.4000	0.4000	0.3999	0.4157	0.4114	0.4124
City of Rocheport	0.3000	0.3000	0.3200	0.2700	0.2800	0.2800	0.2974	0.2974	0.2974	0.3048
City of Sturgeon	0.4200	0.4200	0.4200	0.3900	0.3900	0.3900	0.3900	0.4900	0.4900	0.4900
Columbia Public Schools	4.4500	4.5500	4.5600	4.1200	4.1200	4.7000	4.7900	4.7544	4.7544	4.9444
Southern Boone County R-I Schools	4.1600	4.6100	4.6100	3.9800	4.0600	4.6600	4.6572	4.6236	4.5963	4.6068
Hallsville R-IV Schools	3.7700	4.8700	4.8700	4.3800	4.3800	4.3800	4.1200	4.1200	4.1200	4.1200
Sturgeon R-V Schools	3.8500	3.5400	3.4500	3.7500	3.6900	3.6000	4.0000	4.0200	4.0200	4.0797
Centralia R-VI Schools	3.4200	3.4200	3.4200	3.2200	3.2200	3.2200	3.2200	3.2200	3.5611	3.5611
Harrisburg R-VIII Schools	3.6800	3.7300	3.7300	3.8000	3.7300	4.1200	4.2929	4.3491	4.3313	3.3800
New Franklin R-I Schools	3.7700	3.7700	3.8200	3.6200	3.8700	3.8700	3.8700	3.8255	3.8700	3.0100
Fayette R-III Schools	3.4000	3.5500	3.1400	2.9900	2.9900	3.8900	3.8766	4.1500	4.1223	3.2300
North Callaway R-I Schools	3.2500	3.3100	3.3100	3.2400	3.3100	3.3100	3.3100	3.3100	3.3100	3.0500
Southern Boone County Fire District	0.4900	0.4800	0.4500	0.4400	0.4200	0.4100	0.4100	0.4078	0.3082	0.2500
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	0.3200
Callahan Watershed Subdistrict	\$ -	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3200

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, 2005

Unincorporated Areas of Boone County

Including McBaine, Midway, Prathersville, and Wilton

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

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
Combined Sales Tax Rates	5.850%	

Ashland and Rocheport

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

Sturgeon

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

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
Combined Sales Tax Rates	7.350%	

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
Combined Sales Tax Rates	7.350%	

Hallsville and Harrisburg

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

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

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

Budget Terms cont'd

local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

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.

Budget Terms cont'd

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities–Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit–The maximum amount of gross or net debt that is legally permitted.

Debt Margin–The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service–Payments of interest and repayment of principal on borrowed money.

Debt Service Fund–A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department–The basic County organizational unit, functionally unique in delivery of services.

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.

Budget Terms cont'd

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.

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.

Budget Terms cont'd

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.

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.

Budget Terms cont'd

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.

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

Budget Terms cont'd

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.

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.

Budget Terms cont'd

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ 3,371,129	\$ 3,405,193	\$ 3,442,860	\$ 3,553,371
Sales Taxes	22,830,022	23,053,920	23,630,000	24,544,000
Franchise Taxes	137,206	140,400	135,900	135,900
Licenses and Permits	398,227	389,914	426,243	423,980
Intergovernmental	4,430,181	4,364,172	4,624,322	4,478,484
Charges for Services	4,793,377	4,628,093	4,516,685	4,876,560
Fines and Forfeitures	7,062	-	5,000	-
Interest	189,516	241,179	177,093	157,411
Hospital Lease	1,404,518	1,418,500	1,430,923	1,452,000
Other *	1,141,289	488,870	493,409	559,334
Total Revenues	38,702,527	38,130,241	38,882,435	40,181,040
EXPENDITURES:				
Personal Services	16,598,912	18,581,154	17,733,560	19,301,691
Materials & Supplies	3,371,187	3,705,879	3,583,930	3,728,526
Dues Travel & Training	266,892	370,601	325,352	396,307
Utilities	509,142	609,731	550,789	644,461
Vehicle Expense	414,478	573,393	575,134	572,823
Equip & Bldg Maintenance	541,293	581,654	521,063	686,663
Contractual Services	11,893,065	12,805,696	12,012,663	11,974,736
Debt Service (Principal and Interest)	1,068,539	683,621	710,153	611,133
Other	2,065,091	3,781,825	2,585,273	3,784,432
Fixed Asset Additions	2,945,217	3,138,679	2,991,767	3,038,193
Total Expenditures	39,673,816	44,832,233	41,589,684	44,738,965
REVENUES OVER (UNDER) EXPENDITURES	(971,289)	(6,701,992)	(2,707,249)	(4,557,925)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	230,652	20,699	20,699	1,037
Operating Transfer Out	(230,652)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	3,341,067	-	-	-
Retirement of Long-Term Debt	87,594	-	-	-
Total Other Financing Sources (Uses)	3,428,661	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,457,372	(6,701,992)	(2,707,249)	(4,557,925)
FUND BALANCE (GAAP), beginning of year	17,611,019	21,372,745	21,372,745	19,446,633
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,170,176)	(2,474,530)	(2,239,921)	(3,021,058)
Add encumbrances, end of year	2,474,530	2,107,064	3,021,058	3,021,058
FUND BALANCE (GAAP), end of year	\$ 21,372,745	\$ 14,303,287	\$ 19,446,633	\$ 14,888,708
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	39,365	39,365	187,683	187,683
Prepaid Items	49,968	49,968	25,397	25,397
Debt Service/Restricted Assets	1,296,359	1,264,355	1,355,198	1,307,066
Prior Year Encumbrances	2,474,530	2,107,064	3,021,058	3,021,058
Designated:				
Capital Project and Other	2,073,525	2,073,525	2,373,525	2,373,525
Total Fund Balance Reserves and Designations, end of year	5,933,747	5,534,277	6,962,861	6,914,729
FUND BALANCE, end of year	21,372,745	14,303,287	19,446,633	14,888,708
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,933,747)	(5,534,277)	(6,962,861)	(6,914,729)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 15,438,998	\$ 8,769,010	\$ 12,483,772	\$ 7,973,979

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ 2,257,713	\$ 2,284,000	\$ 2,311,400	\$ 2,424,000
Sales Taxes	9,834,025	9,920,000	10,178,000	10,585,000
Franchise Taxes	137,206	140,400	135,900	135,900
Licenses and Permits	379,811	373,490	380,443	384,380
Intergovernmental	2,296,641	2,560,497	2,581,268	2,789,555
Charges for Services	3,487,843	3,308,895	3,151,856	3,079,383
Fines and Forfeitures	-	-	-	-
Interest	84,725	149,000	104,532	105,007
Hospital Lease	1,404,518	1,418,500	1,430,923	1,452,000
Other *	463,208	475,795	482,173	549,209
Total Revenues	20,345,690	20,630,577	20,756,495	21,504,434
EXPENDITURES:				
Personal Services	11,443,898	12,632,507	12,184,844	13,054,537
Materials & Supplies	1,145,287	1,281,821	1,242,002	1,226,000
Dues Travel & Training	153,777	220,601	211,549	236,228
Utilities	393,262	443,788	427,001	424,032
Vehicle Expense	197,119	268,587	258,854	272,515
Equip & Bldg Maintenance	161,139	210,547	202,724	200,931
Contractual Services	3,089,912	3,290,532	3,127,955	3,634,332
Debt Service (Principal and Interest)	379,101	466,115	492,650	420,315
Other	2,059,132	3,351,786	2,554,952	3,057,318
Fixed Asset Additions	517,969	1,523,794	1,421,082	738,344
Total Expenditures	19,540,596	23,690,078	22,123,613	23,264,552
REVENUES OVER (UNDER) EXPENDITURES	805,094	(3,059,501)	(1,367,118)	(1,760,118)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	7,652	12,582	12,582	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	(31,661)	-	-	-
Premium on Long-Term Debt	31,661	-	-	-
Total Other Financing Sources (Uses)	7,652	12,582	12,582	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	812,746	(3,046,919)	(1,354,536)	(1,760,118)
FUND BALANCE (GAAP), beginning of year	9,277,877	10,139,400	10,139,400	9,042,947
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(93,140)	(141,917)	(141,917)	(400,000)
Add encumbrances, end of year	141,917	141,917	400,000	400,000
FUND BALANCE (GAAP), end of year	\$ 10,139,400	\$ 7,092,481	\$ 9,042,947	\$ 7,282,829
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 39,365	\$ 39,365	\$ 187,683	\$ 187,683
Prepaid Items	49,968	49,968	25,397	25,397
Debt Service/Restricted Assets	355,659	355,659	445,000	445,000
Prior Year Encumbrances	141,917	141,917	400,000	400,000
Designated:				
Designated for Capital Projects	1,823,525	1,823,525	2,123,525	2,123,525
Total Fund Balance Reserves and Designations, end of year	2,410,434	2,410,434	3,181,605	3,181,605
FUND BALANCE, end of year	10,139,400	7,092,481	9,042,947	7,282,829
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,410,434)	(2,410,434)	(3,181,605)	(3,181,605)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,728,966	\$ 4,682,047	\$ 5,861,342	\$ 4,101,224

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	<u>Budget Basis Expenditures</u>	<u>Undesignated Fund Balance</u>	<u>As a Percent of Expenditures</u>
		*	
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	19,540,596	7,728,966	39.55%
2004 Projected	22,123,613	5,861,342	26.49%
2005 Budget	23,264,552	4,101,224	17.63%

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

Source: 1992 - 2003 Boone County Comprehensive Annual Financial Reports
2004 Projected
2005 Budget

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ 904,852	\$ 937,283	\$ 947,550	\$ 990,000
Sales Taxes	10,296,708	10,377,920	10,650,000	11,057,000
Franchise Taxes	-	-	-	-
Licenses and Permits	18,416	16,424	21,000	21,000
Intergovernmental	1,580,653	1,240,690	1,396,300	1,313,000
Charges for Services	78,836	99,380	30,800	487,720
Fines and Forfeitures	-	-	-	-
Interest	23,803	57,281	15,706	20,015
Hospital Lease	-	-	-	-
Other	102,537	450	500	500
Total Revenues	13,005,805	12,729,428	13,061,856	13,889,235
EXPENDITURES:				
Personal Services	3,115,063	3,280,797	3,110,845	3,492,353
Materials & Supplies	2,102,635	2,271,389	2,219,849	2,366,840
Dues Travel & Training	36,030	49,955	24,733	49,640
Utilities	96,788	130,296	103,570	131,857
Vehicle Expense	212,750	292,575	305,323	286,911
Equip & Bldg Maintenance	317,202	268,954	219,029	346,573
Contractual Services	5,349,322	6,867,308	6,449,132	7,183,422
Debt Service (Principal and Interest)	309,181	-	-	-
Other	(46,702)	150,450	42	185,350
Fixed Asset Additions	1,227,481	914,614	913,881	1,538,910
Total Expenditures	12,719,750	14,226,338	13,346,404	15,581,856
REVENUES OVER (UNDER) EXPENDITURES	286,055	(1,496,910)	(284,548)	(1,692,621)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	286,055	(1,496,910)	(284,548)	(1,692,621)
FUND BALANCE (GAAP), beginning of year	3,308,378	3,732,382	3,732,382	4,849,242
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(960,643)	(1,098,592)	(1,098,592)	(2,500,000)
Add encumbrances, end of year	1,098,592	1,900,000	2,500,000	2,500,000
FUND BALANCE (GAAP), end of year	\$ 3,732,382	\$ 3,036,880	\$ 4,849,242	\$ 3,156,621
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,098,592	1,900,000	2,500,000	2,500,000
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,098,592	1,900,000	2,500,000	2,500,000
FUND BALANCE, end of year	3,732,382	3,036,880	4,849,242	3,156,621
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,098,592)	(1,900,000)	(2,500,000)	(2,500,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,633,790	\$ 1,136,880	\$ 2,349,242	\$ 656,621

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,430,935	2,480,000	2,540,000	2,640,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,613	2,450	8,125	7,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,436,548	2,482,450	2,548,125	2,647,125
EXPENDITURES:				
Personal Services	1,302,945	1,750,843	1,645,004	1,865,170
Materials & Supplies	43,024	21,639	21,609	30,765
Dues Travel & Training	565	1,000	400	3,500
Utilities	11,708	24,247	11,818	71,802
Vehicle Expense	49	625	625	725
Equip & Bldg Maintenance	20,366	28,594	28,540	64,463
Contractual Services	18,937	203,655	152,905	219,230
Debt Service (Principal and Interest)	801	-	-	-
Other	6,568	18,679	17,680	199,500
Fixed Asset Additions	563,796	452,957	422,916	589,839
Total Expenditures	1,968,759	2,502,239	2,301,497	3,044,994
REVENUES OVER (UNDER) EXPENDITURES	467,789	(19,789)	246,628	(397,869)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	467,789	(19,789)	246,628	(397,869)
FUND BALANCE (GAAP), beginning of year	-	730,684	730,684	979,281
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(262,895)	(28,286)	(30,255)
Add encumbrances, end of year	262,895	28,286	30,255	30,255
FUND BALANCE (GAAP), end of year	\$ 730,684	\$ 476,286	\$ 979,281	\$ 581,412
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	262,895	28,286	30,255	30,255
Designated:				
Capital Project and Other	250,000	250,000	250,000	250,000
Total Fund Balance Reserves and Designations, end of year	512,895	278,286	280,255	280,255
FUND BALANCE, end of year	730,684	476,286	979,281	581,412
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(512,895)	(278,286)	(280,255)	(280,255)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 217,789	\$ 198,000	\$ 699,026	\$ 301,157

Fund Statement - Law Enforcement Services Fund 290 (Major Fund)
2005 Budget

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff	Corrections	Prosecuting	Alternative	Judicial	Contract	Information	290
		Operations	Operations	Attorney	Sentencing	Info System	Inmate Housing	System -Court	Total
REVENUES:									
Taxes	\$ 2,640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,640,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	7,125	-	-	-	-	-	-	-	7,125
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,647,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,647,125
EXPENDITURES:									
Personal Services	-	978,866	573,822	162,294	150,188	-	-	-	1,865,170
Materials & Supplies	-	23,193	5,652	-	1,620	-	-	300	30,765
Dues Travel & Training	-	-	-	-	3,500	-	-	-	3,500
Utilities	-	39,818	-	708	1,000	28,176	-	2,100	71,802
Vehicle Expense	-	-	-	-	725	-	-	-	725
Equip & Bldg Maintenance	-	62,740	-	48	1,000	525	-	150	64,463
Contractual Services	-	-	18,490	-	20,740	-	180,000	-	219,230
Other	16,000	-	7,200	-	15,300	161,000	-	-	199,500
Fixed Asset Additions	-	583,140	-	-	5,025	1,674	-	-	589,839
Total Expenditures	\$ 16,000	\$ 1,687,757	\$ 605,164	\$ 163,050	\$ 199,098	\$ 191,375	\$ 180,000	\$ 2,550	\$ 3,044,994
REVENUES OVER (UNDER) EXPENDITURES									\$ (397,869)

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	276,000	262,000	262,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	24,800	18,600
Intergovernmental	535,884	315,595	399,364	375,929
Charges for Services	1,226,698	1,219,818	1,334,029	1,309,457
Fines and Forfeitures	7,062	-	5,000	-
Interest	55,563	30,856	27,319	21,949
Hospital Lease	-	-	-	-
Other	74,519	12,625	10,736	9,625
Total Revenues	2,168,080	1,854,894	2,063,248	1,997,560
EXPENDITURES:				
Personal Services	737,006	917,007	792,867	889,631
Materials & Supplies	80,241	131,030	100,470	104,921
Dues Travel & Training	76,520	99,045	88,670	106,939
Utilities	7,384	11,400	8,400	16,770
Vehicle Expense	4,560	11,606	10,332	12,672
Equip & Bldg Maintenance	42,586	73,559	70,770	74,696
Contractual Services	689,555	837,174	675,644	937,752
Debt Service (Principal and Interest)	-	-	-	-
Other	48,511	260,910	15,619	342,264
Fixed Asset Additions	635,971	247,314	233,888	171,100
Total Expenditures	2,322,334	2,589,045	1,996,660	2,656,745
REVENUES OVER (UNDER) EXPENDITURES	(154,254)	(734,151)	66,588	(659,185)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	8,117	8,117	1,037
Operating Transfer Out	(107,152)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(107,152)	(12,582)	(12,582)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(261,406)	(746,733)	54,006	(659,185)
FUND BALANCE (GAAP), beginning of year	3,055,096	2,769,833	2,769,833	2,801,161
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(113,975)	(90,118)	(90,118)	(67,440)
Add encumbrances, end of year	90,118	36,861	67,440	67,440
FUND BALANCE (GAAP), end of year	\$ 2,769,833	\$ 1,969,843	\$ 2,801,161	\$ 2,141,976
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	90,118	36,861	67,440	67,440
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	90,118	36,861	67,440	67,440
FUND BALANCE, end of year	2,769,833	1,969,843	2,801,161	2,141,976
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(90,118)	(36,861)	(67,440)	(67,440)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,679,715	\$ 1,932,982	\$ 2,733,721	\$ 2,074,536

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16	-	23	-
Hospital Lease	-	-	-	-
Other	6,250	-	500	-
Total Revenues	6,266	-	523	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	4,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	162	440	440	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	162	5,440	4,440	-
REVENUES OVER (UNDER) EXPENDITURES	6,104	(5,440)	(3,917)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,104	(5,440)	(3,917)	-
FUND BALANCE (GAAP), beginning of year	-	6,104	6,104	2,187
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,104	\$ 664	\$ 2,187	\$ 2,187
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	6,104	664	2,187	2,187
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,104	\$ 664	\$ 2,187	\$ 2,187

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	270,795	270,795	299,250	332,429
Charges for Services	541,365	539,000	657,400	674,157
Fines and Forfeitures	-	-	-	-
Interest	4,343	7,500	5,330	4,300
Hospital Lease	-	-	-	-
Other	23,836	12,000	8,800	8,000
Total Revenues	840,339	829,295	970,780	1,018,886
EXPENDITURES:				
Personal Services	575,995	725,919	666,659	754,266
Materials & Supplies	38,927	80,970	58,550	63,970
Dues Travel & Training	7,465	15,410	15,410	16,775
Utilities	5,420	7,000	7,000	7,000
Vehicle Expense	1,996	7,172	7,172	7,172
Equip & Bldg Maintenance	2,314	9,435	9,320	9,935
Contractual Services	54,439	113,359	92,086	247,162
Debt Service (Principal and Interest)	-	-	-	-
Other	(1,774)	7,503	1,500	8,193
Fixed Asset Additions	16,615	12,215	12,205	150,550
Total Expenditures	701,397	978,983	869,902	1,265,023
REVENUES OVER (UNDER) EXPENDITURES	138,942	(149,688)	100,878	(246,137)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	138,942	(149,688)	100,878	(246,137)
FUND BALANCE (GAAP), beginning of year	672,251	806,977	806,977	907,855
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,216)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 806,977	\$ 657,289	\$ 907,855	\$ 661,718
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	806,977	657,289	907,855	661,718
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 806,977	\$ 657,289	\$ 907,855	\$ 661,718

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	276,000	262,000	262,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,748	8,650	5,800	5,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	275,102	284,650	267,800	267,800
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	33,502	57,000	54,326	57,000
Contractual Services	198,147	216,800	202,640	217,800
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	(41,063)	-
Fixed Asset Additions	215,546	18,900	18,900	-
Total Expenditures	447,195	292,700	234,803	274,800
REVENUES OVER (UNDER) EXPENDITURES	(172,093)	(8,050)	32,997	(7,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(172,093)	(8,050)	32,997	(7,000)
FUND BALANCE (GAAP), beginning of year	582,652	463,726	463,726	466,877
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(53,167)	(53,167)	(23,321)
Add encumbrances, end of year	53,167	-	23,321	23,321
FUND BALANCE (GAAP), end of year	\$ 463,726	\$ 402,509	\$ 466,877	\$ 459,877
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	53,167	-	23,321	23,321
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	53,167	-	23,321	23,321
FUND BALANCE, end of year	463,726	402,509	466,877	459,877
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(53,167)	-	(23,321)	(23,321)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 410,559	\$ 402,509	\$ 443,556	\$ 436,556

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	31,566	35,600	33,000	33,500
Fines and Forfeitures	-	-	-	-
Interest	17	4	10	10
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	31,583	35,604	33,010	33,510
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	32,901	35,604	33,010	33,510
Fixed Asset Additions	-	-	-	-
Total Expenditures	32,901	35,604	33,010	33,510
REVENUES OVER (UNDER) EXPENDITURES	(1,318)	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,318)	-	-	-
FUND BALANCE (GAAP), beginning of year	18,260	16,942	16,942	16,942
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,942	\$ 16,942	\$ 16,942	\$ 16,942
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,942	16,942	16,942	16,942
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,942	\$ 16,942	\$ 16,942	\$ 16,942

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,620	-	1,400	1,400
Hospital Lease	-	-	-	-
Other	41,717	-	-	-
Total Revenues	64,337	-	1,400	1,400
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	93,590	42,000	-	42,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	93,590	42,000	-	42,000
REVENUES OVER (UNDER) EXPENDITURES	(29,253)	(42,000)	1,400	(40,600)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(100,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(100,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(129,253)	(42,000)	1,400	(40,600)
FUND BALANCE (GAAP), beginning of year	249,559	110,306	110,306	111,706
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(10,000)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 110,306	\$ 68,306	\$ 111,706	\$ 71,106
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	110,306	68,306	111,706	71,106
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 110,306	\$ 68,306	\$ 111,706	\$ 71,106

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,397	8,000	6,957	7,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	252	-	140	125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,649	8,000	7,097	7,125
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	10,295	8,200	8,140	7,200
Dues Travel & Training	1,546	4,500	1,000	2,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	800	400	600
Debt Service (Principal and Interest)	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	2,358	3,000	-	3,000
Total Expenditures	14,199	17,000	9,540	13,300
REVENUES OVER (UNDER) EXPENDITURES	(3,550)	(9,000)	(2,443)	(6,175)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(3,550)	(9,000)	(2,443)	(6,175)
FUND BALANCE (GAAP), beginning of year	19,708	16,158	16,158	13,715
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,158	\$ 7,158	\$ 13,715	\$ 7,540
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,158	7,158	13,715	7,540
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,158	\$ 7,158	\$ 13,715	\$ 7,540

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	116,026	125,000	117,700	125,000
Fines and Forfeitures	-	-	-	-
Interest	1,176	1,269	930	1,269
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	117,202	126,269	118,630	126,269
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	393	900	900	900
Dues Travel & Training	4,384	5,850	5,850	10,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,901	82,673	82,673	58,865
Debt Service (Principal and Interest)	-	-	-	-
Other	-	56,663	-	59,461
Fixed Asset Additions	9,025	8,166	7,046	-
Total Expenditures	58,703	154,252	96,469	129,426
REVENUES OVER (UNDER) EXPENDITURES	58,499	(27,983)	22,161	(3,157)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	58,499	(27,983)	22,161	(3,157)
FUND BALANCE (GAAP), beginning of year	59,814	118,313	118,313	140,474
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 118,313	\$ 90,330	\$ 140,474	\$ 137,317
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	118,313	90,330	140,474	137,317
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 118,313	\$ 90,330	\$ 140,474	\$ 137,317

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	173,502	-	23,133	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,341	6,300	3,900	3,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	182,843	6,300	27,033	3,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,337	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	10,000	192	50,000
Fixed Asset Additions	280,180	15,000	15,000	-
Total Expenditures	293,517	25,000	15,192	50,000
REVENUES OVER (UNDER) EXPENDITURES	(110,674)	(18,700)	11,841	(46,100)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(110,674)	(18,700)	11,841	(46,100)
FUND BALANCE (GAAP), beginning of year	481,775	371,101	371,101	382,942
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 371,101	\$ 352,401	\$ 382,942	\$ 336,842
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	371,101	352,401	382,942	336,842
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 371,101	\$ 352,401	\$ 382,942	\$ 336,842

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,868	22,100	22,000	8,000
Fines and Forfeitures	-	-	-	-
Interest	784	430	815	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,652	22,530	22,815	8,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,844	5,100	1,000	7,800
Utilities	-	2,000	400	200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	899	5,096	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	25,404	25,400	-
Total Expenditures	4,743	37,600	26,800	8,000
REVENUES OVER (UNDER) EXPENDITURES	6,909	(15,070)	(3,985)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,909	(15,070)	(3,985)	-
FUND BALANCE (GAAP), beginning of year	53,549	60,458	60,458	56,473
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 60,458	\$ 45,388	\$ 56,473	\$ 56,473
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	60,458	45,388	56,473	56,473
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 60,458	\$ 45,388	\$ 56,473	\$ 56,473

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	7,062	-	5,000	-
Interest	3,257	-	2,100	-
Hospital Lease	-	-	-	-
Other	852	-	-	-
Total Revenues	11,171	-	7,100	-
EXPENDITURES:				
Personal Services	12,487	-	-	-
Materials & Supplies	7,937	11,000	4,500	8,000
Dues Travel & Training	2,606	4,100	4,100	5,600
Utilities	1,964	2,400	1,000	2,400
Vehicle Expense	2,564	4,434	3,160	4,500
Equip & Bldg Maintenance	6,070	6,374	6,374	7,011
Contractual Services	643	2,400	550	2,400
Debt Service (Principal and Interest)	-	-	-	-
Other	(949)	5,000	910	5,000
Fixed Asset Additions	31,139	26,200	22,289	6,500
Total Expenditures	64,461	61,908	42,883	41,411
REVENUES OVER (UNDER) EXPENDITURES	(53,290)	(61,908)	(35,783)	(41,411)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(7,152)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(7,152)	(20,699)	(20,699)	(1,037)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(60,442)	(82,607)	(56,482)	(42,448)
FUND BALANCE (GAAP), beginning of year	269,949	197,758	197,758	141,186
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(11,839)	(90)	(90)	-
Add encumbrances, end of year	90	-	-	-
FUND BALANCE (GAAP), end of year	\$ 197,758	\$ 115,061	\$ 141,186	\$ 98,738
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	90	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	90	-	-	-
FUND BALANCE, end of year	197,758	115,061	141,186	98,738
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(90)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 197,668	\$ 115,061	\$ 141,186	\$ 98,738

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,005	8,300	8,441	8,500
Charges for Services	17,601	18,000	18,000	18,000
Fines and Forfeitures	-	-	-	-
Interest	111	-	110	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,717	26,300	26,551	26,500
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	26,976	31,300	31,300	30,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,976	31,300	31,300	30,000
REVENUES OVER (UNDER) EXPENDITURES	(1,259)	(5,000)	(4,749)	(3,500)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,259)	(5,000)	(4,749)	(3,500)
FUND BALANCE (GAAP), beginning of year	13,917	12,658	12,658	7,909
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 12,658	\$ 7,658	\$ 7,909	\$ 4,409
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	12,658	7,658	7,909	4,409
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 12,658	\$ 7,658	\$ 7,909	\$ 4,409

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	73	-	97	-
Hospital Lease	-	-	-	-
Other	250	-	700	-
Total Revenues	323	-	797	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	396	1,050	650	650
Dues Travel & Training	-	600	560	600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	396	1,650	1,210	1,250
REVENUES OVER (UNDER) EXPENDITURES	(73)	(1,650)	(413)	(1,250)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(73)	(1,650)	(413)	(1,250)
FUND BALANCE (GAAP), beginning of year	7,820	7,747	7,747	7,334
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,747	\$ 6,097	\$ 7,334	\$ 6,084
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,747	6,097	7,334	6,084
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,747	\$ 6,097	\$ 7,334	\$ 6,084

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	48,086	-	33,083	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	86	-	420	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,172	-	33,503	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	4,082	4,082	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	5,812	37,118	37,118	-
Total Expenditures	5,812	41,200	41,200	-
REVENUES OVER (UNDER) EXPENDITURES	42,360	(41,200)	(7,697)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	8,117	8,117	1,037
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	8,117	8,117	1,037
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	42,360	(33,083)	420	1,037
FUND BALANCE (GAAP), beginning of year	24,837	90	90	510
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(67,107)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 90	\$ (32,993)	\$ 510	\$ 1,547
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	90	(32,993)	510	1,547
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 90	\$ (32,993)	\$ 510	\$ 1,547

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(83)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,917	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,743	-	-	400
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	7,170
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,371	2,370	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	54,863	71,661	66,785	-
Total Expenditures	56,606	74,032	69,155	8,570
REVENUES OVER (UNDER) EXPENDITURES	(6,689)	(24,032)	(19,155)	41,430
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(6,689)	(24,032)	(19,155)	41,430
FUND BALANCE (GAAP), beginning of year	50,141	59,799	59,799	47,902
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(20,514)	(36,861)	(36,861)	(44,119)
Add encumbrances, end of year	36,861	36,861	44,119	44,119
FUND BALANCE (GAAP), end of year	\$ 59,799	\$ 35,767	\$ 47,902	\$ 89,332
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	36,861	36,861	44,119	44,119
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	36,861	36,861	44,119	44,119
FUND BALANCE, end of year	59,799	35,767	47,902	89,332
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(36,861)	(36,861)	(44,119)	(44,119)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 22,938	\$ (1,094)	\$ 3,783	\$ 45,213

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	24,800	18,600
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	6	-
Total Revenues	<u>-</u>	<u>-</u>	<u>24,806</u>	<u>18,600</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	20,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>15,000</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	4,806	3,600
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	4,806	3,600
FUND BALANCE (GAAP), beginning of year	-	-	-	4,806
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,806</u>	<u>\$ 8,406</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	4,806	8,406
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,806</u>	<u>\$ 8,406</u>

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,336	4,400	4,300	4,300
Fines and Forfeitures	-	-	-	-
Interest	67	72	43	75
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,403	4,472	4,343	4,375
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	14,198	6,400	5,633	6,420
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,198	6,400	5,633	6,420
REVENUES OVER (UNDER) EXPENDITURES	(9,795)	(1,928)	(1,290)	(2,045)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(9,795)	(1,928)	(1,290)	(2,045)
FUND BALANCE (GAAP), beginning of year	16,227	6,432	6,432	5,142
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,432	\$ 4,504	\$ 5,142	\$ 3,097
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	6,432	4,504	5,142	3,097
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,432	\$ 4,504	\$ 5,142	\$ 3,097

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,026	18,500	28,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	241	192	115	166
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,267	18,692	28,115	20,166
EXPENDITURES:				
Personal Services	16,907	25,014	18,004	22,250
Materials & Supplies	1,177	1,490	1,490	1,503
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,084	26,604	19,594	23,853
REVENUES OVER (UNDER) EXPENDITURES	(4,817)	(7,912)	8,521	(3,687)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(4,817)	(7,912)	8,521	(3,687)
FUND BALANCE (GAAP), beginning of year	27,626	22,809	22,809	31,330
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 22,809	\$ 14,897	\$ 31,330	\$ 27,643
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	22,809	14,897	31,330	27,643
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 22,809	\$ 14,897	\$ 31,330	\$ 27,643

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,719	19,838	19,629	20,000
Fines and Forfeitures	-	-	-	-
Interest	158	162	157	159
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,877	20,000	19,786	20,159
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,500	1,000	500	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	18,305	19,000	19,000	19,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,805	20,000	19,500	20,000
REVENUES OVER (UNDER) EXPENDITURES	72	-	286	159
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	72	-	286	159
FUND BALANCE (GAAP), beginning of year	314	386	386	672
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 386	\$ 386	\$ 672	\$ 831
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	386	386	672	831
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 386	\$ 386	\$ 672	\$ 831

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	125,070	123,000	125,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	(204)	142	180	237
Hospital Lease	-	-	-	-
Other	367	125	130	125
Total Revenues	125,233	123,267	125,310	123,362
EXPENDITURES:				
Personal Services	130,976	109,105	108,204	113,115
Materials & Supplies	6,486	6,688	6,268	6,698
Dues Travel & Training	893	1,140	1,073	1,144
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	750	750
Contractual Services	-	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	165	50	80	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	139,220	117,983	116,625	122,007
REVENUES OVER (UNDER) EXPENDITURES	(13,987)	5,284	8,685	1,355
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(13,987)	5,284	8,685	1,355
FUND BALANCE (GAAP), beginning of year	19,309	5,322	5,322	14,007
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 5,322	\$ 10,606	\$ 14,007	\$ 15,362
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	5,322	10,606	14,007	15,362
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,322	\$ 10,606	\$ 14,007	\$ 15,362

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	185	140	116	183
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	185	140	116	183
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,900	-	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,750	-	13,750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	15,650	-	15,650
REVENUES OVER (UNDER) EXPENDITURES	185	(15,510)	116	(15,467)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	185	(15,510)	116	(15,467)
FUND BALANCE (GAAP), beginning of year	16,678	16,863	16,863	16,979
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,863	\$ 1,353	\$ 16,979	\$ 1,512
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,863	1,353	16,979	1,512
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,863	\$ 1,353	\$ 16,979	\$ 1,512

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	190,056	155,380	145,000	117,500
Fines and Forfeitures	-	-	-	-
Interest	5,066	3,120	3,890	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	195,122	158,500	148,890	119,800
EXPENDITURES:				
Personal Services	641	56,969	-	-
Materials & Supplies	10,514	13,500	12,740	11,900
Dues Travel & Training	10,798	10,280	10,279	11,980
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	168,405	227,500	146,000	212,500
Debt Service (Principal and Interest)	-	-	-	-
Other	(299)	124,600	-	165,000
Fixed Asset Additions	18,482	29,400	28,895	10,000
Total Expenditures	208,541	462,249	197,914	411,380
REVENUES OVER (UNDER) EXPENDITURES	(13,419)	(303,749)	(49,024)	(291,580)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(13,419)	(303,749)	(49,024)	(291,580)
FUND BALANCE (GAAP), beginning of year	361,980	348,262	348,262	299,238
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(299)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 348,262	\$ 44,513	\$ 299,238	\$ 7,658
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	348,262	44,513	299,238	7,658
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 348,262	\$ 44,513	\$ 299,238	\$ 7,658

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	25,099	28,500	28,500	28,000
Charges for Services	88,542	84,000	84,000	85,000
Fines and Forfeitures	-	-	-	-
Interest	803	1,825	1,050	1,400
Hospital Lease	-	-	-	-
Other	1,247	500	600	1,500
Total Revenues	115,691	114,825	114,150	115,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	103	600	600	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	113,694	121,325	121,325	122,325
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	113,797	121,925	121,925	122,925
REVENUES OVER (UNDER) EXPENDITURES	1,894	(7,100)	(7,775)	(7,025)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	1,894	(7,100)	(7,775)	(7,025)
FUND BALANCE (GAAP), beginning of year	72,649	74,543	74,543	66,768
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 74,543	\$ 67,443	\$ 66,768	\$ 59,743
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	74,543	67,443	66,768	59,743
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 74,543	\$ 67,443	\$ 66,768	\$ 59,743

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,698	16,000	16,000	19,000
Fines and Forfeitures	-	-	-	-
Interest	502	950	625	525
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,200	16,950	16,625	19,525
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,270	2,550	2,550	3,100
Dues Travel & Training	3,810	6,865	6,865	6,020
Utilities	-	-	-	-
Vehicle Expense	-	-	-	1,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,000	2,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,550	1,550	1,550
Fixed Asset Additions	1,951	-	-	800
Total Expenditures	8,031	12,965	12,965	14,470
REVENUES OVER (UNDER) EXPENDITURES	8,169	3,985	3,660	5,055
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	8,169	3,985	3,660	5,055
FUND BALANCE (GAAP), beginning of year	36,081	44,250	44,250	47,910
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 44,250	\$ 48,235	\$ 47,910	\$ 52,965
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	44,250	48,235	47,910	52,965
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 44,250	\$ 48,235	\$ 47,910	\$ 52,965

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,825	9,000	14,000	12,000
Fines and Forfeitures	-	-	-	-
Interest	4	100	68	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,829	9,100	14,068	12,100
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	5,600	5,600	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	750	750	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	250	250	250
Total Expenditures	-	6,600	6,600	7,750
REVENUES OVER (UNDER) EXPENDITURES	2,829	2,500	7,468	4,350
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,829	2,500	7,468	4,350
FUND BALANCE (GAAP), beginning of year	-	2,829	2,829	10,297
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,829	\$ 5,329	\$ 10,297	\$ 14,647
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	2,829	5,329	10,297	14,647
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,829	\$ 5,329	\$ 10,297	\$ 14,647

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 208,564	\$ 183,910	\$ 183,910	\$ 139,371
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,702	1,592	3,091	3,315
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	211,266	185,502	187,001	142,686
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	216,143	217,506	217,503	190,818
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	216,143	217,506	217,503	190,818
REVENUES OVER (UNDER) EXPENDITURES	(4,877)	(32,004)	(30,502)	(48,132)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(500)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	74,000	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	73,500	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	68,623	(32,004)	(30,502)	(48,132)
FUND BALANCE (GAAP), beginning of year	872,077	940,700	940,700	910,198
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 940,700	\$ 908,696	\$ 910,198	\$ 862,066
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	940,700	908,696	910,198	862,066
Prior Year Encumbrances	-	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	940,700	908,696	910,198	862,066
FUND BALANCE, end of year	940,700	908,696	910,198	862,066
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(940,700)	(908,696)	(910,198)	(862,066)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(500)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	74,000	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>73,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	73,500	-	-	-
FUND BALANCE (GAAP), beginning of year	450,500	524,000	524,000	524,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	524,000	524,000	524,000	524,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 35,183	\$ 26,200	\$ 26,200	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	778	350	980	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,961	26,550	27,180	1,050
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,590	33,950	33,950	37,033
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,590	33,950	33,950	37,033
REVENUES OVER (UNDER) EXPENDITURES	371	(7,400)	(6,770)	(35,983)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	371	(7,400)	(6,770)	(35,983)
FUND BALANCE (GAAP), beginning of year	105,069	105,440	105,440	98,670
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 105,440	\$ 98,040	\$ 98,670	\$ 62,687
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	105,440	98,040	98,670	62,687
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	105,440	98,040	98,670	62,687
FUND BALANCE, end of year	105,440	98,040	98,670	62,687
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(105,440)	(98,040)	(98,670)	(62,687)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 40,501	\$ 37,039	\$ 37,039	\$ 19,379
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(95)	-	31	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,406	37,039	37,070	19,434
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	39,575	42,995	42,995	16,640
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	39,575	42,995	42,995	16,640
REVENUES OVER (UNDER) EXPENDITURES	831	(5,956)	(5,925)	2,794
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	831	(5,956)	(5,925)	2,794
FUND BALANCE (GAAP), beginning of year	39,295	40,126	40,126	34,201
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 40,126	\$ 34,170	\$ 34,201	\$ 36,995
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	40,126	34,170	34,201	36,995
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	40,126	34,170	34,201	36,995
FUND BALANCE, end of year	40,126	34,170	34,201	36,995
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(40,126)	(34,170)	(34,201)	(36,995)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 39,382	\$ 37,390	\$ 37,390	\$ 37,390
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	227	22	360	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	39,609	37,412	37,750	37,790
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	44,614	43,243	43,242	41,756
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	44,614	43,243	43,242	41,756
REVENUES OVER (UNDER) EXPENDITURES	(5,005)	(5,831)	(5,492)	(3,966)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,005)	(5,831)	(5,492)	(3,966)
FUND BALANCE (GAAP), beginning of year	68,589	63,584	63,584	58,092
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 63,584	\$ 57,753	\$ 58,092	\$ 54,126
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	63,584	57,753	58,092	54,126
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	63,584	57,753	58,092	54,126
FUND BALANCE, end of year	63,584	57,753	58,092	54,126
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(63,584)	(57,753)	(58,092)	(54,126)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 29,491	\$ 29,743	\$ 29,743	\$ 29,743
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	406	97	530	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,897	29,840	30,273	30,293
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,830	35,814	35,813	34,545
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,830	35,814	35,813	34,545
REVENUES OVER (UNDER) EXPENDITURES	(6,933)	(5,974)	(5,540)	(4,252)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,933)	(5,974)	(5,540)	(4,252)
FUND BALANCE (GAAP), beginning of year	76,441	69,508	69,508	63,968
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 69,508	\$ 63,534	\$ 63,968	\$ 59,716
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	69,508	63,534	63,968	59,716
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	69,508	63,534	63,968	59,716
FUND BALANCE, end of year	69,508	63,534	63,968	59,716
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(69,508)	(63,534)	(63,968)	(59,716)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 23,222	\$ 22,318	\$ 22,318	\$ 22,318
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	155	35	210	210
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,377	22,353	22,528	22,528
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,904	24,286	24,286	24,376
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,904	24,286	24,286	24,376
REVENUES OVER (UNDER) EXPENDITURES	(527)	(1,933)	(1,758)	(1,848)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(527)	(1,933)	(1,758)	(1,848)
FUND BALANCE (GAAP), beginning of year	34,127	33,600	33,600	31,842
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,600	\$ 31,667	\$ 31,842	\$ 29,994
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	33,600	31,667	31,842	29,994
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	33,600	31,667	31,842	29,994
FUND BALANCE, end of year	33,600	31,667	31,842	29,994
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(33,600)	(31,667)	(31,842)	(29,994)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 40,785	\$ 31,220	\$ 31,220	\$ 30,541
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,231	1,088	980	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42,016	32,308	32,200	31,591
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,630	37,218	37,217	36,468
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,630	37,218	37,217	36,468
REVENUES OVER (UNDER) EXPENDITURES	6,386	(4,910)	(5,017)	(4,877)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,386	(4,910)	(5,017)	(4,877)
FUND BALANCE (GAAP), beginning of year	98,056	104,442	104,442	99,425
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 104,442	\$ 99,532	\$ 99,425	\$ 94,548
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	104,442	99,532	99,425	94,548
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	104,442	99,532	99,425	94,548
FUND BALANCE, end of year	104,442	99,532	99,425	94,548
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(104,442)	(99,532)	(99,425)	(94,548)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement–All Capital Project Funds Combined (Nonmajor Funds)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	17,003	247,390	247,390	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,110	-	18,320	-
Hospital Lease	-	-	-	-
Other	501,025	-	-	-
Total Revenues	535,138	247,390	265,710	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,745,339	1,607,027	1,607,027	-
Debt Service (Principal and Interest)	163,313	-	-	-
Other	(2,418)	-	(3,020)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,906,234	1,607,027	1,604,007	-
REVENUES OVER (UNDER) EXPENDITURES	(2,371,096)	(1,359,637)	(1,338,297)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	223,000	-	-	-
Operating Transfer Out	(123,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	3,298,728	-	-	-
Premium on Long-Term Debt	55,933	-	-	-
Total Other Financing Sources (Uses)	3,454,661	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,083,565	(1,359,637)	(1,338,297)	-
FUND BALANCE (GAAP), beginning of year	1,097,591	3,059,746	3,059,746	863,804
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,418)	(881,008)	(881,008)	(23,363)
Add encumbrances, end of year	881,008	-	23,363	23,363
FUND BALANCE (GAAP), end of year	\$ 3,059,746	\$ 819,101	\$ 863,804	\$ 863,804
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	881,008	-	23,363	23,363
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	881,008	-	23,363	23,363
FUND BALANCE, end of year	3,059,746	819,101	863,804	863,804
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(881,008)	-	(23,363)	(23,363)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,178,738	\$ 819,101	\$ 840,441	\$ 840,441

Governmental Funds

Fund Statement–Jail Expansion Fund 400 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	534	-	120	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	534	-	120	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29,155	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,418)	-	(3,020)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,737	-	(3,020)	-
REVENUES OVER (UNDER) EXPENDITURES	(26,203)	-	3,140	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(123,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(123,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(149,203)	-	3,140	-
FUND BALANCE (GAAP), beginning of year	157,734	9,133	9,133	9,253
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,418)	(3,020)	(3,020)	-
Add encumbrances, end of year	3,020	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,133	\$ 6,113	\$ 9,253	\$ 9,253
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,020	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	3,020	-	-	-
FUND BALANCE, end of year	9,133	6,113	9,253	9,253
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,020)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,113	\$ 6,113	\$ 9,253	\$ 9,253

Governmental Funds

Fund Statement–Government Center / Johnson Building Fund 401 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	233	-	4,160	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	233	-	4,160	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	34,420	6,800	6,800	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	34,420	6,800	6,800	-
REVENUES OVER (UNDER) EXPENDITURES	(34,187)	(6,800)	(2,640)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	103,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	513,149	-	-	-
Premium on Long-Term Debt	8,701	-	-	-
Total Other Financing Sources (Uses)	624,850	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	590,663	(6,800)	(2,640)	-
FUND BALANCE (GAAP), beginning of year	-	591,933	591,933	588,023
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(1,270)	(1,270)	-
Add encumbrances, end of year	1,270	-	-	-
FUND BALANCE (GAAP), end of year	\$ 591,933	\$ 583,863	\$ 588,023	\$ 588,023
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,270	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,270	-	-	-
FUND BALANCE, end of year	591,933	583,863	588,023	588,023
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,270)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 590,663	\$ 583,863	\$ 588,023	\$ 588,023

Governmental Funds

Fund Statement–Renovation & Expansion of Old Juvenile Justice Center Fund 402 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	17,003	1,350	1,350	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	265	-	2,640	-
Hospital Lease	-	-	-	-
Other	1,025	-	-	-
Total Revenues	18,293	1,350	3,990	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,008,363	120,455	120,455	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,008,363	120,455	120,455	-
REVENUES OVER (UNDER) EXPENDITURES	(990,070)	(119,105)	(116,465)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	10,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	1,090,999	-	-	-
Premium on Long-Term Debt	18,499	-	-	-
Total Other Financing Sources (Uses)	1,119,498	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	129,428	(119,105)	(116,465)	-
FUND BALANCE (GAAP), beginning of year	-	1,006,146	1,006,146	13,619
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(876,718)	(876,718)	(656)
Add encumbrances, end of year	876,718	-	656	656
FUND BALANCE (GAAP), end of year	\$ 1,006,146	\$ 10,323	\$ 13,619	\$ 13,619
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	876,718	-	656	656
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	876,718	-	656	656
FUND BALANCE, end of year	1,006,146	10,323	13,619	13,619
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(876,718)	-	(656)	(656)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 129,428	\$ 10,323	\$ 12,963	\$ 12,963

Governmental Funds

Fund Statement–City / County Health Facility Fund 404 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	246,040	246,040	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,078	-	11,400	-
Hospital Lease	-	-	-	-
Other	500,000	-	-	-
Total Revenues	516,078	246,040	257,440	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,673,401	1,479,772	1,479,772	-
Debt Service (Principal and Interest)	163,313	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,836,714	1,479,772	1,479,772	-
REVENUES OVER (UNDER) EXPENDITURES	(1,320,636)	(1,233,732)	(1,222,332)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	110,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	1,694,580	-	-	-
Premium on Long-Term Debt	28,733	-	-	-
Total Other Financing Sources (Uses)	1,833,313	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	512,677	(1,233,732)	(1,222,332)	-
FUND BALANCE (GAAP), beginning of year	939,857	1,452,534	1,452,534	252,909
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(22,707)
Add encumbrances, end of year	-	-	22,707	22,707
FUND BALANCE (GAAP), end of year	\$ 1,452,534	\$ 218,802	\$ 252,909	\$ 252,909
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	22,707	22,707
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	22,707	22,707
FUND BALANCE, end of year	1,452,534	218,802	252,909	252,909
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(22,707)	(22,707)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,452,534	\$ 218,802	\$ 230,202	\$ 230,202

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,140,408	3,372,605	3,337,292	3,691,098
Fines and Forfeitures	-	-	-	-
Interest	30,221	37,188	23,109	24,115
Hospital Lease	-	-	-	-
Other	4,912	-	970	-
Total Revenues	3,175,541	3,409,793	3,361,371	3,715,213
EXPENDITURES:				
Personal Services	466,032	531,780	524,666	555,936
Materials & Supplies	43,903	46,582	46,582	53,275
Dues Travel & Training	2,105	3,050	2,750	3,300
Utilities	268,629	301,866	294,302	317,595
Vehicle Expense	6,875	11,724	12,067	12,962
Equip & Bldg Maintenance	241,958	315,813	238,597	236,870
Contractual Services	1,996,911	2,228,340	2,086,184	2,290,619
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,510)	8,950	-	18,500
Fixed Asset Additions	154,093	6,750	6,084	26,151
Total Expenditures	3,177,996	3,454,855	3,211,232	3,515,208
REVENUES OVER (UNDER) EXPENDITURES	(2,455)	(45,062)	150,139	200,005
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,455)	(45,062)	150,139	200,005
FUND BALANCE (GAAP), beginning of year	1,212,519	1,215,680	1,215,680	1,387,263
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,210)	-	-	(21,444)
Add encumbrances, end of year	-	-	21,444	21,444
Proprietary fund adjustment to full accrual	9,826	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,215,680	\$ 1,170,618	\$ 1,387,263	\$ 1,587,268
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	20,194	20,194
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	20,194	20,194
FUND BALANCE, end of year	1,215,680	1,170,618	1,387,263	1,587,268
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(20,194)	(20,194)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,215,680	\$ 1,170,618	\$ 1,367,069	\$ 1,567,074
* Accrued Compensated Absences	(11,826)			
Change in Accrued Compensated Absences	436			
Capital Assets (\$133,869 less accumulated depreciation \$104,255)	29,614			
Depreciation	(8,398)			
	9,826			

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,821,134	2,041,420	1,998,850	2,144,497
Fines and Forfeitures	-	-	-	-
Interest	17,137	24,900	9,600	10,100
Hospital Lease	-	-	-	-
Other	-	-	32	-
Total Revenues	1,838,271	2,066,320	2,008,482	2,154,597
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,820,899	2,039,866	1,902,600	2,093,818
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,820,899	2,039,866	1,902,600	2,093,818
REVENUES OVER (UNDER) EXPENDITURES	17,372	26,454	105,882	60,779
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	17,372	26,454	105,882	60,779
FUND BALANCE (GAAP), beginning of year	244,277	261,649	261,649	367,531
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 261,649	\$ 288,103	\$ 367,531	\$ 428,310
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	261,649	288,103	367,531	428,310
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 261,649	\$ 288,103	\$ 367,531	\$ 428,310

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,694	162,423	170,086	170,487
Fines and Forfeitures	-	-	-	-
Interest	1,264	1,600	892	942
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	152,958	164,023	170,978	171,429
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	150,022	167,139	163,693	174,920
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	150,022	167,139	163,693	174,920
REVENUES OVER (UNDER) EXPENDITURES	2,936	(3,116)	7,285	(3,491)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,936	(3,116)	7,285	(3,491)
FUND BALANCE (GAAP), beginning of year	15,006	17,942	17,942	25,227
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 17,942	\$ 14,826	\$ 25,227	\$ 21,736
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	17,942	14,826	25,227	21,736
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 17,942	\$ 14,826	\$ 25,227	\$ 21,736

Internal Service Funds

Fund Statement-Facilities & Grounds Maintenance Fund 610 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	749,189	748,997	749,892	941,602
Fines and Forfeitures	-	-	-	-
Interest	2,203	2,234	2,350	2,325
Hospital Lease	-	-	-	-
Other	4,912	-	938	-
Total Revenues	756,304	751,231	753,180	943,927
EXPENDITURES:				
Personal Services	466,032	531,780	524,666	555,936
Materials & Supplies	43,903	46,582	46,582	53,275
Dues Travel & Training	2,105	3,050	2,750	3,300
Utilities	12,163	14,724	13,710	14,076
Vehicle Expense	6,875	11,724	12,067	12,962
Equip & Bldg Maintenance	241,958	220,813	226,913	236,870
Contractual Services	13,392	17,335	15,906	21,881
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,510)	8,950	-	18,500
Fixed Asset Additions	9,911	6,750	6,084	26,151
Total Expenditures	793,829	861,708	848,678	942,951
REVENUES OVER (UNDER) EXPENDITURES	(37,525)	(110,477)	(95,498)	976
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(37,525)	(110,477)	(95,498)	976
FUND BALANCE (GAAP), beginning of year	273,127	241,218	241,218	165,914
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,210)	-	-	(20,194)
Add encumbrances, end of year	-	-	20,194	20,194
Proprietary fund adjustment to full accrual	9,826 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 241,218	\$ 130,741	\$ 165,914	\$ 166,890
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	20,194	20,194
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	20,194	20,194
FUND BALANCE, end of year	241,218	130,741	165,914	166,890
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(20,194)	(20,194)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 241,218	\$ 130,741	\$ 145,720	\$ 146,696
* Accrued Compensated Absences	(11,826)			
Change in Accrued Compensated Absences	436			
Capital Assets (\$133,869 less accumulated depreciation \$104,255)	29,614			
Depreciation	(8,398)			
	<u>9,826</u>			

Internal Service Funds

Fund Statement–Capital Repair & Replacement Fund 620 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,604	151,676	151,676	151,676
Fines and Forfeitures	-	-	-	-
Interest	7,623	5,794	7,844	8,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	159,227	157,470	159,520	159,926
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	95,000	11,684	-
Contractual Services	12,598	4,000	3,985	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	144,182	-	-	-
Total Expenditures	156,780	99,000	15,669	-
REVENUES OVER (UNDER) EXPENDITURES	2,447	58,470	143,851	159,926
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,447	58,470	143,851	159,926
FUND BALANCE (GAAP), beginning of year	570,794	573,241	573,241	718,342
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(1,250)
Add encumbrances, end of year	-	-	1,250	1,250
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 573,241	\$ 631,711	\$ 718,342	\$ 878,268
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	573,241	631,711	718,342	878,268
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 573,241	\$ 631,711	\$ 718,342	\$ 878,268

Internal Service Funds

Fund Statement–Utility Fund 621 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,787	268,089	266,788	282,836
Fines and Forfeitures	-	-	-	-
Interest	1,994	2,660	2,423	2,498
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	268,781	270,749	269,211	285,334
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	256,466	287,142	280,592	303,519
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	256,466	287,142	280,592	303,519
REVENUES OVER (UNDER) EXPENDITURES	12,315	(16,393)	(11,381)	(18,185)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	12,315	(16,393)	(11,381)	(18,185)
FUND BALANCE (GAAP), beginning of year	109,315	121,630	121,630	110,249
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 121,630	\$ 105,237	\$ 110,249	\$ 92,064
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	121,630	105,237	110,249	92,064
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 121,630	\$ 105,237	\$ 110,249	\$ 92,064

Trust Funds

Fund Statement-Private Purpose Trust Funds Combined

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	421	264	432	300
Hospital Lease	-	-	-	-
Other	300	-	-	-
Total Revenues	721	264	432	300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	981	274	280	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	981	274	280	300
REVENUES OVER (UNDER) EXPENDITURES	(260)	(10)	152	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(260)	(10)	152	-
FUND BALANCE (GAAP), beginning of year	39,299	39,039	39,039	39,191
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,039	\$ 39,029	\$ 39,191	\$ 39,191
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,170	37,170	37,170	37,170
FUND BALANCE, end of year	39,039	39,029	39,191	39,191
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,170)	(37,170)	(37,170)	(37,170)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,869	\$ 1,859	\$ 2,021	\$ 2,021

Trust Funds

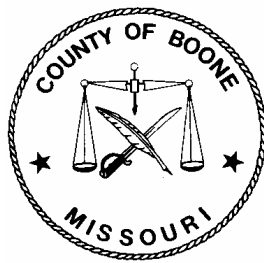
Fund Statement–George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	351	220	432	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	351	220	432	300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	981	274	280	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	981	274	280	300
REVENUES OVER (UNDER) EXPENDITURES	(630)	(54)	152	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(630)	(54)	152	-
FUND BALANCE (GAAP), beginning of year	33,206	32,576	32,576	32,728
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,576	\$ 32,522	\$ 32,728	\$ 32,728
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	32,576	32,522	32,728	32,728
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 176	\$ 122	\$ 328	\$ 328

Trust Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	70	44	-	-
Hospital Lease	-	-	-	-
Other	300	-	-	-
Total Revenues	370	44	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	370	44	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	370	44	-	-
FUND BALANCE (GAAP), beginning of year	6,093	6,463	6,463	6,463
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,463	\$ 6,507	\$ 6,463	\$ 6,463
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
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	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,770	4,770	4,770	4,770
FUND BALANCE, end of year	6,463	6,507	6,463	6,463
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,770)	(4,770)	(4,770)	(4,770)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,693	\$ 1,737	\$ 1,693	\$ 1,693

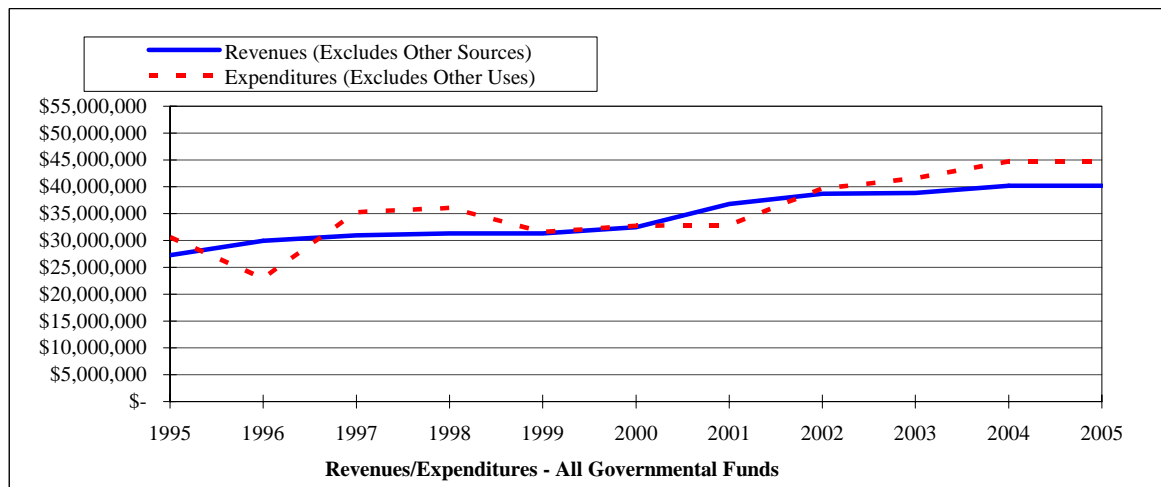


Financial Summaries

Revenue / Expenditures – All Governmental Funds

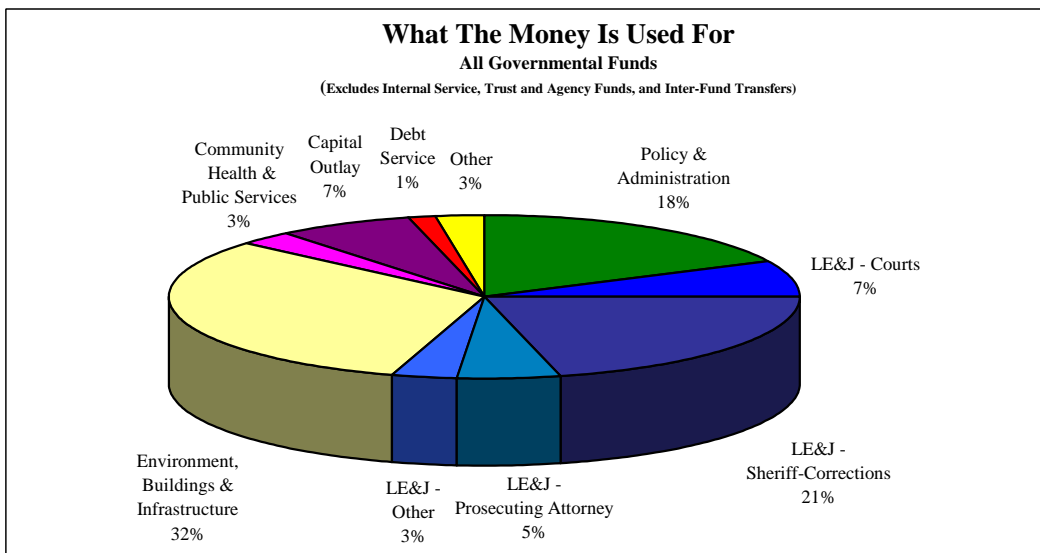
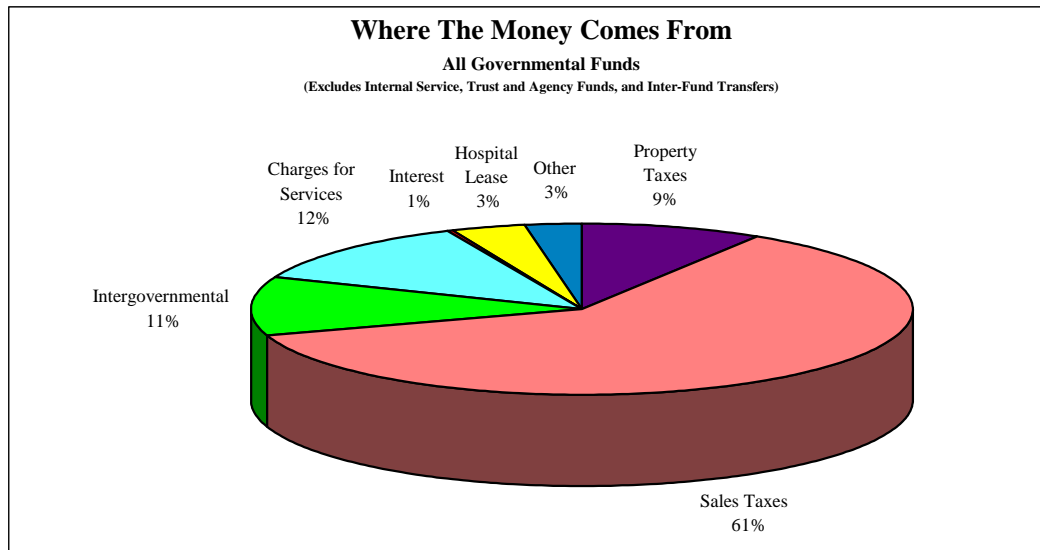
	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Revenues (Excludes Other Sources)	\$27,236,346	\$29,930,614	\$30,980,284	\$31,303,053	\$31,329,849
Expenditures (Excludes Other Uses)	\$30,605,496	\$22,935,721	\$35,290,386	\$36,084,943	\$31,605,075

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Revenues (Excludes Other Sources)	\$32,477,938	\$36,806,753	\$38,702,527	\$38,882,435	\$40,181,040
Expenditures (Excludes Other Uses)	\$32,769,441	\$32,860,977	\$39,673,816	\$41,589,684	\$44,738,965



Financial Summaries cont'd

2005 Budget – All Governmental Funds



Where The Money Comes From

Property Taxes	\$3,553,371
Sales Taxes	24,544,000
Intergovernmental	4,478,484
Charges for Services	4,876,560
Interest	157,411
Hospital Lease	1,452,000
Other	1,119,214
Total	\$40,181,040

What The Money Is Used For

Policy & Administration	\$7,961,040 **
LE&J - Courts	3,169,507
LE&J - Sheriff-Corrections	9,503,037
LE&J - Prosecuting Attorney	2,402,397
LE&J - Other	1,476,420 ***
Environment, Buildings & Infrastructure	14,148,739
Community Health & Public Services	1,277,121
Capital Outlay	3,038,193
Debt Service	611,133
Other	1,151,378
Total	\$44,738,965 *

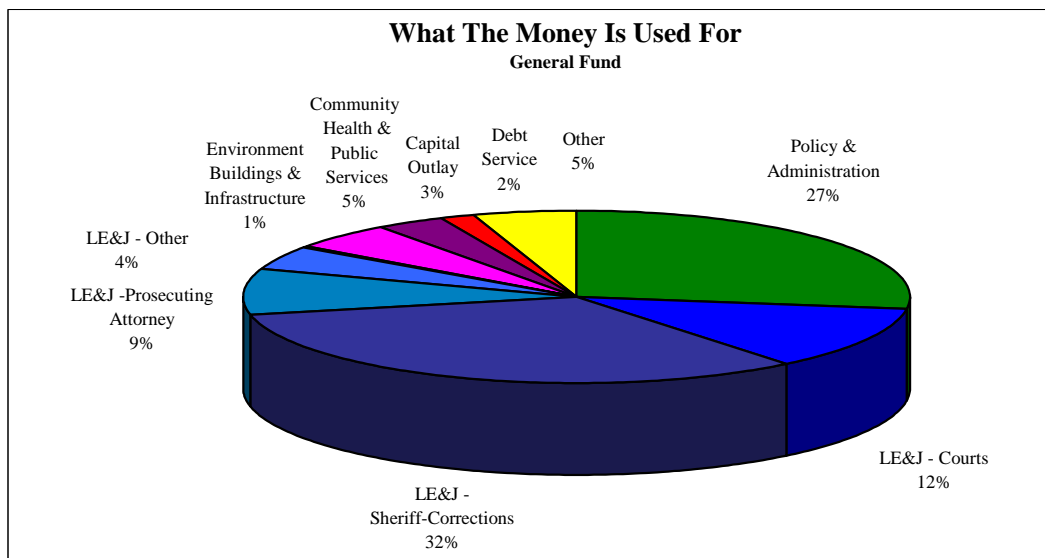
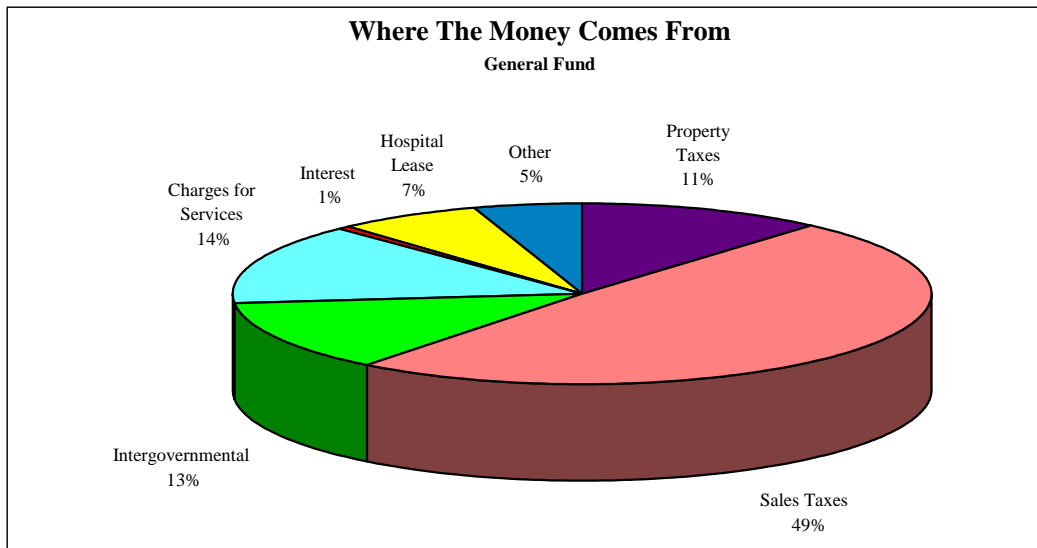
* Appropriations exceed current revenues because resources accumulated in the fund in prior years are included in the Please refer to the All Governmental Funds Combined fund statement.

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

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

Financial Summaries cont'd

2005 Budget – General Fund



Where The Money Comes From

Property Taxes	\$2,424,000
Sales Taxes	10,585,000
Intergovernmental	2,789,555
Charges for Services	3,079,383
Interest	105,007
Hospital Lease	1,452,000
Other	1,069,489
Total	\$21,504,434

What The Money Is Used or

Policy & Administration	\$6,307,761 **
LE&J - Courts	2,828,789
LE&J - Sheriff/Corrections	7,507,525
LE&J - Prosecuting Attorney	2,051,417
LE&J - Other	1,011,919 ***
Environment, Buildings & Infrastructure	55,793
Community Health & Public Services	1,191,311
Capital Outlay	738,344
Debt Service	420,315
Other	1,151,378
Total	\$23,264,552 *

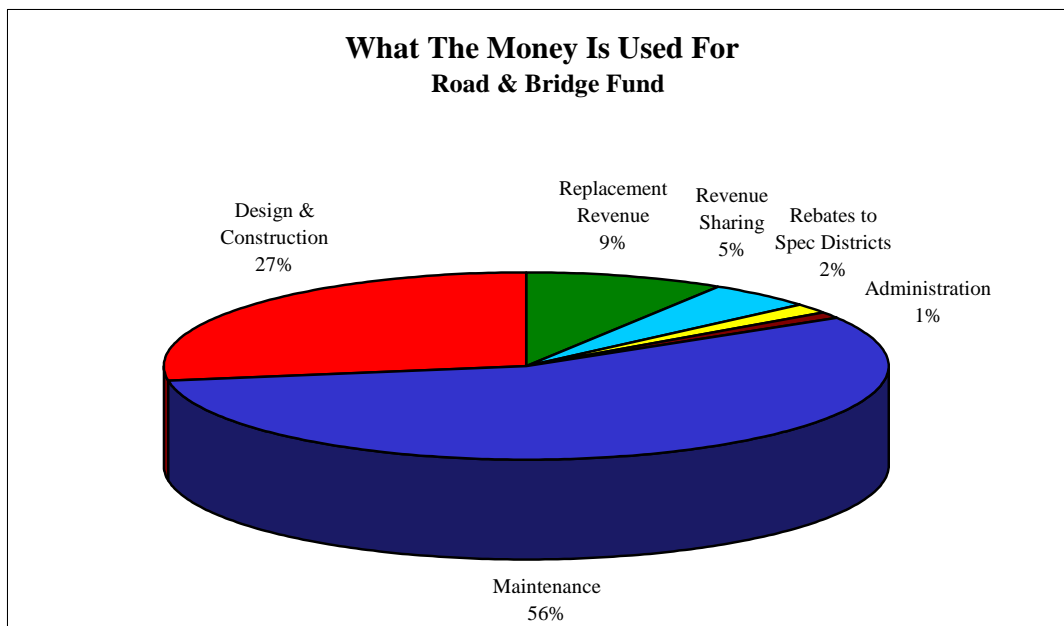
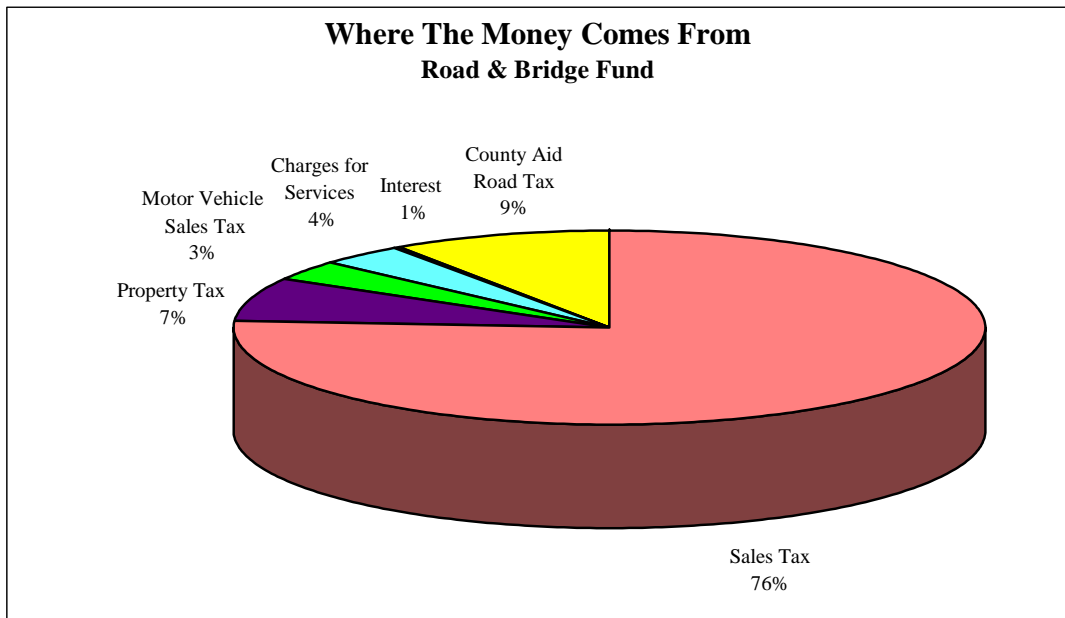
* Appropriations exceed current revenues because resources accumulated in the fund in prior years are included in the Please refer to the General Fund fund statement.

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

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

Financial Summaries cont'd

2005 Budget – Road & Bridge Fund



Where The Money Comes From

Sales Tax	\$10,585,000
Property Tax	990,000
Motor Vehicle Sales Tax	472,000
Charges for Services	487,720
Interest	41,515
County Aid Road Tax	1,310,000
Intergovernmental	3,000
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	\$13,889,235

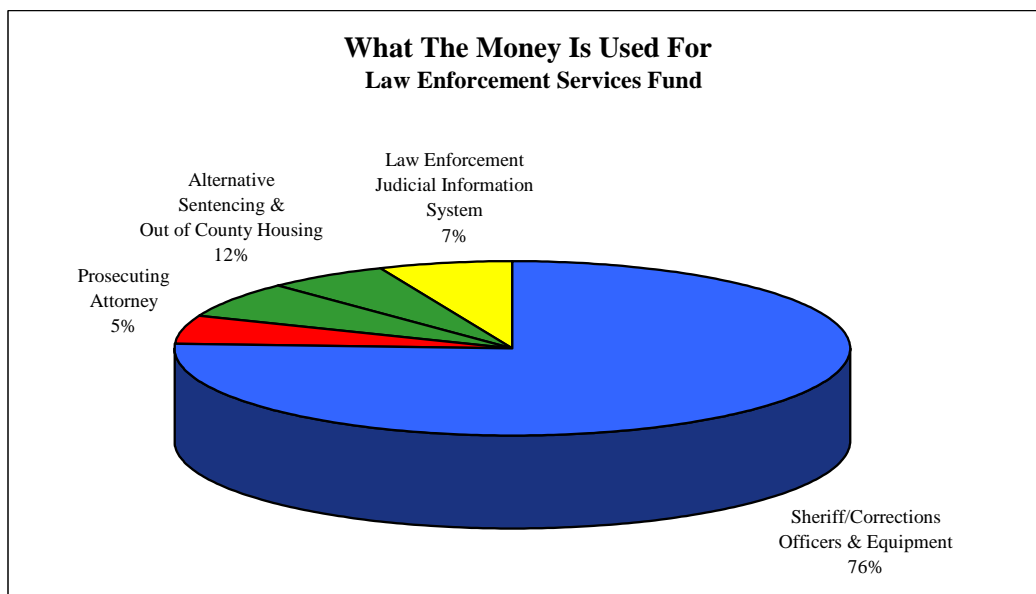
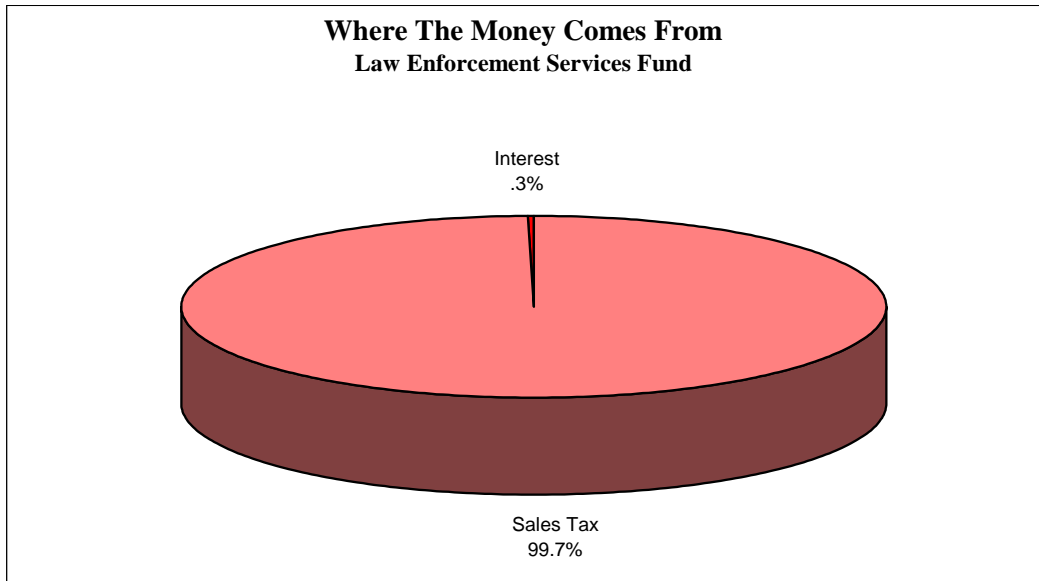
What The Money Is Used or

Replacement Revenue	\$1,376,448
Revenue Sharing	744,306
Rebates to Special Districts	265,150
Administration	150,000
Maintenance	8,774,361
Design & Construction	4,271,591
	<hr/>
	\$15,581,856 *

* Appropriations exceed current revenues because resources accumulated in the fund in prior years are included in the 2005 budgeted amounts. Please refer to the Road & Bridge fund statement.

Financial Summaries cont'd

2005 Budget – Law Enforcement Services Fund



Where The Money Comes From

Sales Tax	\$2,640,000
Interest	7,125
	<u>\$2,647,125</u>

What The Money Is Used For

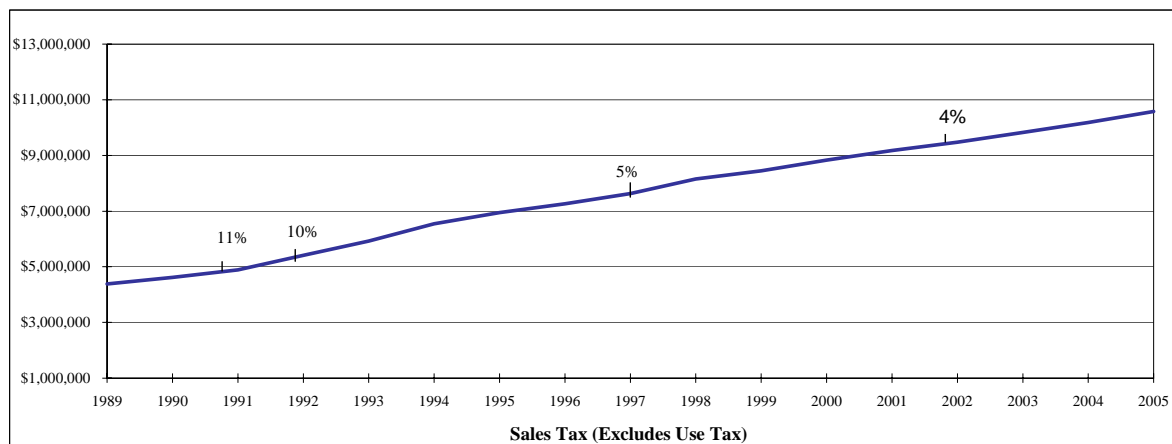
Sheriff/Correction Officers & Equipment	\$2,308,921
Prosecuting Attorney	163,050
Alternative Sentencing	199,098
Out of County Housing	180,000
Law Enforcement Judicial Information System-County	191,375
Law Enforcement Judicial Information System-Court	2,550
	<u>\$3,044,994 *</u>

* Appropriations exceed current revenues because resources accumulated in the fund in prior years are included in the 2005 budgeted amounts. Please refer to the Law Enforcement Services Fund fund statement.

Financial Summaries cont'd

Sales Tax

	<u>1989 Actual</u>	<u>1990 Actual</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>
Sales Tax	\$4,380,304	\$4,618,016	\$4,889,530	\$5,409,376	\$5,926,282
Sales Tax Growth Rate		5%	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 Actual</u>
Sales Tax	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025
Sales Tax Growth Rate	4%	5%	4%	3%	4%
	<u>2004 Projected</u>	<u>2005 Budget</u>			
Sales Tax	\$10,178,000	\$10,585,000			
Sales Tax Growth Rate	3%	4%			



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

Capital Expenditure Highlights

Description	Funding Source
2005	
<u>Policy & Administration</u>	
Electronic voting equipment	General Fund
Fiber optics connectivity between County-facilities	General Fund
Real Vision imaging software and hardware	Assessment Fund and
purchase and Computer Network Storage expansion	General Fund
2004	
<u>Policy & Administration</u>	
Purchase of buildings and lots in Columbia at 217 N 9 th Street and 607 E Ash Street	General Fund
Upgrade AS400 for Logical Partitioning	General Fund
<u>Environment, Buildings & Infrastructure</u>	
Public Works south facility improvement-phase III (remodeling)	Road Tax
<u>Community Health & Public Services</u>	
Renovation of the new City/County health facility	General Fund/ Hospital Profit Share Fund/ Special Obligation Bonds
<u>Law Enforcement & Judicial-Courts</u>	
Renovation and expansion of the Juvenile Justice Center	Special Obligation Debt
Leasehold improvements-Sheriff North and South Substations	Sheriff Civil Charges
2003	
<u>Environment, Buildings & Infrastructure</u>	
Public Works south facility improvement-phase II (remodeling)	Road Tax
<u>Law Enforcement & 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 & 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 & Administration</u>	
Architectural study of Government Center	Residual capital project resources which originated from General Fund

Capital Expenditures Highlights

	Description	Funding Source
	<u>Community Health & Public Services</u>	
	Renovation of the new City/County health facility	General Fund/ Hospital Profit Share Fund/ Special Obligation Bonds
2002	<u>Environment, Buildings & Infrastructure</u>	
	Public Works south facility improvement-phase I (tool storage building)	Road Tax
	<u>Community Health & Public Services</u>	
	Acquisition of the new City/County health facility	General Fund
2001	<u>Policy & Administration</u>	
	Purchased investment tracking software	General Fund
	Upgraded network security	General Fund
	<u>Law Enforcement & Judicial-Sheriff/Corrections</u>	
	Purchased Corrections Management Software	General Fund
	<u>Environment, Buildings & Infrastructure</u>	
	Replaced road maintenance equipment (Equipment replacements not funded fiscal years 1997-2000)	Road Tax
2000	<u>Policy & 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 & 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
1999	<u>Policy & Administration</u>	

Capital Expenditures Highlights

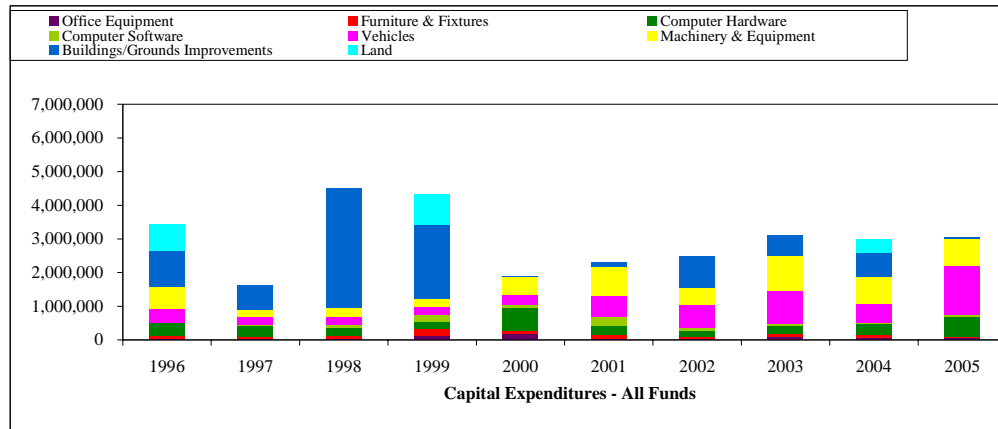
Description	Funding Source
Replaced two ballot counters in Election and Registration	General Fund
Replaced the AS400 computer and mug shot system at the Sheriff/Jail	General Fund
Remediated and reengineered the computer network	General Fund
Purchased Boone County Fairgrounds	General Fund
<u>Law Enforcement & 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 & 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
1998	
<u>Law Enforcement & Judicial-Courts</u>	
Replaced computer hardware and software	General Fund
<u>Environment, Buildings & 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 & Public Services</u>	
City/County health facility	Hospital Profit Share
1997	
<u>Policy & Administration</u>	
Upgraded AS400 in Information Technology	General Fund
<u>Law Enforcement & 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>	

Capital Expenditures Highlights

Description	Funding Source
1996 Constructed Centralia medical clinic with Boone Hospital Trustees, including the County's satellite office (1,745 sq ft)	Hospital Profit Share Fund
<u>Law Enforcement & Judicial-PA & Other</u>	
Upgraded E911 PSAP	Emergency Telephone Tax
<u>Environment, Buildings & Infrastructure</u>	
Developed Courthouse Square	General Fund/ Contributions
Purchased parking lot at 10 th 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
1995	
<u>Law Enforcement & 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 & 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
1994	
<u>Environment, Buildings & Infrastructure</u>	
Constructed new Juvenile Justice Center (14,333 sq ft) occupied January, 1995	General Fund
Constructed Government Center (37,204 sq ft) occupied April, 1995	General Fund
<u>Other</u>	
Developed County-owned portion of MKT Trail	General Fund/ MODOT Grant/ City of Columbia Contribution

Summary of Capital Expenditures—All Funds Combined

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Office Equipment	\$ 43,505	\$ 39,403	\$ 31,377	\$ 119,420	\$ 181,422
Furniture & Fixtures	70,519	52,798	75,524	217,178	80,231
Computer Hardware	381,467	330,799	253,644	211,801	696,816
Computer Software	27,390	17,094	68,655	181,279	72,411
Vehicles	397,486	262,464	263,087	271,591	326,892
Machinery & Equipment	658,145	187,893	264,035	211,572	515,863
Buildings/Grounds Improvements	1,085,416	726,021	3,562,158 a	2,191,966 a	22,016
Land	781,595	-	-	910,000	-
Total Capital Expenditures	<u>\$ 3,445,524</u>	<u>\$ 1,616,472</u>	<u>\$ 4,518,481</u>	<u>\$ 4,314,807</u>	<u>\$ 1,895,651</u>
	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Office Equipment	\$ 49,759	\$ 25,562	\$ 85,743	\$ 62,640	\$ 56,435
Furniture & Fixtures	89,532	49,210	87,387	71,097	43,878
Computer Hardware	292,530	199,060	249,563	355,477	572,462
Computer Software	276,695	97,547	62,086	30,123	77,291
Vehicles	602,003	662,650	996,667 b	544,525 b	1,443,276
Machinery & Equipment	845,052	523,080	1,008,282 b	829,514 b	821,002
Buildings/Grounds Improvements	149,130	921,042	609,582	714,475	50,000
Land	-	-	-	390,000	-
Total Capital Expenditures	<u>\$ 2,304,701</u>	<u>\$ 2,478,151</u>	<u>\$ 3,099,310</u>	<u>\$ 2,997,851</u>	<u>\$ 3,064,344</u>



Summary of Capital Expenditures by Fund

2005 Budget

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Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings/Group Improvements
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	500	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	700	-	-	-	-	-	-	399	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-	237,000	-	-
100	1140	Treasurer	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	2,711	-	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	5,000	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	81,565	99,422	3,004	2	-	-	-	-	-
100	1175	GIS - Consortium	-	-	-	-	-	15,000	-	-	-	-	-	-	-
100	1176	GIS - County	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1191	Insurance & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1200	Public Administrator	-	-	500	-	-	-	-	-	-	-	-	-	-
100	1210	Circuit Court Services	-	4,100	650	825	2,450	12,000	1,925	-	-	-	-	-	-
100	1221	Circuit Clerk	120	12,000	900	-	3,200	3,600	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	-	300	-	-	325	-	-	-	-	23,150	-
100	1241	Juvenile Office	-	10,350	-	-	1,100	7,200	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	-	-	4,000	-	3,000	-	400	-	-	-	900	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1251	Sheriff	-	-	600	4,550	-	-	-	-	-	-	-	19,676	-
100	1255	Corrections	-	5,700	-	2,957	-	-	-	-	-	21,000	6,000	4,700	-
100	1261	Prosecuting Attorney	-	-	-	1,996	-	-	-	-	-	20,776	600	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	200	-	-	-	-	-	-	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1288	Public Safety Grants/Spec Proj	-	-	-	-	22,500	-	-	-	-	-	55,337	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	200	327	4,000	-	-	-	5,600	-	-	-	-	-	-
100	1720	Building Codes	-	327	-	-	-	-	-	-	-	23,000	-	-	-
General Fund Total			\$ 520	\$ 40,515	\$ 6,650	\$ 15,828	\$ 110,815	\$ 140,222	\$ 10,854	\$ 402	\$ -	\$ 64,776	\$ 299,336	\$ 48,426	\$ -

Summary of Capital Expenditures by Fund

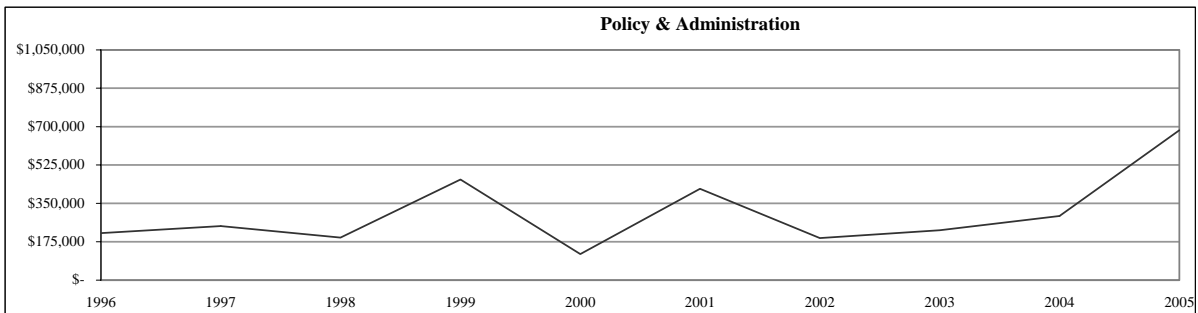
2005 Budget cont'd

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings/Ground Improvements
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	
201	2010	Assessment	-	15,000	-	18,500	45,000	40,850	-	30,600	-	-	600	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	-	-	-	4,650	5,000	-	-	1,025,500	235,100	138,900	50,000
204	2045	Public Works-Design & Construction	-	-	-	800	7,500	6,200	1,010	24,250	19,000	19,000	2,000	-	-
210	2100	Local Emergency Planning Committee	-	-	-	-	3,000	-	-	-	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	-	6,500	-	-
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	6,000	-	4,000	-	-	-	-	-	-
283	2830	Circuit Drug Court	400	-	-	-	400	-	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	-	-	250	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	201,600	-	-	-	-	300,000	71,540	10,000	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	2,100	-	2,000	-	925	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	1,674	-	-	-	-	-	-	-	-
Special Revenue Funds Total			\$ 400	\$ 15,000	\$ 2,100	\$ 19,300	\$ 267,174	\$ 51,700	\$ 11,185	\$ 54,850	\$ 19,000	\$ 1,344,500	\$ 315,740	\$ 148,900	\$ 50,000
610	6100	Facilities and Grounds Maintenance	-	-	-	-	1	2,550	-	-	-	15,000	2,500	3,500	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	1,200	1,400	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2,550	\$ -	\$ -	\$ -	\$ 15,000	\$ 3,700	\$ 4,900	\$ -
Total			<u>\$ 920</u>	<u>\$ 55,515</u>	<u>\$ 8,750</u>	<u>\$ 35,128</u>	<u>\$ 377,990</u>	<u>\$ 194,472</u>	<u>\$ 22,039</u>	<u>\$ 55,252</u>	<u>\$ 19,000</u>	<u>\$ 1,424,276</u>	<u>\$ 618,776</u>	<u>\$ 202,226</u>	<u>\$ 50,000</u>
Grand Total			<u>\$ 3,064,344</u>												

Summary of Capital Expenditures by Function

Dept No	Dept Name	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
<u>Policy & Administration</u>						
1110	Auditor	\$ -	\$ 565	\$ -	\$ -	\$ -
1115	Human Resources	-	362	1,433	2,101	1,571
1118	Purchasing	6,107	562	285	-	-
1121	County Commission	18,022	-	-	3,436	-
1125	Centralia Office	-	-	-	-	-
1131	County Clerk	-	-	-	-	314
1132	Election and Registration	8,550	-	-	69,034 b	66,791 b
1140	Treasurer	84	794	-	574	1,055
1150	Collector	1,070	2,325	511	5,826	733
1160	Recorder	3,442	3,994	-	6,390	3
1170	Information Technology	149,523	194,845	132,508	326,001 a	411,032 o
1175	GIS - Consortium	-	9,770	13,646	4,139	15,702
1194	Mail Services	-	-	-	18,810	-
1196	Records Management Services	-	-	28,575	5,564	-
2010	Assessment	20,603	14,684	16,387	16,842	77,287 s
2300	Election Services	-	-	-	-	818
2800	Storage & Preservation	6,930	18,925	1,071	-	118,305 s
		\$ 214,331	\$ 246,826	\$ 194,416	\$ 458,717	\$ 693,611

		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1110	Auditor	\$ 2,689	\$ -	\$ -	\$ -	\$ -
1115	Human Resources	10,192	-	-	649	500
1118	Purchasing	1,054	15,383	3,624	-	1,099
1121	County Commission	2,585	-	8,829	5,433	-
1126	County Counselor	-	-	275	-	-
1131	County Clerk	244	-	11,798	-	-
1132	Election and Registration	-	-	1,600	9,190	237,000 v
1140	Treasurer	20,000 t	2,578	-	14,000	-
1150	Collector	343	3,297	2,104	-	2,711
1160	Recorder	230	1,122	11,133	-	5,000
1170	Information Technology	242,328	127,615	126,182	173,260	183,993 v
1175	GIS - Consortium	-	-	-	14,671	15,000
1176	GIS - County	30,155	6,005	7,264	-	-
1191	Insurance & Safety	-	-	9,900	1,436	-
1194	Mail Services	-	-	1,034	-	-
1196	Records Management Services	-	-	-	-	-
1288	Public Safety Grants/Spec Proj	-	-	-	-	77,837
2010	Assessment	51,863	24,656	16,616	12,205	150,550
2110	Collector Tax Maint Activity	-	-	9,025	7,046	-
2300	Election Services	-	3,112	-	25,400	-
2800	Storage & Preservation	55,129	8,460	18,482	28,895	10,000
		\$ 416,812	\$ 192,228	\$ 227,866	\$ 292,185	\$ 683,690



a Dept 1170 - replaced the AS400 computer and mugshot system at the Sheriff/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

t Dept 1140 - purchased investment tracing software

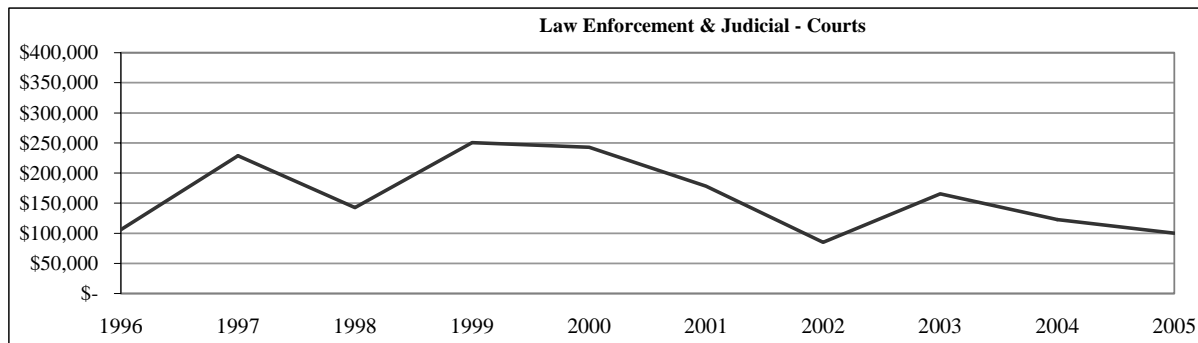
v Dept 1132 - purchased electronic voting equipment

Dept 1170 - implemented fiber optics connectivity between County-owned facilities

Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Law Enforcement & Judicial - Courts						
1210	Circuit Court Services	\$ 49,293	\$ 86,373 c	\$ 84,611 c	\$ 38,695	\$ 66,220
1215	Public Safety & Judicial Project	-	80,971 c	-	-	-
1221	Circuit Clerk	24,564	25,136	23,751	15,687	38,920
1230	Jury Services & Court Costs	4,319	6,227	4,057	40,825 d	69,452 e
1241	Juvenile Office	10,084	13,493	12,397	20,256	48,375
1242	Juvenile Justice Center	17,725	16,543	14,920	131,428 d	10,677
1243	Juvenile Justice Grants	-	-	3,072	3,597	8,742
2830	Circuit Drug Court	-	-	-	-	406
2850	Administration of Justice	-	-	-	-	-
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-
2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-
		\$ 105,985	\$ 228,743	\$ 142,808	\$ 250,488	\$ 242,792

		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1210	Circuit Court Services	\$ 56,236	\$ 24,680	\$ 26,240	\$ 21,458	\$ 21,950
1215	Public Safety & Judicial Project	-	-	-	-	-
1221	Circuit Clerk	27,927	11,486	44,227	6,583	19,820
1230	Jury Services & Court Costs	11,393	12,361	39,479 y	20,428	23,775
1241	Juvenile Office	34,271	21,106	14,822	17,133	18,650
1242	Juvenile Justice Center	10,213	11,433	20,940	8,853	8,300
1243	Juvenile Justice Grants	38,176	3,854	2,365	13,090	-
2830	Circuit Drug Court	-	-	1,952	-	800
2850	Administration of Justice	-	-	-	250	250
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	15,681	3,099	5,025
2905	Judicial Information System-Law Enf Sls Tax	-	-	-	9,771	1,674
2907	Information System-Court Only	-	-	-	22,203	-
		\$ 178,216	\$ 84,920	\$ 165,706	\$ 122,868	\$ 100,244

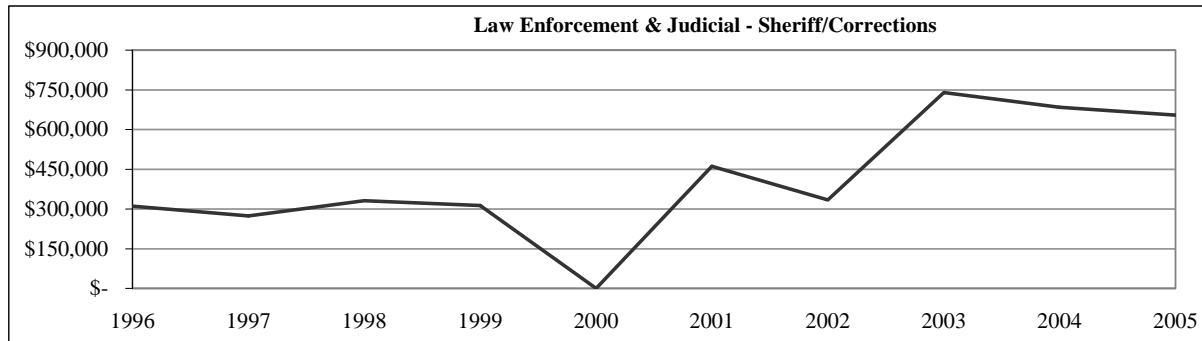


- c Dept 1210 - upgraded the court automation/case management system : Dept 1215 - acquired and implemented video communications between the Jail and Courthouse
- d Dept 1230 - purchased listening devices to bring courtrooms into compliance with Americans with Disabilities Act requirements
- Dept 1242 - 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	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
<u>Law Enforcement & Judicial - Sheriff/Corrections</u>						
1251	Sheriff	\$ 266,292	\$ 207,517	\$ 249,013	\$ 256,779	\$ 290,293
1255	Corrections	44,379	29,855	36,273	35,358	41,944
1287	Emergency Services & Dispatch	-	-	-	-	10,291
2500	Sheriff Forfeiture Money	-	17,547	19,734	19,619	18,964
2522	DARE Program	-	-	-	-	-
2523	Sheriff K9 Program	-	-	-	-	-
2530	Local Law Enforcement Grant	-	18,708	26,369	2,031	68,180
2532	Local Law Enforcement Grant	-	-	-	-	-
2540	Sheriff Civil Charges	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-
		<u>\$ 310,671</u>	<u>\$ 273,627</u>	<u>\$ 331,389</u>	<u>\$ 313,787</u>	<u>\$ 429,672</u>

		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1251	Sheriff	\$ 264,173	\$ 155,607	\$ 43,559	\$ 63,488	\$ 24,826
1255	Corrections	177,668 p	19,294	31,465	30,805	40,357
1287	Emergency Services & Dispatch	-	-	26,050	81,704	-
2500	Sheriff Forfeiture Money	3,100	21,912	31,137	22,289	6,500
2522	DARE Program	-	-	-	-	-
2523	Sheriff K9 Program	8,000	9,000	-	-	-
2530	Local Law Enforcement Grant	8,060	73,567	-	3,800	-
2532	Local Law Enforcement Grant	-	34,415	5,812	-	-
2533	Local Law Enforcement Grant	-	-	-	33,318	-
2540	Sheriff Civil Charges	-	20,514	54,863	66,785	-
2901	Sheriff-Law Enf Sls Tax	-	-	497,192 x	382,099 x	583,140 x
2902	Corrections-Law Enf Sls Tax	-	-	49,335 x	-	-
		<u>\$ 461,001</u>	<u>\$ 334,309</u>	<u>\$ 739,413</u>	<u>\$ 684,288</u>	<u>\$ 654,823</u>

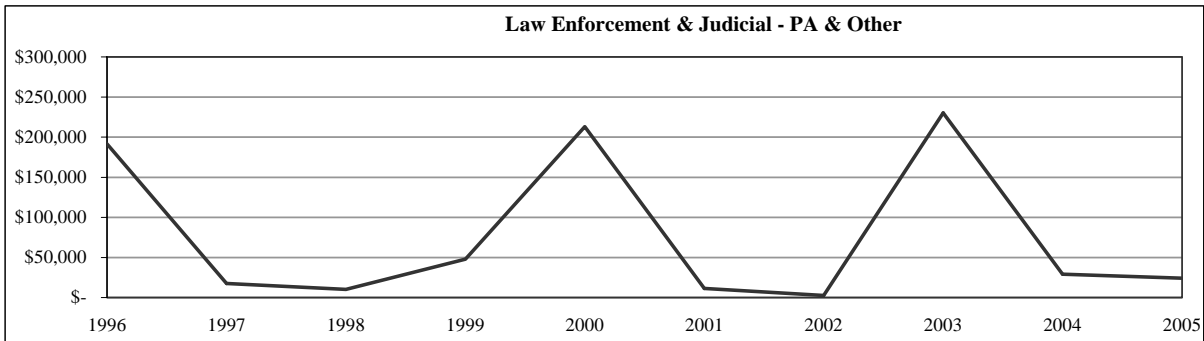


- f Dept 1251 - replaced 18 patrol vehicles (twice the usual number) because of decision to purchase off of the State contract
p Dept 1255 - purchased Corrections Management Software
x Dept 2901 - purchased vehicles and law enforcement equipment for additional deputies and correction officers

Summary of Capital Expenditures by Function cont'd

Dept No	Dept Name	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Law Enforcement & Judicial - PA & Other						
1200	Public Administrator	\$ 1,818	\$ 290	\$ 570	\$ 1,285	\$ 1,705
1261	Prosecuting Attorney	28,799	3,881	3,179	34,674	22,110
1262	Victim Witness	-	2,995	-	-	11,791
1263	IV-D	4,807	1,182	-	-	10,929
2020	E-911 Emergency Telephone	156,000 g	-	-	-	164,371 r
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	-	9,116	6,624	11,827	2,003
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-
		\$ 191,424	\$ 17,464	\$ 10,373	\$ 47,786	\$ 212,909

		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1200	Public Administrator	\$ 2,150	\$ -	\$ -	\$ -	\$ 500
1261	Prosecuting Attorney	2,059	2,180	10,889	-	23,372
1262	Victim Witness	246	-	747	-	-
1263	IV-D	6,945	449	1,356	4,374	200
2020	E-911 Emergency Telephone	-	-	215,546 z	18,900	-
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	1,589	5,744	-
		\$ 11,400	\$ 2,629	\$ 230,127	\$ 29,018	\$ 24,072



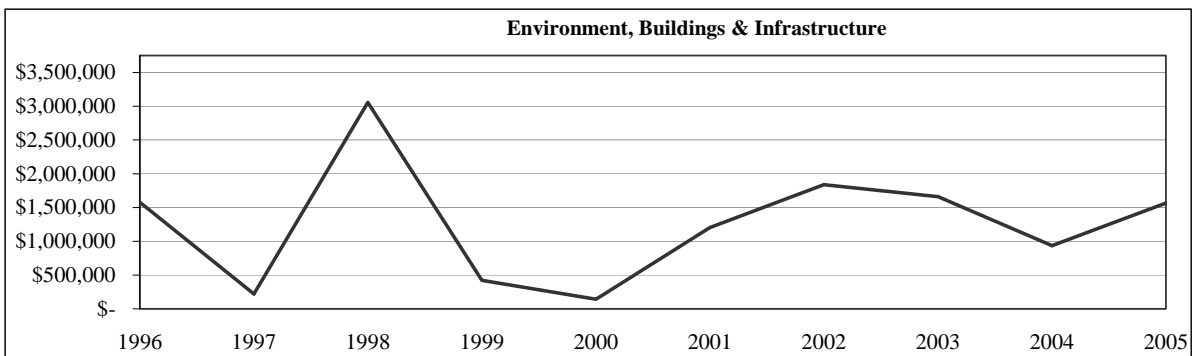
g Dept 2020 - upgraded E911 PSAP

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

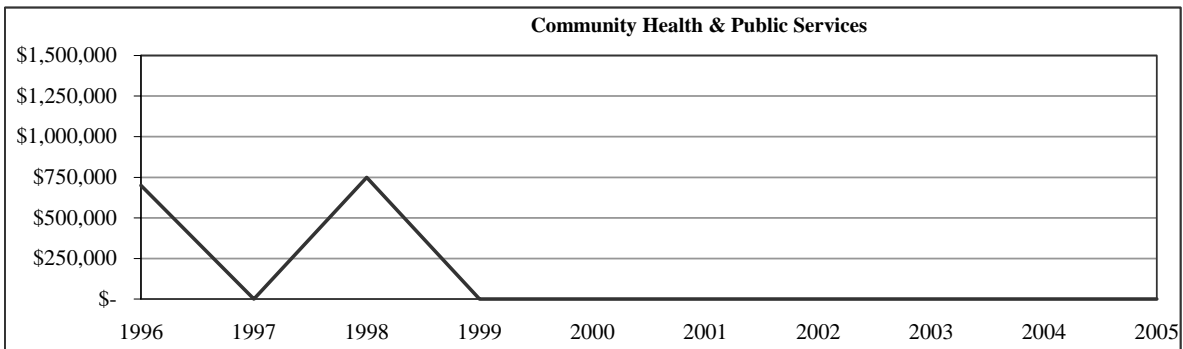
Dept No	Dept Name	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
<u>Environment, Buildings & Infrastructure</u>						
1340	NID Administration	\$ -	\$ 400	\$ 592	\$ -	\$ 252
1360	Solid Waste Recycling	15,583	-	-	-	-
2040	Public Works-R&B Maintenance	867,808	-	1,193,997 i	34,305	36,093
2045	Public Works-Design & Construction	42,785	105,637	44,595	10,285	54,073
2120	Fairground Maintenance	-	-	-	-	-
4000	Jail/Crhse Expansion/Renovation	-	-	974,323 i	113,238	-
4010	Administration Building Construction	47,213	100	568	-	-
4011	Johnson Building	-	450	-	-	-
4020	JJC Expansion & Renovation	3,866	-	759,255 i	100,692	-
4021	JJC Sewer	-	-	-	-	-
4030	Courthouse Square Construction	533,892	56,301	55,365	4,929	-
4040	City/County Health Facility	-	-	-	-	-
6100	Facilities and Grounds Maintenance	67,325	55,964	25,561	35,220	50,815
6101	Facilities and Grounds Housekeeping	-	3,541	940	940	434
6200	Capital Repair & Replacement	-	-	-	120,580	-
		<u>\$ 1,578,472</u>	<u>\$ 222,393</u>	<u>\$ 3,055,196</u>	<u>\$ 420,189</u>	<u>\$ 141,667</u>
		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1340	NID Administration	\$ -	\$ -	\$ -	\$ -	\$ -
1360	Solid Waste Recycling	-	-	-	-	-
2040	Public Works-R&B Maintenance	1,015,415 q	951,277	914,384	714,952	1,459,150
2045	Public Works-Design & Construction	39,416	68,670	313,098 z	198,929 z	79,760 z
2120	Fairground Maintenance	-	-	280,180	15,000	-
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	6,290	-	9,053	1,400	23,551
6101	Facilities and Grounds Housekeeping	9,078	1,512	858	4,684	2,600
6200	Capital Repair & Replacement	116,832	93,073	144,182	-	-
		<u>\$ 1,204,377</u>	<u>\$ 1,838,606</u>	<u>\$ 1,661,755</u>	<u>\$ 934,965</u>	<u>\$ 1,565,061</u>



- 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	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Community Health & Public Services						
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share	700,473	v	750,000	w	-
		\$ 700,473	\$ -	\$ 750,000	\$ -	\$ -
		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -



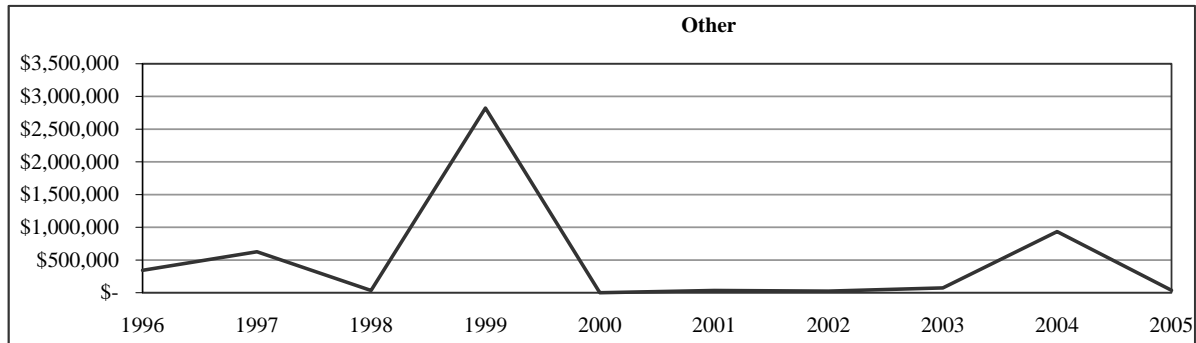
v Dept 2090 - purchased Lot 1 Bluff Creek Office Park for Boone Retirement Center

w 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	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Other						
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	175,000 n
2100	Local Emergency Planning Committee	-	-	3,525	-	-
1610	Parks and Recreation	260,976 k	1,362	-	-	-
1710	Planning and Zoning	2,069	1,976	-	-	-
1720	Building Codes	-	1,748	20,536	36,056	-
1730	Animal Control	-	-	-	-	-
		\$ 344,167	\$ 627,419	\$ 34,298	2,823,840	\$ 175,000

		2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
1190	Non-Departmental	6,000	-	-	933,650 ab	-
2001	Roger B Wilson Memorial	7,668 u	-	-	-	-
2090	Hospital Profit Share	-	-	-	-	-
2100	Local Emergency Planning Committee	-	-	2,358	-	3,000
1610	Parks and Recreation	-	-	-	450	-
1710	Planning and Zoning	1,816	9,263	1,666	-	10,127
1720	Building Codes	-	16,196	68,308 aa	427	23,327
1750	Bonne Femme Creek Watershed	-	-	2,111	-	-
1730	Animal Control	17,411	-	-	-	-
		\$ 32,895	\$ 25,459	\$ 74,443	\$ 934,527	\$ 36,454



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

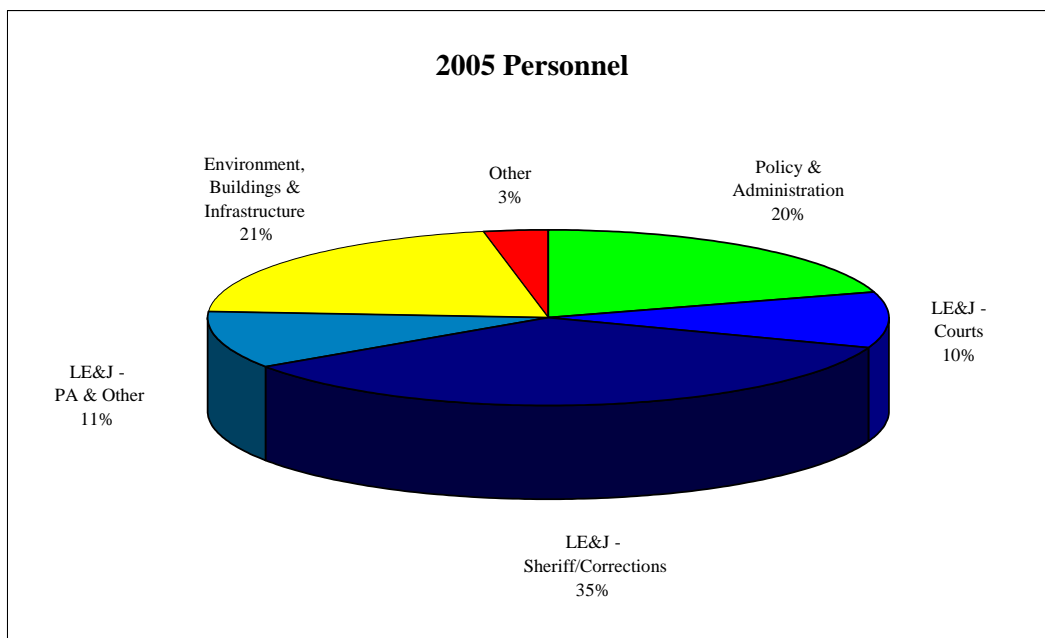
aa Dept 1720 - purchased vehicle and office furniture for Building Inspector added in 2003 Budget

ab Dept 1190 - purchased land and building at 217 N 9th Street, Columbia, MO

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Total	\$ 3,445,523	\$ 1,616,472	\$ 4,518,480	\$ 4,314,807	\$ 1,895,651
	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Total	\$ 2,304,701	\$ 2,478,151	\$ 3,099,310	\$ 2,997,851	\$ 3,064,344

Summary of Personnel by Function

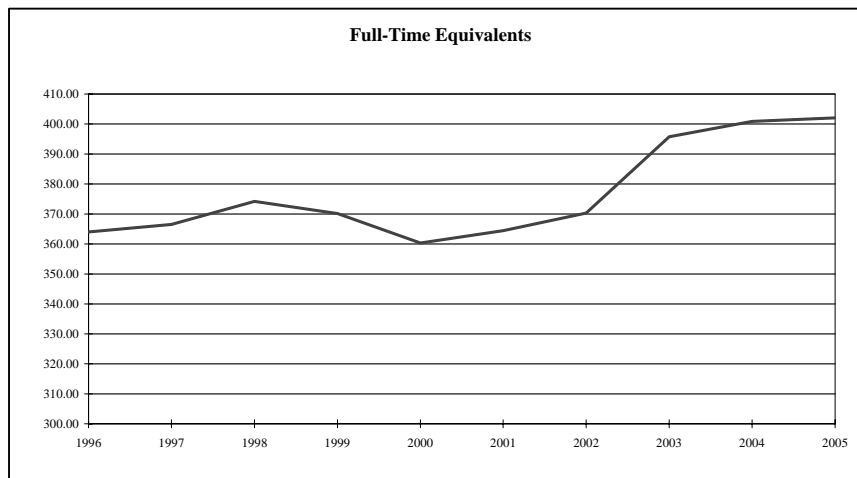
DEPT NO	DEPT NAME	2005 FTE	DEPT NO	DEPT NAME	2005 FTE
<u>Policy & Administration</u>			<u>LE&J - PA & Other</u>		
1110	Auditor	4.50	1200	Public Administrator	3.50
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1118	Purchasing	2.50	1262	Victim Witness	3.00
1121	County Commission	5.50	1263	IV-D	8.00
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	6.77	2903	Prosecuting Attorney-Law Enf Sls Tax	3.00
1140	Treasurer	3.45			<u>42.50</u>
1150	Collector	7.25	<u>Environment, Buildings & Infrastructure</u>		
1160	Recorder	9.00	1360	Solid Waste Recycling	0.25
1170	Information Technology	14.00	2040	Public Works-R&B Maintenance	55.65
1176	GIS - County	2.00	2045	Public Works-Design & Construction	13.62
1194	Mail Services	2.00	6100	Facilities and Grounds Maintenance	6.00
1196	Records Management Services	0.75	6101	Facilities and Grounds Housekeeping	8.00
2010	Assessment	15.00			<u>83.52</u>
		<u>80.97</u>			
<u>LE&J - Courts</u>			<u>Other</u>		
1210	Circuit Court Services	21.40	1710	Planning and Zoning	5.42
1221	Circuit Clerk	5.00	1720	Building Codes	6.33
1241	Juvenile Office	4.17	1750	Bonne Femme Creek Watershed	1.00
1242	Juvenile Justice Center	4.74			<u>12.75</u>
1243	Juvenile Justice Grants & Contracts	2.62			
2904	Alternate Sentencing-Law Enf Sls Tax	4.00			
		<u>41.93</u>			
<u>LE&J - Sheriff/Corrections</u>			<u>Grand Total</u>		
1251	Sheriff	61.09			<u><u>402.02</u></u>
1255	Corrections	59.26			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
		<u>140.35</u>			



Summary of Personnel by Fund-10 Years

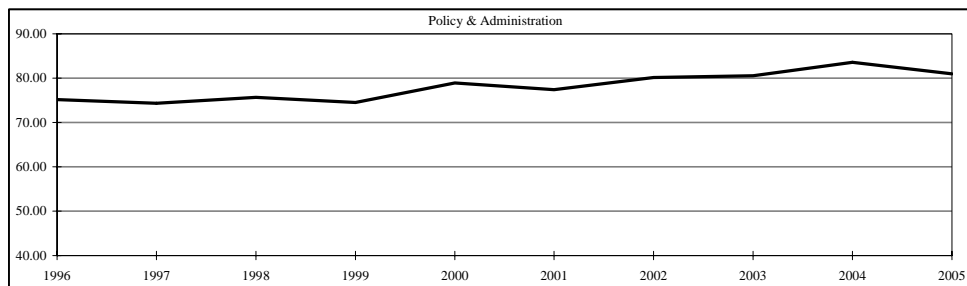
FULL-TIME EQUIVALENTS												2004-2005
DEPT NO	DEPT NAME	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	Change
1110	Auditor	4.12	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50	4.50	-
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
1118	Purchasing	2.00	2.00	2.00	2.00	2.00	2.50	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	5.50	5.50	5.50	-
1125	Centralia Office	-	-	0.50	0.50	0.50	0.08	-	-	-	-	-
1126	County Counselor	-	-	-	-	-	-	1.00	1.50	1.50	1.50	-
1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	-
1132	Election and Registration	11.40	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77	6.77	(2.00)
1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45	3.45	-
1150	Collector	4.83	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83	7.25	0.42
1160	Recorder	8.67	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
1170	Information Technology	11.00	11.00	10.00	10.00	10.00	11.00	13.00	13.00	14.00	14.00	-
1175	GIS - Consortium	1.00	1.00	2.00	2.00	2.00	1.00	0.12	-	-	-	-
1176	GIS - County	-	-	-	-	-	1.00	1.88	2.00	2.00	2.00	-
1194	Mail Services	0.65	0.65	1.15	1.30	2.00	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	0.75	-
1200	Public Administrator	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	-
1210	Circuit Court Services	18.98	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.40	21.40	-
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	22.15	22.45	22.45	13.03 a	3.88 a	3.88	3.20	4.05	4.05	4.17	0.12
1242	Juvenile Justice Center	23.99	23.99	24.09	14.29 a	4.30 a	4.30	4.44	4.44	4.62	4.74	0.12
1243	Juvenile Justice Grants & Contracts	7.00	7.00	9.24	9.32	8.19	8.36	6.99 c	6.62 c	4.68 c	2.62 c	(2.06)
1251	Sheriff	48.75	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09	61.09	-
1255	Corrections	41.51	41.51	41.48	54.48 b	57.55 b	59.51	59.26	59.26	59.26	59.26	-
1261	Prosecuting Attorney	19.70	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32	22.32	-
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
1263	IV-D	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	8.00	1.00
1340	NID Administration	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 District Mgmt Service	-	-	-	-	-	1.00	1.00	1.00	1.00	-	(1.00)
1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	5.42	1.00
1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33	6.33	-
1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	-	1.00	1.00	1.00	-
General Fund Total		270.25	272.52	279.24	274.33	264.52	268.40	272.98	274.26	276.47	274.07	(2.40)
2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	-
2040	Public Works-R&B Maintenance	48.94	48.94	48.94	48.94	48.94	48.94	49.65	49.65	51.65	55.65	4.00
2045	Public Works-Design & Construction	12.50	13.16	13.16	13.16	13.16	12.78	12.96	13.62	13.62	13.62	-
2500	Sheriff Forfeiture Money	1.00	-	-	-	-	-	-	-	-	-	-
2610	PA Tax Collection	0.30	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50	0.50	-
2630	PA Bad Check Collections	3.00	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18	2.18	-
2800	Storage & Preservation	-	0.58	0.58	1.15	1.15	1.00	1.00	1.00	1.00	-	(1.00)
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	14.00 d	14.00 d	14.00 d	-
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	6.00 d	6.00 d	6.00 d	-
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	2.00 d	3.00 d	3.00 d	-
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	-	3.00 d	3.50 d	4.00 d	0.50
Special Revenue Funds Total		80.74	80.98	81.43	82.30	82.30	82.07	83.36	108.52	110.45	113.95	3.50
6100	Facilities and Grounds Maintenance	6.00	6.00	6.50	6.50	6.50	7.00	7.00	6.00	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	8.00	8.00	-
Internal Service Funds Total		13.00	13.00	13.50	13.50	13.50	14.00	14.00	13.00	14.00	14.00	-
Grand Total		363.99	366.50	374.17	370.13	360.32	364.47	370.34	395.78	400.92	402.02	1.10

se bill #971 became effective July 1, 1999. As a result, the State of Missouri assumed responsibility for most full-time Juvenile personnel.
 ificant 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).
 nning 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
 ove for the upcoming budget year primarily represents only the first half of the year.
 Enforcement Sales Tax of 1/8 cent passed in general election in August 2002 - tax effective January 1, 2003.

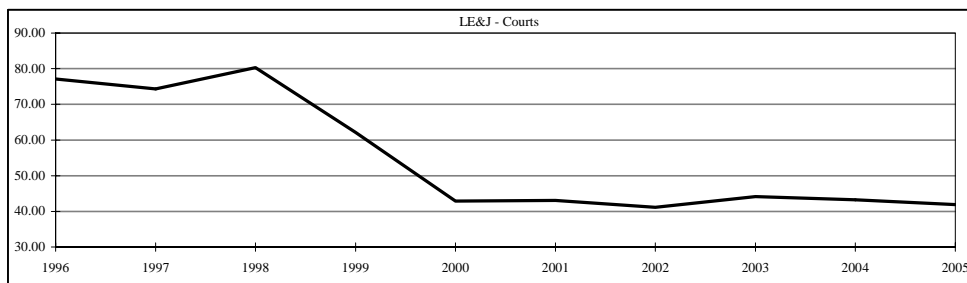


Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>Policy & Administration</u>											
1110	Auditor	4.12	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.00	2.00	2.00	2.00	2.00	2.50	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	5.50	5.50	5.50
1125	Centralia Office	-	-	0.50	0.50	0.50	0.08	-	-	-	-
1126	County Counselor	-	-	-	-	-	-	1.00	1.50	1.50	1.50
1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75
1132	Election and Registration	11.40	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77	6.77
1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45	3.45
1150	Collector	4.83	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83	7.25
1160	Recorder	8.67	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
1170	Information Technology	11.00	11.00	10.00	10.00	10.00	11.00	13.00	13.00	14.00	14.00
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	2.00
1194	Mail Services	0.65	0.65	1.15	1.30	2.00	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	0.75
2010	Assessment	15.00	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	-
		75.17	74.35	75.67	74.52	78.91	77.41	80.15	80.55	83.55	80.97

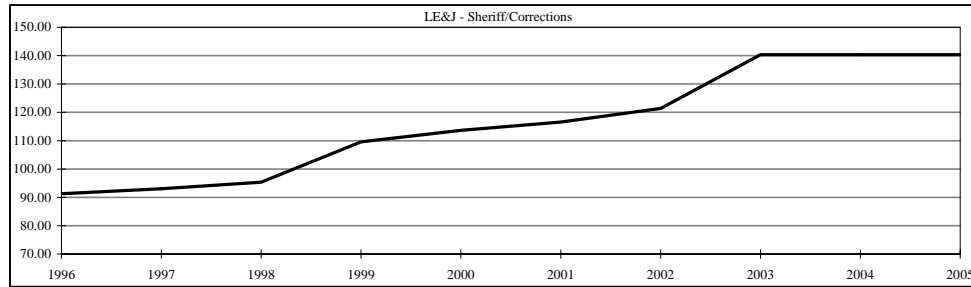


		1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>LE&J - Courts</u>											
1210	Circuit Court Services	18.98	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.40	21.40
1220	Public Safety Grant Project (CJIS)	-	-	-	-	-	-	-	-	-	-
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	22.15	22.45	22.45	13.03	3.88	3.88	3.20	4.05	4.05	4.17
1242	Juvenile Justice Center	23.99	23.99	24.09	14.29	4.30	4.30	4.44	4.44	4.62	4.74
1243	Juvenile Justice Grants & Contracts	7.00	7.00	9.24	9.32	8.19	8.36	6.99	6.62	4.68	2.62
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	-	3.00	3.50	4.00
		77.12	77.94	80.28	62.14	42.87	43.04	41.13	44.11	43.25	41.93

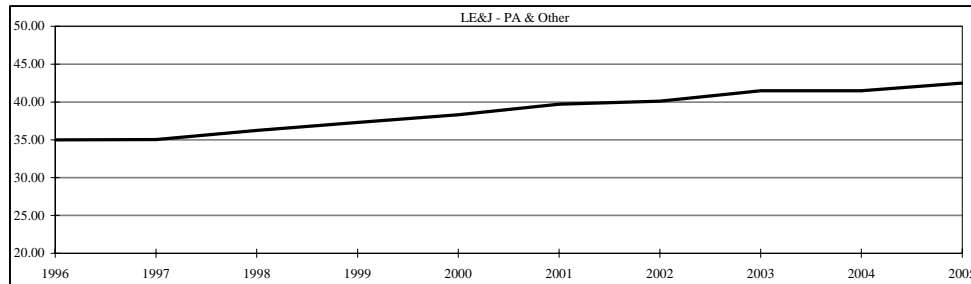


Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>LE&J - Sheriff/Corrections</u>											
1251	Sheriff	48.75	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09	61.09
1255	Corrections	41.51	41.51	41.48	54.48	57.55	59.51	59.26	59.26	59.26	59.26
2500	Sheriff Forfeiture Money	1.00	-	-	-	-	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	6.00	6.00	6.00
		<u>91.26</u>	<u>93.06</u>	<u>95.37</u>	<u>109.57</u>	<u>113.64</u>	<u>116.60</u>	<u>121.35</u>	<u>140.35</u>	<u>140.35</u>	<u>140.35</u>

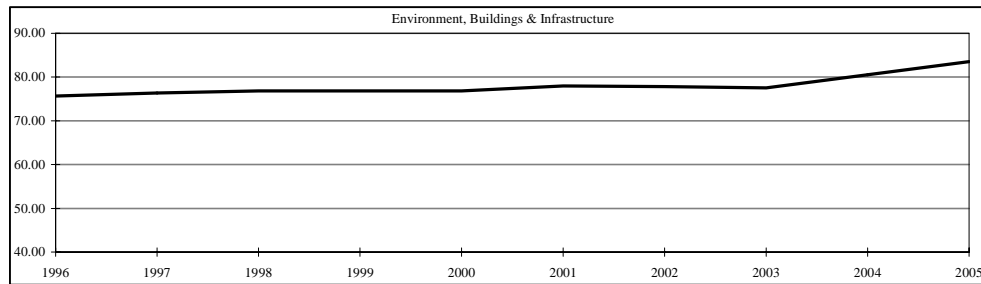


		1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>LE&J - PA & Other</u>											
1200	Public Administrator	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50
1261	Prosecuting Attorney	19.70	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32	22.32
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1263	IV-D	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	8.00
1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-
2610	PA Tax Collection	0.30	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50	0.50
2630	PA Bad Check Collections	3.00	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18	2.18
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	2.00	3.00	3.00
		<u>35.00</u>	<u>35.05</u>	<u>36.25</u>	<u>37.30</u>	<u>38.30</u>	<u>39.70</u>	<u>40.10</u>	<u>41.50</u>	<u>41.50</u>	<u>42.50</u>

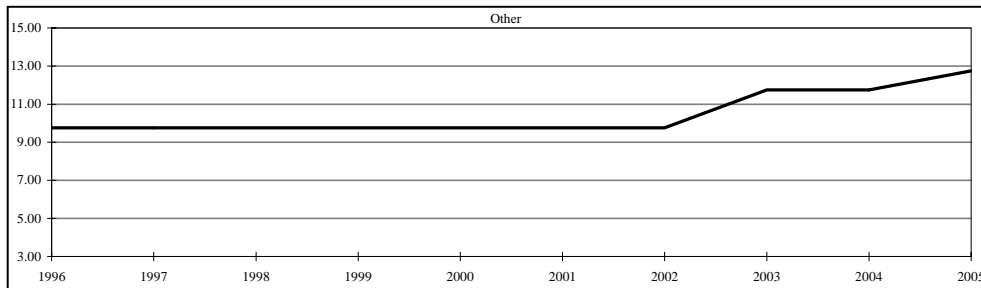


Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>Environment, Buildings & Infrastructure</u>											
1340	NID Administration	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	49.65	49.65	51.65	55.65
2045	Public Works-Design & Construction	12.50	13.16	13.16	13.16	13.16	12.78	12.96	13.62	13.62	13.62
6100	Facilities and Grounds Maintenance	6.00	6.00	6.50	6.50	6.50	7.00	7.00	6.00	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	8.00	8.00
		75.69	76.35	76.85	76.85	76.85	77.97	77.86	77.52	80.52	83.52



		1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>Other</u>											
1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-
1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	5.42
1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33	6.33
1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	-	1.00	1.00	1.00
		9.75	9.75	9.75	9.75	9.75	9.75	9.75	11.75	11.75	12.75



	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Grand Total	363.99	366.50	374.17	370.13	360.32	364.47	370.34	395.78	400.92	402.02



Detailed Operating Budgets—

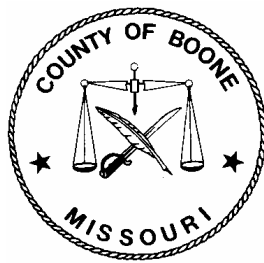
General Fund and Special Revenue Funds

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

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

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Finalize the plan for replacing the existing financial management system and begin implementation of this project. This is a significant project involving several offices (Treasurer, Clerk, Purchasing, Human Resources, and Information Technology), and will most likely be completed over the course of two to three years. The implementation plan is unknown at this time; therefore, the impact on overtime or other personnel resources is unknown and has not been incorporated into the budget.
- Begin a multi-year project of documenting the policy and procedures for the significant processes handled by office staff. The goal for the upcoming year is to document the procedures for capital assets, accounts payable, development and publishing of the budget document, and management of office records. (Note: Some documentation of these processes already exists which will provide a good basis on which to build. Additionally, some of the processes will most likely be changed with the design and implementation of a new financial management system; the scope and timetable of this objective will need to be adjusted accordingly.)
- Pending—with Information Technology's (IT) assistance, develop and implement a bar-coding system for the fixed asset inventory system. The Auditor's Office and IT are gathering information and evaluating various approaches. This project will need to be coordinated with the financial management system.

Progress on Prior Year Objectives

- Implement GASB 34 for FY 2003 financial statements. The County's audited financial statements will be prepared in March and April 2004, after the close of the FY 2003. This is a significant project for the office and will be accomplished primarily with accountant overtime; accordingly, the overtime request for FY 2004 is increased over prior year amounts.

Response: Accomplished.

- Establish the GASB 34 implementation and conversion plan for infrastructure assets.

Response: Accomplished. The plan and timetable were developed in conjunction with Public Works staff.

- 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.

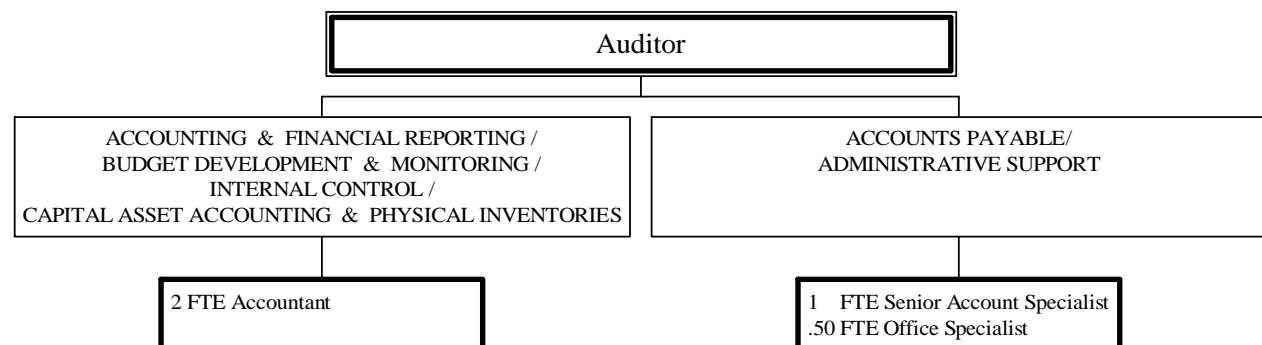
Response: Partially accomplished. A comprehensive computer inventory was conducted in conjunction with IT, and an inventory of Sheriff and Corrections operations is underway. Existing staff levels in the Auditor's Office is insufficient to schedule and accomplish the physical inventories required by state law.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of County Budgets Established and Monitored	128	132	133
Number of Budget Revisions/Amendments Processed	168	150	150
Number of Purchase Orders Processed	448	479	500
Number of Payment Requisitions Processed	10,013	10,037	10,050
Number of Detail Lines on Payment Requisitions	21,677	20,064	20,000
Number of Contracts Certified	262	259	275
Number of Departments Inventoried	1	1	6
Recorded Value of Inventoried Assets (Millions)	\$48.6	\$51.0	\$53.0
Number of Assets Inventoried	6,400	6,700	6,850
Number of Personnel Action Forms Processed	904	800	800
Number of Employee Positions Monitored	409	416	422
Number of Federal/State Grants Monitored	38	30	30
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Auditor (Elected)	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	4.50	4.50	4.50	-
Overtime	\$ 6,035	\$ 7,155	\$ 7,230	\$ 75

Organizational Chart

Annual Budget

1110 AUDITOR
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	6	0	0	0	0	0	0
	SUBTOTAL *****	6	0	0	0	0	0	0
	TOTAL REVENUES *****	6	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	183,361	195,799	192,000	200,907	0	200,907	2
10110	OVERTIME	4,252	7,155	6,000	6,200	0	6,200	13-
10120	HOLIDAY WORKED	278	0	750	750	0	750	0
10200	FICA	13,410	15,439	15,300	15,901	0	15,901	2
10300	HEALTH INSURANCE	17,050	20,125	20,125	22,095	0	22,095	9
10325	DISABILITY INSURANCE	800	912	912	946	0	946	3
10350	LIFE INSURANCE	177	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,375	1,575	1,575	1,575	0	1,575	0
10400	WORKERS COMP	715	773	773	884	0	884	14
10500	401(A) MATCH PLAN	2,600	2,925	2,675	2,925	0	2,925	0
	SUBTOTAL *****	224,021	244,898	240,305	252,378	0	252,378	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	894	975	750	900	0	900	7-
23000	OFFICE SUPPLIES	1,314	1,900	1,500	1,800	0	1,800	5-
23001	PRINTING	983	1,700	1,200	1,500	0	1,500	11-
23050	OTHER SUPPLIES	0	200	100	100	0	100	50-
23850	MINOR EQUIPMENT & TOOLS	590	300	100	200	0	200	33-
	SUBTOTAL *****	3,782	5,075	3,650	4,500	0	4,500	11-
	DUES TRAVEL & TRAINING							
37000	DUES	537	705	650	680	0	680	3-
37200	SEMINARS/CONFEREN/MEETING	1,255	1,750	1,200	1,400	0	1,400	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	161	1,100	900	1,050	0	1,050	4-
37230	MEALS & LODGING-TRAINING	209	1,400	850	1,250	0	1,250	10-
	SUBTOTAL *****	2,163	4,955	3,600	4,380	0	4,380	11-
	UTILITIES							
48000	TELEPHONES	2,036	2,268	2,125	2,268	0	2,268	0
	SUBTOTAL *****	2,036	2,268	2,125	2,268	0	2,268	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	82	180	125	180	0	180	0
	SUBTOTAL *****	82	180	125	180	0	180	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	219	520	350	520	0	520	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	50	150	0	150	0
	SUBTOTAL *****	219	670	400	670	0	670	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	885	955	910	955	0	955	0
71500	BUILDING USE/RENT CHARGE	11,866	11,866	11,866	14,385	0	14,385	21
	SUBTOTAL *****	12,751	12,821	12,776	15,340	0	15,340	19
	TOTAL EXPENDITURES *****	245,056	270,867	262,981	279,716	0	279,716	3

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Human Resources

Department Number 1115

Mission

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

There are no significant changes in the budget.

Goals and Objectives

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 (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.

Response: As of August 31, 2004, the Human Resources (HR) Department has processed 860 applications in FY 2004. HR continues to use radio ads to announce the Employee of the Quarter for Boone County, and a brief interview with that employee serves as a lead in to a recruitment ad to increase awareness of the County's job openings. These radio ads also 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: HR coordinated Pay Plan Market Update which consisted of going through an RFP process and then contracting with a consulting firm for the Update. HR also coordinated a review of all County "exempt" positions to insure compliance with the new fair pay provisions of the Fair Labor Standards Act. The consultant used for Market Update will provide recommendations for any needed classification changes.

- **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: According to the Bureau of Labor Statistics, the 2003 national turnover average was 25.5%. Boone County's 2003 turnover of 17% is considerably below that figure. 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 initial decision was to postpone conducting a survey until the spring of 2004. This was revisited in 2004 when the Commission decided to indefinitely postpone conducting the survey.

- Affirmative Action (AA) Plan Update: Update the plan to reflect the most current workforce profile.

Response: HR staff will work with the consultant who developed the original AA Plan to update the County's AA Plan in December, 2004. Ethnic/race information is collected on an ongoing basis, and will be utilized to complete the EEO-4 Report and to update the AA Plan.

- 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.

Response: Revised Personnel Policy Manuals were distributed to all employees in April, 2004. The following policies were revised in 2004: Call Back Pay (Section 3.8), Hire Above Midpoint Policy/Procedure, and a procedure for employees to follow when reporting suspected fraud was drafted.

- Centralized Training: Continue to provide training to employees to better prepare them for their role in the workforce.

Response: HR staff coordinated the following training as directed by the Training Committee. "Managing a Multigenerational Workforce" training was provided to elected officials, department heads, managerial, and supervisory staff during 2004. There were 18 participants. Feedback about the training was very positive. Eight computer based skills training CDs were purchased in September 2004 for use by any department. These include MS Word, Excel, Access and PowerPoint training. Training will be provided to elected officials, department heads, managerial and supervisory staff during September 2004 on the revisions to the Federal Labor Standards Act Regulations. Family and Medical Leave Act training will be provided to elected officials, department heads, managerial, and supervisory staff during December 2004. New Employee Orientation was held in September 2004, and is scheduled for December 2004 as well.

- 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.

Response: HR staff continues to participate in meetings and training provided by the Human Resource Association of Central Missouri. The HR Director is serving as Board Secretary for the Missouri Public Employers Labor Relations Association. The HR Director attended the National Public Employer's Labor Relations conference in Washington, D.C. in April 2004,

Human Resources

Dept. No. 1115

and the Missouri Society for Human Resource Management conference at Lake Ozark in August 2004.

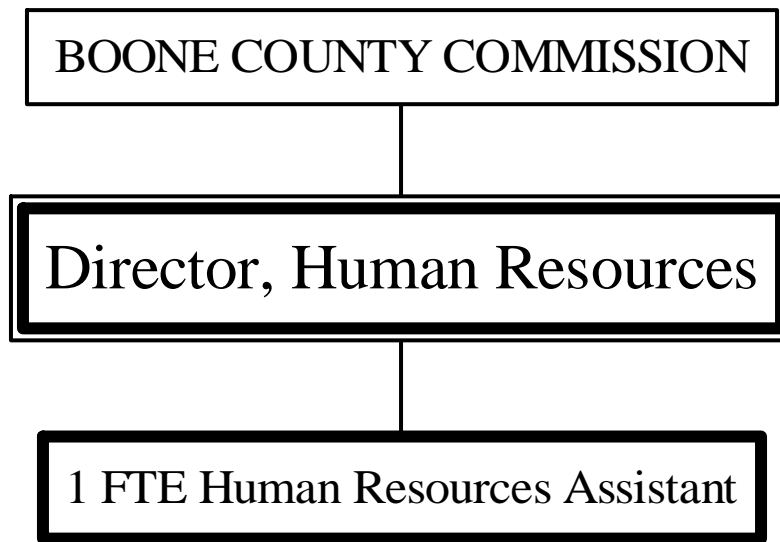
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Applications Received/Processed	1,628	1,300	1,500
Number of Job Postings	56	57	60
Number of Typing Tests Administered	313	322	325
Number of Job Announcements Mailed/Emailed	4,928	4,845	5,100
Number of Phone Calls Received by HR Asst (Approx)	2,858	2,367	2,500
Number of Visitors /Cust Greeted by HR Asst (Approx)	3,037	2,341	2,470
Number of Interviews Scheduled Through HR Office	146	120	130
Number of Criminal Background Searches Initiated	49	48	48
Number of Driving Record Searches Initiated		27	27
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	3	11	8
Number of Training Committee Meetings Facilitated	3	4	4
Number of Personal Advisory Committee Mtgs Facilitated	4	4	4
Number of Job Classification Committee Mtgs Facilitated	6	3	5
Number of New Employee Orientations Facilitated	4	2	4
Number of New Hires (Excluding Court)	79	78	78
Number of Terminations (Excluding Court)	61	76	46
Number of Exit Interviews Performed	19	16	16
Number of Interns Trained/Supervised	0	2	0

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
Total FTEs	2.00	2.00	2.00	-
Overtime	\$ 1,500	\$ 1,800	\$ 1,900	\$ 100

Organizational Chart



Human Resources

Dept. No. 1115

Annual Budget

1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	6	0	0	0	0	0	0
	SUBTOTAL *****	6	0	0	0	0	0	0
	TOTAL REVENUES *****	6	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	81,685	89,123	88,818	93,641	12,387	93,641	5
10110	OVERTIME	1,369	1,800	1,800	1,900	0	1,900	5
10200	FICA	6,273	6,956	6,930	7,308	948	7,308	5
10300	HEALTH INSURANCE	6,820	8,050	8,050	8,838	4,419	8,838	9
10325	DISABILITY INSURANCE	357	411	411	431	57	431	4
10350	LIFE INSURANCE	70	78	78	78	39	78	0
10375	DENTAL INSURANCE	550	630	630	630	321	630	0
10400	WORKERS COMP	319	348	344	403	54	403	15
10500	401(A) MATCH PLAN	1,300	1,170	1,350	1,170	650	1,170	0
10600	UNEMPLOYMENT BENEFITS	14	0	0	0	0	0	0
	SUBTOTAL *****	98,760	108,566	108,411	114,399	18,875	114,399	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,273	1,800	1,800	1,660	0	1,660	7-
23000	OFFICE SUPPLIES	982	1,350	600	1,350	0	1,350	0
23001	PRINTING	268	500	1,594	500	0	500	0
23050	OTHER SUPPLIES	463	950	606	950	0	950	0
23850	MINOR EQUIPMENT & TOOLS	0	0	0	0	175	0	0
	SUBTOTAL *****	2,987	4,600	4,600	4,460	175	4,460	3-
	DUES TRAVEL & TRAINING							
37000	DUES	440	550	450	550	0	550	0
37200	SEMINARS/CONFEREN/MEETING	2,500	5,000	5,000	5,000	0	5,000	0
37210	TRAINING/SCHOOLS	1,245	800	550	800	0	800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	199	450	690	450	0	450	0
37230	MEALS & LODGING-TRAINING	368	1,185	1,295	1,185	0	1,185	0
	SUBTOTAL *****	4,752	7,985	7,985	7,985	0	7,985	0
	UTILITIES							
48000	TELEPHONES	919	1,050	1,050	1,050	325	1,050	0
48050	CELLULAR TELEPHONES	311	350	350	350	0	350	0
	SUBTOTAL *****	1,231	1,400	1,400	1,400	325	1,400	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	60	100	100	100	0	100	0
	SUBTOTAL *****	60	100	100	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	743	811	811	811	0	811	0
	SUBTOTAL *****	743	811	811	811	0	811	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,955	20,900	20,900	3,900	0	3,900	81-
71500	BUILDING USE/RENT CHARGE	3,528	3,380	3,678	4,958	0	4,958	46
	SUBTOTAL *****	6,483	24,280	24,578	8,858	0	8,858	63-
	OTHER							
83100	AWARDS	596	1,000	600	1,000	0	1,000	0
84010	RECEPTION/MEETINGS	358	500	472	500	0	500	0
84300	ADVERTISING	36,785	30,000	30,000	30,000	0	30,000	0
86900	MISCELLANEOUS	0	275	0	0	0	0	0
	SUBTOTAL *****	37,740	31,775	31,072	31,500	0	31,500	0
	FIXED ASSET ADDITIONS							
92100	REPLCMENT FURN & FIXTURES	0	650	649	0	500	500	23-
	SUBTOTAL *****	0	650	649	0	500	500	23-
	TOTAL EXPENDITURES *****	152,760	180,167	179,606	169,513	19,875	170,013	5-

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Purchasing

Department Number 1118

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Procurement Card Pilot Program – Implement a purchasing card system for County use for low-cost goods and services.
- Surplus Disposal Internet Pilot Program – Utilize an auction web-based hosting company to sell unneeded, obsolete, or unfit County personal property.

Progress on Prior Year Objectives

- Survey County departments with a Customer Satisfaction Survey to determine the satisfaction level of the purchasing service provided to County departments.
Response: Customer Satisfaction surveys were distributed in July 2004 to all Administrative Authorities and Purchasing Committee Members. Twelve questions were included on the survey covering customer service, quality of service, and professionalism of staff. Following every question on the survey, each participant was asked to circle a score from 1-5 with 5 being extremely satisfied. The lowest average score received was a 4—very satisfied for “accessibility of staff.” The rest of the score averages were 4.5-5—very satisfied to extremely satisfied. (Surveys are available for review in the Purchasing Office.)
- Revise the Performance Appraisal utilized by the Purchasing Department for staff evaluation to better define performance objectives.
Response: Revision of the Performance Appraisal for purchasing personnel will be completed in the fourth quarter of FY 2004, and this form will be

used for purchasing staff evaluations in the future. (Appraisal form available for review in the Purchasing Office.)

- Identify and incorporate enhancements to our online purchasing system.

Response: The Purchasing Department identified and incorporated the following enhancements to our on-line purchasing system:

- a. A link to our website giving vendors access to the current posted Prevailing Wage Order.
- b. Label function so labels can be printed from a selected list of vendors.
- c. Term and Supply Contract “look-up” feature accessible by Boone County staff.
- d. Ability to e-mail bids to vendors by multiple commodity codes.
- e. Enhanced our system to delete vendors with invalid e-mail addresses automatically after three unsuccessful notifications.

The Purchasing Department identified the following enhancements our Information Technology Department might be able to make available once fiber has been added to the Johnson Building:

- a. A feature which enables vendors to submit bids on-line which are tabulated and inserted into a spreadsheet.
- b. A Reverse Auction module—provided our web administrator has the time to develop this module.

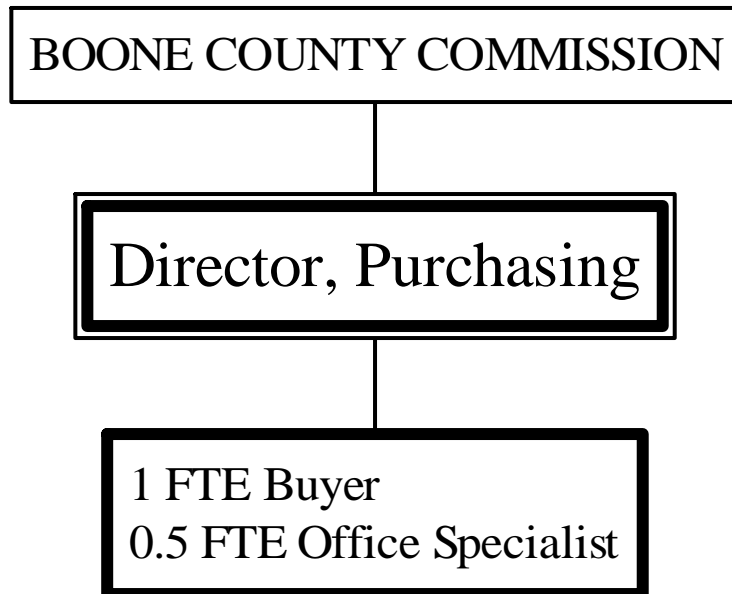
Performance Measures

Performance Measure	2003 Actual	2004 Yr to Date	2005 Projected
Number of Bids Prepared	80	62	80
Number of Proposals Prepared	5	2	3
Number of Contracts Completed	93	49	100
Number of Term & Supply Contracts Issued	33	19	20
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids).	60	30	55
Number of Contracts Renewed	50	64	49

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	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



Purchasing

Dept. No. 1118

Annual Budget

1118 PURCHASING
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	0	0	60	0	0	0	0
	SUBTOTAL *****	0	0	60	0	0	0	0
	TOTAL REVENUES *****	0	0	60	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	93,026	104,326	104,326	108,888	2,975	108,888	4
10200	FICA	6,240	7,980	7,980	8,329	228	8,329	4
10300	HEALTH INSURANCE	6,820	8,050	8,050	8,838	0	8,838	9
10325	DISABILITY INSURANCE	361	417	417	438	0	438	5
10350	LIFE INSURANCE	70	78	78	78	0	78	0
10375	DENTAL INSURANCE	550	630	630	630	0	630	0
10400	WORKERS COMP	350	399	394	460	13	460	15
10500	401(A) MATCH PLAN	1,300	1,170	1,175	1,170	0	1,170	0
	SUBTOTAL *****	108,718	123,050	123,050	128,831	3,216	128,831	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	272	295	295	295	0	295	0
23000	OFFICE SUPPLIES	1,219	700	900	700	0	700	0
23001	PRINTING	140	300	300	300	0	300	0
23050	OTHER SUPPLIES	59	400	250	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	0	100	50	100	0	100	0
	SUBTOTAL *****	1,692	1,795	1,795	1,795	0	1,795	0
	DUES TRAVEL & TRAINING							
37000	DUES	350	430	395	430	0	430	0
37200	SEMINARS/CONFEREN/MEETING	1,009	940	1,000	980	0	980	4
37210	TRAINING/SCHOOLS	150	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	917	688	688	724	0	724	5
37230	MEALS & LODGING-TRAINING	1,364	2,060	2,135	2,160	0	2,160	4
	SUBTOTAL *****	3,790	4,618	4,718	4,794	0	4,794	3
	UTILITIES							
48000	TELEPHONES	1,629	1,616	1,516	1,629	0	1,629	0
	SUBTOTAL *****	1,629	1,616	1,516	1,629	0	1,629	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	288	535	535	535	624	1,159	116
	SUBTOTAL *****	288	535	535	535	624	1,159	116
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	984	1,109	1,109	1,141	0	1,141	2
	SUBTOTAL *****	984	1,109	1,109	1,141	0	1,141	2
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	4,449	3,482	5,417	7,298	0	7,298	109
	SUBTOTAL *****	4,449	3,482	5,417	7,298	0	7,298	109
	OTHER							
84300	ADVERTISING	981	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	981	1,000	1,000	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,023	0	0	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	2,200	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	399	399	0
92100	REPLCMENT FURN & FIXTURES	400	0	0	0	700	700	0
	SUBTOTAL *****	3,623	0	0	0	1,099	1,099	0
	TOTAL EXPENDITURES *****	126,158	137,205	139,140	147,023	4,939	148,746	8

Decimal values have been truncated.

County Commission

Department Number 1121

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Courthouse Space Needs – Boone County will finalize the space needs analysis of the Courts, Prosecutor, Juvenile Office, and Public Administrator by December 2004. This analysis will be in conjunction with results submitted from the Space Needs Committee appointed in September 2004, which was asked to explore all financing options as well as recommendations for space needs for these departments.
- Fairgrounds – Boone County and the City of Columbia jointly adopted a master plan for the development of the Fairgrounds/Atkins Tract. The County received approval for a \$84,500 Land and Water Conservation Fund (LWCF) Grant to assist in the development of two youth baseball and softball fields. The Commission will continue to work with the fair board in developing a plan to manage the day to day operations of the Fairgrounds.
- Roads, Systems, and Intergovernmental Agreements – The Commission will utilize 2005 to analyze and develop the intergovernmental road agreements with the City of Columbia, City of Ashland, etc. An intergovernmental effort is being made to develop a capital funding source for major joint projects. The County is involved with the City of Columbia's study of the impact of new development. The County will start working on developing a long range plan proposal for the continuation of Prop 2, which expires in 2007.
- Storm Water – The Boone County/City of Columbia joint task force charged with developing the components to be included in the plan to implement the Environmental Protection Agency Phase II regulations continues to work. The plan will include: Best Management Practices (BMP), proposed ordinances, etc. The first phase is to be implemented in FY 2005.

- Records Management – The Records Storage Department of County government will be going through a major reconstruction with the way future records will be handled. Today the hard copy records are stored in-house; however, the space currently used is being identified for a change of use in the capital plan. The records committee will evaluate all of the desired options needed to create an RFP for moving the hard copy records to a private vendor. The timeline for moving the records depends on capital plans.

Progress on Prior 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.

Response: The final stage of the wage and salary plan was implemented in 2004, and Public Sector Personnel Consultants was hired to do a market update study so the County stays current with the salary market.

- Construction in the Government Center – Adopt the final design for the 3rd 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.

Response: Simon Oswald and Associates was hired to complete the design phase and estimate the cost for bringing all administrative offices into the Roger B. Wilson Government Center. After their first report, they were asked to go back and provide a design phase and estimate the cost of moving the Prosecuting Attorney's Office to the third floor. This assignment has been completed. It has since been decided to form a Citizen's Advisory Committee to look at all space needs of the County and how these needs fit into the overall plan financially. This committee will provide a recommendation by January 2005. They will be reporting periodically to the Commission on their findings.

- Health Department – Complete construction at the combined City/County Health Department, known as the Sanford-Kimpton Center. This includes the County's portion that has been leased to the Family Health Center.

Response: The Sanford-Kimpton building was completed in 2004 with the Columbia/Boone County Health Department officially moving in on July 1, 2004. A grand opening is planned for October 18, 2004. The Family Health Center moved into their space approximately one month later.

- 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.

Response: The timeline for determining the best long-term solution for records storage is tied to the overall capital improvement projects the

County is reviewing. At the present time, the third floor of the Government Center is being used to store overflow hard copy documents. Research on available technologies and facilities is under way.

- 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.

Response: The task force is continuing its efforts to develop a comprehensive plan of storm water management for Boone County. At this time, nothing has been submitted to the Planning and Zoning Commission for review. The permit application to the Missouri Department of Natural Resources needed to comply with the Environmental Protection Agency was a five-year phased approach. The permit has been approved requiring the County to comply with Phase I in 2005.

- Juvenile Justice Center – Complete construction at the Juvenile Justice Center. This project expands the boy's wing and adds much needed program space.

Response: The addition to the Robert L. Perry Juvenile Justice Center project will be completed within budget and ready for occupancy the middle of September 2004.

- 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.

Response: Boone County and the City of Columbia jointly adopted a Master Plan for the development of the Fairgrounds /Atkins Tract. The County received approval for an \$84,500 Land and Water Conservation Fund (LWCF) grant to assist in the development of two youth baseball and softball fields. The County will again apply for a LWCF grant for FY 2005 to continue development of the Fairgrounds, and will continue to seek partners in the community to help in the development of the Fairgrounds. The County will be formulating a short-term plan for managing the day-to-day operations of the Fairgrounds.

- 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.

Response: Boone County will be finalizing the space needs analysis in the Courthouse in order to meet the short and long-term space needs of the Courts, Prosecutor, Juvenile Office and Public Administrator. This analysis will be in conjunction with the space analysis study for the Roger B. Wilson Government Center and the Johnson Building. This analysis will include the exportation of all financing options to fund these projects.

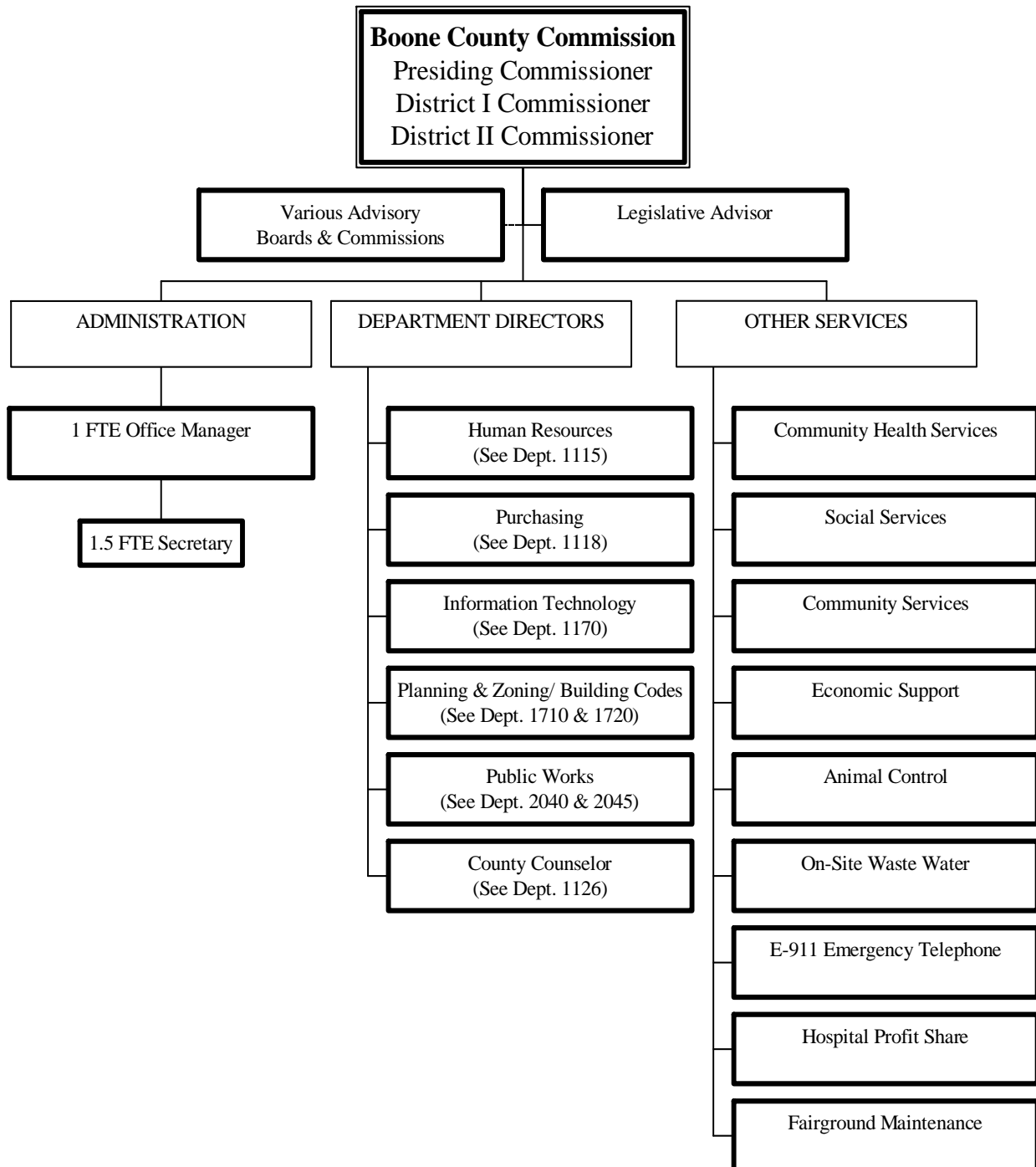
- Proposition L – Implement Proposition L initiative and provide on-going monitoring.

Response: Implementation continues this year with an internal advisory committee organized to coordinate the budget proposal of Prop L funds. The Sheriff's two substations are moving forward. Fiber optic is being connected between the Courts, Prosecuting Attorney and Sheriff's Office. This is just the first stage of implementing the information system. Implementation of the rest of the system will continue in 2005.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Office Manager	1.00	1.00	1.00	-
Secretary	1.50	1.50	1.50	-
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Total FTEs	5.50	5.50	5.50	-
	<hr/>	<hr/>	<hr/>	<hr/>

Organizational Chart



County Commission

Dept. No. 1121

Annual Budget

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	5	0	200	0	0	0	0
	SUBTOTAL *****	5	0	200	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	5	0	200	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	286,195	299,573	292,209	307,039	0	307,039	2
10200	FICA	22,100	23,746	22,518	24,384	0	24,384	2
10300	HEALTH INSURANCE	20,460	20,125	20,125	22,095	0	22,095	9
10325	DISABILITY INSURANCE	1,198	1,297	1,297	1,346	0	1,346	3
10350	LIFE INSURANCE	185	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,650	1,575	1,575	1,575	0	1,575	0
10400	WORKERS COMP	1,118	1,190	1,190	1,364	0	1,364	14
10500	401(A) MATCH PLAN	2,305	2,925	2,075	2,925	0	2,925	0
10850	VEHICLE ALLOWANCE	10,552	10,842	10,842	11,710	0	11,710	8
	SUBTOTAL *****	345,766	361,468	352,026	372,633	0	372,633	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	233	475	475	480	0	480	1
23000	OFFICE SUPPLIES	716	1,000	1,000	950	0	950	5-
23001	PRINTING	508	1,200	1,200	1,200	0	1,200	0
23050	OTHER SUPPLIES	161	250	250	150	0	150	40-
23850	MINOR EQUIPMENT & TOOLS	664	750	750	750	0	750	0
	SUBTOTAL *****	2,284	3,675	3,675	3,530	0	3,530	3-
	DUES TRAVEL & TRAINING							
37000	DUES	165	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	633	1,600	1,600	1,600	0	1,600	0
37210	TRAINING/SCHOOLS	498	0	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	293	750	150	750	0	750	0
37230	MEALS & LODGING-TRAINING	346	1,000	1,300	1,500	0	1,500	50
	SUBTOTAL *****	1,936	3,600	3,800	4,600	0	4,600	27
	UTILITIES							
48000	TELEPHONES	3,345	3,800	3,100	3,300	0	3,300	13-
48050	CELLULAR TELEPHONES	1,638	1,000	1,300	2,050	0	2,050	105
	SUBTOTAL *****	4,984	4,800	4,400	5,350	0	5,350	11
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	552	700	900	900	0	900	28
59100	VEHICLE REPAIRS	565	2,400	1,500	1,500	0	1,500	37-
59200	LOCAL MILEAGE	1,256	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,374	4,100	3,400	3,400	0	3,400	17-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	513	775	775	775	0	775	0
60200	EQUIP REPAIRS/MAINTENANCE	55	200	100	200	0	200	0
	SUBTOTAL *****	568	975	875	975	0	975	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	100	100	0	0	0	0
71100	OUTSIDE SERVICES	58	600	100	100	0	100	83-
71101	PROFESSIONAL SERVICES	22,500	22,500	22,500	24,500	0	24,500	8
71500	BUILDING USE/RENT CHARGE	19,129	19,129	19,129	23,189	0	23,189	21
71600	EQUIP LEASES & METER CHRG	71	200	150	250	0	250	25
	SUBTOTAL *****	41,758	42,529	41,979	48,039	0	48,039	12

County Commission

Dept. No. 1121

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
83100	AWARDS	119	250	250	350	0	350	40
84010	RECEPTION/MEETINGS	665	1,800	1,500	2,000	0	2,000	11
84300	ADVERTISING	1,289	800	250	500	0	500	37-
84400	PUBLIC NOTICES	21	250	0	250	0	250	0
SUBTOTAL *****		2,095	3,100	2,000	3,100	0	3,100	0

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	5,435	5,433	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	10,000	0	0
92000	REPLCMENT OFFICE EQUIP	8,829	0	0	0	0	0	0
SUBTOTAL *****		8,829	5,435	5,433	0	10,000	0	0
TOTAL EXPENDITURES *****		410,598	429,682	417,588	441,627	10,000	441,627	2

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

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

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

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

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

Budget Highlights

There are no significant changes to this budget.

County Association Dues

Dept. No. 1122

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES	23,530	26,660	26,660	26,985	0	26,985	1
37200	SEMINARS/CONFEREN/MEETING	3,460	2,800	2,400	2,920	0	2,920	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,121	2,100	2,100	4,380	0	4,380	108
37230	MEALS & LODGING-TRAINING	5,157	5,900	3,300	8,392	0	8,392	42
	SUBTOTAL *****	33,269	37,460	34,460	42,677	0	42,677	13
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	33,269	37,460	34,460	42,677	0	42,677	13

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

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

Budget Highlights

This budget includes \$675,000 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 includes \$100,000 in contingency funds for consulting services to be used, if necessary, to support programming improvements for the financial information system. The contingency appropriation also includes \$1,000 to be used to meet the local match requirement for a local records grant for microfilming commission minutes.

Emergency and Contingency

Dept. No. 1123

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	585,965	0	675,000	0	675,000	15
86850	CONTINGENCY	0	67,991	0	101,000	0	101,000	48
	SUBTOTAL *****	0	653,956	0	776,000	0	776,000	18
	TOTAL EXPENDITURES *****	0	653,956	0	776,000	0	776,000	18

Decimal values have been truncated.

Centralia Office

Department Number 1125

Mission

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES							
	TELEPHONES	371	710	650	800	0	800	12
	SUBTOTAL *****	371	710	650	800	0	800	12
	EQUIP & BLDG MAINTENANCE							
60150	PEST CONTROL	32	60	40	60	0	60	0
60200	EQUIP REPAIRS/MAINTENANCE	63	200	50	200	0	200	0
60400	GROUNDS MAINTENANCE	128	950	500	1,200	0	1,200	26
	SUBTOTAL *****	223	1,210	590	1,460	0	1,460	20
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	8,302	8,302	8,302	8,224	0	8,224	0
	SUBTOTAL *****	8,302	8,302	8,302	8,224	0	8,224	0
	TOTAL EXPENDITURES *****	8,897	10,222	9,542	10,484	0	10,484	2

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

During FY 2004, a budget revision was approved which increased contractual legal services from \$2,000 to \$12,000. This increase is included in the 2005 appropriations as well. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

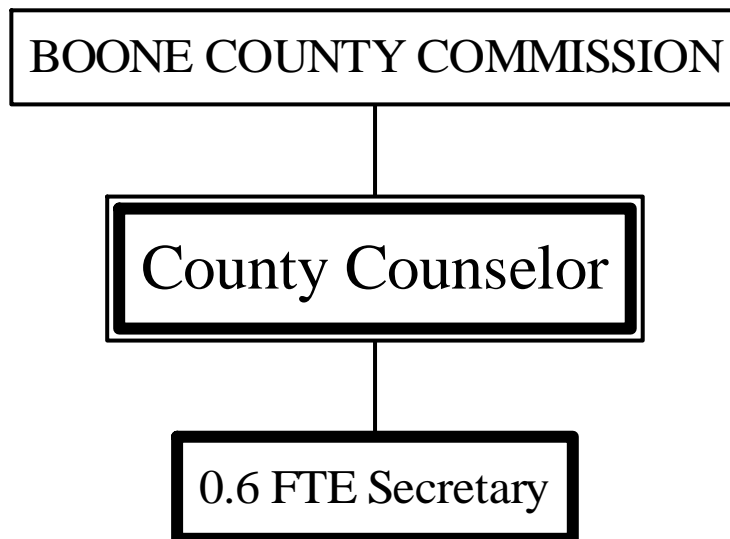
- Codify various land use regulations into a single code.

Progress on Prior Year Objectives

- Continue the conversion of paper file archive into an image file archive.
Response: This objective will continue throughout 2005 as work on this project is still being done.
- 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.
Response: This process has been initiated, and will be performed on an ongoing basis.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.
Response: This is an ongoing objective with the same long-term goal.
- 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 2005.

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Secretary	0.50	0.60	0.60	-
Total FTEs	1.50	1.60	1.60	-

Organizational Chart

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	15,212	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	15,212	15,000	15,000	15,000	0	15,000	0
	TOTAL REVENUES *****	15,212	15,000	15,000	15,000	0	15,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	101,705	105,670	105,670	108,971	0	108,971	3
10200	FICA	7,328	7,961	7,961	8,336	0	8,336	4
10300	HEALTH INSURANCE	6,820	8,050	8,050	8,838	0	8,838	9
10325	DISABILITY INSURANCE	439	470	470	493	0	493	4
10350	LIFE INSURANCE	68	78	78	78	0	78	0
10375	DENTAL INSURANCE	550	630	630	630	0	630	0
10400	WORKERS COMP	544	462	462	552	0	552	19
10500	401(A) MATCH PLAN	650	1,170	900	1,170	0	1,170	0
	SUBTOTAL *****	118,106	124,491	124,221	129,068	0	129,068	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	4,202	4,110	4,110	4,223	0	4,223	2
23000	OFFICE SUPPLIES	340	750	750	750	0	750	0
23001	PRINTING	154	300	300	300	0	300	0
23850	MINOR EQUIPMENT & TOOLS	0	500	500	500	0	500	0
	SUBTOTAL *****	4,697	5,660	5,660	5,773	0	5,773	1
	DUES TRAVEL & TRAINING							
37000	DUES	50	223	223	223	0	223	0
37210	TRAINING/SCHOOLS	700	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	235	200	200	200	0	200	0
	SUBTOTAL *****	985	923	923	923	0	923	0
	UTILITIES							
48000	TELEPHONES	770	900	850	900	0	900	0
	SUBTOTAL *****	770	900	850	900	0	900	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	50	50	0	50	0
	SUBTOTAL *****	0	0	50	50	0	50	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	100	0	0	0	0
71105	LEGAL SERVICES	1,200	12,000	12,000	12,000	0	12,000	0
71500	BUILDING USE/RENT CHARGE	3,589	3,437	3,740	5,041	0	5,041	46
	SUBTOTAL *****	4,789	15,437	15,840	17,041	0	17,041	10
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	274	0	0	0	0	0	0
	SUBTOTAL *****	274	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	129,622	147,411	147,544	153,755	0	153,755	4

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County Clerk Summary

Department Numbers 1131, 1132, 2300

Description

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

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

Budget Summary

Fund	Dept	Department Name	2003 Actual	2004 Projected	2005 Class 1 Personal Services	2005 Classes 2-8 Other Services and Charges	2005 Class 9 Capital Outlay	2005 Total
100	1131	County Clerk	\$ 256,381	\$ 257,947	\$ 239,255	\$ 27,582	\$ -	\$ 266,837
100	1132	Election & Registration	332,418	723,588	255,661	152,077	237,000	644,738
230	2300	Election Services	4,743	26,800	-	8,000	-	8,000
Total			<u>\$ 337,161</u>	<u>\$ 750,388</u>	<u>\$ 255,661</u>	<u>\$ 160,077</u>	<u>\$ 237,000</u>	<u>\$ 652,738</u>

Personnel Summary

Fund	Dept	Department Name	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent
100	1131	County Clerk	4.75	4.75	4.75
100	1132	Election & Registration	6.77	8.77	6.77
230	2300	Election Services	-	-	-
Total FTEs			<u>11.52</u>	<u>13.52</u>	<u>11.52</u>

County Clerk

Department Number 1131

Mission

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

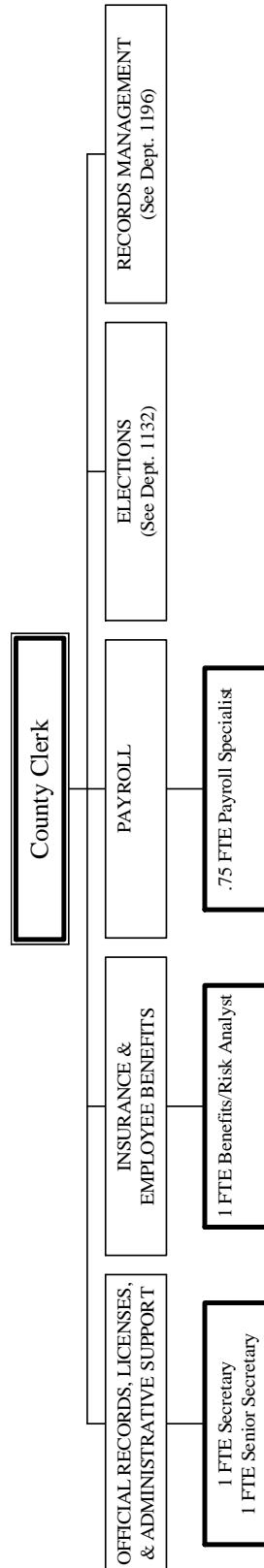
- Unavailable.

Response: Unavailable.

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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



County Clerk

Dept. No. 1131

Annual Budget

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,111	2,900	2,900	2,900	0	2,900	0
	SUBTOTAL *****	3,111	2,900	2,900	2,900	0	2,900	0
	CHARGES FOR SERVICES							
3510	COPIES	190	150	150	150	0	150	0
3569	OTHER FEES	2,899	2,000	2,300	2,300	0	2,300	15
3580	TAX SUPPLEMENT FEES	16,865	8,800	12,000	12,000	0	12,000	36
	SUBTOTAL *****	19,954	10,950	14,450	14,450	0	14,450	31
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	23,065	13,850	17,350	17,350	0	17,350	25
	PERSONAL SERVICES							
10100	SALARIES & WAGES	183,031	185,189	188,200	190,829	0	190,829	3
10110	OVERTIME	381	0	2,000	0	0	0	0
10120	HOLIDAY WORKED	203	0	50	0	0	0	0
10200	FICA	12,644	14,167	13,400	14,598	0	14,598	3
10300	HEALTH INSURANCE	20,460	24,150	24,150	26,514	0	26,514	9
10325	DISABILITY INSURANCE	799	837	837	868	0	868	3
10350	LIFE INSURANCE	212	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,650	1,890	1,890	1,890	0	1,890	0
10400	WORKERS COMP	690	709	709	812	0	812	14
10500	401(A) MATCH PLAN	3,250	3,510	3,375	3,510	0	3,510	0
	SUBTOTAL *****	223,322	230,686	234,845	239,255	0	239,255	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	514	1,100	800	1,100	0	1,100	0
23000	OFFICE SUPPLIES	3,595	3,300	3,500	3,600	0	3,600	9
23001	PRINTING	0	750	700	750	0	750	0
23050	OTHER SUPPLIES	41	500	400	500	0	500	0
	SUBTOTAL *****	4,151	5,650	5,400	5,950	0	5,950	5
	DUES TRAVEL & TRAINING							
37000	DUES	125	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	1,171	1,200	1,200	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	250	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	197	0	0	0	0	0	0
	SUBTOTAL *****	1,744	1,850	1,850	1,850	0	1,850	0
	UTILITIES							
48000	TELEPHONES	2,391	2,700	2,500	2,700	0	2,700	0
	SUBTOTAL *****	2,391	2,700	2,500	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	343	700	550	700	0	700	0
	SUBTOTAL *****	343	700	550	700	0	700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	357	850	400	500	0	500	41-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	357	950	400	600	0	600	36-

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County Clerk

Dept. No. 1131

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71100	OUTSIDE SERVICES	0	0	0	0	7,500	0	0
71500	BUILDING USE/RENT CHARGE	11,163	11,162	11,162	13,532	0	13,532	21
71600	EQUIP LEASES & METER CHRG	86	100	90	100	0	100	0
	SUBTOTAL *****	11,299	11,312	11,302	13,682	7,500	13,682	20
	OTHER							
84400	PUBLIC NOTICES	972	2,100	1,100	2,100	0	2,100	0
	SUBTOTAL *****	972	2,100	1,100	2,100	0	2,100	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	314	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	11,484	0	0	0	0	0	0
	SUBTOTAL *****	11,798	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	256,381	255,948	257,947	266,837	7,500	266,837	4

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Elections and Registration

Department Number 1132

Mission

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

Budget Highlights

The FY 2005 budget includes appropriations to purchase voting equipment pursuant to federal and state election reform requirements. Appropriations have been set at an amount equal to the expected reimbursement revenue.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

Unavailable.

Response: Unavailable.

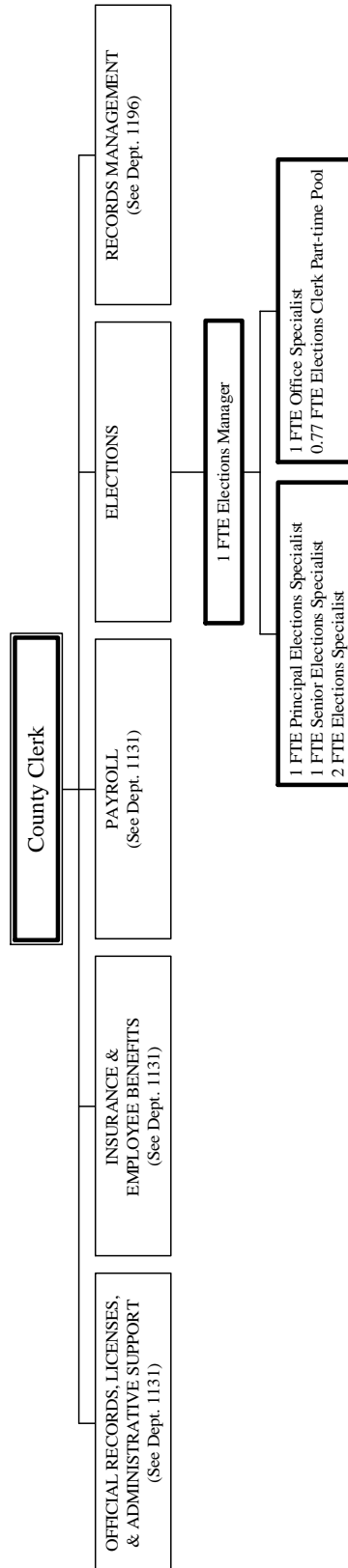
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Unavailable			

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time	Full-time	Full-time	Change
	Equivalent	Equivalent	Equivalent	
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	<u>6.77</u>	<u>8.77</u>	<u>6.77</u>	<u>(2.00)</u>

Organizational Chart



Elections and Registration

Dept. No. 1132

Annual Budget

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	19,750	19,750	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	720	67,000	23,000	0	237,000	237,000	253
	SUBTOTAL *****	720	86,750	42,750	0	237,000	237,000	173
	CHARGES FOR SERVICES							
3510	COPIES	73	120	150	100	0	100	16-
3526	REIMBURSEMENT FOR ELECT	14,675	36,000	32,000	8,000	0	8,000	77-
	SUBTOTAL *****	14,749	36,120	32,150	8,100	0	8,100	77-
	MISCELLANEOUS							
3830	SALES	770	900	2,000	700	0	700	22-
3887	ADMIN & INDIRECT COST REIMB	2,612	6,000	6,000	2,500	0	2,500	58-
3890	MISCELLANEOUS	169	200	3,000	200	0	200	0
	SUBTOTAL *****	3,552	7,100	11,000	3,400	0	3,400	52-
	TOTAL REVENUES *****	19,021	129,970	85,900	11,500	237,000	248,500	91
	PERSONAL SERVICES							
10100	SALARIES & WAGES	174,855	235,833	218,203	206,024	0	206,024	12-
10110	OVERTIME	16	0	0	0	0	0	0
10120	HOLIDAY WORKED	121	0	0	0	0	0	0
10200	FICA	11,671	18,041	16,574	15,760	0	15,760	12-
10300	HEALTH INSURANCE	20,460	24,150	24,150	26,514	0	26,514	9
10325	DISABILITY INSURANCE	772	836	836	857	0	857	2
10350	LIFE INSURANCE	212	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,650	1,890	1,890	1,890	0	1,890	0
10400	WORKERS COMP	775	907	895	872	0	872	3-
10500	401(A) MATCH PLAN	3,640	3,510	3,970	3,510	0	3,510	0
	SUBTOTAL *****	214,174	285,401	266,752	255,661	0	255,661	10-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	511	500	600	500	0	500	0
23000	OFFICE SUPPLIES	2,697	6,848	3,500	7,000	0	7,000	2
23001	PRINTING	2,048	9,200	10,000	5,000	0	5,000	45-
23005	ELECTION SUPPLIES	11,775	8,000	10,000	8,000	0	8,000	0
23050	OTHER SUPPLIES	0	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	17,033	26,048	25,600	22,000	0	22,000	15-
	DUES TRAVEL & TRAINING							
37000	DUES	1,070	1,100	1,000	1,200	0	1,200	9
37200	SEMINARS/CONFEREN/MEETING	2,064	1,200	700	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	664	1,500	600	0	5,000	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,198	1,200	1,900	1,200	3,000	1,200	0
37230	MEALS & LODGING-TRAINING	336	1,100	1,900	1,100	0	1,100	0
	SUBTOTAL *****	5,333	6,100	6,100	4,700	8,000	4,700	22-
	UTILITIES							
48000	TELEPHONES	4,915	6,000	5,500	6,000	0	6,000	0
48050	CELLULAR TELEPHONES	602	11,360	10,760	800	0	800	92-
	SUBTOTAL *****	5,518	17,360	16,260	6,800	0	6,800	60-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	360	850	450	850	0	850	0
	SUBTOTAL *****	360	850	450	850	0	850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	357	300	450	3,800	0	3,800	166
60200	EQUIP REPAIRS/MAINTENANCE	0	402	100	250	0	250	37-
	SUBTOTAL *****	357	702	550	4,050	0	4,050	476

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Elections and Registration

Dept. No. 1132

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	18,000	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	18,000	13,000	0	0	0	0
71500	BUILDING USE/RENT CHARGE	45,798	45,786	45,786	50,777	0	50,777	10
71525	STORAGE CHARGES	1,845	2,340	2,700	2,700	3,500	2,700	15
71600	EQUIP LEASES & METER CHRG	159	200	200	200	0	200	0
	SUBTOTAL *****	47,802	84,326	61,686	53,677	3,500	53,677	36-
	OTHER							
84300	ADVERTISING	0	2,000	1,000	0	0	0	0
84400	PUBLIC NOTICES	208	1,800	1,000	0	0	0	0
85900	COUNTY ELECTION EXPENSE	40,028	464,800	335,000	60,000	0	60,000	87-
	SUBTOTAL *****	40,236	468,600	337,000	60,000	0	60,000	87-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,600	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	71,310	6,310	0	1,225,000	237,000	232
91301	COMPUTER HARDWARE	0	2,880	2,880	0	0	0	0
	SUBTOTAL *****	1,600	74,190	9,190	0	1,225,000	237,000	219
	TOTAL EXPENDITURES *****	332,418	963,577	723,588	407,738	1,236,500	644,738	33-

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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 transaction fees paid to the County by the State of Missouri. The revenues may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections.

The County Clerk administers this fund.

Budget Highlights

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 to be \$8.000 and a similar amount of appropriations have been established by the County Clerk.

Election Services

Dept. No. 2300

Annual Budget

2300 ELECTION SERVICES
230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3526	CHARGES FOR SERVICES REIMBURSEMENT FOR ELECT	10,867	22,100	22,000	8,000	0	8,000	63-
	SUBTOTAL *****	10,867	22,100	22,000	8,000	0	8,000	63-
	INTEREST							
3711	INT-OVERNIGHT	37	30	40	0	0	0	0
3712	INT-LONG TERM INVEST	688	400	775	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	58	0	0	0	0	0	0
	SUBTOTAL *****	783	430	815	0	0	0	0
	TOTAL REVENUES *****	11,651	22,530	22,815	8,000	0	8,000	64-
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	726	2,000	1,000	3,000	0	3,000	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,465	1,100	0	2,000	0	2,000	81
37230	MEALS & LODGING-TRAINING	801	0	0	800	0	800	0
37235	MEALS & LODGING - OTHER	850	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	3,843	5,100	1,000	7,800	0	7,800	52
	UTILITIES							
48050	CELLULAR TELEPHONES	0	2,000	400	200	0	200	90-
	SUBTOTAL *****	0	2,000	400	200	0	200	90-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	225	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	674	5,096	0	0	0	0	0
	SUBTOTAL *****	899	5,096	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	3,000	500	0	0	0	0
91301	COMPUTER HARDWARE	0	22,404	24,900	0	0	0	0
	SUBTOTAL *****	0	25,404	25,400	0	0	0	0
	TOTAL EXPENDITURES *****	4,743	37,600	26,800	8,000	0	8,000	78-

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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

- Evaluate Jury Service check process. Jury checks are currently written in the Court Security Office. The Treasurer's Office helps balance this account with the County bank account each month. This process could possibly be done more efficiently, and booked directly to the General Ledger.
- Evaluate Electronic Funds Transfers (EFT), and work on a policy to facilitate this process.
- Evaluate Treasurer's Office participation in a new finance system.
- Address Neighborhood Improvement District Bond and GO Bond issues.

Progress on Prior Year Objectives

- Train new employee and catch up on backlog of work resulting from turnover in our accountant position twice in FY 2003.
Response: Training of the new accountant is complete as employee has gone through a full year of the accounting process in the Treasurer's Office.
- 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.
Response: The General Ledger Module, General Ledger Interface, and Earning Allocation Module were purchased, and the process of loading these modules on the AS400 is in progress. Some automated procedures have had to be done manually to test the exact entries needed to meet the outside audit recommendation. There have been several modifications to the software by Sympro. The modules are being tied to July 2004 General Ledger balances. The auditors approved the method being used to book Cash Investments, Change in Fair Value and Interest Earnings, and Receivables in the 2003 audit.

- Work with Information Technology (IT) to develop a check writing system for the Out of County cash bonds and Victim Restitution checks.

Response: Still pending.

- Work with IT to clean up old programs and perfect new programs.

Response: Partially accomplished. More work in this area is necessary.

- Work with the Collector's office in tracking Mastercard, Visa and Discover payments.

Response: Accomplished along with adding partial payments of property tax.

- Work with the Recorder's office on electronic filings and ACH revenues.

Response: Electronic payments for electronic filings in the Recorder's Office are being received.

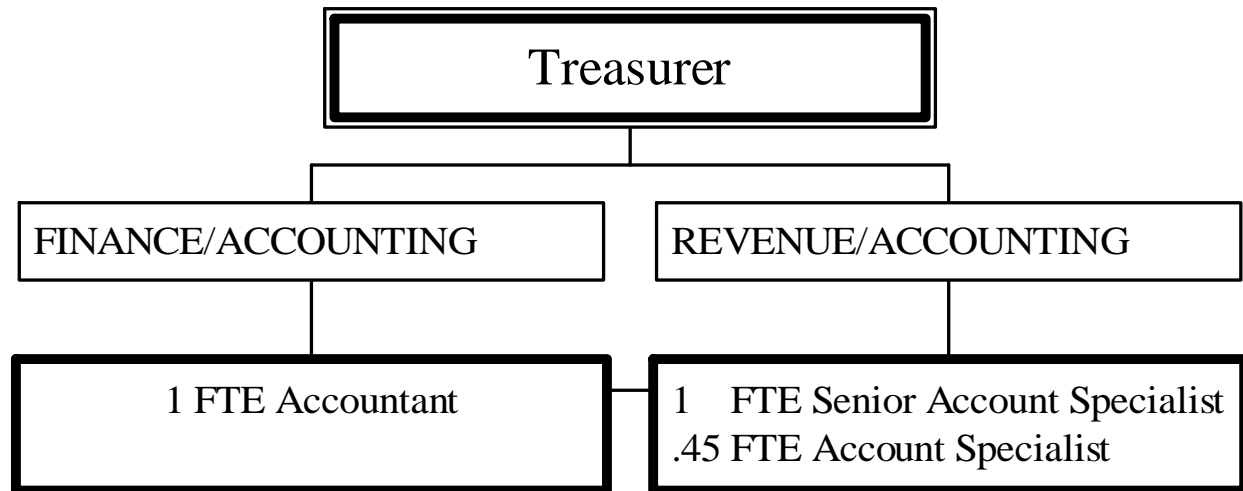
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Receipts Issued	4,057	4,200	4,400
Number of Manual Checks	3,931	4,000	4,100
Number of Accounts Payable Checks	8,373	9,000	9,100
Number of Payroll Checks	3,193	3,027	3,010
Number of Direct Deposits	7,643	8,542	8,230
Number of Funds	94	98	99
Interest Earned (All Funds)	\$550,457	\$400,000	\$410,000
Number of General/Special Obligation Bonds	7	7	8
Out of County Cash Bonds	388	390	395
Number of Credit Cards	10	19	19
Number of ACH Items	8,225	10,000	11,000

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.45	0.45	0.45	-
Total FTEs	3.45	3.45	3.45	-
Overtime	\$ 500	\$ 500	\$ 200	\$ (300)

Organizational Chart



County Treasurer

Dept. No. 1140

Annual Budget

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	0	10	1	10	0	10	0
	SUBTOTAL *****	0	10	1	10	0	10	0
	INTEREST							
3709	INT-CRIMINAL COSTS	0	1	1	1	0	1	0
3711	INT-OVERNIGHT	4,113	5,000	3,500	4,000	0	4,000	20-
3712	INT-LONG TERM INVEST	57,910	90,000	76,000	80,000	0	80,000	11-
3716	INT-SPEC ELEC FUND	524	500	1	1	0	1	99-
3720	INT- UNCLAIMED FEES	332	2,500	386	600	0	0	0
3721	INTEREST FROM OTHER FUNDS	801	0	0	0	0	0	0
3723	INT - NIDS	112	50	2,000	1,000	0	1,000	900
3724	INT - OTHER ENTITIES	630	800	600	700	0	700	12-
3798	INC/DEC IN FV OF INVESTMENTS	5,080	0	20,000-	15,000-	0	15,000-	0
	SUBTOTAL *****	69,507	98,851	62,488	71,302	0	70,702	28-
	TOTAL REVENUES *****	69,507	98,861	62,489	71,312	0	70,712	28-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	138,988	150,528	158,128	161,893	0	161,893	7
10110	OVERTIME	68	500	500	200	0	200	60-
10200	FICA	10,328	12,134	12,134	12,400	0	12,400	2
10300	HEALTH INSURANCE	10,230	12,075	12,075	13,257	0	13,257	9
10325	DISABILITY INSURANCE	552	663	663	684	0	684	3
10350	LIFE INSURANCE	100	117	117	117	0	117	0
10375	DENTAL INSURANCE	825	945	945	945	0	945	0
10400	WORKERS COMP	519	608	608	691	0	691	13
10500	401(A) MATCH PLAN	1,375	1,755	1,350	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	5,363	0	0	0	0	0	0
	SUBTOTAL *****	168,350	179,325	186,520	191,942	0	191,942	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	812	950	850	920	0	920	3-
23000	OFFICE SUPPLIES	334	400	400	400	0	400	0
23001	PRINTING	803	1,500	2,100	2,600	0	2,600	73
23050	OTHER SUPPLIES	615	1,000	1,100	1,200	0	1,200	20
23850	MINOR EQUIPMENT & TOOLS	0	300	150	150	0	150	50-
	SUBTOTAL *****	2,564	4,150	4,600	5,270	0	5,270	26
	DUES TRAVEL & TRAINING							
37000	DUES	392	900	450	500	0	500	44-
37200	SEMINARS/CONFEREN/MEETING	375	1,400	1,000	1,100	0	1,100	21-
37210	TRAINING/SCHOOLS	3,200	200	100	100	0	100	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	987	1,500	1,000	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	342	500	200	500	0	500	0
	SUBTOTAL *****	5,297	4,500	2,750	3,700	0	3,700	17-
	UTILITIES							
48000	TELEPHONES	1,774	1,800	1,800	2,000	0	2,000	11
	SUBTOTAL *****	1,774	1,800	1,800	2,000	0	2,000	11
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	30	50	0	50	0
	SUBTOTAL *****	0	50	30	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	219	445	540	550	0	550	23
60200	EQUIP REPAIRS/MAINTENANCE	0	100	50	100	0	100	0
	SUBTOTAL *****	219	545	590	650	0	650	19
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,000	5,980	5,980	5,980	0	5,980	0
71107	BANK/CREDIT CARD SERVICE FEES	32,338	35,200	32,700	34,700	0	34,700	1-
71108	CHECK PRINTING CHARGES	1,511	2,500	2,300	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	11,290	11,290	11,290	13,687	0	13,687	21
	SUBTOTAL *****	49,140	54,970	52,270	56,867	0	56,867	3

County Treasurer

Dept. No. 1140

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
91302	FIXED ASSET ADDITIONS COMPUTER SOFTWARE	0	14,400	14,000	0	0	0	0
	SUBTOTAL *****	0	14,400	14,000	0	0	0	0
	TOTAL EXPENDITURES *****	227,347	259,740	262,560	260,479	0	260,479	0

Decimal values have been truncated.

Collector of Revenue Summary

Department Numbers 1150 and 2110

Description

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

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

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 334,185	\$ 346,643	\$ 331,975	\$ 54,218	\$ 2,711	\$ 388,904
211	2110	Tax Maintenance	58,703	96,469	-	129,426	-	129,426
Total			<u>\$ 392,888</u>	<u>\$ 443,112</u>	<u>\$ 331,975</u>	<u>\$ 183,644</u>	<u>\$ 2,711</u>	<u>\$ 518,330</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1150	Collector	6.83	6.83	7.25
211	2110	Tax Maintenance	-	-	-
Total FTEs			<u>6.83</u>	<u>6.83</u>	<u>7.25</u>

Collector of Revenue

Department Number 1150

Mission

The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the State, County, and the various political subdivisions having authorized property tax levies within the County. The Collector 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

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Update and modify the bill entity records on-line on the AS400. New programming changes and layout design are needed for the on-line display of the bill entity file. Current programming and displaying of the records does not meet the desired needs and objectives of the office. By modifying these programs, it will provide much needed help in preparing the annual collector's settlement. In addition to this, it will provide faster response time and more accurate 'live' data to external inquiries of this data. It has yet to be determined whether this task will be a complete rewrite of the program, or if modifications to the existing program will be sufficient.

- Redesign the Monthly Statement of Collections reports for distribution. The monthly distribution reports are in need of being redesigned to provide more detail about the monthly collections and distributions to the taxing entities. Currently, only the net collections are displayed in two categories, current taxes and back taxes. The goal is to show monthly collections broken down by bill year and by bill type. Reporting the gross tax collected as well as the deductions taken to derive at net tax distributed is also planned. This will aid in providing more detailed reports to use internally and externally.
- Automate the real estate installment plan process. All installment plan payments are currently handled through a manual process using significant staff resources. Payments are receipted in and tracked using an Excel spreadsheet. Automation of this process so it can be handled on the AS400 is needed. This will provide a more stable and reliable method of tracking the payments and the plans. Also, by moving these records to the AS400 platform, this information will be kept more secure and safeguarded from possible data loss as opposed to being maintained on PC files. Since the number of parcels to be paid using the installment plan is expected to increase steadily, having these measures put in place is even more important.
- Redesign or relocate the microfilm area to hold additional cabinets for microfilm rolls. When the records on film relating to the Collector's Office moved from the Clerk's Office and a reader/printer was "borrowed" from the Sheriff's Department, two file cabinets and the reader/printer were packed into a small area holding the refrigerator and coat tree. Now, with completion of the microfilming project, and annual filming of records beginning, there is not enough space.

Progress on Prior 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.
Response: Although this goal has not yet been met, it remains a necessity for the office. Staff concerns, as well as security and sensitivity issues of files stored on the AS400 have prolonged the completion of this goal.
- Develop a process and system allowing 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.
Response: Implementation and installment of a plan for taxpayers to pay their real estate taxes on a monthly basis in 2004 has been developed. Taxpayers have the option to either pay by sending in monthly payments or they may authorize the Collector's Office to automatically deduct the payments from their bank accounts. In the first year since its inception, over 280 parcels have been set up on the plan. Based on the positive responses

from taxpayers and the numerous inquiries about the plan, the number of taxpayers wishing to participate in the plan is expected to increase from year to year.

- 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 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.

Response: This task should be completed by the end of 2004. The amount of the apparent shortfall has been determined, and steps are now in place to correct the monthly differences that arise. Program changes will also be completed so that much of the correcting and reconciling is automated. All changes and procedures should be in place before the 2004 tax season begins.

- 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.

Response: Accurant has proven beneficial in tracking addresses, thus saving time locating updated addresses and resulting in an increase in the number of collection letters created and mailed.

- 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.

Response: The number of tape companies increased to six in 2004, which includes the addition of one service company and the merger of two service companies during the year. The other addition is one of the larger mortgage companies. The Collector's Office will continue to work with IT developing a standard process to follow so it becomes easier for mortgage companies to participate in the payment by tape process.

- File bankruptcy claims electronically. Electronic filing should greatly reduce the amount of clerical time required to copy claims, summaries, etc. for attorneys and trustees.

Response: We have acquired a scanner that will allow us to file claims electronically.

- 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.

Response: This will be carried forward if not completed in 2004.

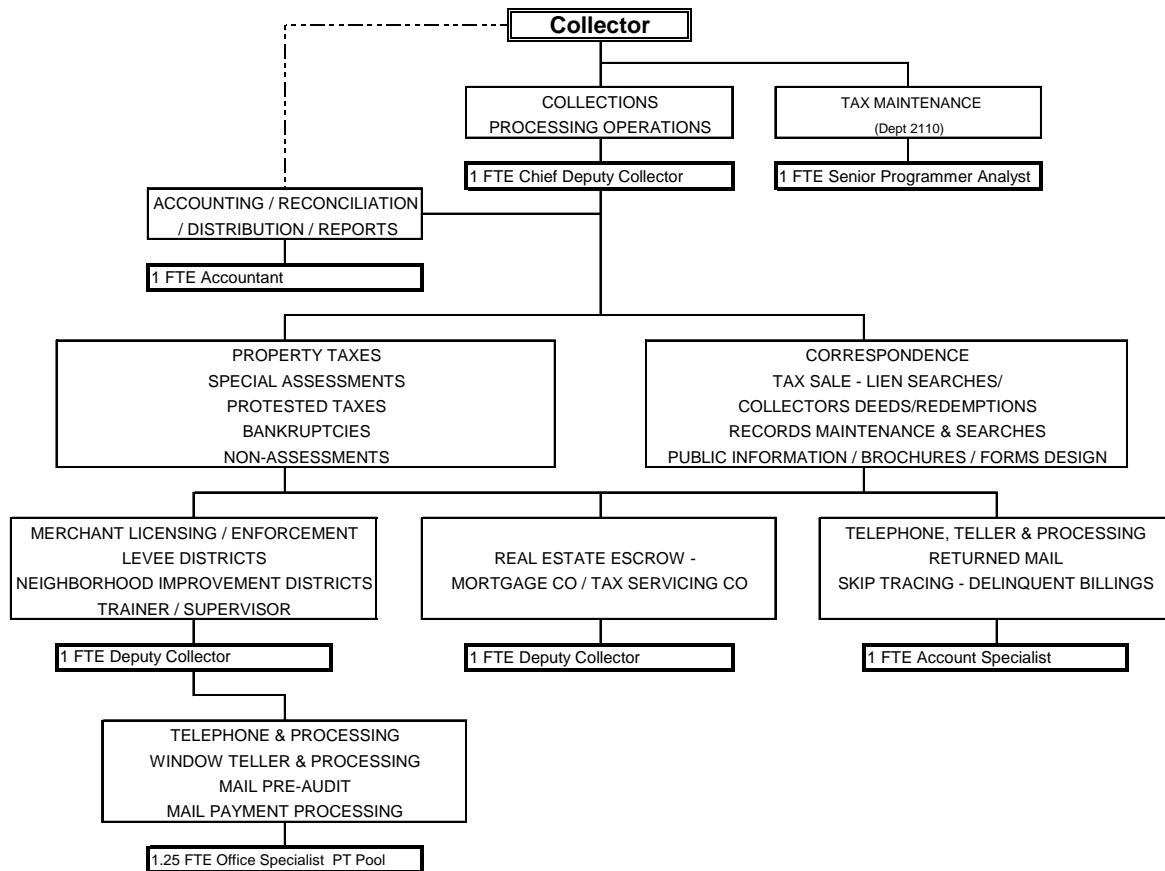
Performance Measures

Performance Measure	2003	2004	2005
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	53,069	54,000	55,000
Number of Real Estate Parcels on Installment Payments	n/a	286	350
Number of Delinquent Real Estate Prop. Tax Bills Mailed	11,119	10,185	11,000
Number of Personal Property Tax Bills Collected	57,325	58,500	59,500
Number of Merchant Licenses Collected	2,273	2,300	2,325
Number of Cash Drawers Balanced	1,418	1,425	1,500
Number of In-Person Customers	34,428	33,612	32,940
Number of Statements of Non-Assessment	10,336	10,600	10,750
Number of Bankruptcy Claims, Notices, Filings & Dischgs	992	950	900
Number of Telephone Calls	21,711	20,840	20,000
Number of Searches & Parcel Verifications	26,287	23,473	23,000
Number of Address Changes	12,389	12,500	12,750
Number of Rejection Notices Generated	1,725	911	1,000
Number of Properties Subject to Tax Sale/Number Sold	115/9	166/6	150/5
Number of Checks Generated	734	802	815
Number of Credit Card Transactions	1,504	1,800	2,000
Number of Returned Mail Records	842	900	950
Number of Returned Checks	126	110	120
Number of Duplicate Receipts Issued	8,999	9,300	9,000
Number of Bills Collected (All Types)	112,362	114,000	115,700
Number of M.O.R.E. Program Verifications	1082	1100	1,200
Total Collections (In Millions)	\$104.1	\$105.5	\$108.7

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	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	1.25	0.42
Total FTEs	6.83	6.83	6.83	0.42
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

Organizational Chart



Collector of Revenue

Dept. No. 1150

Annual Budget

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	94,909	93,840	92,664	95,720	0	95,720	2
3312	AUCTION	450	500	569	500	0	500	0
3313	MERCHANTS AND MANUFACTURE	11,364	11,500	11,560	11,625	0	11,625	1
	SUBTOTAL *****	106,724	105,840	104,793	107,845	0	107,845	1
	INTERGOVERNMENTAL REVENUE							
3493	FOREST CROPLAND PILT	419	420	420	420	0	420	0
	SUBTOTAL *****	419	420	420	420	0	420	0
	CHARGES FOR SERVICES							
3506	CERTIFICATE OF REDEMPTION FEE	2,825-	1	1	1	0	1	0
3508	DUPLICATE TAX RECEIPT	7,430	7,000	8,100	8,000	0	8,000	14
3509	DEED FEE	3	11	9	17	0	17	54
3510	COPIES	110	250	275	250	0	250	0
3511	COST OF TAX SALE REIMBURS	6,360	8,000	9,218	9,000	0	9,000	12
3550	COMMISSIONS	1,095,322	1,047,000	1,148,000	1,211,100	0	1,211,100	15
3560	COLLECTION FEES	1,622	1,320	1,385	1,360	0	1,360	3
3577	COLL DEL FEES & COMM	114,374	125,800	118,900	125,800	0	125,800	0
	SUBTOTAL *****	1,222,398	1,189,382	1,285,888	1,355,528	0	1,355,528	13
	INTEREST							
3710	INTEREST	1,871	5,000	3,730	3,730	0	3,730	25-
	SUBTOTAL *****	1,871	5,000	3,730	3,730	0	3,730	25-
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	2,950	2,500	2,700	2,500	0	2,500	0
	SUBTOTAL *****	2,950	2,500	2,700	2,500	0	2,500	0
	TOTAL REVENUES *****	1,334,363	1,303,142	1,397,531	1,470,023	0	1,470,023	12
	PERSONAL SERVICES							
10100	SALARIES & WAGES	243,165	255,180	245,850	263,942	7,866	271,808	6
10110	OVERTIME	1,749	3,825	3,825	3,825	0	3,825	0
10200	FICA	18,162	19,813	18,653	20,484	0	20,484	3
10300	HEALTH INSURANCE	20,460	24,150	24,150	26,514	0	26,514	9
10325	DISABILITY INSURANCE	985	1,100	1,100	1,128	0	1,128	2
10350	LIFE INSURANCE	212	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,650	1,890	1,890	1,890	0	1,890	0
10400	WORKERS COMP	940	994	994	1,138	0	1,138	14
10500	401(A) MATCH PLAN	2,600	3,510	2,675	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,065	1,048	1,444	0	0	1,444	37
10600	UNEMPLOYMENT BENEFITS	292	0	0	0	0	0	0
	SUBTOTAL *****	291,284	311,744	300,815	322,665	7,866	331,975	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	38	315	315	350	0	350	11
23000	OFFICE SUPPLIES	2,047	1,980	1,740	1,800	0	1,800	9-
23001	PRINTING	10,255	10,350	10,350	10,750	0	10,750	3
23850	MINOR EQUIPMENT & TOOLS	652	1,200	1,210	1,200	0	1,200	0
	SUBTOTAL *****	12,993	13,845	13,615	14,100	0	14,100	1
	DUES TRAVEL & TRAINING							
37000	DUES	150	420	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	825	745	745	745	0	745	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	230	300	300	325	0	325	8
37230	MEALS & LODGING-TRAINING	276	570	570	570	0	570	0
	SUBTOTAL *****	1,482	2,035	1,615	1,640	0	1,640	19-
	UTILITIES							
48000	TELEPHONES	3,071	3,375	3,150	3,500	0	3,500	3
	SUBTOTAL *****	3,071	3,375	3,150	3,500	0	3,500	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	460	859	820	905	0	905	5
60200	EQUIP REPAIRS/MAINTENANCE	88	200	200	200	0	200	0
	SUBTOTAL *****	549	1,059	1,020	1,105	0	1,105	4

Collector of Revenue

Dept. No. 1150

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	20	100	100	100	0	100	0
71100	OUTSIDE SERVICES	205	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	14,661	14,662	14,662	17,773	0	17,773	21
	SUBTOTAL *****	14,886	15,262	15,262	18,373	0	18,373	20
	OTHER							
84400	PUBLIC NOTICES	2,803	3,100	3,100	3,500	0	3,500	12
84500	TITLE SEARCH	5,009	11,095	8,066	12,000	0	12,000	8
	SUBTOTAL *****	7,813	14,195	11,166	15,500	0	15,500	9
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	424	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	0	0	0	0	5,050	0	0
92000	REPLCMENT OFFICE EQUIP	1,251	0	0	0	2,711	2,711	0
92300	REPLCMENT MACH & EQUIP	429	0	0	0	0	0	0
	SUBTOTAL *****	2,104	0	0	0	7,761	2,711	0
	TOTAL EXPENDITURES *****	334,185	361,515	346,643	376,883	15,627	388,904	7

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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 (department number 1170). The additional programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The budget includes appropriations for a variety of operating expenses as well.

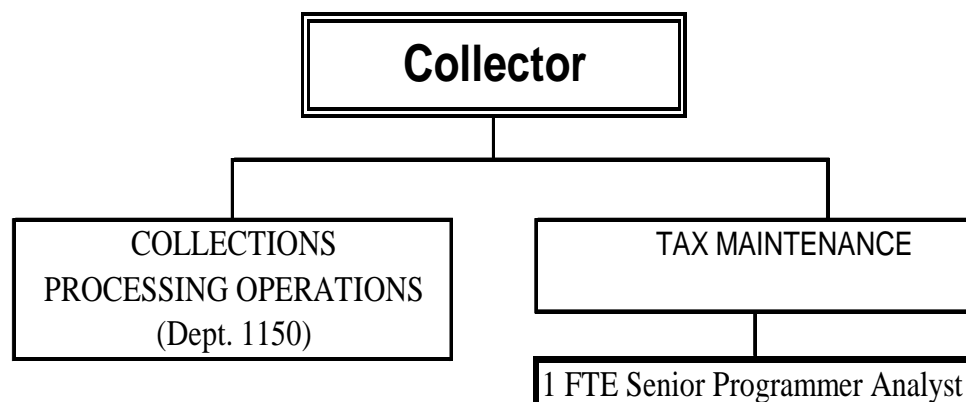
Goals and Objectives

- Refer to department number 1150.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Programmer Analyst	1.00	1.00	1.00	-
Total FTEs	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>

Organizational Chart



Collector Tax Maintenance

Dept. No. 2110

Annual Budget

2110 COLLECTOR TAX MAINT ACTIVITY
211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3577	CHARGES FOR SERVICES COLL DEL FEES & COMM	116,026	125,000	117,700	125,000	0	125,000	0
	SUBTOTAL *****	116,026	125,000	117,700	125,000	0	125,000	0
	INTEREST							
3711	INT-OVERNIGHT	43	39	50	39	0	39	0
3712	INT-LONG TERM INVEST	1,066	1,230	1,366	1,230	0	1,230	0
3798	INC/DEC IN FV OF INVESTMENTS	66	0	486-	0	0	0	0
	SUBTOTAL *****	1,176	1,269	930	1,269	0	1,269	0
	TOTAL REVENUES *****	117,202	126,269	118,630	126,269	0	126,269	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	285	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	108	200	200	200	0	200	0
	SUBTOTAL *****	393	900	900	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	175	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	390	750	750	750	0	750	0
37210	TRAINING/SCHOOLS	0	0	0	2,100	0	2,100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,795	1,100	1,100	1,850	0	1,850	68
37230	MEALS & LODGING-TRAINING	2,023	1,800	1,800	3,300	0	3,300	83
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	4,383	5,850	5,850	10,200	0	10,200	74
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	4	26,525	26,525	1,625	0	1,625	93-
71101	PROFESSIONAL SERVICES	44,896	56,123	56,123	57,215	0	57,215	1
	SUBTOTAL *****	44,901	82,673	82,673	58,865	0	58,865	28-
	OTHER							
86850	CONTINGENCY	0	56,663	0	59,461	0	59,461	4
	SUBTOTAL *****	0	56,663	0	59,461	0	59,461	4
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	448	2,307	2,307	0	0	0	0
91301	COMPUTER HARDWARE	8,576	4,739	4,739	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	1,120	0	0	0	0	0
	SUBTOTAL *****	9,024	8,166	7,046	0	0	0	0
	TOTAL EXPENDITURES *****	58,703	154,252	96,469	129,426	0	129,426	16-

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Recorder of Deeds Summary

Department Numbers 1160 and 2800

Description

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

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

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 481,355	\$ 496,591	\$ 401,913	\$ 116,584	\$ 5,000	\$ 523,497
280	2800	Storage & Preservation	208,541	197,914	-	401,380	10,000	411,380
Total			<u>\$ 689,896</u>	<u>\$ 694,505</u>	<u>\$ 401,913</u>	<u>\$ 517,964</u>	<u>\$ 15,000</u>	<u>\$ 934,877</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			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	-
Total FTEs			<u>10.00</u>	<u>10.00</u>	<u>9.00</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

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable

Response: Unavailable

Performance Measures

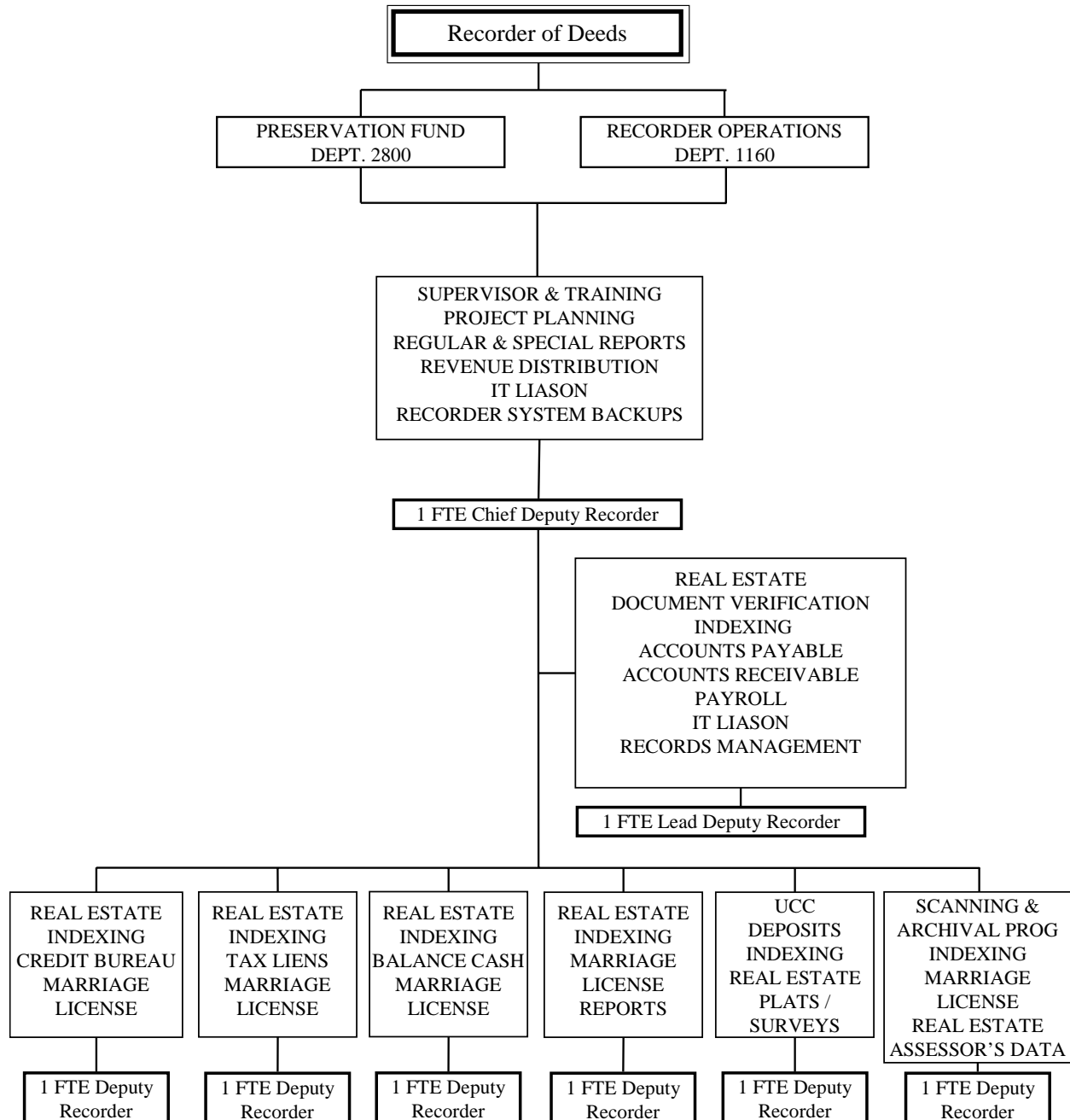
Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Real Estate Documents Recorded	51,003	42,350	36,600

Personnel Detail

	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 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	6.00	6.00	-
Office Specialist	1.00	- ^a	-	-
Total FTEs	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>-</u>
Overtime	\$ 4,815	\$ 5,500	\$ 2,500	\$ (3,000)

^a Office Specialist reclassified to Deputy Recorder

Organizational Chart



Recorder of Deeds

Dept. No. 1160

Annual Budget

1160 RECORDER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3315	MARRIAGE	18,889	18,500	18,500	18,500	0	18,500	0
	SUBTOTAL *****	18,889	18,500	18,500	18,500	0	18,500	0
	CHARGES FOR SERVICES							
3510	COPIES	86,433	73,500	70,700	40,500	0	40,500	44-
3561	UCC FEES	446	500	300	300	0	300	40-
3562	REAL ESTATE FEES	1,174,031	1,046,767	791,160	732,000	0	732,000	30-
	SUBTOTAL *****	1,260,910	1,120,767	862,160	772,800	0	772,800	31-
	TOTAL REVENUES *****	1,279,799	1,139,267	880,660	791,300	0	791,300	30-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	295,596	317,894	317,894	323,398	0	323,398	1
10110	OVERTIME	6,432	5,500	2,500	2,500	0	2,500	54-
10200	FICA	21,240	24,456	24,456	24,931	0	24,931	1
10300	HEALTH INSURANCE	30,690	36,225	36,225	39,771	0	39,771	9
10325	DISABILITY INSURANCE	1,283	1,449	1,449	1,479	0	1,479	2
10350	LIFE INSURANCE	321	351	351	351	0	351	0
10375	DENTAL INSURANCE	2,475	2,835	2,835	2,835	0	2,835	0
10400	WORKERS COMP	1,112	1,228	1,228	1,383	0	1,383	12
10500	401(A) MATCH PLAN	4,550	5,265	4,663	5,265	0	5,265	0
	SUBTOTAL *****	363,701	395,203	391,601	401,913	0	401,913	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	517	565	565	640	0	640	13
23000	OFFICE SUPPLIES	16,433	17,640	13,500	13,450	0	13,450	23-
23001	PRINTING	1,420	1,700	1,500	1,500	0	1,500	11-
	SUBTOTAL *****	18,371	19,905	15,565	15,590	0	15,590	21-
	DUES TRAVEL & TRAINING							
37000	DUES	0	325	325	350	0	350	7
37200	SEMINARS/CONFEREN/MEETING	985	650	680	650	0	650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,259	1,400	830	1,800	0	1,800	28
37230	MEALS & LODGING-TRAINING	2,390	2,820	3,374	2,700	0	2,700	4-
37240	REGISTRATION/TUITION	0	835	750	835	0	835	0
	SUBTOTAL *****	4,634	6,030	5,959	6,335	0	6,335	5
	UTILITIES							
48000	TELEPHONES	4,844	5,100	5,100	5,100	0	5,100	0
	SUBTOTAL *****	4,844	5,100	5,100	5,100	0	5,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	17,013	16,370	16,000	17,195	0	17,195	5
60200	EQUIP REPAIRS/MAINTENANCE	465	200	0	0	0	0	0
	SUBTOTAL *****	17,478	16,570	16,000	17,195	0	17,195	3
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	47,116	47,116	47,116	57,114	0	57,114	21
71600	EQUIP LEASES & METER CHRG	14,076	15,250	15,250	15,250	0	15,250	0
	SUBTOTAL *****	61,192	62,366	62,366	72,364	0	72,364	16
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	11,133	0	0	0	5,000	5,000	0
	SUBTOTAL *****	11,133	0	0	0	5,000	5,000	0
	TOTAL EXPENDITURES *****	481,355	505,174	496,591	518,497	5,000	523,497	3

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Record Preservation

Department Number 2800

Mission

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

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. The budget from this special revenue fund provides supplemental funding to the budget for the Recorder of Deeds established by the County Commission in the General Fund (see department number 1160).

Goals and Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable
Response: Unavailable

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>

Organizational Chart

Refer to department number 1160.

Record Preservation

Dept. No. 2800

Annual Budget

2800 STORAGE & PRESERVATION
280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	190,055	155,380	145,000	117,500	0	117,500	24-
	SUBTOTAL *****	190,055	155,380	145,000	117,500	0	117,500	24-
	INTEREST							
3711	INT-OVERNIGHT	299	280	225	100	0	100	64-
3712	INT-LONG TERM INVEST	4,264	2,840	4,665	2,200	0	2,200	22-
3798	INC/DEC IN FV OF INVESTMENTS	503	0	1,000-	0	0	0	0
	SUBTOTAL *****	5,066	3,120	3,890	2,300	0	2,300	26-
	TOTAL REVENUES *****	195,122	158,500	148,890	119,800	0	119,800	24-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	47,939	0	0	0	0	0
10110	OVERTIME	590	0	0	0	0	0	0
10200	FICA	0	3,667	0	0	0	0	0
10300	HEALTH INSURANCE	0	4,025	0	0	0	0	0
10325	DISABILITY INSURANCE	0	216	0	0	0	0	0
10350	LIFE INSURANCE	0	39	0	0	0	0	0
10375	DENTAL INSURANCE	0	315	0	0	0	0	0
10400	WORKERS COMP	51	183	0	0	0	0	0
10500	401(A) MATCH PLAN	0	585	0	0	0	0	0
	SUBTOTAL *****	641	56,969	0	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	10,500	13,500	11,400	10,500	0	10,500	22-
23020	MICROFILM/FILM	14	0	1,340	1,400	0	1,400	0
	SUBTOTAL *****	10,514	13,500	12,740	11,900	0	11,900	11-
	DUES TRAVEL & TRAINING							
37000	DUES	620	675	755	700	0	700	3
37200	SEMINARS/CONFEREN/MEETING	1,670	750	1,590	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,875	2,350	2,270	2,800	0	2,800	19
37230	MEALS & LODGING-TRAINING	5,633	5,380	4,539	5,380	0	5,380	0
37240	REGISTRATION/TUITION	0	1,125	1,125	2,350	0	2,350	108
	SUBTOTAL *****	10,798	10,280	10,279	11,980	0	11,980	16
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	30,000	5,000	30,000	0	30,000	0
71100	OUTSIDE SERVICES	75,958	145,500	55,000	105,500	0	105,500	27-
71101	PROFESSIONAL SERVICES	92,446	52,000	86,000	77,000	0	77,000	48
	SUBTOTAL *****	168,404	227,500	146,000	212,500	0	212,500	6-
	OTHER							
86850	CONTINGENCY	0	124,600	0	165,000	0	165,000	32
86910	PY ENCUMBRANCES NOT USED	299-	0	0	0	0	0	0
	SUBTOTAL *****	299-	124,600	0	165,000	0	165,000	32
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	22,000	21,475	0	0	0	0
91301	COMPUTER HARDWARE	5,400	7,400	7,420	0	6,000	6,000	18-
91302	COMPUTER SOFTWARE	0	0	0	0	4,000	4,000	0
92301	REPLC COMPUTER HDWR	12,371	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	709	0	0	0	0	0	0
	SUBTOTAL *****	18,481	29,400	28,895	0	10,000	10,000	65-
	TOTAL EXPENDITURES *****	208,540	462,249	197,914	401,380	10,000	411,380	11-

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Information Technology

Department Number 1170

Mission

The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC) in conjunction with the IT staff develops the vision and desired direction of information technology and provides a plan with recommendations to the County Commissioners for consideration and adoption. In addition, the Department conducts research to identify new cost saving developments resulting in improved operational efficiencies. Also, the Department provides critical tactical information technology solutions, systems design, programming services and support to County offices.

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

Budget Highlights

The budget contains all appropriations necessary to accomplish the goals and objectives set forth below, totaling approximately \$135,000 in addition to routine personnel and operations appropriations. Additional funding for some of the projects identified below is provided through Homeland Security Funds (\$22,500) and through joint funding with the Assessment Fund (\$110,400 for imaging and \$45,000 for network storage).

Goals and Objectives

Budget Year Objectives

- Consolidate old individual Uninterruptible Power Supply (UPS) units in the Government Center computer equipment room into one modular and expandable unit.
- Replace the UPS for the Sheriff's Department AS/400.
- Upgrade the Demilitarized Zone (DMZ) switch.
- Establish funds for unanticipated hardware emergencies.
- Implement virus protection for the AS/400 (to be purchased with Federal Homeland Security Grant).
- Replace the Intrusion Detection System Module (IDSM) security server to enable a software upgrade (to be purchased with Federal Homeland Security Grant).
- Implement Backup Recovery and Media Services (BRMS) on the Government Center and Sheriff's Department AS/400s to handle backup and recovery (to be purchased with Federal Homeland Security Grant).

- Replace the current imaging system with Real Vision Imaging (RVI) on the AS/400 platform, including a Linear Tape Open (LTO) tape drive for faster and more reliable backups. (Costs to be shared with other funds.)
- Replace AS/400 terminals that are in poor condition.
- Purchase multi-media courses for Microsoft Office and Novell GroupWise to be used for county-wide training.
- Purchase critical Howard Technical Enterprises (HTE) software modifications for the Sheriff's Department.
- Purchase in-house training for the Sheriff's Department HTE system.
- Implement a Storage Area Network (SAN) to consolidate and integrate server storage on the network, including an LTO tape drive for faster and more reliable backups. (Costs to be shared with other funds.)
- Replace WEB application and Internet Information Services (IIS) servers.
- Purchase Geographic Information System (GIS) Arc Internet Map Server (IMS) and Arc Spatial Data Server (SDE) servers.
- Implement the first year of a five year Personal Computer (PC) replacement plan based on PC age.
- Replace printers that are maintenance problems.
- Purchase PC for a new planner in Planning and Building.
- Replace Voter Registration printer for high capacity card stock feeder capability.
- Purchase WEB tools for application development.
- Install Arc Editor GIS software for Planning and Building.
- Purchase network analysis tool for diagnosing network problems (to be purchased with Federal Homeland Security Grant).
- Purchase cable tester for network wiring.

Progress on Prior Year Objectives

Develop performance measures for FY 2005. This will include establishing the appropriate databases and documenting the reporting procedures to maintain year-to-year consistency.

Response: On-going.

Complete fiber installation between the Government Center and Public Works, and the Government Center and Child Support.

Response: Completion is planned for year-end; however, project completion is dependent upon the City's timeline.

Improve customer service at the Helpdesk and provide additional help for routine computer “operations” activities by adding a new FTE (Helpdesk Technician).

Response: The Helpdesk Technician FTE was held in a contingency fund until September, 2004. At that time, a budget revision from contingency to IT was approved by the Commission, and the position established. The position was filled in December.

Replace all remaining Tangent PCs that were accidentally missed last year.

Response: Completed.

Replace PCs that are maintenance problems and/or causing serious performance issues.

Response: Completed.

Replace printers that are maintenance problems.

Response: Completed.

Develop a hardware replacement schedule, and implement the first year of the plan in FY 2005.

Response: A five year PC replacement plan, based on age, has been approved and the first phase will be implemented in FY 2005. Printer, server and other hardware replacement will be evaluated on an as needed basis.

Upgrade the Government Center iSeries (AS/400) to enable logical positioning (LPAR) to separate computing environments into production and development.

Response: Completed.

Evaluate various change management systems.

Response: On-going.

Evaluate iSeries (AS/400) automatic documentation systems.

Response: On-going.

Install an Intranet.

Response: On-going.

Take a physical inventory into Track-It!

Response: A computer physical inventory was taken in the first quarter of 2004 and the IT asset database updated accordingly. Testing is on-going to set up Track-It! to automatically inventory PCs.

Evaluate impact of moving Sheriff Department iSeries (AS/400) applications to the Government Center iSeries (AS/400) for possible implementation in FY 2005.

Response: On-going. Because of legal delays with the fiber, this evaluation will be continued in FY 2005 with possible implementation in FY 2006.

Install CODE/400 to increase programmer productivity and provide training.

Response: Completed.

Establish a detailed training plan for IT staff.

Response: Completed.

Document all backup procedures. Evaluate a disaster recovery plan.

Response: Backup procedure documentation is on-going. Disaster recovery plan evaluations are on-going.

Develop an operations schedule in Microsoft Project.

Response: On-going.

Evaluate methods to improve imaging by making it more cost effective and available to more departments and offices.

Response: Evaluation completed. Current imaging system to be replaced by RVI on the AS/400 platform.

Establish a county-wide computer “technical” committee.

Response: ITAC will continue to serve as the County’s technical committee; therefore, a separate technical committee is not needed.

Evaluate county-wide network faxing options.

Response: Dropped. No interest at this time.

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.

Response: On-going.

Help support the Voter Registration office in evaluating remote laptops in polling stations.

Response: Completed. Fifty-six laptops were purchased, configured and deployed for the national election in November, along with nine IT staff on standby for Helpdesk support beginning at 5:30 A.M. election day. The Helpdesk received over 200 calls election day.

Continue work on GASB34 system.

Response: The core system has been completed. Minor modifications and enhancements are on-going.

Review and group programming backlog and make recommendation. Determine impact of replacing/rewriting major applications.

Response: Review of programming backlog completed. Determining impact of replacing/rewriting major applications will be completed by the end of the year.

Evaluate Web-facing iSeries (AS/400) applications.

Response: On-going.

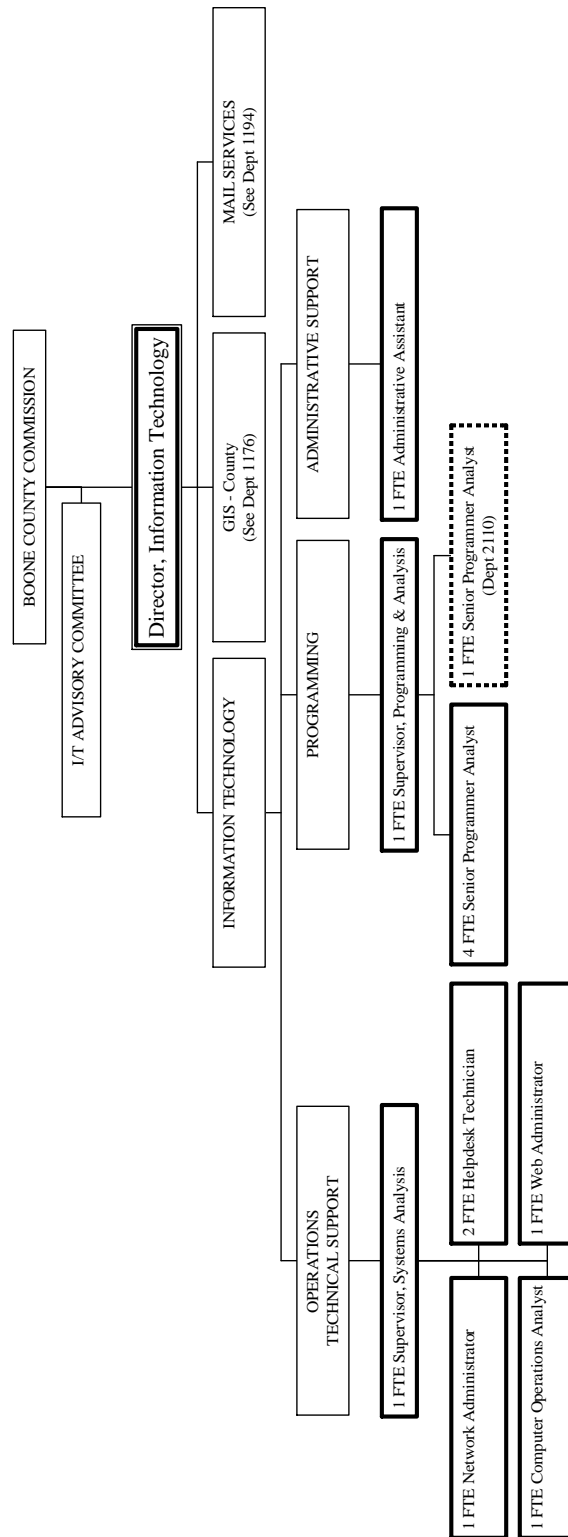
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Under Development			

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 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	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	12.00	13.00	13.00	-
Overtime	\$ 4,000	\$ 4,500	\$ -	\$ (4,500)

Organizational Chart



Annual Budget1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES	37	0	35	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	44,896	56,123	57,340	56,123	0	56,123	0
3595	DIRECT DIAL ACCESS	1,421	0	45	0	0	0	0
	SUBTOTAL *****	46,355	56,123	57,420	56,123	0	56,123	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	46,355	56,123	57,420	56,123	0	56,123	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	581,631	658,448	649,696	753,230	0	753,230	14
10110	OVERTIME	4,609	4,500	2,300	1,500	0	1,500	66-
10120	HOLIDAY WORKED	241	0	0	0	0	0	0
10200	FICA	43,565	50,767	50,046	57,736	0	57,736	13
10300	HEALTH INSURANCE	44,330	53,332	53,332	66,285	0	66,285	24
10325	DISABILITY INSURANCE	2,463	2,998	2,954	3,411	0	3,411	13
10350	LIFE INSURANCE	436	517	507	585	0	585	13
10375	DENTAL INSURANCE	3,575	4,174	4,815	4,725	0	4,725	13
10400	WORKERS COMP	2,426	2,536	2,505	3,188	0	3,188	25
10500	401(A) MATCH PLAN	4,700	7,793	6,185	8,775	0	8,775	12
10510	CERF-EMPLOYER PD CONTRIBUTION	4,514	6,184	3,455	0	0	3,630	41-
10600	UNEMPLOYMENT BENEFITS	12,142	1,750	1,750	0	0	0	0
	SUBTOTAL *****	704,634	792,999	777,545	899,435	0	903,065	13
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	2,407	3,820	4,517	5,565	0	5,565	45
23000	OFFICE SUPPLIES	1,679	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	342	300	375	300	0	300	0
23015	COMPUTER SUPPLIES	4,046	4,100	4,100	3,000	0	3,000	26-
23016	MAGNETIC MEDIA	13,163	8,035	14,035	29,460	24,420-	5,040	37-
23017	COMPUTER PAPER	2,159	4,300	4,300	4,300	0	4,300	0
23018	PRINTER SUPPLIES	51,935	43,900	43,900	43,600	0	43,600	0
23050	OTHER SUPPLIES	3,687	6,000	6,000	6,000	0	6,000	0
23850	MINOR EQUIPMENT & TOOLS	2,875	2,500	1,500	1,000	1,000	2,000	20-
	SUBTOTAL *****	82,296	75,955	81,727	96,225	23,420-	72,805	4-
	DUES TRAVEL & TRAINING							
37000	DUES	11,820	12,175	12,175	12,175	0	12,175	0
37200	SEMINARS/CONFEREN/MEETING	4,192	5,190	5,500	7,536	0	7,536	45
37210	TRAINING/SCHOOLS	6,991	10,650	14,650	8,600	2	8,601	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,754	4,900	5,590	5,401	0	5,401	10
37230	MEALS & LODGING-TRAINING	5,260	7,100	7,100	11,933	2	11,935	68
	SUBTOTAL *****	30,019	40,015	45,015	45,645	4	45,648	14
	UTILITIES							
48000	TELEPHONES	23,466	27,113	20,000	14,871	0	14,871	45-
	SUBTOTAL *****	23,466	27,113	20,000	14,871	0	14,871	45-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	189	500	300	1,135	0	1,135	127
	SUBTOTAL *****	189	500	300	1,135	0	1,135	127
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	50,627	68,080	68,080	57,549	1,855-	55,694	18-
60200	EQUIP REPAIRS/MAINTENANCE	170	3,000	3,000	5,000	0	5,000	66
	SUBTOTAL *****	50,797	71,080	71,080	62,549	1,855-	60,694	14-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	158,909	85,518	74,518	74,703	20,028-	56,673	33-
71100	OUTSIDE SERVICES	21,517	22,984	24,800	34,500	0	34,500	50
71101	PROFESSIONAL SERVICES	3,765	10,000	8,000	12,000	15,105	28,004	180
71500	BUILDING USE/RENT CHARGE	24,211	24,211	24,211	29,349	0	29,349	21
71600	EQUIP LEASES & METER CHR	626	792	900	1,056	0	1,056	33
	SUBTOTAL *****	209,029	143,505	132,429	151,608	4,923-	149,582	4

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Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	4,500	3,500	0	0	0	0
91301	COMPUTER HARDWARE	32,204	43,719	26,401	0	65,069	81,565	86
91302	COMPUTER SOFTWARE	9,419	5,286	5,282	0	3,006	3,004	43-
92301	REPLC COMPUTER HDWR	84,559	133,077	133,077	0	99,422	99,422	25-
92302	REPLC COMPUTER SOFTWARE	0	5,064	5,000	0	8,503	2	99-
	SUBTOTAL *****	126,182	191,646	173,260	0	176,000	183,993	3-
	TOTAL EXPENDITURES *****	1,226,616	1,342,813	1,301,356	1,271,468	145,806	1,431,793	6

Decimal values have been truncated.

GIS – Consortium

Department Number 1175

Mission

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

Please refer to department number 1176 for a review of Boone County's budget pertaining to the development of GIS applications specific to Boone County offices.

Budget Highlights

This budget includes funding to upgrade the fiber optic hardware located at each entity site. The budgetary impact is approximately \$15,000.

Goals and Objectives

Budget Year Objectives

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

Progress on Prior Year Objectives

- Maintain continued access to Consortium shared data. 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.
Response: A GIS Program Manager was needed to maintain the GIS Consortium server. Alternative methods were used to transfer GIS information to entities outside the Consortium. This included the creation of CD-ROMs and the use of an external hard drive.
- Develop and maintain standards for GIS data development and accuracy throughout the Consortium. 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 Program Manager developed standards for GIS data development to insure ease of use and accuracy for all

Consortium members. The Boone County GIS Program Manager oversees these standards.

- Train and advise Consortium members on the use of GIS 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 Program Manager created maps and manuals to aid in the training process.

Personnel Detail

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

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	0	0	0	7,500	0	7,500	0
	SUBTOTAL *****	0	0	0	7,500	0	7,500	0
	TOTAL REVENUES *****	0	0	0	7,500	0	7,500	0
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	3,000	0	1,000	0	1,000	66-
	SUBTOTAL *****	0	3,000	0	1,000	0	1,000	66-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	1,650	650	2,300	0
	SUBTOTAL *****	0	0	0	1,650	650	2,300	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	4,400	1,522	0	1,051	0	1,051	30-
	SUBTOTAL *****	4,400	1,522	0	1,051	0	1,051	30-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	7,000	100	0	0	0	0
92301	REPLC COMPUTER HDWR	0	15,000	14,571	0	15,000	15,000	0
	SUBTOTAL *****	0	22,000	14,671	0	15,000	15,000	31-
	TOTAL EXPENDITURES *****	4,400	26,522	14,671	3,701	15,650	19,351	27-

Decimal values have been truncated.

GIS – County

Department Number 1176

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Develop GIS layers as user departments identify needs.
- Develop applications to use in conjunction with the newly created GIS layers.
- 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 according to a prioritized list.
Response: The development of a "Master" Address Database is underway and will be complete by the end of the year 2005. The development of a Voter District map for the County Clerk's Office has been ongoing. These are the highest priorities for the GIS Department. The development of a Zoning layer (map) will be completed by the end of the year 2004, but this project is highly dependant upon Planning & Zoning interaction.
- Develop applications to use in conjunction with the newly created GIS layers.
Response: Research is ongoing on application development. Multiple Internet Mapping applications have been developed at this time. An ArcReader application with custom map projects has been developed to give end users access to GIS data. This is a free GIS viewer application that can be used as an alternative to the Intranet mapping.
- Develop and maintain standards for GIS data development and accuracy throughout the County.
Response: The development of GIS standards is still ongoing.

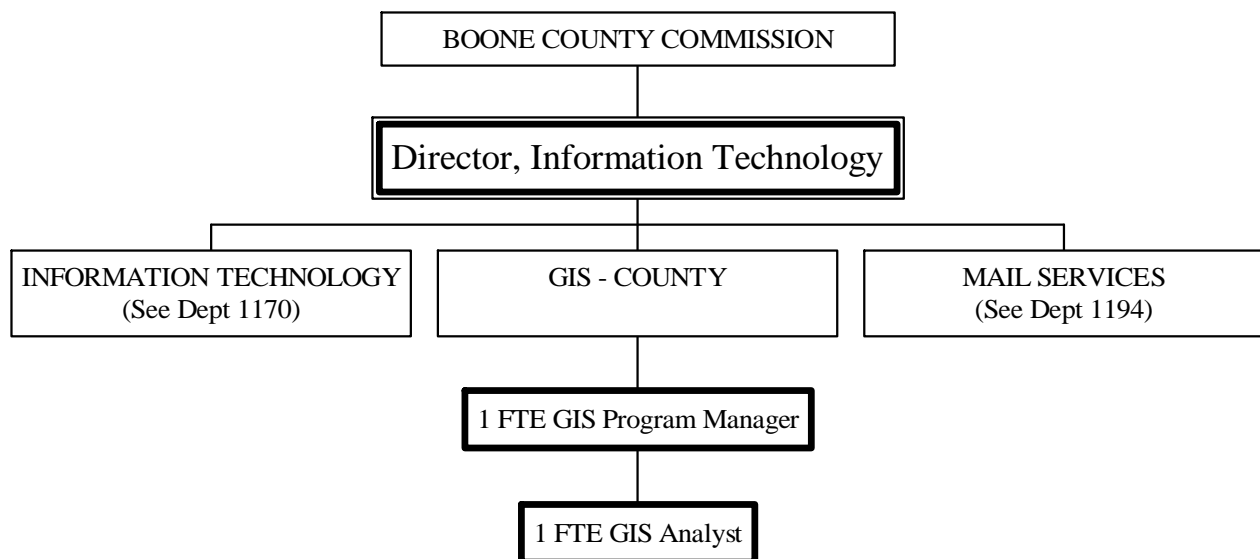
- Train county employees on the use of GIS.

Response: The training of county employees on how to use the GIS data and how to create individual layers is needed for the development of a GIS system and its standards. The GIS Program Manager needs to have map and manual printing capabilities to aid in the training process. All printing capabilities were met. There are various mapping supplies needed to help train Consortium members. All mapping supplies needed for training were purchased and used in training.

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
GIS Program Manager	1.00	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
Total FTEs	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>

Organizational Chart



Annual Budget

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	15	0	50	0	0	0	0
	SUBTOTAL *****	15	0	50	0	0	0	0
	TOTAL REVENUES *****	15	0	50	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	76,488	81,267	81,267	85,404	0	85,404	5
10200	FICA	5,743	6,217	6,217	6,533	0	6,533	5
10300	HEALTH INSURANCE	6,820	8,050	8,050	8,838	0	8,838	9
10325	DISABILITY INSURANCE	315	367	367	385	0	385	4
10350	LIFE INSURANCE	67	78	78	78	0	78	0
10375	DENTAL INSURANCE	550	630	630	630	0	630	0
10400	WORKERS COMP	298	311	311	360	0	360	15
10500	401(A) MATCH PLAN	1,100	1,170	663	1,170	0	1,170	0
	SUBTOTAL *****	91,382	98,090	97,583	103,398	0	103,398	5
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	68	100	100	100	0	100	0
23001	PRINTING	137	50	50	50	0	50	0
23016	MAGNETIC MEDIA	85	125	100	125	0	125	0
23017	COMPUTER PAPER	0	2,050	1,000	2,050	0	2,050	0
23018	PRINTER SUPPLIES	0	200	200	200	0	200	0
	SUBTOTAL *****	291	2,525	1,450	2,525	0	2,525	0
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	50	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	240	2,000	0	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	680	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	923	1,000	1,500	1,500	0	1,500	50
	SUBTOTAL *****	1,844	5,150	2,550	5,650	0	5,650	9
	UTILITIES							
48000	TELEPHONES	621	632	632	632	0	632	0
	SUBTOTAL *****	621	632	632	632	0	632	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	41	50	50	50	0	50	0
	SUBTOTAL *****	41	50	50	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,372	14,600	14,600	14,300	0	14,300	2-
71100	OUTSIDE SERVICES	0	1,000	500	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	3,009	3,010	3,010	3,649	0	3,649	21
71600	EQUIP LEASES & METER CHRG	14	0	132	132	0	132	0
	SUBTOTAL *****	11,396	18,610	18,242	19,081	0	19,081	2
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	1,094	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	6,169	0	0	0	0	0	0
	SUBTOTAL *****	7,263	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	112,841	125,157	120,607	131,436	0	131,436	5

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Property tax revenues reflect no change in the tax levy of \$0.13/per \$100 assessed valuation for the General Fund. Assessed valuation is expected to increase due to new construction and reassessment, resulting in a budgetary estimate of 6.5% growth. Sales tax revenues have grown at approximately 4-5% during FY 2004, exceeding original budget estimates. However, the final annual growth rate will not be known for several months after adoption of this budget. The FY 2005 budget assumes a 4% growth rate over the current year projection, which translates into a 6.7% 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

Department Number 1190

Annual Budget

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	1,560,882	1,596,000	1,625,000	1,730,000	0	1,730,000	8
3002	PERSONAL PROPERTY CY	393,588	411,000	385,000	391,000	0	391,000	4-
3003	RAILROAD AND UTILITY CY	80,339	77,000	79,000	81,000	0	81,000	5
3004	REPLACEMENT SURTAX/GEN CY	142,998	140,000	143,000	143,000	0	143,000	2
3011	REAL ESTATE PY	41,284	30,000	42,000	42,000	0	42,000	40
3012	PERSONAL PROPERTY PY	37,515	30,000	37,000	37,000	0	37,000	23
3013	RAILROAD & UTILITY PY	1,103	0	400	0	0	0	0
	SUBTOTAL *****	2,257,713	2,284,000	2,311,400	2,424,000	0	2,424,000	6
	SALES TAXES							
3110	SALES TAXES	9,834,025	9,920,000	10,178,000	10,585,000	0	10,585,000	6
	SUBTOTAL *****	9,834,025	9,920,000	10,178,000	10,585,000	0	10,585,000	6
	FRANCHISE TAXES							
3210	MEDIACOM	94,731	95,200	94,000	94,000	0	94,000	1-
3220	CHARTER COMMUNICATIONS	42,474	45,200	41,900	41,900	0	41,900	7-
	SUBTOTAL *****	137,206	140,400	135,900	135,900	0	135,900	3-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	4,755	2,500	3,000	3,000	0	3,000	20
3446	COUNTY STOCK INSURANCE	12,579	12,000	12,000	12,000	0	12,000	0
3482	FED DISASTER	5,114	0	0	0	0	0	0
3490	FISH & WILDLIFE PILT	0	500	400	400	0	400	20-
3491	NATL FOREST PILT	2,955	3,600	3,000	3,000	0	3,000	16-
3492	BUREAU OF LAND MGMT PILT	4,949	5,000	5,169	5,000	0	5,000	0
	SUBTOTAL *****	30,354	23,600	23,569	23,400	0	23,400	0
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3710	INTEREST	382	1,000	1,380	1,400	0	1,400	40
3718	INT-SALES TAX	3,845	4,200	3,000	3,000	0	3,000	28-
3719	INT-FINANCIAL INST TAX	33	50	35	35	0	35	30-
3724	INT - OTHER ENTITIES	0	21,899	21,899	19,140	0	19,140	12-
	SUBTOTAL *****	4,262	27,149	26,314	23,575	0	23,575	13-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	60,030	149,350	141,850	191,082	0	191,082	27
3821	BLDG RENT	0	0	0	0	0	28,927	0
3823	HOSPITAL LEASE	1,404,518	1,418,500	1,430,923	1,452,000	0	1,452,000	2
3835	SALE OF COUNTY FIXED ASSET	12,092	1,000	13,000	1,000	0	1,000	0
3887	ADMIN & INDIRECT COST REIMB	157,102	158,000	158,000	158,000	0	158,000	0
3890	MISCELLANEOUS	40	0	744	0	0	0	0
3891	DIVIDENDS/REBATES	99,517	0	0	0	0	0	0
	SUBTOTAL *****	1,733,300	1,726,850	1,744,517	1,802,082	0	1,831,009	6
	OTHER FINANCING SOURCES							
3912	OTI:DEBT SERVICE FUND	500	0	0	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	1,898,932	0	0	0	0	0	0
	SUBTOTAL *****	1,899,432	0	0	0	0	0	0
	TOTAL REVENUES *****	15,896,294	14,121,999	14,419,700	14,993,957	0	15,022,884	6
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	750	500	750	0	750	0
	SUBTOTAL *****	0	750	500	750	0	750	0
	UTILITIES							
48100	NATURAL GAS	0	0	0	500	0	500	0
48200	ELECTRICITY	0	0	0	500	0	500	0
48300	WATER	0	0	0	100	0	100	0

Non-Departmental

Dept. No. 1190

48400 SOLID WASTE	0	0	0	1	0	1	0
48600 SEWER USE	0	0	0	75	0	75	0
SUBTOTAL *****	0	0	0	1,176	0	1,176	0

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
59300	VEHICLE EXPENSE PARKING	17,640	19,140	18,000	19,140	0	19,140	0
	SUBTOTAL *****	17,640	19,140	18,000	19,140	0	19,140	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	590	1,000	750	750	0	750	25-
71101	PROFESSIONAL SERVICES	79,810	107,640	98,000	101,600	0	101,600	5-
71105	LEGAL SERVICES	2,900	5,000	0	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	0	0	0	0	0	31,605	0
	SUBTOTAL *****	83,300	113,640	98,750	107,350	0	138,955	22
	OTHER							
83900	OTHR FIN USE-BOND REDEMPTION	1,898,932	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPLE	315,000	310,000	310,000	270,000	0	270,000	12-
84100	INTEREST EXPENSE	76,740	156,115	182,650	150,315	0	150,315	3-
86897	FICA/FED W/H OVER AND SHORT	1,172	0	0	0	0	0	0
86898	OVER AND SHORT	133-	100	10	100	0	100	0
86900	MISCELLANEOUS	2,369	3,500	2,900	3,500	0	3,500	0
86910	PY ENCUMBRANCES NOT USED	22,130-	0	7,000-	0	0	0	0
	SUBTOTAL *****	2,271,952	469,715	488,560	423,915	0	423,915	9-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	543,650	543,650	0	0	0	0
91800	LAND	0	390,000	390,000	0	0	0	0
	SUBTOTAL *****	0	933,650	933,650	0	0	0	0
	TOTAL EXPENDITURES *****	2,372,892	1,536,895	1,539,460	552,331	0	583,936	62-

Decimal values have been truncated.

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

The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, Electronic Data Processing (EDP), public official's errors and omissions, law enforcement errors and omissions, and boiler and machinery. The County is a member of 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 \$25,000 maximum rebate under MARCIT's loss control program. The program requires that at least 50% of the rebate must be re-invested in safety equipment, training, or programs. The budget includes appropriations equal to 50% of the rebate.

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3891	MISCELLANEOUS DIVIDENDS/REBATES	25,000	25,000	25,123	25,000	0	25,000	0
	SUBTOTAL *****	25,000	25,000	25,123	25,000	0	25,000	0
	TOTAL REVENUES *****	25,000	25,000	25,123	25,000	0	25,000	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	993	0	3,250	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	3,351	7,250	6,000	10,000	0	8,000	10
	SUBTOTAL *****	4,345	7,250	9,250	10,000	0	8,000	10
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	291	800	400	1,200	0	1,200	50
37210	TRAINING/SCHOOLS	5,375	1,221	1,200	6,000	0	4,500	268
	SUBTOTAL *****	5,667	2,021	1,600	7,200	0	5,700	182
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	200	50	0	0	0	0
	SUBTOTAL *****	0	200	50	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	2,558	3,500	2,000	0	0	0	0
	SUBTOTAL *****	2,558	3,500	2,000	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	10,681	11,500	16,000	16,000	0	16,000	39
71002	AUTO LIABILITY INS	25,078	26,800	30,000	30,000	0	30,000	11
71003	INLAND MARINE INS	3,943	4,100	1,600	4,100	0	4,100	0
71004	PROPERTY INSURANCE	55,998	58,000	57,000	58,000	0	58,000	0
71005	BOILER & MACHINERY INS	6,183	6,400	0	6,400	0	6,400	0
71006	ERRORS & OMISSIONS INS	63,160	66,000	74,000	78,000	0	78,000	18
71007	LAW ENFORCEMENT INS	30,651	34,000	38,000	42,000	0	42,000	23
71008	GENERAL LIABILITY INS	81,651	93,810	112,000	95,000	0	105,000	11
71009	D.P. EQUIP-INSURANCE	4,551	4,800	3,500	4,800	0	4,800	0
71010	CRIME INSURANCE	1,671	1,900	2,200	2,100	0	2,100	10
71011	PUBLIC OFFICIALS BOND	9,879	6,164	5,500	5,500	0	5,500	10-
71016	AUTO CLAIMS DEDUCTIBLE	20,156	20,865	15,000	15,000	0	15,000	28-
71018	OTHER CLAIMS DEDUCTIBLE	34,619	50,000	24,510	50,000	0	50,000	0
71019	PA'S E&O POLICY	10,494	10,500	11,000	11,500	0	11,500	9
71020	UNINSURED CLAIMS	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	358,720	396,839	390,310	420,400	0	430,400	8
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	9,900	1,500	1,436	0	0	0	0
	SUBTOTAL *****	9,900	1,500	1,436	0	0	0	0
	TOTAL EXPENDITURES *****	381,191	411,310	404,646	437,600	0	444,100	7

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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

The budget amount for unemployment payments of \$15,000 reflects a substantial reduction over that of the last two years.

Employee Benefits

Dept. No. 1192

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
10600	PERSONAL SERVICES							
	UNEMPLOYMENT BENEFITS	467	62,885	5,000	0	0	15,000	76-
	SUBTOTAL *****	467	62,885	5,000	0	0	15,000	76-
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	9,026	8,500	9,000	9,000	0	9,000	5
	SUBTOTAL *****	9,026	8,500	9,000	9,000	0	9,000	5
	TOTAL EXPENDITURES *****	9,493	71,385	14,000	9,000	0	24,000	66-

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Mail Services

Department Number 1194

Mission

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Collect detail information on actual postage costs by office. Consider charging postage usage back to the originating offices.
- Replace Paragon postage machine with machine capable of new requirements for digital technology.

Progress on Prior Year Objectives

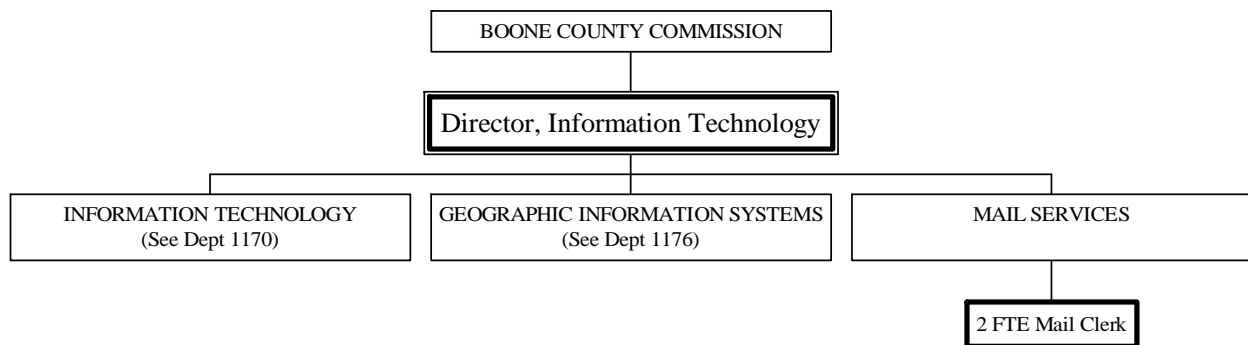
- Develop Performance Measures for FY 2005. This will include establishing the appropriate databases and documenting the reporting procedures to maintain year-to-year consistency.
Response: On-going.
- Continue to evaluate ways to improve customer service and satisfaction.
Response: On-going.

Performance Measures

Performance Measure	2003	2004	2005
	Actual	Estimated	Projected
Under Development			

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mail Clerk	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Total FTEs	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>-</u></u>
Overtime	\$ 1,500	\$ 1,000	\$ 1,000	\$ -

Organizational Chart

Mail Services

Dept. No. 1194

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	36,035	43,492	43,492	44,595	0	44,595	2
10110	OVERTIME	455	1,000	500	0	0	0	0
10200	FICA	2,755	3,403	3,403	3,411	0	3,411	0
10300	HEALTH INSURANCE	6,820	8,050	8,050	8,838	0	8,838	9
10325	DISABILITY INSURANCE	146	201	201	201	0	201	0
10350	LIFE INSURANCE	65	78	78	78	0	78	0
10375	DENTAL INSURANCE	550	630	630	630	0	630	0
10400	WORKERS COMP	839	841	841	908	0	908	7
10500	401(A) MATCH PLAN	390	1,170	400	1,170	0	1,170	0
	SUBTOTAL *****	48,057	58,865	57,595	59,831	0	59,831	1
	MATERIALS & SUPPLIES							
22000	POSTAGE	222,468	250,000	220,000	240,000	0	240,000	4-
22500	SUBSCRIPTIONS/PUBLICATION	98	180	180	180	0	180	0
23000	OFFICE SUPPLIES	433	850	400	400	0	400	52-
	SUBTOTAL *****	223,000	251,030	220,580	240,580	0	240,580	4-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	0	200	200	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	150	150	150	0	150	0
37230	MEALS & LODGING-TRAINING	0	400	400	400	0	400	0
	SUBTOTAL *****	0	750	750	750	0	750	0
	UTILITIES							
48000	TELEPHONES	297	300	300	300	0	300	0
48050	CELLULAR TELEPHONES	13	50	50	50	0	50	0
	SUBTOTAL *****	311	350	350	350	0	350	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,386	1,500	1,500	1,500	0	1,500	0
59100	VEHICLE REPAIRS	544	600	600	600	0	600	0
59105	TIRES	27	600	600	600	0	600	0
	SUBTOTAL *****	1,958	2,700	2,700	2,700	0	2,700	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,950	3,800	3,800	4,500	0	4,500	18
71500	BUILDING USE/RENT CHARGE	5,864	5,864	5,864	7,110	0	7,110	21
71600	EQUIP LEASES & METER CHRG	57,251	56,985	56,985	56,985	1,513-	56,985	0
	SUBTOTAL *****	65,065	66,649	66,649	68,595	1,513-	68,595	2
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,033	0	0	0	0	0	0
	SUBTOTAL *****	1,033	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	339,427	380,344	348,624	372,806	1,513-	372,806	1-

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Records Management Services

Department Number 1196

Mission

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

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 budget includes \$5,000 for off-site record storage. This is needed in order to facilitate the relocation of records out of various county-owned buildings. This will allow for conversion of record storage space in the various buildings to other operational uses.

Goals and Objectives

Budget Year Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable

Response: Unavailable

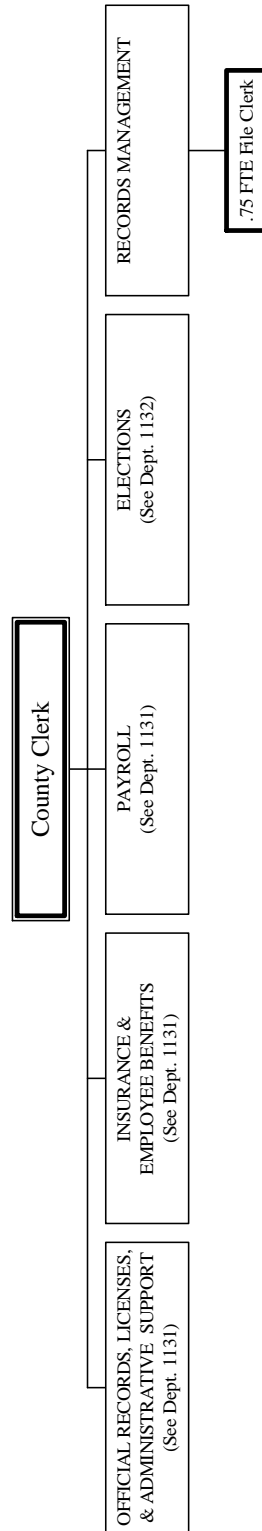
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Unavailable			

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
File Clerk	0.75	0.75	0.75	-
Total FTEs	0.75	0.75	0.75	-

Organizational Chart



Records Management Services

Dept. No. 1196

Annual Budget

1196 RECORDS MANAGEMENT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	12,732	16,310	8,300	16,723	0	16,723	2
10120	HOLIDAY WORKED	0	0	20	0	0	0	0
10200	FICA	974	1,247	650	1,279	0	1,279	2
10300	HEALTH INSURANCE	0	4,025	0	4,419	0	4,419	9
10325	DISABILITY INSURANCE	0	73	0	75	0	75	2
10350	LIFE INSURANCE	0	39	0	39	0	39	0
10375	DENTAL INSURANCE	0	315	0	315	0	315	0
10400	WORKERS COMP	52	62	61	70	0	70	12
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	13,759	22,656	9,031	23,505	0	23,505	3
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	88	705	500	1,000	0	1,000	41
23850	MINOR EQUIPMENT & TOOLS	39	0	0	0	0	0	0
	SUBTOTAL *****	128	705	500	1,000	0	1,000	41
	UTILITIES							
48000	TELEPHONES	305	300	300	300	0	300	0
	SUBTOTAL *****	305	300	300	300	0	300	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	295	295	200	0	200	32-
	SUBTOTAL *****	0	295	295	200	0	200	32-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	25,501	55,264	25,738	27,779	0	27,779	49-
71525	STORAGE CHARGES	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	25,501	55,264	25,738	32,779	0	32,779	40-
	OTHER							
83160	RECYCLING & DUMP FEES	315	700	500	700	0	700	0
	SUBTOTAL *****	315	700	500	700	0	700	0
	TOTAL EXPENDITURES *****	40,009	79,920	36,364	58,484	0	58,484	26-

Decimal values have been truncated.

County Assessor

Department Number 2010

Mission

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

Budget Highlights

The State of Missouri has significantly reduced the reimbursement revenue to counties over the past few years; however, the FY 2005 budget reflects a slight improvement in state funding. 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 per parcel during 2003. In FY 2005, the rate is expected to increase to \$5.90 per parcel. Additionally, the State Tax Commission is expected to approve an increase in the parcel count to 57,145, an increase of approximately 3,000 parcels.

The appropriations reflect substantial increases over the previous year due to significant technology investments, including conversion to a new imaging platform and investment in a new network storage solution. Both of these projects are jointly funded between the Assessment Fund (this budget) and the General Fund (Information Technology Department, #1170). The budget also reflects a new annual fee of approximately \$18,000 for vehicle identification information in electronic format to be used for personal property assessment.

Goals and Objectives

Budget Year Objectives

- Attract and retain competent staff.
- Implement a third generation document management system (cost estimate \$70,000 to \$100,000) in an effort to continue minimizing personnel cost and enhancing efficiency of operation.
- Utilize Unreserved Fund Balance to upgrade technology (Real Vision Imaging Software) and defend a large commercial property tax appeal that will carry over into FY 2005.

Progress on Prior Year Objectives

- Place new digital rectified orthophotography on the Boone County web site.
Response: The City of Columbia, Boone Electric Cooperative, and the County of Boone entered into a cooperative five-year Geographic Information System (GIS) plan. GIS implementation was complete with on-line access for the public, February 6, 2004. Web access to assessment data and property

tax maps has enabled mappers to keep ownership and property lines current. Embracing technology has increased efficiency.

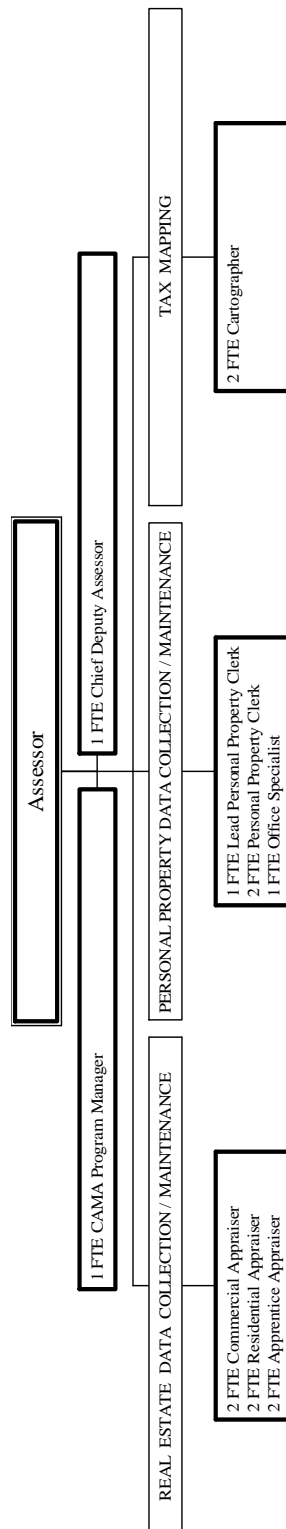
Performance Measures

Performance Measure	2003 Actual	2003 Actual
Amount of Total Assessed Value	\$841,792,264	\$1,626,462,881
Assessment Fund Balance	\$137,726	\$748,668

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	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	-
Total FTEs	15.00	15.00	15.00	-
Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Organizational Chart



Annual Budget

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3461	INTERGOVERNMENTAL REVENUE STATE REIMBURS-ASSESSMENT	270,795	270,795	299,250	332,429	0	332,429	22
	SUBTOTAL *****	270,795	270,795	299,250	332,429	0	332,429	22
3550	CHARGES FOR SERVICES COMMISSIONS	541,365	539,000	657,400	674,157	0	674,157	25
	SUBTOTAL *****	541,365	539,000	657,400	674,157	0	674,157	25
3711	INTEREST INT-OVERNIGHT	298	500	300	300	0	300	40-
3712	INT-LONG TERM INVEST	3,592	7,000	6,500	4,000	0	4,000	42-
3798	INC/DEC IN FV OF INVESTMENTS	451	0	1,470-	0	0	0	0
	SUBTOTAL *****	4,342	7,500	5,330	4,300	0	4,300	42-
3830	MISCELLANEOUS SALES	12,382	12,000	8,800	8,000	0	8,000	33-
3891	DIVIDENDS/REBATES	11,453	0	0	0	0	0	0
	SUBTOTAL *****	23,836	12,000	8,800	8,000	0	8,000	33-
	TOTAL REVENUES *****	840,339	829,295	970,780	1,018,886	0	1,018,886	22
10100	PERSONAL SERVICES SALARIES & WAGES	456,730	569,249	522,944	589,576	0	589,576	3
10110	OVERTIME	13,521	20,000	18,000	20,000	0	20,000	0
10200	FICA	33,205	45,077	38,609	46,632	0	46,632	3
10300	HEALTH INSURANCE	44,330	60,375	56,350	66,285	0	66,285	9
10325	DISABILITY INSURANCE	1,994	2,670	2,248	2,762	0	2,762	3
10350	LIFE INSURANCE	430	585	585	585	0	585	0
10375	DENTAL INSURANCE	3,575	4,725	4,410	4,725	0	4,725	0
10400	WORKERS COMP	14,046	13,567	13,567	14,926	0	14,926	10
10500	401(A) MATCH PLAN	7,150	8,775	9,050	8,775	0	8,775	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,011	896	896	0	0	0	0
	SUBTOTAL *****	575,995	725,919	666,659	754,266	0	754,266	3
22000	MATERIALS & SUPPLIES POSTAGE	25,839	35,000	30,000	36,000	0	36,000	2
22500	SUBSCRIPTIONS/PUBLICATION	2,643	21,020	3,000	3,020	0	3,020	85-
23000	OFFICE SUPPLIES	1,533	3,100	3,000	3,100	0	3,100	0
23001	PRINTING	5,605	9,000	9,000	9,000	0	9,000	0
23017	COMPUTER PAPER	1,044	5,000	5,000	5,000	0	5,000	0
23018	PRINTER SUPPLIES	204	3,600	3,600	3,600	0	3,600	0
23022	MAPPING SUPPLIES	1,524	3,500	4,200	3,500	0	3,500	0
23050	OTHER SUPPLIES	297	500	500	500	0	500	0
23850	MINOR EQUIPMENT & TOOLS	231	250	250	250	0	250	0
	SUBTOTAL *****	38,926	80,970	58,550	63,970	0	63,970	20-
37000	DUES TRAVEL & TRAINING DUES	675	2,000	3,000	2,000	0	2,000	0
37200	SEMINARS/CONFEREN/MEETING	1,404	4,285	4,285	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	1,005	8,190	6,425	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	737	410	500	800	0	800	95
37230	MEALS & LODGING-TRAINING	3,643	525	1,200	1,500	0	1,500	185
	SUBTOTAL *****	7,465	15,410	15,410	16,775	0	16,775	8
48000	UTILITIES TELEPHONES	5,114	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	305	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	5,419	7,000	7,000	7,000	0	7,000	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	545	1,772	1,772	1,772	0	1,772	0
59100	VEHICLE REPAIRS	980	3,650	3,650	3,650	0	3,650	0
59200	LOCAL MILEAGE	469	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	1,995	7,172	7,172	7,172	0	7,172	0

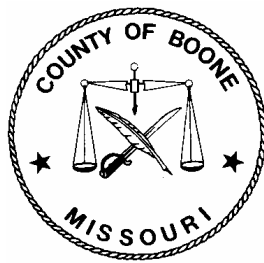
County Assessor

Dept. No. 2010

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,844	6,115	6,000	6,615	0	6,615	8
60200	EQUIP REPAIRS/MAINTENANCE	470	3,320	3,320	3,320	0	3,320	0
	SUBTOTAL *****	2,314	9,435	9,320	9,935	0	9,935	5
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,283	16,893	16,800	16,893	0	16,893	0
71000	INSURANCE AND BONDS	12,655	14,000	14,000	15,000	0	15,000	7
71100	OUTSIDE SERVICES	60	0	18,070	18,000	57,500	75,500	0
71101	PROFESSIONAL SERVICES	0	40,000	0	50,000	0	90,000	125
71105	LEGAL SERVICES	0	8,000	8,000	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	34,406	34,406	34,406	41,709	0	41,709	21
71600	EQUIP LEASES & METER CHRG	34	60	60	60	0	60	0
71700	EQUIPMENT RENTALS	0	0	750	0	0	0	0
	SUBTOTAL *****	54,438	113,359	92,086	149,662	57,500	247,162	118
	OTHER							
84400	PUBLIC NOTICES	1,051	3,193	1,500	3,193	0	3,193	0
86800	EMERGENCY	0	3,080	0	5,000	0	5,000	62
86850	CONTINGENCY	0	1,230	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	2,826-	0	0	0	0	0	0
	SUBTOTAL *****	1,774-	7,503	1,500	8,193	0	8,193	9
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	400	395	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	600	600	0
91301	COMPUTER HARDWARE	0	0	0	0	45,000	45,000	0
91302	COMPUTER SOFTWARE	8,502	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	2,099	0	0	0	15,000	15,000	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	18,500	18,500	0
92301	REPLC COMPUTER HDWR	6,014	11,815	11,810	0	40,850	40,850	245
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	30,600	30,600	0
	SUBTOTAL *****	16,615	12,215	12,205	0	150,550	150,550	132
	TOTAL EXPENDITURES *****	701,397	978,983	869,902	1,016,973	208,050	1,265,023	29

Decimal values have been truncated.



Circuit Court Clerk

Department Number 1221

Mission

The Circuit Clerk is an elected official who has administrative control and responsibility for maintaining the records for all cases filed in the Circuit Court of Boone County. The Circuit Clerk's Office is comprised of five divisions which include: Civil Division, Family Court Division, Criminal Division, Accounting Division and the Probate Division. All cases filed in the 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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Go "live" with the Juvenile Case Management portion of our statewide system, Justice Integrated Systems (JIS); and continue to meet to define and outline the work responsibilities for both the Juvenile Office and the Family Court Clerks in preparation for going "live" with the juvenile automated portion of JIS.
- Use the Tax Offset Program for the collection of past due fines and court costs. The tax intercept program has proven to be an effective method for the collection of outstanding fines and costs for the County.
- Join the Debt Offset Program, which is another avenue for collection of delinquent fines, costs and restitution. This program has been tested in other courts and has proven to be very successful in collections of past due funds due the court.

Progress on Prior 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.

Response: Phase II of JIS has been implemented. The enhancements have proven to be beneficial to the court clerks in their daily data entry, especially the enhancement of the financial portion of the case management system.

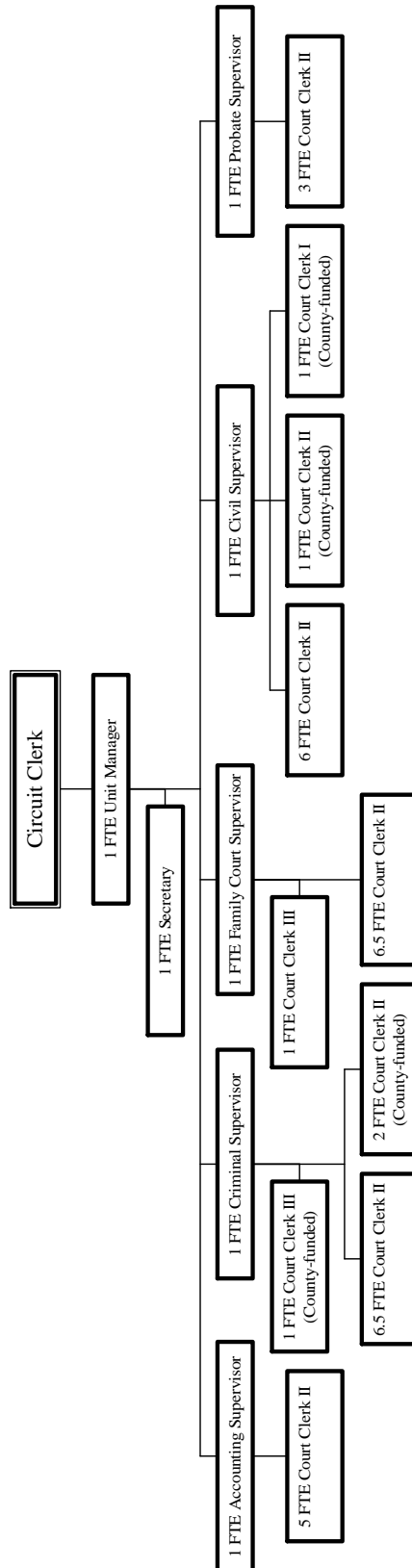
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Cases Filed	25,463	26,350	28,000
Number of Cases Disposed	25,259	27,000	27,500
Number of Cases Pending	7,650	7,000	6,750
Funds Collected for Civil, Criminal, Traffic and Probate Cases	6,040,059	6,550,000	6,500,000

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIM EXPENSES	19,354	15,000	17,000	12,000	0	12,000	20-
3469	STATE REIM-CRIMINAL COSTS	2,712	4,000	4,000	5,000	0	5,000	25
3476	STATE REIMB-PRISONER BD.	60	0	0	0	0	0	0
	SUBTOTAL *****	22,127	19,000	21,000	17,000	0	17,000	10-
	CHARGES FOR SERVICES							
3510	COPIES	23,408	16,000	28,000	8,000	0	8,000	50-
3565	PROBATE FEES	10,855	16,000	8,000	14,000	0	14,000	12-
3570	CIRCUIT CLERK FEES	57,985	62,000	62,000	70,000	0	70,000	12
3571	CRIME VICTIM COMPENSATION	13,581	11,500	14,000	13,000	0	13,000	13
3594	CREDIT CARD TRANSACTION FEE	2,968	2,700	3,500	2,600	0	2,600	3-
	SUBTOTAL *****	108,798	108,200	115,500	107,600	0	107,600	0
	INTEREST							
3710	INTEREST	8,394	18,000	12,000	7,000	0	7,000	61-
	SUBTOTAL *****	8,394	18,000	12,000	7,000	0	7,000	61-
	TOTAL REVENUES *****	139,320	145,200	148,500	131,600	0	131,600	9-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	104,059	110,729	110,729	115,712	0	115,712	4
10110	OVERTIME	128	0	0	0	0	0	0
10200	FICA	7,432	8,470	8,029	8,851	0	8,851	4
10300	HEALTH INSURANCE	17,050	20,125	20,125	22,095	0	22,095	9
10325	DISABILITY INSURANCE	451	479	479	512	0	512	6
10350	LIFE INSURANCE	174	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,375	1,575	1,575	1,575	0	1,575	0
10400	WORKERS COMP	410	406	402	479	0	479	17
10500	401(A) MATCH PLAN	1,850	2,925	1,350	2,925	0	2,925	0
	SUBTOTAL *****	132,932	144,904	142,884	152,344	0	152,344	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	844	850	1,100	850	0	850	0
23000	OFFICE SUPPLIES	29,835	36,500	36,500	37,500	0	37,500	2
23001	PRINTING	12,582	13,000	12,500	12,000	0	12,000	7-
23020	MICROFILM/FILM	2,414	3,500	3,500	3,500	0	3,500	0
23850	MINOR EQUIPMENT & TOOLS	262	1,500	1,400	1,000	0	1,000	33-
	SUBTOTAL *****	45,939	55,350	55,000	54,850	0	54,850	0
	DUES TRAVEL & TRAINING							
37000	DUES	365	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	1,132	3,495	3,000	3,000	0	3,000	14-
37210	TRAINING/SCHOOLS	0	1,000	1,000	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	884	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,720	2,200	2,000	2,200	0	2,200	0
	SUBTOTAL *****	4,102	8,095	7,400	7,600	0	7,600	6-
	UTILITIES							
48000	TELEPHONES	13,453	15,500	15,500	15,500	0	15,500	0
	SUBTOTAL *****	13,453	15,500	15,500	15,500	0	15,500	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	64	255	250	250	0	250	1-
	SUBTOTAL *****	64	255	250	250	0	250	1-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	10,380	11,445	11,445	12,445	0	12,445	8
60200	EQUIP REPAIRS/MAINTENANCE	754	700	700	700	0	700	0
	SUBTOTAL *****	11,134	12,145	12,145	13,145	0	13,145	8
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	124,844	124,844	124,844	158,212	0	158,212	26
71600	EQUIP LEASES & METER CHR	55	100	75	75	0	75	25-
	SUBTOTAL *****	124,899	124,944	124,919	158,287	0	158,287	26

Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION OTHER	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING	2,051	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	2,051	1,200	1,200	1,200	0	1,200	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	199	1,800	931	120	0	120	93-
91100	FURNITURE AND FIXTURES	1,512	1,000	1,827	900	0	900	10-
91301	COMPUTER HARDWARE	11,277	1,200	695	3,200	0	3,200	166
91302	COMPUTER SOFTWARE	1,582	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	26,803	4,000	1,975	12,000	0	12,000	200
92100	REPLCMENT FURN & FIXTURES	2,850	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	1,155	11,700	0	3,600	0
	SUBTOTAL *****	44,226	8,000	6,583	27,920	0	19,820	147
	TOTAL EXPENDITURES *****	378,805	370,393	365,881	431,096	0	422,996	14

Decimal values have been truncated.

Circuit Court Summary

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

Description

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

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

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

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

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,134,999	\$ 1,227,964	\$ 923,434	\$ 366,515	\$ 21,950	\$ 1,311,899
100	1230	Jury Services and Court Costs	225,240	213,478	-	197,890	23,775	221,665
100	1241	Juvenile Office	391,817	373,358	106,028	299,616	18,650	424,294
100	1242	Juvenile Justice Center	263,192	296,002	130,041	197,230	8,300	335,571
100	1243	Juvenile Justice Grants	220,337	240,311	95,150	109,692	-	204,842
282	2820	Family Services and Justice	113,797	121,925	-	122,925	-	122,925
283	2830	Circuit Drug Court	8,031	12,965	-	13,670	800	14,470
285	2850	Administration of Justice	-	6,600	-	7,500	250	7,750
290	2904	Alternative Sentencing- Law Enf Sales Tax	114,011	142,084	150,188	43,885	5,025	199,098
Total			<u>\$ 2,471,424</u>	<u>\$ 2,634,687</u>	<u>\$ 1,404,841</u>	<u>\$ 1,358,923</u>	<u>\$ 78,750</u>	<u>\$ 2,842,514</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	21.00	21.40	21.40
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	4.05	4.05	4.17
100	1242	Juvenile Justice Center	4.44	4.62	4.74
100	1243	Juvenile Justice Grants	6.62	4.68	2.62 *
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alternative Sentencing-Law En	3.00	3.50	4.00
Total FTEs			<u>39.11</u>	<u>38.25</u>	<u>36.93</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

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

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

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Maintain fair, reasonable, and competitive compensation schedule for court employees.
- Develop an automated setting system.
- Maximize efficiency of facility and staff resources.

Progress on Prior Year Objectives

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

Response: On-going

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
General			
Juries Reporting	34	56	45
Jury Trial Days	48	102	85
Court Time Covered by Court Security	99.7%	99.8%	98%
Court Security Arrests	402	330	350
Court Security Commits	271	226	250
Number of Persons Through Security Screening	255,759	217,604	225,000
Technology Services			
Users Supported	175	175	175
New Software Programs Implemented	2	3	1
Court Services			
Bond Investigations Initiated	2,685	2,900	3,100
Bond Supervision Cases Assigned	187	210	240
Community Service Hours Worked*	19,861	4,500	4,600
Fines and Costs Collected**	\$476,942	\$510,000	\$520,000
Home Detention Days***	11,055	16,000	19,000
VIP Program Participants	1,013	1,018	1,020
Probation Cases Assigned****	6	150	160
Adult Drug Court			
Total Number of Participants	146	131	140
Diversion Program	44	46	55
Probation Program	32	35	40
Re-Entry Program	70	50	60

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

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

***Adult Court Services increased average daily population from 35 to 50 in latter part of 2003.

****ACS Probation Program implemented in October 2003.

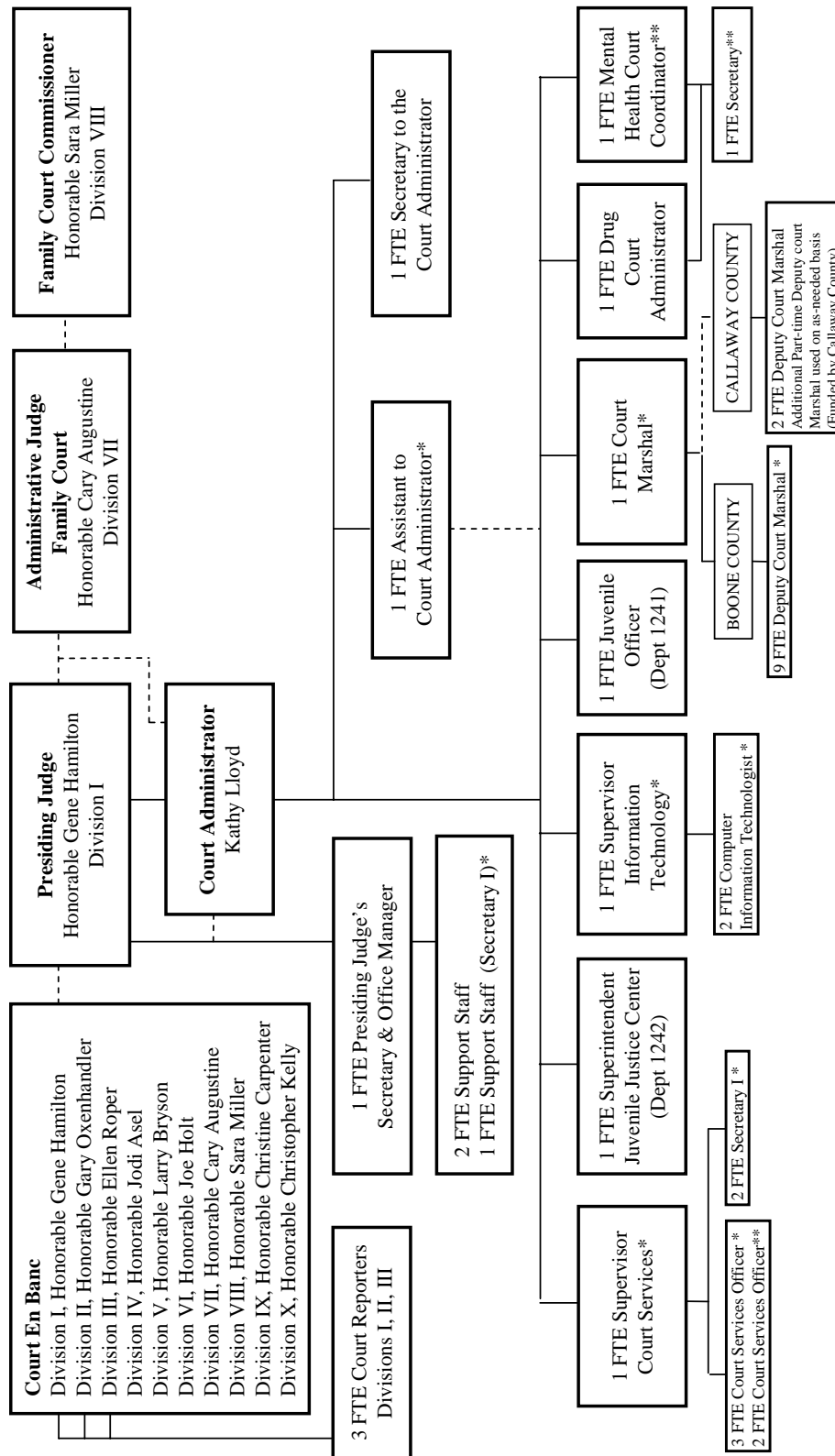
Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant to Court Administrator	1.00	1.00	1.00	-
Court Marshal	1.00	1.00	1.00	-
Deputy Court Marshal-Sergeant	-	1.00	1.00	-
Deputy Court Marshal	9.00	8.00	8.00	-
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	3.00	3.00	3.00	-
Deputy Court Marshal Pool	-	0.40 ^a	0.40 ^a	-
Total FTEs	21.00	21.40	21.40	-
Overtime	\$ 30,000	\$ 31,650	\$ 22,840	\$ (8,810)

^a Mid-year 2004, 0.40 FTE Deputy Court Marshal Pool position was added.

Organizational Chart

Thirteenth Judicial Circuit Court



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

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

All positions are state funded unless otherwise noted.

Circuit Court Services

Dept. No. 1210

Annual Budget1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIM EXPENSES	2,470	3,000	2,500	3,000	0	3,000	0
3471	REIMBURSEMENT CALLAWAY	46,009	38,800	38,800	39,000	0	39,000	0
3473	CHG. OF VENUE REIMB.-I.G.	994	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	49,475	46,800	46,300	47,000	0	47,000	0
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	73,570	90,000	90,000	100,000	0	100,000	11
3528	REIMB PERSONNEL/PROJECTS	1,078	225	225	225	0	225	0
3569	OTHER FEES	5,370	5,800	5,500	5,500	0	5,500	5-
	SUBTOTAL *****	80,018	96,025	95,725	105,725	0	105,725	10
	MISCELLANEOUS							
3890	MISCELLANEOUS	156	165	165	165	0	165	0
	SUBTOTAL *****	156	165	165	165	0	165	0
	TOTAL REVENUES *****	129,649	142,990	142,190	152,890	0	152,890	6
	PERSONAL SERVICES							
10100	SALARIES & WAGES	615,945	664,441	664,519	704,530	0	704,530	6
10110	OVERTIME	17,615	31,650	22,144	22,624	0	22,624	28-
10120	HOLIDAY WORKED	0	0	1,500	0	0	0	0
10200	FICA	46,459	53,250	51,558	55,627	0	55,627	4
10300	HEALTH INSURANCE	71,610	88,550	84,525	92,799	0	92,799	4
10325	DISABILITY INSURANCE	2,726	3,153	3,153	3,126	0	3,126	0
10350	LIFE INSURANCE	734	858	858	819	0	819	4-
10375	DENTAL INSURANCE	5,775	6,930	6,615	6,615	0	6,615	4-
10400	WORKERS COMP	19,787	22,996	22,842	22,426	0	22,426	2-
10500	401(A) MATCH PLAN	8,650	12,870	8,900	12,285	0	12,285	4-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,070	4,045	3,183	0	0	2,600	35-
10600	UNEMPLOYMENT BENEFITS	539	0	0	0	0	0	0
	SUBTOTAL *****	793,913	888,743	869,797	920,851	0	923,451	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	424	1,400	900	850	0	850	39-
23000	OFFICE SUPPLIES	9,045	9,000	9,000	9,225	0	9,225	2
23001	PRINTING	561	1,500	1,300	1,250	0	1,250	16-
23007	COURT REPORTER SUPPLIES	383	2,500	2,500	2,900	0	2,200	12-
23015	COMPUTER SUPPLIES	0	250	250	220	0	220	12-
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	2,087	3,670	3,670	4,000	0	4,000	8
23050	OTHER SUPPLIES	1,473	1,850	1,500	1,500	0	1,500	18-
23200	AMMUNITION	355	410	410	600	0	600	46
23300	UNIFORMS	5,641	7,860	8,000	8,000	0	7,500	4-
23850	MINOR EQUIPMENT & TOOLS	612	860	700	650	0	650	24-
	SUBTOTAL *****	20,586	29,400	28,330	29,295	0	28,095	4-
	DUES TRAVEL & TRAINING							
37000	DUES	260	270	270	500	0	500	85
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,271	1,500	1,500	1,600	0	1,600	6
37230	MEALS & LODGING-TRAINING	4,294	3,000	3,000	3,200	0	3,200	6
37235	MEALS & LODGING - OTHER	150	300	300	300	0	300	0
37240	REGISTRATION/TUITION	5,228	4,230	4,230	4,500	0	4,500	6
	SUBTOTAL *****	12,203	9,300	9,300	10,100	0	10,100	8
	UTILITIES							
48000	TELEPHONES	17,798	22,100	22,100	23,000	0	20,000	9-
48050	CELLULAR TELEPHONES	1,140	1,400	1,400	1,400	0	1,400	0
	SUBTOTAL *****	18,938	23,500	23,500	24,400	0	21,400	8-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	286	400	400	400	0	400	0
59100	VEHICLE REPAIRS	580	450	450	500	0	500	11
59200	LOCAL MILEAGE	4,498	5,250	5,250	5,350	0	5,350	1
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	5,364	6,125	6,125	6,275	0	6,275	2

Circuit Court Services

Dept. No. 1210

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,474	7,900	7,900	7,925	0	6,275	20-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,200	1,500	1,500	0	1,500	31-
	SUBTOTAL *****	6,474	10,100	9,400	9,425	0	7,775	23-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,274	2,490	2,490	3,490	0	3,490	40
71100	OUTSIDE SERVICES	1,494	2,000	2,000	2,500	0	2,500	25
71101	PROFESSIONAL SERVICES	113,920	106,000	106,000	100,000	0	100,000	5-
71500	BUILDING USE/RENT CHARGE	96,964	96,964	96,964	122,880	0	122,880	26
71600	EQUIP LEASES & METER CHRG	35,629	60,500	51,500	65,500	0	62,500	3
	SUBTOTAL *****	250,282	267,954	258,954	294,370	0	291,370	8
	OTHER							
84300	ADVERTISING	994	1,700	1,100	1,500	0	1,500	11-
	SUBTOTAL *****	994	1,700	1,100	1,500	0	1,500	11-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	1,000	408	0	0	0	0
91100	FURNITURE AND FIXTURES	1,000	2,000	2,384	650	0	650	67-
91301	COMPUTER HARDWARE	2,037	1,200	1,200	2,450	0	2,450	104
91302	COMPUTER SOFTWARE	4,607	1,180	1,180	4,925	0	1,925	63
92000	REPLCMENT OFFICE EQUIP	3,811	4,100	3,417	4,100	0	4,100	0
92100	REPLCMENT FURN & FIXTURES	8,663	250	227	1,475	0	825	230
92301	REPLC COMPUTER HDWR	6,120	14,825	9,795	22,350	0	12,000	19-
92302	REPLC COMPUTER SOFTWARE	0	0	2,847	0	0	0	0
	SUBTOTAL *****	26,239	24,555	21,458	35,950	0	21,950	10-
	TOTAL EXPENDITURES *****	1,134,999	1,261,377	1,227,964	1,332,166	0	1,311,916	4

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Evaluate and enhance provision of hearing impaired and LEP interpreter services.
- Enhance court security and monitoring capabilities.

Progress on Prior Year Objectives

- Evaluate and enhance provision of hearing impaired and LEP interpreter services.
Response: On-going.
- Reduce cost of services for counsel of indigent parents through contract process.
Response: Accomplished.
- Upgrade video conferencing equipment to achieve benefits of fiber optics installation connecting Boone County Jail and Courthouse, and to expand video conferencing applications.
Response: Accomplished.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Juries Reporting	34	45	45
Number of Jury Trial Days	48	102	85
Number of Jurors Assigned to Week of Service	6,396	7,280	7,000
Number of Jurors Reporting to Courthouse for Service	1,308	2,528	2,100
Number of Grand Jurors Reporting to Courthouse for Service	312	336	325
Number of Hearings Conducted by Closed Circuit Television	1,700	1,976	2,000

Jury Services and Court Costs

Dept. No. 1230

Annual Budget

1230 JURY SERVICES & COURT COSTS
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIM-CRIMINAL COSTS	5,868	6,000	7,500	6,000	0	6,000	0
3473	CHG. OF VENUE REIMB.-I.G.	8,015	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	13,883	10,000	11,500	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	35	600	750	600	0	600	0
	SUBTOTAL *****	35	600	750	600	0	600	0
	TOTAL REVENUES *****	13,918	10,600	12,250	10,600	0	10,600	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,857	1,675	1,675	1,400	0	1,400	16-
23001	PRINTING	4,649	4,600	5,600	5,850	0	5,850	27
23050	OTHER SUPPLIES	96	450	450	300	0	300	33-
23850	MINOR EQUIPMENT & TOOLS	624	625	625	625	0	625	0
	SUBTOTAL *****	7,227	7,350	8,350	8,175	0	8,175	11
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	14,096	13,200	11,000	8,500	0	8,500	35-
	SUBTOTAL *****	14,096	13,200	11,000	8,500	0	8,500	35-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	8,485	9,600	10,600	9,780	0	9,780	1
60200	EQUIP REPAIRS/MAINTENANCE	90	100	200	100	0	100	0
	SUBTOTAL *****	8,575	9,700	10,800	9,880	0	9,880	1
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	45,986	53,398	58,000	52,000	0	50,000	6-
	SUBTOTAL *****	45,986	53,398	58,000	52,000	0	50,000	6-
	OTHER							
84000	FOOD/LODGING JURIES	3,083	23,702	19,100	27,000	0	27,000	13
84005	JURORS PARKING	6,180	7,500	7,500	7,500	0	7,500	0
84300	ADVERTISING	2,430	3,400	3,400	3,400	0	3,400	0
84600	COURT COSTS	96,798	74,000	74,000	82,500	0	82,500	11
84700	WITNESS EXPENSES	0	600	200	600	0	600	0
84801	TRANSCRIPTS-CIVIL	1,383	335	700	335	0	335	0
	SUBTOTAL *****	109,876	109,537	104,900	121,335	0	121,335	10
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	600	409	0	0	0	0
91100	FURNITURE AND FIXTURES	4,992	475	470	0	0	0	0
91301	COMPUTER HARDWARE	366	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	975	849	325	0	325	66-
92100	REPLCMENT FURN & FIXTURES	0	0	0	300	0	300	0
92300	REPLCMENT MACH & EQUIP	34,120	0	0	23,150	0	23,150	0
92301	REPLC COMPUTER HDWR	0	18,700	18,700	0	0	0	0
	SUBTOTAL *****	39,479	20,750	20,428	23,775	0	23,775	14
	TOTAL EXPENDITURES *****	225,240	213,935	213,478	223,665	0	221,665	3

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Juvenile Office

Department Number 1241

Mission

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

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Replace 2000 Gestetner Digital Copier due to frequent repairs and periods of time out of service.
- Increase services to youth, family members and school by utilizing program assistant's hours to assist deputy juvenile officers in overseeing large caseload sizes.
- Maximize office space for Juvenile Office staff and replace outdated computer equipment by purchasing flat screen monitors and personal computers.
- Increase services to youth and families in the areas of substance abuse, young offenders, parent education, and aggressive offender by utilizing agencies within the community such as University Behavioral Health, The Crossroads Program and The Communications Center, Inc.

Progress on Prior Year Objectives

- Obtain a public assessable drinking fountain to be placed in the front lobby of the Juvenile Office.
Response: Accomplished.
- Maximize office space for deputy juvenile officers by purchasing a computer desk that will free up desk space for deputy juvenile officers to work.
Response: Accomplished with the purchase of seven work zone desks, providing for all deputy juvenile officers in pod areas with additional work space.

- 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.

Response: Accomplished with purchase of six All Terraine Low Height Storage Units, allowing one for each pod area which two deputy juvenile officers share.

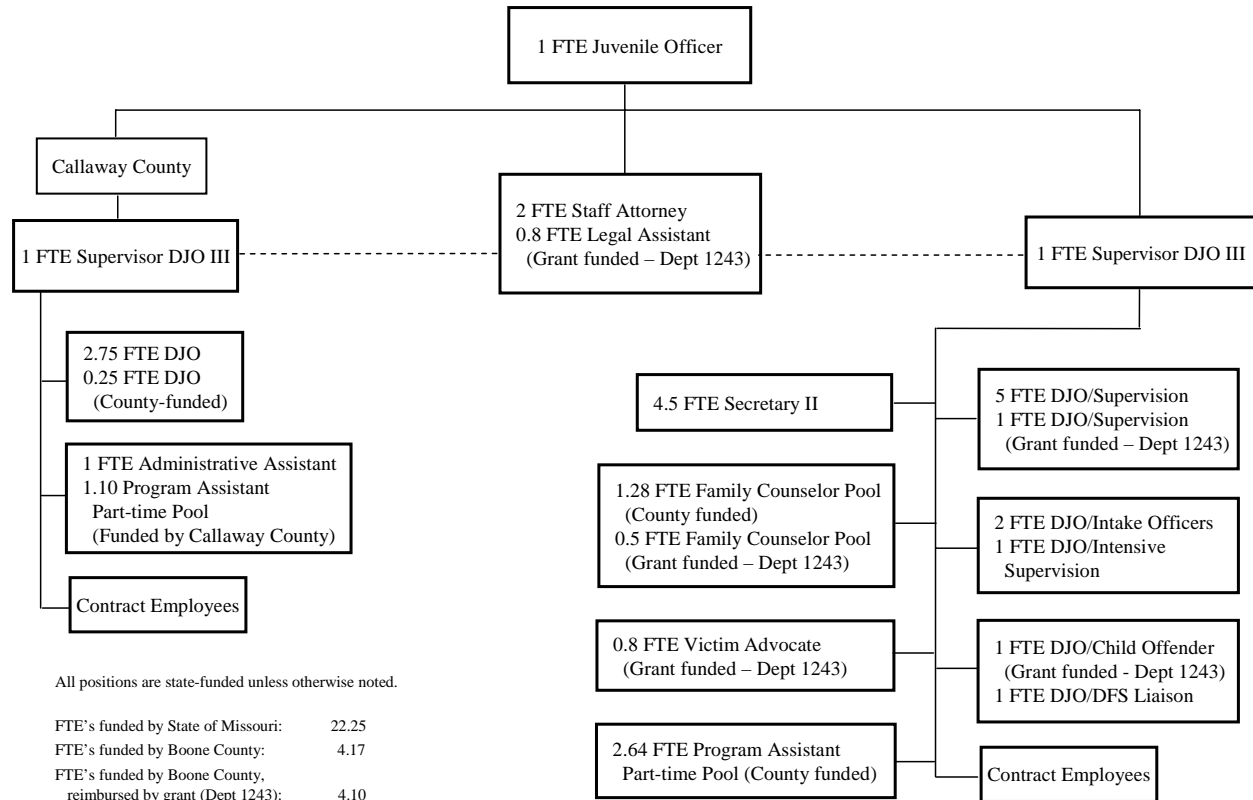
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Total Referrals			
Number of New And Supplemental Filings			
Number of Cases Disposed			
Number of Ex Parte Orders of Protection Filed (Family Court)			
Number of Child Orders of Protection Filed (Family Court)			
*Average Supervision Caseload Per Officer (Boone County)			

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

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Deputy Juvenile Officer III	0.25	0.25	0.25	-
Family Counselor Pool	1.50	1.50	1.28	(0.22)
Program Assistant Pool	2.30	2.30	2.64	0.34
Total FTEs	4.05	4.05	4.17	0.12

Organizational Chart

All positions are state-funded unless otherwise noted.

FTE's funded by State of Missouri:	22.25
FTE's funded by Boone County:	4.17
FTE's funded by Boone County, reimbursed by grant (Dept 1243):	4.10
FTE's funded by Callaway County:	<u>1.10</u>
Total FTE's:	<u>31.62</u>

Juvenile Office

Dept. No. 1241

Annual Budget

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	4,433	4,522	4,500	4,800	0	4,800	6
	SUBTOTAL *****	4,433	4,522	4,500	4,800	0	4,800	6
	CHARGES FOR SERVICES							
3510	COPIES	5	25	100	50	0	50	100
3524	HOME DETENTION PER DIEM	4,732	5,000	4,000	5,000	0	5,000	0
3569	OTHER FEES	918	500	1,200	800	0	800	60
	SUBTOTAL *****	5,655	5,525	5,300	5,850	0	5,850	5
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	156	0	0	0	0	0	0
	SUBTOTAL *****	156	0	0	0	0	0	0
	TOTAL REVENUES *****	10,244	10,047	9,800	10,650	0	10,650	6
	PERSONAL SERVICES							
10100	SALARIES & WAGES	87,935	96,008	80,000	98,494	0	98,494	2
10200	FICA	6,725	7,344	6,100	7,534	0	7,534	2
10600	UNEMPLOYMENT BENEFITS	832	0	0	0	0	0	0
	SUBTOTAL *****	95,492	103,352	86,100	106,028	0	106,028	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	937	950	950	950	0	950	0
23000	OFFICE SUPPLIES	6,386	7,000	7,000	7,000	0	7,000	0
23001	PRINTING	1,477	1,500	1,500	1,500	0	1,500	0
23015	COMPUTER SUPPLIES	1,676	2,200	2,400	2,700	0	2,700	22
23050	OTHER SUPPLIES	499	350	500	450	0	450	28
23850	MINOR EQUIPMENT & TOOLS	155	100	100	100	0	100	0
	SUBTOTAL *****	11,133	12,100	12,450	12,700	0	12,700	4
	DUES TRAVEL & TRAINING							
37000	DUES	1,050	1,000	1,000	1,050	0	1,050	5
37220	TRAVEL (FARE, MILEAGE, ETC)	332	1,200	1,800	1,800	0	1,800	50
37230	MEALS & LODGING-TRAINING	575	1,950	1,950	1,950	0	1,950	0
37235	MEALS & LODGING - OTHER	0	350	350	350	0	350	0
37240	REGISTRATION/TUITION	2,232	2,900	2,900	2,900	0	2,900	0
	SUBTOTAL *****	4,189	7,400	8,000	8,050	0	8,050	8
	UTILITIES							
48000	TELEPHONES	9,983	9,500	10,500	10,500	0	10,000	5
48050	CELLULAR TELEPHONES	753	600	600	650	0	650	8
	SUBTOTAL *****	10,737	10,100	11,100	11,150	0	10,650	5
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,278	1,500	1,750	1,750	0	1,500	0
59100	VEHICLE REPAIRS	244	350	600	350	0	350	0
59105	TIRES	0	0	0	250	0	250	0
59200	LOCAL MILEAGE	5,054	4,500	5,500	6,000	0	5,000	11
	SUBTOTAL *****	6,577	6,350	7,850	8,350	0	7,100	11
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,905	3,622	3,600	3,580	0	3,580	1-
60200	EQUIP REPAIRS/MAINTENANCE	50	150	150	150	0	150	0
	SUBTOTAL *****	2,955	3,772	3,750	3,730	0	3,730	1-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	29,632	25,472	24,000	35,000	0	30,000	17
71500	BUILDING USE/RENT CHARGE	90,395	90,395	90,395	114,556	0	114,556	26
71600	EQUIP LEASES & METER CHRG	6,757	4,500	7,500	7,500	0	7,000	55
	SUBTOTAL *****	126,784	120,367	121,895	157,056	0	151,556	25

Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84300	ADVERTISING	648	1,830	2,080	1,330	0	1,330	27-
84600	COURT COSTS	117,823	109,000	102,000	102,000	0	102,000	6-
85620	OTHER MEDICAL	651	850	1,000	2,500	0	2,500	194
	SUBTOTAL *****	119,123	111,680	105,080	105,830	0	105,830	5-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	389	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	3,783	4,100	1,223	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	1,100	0	1,100	0
91302	COMPUTER SOFTWARE	4,113	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	774	0	0	10,350	0	10,350	0
92100	REPLCMENT FURN & FIXTURES	3,312	5,050	6,260	0	0	0	0
92301	REPLC COMPUTER HDWR	2,450	8,400	9,650	11,250	0	7,200	14-
	SUBTOTAL *****	14,823	17,550	17,133	22,700	0	18,650	6
	TOTAL EXPENDITURES *****	391,817	392,671	373,358	435,594	0	424,294	8

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Juvenile Justice Center

Department Number 1242

Mission

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

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

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

Budget Highlights

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

The budget reflects increased operational costs for a full year, associated with the facility expansion which should be completed by the end of FY 2004. The expansion will add 12 male beds, increase the program wing, and enlarge the kitchen and pantry.

Goals and Objectives

Budget Year Objectives

- Upgrade Ansul System. This is the fire suppression system in the kitchen. The upgrade is needed to meet code.
- Upgrade XP Software for one computer making the computer compatible with the other computers at the Center.

- Replace an old desk with a workstation that is better equipped for computers and has more workspace. This is an ongoing process to improve the efficiency of the workspaces and to provide a more professional environment.
- Purchase two computer workstations as part of our systematic plan to keep computer hardware current with technology.
- Purchase seven flat screen monitors. These monitors offer increased desk space, which is at a premium, and the flat monitors are less strenuous on the eyes as there is less flickering, less glare and they're slightly larger.

Progress on Prior 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 13th 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.
Response: Expansion of the facility is well underway. Estimated date of completion is September 8, 2004.
- Replace copier machine purchased in 1998. The current copier is averaging a service call per week, creating problems with the timely submission of reports.
Response: The copier machine has been purchased and received.
- 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.
Response: Cabinets and countertops for the control and monitor station areas have been purchased and installed.

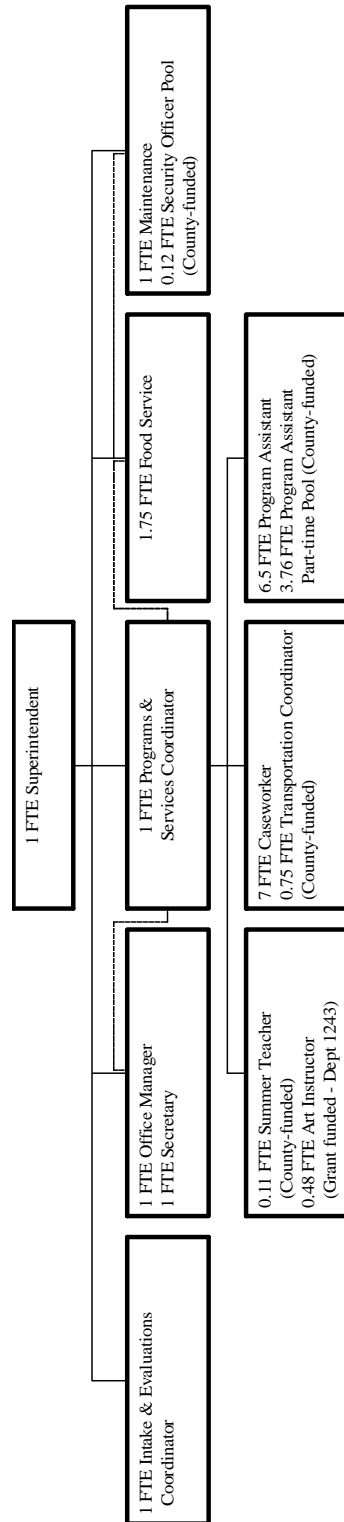
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Detention			
Number of Admissions	360	380	750
Number of Resident Days	3,132	2,800	6,600
Average Length of Stay	8.7	7.4	8.8
Evaluation			
Number of Evaluations Completed	138	170	180
Number of Resident Days	5,088	6,100	6,500
Average Length of Stay	34.8	35.9	36.1
Short Term/Placement			
Number of Placements	56	65	65
Number of Resident Days	957	1,100	1,100
Average Length of Stay	17.1	16.9	16.9
Average Length of Stay for all Placements Combined	16	20	21
Average Daily Population	25.1	32	38

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Program Assistant Pool	4.21	4.20	3.76	(0.44)
Teacher	0.11	0.11	0.11	-
Security Officer Pool	0.12	0.12	0.12	-
Transportation Coordinator	-	0.19	0.75	0.56
Total FTEs	4.44	4.62	4.74	0.12
Holiday Pay	\$ 15,618	\$ 16,614	\$ 17,520	\$ 906

Organizational Chart



FTE's funded by State of Missouri: 21.25
 FTE's funded by Boone County: 4.74
 FTE's funded by Boone County
 reimbursed by grant (Dept. 1243): 0.48
 Total FTE's: 26.47

Juvenile Justice Center

Dept. No. 1242

Annual Budget

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3410	FED REIMB. - USDA	31,613	34,000	34,500	40,500	0	40,500	19
3411	FEDERAL GRANT REIMBURSE	70,108	50,000	65,000	60,000	0	60,000	20
3422	REIMB OTHER CIRCUITS/GOVTS	11,225	34,350	10,000	82,125	0	82,125	139
3471	REIMBURSEMENT CALLAWAY	15,268	38,166	30,108	42,000	0	42,000	10
3475	DYS CONTRACTS	5,350	0	16,000	5,000	0	5,000	0
3477	STATE REIMB-DEL CHIL HOME	142,302	142,870	143,094	163,520	0	163,520	14
	SUBTOTAL *****	275,867	299,386	298,702	393,145	0	393,145	31
	CHARGES FOR SERVICES							
3523	PER DIEM PARENTAL PAYMENT	29,063	22,500	30,000	24,000	0	24,000	6
3555	MEAL REIMBURSEMENT	660	700	700	600	0	600	14-
	SUBTOTAL *****	29,723	23,200	30,700	24,600	0	24,600	6
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	1,800	0	0	0	0	0	0
	SUBTOTAL *****	1,800	0	0	0	0	0	0
	TOTAL REVENUES *****	307,391	322,586	329,402	417,745	0	417,745	29
	PERSONAL SERVICES							
10100	SALARIES & WAGES	88,630	92,893	96,000	98,166	0	98,166	5
10110	OVERTIME	770	0	50	0	0	0	0
10120	HOLIDAY WORKED	3,617	16,614	4,000	17,520	0	17,520	5
10200	FICA	7,113	8,377	7,600	8,849	0	8,849	5
10300	HEALTH INSURANCE	0	1,006	1,006	4,419	0	4,419	339
10325	DISABILITY INSURANCE	0	35	35	148	0	148	322
10350	LIFE INSURANCE	0	10	10	39	0	39	290
10375	DENTAL INSURANCE	0	79	79	315	0	315	298
10500	401(A) MATCH PLAN	0	146	175	585	0	585	300
	SUBTOTAL *****	100,132	119,160	108,955	130,041	0	130,041	9
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	444	600	600	600	0	600	0
23000	OFFICE SUPPLIES	2,518	3,989	3,989	3,200	0	3,200	19-
23001	PRINTING	650	1,499	1,300	1,100	0	1,100	26-
23015	COMPUTER SUPPLIES	1,137	2,230	2,200	2,000	0	2,000	10-
23025	RESIDENT SUPPLIES	2,250	3,443	3,443	2,750	0	2,750	20-
23030	KITCHEN SUPPLIES	752	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	3,324	7,455	7,455	5,400	0	5,400	27-
23050	OTHER SUPPLIES	1,460	765	765	750	0	750	1-
23400	FOOD	38,106	50,189	50,189	55,000	0	55,000	9
23502	NON-PRES. MED. SUPPLIES	257	375	250	375	0	375	0
23850	MINOR EQUIPMENT & TOOLS	1,144	550	800	595	0	595	8
	SUBTOTAL *****	52,046	71,595	71,491	72,270	0	72,270	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	647	300	300	600	0	500	66
37230	MEALS & LODGING-TRAINING	1,175	1,200	1,200	1,200	0	1,200	0
37235	MEALS & LODGING - OTHER	11	400	200	200	0	200	50-
37240	REGISTRATION/TUITION	1,214	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	3,048	4,400	4,200	4,500	0	4,400	0
	UTILITIES							
48000	TELEPHONES	3,787	4,184	4,100	5,184	0	4,684	11
48050	CELLULAR TELEPHONES	21	125	20	100	0	100	20-
48100	NATURAL GAS	11,567	15,642	15,000	16,142	0	16,142	3
48200	ELECTRICITY	18,913	23,045	24,045	25,500	0	25,500	10
48300	WATER	1,744	2,290	2,000	2,400	0	2,400	4
48400	SOLID WASTE	1,134	1,449	1,335	1,782	0	1,782	22
48600	SEWER USE	1,229	1,538	1,766	1,660	0	1,660	7
	SUBTOTAL *****	38,396	48,273	48,266	52,768	0	52,268	8
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	856	900	900	1,250	0	1,250	38
59100	VEHICLE REPAIRS	76	300	300	300	0	300	0
59105	TIRES	230	350	300	350	0	350	0
59200	LOCAL MILEAGE	0	100	70	100	0	100	0
	SUBTOTAL *****	1,163	1,650	1,570	2,000	0	2,000	21

Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,986	3,815	4,250	4,900	0	4,900	28
60100	BLDG REPAIRS/MAINTENANCE	5,502	9,282	8,000	3,000	0	3,000	67-
60150	PEST CONTROL	564	558	558	720	0	720	29
60200	EQUIP REPAIRS/MAINTENANCE	844	1,360	1,600	1,360	0	1,360	0
60300	HEATING & COOLING REPAIRS	22	0	0	0	0	0	0
60400	GROUND MAINTENANCE	389	400	200	400	0	400	0
	SUBTOTAL *****	10,308	15,415	14,608	10,380	0	10,380	32-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	855	1,205	500	1,000	0	1,000	17-
71101	PROFESSIONAL SERVICES	12,066	14,365	14,000	17,865	0	15,865	10
71500	BUILDING USE/RENT CHARGE	22,527	22,527	22,527	37,113	0	37,113	64
71600	EQUIP LEASES & METER CHR	134	134	60	134	0	134	0
	SUBTOTAL *****	35,582	38,231	37,087	56,112	0	54,112	41
	OTHER							
84300	ADVERTISING	1,508	800	800	1,200	0	1,200	50
85620	OTHER MEDICAL	63	300	172	600	0	600	100
	SUBTOTAL *****	1,572	1,100	972	1,800	0	1,800	63
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	258	0	24	0	0	0	0
91400	AUTO/TRUCKS	16,101	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,980	0	0	4,000	0	4,000	0
92300	REPLCMENT MACH & EQUIP	792	8,859	8,829	900	0	900	89-
92301	REPLC COMPUTER HDWR	808	0	0	6,150	0	3,000	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	400	0	400	0
	SUBTOTAL *****	20,940	8,859	8,853	11,450	0	8,300	6-
	TOTAL EXPENDITURES *****	263,192	308,683	296,002	341,321	0	335,571	8

Decimal values have been truncated.

Judicial Grants and Contracts

Department Number 1243

Mission

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

Budget Highlights

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

The Grants Table below includes the FTE amounts funded by each grant, presented on an annualized basis. However, the data presented for FY 2005 in the Personnel Detail reflects only the FTE level authorized by current grants and contracts which corresponds to the FTE level reflected in the budgetary appropriations. The data presented for the previous two years includes all grant renewals and extensions approved during those years; therefore, the resulting amounts differ significantly when compared to the partial-year amounts included for FY 2005.

Grants

Title	Current Term	Required Match
Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none">Funds .50 FTE Family Counselor Pool, position #536	July 1, 2004 to June 30, 2005	No required match.
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none">Funds 2.0 FTE DJO, Position #560 & 561	July 1, 2004 to June 30, 2005	No required match.
State Services to Victims Grant – Mo. Dept. of Public Safety <ul style="list-style-type: none">Funds .80 FTE Victim Advocate, Position #582	July 1, 2004 to June 30, 2005	No required match.

Judicial Grants and Contracts

Dept. No. 1243

Juvenile Accountability Incentive Block Grant – U.S. Dept. of Justice, Mo. Dept. of Public Safety
 October 1, 2004 to September 30, 2005
 County match for current grant period includes \$5,060 for personnel and supplies.

- Funds 0.48 FTE Art Instructor, Position #602
- Funds 0.80 FTE Legal Assistant, Position #616
- Funds supplies, drug tests, and equipment

Mental Health Court Grant – U.S. Dept. of Justice, Bureau of Justice Assistance
 April 1, 2003 to March 31, 2005
 County match includes salary for Mental Health Court Coordinator.

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.

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
DJO (Family Centered Out of Home Pilot Project, #556 & 580. Only position #556 was active in 2003.)	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	-	-	-
Victim Advocate (State Services to Victims Grant, #582)	1.00	0.90	0.40	(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)	0.18	-	-	-
Total FTEs	6.62	4.68	2.62 ^a	(2.06)

^a The original 2005 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 2005 above represent totals for January through June only. A significant portion of the total reduction in FTE's from 2004 to 2005 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	61,695	136,140	94,230	140,185	0	140,185	2
3451	STATE REIMB-GRANT/PROGRAM/OTHR	137,298	142,328	126,463	58,099	0	58,099	59-
	SUBTOTAL *****	198,994	278,468	220,693	198,284	0	198,284	28-
	TOTAL REVENUES *****	198,994	278,468	220,693	198,284	0	198,284	28-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	128,613	136,291	127,847	76,944	0	76,944	43-
10120	HOLIDAY WORKED	61	0	13	0	0	0	0
10200	FICA	9,724	10,426	9,471	5,886	0	5,886	43-
10300	HEALTH INSURANCE	15,345	16,100	16,100	17,676	0	9,944	38-
10325	DISABILITY INSURANCE	402	475	475	470	0	259	45-
10350	LIFE INSURANCE	124	156	156	156	0	89	42-
10375	DENTAL INSURANCE	1,238	1,260	1,260	1,260	0	710	43-
10500	401(A) MATCH PLAN	0	2,340	0	2,340	0	1,318	43-
10600	UNEMPLOYMENT BENEFITS	8,834	0	0	0	0	0	0
	SUBTOTAL *****	164,344	167,048	155,322	104,732	0	95,150	43-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	0	1,887	1,929	0	0	0	0
23000	OFFICE SUPPLIES	0	33	24	0	0	0	0
23025	RESIDENT SUPPLIES	0	1,456	1,455	0	0	0	0
23030	KITCHEN SUPPLIES	0	99	99	0	0	0	0
23050	OTHER SUPPLIES	3,734	1,500	1,489	2,002	0	2,002	33
23850	MINOR EQUIPMENT & TOOLS	0	695	596	0	0	0	0
	SUBTOTAL *****	3,734	5,670	5,592	2,002	0	2,002	64-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	2,508	2,000	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	330	2,256	3,500	3,500	0	3,500	55
37230	MEALS & LODGING-TRAINING	513	6,581	5,000	3,900	0	3,900	40-
37235	MEALS & LODGING - OTHER	125	0	0	0	0	0	0
37240	REGISTRATION/TUITION	125	655	1,500	1,100	0	1,100	67
	SUBTOTAL *****	1,094	12,000	12,000	8,500	0	8,500	29-
	UTILITIES							
48000	TELEPHONES	516	0	0	0	0	0	0
	SUBTOTAL *****	516	0	0	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	158	1,147	1,147	966	0	966	15-
	SUBTOTAL *****	158	1,147	1,147	966	0	966	15-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	12,472	62,000	20,000	96,711	0	96,711	55
71101	PROFESSIONAL SERVICES	31,705	30,000	30,000	0	0	0	0
	SUBTOTAL *****	44,177	92,000	50,000	96,711	0	96,711	5
	OTHER							
85620	OTHER MEDICAL	3,947	3,160	3,160	1,513	0	1,513	52-
	SUBTOTAL *****	3,947	3,160	3,160	1,513	0	1,513	52-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,680	1,190	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	1,587	2,336	0	0	0	0
91301	COMPUTER HARDWARE	2,364	173	173	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	1,450	840	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	8,551	8,551	0	0	0	0
	SUBTOTAL *****	2,364	13,441	13,090	0	0	0	0
	TOTAL EXPENDITURES *****	220,337	294,466	240,311	214,424	0	204,842	30-

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Family Services and Justice

Department Number 2820

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

- Increase collection rate of Boone County Family Court Fees to \$87,000.

Progress on Prior Year Objectives

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

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Participants for Focus on Kids Parent Education Program	802	825	850

January through March 2003 actual attendance: Boone County – 175; Callaway County – 28; Boone and Callaway Counties combined – 203

Family Services and Justice

Dept. No. 2820

Annual Budget

2820 FAMILY SERVICES & JUSTICE
282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	25,098	28,500	28,500	28,000	0	28,000	1-
	SUBTOTAL *****	25,098	28,500	28,500	28,000	0	28,000	1-
3575	CHARGES FOR SERVICES FAMILY COURT FEES	88,541	84,000	84,000	85,000	0	85,000	1
	SUBTOTAL *****	88,541	84,000	84,000	85,000	0	85,000	1
3711	INTEREST INT-OVERNIGHT	56	125	50	50	0	50	60-
3712	INT-LONG TERM INVEST	644	1,700	1,000	1,350	0	1,350	20-
3798	INC/DEC IN FV OF INVESTMENTS	101	0	0	0	0	0	0
	SUBTOTAL *****	803	1,825	1,050	1,400	0	1,400	23-
3890	MISCELLANEOUS MISCELLANEOUS	1,247	500	600	1,500	0	1,500	200
	SUBTOTAL *****	1,247	500	600	1,500	0	1,500	200
	TOTAL REVENUES *****	115,690	114,825	114,150	115,900	0	115,900	0
23001	MATERIALS & SUPPLIES PRINTING	0	500	500	500	0	500	0
23050	OTHER SUPPLIES	103	100	100	100	0	100	0
	SUBTOTAL *****	103	600	600	600	0	600	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	24,193	23,500	23,500	24,500	0	24,500	4
71101	PROFESSIONAL SERVICES	89,499	97,825	97,825	97,825	0	97,825	0
	SUBTOTAL *****	113,693	121,325	121,325	122,325	0	122,325	0
	TOTAL EXPENDITURES *****	113,796	121,925	121,925	122,925	0	122,925	0

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

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

The Circuit Court administers this budget.

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Increase average participation to 114 active participants by 12/31/05.
- Increase the balance in the Drug Court Fund to \$64,000 by 12/31/05.

Progress on Prior 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).
Response: This goal will be exceeded. As of 05/14/04, the Drug Court Fund balance was \$49,513.

Performance Measures

Performance Measure	2003	2004	2005
	Actual	Estimated	Projected
Diversion Program	44	46	55
Probation Program	32	35	40
Re-Entry Program	70	50	60
Total Adult Drug Court Participants	146	131	140

13th Judicial Circuit Drug Court

Dept. No. 2830

Annual Budget

2830 CIRCUIT DRUG COURT
283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3581	DRUG COURT FEES	15,698	16,000	16,000	19,000	0	19,000	18
	SUBTOTAL *****	15,698	16,000	16,000	19,000	0	19,000	18
	INTEREST							
3711	INT-OVERNIGHT	27	50	25	25	0	25	50-
3712	INT-LONG TERM INVEST	426	900	600	500	0	500	44-
3798	INC/DEC IN FV OF INVESTMENTS	48	0	0	0	0	0	0
	SUBTOTAL *****	502	950	625	525	0	525	44-
	TOTAL REVENUES *****	16,200	16,950	16,625	19,525	0	19,525	15
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,123	2,050	2,050	2,500	0	2,500	21
23001	PRINTING	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	146	200	200	300	0	300	50
	SUBTOTAL *****	2,269	2,550	2,550	3,100	0	3,100	21
	DUES TRAVEL & TRAINING							
37000	DUES	120	120	120	120	0	120	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,647	1,700	1,700	1,400	0	1,400	17-
37230	MEALS & LODGING-TRAINING	983	2,800	2,800	2,500	0	2,500	10-
37240	REGISTRATION/TUITION	1,058	2,245	2,245	2,000	0	2,000	10-
	SUBTOTAL *****	3,809	6,865	6,865	6,020	0	6,020	12-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000	0
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	2,000	2,000	2,000	0	2,000	0
	OTHER							
84300	ADVERTISING	0	250	250	250	0	250	0
86300	TESTING	0	1,300	1,300	1,300	0	1,300	0
	SUBTOTAL *****	0	1,550	1,550	1,550	0	1,550	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	400	0	400	0
91100	FURNITURE AND FIXTURES	1,951	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	400	0	400	0
	SUBTOTAL *****	1,951	0	0	800	0	800	0
	TOTAL EXPENDITURES *****	8,030	12,965	12,965	14,470	0	14,470	11

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Administration of Justice

Department Number 2850

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.
- Provide training for Court Marshals to enhance the court security.
- Provide resources for the collection of moneys assessed by the courts.

Progress on Prior Year Objectives

- Provide training for administrative staff to enhance the administration of justice.
Response: Training was provided to administrative staff through the Institute of Court Management.
- Provide staff training in the area of court cost collection.
Response: Training specific to this topic was not funded by this account in 2004.
- Increase the balance of the fund to \$5,000 by January 2005.
Response: The fund balance is anticipated to top \$15,000 by January 2005.

Performance Measures

Performance Measure	2003	2004	2005
	Actual	Estimated	Projected
Funds Deposited from Time Payment Fee Collections	N/A	\$12,000	\$12,000

Annual Budget

2850 ADMINISTRATION OF JUSTICE
 285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES							
	COLLECTION FEES	2,824	9,000	14,000	12,000	0	12,000	33
	SUBTOTAL *****	2,824	9,000	14,000	12,000	0	12,000	33
	INTEREST							
3711	INT-OVERNIGHT	0	50	3	50	0	50	0
3712	INT-LONG TERM INVEST	2	50	65	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	3	100	68	100	0	100	0
	TOTAL REVENUES *****	2,828	9,100	14,068	12,100	0	12,100	32
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	1,500	2,000	0	2,000	33
37230	MEALS & LODGING-TRAINING	0	1,600	1,600	2,000	0	2,000	25
37240	REGISTRATION/TUITION	0	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	0	5,600	5,600	6,500	0	6,500	16
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	750	750	1,000	0	1,000	33
	SUBTOTAL *****	0	750	750	1,000	0	1,000	33
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	0	6,600	6,600	7,750	0	7,750	17

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Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

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

Budget Highlights

The budget includes appropriations to continue implementation of Mental Health Court (MHC) and expansion of Adult Court Services for bond investigations and home detention. There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Continue work on the development of Transitional Housing resources for program participants which address issues of income and support.
- Work with Bureau of Justice Administrations to extend grant through 2005.
- Participate in a process evaluation of the MHC program to be conducted by the University of Missouri-Columbia (UMC) Department of Social Work evaluators.
- Team members attend annual Bureau of Justice Assistance Grantee's Training.
- MHC visit to a site with an established housing program.
- Increase capacity for Electronic Home Detention (EHD) to 60 participants per day, and maintain an average daily population of 55 on EHD, or 16%-18% of Boone County in custody population, on EHD supervision.
- Maintain, on average, 50 participants per month on Adult Court Services Supervised Probation or Judicial Parole.

Progress on Prior Year Objectives

- Receive 25-30 admissions to MHC services.
Response: MHC admissions are projected to be between 25 and 30 by the end of 2004.
- Develop Transitional Housing resources for program participants in MHC services which address issues of income and support.
Response: This is currently an on-going process for 2005.

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

- Participate in a process evaluation of the MHC program to be conducted by the University of Missouri-Columbia (UMC) Department of Social Work evaluators.

Response: UMC has just submitted their one year evaluation on MHC.

- Maintain an average daily population of 32 on Electronic Home Detention (EHD), or 12%-14% of Boone County in custody population on EHD supervision.

Response: The average daily population of EHD for January through May 2004 was 47 compared to 30 for 2003. The percentage of the Boone County in custody population participating in EHD has ranged from a low of 13% to a high of 20% for 2004, with an average of 17.5%

- Complete 90% of bond investigations within 3 days.

Response: The three day completion rate for January through June 2004 was 84%. The increased participation in EHD impacted the workload in Court Services. Additional staff resources have been obtained and it is anticipated that this will help improve the three day completion rate for bond investigations for the remainder of 2004.

Performance Measures

Performance Measure	2003	2004	2005
	Actual	Estimated	Projected
Diversion Program	8	14	17
Probation Program	7	12	15
Re-Entry Program	3	1	1
Total Participants	18	27	33

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time	Full-time	Full-time	Change
	Equivalent	Equivalent	Equivalent	
Mental Health Coordinator	1.00	1.00	1.00	-
Court Services Officer	1.00	1.50 ^a	2.00 ^a	0.50
Secretary I	1.00	1.00	1.00	-
Total FTEs	3.00	3.50	4.00	0.50

^a Mid-year 2004, 1 FTE Court Services Officer position was added. The full impact of this change is reflected in the 2005 budget.

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	71,080	97,623	91,593	113,020	0	113,020	15
10110	OVERTIME	294	750	244	750	0	750	0
10120	HOLIDAY WORKED	6	0	0	0	0	0	0
10200	FICA	5,368	7,548	7,017	8,703	0	8,703	15
10300	HEALTH INSURANCE	10,230	14,125	14,125	17,676	0	17,676	25
10325	DISABILITY INSURANCE	259	448	448	496	0	496	10
10350	LIFE INSURANCE	86	167	167	156	0	156	6-
10375	DENTAL INSURANCE	825	1,120	1,120	1,260	0	1,260	12
10400	WORKERS COMP	2,677	3,640	2,950	4,357	0	4,357	19
10500	401(A) MATCH PLAN	0	1,755	0	2,340	0	2,340	33
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	1,215	0	0	1,430	0
	SUBTOTAL *****	90,828	127,176	118,879	148,758	0	150,188	18
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	74	300	300	300	0	300	0
23000	OFFICE SUPPLIES	666	720	720	720	0	720	0
23001	PRINTING	297	500	500	250	0	250	50-
23015	COMPUTER SUPPLIES	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	0	0	0	200	0	200	0
23050	OTHER SUPPLIES	0	0	0	50	0	50	0
	SUBTOTAL *****	1,038	1,620	1,620	1,620	0	1,620	0
	DUES TRAVEL & TRAINING							
37000	DUES	0	100	0	250	0	250	150
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	173	300	0	1,500	0	1,500	400
37230	MEALS & LODGING-TRAINING	180	200	0	1,000	0	1,000	400
37240	REGISTRATION/TUITION	211	400	400	750	0	750	87
	SUBTOTAL *****	564	1,000	400	3,500	0	3,500	250
	UTILITIES							
48000	TELEPHONES	1,393	2,300	1,150	1,000	0	1,000	56-
	SUBTOTAL *****	1,393	2,300	1,150	1,000	0	1,000	56-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	0	0	100	0	100	0
59200	LOCAL MILEAGE	48	600	600	600	0	600	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	48	625	625	725	0	725	16
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	179	821	821	1,000	0	1,000	21
	SUBTOTAL *****	179	821	821	1,000	0	1,000	21
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	918	4,240	4,240	17,240	0	17,240	306
71101	PROFESSIONAL SERVICES	990	1,000	500	2,500	0	2,500	150
71600	EQUIP LEASES & METER CHRG	0	500	250	1,000	0	1,000	100
	SUBTOTAL *****	1,908	5,740	4,990	20,740	0	20,740	261
	OTHER							
84300	ADVERTISING	0	100	500	300	0	300	200
86300	TESTING	2,369	11,379	10,000	15,000	0	15,000	31
	SUBTOTAL *****	2,369	11,479	10,500	15,300	0	15,300	33
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	6,721	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	3,439	0	0	2,100	0	2,100	0
91301	COMPUTER HARDWARE	3,944	3,250	2,783	2,000	0	2,000	38-
91302	COMPUTER SOFTWARE	1,574	0	316	925	0	925	0
	SUBTOTAL *****	15,680	3,250	3,099	5,025	0	5,025	54
	TOTAL EXPENDITURES *****	114,011	154,011	142,084	197,668	0	199,098	29

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Information System–Court Only Law Enforcement Sales Tax

Department Number 2907

Mission

This department accounts for appropriations from the Law Enforcement Services Fund (fund number 290) for developing and implementing a law enforcement/judicial information system administered by the Court.

Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs.

Information System-Court Only

Law Enforcement Sales Tax

Dept. No. 2907

Annual Budget

2907 INFORMATION SYSTEM-COURT ONLY
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
23018	MATERIALS & SUPPLIES PRINTER SUPPLIES	0	0	0	300	0	300	0
	SUBTOTAL *****	0	0	0	300	0	300	0
48000	UTILITIES TELEPHONES	0	1,400	700	2,100	0	2,100	50
	SUBTOTAL *****	0	1,400	700	2,100	0	2,100	50
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	0	0	150	0	150	0
	SUBTOTAL *****	0	0	0	150	0	150	0
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	0	24,674	22,203	0	0	0	0
	SUBTOTAL *****	0	24,674	22,203	0	0	0	0
	TOTAL EXPENDITURES *****	0	26,074	22,903	2,550	0	2,550	90-

Decimal values have been truncated.



Sheriff & Corrections Summary

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

Description

The Boone County Sheriff provides law enforcement services and operates the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, block grant funds, designated taxes, and citizen contributions. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for department number 1251-1255. The other appropriations are included in the special revenue budgets for department number 2500-2522, 2530, 2540, 2901, and 2902. Detailed information is presented for each of these budgets on the following pages.

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

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

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1251	Sheriff	\$ 3,114,854	\$ 3,303,421	\$ 2,892,413	\$ 490,081	\$ 24,826	\$ 3,407,320
100	1254	Alternative Correction Prograr	195,297	200,000	-	210,000	-	210,000
100	1255	Corrections	3,730,427	3,743,709	2,597,220	1,317,811	40,357	3,955,388
250	2500	Sheriff Forfeiture Money	64,461	63,582	-	35,948	6,500	42,448
251	2510	Sheriff Training	26,976	31,300	-	30,000	-	30,000
252	2520	Neighborhood Watch	-	-	-	-	-	-
252	2521	Community Traffic Safety	150	150	-	150	-	150
252	2522	DARE Program	246	1,060	-	1,100	-	1,100
252	2523	Sheriff K9 Program	-	-	-	-	-	-
253	253x	Local Law Enforcement Grant	5,812	41,200	-	-	-	-
254	2540	Sheriff Civil Charges	56,606	69,155	-	8,570	-	8,570
255	2550	Sheriff Revolving Fnd Activity	-	20,000	-	15,000	-	15,000
290	2901	Sheriff-Law Enf SlsTax	1,227,615	1,300,339	978,866	125,751	583,140	1,687,757
290	2902	Corrections-Law Enf SlsTax	547,697	548,608	573,822	31,342	-	605,164
290	2906	Contract Inmate Housing	-	130,000	-	180,000	-	180,000
Total			<u>\$ 8,970,141</u>	<u>\$ 9,452,524</u>	<u>\$ 7,042,321</u>	<u>\$ 2,445,753</u>	<u>\$ 654,823</u>	<u>\$ 10,142,897</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1251	Sheriff	61.09	61.09	61.09
100	1254	Alternative Correction Prograr	-	-	-
100	1255	Corrections	59.26	59.31	60.31
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	253x	Local Law Enforcement Grant	-	-	-
254	2540	Sheriff Civil Charges	-	-	-
255	2550	Sheriff Revolving Fnd Activity	-	-	-
290	2901	Sheriff-Law Enf SlsTax	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00
290	2906	Contract Inmate Housing	-	-	-
Total FTEs			<u>140.35</u>	<u>140.40</u>	<u>141.40</u>

Sheriff

Department Number 1251

Mission

The primary function of the Sheriff's Department is to protect and preserve the general safety and welfare of the Boone County residents through effective law enforcement. Duties include 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

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 number 2901 to review a detailed budget for these items.

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Radio communications will continue to be a priority in 2005. Proposition L funding has been included to enhance radio communications. This goal was not accomplished in FY 2003 or FY 2004, but work with Joint Communications will continue in FY 2005 in an attempt to get coverage over the entire Boone County area.
- 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. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers (SROs). Two of the D.A.R.E./SROs. 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 by continuing to add emergency equipment to the

department fleet. Implement mobile data terminals in officer's vehicles and equip officers with Tasers for less lethal control.

- Operate 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 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 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.
Response: This objective has not been accomplished. Work with Joint Communications will continue during FY 2005 in an attempt to have coverage over the entire Boone County area. Lack of coverage presents a risk for officers when their radios cannot be heard by Joint Communications or other officers.
- 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.
Response: On-going.
- 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. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
Response: Accomplished.
- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers (SROs). Two of the D.A.R.E./SROs. have been provided by a Department of Justice grant and two are provided by County funding.
Response: On-going.

- 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.
Response: Mobile data terminals were requested in the FY 2005 budget for the officer staff. This objective should be accomplished by the end of 2005. Training of officers continues on a yearly basis. Officers are required to receive training hours each year to maintain their license/certification.
- Operate 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.
Response: Accomplished. This training is provided to officers on a yearly basis.
- Provide law enforcement and traffic control for weekend event of Balloon Races and future Boone County Fairground activities.
Response: There was no balloon event in 2004, however, patrol was provided by the Reserve Unit for the Boone County Fair and other events scheduled at the fairgrounds.
- Provide laws enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County.
Response: Accomplished.
- Research and explore state, federal and other grants for financial assistance.
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.
- Provide increased traffic enforcement in Boone County.
Response: This is an on-going process. D.W.I. and traffic enforcement overtime has been secured to pay officers to work overtime on traffic enforcement.
- Establish a north and south district office in Boone County to allow officers faster response to calls for service.
Response: A south district office is now in operation. A north district office should be in operation the first part of 2005. The north office experienced delays due to wet weather and construction problems.
- Operate a staff from the north and south district offices to provide greater service to Boone County citizens.
Response: The south district is in operation, and the north office should be operational the first part of 2005.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Calls for Service	52,349	53,637	55,000
Self-Initiated Calls for Service	16,397	26,486	36,575
Accidents Investigated	262	259	275
Traffic Citations	2,043	2,772	3,400
DWI Arrests	104	114	135
Homicides	1	0	0
Rapes	4	6	8
Assaults	333	658	983
Domestic Violence	752	761	770
Sexual Assaults/Child	26	44	62
Sexual Assaults/Adult	10	14	18
Robberies	17	10	10
Burglaries	178	180	185
Larcenies	774	562	400
Vandalisms	505	374	250
Auto Thefts	75	48	50
Value of Property Stolen	\$680,406	\$885,583	\$900,000
Value of Property Recovered	\$91,345	\$74,447	\$80,000
Probate Transports	831	894	957
Ex-Partes Served	1,298	1,226	1,154
Number of Civil Papers Received	13,804	14,000	15,000
Number of Civil Papers Served	13,912	13,000	14,000
Warrants Received	5,908	5,800	5,900
Warrants Served	4,619	5,400	5,500
Gun Permits Issued	1,436	1,714	1,992
D.A.R.E./SRO Hours	6,560	6,560	6,560
Crime Prevention/Community Policing Hours	440	440	440
K-9 Program Hours – Total Deployments	557	500	550

This includes warrant arrests, vehicle searches, building searches, apprehensions, tracking, drugs located, and cash recovered.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sheriff (Elected)	1.00	1.00	1.00	-
Major	1.00	1.00	1.00	-
Captain	2.50 a	2.50 a	2.50 a	-
Sergeant	6.00	6.00	6.00	-
Deputy	29.00	29.00	29.00	-
Investigator	7.00	7.00	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	-
Total FTEs	61.09	61.09	61.09	-
Overtime-(excluding grant reimbursement)	\$ 122,300	\$ 110,070	\$ 107,559	\$ (2,511)
Holiday	\$ 34,831	\$ 36,004	\$ 39,174	\$ 3,170

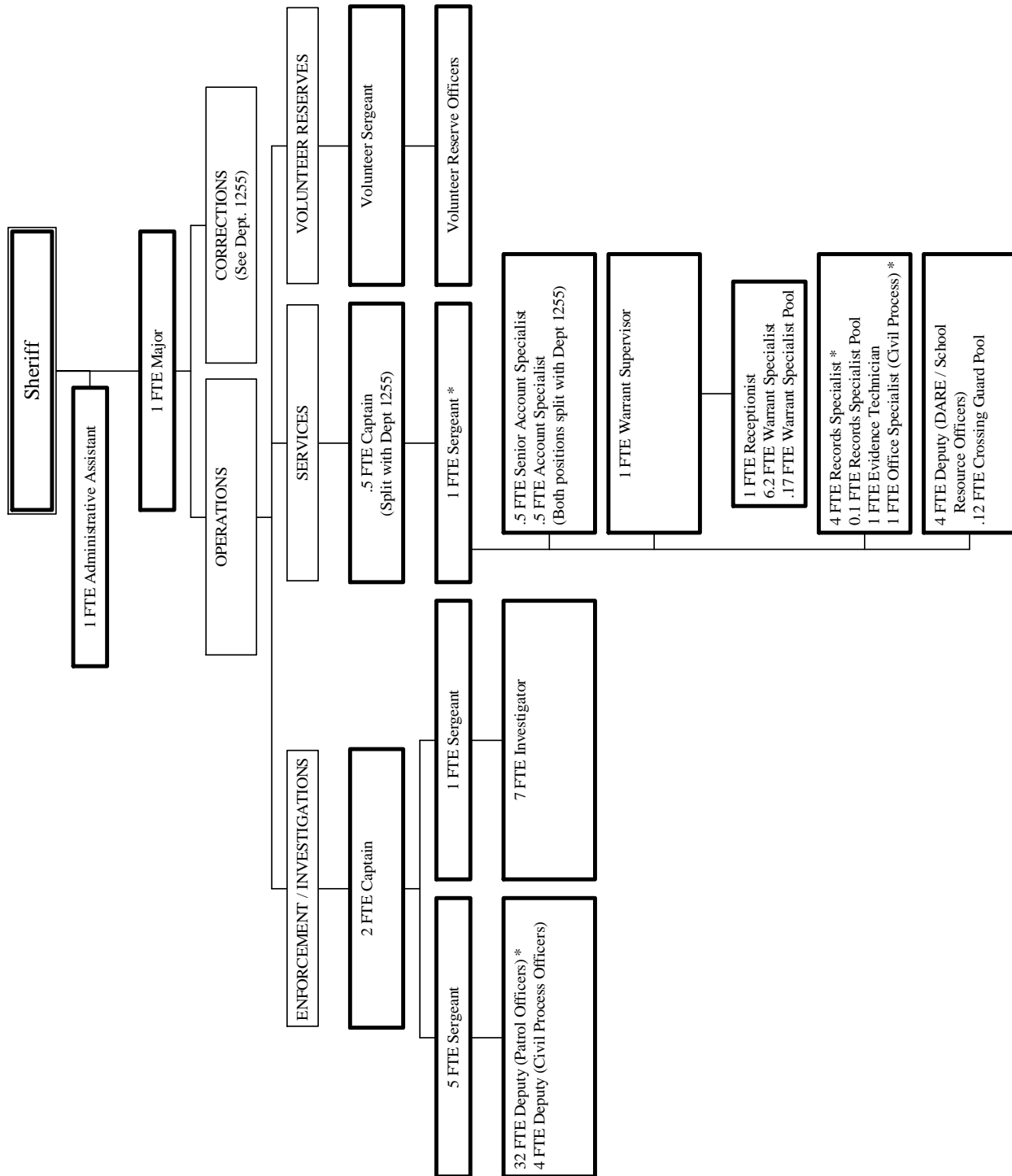
a 0.50 FTE in Corrections (department number 1255)

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



* 1 FTE Sergeant, 11 FTE Deputy, 1 FTE Records Specialist, and 1 FTE Office Specialist (Civil Process) funded by department number 2901 Sheriff Law Enforcement Sales Tax

Annual Budget

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	12,302	13,000	16,000	17,000	0	17,000	30
3325	ATV PERMITS	180	225	150	210	0	210	6-
	SUBTOTAL *****	12,482	13,225	16,150	17,210	0	17,210	30
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	133,587	112,667	124,530	83,334	0	83,334	26-
3469	STATE REIM-CRIMINAL COSTS	34,575	40,000	42,300	43,000	0	43,000	7
	SUBTOTAL *****	168,162	152,667	166,830	126,334	0	126,334	17-
	CHARGES FOR SERVICES							
3510	COPIES	4,793	5,600	4,000	3,500	0	3,500	37-
3528	REIMB PERSONNEL/PROJECTS	22,085	0	25,240	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,032	3,100	3,500	3,500	0	3,500	12
3563	CIVIL PROCESS FEES	16,123	17,500	22,000	18,000	0	18,000	2
3572	SHERIFF'S FEES	160,330	157,500	157,000	162,000	0	162,000	2
3590	INSPECTION FEES	150	100	200	200	0	200	100
	SUBTOTAL *****	206,516	183,800	211,940	187,200	0	187,200	1
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	36,297	67,500	60,000	67,500	1	67,500	0
3882	RESTITUTION REIMB	0	50	0	10	0	10	80-
3890	MISCELLANEOUS	5	0	5	0	0	0	0
3892	DEPOSIT OVERAGE	5	5	5	5	0	5	0
	SUBTOTAL *****	36,307	67,555	60,010	67,515	1	67,515	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	7,152	12,582	12,582	0	0	0	0
	SUBTOTAL *****	7,152	12,582	12,582	0	0	0	0
	TOTAL REVENUES *****	430,620	429,829	467,512	398,259	1	398,259	7-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,948,617	1,996,110	2,004,343	2,336,593	0	2,102,982	5
10110	OVERTIME	157,615	110,070	142,493	122,300	0	107,559	2-
10115	SHIFT DIFFERENTIAL	19,636	25,402	19,053	25,402	15,496	25,402	0
10120	HOLIDAY WORKED	36,310	36,004	37,762	43,372	0	39,174	8
10200	FICA	159,061	169,652	163,434	193,366	1,185	174,046	2
10300	HEALTH INSURANCE	209,715	247,537	247,537	271,768	0	271,768	9
10325	DISABILITY INSURANCE	8,518	9,979	8,893	11,397	71	10,235	2
10350	LIFE INSURANCE	2,117	2,398	2,398	2,398	0	2,398	0
10375	DENTAL INSURANCE	16,912	19,372	19,372	19,372	0	19,372	0
10400	WORKERS COMP	61,511	89,077	95,395	103,913	601	95,180	6
10500	401(A) MATCH PLAN	29,470	35,977	31,420	35,977	0	35,977	0
10510	CERF-EMPLOYER PD CONTRIBUTION	8,949	13,577	7,990	0	0	8,320	38-
	SUBTOTAL *****	2,658,434	2,755,155	2,780,090	3,165,858	17,353	2,892,413	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,981	2,211	2,211	2,211	0	2,211	0
23000	OFFICE SUPPLIES	7,783	9,000	9,000	9,000	0	9,000	0
23001	PRINTING	5,390	7,000	8,129	8,200	0	8,200	17
23020	MICROFILM/FILM	1,763	2,500	1,387	1,500	0	1,500	40-
23040	NEIGHBORHOOD WATCH SUPPLY	1,600	3,600	1,600	3,800	0	3,800	5
23050	OTHER SUPPLIES	10,694	12,783	12,783	12,783	0	12,783	0
23200	AMMUNITION	1,926	3,450	3,450	3,450	0	3,450	0
23300	UNIFORMS	34,936	37,017	37,017	37,017	0	37,017	0
23305	UNIFORM MAINTENANCE	5,235	5,528	5,660	5,652	0	5,652	2
23350	RESERVE OFFICERS SUPPLIES	117	1,500	500	2,500	0	2,500	66
23850	MINOR EQUIPMENT & TOOLS	2,810	7,790	7,790	7,790	0	7,790	0
	SUBTOTAL *****	74,239	92,379	89,527	93,903	0	93,903	1
	DUES TRAVEL & TRAINING							
37000	DUES	915	1,321	1,321	1,321	0	1,321	0
37200	SEMINARS/CONFEREN/MEETING	0	750	20	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	23	0	0	0	0
	SUBTOTAL *****	915	2,071	1,364	2,071	0	2,071	0

Sheriff

Dept. No. 1251

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	24,082	23,200	23,200	24,000	0	24,000	3
48050	CELLULAR TELEPHONES	21,453	22,000	22,000	22,000	0	22,000	0
48100	NATURAL GAS	8,338	8,500	8,500	9,300	0	9,300	9
48200	ELECTRICITY	16,718	17,000	17,000	18,000	0	18,000	5
48300	WATER	3,825	4,000	4,000	4,400	0	4,400	10
48400	SOLID WASTE	684	700	700	700	0	700	0
	SUBTOTAL *****	75,101	75,400	75,400	78,400	0	78,400	3
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	85,413	119,300	118,000	126,000	0	126,000	5
59025	MOTOR VEHICLE TITLE EXP	115	170	300	170	0	170	0
59030	MOTOR VEHICLE LICENSE FEE	99	290	580	580	0	580	100
59100	VEHICLE REPAIRS	23,088	33,300	31,293	31,500	0	31,500	5-
59105	TIRES	9,032	13,100	12,000	12,500	0	12,500	4-
	SUBTOTAL *****	117,750	166,160	162,173	170,750	0	170,750	2
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,004	6,144	6,384	6,384	0	6,384	3
60200	EQUIP REPAIRS/MAINTENANCE	11,853	10,550	6,000	10,550	0	10,550	0
60250	EQUIPMENT INSTALLATION CHARGES	11,304	4,328	7,000	5,000	1	5,000	15
	SUBTOTAL *****	29,162	21,022	19,384	21,934	1	21,934	4
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	100	100	0	100	0
71100	OUTSIDE SERVICES	3,600	1,500	150	1,400	0	1,400	6-
71500	BUILDING USE/RENT CHARGE	91,741	91,741	91,741	95,860	0	95,860	4
71600	EQUIP LEASES & METER CHRG	3,111	3,129	3,129	3,188	0	3,188	1
	SUBTOTAL *****	98,452	96,370	95,120	100,548	0	100,548	4
	OTHER							
84600	COURT COSTS	79	0	0	0	0	0	0
85400	CRIMINAL INVESTIGATION	14,010	20,000	15,000	20,000	0	20,000	0
85620	OTHER MEDICAL	2,873	600	0	600	0	600	0
86300	TESTING	0	2,800	1,600	1,600	0	1,600	42-
86900	MISCELLANEOUS	275	275	275	275	0	275	0
	SUBTOTAL *****	17,238	23,675	16,875	22,475	0	22,475	5-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,201	1,150	1,178	0	600	600	47-
91300	MACHINERY & EQUIPMENT	25	800	789	0	13,500	0	0
92000	REPLCMENT OFFICE EQUIP	1,597	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,486	2,041	2,040	0	7,550	4,550	122
92300	REPLCMENT MACH & EQUIP	0	0	0	0	19,676	19,676	0
92400	REPLCMENT AUTO/TRUCKS	39,249	62,084	59,481	0	1	0	0
	SUBTOTAL *****	43,559	66,075	63,488	0	41,327	24,826	62-
	TOTAL EXPENDITURES *****	3,114,854	3,298,307	3,303,421	3,655,939	58,681	3,407,320	3

Decimal values have been truncated.

Alternative Correction Program

Department Number 1254

Mission

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

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	195,297	209,875	200,000	210,000	0	210,000	0
	SUBTOTAL *****	195,297	209,875	200,000	210,000	0	210,000	0
	TOTAL REVENUES *****	195,297	209,875	200,000	210,000	0	210,000	0
	OTHER							
84200	OTHER CONTRACTS	195,297	209,875	200,000	210,000	0	210,000	0
	SUBTOTAL *****	195,297	209,875	200,000	210,000	0	210,000	0
	TOTAL EXPENDITURES *****	195,297	209,875	200,000	210,000	0	210,000	0

Decimal values have been truncated.

Corrections

Department Number 1255

Mission

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 13th 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 13th 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

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 number 2902 to review a detailed budget for these items. There are no significant changes in this budget.

Goals and Objectives

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 ways to “pay back” the community with labor provided by inmate population.

Progress on Prior 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.

Response: Corrections has enjoyed greater retention than in years past, but due to lack of a qualified hiring pool, has not been able to fully hire the authorized compliment of staff. As a result of family move issues and job changes, Corrections is currently six positions short of full authorized staffing levels. The use of the Taser as a non-lethal tool within the detention facility has been implemented in training. This, as well as training in the physical skills area has progressed throughout the year, with classes scheduled through December of this year.

- 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.

Response: Corrections coordinated with Information Services of Boone County to create and amend current reports for automatic delivery and on-demand use of the courts, prosecutors, and public defenders.

- 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.

Response: In 2004, the Court established a monthly meeting between all stake holders in the inmate population process; Prosecutor, Jail, Sheriff, Public Defender, and both the Associate and Circuit Judges. This has helped establish more accurate information sharing between the groups, support of the additional court services officer; and implementation of the Judicial Parole Program, which has successfully removed inmates from the jail onto a parole program over the last thirty days.

- Explore additional methods to “pay back” the community with labor provided by the inmate population.

Response: Inmate population worked intermittently at the Central Missouri Food Bank both on site and in particular with their annual mail sack program. Inmates have become more involved with Facilities Maintenance (FM) with upkeep on the County portion of the Katy Trail. Inmate trusty workers do laundry, assist food service, keep up the grounds, assist FM, and wash cars during season.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Inmates Booked	6,976	4,432*	7,000
Inmates Released	6,921	4,417*	6,950
Average Number of Inmates	223	232*	225

*Indicates through August of 2004.

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Major	1.00	1.00	-	(1.00)
Captain	0.50 a	0.50 a	1.50 a	1.00
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	1.80	2.80	1.00
Registered Nurse Pool	0.28	0.28	0.28	-
Total FTEs	59.26	59.31	60.31	1.00
Overtime	\$ 165,000	\$ 198,666	\$ 155,000	\$ (43,666)
Holiday	\$ 39,750	\$ 43,524	\$ 45,230	\$ 1,706

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

Organizational Chart



* Funded by department number 1251 Sheriff

** Funded by department number 2901 Sheriff Law Enforcement Sales Tax

*** 1 FTE Corrections Lieutenant and 5 FTE Corrections Officer funded by department number 2902 Corrections Law Enforcement Sales Tax

Corrections

Dept. No. 1255

Annual Budget

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3420	FEDERAL INCENTIVE PROGRAM	9,000	7,000	10,000	10,000	0	10,000	42
3467	STATE REIM-EXTRADITION	33,141	25,000	32,000	32,000	0	32,000	28
3468	STATE REIM-TRANSPORTING	27,370	20,000	25,000	25,000	0	25,000	25
3472	PRIS HOUS-COUNTY&OTHRGOVT	7,203	1,000	6,000	5,000	0	5,000	400
3476	STATE REIMB-PRISONER BD.	451,458	500,000	600,000	600,000	0	600,000	20
3494	PRISONR HOUSNG-US MARSHLS	392	2,000	2,000	2,000	0	2,000	0
3495	PRISONER HOUSING-COLUMBIA	19,257	20,000	12,000	12,000	0	12,000	40-
3496	PRISONR HOUSNG-FEDERL BOP	0	1,000	0	500	0	500	50-
	SUBTOTAL *****	547,822	576,000	687,000	686,500	0	686,500	19
	CHARGES FOR SERVICES							
3518	INMATE MED FEES (RECOUPMENT)	10,633	9,000	13,000	13,000	0	13,000	44
3528	REIMB PERSONNEL/PROJECTS	0	51,214	30,000	65,000	0	65,000	26
3540	DEFENDANT CRT COSTS&RECOUPMENT	11,528	10,000	10,000	10,000	0	10,000	0
3550	COMMISSIONS	9,408	9,000	9,750	9,750	0	9,750	8
3553	COMMISSIONS-PHONES	42,216	45,000	50,000	50,000	0	50,000	11
3555	MEAL REIMBURSEMENT	520	600	600	600	0	600	0
	SUBTOTAL *****	74,307	124,814	113,350	148,350	0	148,350	18
	MISCELLANEOUS							
3830	SALES	59,868	60,000	65,000	65,000	0	65,000	8
3831	SALE OF EVID/UNCLAIM PROP	0	25	0	20	0	20	20-
3835	SALE OF COUNTY FIXED ASSET	4,000	4,000	4,000	0	6,500	4,000	0
3882	RESTITUTION REIMB	0	1,000	500	500	0	500	50-
3892	DEPOSIT OVERAGE	1	0	0	0	0	0	0
	SUBTOTAL *****	63,869	65,025	69,500	65,520	6,500	69,520	6
	TOTAL REVENUES *****	685,999	765,839	869,850	900,370	6,500	904,370	18
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,560,057	1,710,609	1,606,092	2,021,763	0	1,801,233	5
10110	OVERTIME	154,597	202,658	166,706	173,534	23,404	155,000	23-
10115	SHIFT DIFFERENTIAL	22,065	28,015	21,931	28,015	17,092	28,015	0
10120	HOLIDAY WORKED	40,966	45,486	43,172	50,758	0	45,230	0
10200	FICA	130,167	155,200	136,751	173,966	3,098	154,917	0
10300	HEALTH INSURANCE	202,895	242,673	242,673	267,349	0	267,349	10
10325	DISABILITY INSURANCE	6,889	9,096	7,276	10,215	187	9,069	0
10350	LIFE INSURANCE	2,017	2,351	2,351	2,359	0	2,359	0
10375	DENTAL INSURANCE	16,362	18,991	18,991	19,057	0	19,057	0
10400	WORKERS COMP	56,589	61,206	68,140	82,761	1,964	73,879	20
10500	401(A) MATCH PLAN	21,195	35,357	22,312	35,392	0	35,392	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,732	8,137	6,016	0	0	5,720	29-
10600	UNEMPLOYMENT BENEFITS	11,262	89	89	0	0	0	0
	SUBTOTAL *****	2,230,797	2,519,868	2,342,500	2,865,169	45,745	2,597,220	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,081	850	800	850	0	850	0
23000	OFFICE SUPPLIES	7,327	7,000	7,000	8,000	0	8,000	14
23001	PRINTING	693	2,500	2,500	1,500	0	1,500	40-
23020	MICROFILM/FILM	280	500	150	50	0	50	90-
23025	RESIDENT SUPPLIES	27,674	32,000	32,000	25,000	0	25,000	21-
23026	INTAKE/INDIGENT SUPPLIES	4,133	5,000	5,000	5,000	0	5,000	0
23027	INMATE WRK/INCNTVE SUPPLY	6,241	7,500	7,000	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	18,019	12,000	12,000	12,000	0	12,000	0
23035	MAINTENANCE SUPPLIES	3,323	9,700	9,000	6,000	0	6,000	38-
23050	OTHER SUPPLIES	59,868	60,000	65,000	65,000	0	65,000	8
23200	AMMUNITION	2,417	2,500	2,500	2,500	0	2,500	0
23300	UNIFORMS	23,128	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,466	3,000	2,500	2,500	0	2,500	16-
23400	FOOD	190,549	195,000	195,000	195,000	0	195,000	0
23501	PRESCRIPTION DRUGS	136,113	134,000	134,000	110,000	0	110,000	17-
23502	NON-PRES. MED. SUPPLIES	10,157	12,900	9,500	9,000	0	9,000	30-
23800	MEDICAL EQUIPMENT	813	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIPMENT & TOOLS	6,002	8,000	8,000	8,000	0	8,000	0
	SUBTOTAL *****	500,294	514,450	513,950	479,900	0	479,900	6-

Corrections

Dept. No. 1255

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES	151	200	186	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	1,900	2,050	1,500	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	2,704	2,800	4,000	2,800	0	2,800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,218	1,000	800	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,142	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	7,116	7,550	7,486	7,550	0	7,550	0
	UTILITIES							
48000	TELEPHONES	6,038	5,000	5,800	5,800	0	5,800	16
48050	CELLULAR TELEPHONES	2,250	1,960	1,200	1,500	0	1,500	23-
48100	NATURAL GAS	35,547	36,250	36,000	39,000	0	39,000	7
48200	ELECTRICITY	71,273	80,000	77,000	77,000	0	77,000	3-
48300	WATER	16,307	18,500	18,000	18,000	0	18,000	2-
48400	SOLID WASTE	2,916	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	134,333	144,710	141,000	144,300	0	144,300	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	15,804	20,600	18,000	20,000	0	20,000	2-
59025	MOTOR VEHICLE TITLE EXP	17	25	25	34	0	34	36
59030	MOTOR VEHICLE LICENSE FEE	43	25	39	39	0	39	56
59100	VEHICLE REPAIRS	3,263	7,000	5,500	4,000	0	4,000	42-
59105	TIRES	1,278	1,400	1,700	1,700	0	1,700	21
	SUBTOTAL *****	20,407	29,050	25,264	25,773	0	25,773	11-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,596	3,378	3,100	3,300	0	3,300	2-
60200	EQUIP REPAIRS/MAINTENANCE	2,790	3,610	2,500	5,000	0	5,000	38
60250	EQUIPMENT INSTALLATION CHARGES	864	750	800	0	1,600	800	6
	SUBTOTAL *****	5,250	7,738	6,400	8,300	1,600	9,100	17
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	100	100	0	100	0
71100	OUTSIDE SERVICES	272,731	120,000	120,045	150,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	235,750	235,750	235,750	247,913	0	247,913	5
71600	EQUIP LEASES & METER CHR	563	700	630	700	0	700	0
	SUBTOTAL *****	509,045	356,450	356,525	398,713	0	368,713	3
	OTHER							
85600	EXTRADITION EXPENSE	31,781	25,000	32,000	32,000	0	32,000	28
85605	PRISONER TRANSPORT-INSTAT	1,047	2,000	2,000	2,000	0	2,000	0
85610	HOSPITAL COSTS	79,784	50,000	70,000	50,000	0	50,000	0
85620	OTHER MEDICAL	166,663	175,475	203,779	183,475	0	183,475	4
86300	TESTING	12,441	15,000	12,000	15,000	0	15,000	0
	SUBTOTAL *****	291,716	267,475	319,779	282,475	0	282,475	5
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	9,175	9,175	0	17,775	6,000	34-
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	5,700	5,700	0
92100	REPLCMENT FURN & FIXTURES	5,000	0	0	0	2,957	2,957	0
92300	REPLCMENT MACH & EQUIP	6,091	330	1,085	0	20,500	4,700	324
92301	REPLC COMPUTER HDWR	0	1,890	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	20,374	21,670	20,545	0	43,000	21,000	3-
	SUBTOTAL *****	31,465	33,065	30,805	0	89,932	40,357	22
	TOTAL EXPENDITURES *****	3,730,427	3,880,356	3,743,709	4,212,180	137,277	3,955,388	1

Decimal values have been truncated.

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 (department number 1251) contains appropriations for the personnel assigned to the unit and this budget contains the equipment and operations costs.

Budget Highlights

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

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	7,061	0	5,000	0	0	0	0
	SUBTOTAL *****	7,061	0	5,000	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	181	0	100	0	0	0	0
3712	INT-LONG TERM INVEST	2,812	0	2,000	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	262	0	0	0	0	0	0
	SUBTOTAL *****	3,257	0	2,100	0	0	0	0
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	851	0	0	0	0	0	0
	SUBTOTAL *****	851	0	0	0	0	0	0
	TOTAL REVENUES *****	11,170	0	7,100	0	0	0	0
	PERSONAL SERVICES							
10110	OVERTIME	12,486	0	0	0	0	0	0
	SUBTOTAL *****	12,486	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	4,944	8,000	1,500	5,000	0	5,000	37-
23200	AMMUNITION	2,992	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	7,937	11,000	4,500	8,000	0	8,000	27-
	DUES TRAVEL & TRAINING							
37000	DUES	0	0	90	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	965	1,500	2,010	2,000	0	2,000	33
37210	TRAINING/SCHOOLS	0	0	200	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	68	100	200	100	0	100	0
37230	MEALS & LODGING-TRAINING	0	0	400	2,500	0	2,500	0
37235	MEALS & LODGING - OTHER	1,572	2,500	1,200	0	0	0	0
	SUBTOTAL *****	2,606	4,100	4,100	5,600	0	5,600	36
	UTILITIES							
48050	CELLULAR TELEPHONES	1,964	2,400	1,000	2,400	0	2,400	0
	SUBTOTAL *****	1,964	2,400	1,000	2,400	0	2,400	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,501	2,500	2,500	2,500	0	2,500	0
59025	MOTOR VEHICLE TITLE EXP	11	34	11	0	0	0	0
59030	MOTOR VEHICLE LICENSE FEE	101	100	49	100	0	100	0
59100	VEHICLE REPAIRS	659	1,000	500	1,000	0	1,000	0
59105	TIRES	290	800	100	900	0	900	12
	SUBTOTAL *****	2,564	4,434	3,160	4,500	0	4,500	1
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,070	6,374	6,374	7,011	0	7,011	9
	SUBTOTAL *****	6,070	6,374	6,374	7,011	0	7,011	9
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	502	900	400	900	0	900	0
71500	BUILDING USE/RENT CHARGE	0	1,000	0	1,000	0	1,000	0
71600	EQUIP LEASES & METER CHR	141	500	150	500	0	500	0
	SUBTOTAL *****	643	2,400	550	2,400	0	2,400	0
	OTHER							
83917	OTO:GENERAL FUND	7,152	12,582	12,582	0	0	0	0
83922	OTO: SPECIAL REVENUE FUND	0	8,117	8,117	1,037	0	1,037	87-
85400	CRIMINAL INVESTIGATION	240	5,000	1,000	5,000	0	5,000	0
86910	PY ENCUMBRANCES NOT USED	1,189-	0	90-	0	0	0	0
	SUBTOTAL *****	6,203	25,699	21,609	6,037	0	6,037	76-

Sheriff Forfeiture Money

Dept. No. 2500

2500 SHERIFF FORFEITURE MONEY
250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	4,921	2,200	789	6,500	0	6,500	195
92300	REPLCMENT MACH & EQUIP	3,200	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	23,016	24,000	21,500	0	0	0	0
	SUBTOTAL *****	31,137	26,200	22,289	6,500	0	6,500	75-
	TOTAL EXPENDITURES *****	71,612	82,607	63,582	42,448	0	42,448	48-

Decimal values have been truncated.

Sheriff Training Fund

Department Number 2510

Mission

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

Budget Highlights

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

Sheriff Training Fund

Dept. No. 2510

Annual Budget

2510 SHERIFF TRAINING
251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	8,004	8,300	8,441	8,500	0	8,500	2
	SUBTOTAL *****	8,004	8,300	8,441	8,500	0	8,500	2
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	17,601	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	17,601	18,000	18,000	18,000	0	18,000	0
	INTEREST							
3711	INT-OVERNIGHT	6	0	5	0	0	0	0
3712	INT-LONG TERM INVEST	92	0	105	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	11	0	0	0	0	0	0
	SUBTOTAL *****	111	0	110	0	0	0	0
	TOTAL REVENUES *****	25,717	26,300	26,551	26,500	0	26,500	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	6,076	6,000	5,700	7,500	0	7,500	25
37210	TRAINING/SCHOOLS	11,039	14,600	14,600	8,000	0	8,000	45-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	793	700	2,000	2,000	0	2,000	185
37230	MEALS & LODGING-TRAINING	9,067	10,000	9,000	12,500	0	12,500	25
	SUBTOTAL *****	26,976	31,300	31,300	30,000	0	30,000	4-
	TOTAL EXPENDITURES *****	26,976	31,300	31,300	30,000	0	30,000	4-

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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

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	0	4	0	0	0	0
3712	INT-LONG TERM INVEST	54	0	93	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	13	0	0	0	0	0	0
	SUBTOTAL *****	73	0	97	0	0	0	0
	TOTAL REVENUES *****	73	0	97	0	0	0	0

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Annual Budget

2521 COMMUNITY TRAFFIC SAFETY
252 PUBLIC SFTY CITIZEN CONTRIB

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	250	0	700	0	0	0	0
	SUBTOTAL *****	250	0	700	0	0	0	0
	TOTAL REVENUES *****	250	0	700	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	246	900	500	500	0	500	44-
	SUBTOTAL *****	246	900	500	500	0	500	44-
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	0	600	560	600	0	600	0
	SUBTOTAL *****	0	600	560	600	0	600	0
	TOTAL EXPENDITURES *****	246	1,500	1,060	1,100	0	1,100	26-

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Local Law Enforcement Block Grant

Department Numbers 2530 - 2539

Mission

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

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 annual budget does not include any appropriations at this time. The County Commission will amend its budget 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	12,712	0	0	0	0	0	0
	SUBTOTAL *****	12,712	0	0	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	0	4,441	4,441	0	0	0	0
	SUBTOTAL *****	0	4,441	4,441	0	0	0	0
	TOTAL REVENUES *****	12,712	4,441	4,441	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIPMENT & TOOLS	0	641	641	0	0	0	0
	SUBTOTAL *****	0	641	641	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,800	3,800	0	0	0	0
	SUBTOTAL *****	0	3,800	3,800	0	0	0	0
	TOTAL EXPENDITURES *****	0	4,441	4,441	0	0	0	0

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Annual Budget

2533 LOCAL LAW ENF BLOCK GRANT FYX3
253 LOCAL LAW ENFORCEMENT GRANT

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	33,083	0	0	0	0
	SUBTOTAL *****	0	0	33,083	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	2	0	20	0	0	0	0
3712	INT-LONG TERM INVEST	36	0	400	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	47	0	0	0	0	0	0
	SUBTOTAL *****	86	0	420	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	0	3,676	3,676	0	0	0	0
	SUBTOTAL *****	0	3,676	3,676	0	0	0	0
	TOTAL REVENUES *****	86	3,676	37,179	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,300	1,300	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	0	2,141	2,141	0	0	0	0
	SUBTOTAL *****	0	3,441	3,441	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	8,268	8,268	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	17,050	17,050	0	0	0	0
91301	COMPUTER HARDWARE	0	8,000	8,000	0	0	0	0
	SUBTOTAL *****	0	33,318	33,318	0	0	0	0
	TOTAL EXPENDITURES *****	0	36,759	36,759	0	0	0	0

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Local Law Enforcement Block Grant

Dept. Nos. 2530 - 2539

Annual Budget

2534 LOCAL LAW ENF BLOCK GRANT FYX4
253 LOCAL LAW ENFORCEMENT GRANT

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	0	0	0	1,037	0	1,037	0
	SUBTOTAL *****	0	0	0	1,037	0	1,037	0
	TOTAL REVENUES *****	0	0	0	1,037	0	1,037	0

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Sheriff Civil Charges

Department Number 2540

Mission

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

During FY 2003, the Sheriff established appropriations in this fund to pay for construction, set-up, and operational costs associated with the northern and southern district sub-stations. The current budget includes amounts needed to complete the set-up of the sub-stations and to pay for annual operational costs.

Sheriff Civil Charges

Dept. No. 2540

Annual Budget

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	10,357	10,000	6,039	10,000	0	10,000	0
3572	SHERIFF'S FEES	39,642	40,000	43,961	40,000	0	40,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3712	INT-LONG TERM INVEST	103-	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	19	0	0	0	0	0	0
	SUBTOTAL *****	83-	0	0	0	0	0	0
	TOTAL REVENUES *****	49,916	50,000	50,000	50,000	0	50,000	0
	MATERIALS & SUPPLIES							
23001	PRINTING	49	0	0	0	0	0	0
23050	OTHER SUPPLIES	0	0	0	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	1,693	0	0	0	0	0	0
	SUBTOTAL *****	1,743	0	0	400	0	400	0
	UTILITIES							
48000	TELEPHONES	0	0	0	2,890	0	2,890	0
48100	NATURAL GAS	0	0	0	1,600	0	1,600	0
48200	ELECTRICITY	0	0	0	1,600	0	1,600	0
48300	WATER	0	0	0	720	0	720	0
48400	SOLID WASTE	0	0	0	360	0	360	0
	SUBTOTAL *****	0	0	0	7,170	0	7,170	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	2,371	2,370	0	0	0	0
71500	BUILDING USE/RENT CHARGE	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	2,371	2,370	1,000	0	1,000	57-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	45,825	45,825	0	0	0	0
91210	LEASEHOLD IMPROVEMENTS	36,900	4,876	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	12,268	20,960	20,960	0	0	0	0
91301	COMPUTER HARDWARE	1,175	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	350	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	4,170	0	0	0	0	0	0
	SUBTOTAL *****	54,863	71,661	66,785	0	0	0	0
	TOTAL EXPENDITURES *****	56,606	74,032	69,155	8,570	0	8,570	88-

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Sheriff Revolving Fund Activity

Department Number 2550

Mission

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

Budget Highlights

The Boone County Sheriff entered into contracts with the City of Ashland and the City of Hallsville Police Departments whereby the police departments accept and process the permit applications and collect the statutory fee. The fees are turned over to the County Treasurer and accounted for in this budget.

Contractual payments are then made to the police departments to compensate them for their administrative costs. Of the \$62 fee collected and remitted to the County for each permit, \$12 is retained in the Sheriff Revolving Fund and \$50 is disbursed back to the municipal police department.

This budget reflects appropriations in accordance with the contractual arrangements described above and assumes an estimated 300 permits will be issued in the upcoming year.

Sheriff Revolving Fund Activity

Dept. No. 2550

Annual Budget

2550 SHERIFF REVOLVING FND ACTIVITY
255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	0	0	24,800	18,600	0	18,600	0
	SUBTOTAL *****	0	0	24,800	18,600	0	18,600	0
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	0	0	6	0	0	0	0
	SUBTOTAL *****	0	0	6	0	0	0	0
	TOTAL REVENUES *****	0	0	24,806	18,600	0	18,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	20,000	15,000	0	15,000	0
	SUBTOTAL *****	0	0	20,000	15,000	0	15,000	0
	TOTAL EXPENDITURES *****	0	0	20,000	15,000	0	15,000	0

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Sheriff Operations

Law Enforcement Sales Tax

Department Number 2901

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) for needs of the Sheriff's Office.

Budget Highlights

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

- Refer to department number 1251.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time	Full-time	Full-time	Change
	Equivalent	Equivalent	Equivalent	
Sergeant	-	-	1.00	1.00
Deputy	11.00	11.00	11.00	-
Office Specialist	1.00	1.00	1.00	-
Records Specialist	2.00	2.00	1.00	(1.00)
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 14,309	\$ 30,230	\$ 48,611	\$ 18,381
Holiday	\$ 19,828	\$ 19,547	\$ 19,951	\$ 404

Organizational Chart

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	489,127	697,890	639,055	476,049	0	728,734	4
10110	OVERTIME	41,793	30,230	56,326	33,870	0	48,611	60
10115	SHIFT DIFFERENTIAL	5,073	9,779	8,405	9,651	4,992	9,651	1-
10120	HOLIDAY WORKED	11,431	19,547	16,500	15,753	0	19,951	2
10200	FICA	41,297	57,196	54,776	40,952	382	61,732	7
10300	HEALTH INSURANCE	39,215	56,350	56,350	61,866	0	61,866	9
10325	DISABILITY INSURANCE	2,080	3,402	3,086	2,423	23	3,672	7
10350	LIFE INSURANCE	303	546	546	546	0	546	0
10375	DENTAL INSURANCE	3,163	4,410	4,410	4,410	0	4,410	0
10400	WORKERS COMP	26,906	30,353	22,793	19,710	180	30,411	0
10500	401(A) MATCH PLAN	3,150	8,190	4,430	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	874	943	1,032	0	0	1,092	15
	SUBTOTAL *****	664,416	918,836	867,709	673,420	5,577	978,866	6
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	0	0	1,200	1,200	0
23200	AMMUNITION	0	2,380	2,350	4,804	5,202	10,006	320
23300	UNIFORMS	36,977	10,847	10,187	10,847	0	10,847	0
23305	UNIFORM MAINTENANCE	640	1,140	1,800	1,140	0	1,140	0
	SUBTOTAL *****	37,617	14,367	14,337	16,791	6,402	23,193	61
	UTILITIES							
48000	TELEPHONES	6,480	14,400	4,000	11,520	23,040	34,560	140
48050	CELLULAR TELEPHONES	3,219	5,258	5,258	5,258	0	5,258	0
	SUBTOTAL *****	9,699	19,658	9,258	16,778	23,040	39,818	102
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	0	3,420	3,420	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
60250	EQUIPMENT INSTALLATION CHARGES	18,689	26,936	26,936	15,936	58,320	58,320	116
	SUBTOTAL *****	18,689	26,936	26,936	16,936	61,740	62,740	132
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	118,632	78,466	73,504	0	71,540	71,540	8-
91301	COMPUTER HARDWARE	42,486	27,000	27,000	0	201,600	201,600	646
91302	COMPUTER SOFTWARE	17,797	0	0	0	0	0	0
91400	AUTO/TRUCKS	216,579	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	34,800	25,934	0	10,000	10,000	71-
92400	REPLCMENT AUTO/TRUCKS	101,695	265,056	255,661	0	300,000	300,000	13
	SUBTOTAL *****	497,191	405,322	382,099	0	583,140	583,140	43
	TOTAL EXPENDITURES *****	1,227,615	1,385,119	1,300,339	723,925	679,899	1,687,757	21

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Corrections

Law Enforcement Sales Tax

Department Number 2902

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund # 290) pertaining to operations of the Boone County Jail.

Budget Highlights

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

- Refer to department number 1255.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Lieutenant	1.00	1.00	1.00	-
Corrections Officer	5.00	5.00	5.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 22,275	\$ 43,405	\$ 38,948	\$ (4,457)
Holiday	\$ 20,216	\$ 9,827	\$ 11,188	\$ 1,361

Organizational Chart

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	348,444	409,625	390,654	207,916	0	428,446	4
10110	OVERTIME	31,642	43,405	36,920	27,937	0	38,948	10-
10115	SHIFT DIFFERENTIAL	2,342	1,748	2,785	2,579	0	2,579	47
10120	HOLIDAY WORKED	9,724	9,827	10,681	5,660	0	11,188	13
10200	FICA	29,604	35,409	33,420	18,673	0	37,722	6
10300	HEALTH INSURANCE	20,460	24,150	24,150	26,514	0	26,514	9
10325	DISABILITY INSURANCE	1,604	2,112	1,970	1,105	0	2,251	6
10350	LIFE INSURANCE	170	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,650	1,890	1,890	1,890	0	1,890	0
10400	WORKERS COMP	23,897	19,476	12,369	11,658	0	20,540	5
10500	401(A) MATCH PLAN	1,767	3,510	2,770	3,510	0	3,510	0
	SUBTOTAL *****	471,307	551,386	517,843	307,676	0	573,822	4
	MATERIALS & SUPPLIES							
23300	UNIFORMS	4,369	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	4,369	5,652	5,652	5,652	0	5,652	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	1,458	0	0	0	0	0	0
	SUBTOTAL *****	1,458	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	17,028	17,915	17,915	18,490	0	18,490	3
	SUBTOTAL *****	17,028	17,915	17,915	18,490	0	18,490	3
	OTHER							
85620	OTHER MEDICAL	4,198	7,200	7,198	7,200	0	7,200	0
	SUBTOTAL *****	4,198	7,200	7,198	7,200	0	7,200	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	8,813	0	0	0	0	0	0
91400	AUTO/TRUCKS	20,147	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	20,374	0	0	0	0	0	0
	SUBTOTAL *****	49,335	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	547,697	582,153	548,608	339,018	0	605,164	3

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Contract Inmate Housing Law Enforcement Sales Tax

Department Number 2906

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (Fund number 290) for contract inmate housing.

Budget Highlights

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

Contract Inmate Housing - Law Enforcement Tax

Dept. No. 2906

Annual Budget

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

	2003	2004 BUDGET +	2004	2005 CORE	2005 SUPPLEMENTAL	2005 ADOPTED	%CHG FROM PY
CCT DESCRIPTION ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD	
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	0	180,000	130,000	180,000	0	180,000	0
SUBTOTAL *****	0	180,000	130,000	180,000	0	180,000	0
TOTAL EXPENDITURES *****	0	180,000	130,000	180,000	0	180,000	0

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Prosecuting Attorney Summary

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

Description

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

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

Prosecuting Attorney Summary

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

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,278,255	\$ 1,388,990	\$ 1,282,150	\$ 203,582	\$ 23,372	\$ 1,509,104
100	1262	Victim Witness	128,536	134,993	116,985	13,277	-	130,262
100	1263	IV-D Child Support	340,158	349,517	339,709	87,962	200	427,871
100	1264	PA Retirement	14,208	6,461	-	7,752	-	7,752
260	2600	PA Training	14,198	5,633	-	6,420	-	6,420
261	2610	PA Tax Collection	18,084	19,594	22,250	1,603	-	23,853
262	2620	PA Contingency	19,805	19,500	-	20,000	-	20,000
263	2630	PA Bad Check Collections	139,220	116,625	113,115	8,892	-	122,007
264	2640	PA Forfeiture Money	-	-	-	15,650	-	15,650
290	2903	Prosecuting Attorney-Law Enf	78,632	147,068	162,294	756	-	163,050
Total			<u>\$ 2,031,096</u>	<u>\$ 2,188,381</u>	<u>\$ 2,036,503</u>	<u>\$ 365,894</u>	<u>\$ 23,572</u>	<u>\$ 2,425,969</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1261	Prosecuting Attorney	21.75	22.32	22.32
100	1262	Victim Witness	3.00	3.00	3.00
100	1263	IV-D Child Support	7.00	7.00	8.00
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	1.00	0.50	0.50
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	3.25	2.18	2.18
264	2640	PA Forfeiture Money	-	-	-
290	2903	Prosecuting Attorney-Law Enf	2.00	3.00	3.00
Total FTEs			<u>38.00</u>	<u>38.00</u>	<u>39.00</u>

Prosecuting Attorney

Department Number 1261

Mission

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

Budget Highlights

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 number 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.

Due to declining resources in the PA Bad Check Fund, annual operating expenditures previously included in the PA Bad Check budget (department number. 2630) were transferred to this budget in FY 2003 and 2004. The costs transferred to this budget total approximately \$70,000. The FY 2005 budget includes all of these costs.

There are no significant changes to this budget for FY 2005.

Goals and Objectives

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.
- Purchase and implement a new prosecutor case management system.
- Address the problem of storing and microfilming criminal case files. A few years ago, the Prosecutor's Office was involved in a County-wide solution for storage and is looking forward to a possible resolution. For the first time, the Prosecutor's Office destroyed old misdemeanor files that were housed at the Johnson Building. This temporarily freed up space for storing disposed files, however, there is still a need for additional space. Files are currently stored at several different locations. The long-term goal is to have all disposed files together, enhancing efficiency of retrieval. Some old files are still stored at the North Facility. The Prosecuting Attorney's Office plans to destroy misdemeanors over 10 years old, and move felonies to the Johnson Building.

- Address the issue of space shortage in the Prosecutor's Office, and investigate possible solutions.

Progress on Prior 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.

Response: Pursuit of this ongoing goal will continue, assuming adequate funding resources are received. Upgrading and implementing a new prosecutor software system that will integrate with the courts and local law enforcement will greatly enhance our case management ability.

- 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.

Response: The Prosecuting Attorney's Office has looked at several prosecutor case management systems in 2004. Two packages are under consideration, "Justware" and "Crimes." Purchase and implementation is expected in 2005, and will be requested in the Information Technology budget after a final decision has been made.

- Maintain a high level of morale through managerial encouragement and recognition as well as appropriate compensation for each employee.

Response: Follow the recommendation of the 2002 Position Classification and Salary Plan prepared by Public Sector Personnel Consultants and continue to move Prosecuting Attorney staff members up to mid-point.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Felonies Filed	1522	1600	1650
Number of Misdemeanors Filed	3860	4300	4200
Number of Traffic Cases Filed	4160	3960	4000
Total Number of Cases Filed	9542	9860	9850

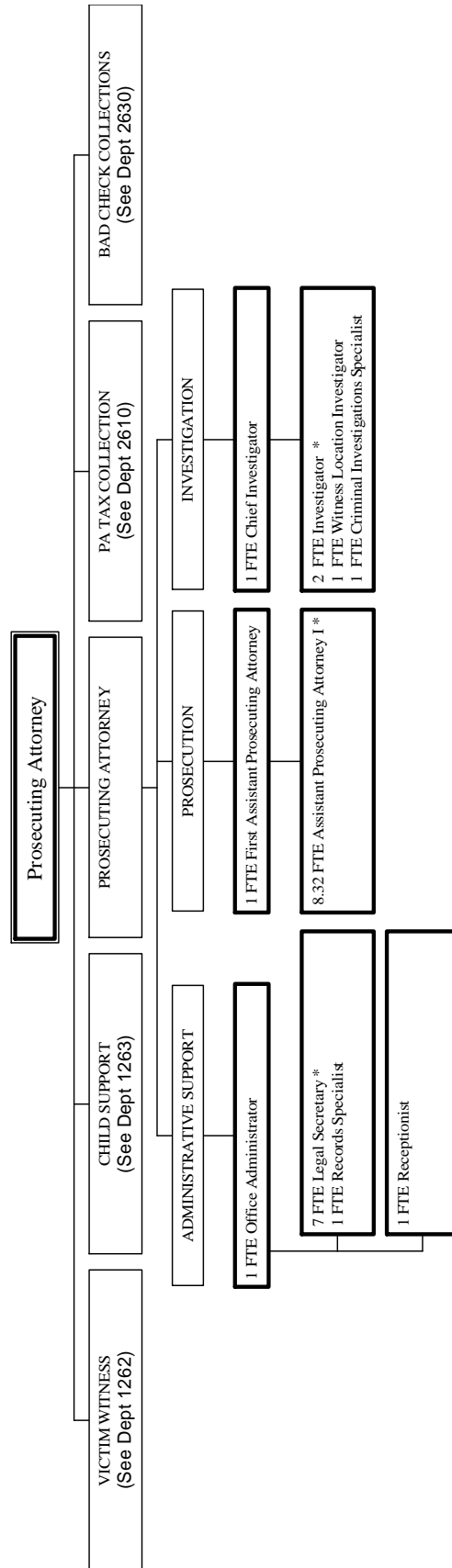
Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	7.00	7.32 ^b	7.32 ^b	-
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 ^a	6.00	6.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-
File Clerk	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Total FTEs	21.75	22.32	22.32	-
Overtime	\$ 16,000	\$ 16,500	\$ 16,500	\$ -

a Legal Secretary .25 FTE in Dept. No. 2630

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

Organizational Chart



**1 FTE Investigator, 1 FTE Legal Secretary, 1 FTE Assistant Prosecuting Attorney I 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	67,725	67,725	67,725	67,725	0	67,725	0
	SUBTOTAL *****	67,725	67,725	67,725	67,725	0	67,725	0
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	24,745	25,879	25,921	26,608	0	26,608	2
3560	COLLECTION FEES	13,026	18,500	28,000	18,500	0	18,500	0
3574	P.A. FEES	117,653	122,000	122,000	125,000	0	125,000	2
	SUBTOTAL *****	155,425	166,379	175,921	170,108	0	170,108	2
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	0	0	2,000	2,000	0
3892	DEPOSIT OVERAGE	0	0	1	0	0	0	0
	SUBTOTAL *****	0	0	1	0	2,000	2,000	0
	TOTAL REVENUES *****	223,150	234,104	243,647	237,833	2,000	239,833	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	921,999	1,017,526	999,625	1,044,799	0	1,044,799	2
10110	OVERTIME	11,233	16,500	18,700	18,700	0	18,700	13
10120	HOLIDAY WORKED	124	100	161	200	0	200	100
10200	FICA	67,721	79,111	75,200	81,373	0	81,373	2
10300	HEALTH INSURANCE	75,020	89,851	89,851	98,632	0	98,632	9
10325	DISABILITY INSURANCE	4,024	4,646	4,265	4,817	0	4,817	3
10350	LIFE INSURANCE	729	871	871	870	0	870	0
10375	DENTAL INSURANCE	6,050	7,031	7,031	7,030	0	7,030	0
10400	WORKERS COMP	6,421	6,311	6,311	7,261	0	7,261	15
10500	401(A) MATCH PLAN	9,150	13,058	9,850	13,057	0	13,057	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,964	4,979	5,164	0	0	5,411	8
	SUBTOTAL *****	1,107,439	1,239,984	1,217,029	1,276,739	0	1,282,150	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	15,474	14,306	15,500	15,565	0	15,565	8
23000	OFFICE SUPPLIES	10,513	8,960	8,960	12,950	0	12,950	44
23001	PRINTING	2,050	2,810	2,800	2,825	0	2,825	0
23050	OTHER SUPPLIES	244	250	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	499	250	350	250	0	250	0
	SUBTOTAL *****	28,781	26,576	27,860	31,840	0	31,840	19
	DUES TRAVEL & TRAINING							
37000	DUES	3,660	3,710	3,805	4,085	0	4,085	10
37200	SEMINARS/CONFEREN/MEETING	1,077	3,920	3,450	3,920	0	3,920	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	174	2,120	1,500	2,120	0	2,120	0
37230	MEALS & LODGING-TRAINING	58	2,570	3,500	2,387	0	2,387	7-
	SUBTOTAL *****	4,970	12,320	12,255	12,512	0	12,512	1
	UTILITIES							
48000	TELEPHONES	12,064	14,500	14,500	14,500	0	14,500	0
48050	CELLULAR TELEPHONES	1,530	1,800	1,500	1,560	0	1,560	13-
	SUBTOTAL *****	13,594	16,300	16,000	16,060	0	16,060	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,976	2,940	2,712	2,712	0	2,712	7-
59030	MOTOR VEHICLE LICENSE FEE	36	111	111	111	0	111	0
59100	VEHICLE REPAIRS	1,862	2,500	2,000	2,500	1,250-	1,250	50-
59105	TIRES	15	0	368	150	0	150	0
59200	LOCAL MILEAGE	285	480	480	500	0	500	4
59201	SPECIAL MILEAGE	140	100	100	100	0	100	0
	SUBTOTAL *****	5,315	6,131	5,771	6,073	1,250-	4,823	21-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,980	4,259	3,998	4,374	0	4,374	2
60200	EQUIP REPAIRS/MAINTENANCE	161	200	200	200	0	200	0
	SUBTOTAL *****	2,141	4,459	4,198	4,574	0	4,574	2

Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	225	150	75	75	0	75	50-
71100	OUTSIDE SERVICES	79	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	104,427	104,427	104,427	132,338	0	132,338	26
71600	EQUIP LEASES & METER CHRG	393	420	375	360	0	360	14-
	SUBTOTAL *****	105,124	105,997	105,877	133,773	0	133,773	26
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,433	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	600	600	0
92000	REPLCMENT OFFICE EQUIP	8,710	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	745	0	0	0	0	1,996	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	20,776	20,776	0
	SUBTOTAL *****	10,889	0	0	0	21,376	23,372	0
	TOTAL EXPENDITURES *****	1,278,255	1,411,767	1,388,990	1,481,571	20,126	1,509,104	6

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Victim Witness

Department Number 1262

Mission

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

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.
- Provide emotional support, understanding and referral to appropriate community support for crime survivors.

Progress on Prior Year Objectives

- 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 Victim Response Team (VRT) member or volunteer.

Response: The VRT attempts to contact 100% of identified crime victims via letter and Victim Impact Statement and provides them with a follow-up phone call. They also try to facilitate a face-to-face meeting with appropriate staff 100% of the time when requested by crime survivors in an effort to reduce victim frustration.

- Provide victims of crime with relevant referral services for counseling, financial assistance, and protection.

Response: Crime survivors are provided with written resources i.e. Sexual Assault Handbook, Trial Explanation Handbook, Domestic Violence Handbook, and miscellaneous brochures specifically related to their type of crime. The Victim/Witness Department provides information regarding Crime Victim's Compensation Fund to assist victims with financial needs. The Department also refers victims to local social service agencies for counseling. The referral network includes the following: Arthur Center, Women's Center at the University of Missouri, Counseling Center at the University of Missouri, as well as counseling centers at Columbia College

and Stephens College, the local abuse shelter, McCambridge Center, Human Comprehensive Services, Salvation Army, United Way, Division of Family Services, Rainbow House, Child Advocacy Center, Mid-Missouri LEAD Institute, ADVENT, Probation and Parole, Juvenile Office, Division of Youth Services, Family Violence Clinic, and SON (Supporting Others Through Non-Violence).

- Act as a liaison between the victims, support agencies, and attorneys, and better address the rights and needs of the victim.

Response: Referrals are provided to the above social service agencies. The VRT makes every effort to guide crime survivors through the system and to ease their trauma.

- Provide crisis counseling to crime victims who are experiencing situational crisis.

Response: The VRT members speak with victims in crisis on the phone and in person daily. Three victim advocates and three investigators are available every day. Attorneys also speak with crime survivors when appropriate.

- 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.

Response: Each crime survivor is assigned to one of three victim advocates depending on their type of crime. Victims of misdemeanor property crimes are assigned to one advocate, victims of felony property crimes are assigned to another, and victims of crimes against persons are assigned to our Victim Specialist.

- 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.

Response: Crime survivors are informed of their rights in the initial contact with their victim advocate, by letter, and/or in person.

- Provide crime victims with pertinent, written materials relating to the crime to take with them after meeting with them.

Response: Crime survivors are provided with various brochures and handbooks to help educate them about the judicial system, i.e. Sexual Assault Handbook, Trial Explanation Handbook, Domestic Violence Handbook, and miscellaneous brochures specifically related to their type of crime.

- 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.

Response: Victim's Compensation information is mailed to every victim of crime upon his or her identification by the Victim/Witness Office. The restitution management system enables the Office to easily computer generate Victim Impact Statements and information to be mailed very quickly. Further assistance with the filing for such compensation is given during the on-going contact with this agency and the victim. The VRT is

readily available to assist in any way required by the victim to achieve the filing of this compensation. With Victim Impact Statements, a two-sided card with pertinent information such as prosecutor name, case number, defendant name, charge, victim contact person, victim's rights, Crime Victim's Compensation Fund and services provided by the VRT is included. In the fiscal year ending June 30, 2003, \$181,734.57 was paid to victims, and \$20,400.01 was received in restitution for the Crime Victim Compensation Fund. According to the Restitution Coordinator for the Crime Victim Compensation Office, Boone County consistently collected the highest amount of restitution for the Crime Victims Compensation Fund in the State of Missouri for the past two years. Through April 30, 2004, \$84,026.13 was paid to victims while \$11,066.32 was received in restitution for the Crime Victim Compensation Fund.

- 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.
Response: Evaluation forms are sent to each crime survivor along with a closing letter informing them of the disposition of their case and requesting feedback on their interaction with the VRT and the Prosecuting Attorney.

Performance Measures

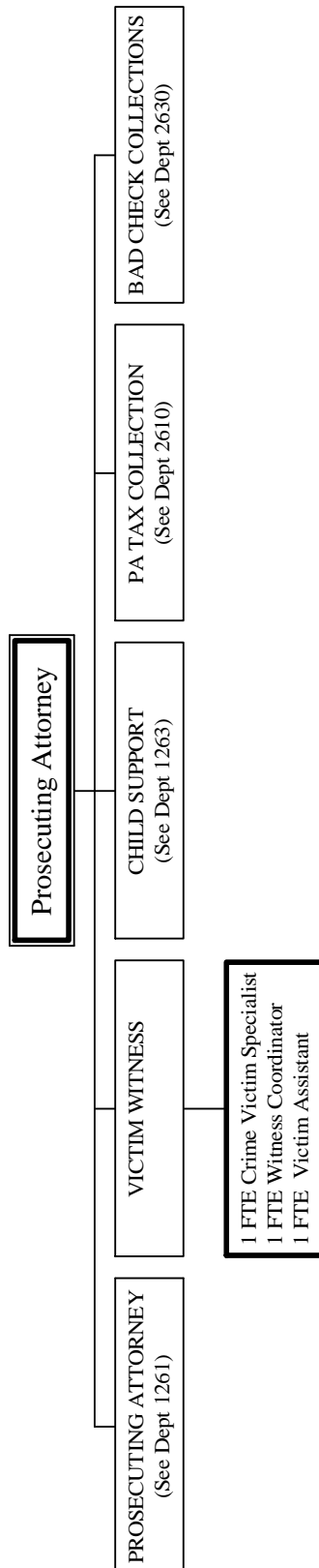
Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Child Physical Abuse	18	24	25
Child Sexual Abuse	39	43	45
DUI/DWI Crashes	5	6	6
Domestic Violence	1056	1119	1125
Adult Sexual Assault	48	53	55
Survivors of Homicide	25	39	25
Robbery	44	65	75
Burglary	122	110	125
Assault	517	575	550
Victims of Property Related Crimes	941	841	900
Total Victims Served by Victim Response Team	2815	2875	2930

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Crime Victim Counselor (Grant Funded)	1.00 *	1.00 *	1.00 *	-
Witness Coordinator	1.00	1.00	1.00	-
Witness Notification Director	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	3.00	-

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

Organizational Chart



Annual Budget

1262 VICTIM WITNESS
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	47,198	37,940	51,433	38,787	0	38,787	2
	SUBTOTAL *****	47,198	37,940	51,433	38,787	0	38,787	2
	TOTAL REVENUES *****	47,198	37,940	51,433	38,787	0	38,787	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	93,875	88,855	99,307	102,689	0	93,001	4
10110	OVERTIME	247	0	384	0	0	0	0
10200	FICA	6,937	6,797	7,453	7,855	0	7,114	4
10300	HEALTH INSURANCE	10,230	12,075	12,075	13,257	0	12,152	0
10325	DISABILITY INSURANCE	410	401	433	464	0	419	4
10350	LIFE INSURANCE	106	117	117	117	0	107	8-
10375	DENTAL INSURANCE	825	945	945	945	0	866	8-
10400	WORKERS COMP	470	401	401	535	0	535	33
10500	401(A) MATCH PLAN	700	1,755	1,325	1,755	0	1,609	8-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,047	1,039	1,126	0	0	1,182	13
	SUBTOTAL *****	114,849	112,385	123,566	127,617	0	116,985	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	442	212	246	205	0	205	3-
23000	OFFICE SUPPLIES	1,491	1,100	1,100	1,100	0	1,100	0
23001	PRINTING	2,379	2,895	1,750	2,155	0	2,155	25-
23050	OTHER SUPPLIES	35	250	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	81	200	200	200	0	200	0
	SUBTOTAL *****	4,431	4,657	3,546	3,910	0	3,910	16-
	DUES TRAVEL & TRAINING							
37000	DUES	275	475	325	325	0	325	31-
37200	SEMINARS/CONFEREN/MEETING	794	750	890	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	558	944	250	950	0	950	0
37230	MEALS & LODGING-TRAINING	882	2,016	1,350	2,278	0	2,278	12
	SUBTOTAL *****	2,510	4,185	2,815	4,303	0	4,303	2
	UTILITIES							
48000	TELEPHONES	928	1,250	900	900	0	900	28-
	SUBTOTAL *****	928	1,250	900	900	0	900	28-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	25	28	72	72	0	72	157
	SUBTOTAL *****	25	28	72	72	0	72	157
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	190	192	192	192	0	192	0
	SUBTOTAL *****	190	192	192	192	0	192	0
	OTHER							
84010	RECEPTION/MEETINGS	63	150	152	150	0	150	0
84600	COURT COSTS	944	900	900	900	0	900	0
84700	WITNESS EXPENSES	909	2,500	2,500	2,500	0	2,500	0
84800	TRANSCRIPTS-CRIMINAL	2,934	350	350	350	0	350	0
	SUBTOTAL *****	4,853	3,900	3,902	3,900	0	3,900	0
	FIXED ASSET ADDITIONS							
92100	REPLCMNT FURN & FIXTURES	747	0	0	0	0	0	0
	SUBTOTAL *****	747	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	128,536	126,597	134,993	140,894	0	130,262	2

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Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: Establish, enforce and monitor the financial responsibility of parents for the support of their children. Core Values: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

Budget Highlights

All of the costs (including depreciation on fixed assets) are eligible for state reimbursement at the rate of 66% with an additional 34% being covered by incentive payments. This normally results in 100% coverage of costs. The incentive percentage is subject to change in the event the County does not meet established performance criteria.

The FY 2005 budget includes funding for an additional position (Receptionist) as well as reclassification of a secretary position to a legal secretary position. These costs will be fully reimbursed by the state.

Goals and Objectives

Budget Year Objectives

- Provide assistance in collecting child support and establishing paternity to all parties requesting help.
- Increase collections and work to become more efficient.

Progress on Prior Year Objectives

- Continue to train all technicians.
Response: Training continues on new procedures as they are established by Family Support Division-Child Support Enforcement.
- Increase the orders entered and the total dollars collected for custodial parents.
Response: Collections continue to climb. As of May 2004, collections were within 5% of the total year 2003. From 2000 to 2003, collections have increased over \$500,000. This increase is a result of better methods of collecting support, as well as increased number of cases needing support.

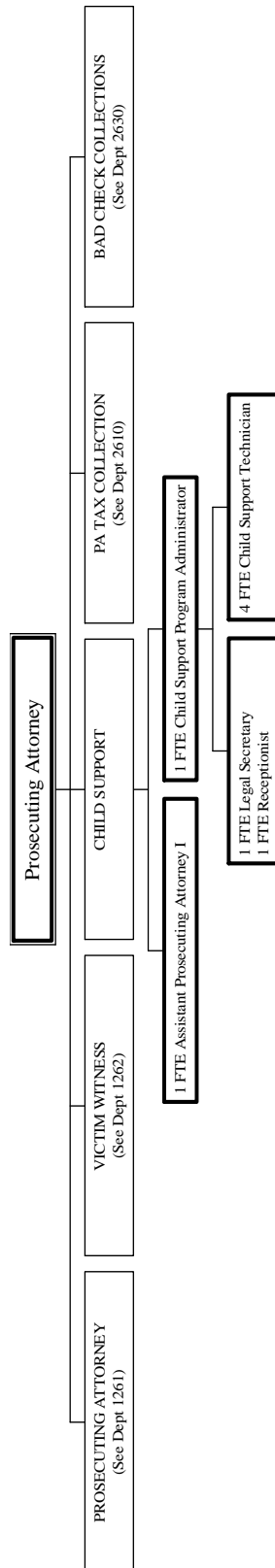
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Criminal Non Support Cases Filed	15	12	20
Number of Criminal Non Support Cases Disposed	24	18	20
Number of Referrals	350	450	400
Number of Judgments Entered	180	180	200

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 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	-
Legal Secretary	1.00	1.00	1.00	-
Receptionist	-	-	1.00	1.00
Total FTEs	7.00	7.00	8.00	1.00
Overtime	\$ 1,450	\$ 1,450	\$ 1,450	\$ -

Organizational Chart



Child Support Enforcement

Dept. No. 1263

Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FED-STATE REIM EXPENSES	364,096	400,000	395,000	425,000	34,851	459,851	14
	SUBTOTAL *****	364,096	400,000	395,000	425,000	34,851	459,851	14
	TOTAL REVENUES *****	364,096	400,000	395,000	425,000	34,851	459,851	14
	PERSONAL SERVICES							
10100	SALARIES & WAGES	215,619	235,505	211,009	245,502	26,289	271,791	15
10110	OVERTIME	0	1,450	1,200	1,450	0	1,450	0
10120	HOLIDAY WORKED	0	0	137	0	0	0	0
10200	FICA	15,042	18,127	16,245	18,891	2,011	20,902	15
10300	HEALTH INSURANCE	23,870	28,175	28,175	30,933	4,419	35,352	25
10325	DISABILITY INSURANCE	926	1,071	1,125	1,116	121	1,237	15
10350	LIFE INSURANCE	244	273	273	273	39	312	14
10375	DENTAL INSURANCE	1,925	2,205	2,205	2,205	315	2,520	14
10400	WORKERS COMP	1,169	1,071	1,071	1,286	114	1,400	30
10500	401(A) MATCH PLAN	1,950	4,095	2,108	4,095	650	4,745	15
10510	CERF-EMPLOYER PD CONTRIBUTION	1,033	1,040	166	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	4,226	276	275	0	0	0	0
	SUBTOTAL *****	266,008	293,288	263,989	305,751	33,958	339,709	15
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	705	716	881	839	0	839	17
23000	OFFICE SUPPLIES	1,877	1,800	1,800	2,000	0	2,000	11
23001	PRINTING	710	730	500	730	0	730	0
23850	MINOR EQUIPMENT & TOOLS	393	650	502	500	0	500	23-
	SUBTOTAL *****	3,688	3,896	3,683	4,069	0	4,069	4
	DUES TRAVEL & TRAINING							
37000	DUES	490	585	590	515	0	515	11-
37200	SEMINARS/CONFEREN/MEETING	2,440	2,995	2,800	2,920	0	2,920	2-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,838	2,562	2,562	3,429	0	3,429	33
37230	MEALS & LODGING-TRAINING	2,314	6,140	6,140	4,450	0	4,450	27-
	SUBTOTAL *****	7,082	12,282	12,092	11,314	0	11,314	7-
	UTILITIES							
48000	TELEPHONES	3,151	4,116	3,300	4,684	265	4,949	20
48100	NATURAL GAS	1,756	2,970	2,970	2,970	0	2,970	0
48200	ELECTRICITY	3,122	3,816	3,400	3,400	0	3,400	10-
48300	WATER	131	225	160	160	0	160	28-
48400	SOLID WASTE	156	168	168	168	0	168	0
48600	SEWER USE	153	180	180	180	0	180	0
	SUBTOTAL *****	8,471	11,475	10,178	11,562	265	11,827	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	340	600	365	400	0	400	33-
	SUBTOTAL *****	340	600	365	400	0	400	33-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	173	0	0	0	0	0	0
71100	OUTSIDE SERVICES	7,508	9,780	7,000	9,718	0	9,718	0
71500	BUILDING USE/RENT CHARGE	45,528	45,528	46,385	47,313	0	47,313	3
71600	EQUIP LEASES & METER CHRG	0	3,003	1,451	2,901	420	3,321	10
	SUBTOTAL *****	53,210	58,311	54,836	59,932	420	60,352	3
	OTHER							
86300	TESTING	0	1	0	0	0	0	0
	SUBTOTAL *****	0	1	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	0	200	200	0
91100	FURNITURE AND FIXTURES	0	4,374	4,374	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,355	0	0	0	0	0	0
	SUBTOTAL *****	1,355	4,374	4,374	0	200	200	95-
	TOTAL EXPENDITURES *****	340,158	384,227	349,517	393,028	34,843	427,871	11

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Prosecuting Attorney Retirement

Dept. No. 1264

Mission

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

Legislation passed and signed into law during 2003 reduced the County's annual contribution by one-half and added a \$4 surcharge to the court costs on all criminal and traffic cases handled by the Prosecuting Attorney. The surcharge is remitted to the state.

Annual Budget

1264 PA RETIREMENT
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
86790	MO PROSECUTOR'S RETIREMEN OTHER	14,208	15,500	6,461	7,752	0	7,752	49-
	SUBTOTAL *****	14,208	15,500	6,461	7,752	0	7,752	49-
	TOTAL EXPENDITURES *****	14,208	15,500	6,461	7,752	0	7,752	49-

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Prosecuting Attorney Training

Department Number 2600

Mission

The PA Tax Training fund was established to account for the monies received pursuant to RSMo 56.765. The funding for this budget is intended to provide training for prosecuting attorneys and their staff.

The Prosecuting Attorney administers this fund.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2600 PA TRAINING
260 PA TRAINING FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3540	DEFENDANT CRT COSTS&RECOUPMENT	4,335	4,400	4,300	4,300	0	4,300	2-
	SUBTOTAL *****	4,335	4,400	4,300	4,300	0	4,300	2-
	FINES AND FORFEITURES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	6	10	3	3	0	3	70-
3712	INT-LONG TERM INVEST	52	57	72	72	0	72	26
3798	INC/DEC IN FV OF INVESTMENTS	7	5	32-	0	0	0	0
	SUBTOTAL *****	66	72	43	75	0	75	4
	TOTAL REVENUES *****	4,402	4,472	4,343	4,375	0	4,375	2-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	4,760	2,300	2,833	2,300	0	2,300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,264	1,380	1,100	1,380	0	1,380	0
37230	MEALS & LODGING-TRAINING	7,173	2,720	1,700	2,740	0	2,740	0
	SUBTOTAL *****	14,197	6,400	5,633	6,420	0	6,420	0
	TOTAL EXPENDITURES *****	14,197	6,400	5,633	6,420	0	6,420	0

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Prosecuting Attorney Tax Collection

Department Number 2610

Mission

The PA Tax Collection department was established pursuant to RSMo 136.150 and accounts for revenues and expenditures associated with the collection of delinquent taxes, licenses, and fees on behalf of the State of Missouri.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

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).
- 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. Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.

Response: The Boone County Prosecuting Attorney's revenue has exceeded expectations this year for the State of Missouri and for Boone County. This increase is due to the fact that the DOR chose not to do Tax Amnesty in 2004, and they have been certifying cases to the Prosecuting Attorney's Office every month. The Prosecuting Attorney has also been successful in collecting on a few very large tax cases.

Prosecuting Attorney Tax Collection

Dept. No. 2610

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Amount Remitted to Department of Revenue	\$ 125,446	\$ 300,803	\$ 250,000
Percent Received by Boone County	\$ 25,089	\$ 60.161	\$ 50,000

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2004 Full-time Equivalent	2004-2005 Change
Bad Check /Tax Administrator	-	0.25 a	0.25 a	-
Account Specialist	1.00	0.25 b	0.25 b	-
Total FTEs	1.00	0.50	0.50	-

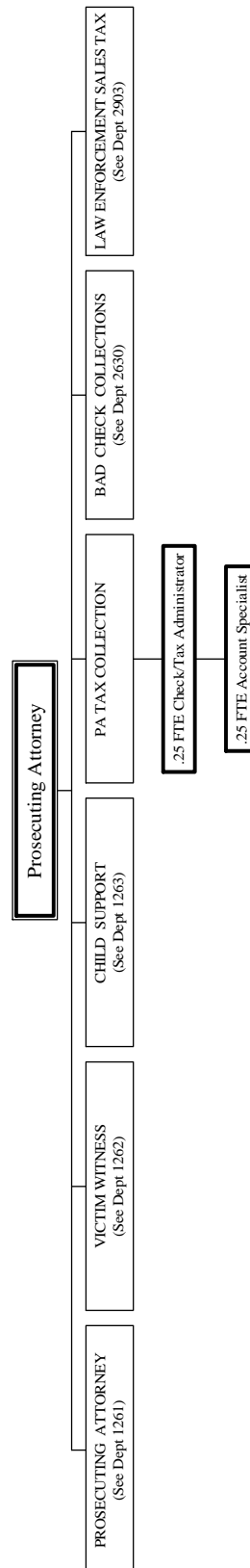
a Bad Check/Tax Administrator (Position 60) split .25/.75 with 2630

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



Prosecuting Attorney Tax Collection

Dept. No. 2610

Annual Budget

2610 PA TAX COLLECTION
261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	13,025	18,500	28,000	20,000	0	20,000	8
	SUBTOTAL *****	13,025	18,500	28,000	20,000	0	20,000	8
	INTEREST							
3711	INT-OVERNIGHT	16	20	7	7	0	7	65-
3712	INT-LONG TERM INVEST	203	167	154	154	0	154	7-
3798	INC/DEC IN FV OF INVESTMENTS	21	5	46-	5	0	5	0
	SUBTOTAL *****	241	192	115	166	0	166	13-
	TOTAL REVENUES *****	13,267	18,692	28,115	20,166	0	20,166	7
	PERSONAL SERVICES							
10100	SALARIES & WAGES	12,064	14,972	15,806	19,566	0	19,566	30
10110	OVERTIME	0	0	775	1,000	0	1,000	0
10200	FICA	909	1,145	1,257	1,573	0	1,573	37
10300	HEALTH INSURANCE	3,410	8,050	0	0	0	0	0
10325	DISABILITY INSURANCE	64	68	94	4	0	4	94-
10350	LIFE INSURANCE	18	78	0	0	0	0	0
10375	DENTAL INSURANCE	275	630	0	0	0	0	0
10400	WORKERS COMP	122	71	72	107	0	107	50
10510	CERF-EMPLOYER PD CONTRIBUTION	43	0	0	0	0	0	0
	SUBTOTAL *****	16,906	25,014	18,004	22,250	0	22,250	11-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	270	270	278	278	0	278	2
23000	OFFICE SUPPLIES	837	1,000	987	1,000	0	1,000	0
23001	PRINTING	70	70	75	75	0	75	7
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIPMENT & TOOLS	0	100	100	100	0	100	0
	SUBTOTAL *****	1,177	1,490	1,490	1,503	0	1,503	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	18,084	26,604	19,594	23,853	0	23,853	10-

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Prosecuting Attorney Contingency

Department Number 2620

Mission

The PA Contingency Department accounts for fees collected under RSMo 56.330 for the Prosecuting Attorney of a first class county to be used to pay for incidental costs. The maximum amount of expenditures allowed from this fund each year is \$20,000. Unexpended amounts do not accumulate in the fund. Prior to 1991, these revenues were accounted for in the General Fund.

The Prosecuting Attorney, with the approval of a circuit judge, administers this fund.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

2620 PA CONTINGENCY
262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	19,719	19,838	19,629	20,000	0	20,000	0
	SUBTOTAL *****	19,719	19,838	19,629	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	5	10	7	7	0	7	30-
3712	INT-LONG TERM INVEST	148	150	150	150	0	150	0
3798	INC/DEC IN FV OF INVESTMENTS	2	2	0	2	0	2	0
	SUBTOTAL *****	157	162	157	159	0	159	1-
	TOTAL REVENUES *****	19,876	20,000	19,786	20,159	0	20,159	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	1,500	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	1,500	1,000	500	1,000	0	1,000	0
	OTHER							
84600	COURT COSTS	1,431	5,500	4,500	5,500	0	5,500	0
84700	WITNESS EXPENSES	2,688	6,500	7,500	6,500	0	6,500	0
84800	TRANSCRIPTS-CRIMINAL	14,185	6,500	6,500	6,500	0	6,500	0
85400	CRIMINAL INVESTIGATION	0	500	500	500	0	500	0
	SUBTOTAL *****	18,305	19,000	19,000	19,000	0	19,000	0
	TOTAL EXPENDITURES *****	19,805	20,000	19,500	20,000	0	20,000	0

Decimal values have been truncated.

Prosecuting Attorney

Bad Check Collections

Department Number 2630

Mission

The PA Bad Check Collections Department was established pursuant to RSMo 570.120. Missouri law allows the Prosecuting Attorney to collect the face amount of the check along with all allowable service charges on behalf of the party to whom the check was issued; these amounts are subsequently remitted to the appropriate party. In addition, state law allows the Prosecuting Attorney to assess and collect an administrative handling fee on Non-Sufficient Funds (NSF) checks.

This budget accounts for the revenues derived from the administrative handling fee and for the related collection expenditures.

Budget Highlights

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 and FY 2004, approximately \$70,000 in on-going expenditures were transferred from this fund to the General Fund (see department number #1261).

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide incentive for defendants to pay restitution and all fees prior to his/her sentencing date, which generates revenues more quickly than relying on the defendant to pay through the court system.
- Exceed the 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.

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Progress on Prior Year Objectives

- Exceed current level of collection.
Response: Attempting to exceed previous year's Administrative Handling fees is an ongoing goal. Exceeding budgeted revenue in 2004 by approximately \$2000 is expected if fee collection continues as in the first eight months of this year.
- Serve victims of bad checks by aggressively pursuing the prosecution of bad check writers.
Response: Boone County victims are educated regarding the submission of bad check complaints to the Prosecutor's Office, 10-day notice letters are sent, and criminal charges are filed on check writers who do not pay.
- Attempt more recovery of restitution, administrative handling costs, store service charges and MOPS fees under the 10 day notice process.
Response: Unfortunately, over the past couple of years, fewer and fewer bad check writers are choosing the option of paying their bad check(s) under the 10-day notice time period. As a result, more bad check charges are being filed and more uncollectible checks are being returned to victims/businesses.
- Obtain payment without filing criminal charges, resulting in recovery of more administrative costs.
Response: The trend of fewer bad check writers choosing to pay their checks under the 10-day notice time period is resulting in fewer administrative handling fees being collected by the Prosecuting Attorney's office.

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Bad Checks Received	11,788	9,432	10,000
Number of Cases Filed	352	352	350
Number of Convictions	300	336	300
Number of Dismissals	101	25	30
Court Ordered Restitution Received in PA's Office	116,728	156,500	120,000
Restitution Received in PA's Office	709,333	526,000	600,000
PA Fees Collected	109,834	125,000	123,000

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Assistant Prosecuting Attorney I	1.00	0.68 d	0.68 d	-
Bad Check /Tax Administrator	1.00	0.75 b	0.75 b	-
Account Specialist	1.00	0.75 b	0.75 b	-
Legal Secretary	0.25 a	- c	-	-
Total FTEs	3.25	2.18	2.18	-
Overtime	\$ 2,300	\$ 1,500	\$ 1,500	-

a Legal Secretary .75 FTE in 1261

b Bad Check/Tax Administrator .25 FTE in 2610 and Account Specialist .25 FTE in 2610

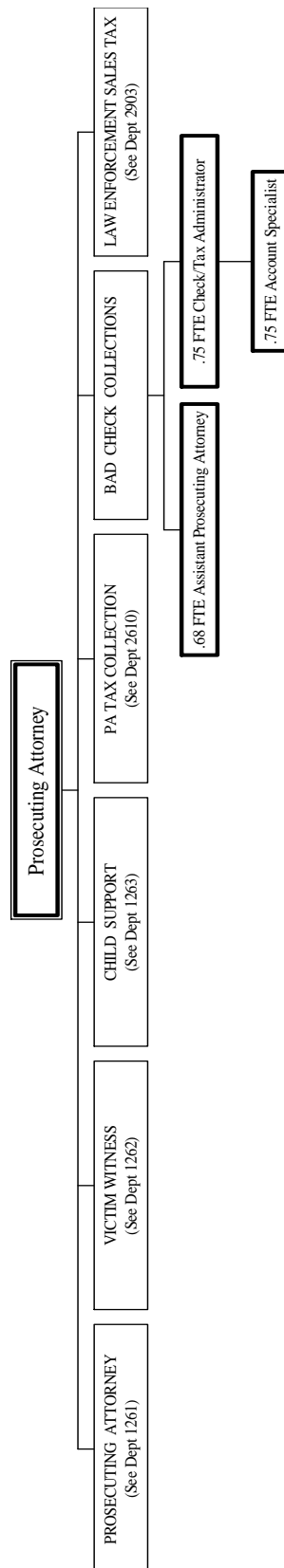
c Legal Secretary .25 FTE moved to 1261

d Assistant Prosecuting Attorney I .32 FTE in 1261

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Organizational Chart



Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Annual Budget

2630 PA BAD CHECK COLLECTIONS
263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	125,069	123,000	125,000	123,000	0	123,000	0
	SUBTOTAL *****	125,069	123,000	125,000	123,000	0	123,000	0
	INTEREST							
3711	INT-OVERNIGHT	14	17	12	12	0	12	29-
3712	INT-LONG TERM INVEST	265-	100	268	200	0	200	100
3798	INC/DEC IN FV OF INVESTMENTS	46	25	100-	25	0	25	0
	SUBTOTAL *****	204-	142	180	237	0	237	66
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	166	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	200	125	130	125	0	125	0
	SUBTOTAL *****	367	125	130	125	0	125	0
	TOTAL REVENUES *****	125,233	123,267	125,310	123,362	0	123,362	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	108,923	86,769	86,769	89,419	0	89,419	3
10110	OVERTIME	1,019	1,500	1,500	1,500	0	1,500	0
10200	FICA	8,154	6,752	6,752	6,955	0	6,955	3
10300	HEALTH INSURANCE	10,230	10,774	10,774	11,842	0	11,842	9
10325	DISABILITY INSURANCE	424	398	398	411	0	411	3
10350	LIFE INSURANCE	129	104	104	104	0	104	0
10375	DENTAL INSURANCE	825	844	844	844	0	844	0
10400	WORKERS COMP	618	397	400	473	0	473	19
10500	401(A) MATCH PLAN	650	1,567	663	1,567	0	1,567	0
	SUBTOTAL *****	130,976	109,105	108,204	113,115	0	113,115	3
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	5	5	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATION	1,029	63	63	63	0	63	0
23000	OFFICE SUPPLIES	2,663	3,250	3,250	3,250	0	3,250	0
23001	PRINTING	2,555	2,820	2,500	2,830	0	2,830	0
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	236	300	200	300	0	300	0
	SUBTOTAL *****	6,485	6,688	6,268	6,698	0	6,698	0
	DUES TRAVEL & TRAINING							
37000	DUES	350	400	329	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	160	180	180	180	0	180	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	192	124	124	124	0	124	0
37235	MEALS & LODGING - OTHER	190	436	440	440	0	440	0
	SUBTOTAL *****	893	1,140	1,073	1,144	0	1,144	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	700	700	700	700	0	700	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
	SUBTOTAL *****	700	750	750	750	0	750	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	OTHER							
86896	DEPOSIT SHORTAGE	215	50	80	50	0	50	0
86898	OVER AND SHORT	50-	0	0	0	0	0	0
	SUBTOTAL *****	165	50	80	50	0	50	0
	TOTAL EXPENDITURES *****	139,220	117,983	116,625	122,007	0	122,007	3

Decimal values have been truncated.

Prosecuting Attorney Forfeiture Fund

Department Number 2640

Mission

The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. 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

This budget includes a small amount for training and a lump-sum amount for outside services. No specific spending plans are identified at this time for the lump-sum amount; it may be spent throughout the year on allowable activities as directed by the Prosecuting Attorney.

Annual Budget

2640 PA FORFEITURE MONEY
264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	11	15	8	8	0	8	46-
3712	INT-LONG TERM INVEST	154	120	190	175	0	175	45
3798	INC/DEC IN FV OF INVESTMENTS	19	5	82-	0	0	0	0
	SUBTOTAL *****	185	140	116	183	0	183	30
	TOTAL REVENUES *****	185	140	116	183	0	183	30
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	500	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	0	700	0	700	0
37230	MEALS & LODGING-TRAINING	0	700	0	700	0	700	0
	SUBTOTAL *****	0	1,900	0	1,900	0	1,900	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	13,750	0	13,750	0	13,750	0
	SUBTOTAL *****	0	13,750	0	13,750	0	13,750	0
	TOTAL EXPENDITURES *****	0	15,650	0	15,650	0	15,650	0

Decimal values have been truncated.

Prosecuting Attorney

Law Enforcement Sales Tax

Department Number 2903

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for needs of the Prosecuting Attorney.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

- Refer to department number 1261.

Personnel Detail

Position Detail	2003 Full-Time Equivalent	2004 Full-Time Equivalent	2005 Full-Time Equivalent	2004-2005 Change
Investigator	1.00	1.00	1.00	-
Legal Secretary	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	-	1.00	1.00	-
Total FTEs	2.00	3.00	3.00	-
Overtime	\$ -	\$ 1,750	\$ 2,200	\$ 450

Organizational Chart

Refer to department number 1261.

Prosecuting Attorney Law Enforcement Sales Tax

Dept. No. 2903

Annual Budget

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

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	61,215	124,933	112,000	131,102	0	131,102	4
10110	OVERTIME	1,611	1,750	2,315	2,200	0	2,200	25
10200	FICA	4,576	9,691	9,691	10,197	0	10,197	5
10300	HEALTH INSURANCE	6,820	12,075	12,075	13,257	0	13,257	9
10325	DISABILITY INSURANCE	237	577	577	602	0	602	4
10350	LIFE INSURANCE	70	117	117	117	0	117	0
10375	DENTAL INSURANCE	550	945	945	945	0	945	0
10400	WORKERS COMP	275	578	578	694	0	694	20
10500	401(A) MATCH PLAN	0	1,170	925	1,755	0	1,755	50
10510	CERF-EMPLOYER PD CONTRIBUTION	1,034	1,609	1,350	0	0	1,425	11-
	SUBTOTAL *****	76,391	153,445	140,573	160,869	0	162,294	5
	UTILITIES							
48000	TELEPHONES	614	889	710	708	0	708	20-
	SUBTOTAL *****	614	889	710	708	0	708	20-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	37	94	41	48	0	48	48-
	SUBTOTAL *****	37	94	41	48	0	48	48-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	396	4,790	4,019	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	350	352	0	0	0	0
91301	COMPUTER HARDWARE	1,192	1,500	1,373	0	0	0	0
	SUBTOTAL *****	1,588	6,640	5,744	0	0	0	0
	TOTAL EXPENDITURES *****	78,632	161,068	147,068	161,625	0	163,050	1

Decimal values have been truncated.



Public Administrator

Department Number 1200

Mission

The office of the Public Administrator was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases: (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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.
- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.

Progress on Prior Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as to work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.

Response: Accomplished.

- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.

Response: Accomplished.

Performance Measures

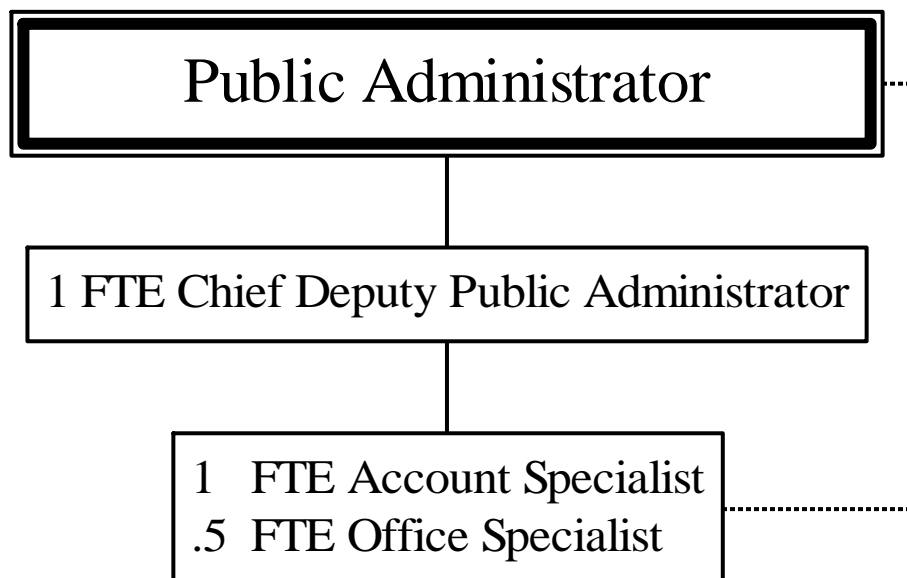
Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Total Assets Managed	\$6,310,025	\$4,652,495	\$5,000,000
Number of Houses/Farms Managed	5	6	6
Annual Income Managed	\$1,848,263	\$1,789,672	\$1,800,000
Total Number of Cases	285	290*	310

*Because the Public Administrator's Office was able to close several old cases last year, this number reflects active cases requiring more work than the change indicates.

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	3.50	3.50	3.50	-
Overtime	\$ -	\$ 500	\$ 500	\$ -

Organizational Chart



Public Administrator

Dept. No. 1200

Annual Budget1200 PUBLIC ADMINISTRATOR
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	155,603	80,000	90,000	80,000	0	80,000	0
	SUBTOTAL *****	155,603	80,000	90,000	80,000	0	80,000	0
	TOTAL REVENUES *****	155,603	80,000	90,000	80,000	0	80,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	136,167	151,237	151,237	154,835	0	154,835	2
10110	OVERTIME	1,898	500	100	500	0	500	0
10200	FICA	9,754	11,569	11,569	11,883	0	11,883	2
10300	HEALTH INSURANCE	10,230	12,075	12,075	13,257	0	13,257	9
10325	DISABILITY INSURANCE	569	629	629	654	0	654	3
10350	LIFE INSURANCE	103	117	117	117	0	117	0
10375	DENTAL INSURANCE	825	945	945	945	0	945	0
10400	WORKERS COMP	539	579	579	662	0	662	14
10500	401(A) MATCH PLAN	1,040	1,755	1,085	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	4,181	0	0	0	0	0	0
	SUBTOTAL *****	165,309	179,406	178,336	184,608	0	184,608	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	745	750	750	1,000	0	1,000	33
23001	PRINTING	548	520	520	520	0	520	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	371	550	550	750	0	750	36
23050	OTHER SUPPLIES	0	100	0	100	0	100	0
23850	MINOR EQUIPMENT & TOOLS	35	100	0	100	0	100	0
	SUBTOTAL *****	1,699	2,070	1,870	2,520	0	2,520	21
	DUES TRAVEL & TRAINING							
37000	DUES	170	270	0	270	0	270	0
37210	TRAINING/SCHOOLS	275	500	695	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	128	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	534	1,205	1,205	1,205	0	1,205	0
	SUBTOTAL *****	1,108	2,675	2,600	2,675	0	2,675	0
	UTILITIES							
48000	TELEPHONES	1,445	1,986	1,700	1,700	0	1,700	14-
48050	CELLULAR TELEPHONES	474	700	735	1,200	0	1,200	71
	SUBTOTAL *****	1,919	2,686	2,435	2,900	0	2,900	7
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	5,975	6,570	6,570	6,570	0	6,570	0
	SUBTOTAL *****	5,975	6,570	6,570	6,570	0	6,570	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	648	600	700	700	0	700	16
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	648	700	800	800	0	800	14
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71105	LEGAL SERVICES	105	1,700	500	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	9,931	0	9,931	26
71525	STORAGE CHARGES	235	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHRG	59	80	60	80	0	80	0
	SUBTOTAL *****	8,465	10,146	8,926	12,241	0	12,241	20
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	500	500	0
	SUBTOTAL *****	0	0	0	0	500	500	0
	TOTAL EXPENDITURES *****	185,126	204,253	201,537	212,314	500	212,814	4

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Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements; therefore, this budget does not reflect personnel appropriations.

Budget Highlights

The County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, and administrative support. This budget includes appropriations for these contractual services as well as for toxicology testing.

There are no significant changes to this budget.

Annual Budget

1280 MEDICAL EXAMINER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES							
	PROFESSIONAL SERVICES	126,297	132,263	132,263	134,718	0	134,718	1
	SUBTOTAL *****	126,297	132,263	132,263	134,718	0	134,718	1
	OTHER							
86300	TESTING	12,727	25,024	25,024	25,024	0	25,024	0
	SUBTOTAL *****	12,727	25,024	25,024	25,024	0	25,024	0
	TOTAL EXPENDITURES *****	139,024	157,287	157,287	159,742	0	159,742	1

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defense for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1285 PUBLIC DEFENDER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	29,063	31,025	31,025	33,488	0	33,488	7
	SUBTOTAL *****	29,063	31,025	31,025	33,488	0	33,488	7
	TOTAL EXPENDITURES *****	29,063	31,025	31,025	33,488	0	33,488	7

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Emergency Services and Dispatch

Department Number 1287

Mission

This budget accounts for the County's share of operational costs for Joint Communications Information Center (JCIC) and Emergency Management. The County shares in the operational costs as outlined in a cooperative agreement. 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

The County's share of JCIC costs has increased substantially from FY 2001 when the cost-share rate was 12%, increasing 21% in FY 2002. This was followed by another increase to 23% in FY 2004 and another increase to 28% for FY 2005. This has resulted in increased costs to the County of more than \$335,000.

Emergency Services and Dispatch

Dept. No. 1287

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	21,995	92,743	92,200	0	0	0	0
	SUBTOTAL *****	21,995	92,743	92,200	0	0	0	0
	TOTAL REVENUES *****	21,995	92,743	92,200	0	0	0	0
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	1,950	3,249	2,707	0	0	0	0
	SUBTOTAL *****	1,950	3,249	2,707	0	0	0	0
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	0	40	600	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	0	438	0	0	0	0
37240	REGISTRATION/TUITION	0	1,000	0	0	0	0	0
	SUBTOTAL *****	0	1,040	1,038	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	322,557	391,370	375,715	514,028	0	514,028	31
71101	PROFESSIONAL SERVICES	8,250	6,750	6,750	0	0	0	0
	SUBTOTAL *****	330,807	398,120	382,465	514,028	0	514,028	29
86670	OTHER EMERGENCY MANAGEMENT	27,905	42,814	32,110	47,124	0	47,124	10
	SUBTOTAL *****	27,905	42,814	32,110	47,124	0	47,124	10
91300	FIXED ASSET ADDITIONS MACHINERY & EQUIPMENT	26,050	81,704	81,704	0	0	0	0
	SUBTOTAL *****	26,050	81,704	81,704	0	0	0	0
	TOTAL EXPENDITURES *****	386,713	526,927	500,024	561,152	0	561,152	6

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Public Safety Grants/ Special Projects Dept. No. 1288

Mission

The County Commission administers this budget and it is used to account for grant funding received under the Homeland Security program.

Budget Highlights

This budget reflects expenditures attributable to the current grant period only. The budget will be amended during the year to reflect supplemental grant funding or award of new grants.

Prior to FY 2005, Homeland Security program funding was accounted for in Department 1287.

Annual Budget

3800 1994 SERIES GO BONDS-ROAD NID
380 1994 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3056	NID ASSESSMENT PASS THRU	35,183	26,200	26,200	0	0	0	0
	SUBTOTAL *****	35,183	26,200	26,200	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	52	50	40	50	0	50	0
3712	INT-LONG TERM INVEST	635	300	940	1,000	0	1,000	233
3798	INC/DEC IN FV OF INVESTMENTS	90	0	0	0	0	0	0
	SUBTOTAL *****	777	350	980	1,050	0	1,050	200
	TOTAL REVENUES *****	35,961	26,550	27,180	1,050	0	1,050	96-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	30,000	30,000	30,000	35,000	0	35,000	16
84100	INTEREST EXPENSE	4,705	2,950	2,950	1,033	0	1,033	64-
86900	MISCELLANEOUS	885	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	35,590	33,950	33,950	37,033	0	37,033	9
	TOTAL EXPENDITURES *****	35,590	33,950	33,950	37,033	0	37,033	9

Decimal values have been truncated.

E-911 Emergency Telephone

Department Number 2020

Mission

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

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

The County Commission is the appropriating authority for this budget.

Budget Highlights

The annual budget includes amounts for monthly trunk and line charges associated with the E-911 system as well as applicable maintenance coverage. It also pays for a part-time data entry clerk 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES							
	EMERGENCY TELEPHONE TAX	268,354	276,000	262,000	262,000	0	262,000	5-
	SUBTOTAL *****	268,354	276,000	262,000	262,000	0	262,000	5-
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	395	650	300	300	0	300	53-
3712	INT-LONG TERM INVEST	5,795	8,000	5,500	5,500	0	5,500	31-
3798	INC/DEC IN FV OF INVESTMENTS	557	0	0	0	0	0	0
	SUBTOTAL *****	6,748	8,650	5,800	5,800	0	5,800	32-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	275,102	284,650	267,800	267,800	0	267,800	5-
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
60050	EQUIP & BLDG MAINTENANCE							
	EQUIP SERVICE CONTRACT	33,501	57,000	54,326	57,000	0	57,000	0
	SUBTOTAL *****	33,501	57,000	54,326	57,000	0	57,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	172,331	187,800	175,000	187,800	0	187,800	0
71110	CONTRACT LABOR	25,816	29,000	27,640	30,000	0	30,000	3
	SUBTOTAL *****	198,147	216,800	202,640	217,800	0	217,800	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	0	0	41,063-	0	0	0	0
	SUBTOTAL *****	0	0	41,063-	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	183,352	18,900	18,900	0	0	0	0
92300	REPLCMENT MACH & EQUIP	32,194	0	0	0	0	0	0
	SUBTOTAL *****	215,546	18,900	18,900	0	0	0	0
	TOTAL EXPENDITURES *****	447,194	292,700	234,803	274,800	0	274,800	6-

Decimal values have been truncated.

Local Emergency Planning Committee

Department Number 2100

Mission

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

The County Commission is the appropriating authority for this budget and the Boone County Treasurer administers this budget.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE
210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	10,397	8,000	6,957	7,000	0	7,000	12-
	SUBTOTAL *****	10,397	8,000	6,957	7,000	0	7,000	12-
	INTEREST							
3711	INT-OVERNIGHT	11	0	10	10	0	10	0
3712	INT-LONG TERM INVEST	222	0	150	130	0	130	0
3798	INC/DEC IN FV OF INVESTMENTS	16	0	20-	15-	0	15-	0
	SUBTOTAL *****	251	0	140	125	0	125	0
	TOTAL REVENUES *****	10,648	8,000	7,097	7,125	0	7,125	10-
	MATERIALS & SUPPLIES							
22000	POSTAGE	44	100	90	100	0	100	0
23001	PRINTING	0	100	50	100	0	100	0
23050	OTHER SUPPLIES	10,250	8,000	8,000	7,000	0	7,000	12-
	SUBTOTAL *****	10,294	8,200	8,140	7,200	0	7,200	12-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	1,208	3,000	500	1,000	0	1,000	66-
37230	MEALS & LODGING-TRAINING	338	1,500	500	1,000	0	1,000	33-
	SUBTOTAL *****	1,546	4,500	1,000	2,000	0	2,000	55-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	800	400	600	0	600	25-
	SUBTOTAL *****	0	800	400	600	0	600	25-
	OTHER							
84300	ADVERTISING	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	2,358	3,000	0	3,000	0	3,000	0
	SUBTOTAL *****	2,358	3,000	0	3,000	0	3,000	0
	TOTAL EXPENDITURES *****	14,198	17,000	9,540	13,300	0	13,300	21-

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

The Law Enforcement Services Fund (fund number. 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.
- Dept. No. 2906—accounts for appropriations pertaining to contract housing of inmates in other correctional facilities. These appropriations are in addition to the general fund appropriations for the same purpose.
- Dept. No. 2907—accounts for appropriations administered by the Court that pertain to fiber connectivity.

Budget Highlights

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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	2,430,934	2,480,000	2,540,000	2,640,000	0	2,640,000	6
	SUBTOTAL *****	2,430,934	2,480,000	2,540,000	2,640,000	0	2,640,000	6
	INTEREST							
3711	INT-OVERNIGHT	203	150	400	400	0	400	166
3712	INT-LONG TERM INVEST	3,931	1,500	7,000	6,000	0	6,000	300
3718	INT-SALES TAX	853	800	725	725	0	725	9-
3798	INC/DEC IN FV OF INVESTMENTS	625	0	0	0	0	0	0
	SUBTOTAL *****	5,613	2,450	8,125	7,125	0	7,125	190
	TOTAL REVENUES *****	2,436,548	2,482,450	2,548,125	2,647,125	0	2,647,125	6
	OTHER							
84100	INTEREST EXPENSE	801	0	0	0	0	0	0
86800	EMERGENCY	0	0	0	16,000	0	16,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	18-	0	0	0	0
	SUBTOTAL *****	801	0	18-	16,000	0	16,000	0
	TOTAL EXPENDITURES *****	801	0	18-	16,000	0	16,000	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 number 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 the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities.

Annual Budget

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

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	0	0	0	0	19,200	0	0
	SUBTOTAL *****	0	0	0	0	19,200	0	0
48000	UTILITIES TELEPHONES	0	0	0	28,176	0	28,176	0
	SUBTOTAL *****	0	0	0	28,176	0	28,176	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	743	742	525	0	525	29-
	SUBTOTAL *****	0	743	742	525	0	525	29-
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	0	0	0	0	1,277	0	0
71101	PROFESSIONAL SERVICES	0	0	0	0	7,500	0	0
	SUBTOTAL *****	0	0	0	0	8,777	0	0
86850	OTHER CONTINGENCY	0	0	0	161,000	0	161,000	0
	SUBTOTAL *****	0	0	0	161,000	0	161,000	0
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	0	13,071	9,771	0	11,000	1,674	87-
91302	COMPUTER SOFTWARE	0	0	0	0	122,360	0	0
	SUBTOTAL *****	0	13,071	9,771	0	133,360	1,674	87-
	TOTAL EXPENDITURES *****	0	13,814	10,513	189,701	161,337	191,375	285

Decimal values have been truncated.

Neighborhood Improvement District Administration

Department Number 1340

Mission

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

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.
- Have a collection and tracking program developed, online and in operation.
- Continue to account for all reimbursable man-hours and costs that are related to a specific NID project for auditing purposes.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.

Neighborhood Improvement District Administration

Dept. No. 1340

- Continue to monitor potential and actual legislative changes to the NID statutes.

Progress on Prior Year Objectives

- Build a minimum of one road project.
Response: Two projects have been built. Though only one has been closed out to date, the remaining project should be closed out by early spring.
- Build a minimum of one sanitary sewer project.
Response: No sanitary sewer projects were built this year.
- Process all applications when received.
Response: Responses to applications and meeting dates have been set within 90 days of application receipt.
- Get a collection and tracking program developed, online, and in operation.
Response: This project has been put on hold until Information Technology (IT) is caught up with priorities.
- Have all sanitary sewer projects developed and processed through the Boone County Regional Sewer District.
Response: It has been determined that the Boone County Collector's Office will set up to take monthly payments on all NID assessments.
- Account for all reimbursable man-hours and costs that are related to a specific NID project for auditing purposes.
Response: On-going.
- 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: All time has been tracked for FY 2004 and will be billed to the NID budget in January of 2005.
- Limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.
Response: On-going.
- Monitor potential and actual legislative changes to NID statutes.
Response: On-going.

Neighborhood Improvement District Administration

Dept. No. 1340

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Roadway			
Number of Active NID Projects	2	2	3
Number of NID Applications on File	2	3	3
Number of NID Projects Approved	1	2	1
Number of NID Projects Completed	1	1	1
Number of New Applications Submitted	4	3	3
Sewer			
Number of Active NID Projects	0	2	2
Number of NID Applications on File	13	14	16
Number of NID Projects Approved	0	0	1
Number of NID Projects Completed	0	0	0
Number of New Applications Submitted	0	1	2

Annual Budget

1340 NID ADMINISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,500	1,500	1,500	0	1,500	0
71102	ENGINEERING SERVICES	0	5,000	5,000	5,000	0	5,000	0
71104	ADMINISTRATIVE SERVICES	3,698	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	3,698	11,500	11,500	11,500	0	11,500	0
	OTHER							
84300	ADVERTISING	0	750	750	750	0	750	0
84400	PUBLIC NOTICES	0	200	200	200	0	200	0
	SUBTOTAL *****	0	950	950	950	0	950	0
	TOTAL EXPENDITURES *****	3,698	12,450	12,450	12,450	0	12,450	0

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Solid Waste Recycling

Department Number 1360

Mission

This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District, 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

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Maintain the permanent recycling program at the three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
- Consolidate the processing, hauling and maintenance into service from a single service provider.
- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.
- Establish a recycling program for the Sheriff's Office/Jail facility.
- Represent the County on various boards and committees related to Solid Waste.

Progress on Prior Year Objectives

- Maintain the permanent recycling program at the four established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
Response: Solid Waste Recycling started the year with four established sites, but suspended the Centralia site in mid-summer at the request of the City of Centralia. The timeliness of the hauls after notification is anticipated to be addressed by switching to the City of Columbia for both processing and hauling services. The program plans to continue operating the remaining three sites.

- Relocate the Hallsville container from its current temporary location to another permanent location.

Response: The current site is going to be considered a permanent site at this time since more activity in the site area has reduced some contamination problems due to greater visibility of the container area.

- Review and analyze data obtained from administration of the recycling program and assess the level of program success.

Response: The data from the past is too scattered to actually draw direct conclusions with respect to diversion rates. This is primarily due to failure of service providers to document weight tickets. What can be concluded is that a change to the City for both hauling and processing will provide proper documentation since they must document their own activities in a similar manner.

- Establish a recycling program for the Sheriff's Office/Jail Facility.

Response: Pursuit of this activity is still under consideration and discussion, but is waiting until other factors are resolved to finalize the nature of this program.

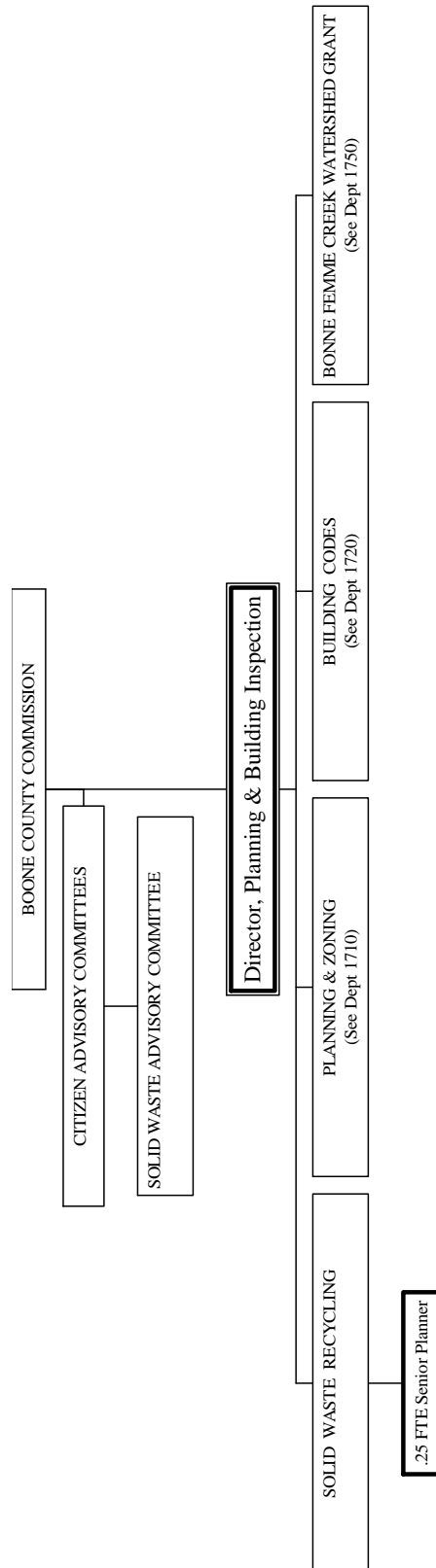
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Recycling Containers in Use	6	6	6
Number of Active Recycling Sites Administered	4	3	3

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Planner	0.25	0.25	0.25	-
Total FTEs	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>-</u>

Organizational Chart



Solid Waste Recycling

Dept. No. 1360

Annual Budget1360 SOLID WASTE RECYCLING
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	8,619	11,984	11,984	12,282	0	12,282	2
10200	FICA	605	916	885	939	0	939	2
10300	HEALTH INSURANCE	852	1,006	1,006	1,104	0	1,104	9
10325	DISABILITY INSURANCE	36	54	54	55	0	55	1
10350	LIFE INSURANCE	8	9	9	9	0	9	0
10375	DENTAL INSURANCE	68	78	78	78	0	78	0
10400	WORKERS COMP	78	102	102	103	0	103	0
10500	401(A) MATCH PLAN	162	146	172	146	0	146	0
SUBTOTAL *****		10,431	14,295	14,290	14,716	0	14,716	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATION	249	208	208	208	0	208	0
23000	OFFICE SUPPLIES	226	228	228	344	0	344	50
23001	PRINTING	0	582	550	582	0	582	0
23020	MICROFILM/FILM	0	116	116	2	0	2	98-
23050	OTHER SUPPLIES	0	1,040	0	1,040	0	1,040	0
23850	MINOR EQUIPMENT & TOOLS	0	54	54	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	0	320	0	320	0
26201	ROCK-VENDOR HAULED	0	320	0	320	0	320	0
SUBTOTAL *****		475	2,868	1,156	2,870	0	2,870	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	224	200	224	0	224	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	99	100	100	100	0	100	0
37235	MEALS & LODGING - OTHER	0	100	100	100	0	100	0
SUBTOTAL *****		99	424	400	424	0	424	0
UTILITIES								
SUBTOTAL *****		0	0	0	0	0	0	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	144	144	144	144	0	144	0
SUBTOTAL *****		144	144	144	144	0	144	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	3,600	3,600	0	3,600	0
SUBTOTAL *****		0	3,600	3,600	3,600	0	3,600	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	11,899	15,750	12,000	15,750	0	15,750	0
SUBTOTAL *****		11,899	15,750	12,000	15,750	0	15,750	0
OTHER								
83160	RECYCLING & DUMP FEES	0	100	0	100	0	100	0
84300	ADVERTISING	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,100	0	1,100	0	1,100	0
TOTAL EXPENDITURES *****		23,050	38,181	31,590	38,604	0	38,604	1

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Boone County Regional Sewer District Management Services

Department Number 1370

Mission

This budget provides management services to the Boone County Regional Sewer District 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

There are no significant changes to this budget.

Personnel Detail

Position Title	2003	2004	2005	2004-2005
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
General Manager, BCRSD	<u>1.00</u>	<u>1.00</u> ^a	<u>-</u>	<u>(1.00)</u>
Total FTEs	<u><u>-</u></u>	<u><u>1.00</u></u>	<u><u>-</u></u>	<u><u>(1.00)</u></u>

^a General Manager, BCRSD became employee of BCRSD instead of Boone County in 4/2004

Boone Co. Regional Sewer District Management Services

Dept. No. 1370

Annual Budget

1370 BC REG SEWER DIST MGMT SERVICE
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	75,312	76,900	27,961	4,739	0	4,739	93-
	SUBTOTAL *****	75,312	76,900	27,961	4,739	0	4,739	93-
	TOTAL REVENUES *****	75,312	76,900	27,961	4,739	0	4,739	93-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	62,702	63,724	23,515	4,368	0	4,368	93-
10200	FICA	4,575	4,874	1,735	334	0	334	93-
10300	HEALTH INSURANCE	3,410	4,025	4,025	0	0	0	0
10325	DISABILITY INSURANCE	256	268	90	0	0	0	0
10350	LIFE INSURANCE	35	39	12	0	0	0	0
10375	DENTAL INSURANCE	275	315	315	0	0	0	0
10400	WORKERS COMP	556	545	545	37	0	37	93-
10500	401(A) MATCH PLAN	650	585	225	0	0	0	0
	SUBTOTAL *****	72,461	74,375	30,462	4,739	0	4,739	93-
	TOTAL EXPENDITURES *****	72,461	74,375	30,462	4,739	0	4,739	93-

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Public Works Summary

Department Numbers 2040, 2045, 2049 and 2080

Description

The County's road and bridge public works activities are funded primarily with the proceeds of a one-half cent sales tax and supplemented with property tax revenues, fuel taxes and other miscellaneous revenues. Maintenance Operations are included in the budget for department number 2040; Design and Construction activities are included in the budget for department number 2045. Payments to cities and special road districts are included in the budget for department number 2049. The sales tax revenues are accounted for in the budget for department number 2080 and all other revenues are included in department 2049. Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2003	2004	2005	2005	2005	2005
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,490,701	\$ 6,154,148	\$ 2,768,100	\$ 4,547,111	\$ 1,459,150	\$ 8,774,361
204	2041	Special Maintenance Projects	-	1,198,020	-	-	-	-
204	2045	Design & Construction	2,938,485	3,633,801	724,253	3,467,578	79,760	4,271,591
204	2049	Administration	2,290,564	2,360,435	-	2,535,904	-	2,535,904
Total			<u>\$ 12,719,750</u>	<u>\$ 13,346,404</u>	<u>\$ 3,492,353</u>	<u>\$ 10,550,593</u>	<u>\$ 1,538,910</u>	<u>\$ 15,581,856</u>

Personnel Summary

Fund	Dept	Department Name	2003	2004	2005
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	49.65	51.65	55.65
204	2045	Design & Construction	<u>13.62</u>	<u>13.62</u>	<u>13.62</u>
Total FTEs			<u>63.27</u>	<u>65.27</u>	<u>69.27</u>

Public Works

Road and Bridge Maintenance

Department Number 2040

Mission

Public Works - Road and Bridge Maintenance is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement to accomplish the goals outlined below. Appropriations related to roadway capital improvements and major reconstructions are included in department number 2045.

Goals and Objectives

Budget Year Objectives

- Provide routine grading and gravel for the County's approximately 535 miles of gravel roads.
- Prioritize replacement and addition of culvert pipes throughout the County.
- Provide snow removal using a combination of in-house staff and contracted services.
- Reclaim and rebuild approximately 10 miles of failed chip and seal roads.
- Repair approximately 20 miles of failed chip and seal roads.
- Re-apply chip and seal on the above referenced 30 miles of repaired chip and seal roads.
- Apply asphalt overlay on approximately 2 miles of existing asphalt pavement.
- Apply a pavement preservation chip and seal application on approximately 11 miles of existing hard surface roads.
- Apply shoulder rock for drop edge treatment on approximately 15 miles of hard surface roads.
- Repair major slab failure (concrete surface) in three subdivisions.
- Provide street sweeping for curb and gutter subdivision roads.

Public Works

Road and Bridge Maintenance

Dept. No. 2040

- Provide traffic sign replacement throughout the County.
- Provide routine equipment maintenance, repair and replacement.
- Recruit and hire four new maintenance workers in FY 2005.

Progress on Prior Year Objectives

- Provide training, education, and technical support for staff through safety training, and operation/material seminars and classes.
Response: To provide the most relevant training possible, Road and Bridge Maintenance has sought some additional training sources during the past year. Individual training needs are evaluated on an ongoing basis with the following resources utilized as appropriate: Missouri Local Transportation Resource Center (MLTRC), cooperative training with the City of Columbia Public Works, MARCIT, vendor provided training from various vendors, High Hill.
- Produce and distribute a comprehensive annual report to the Commission and the public that recaps the year's events and accomplishments.
Response: The comprehensive report was completed in January and made available on-line as well as in print.
- Provide street sweeping for curb and gutter subdivision roads.
Response: The street sweeping was completed by contract service in the spring of 2004.
- Provide pavement marking and re-striping for County roads as needed.
Response: Pavement marking on newly surfaced roadways began in late autumn at the end of construction season. Striping was provided via a term and supply contract with approximately 30% of the identified striping completed in 2004. The remainder will be completed on the same term and supply contract as soon as weather permits in 2005.
- Provide snow removal for all County roads, using a combination of in-house staff and contractual services.
Response: Snow removal was provided for a total of eight snow events during 2004. Public Works contracted for snow removal in the subdivisions via the competitive bid process. Snow removal on all other County roads was provided by Road and Bridge Maintenance staff.
- Provide routine grading and gravel for the County's approximate 535 miles of gravel roads.
Response: This objective has been met. The County is divided into nine districts with one Motor Grader Operator assigned to each district.
- Provide replacement of culvert pipes throughout the County as needed.
Response: This objective was partially met. Excluding pipes which were replaced in connection with a budgeted project, approximately 67 culvert pipes were replaced throughout the County as a matter of routine maintenance. Road and Bridge Maintenance has identified the need to

Public Works

Road and Bridge Maintenance

Dept. No. 2040

increase the rate of pipe replacement, and has made it a high priority in the 2005 work plan.

- Provide traffic sign replacement throughout the County as needed.
Response: This objective is ongoing. The Department continues to provide new and replacement signs as needed.
- Provide routine equipment repair and replacement.
Response: This objective is ongoing through planned routine maintenance and replacement schedules.
- Apply a pavement preservation chip and seal application on approximately 21 miles of existing asphalt pavement.
Response: A contract was awarded for 20.36 miles to be completed by October 15, 2004. It was determined that .79 miles of the originally estimated 21.15 miles would be scheduled for overlay in 2005.
- Patch and apply one coat of chip and seal on 30 miles of existing chip and seal road surface.
Response: A total of 34.07 miles of chip/seal reapplication was completed, exceeding the FY 2004 goal.
- Prepare and provide chip and seal surface treatment for 8.77 miles of gravel roads.
Response: Surface treatment for 5.57 miles has been completed. It was determined that drainage issues would need to be addressed in a future work plan prior to completing the remaining 3.2 miles.
- Complete construction of three safety projects.
Response: The three projects identified were on Kircher, Barnes School, and Wilcox roads. The Kircher project is currently on hold due to easement acquisition issues. The Barnes School project is out for bid, and is expected to be completed by the end of the year. Phase 1 of the Wilcox project, which addresses site distance, was completed in August of 2004. Additional drainage issues will need to be addressed at this location in a future work plan.
- Complete major ditching and widening on six road projects.
Response: This objective was partially met. Planned ditching and widening was completed on four of the identified projects. Two of the projects requiring an engineered design were referred to Design and Construction and have been included in their 2005 budget and work plan.
- Repair major slab failure (concrete surface) in three subdivisions.
Response: Repairs were completed in two of the three subdivisions. Work in the third subdivision had to be postponed to 2006 due to ongoing residential construction in the subdivision.

Public Works
Road and Bridge Maintenance

Dept. No. 2040

Personnel Detail

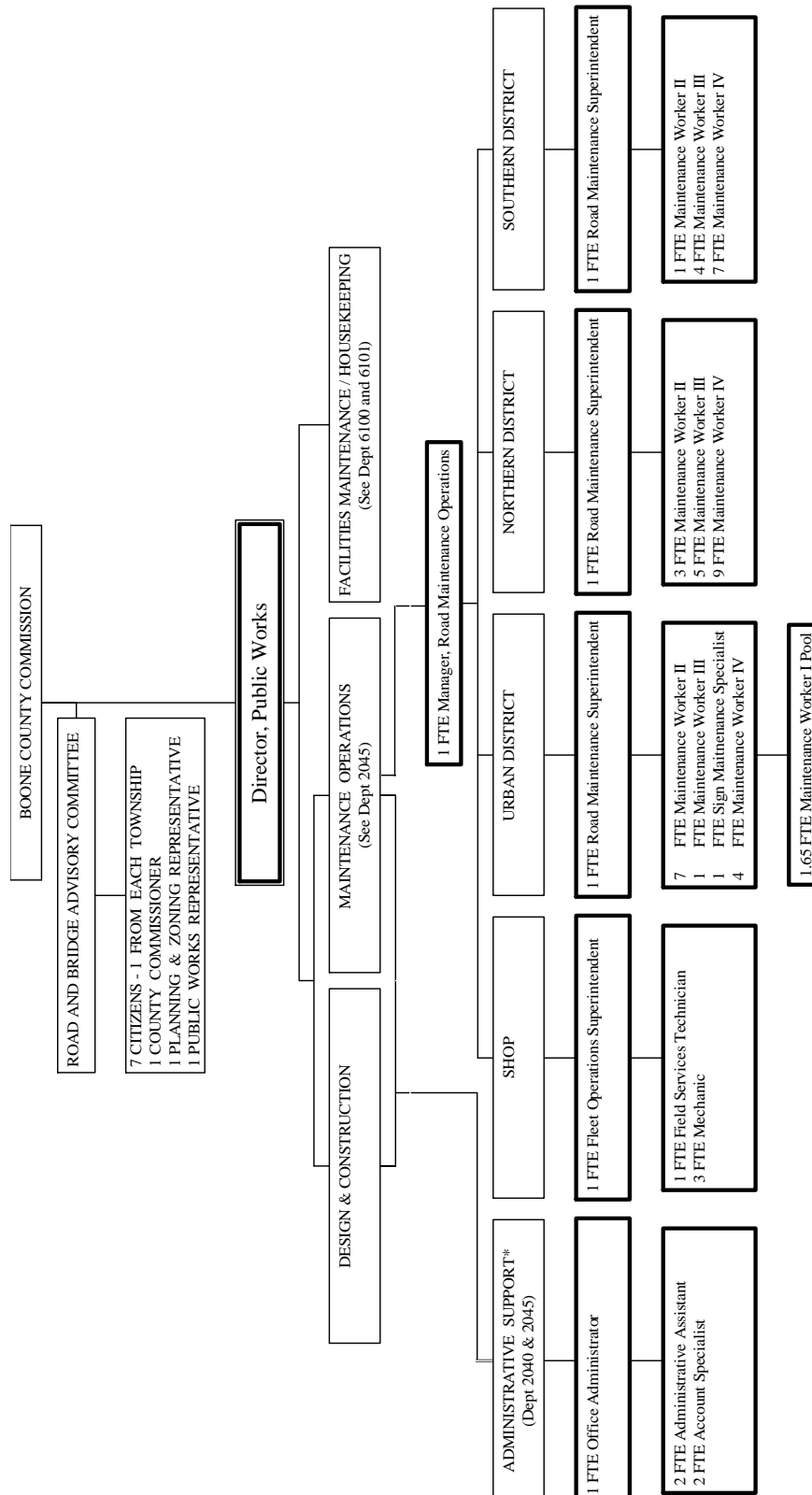
Position Title	2003	2004	2005	2004-2005
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Coordinator	0.50 a	0.50 a	0.50 a	-
Road Mainenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	18.00	18.00	20.00	2.00
Maintenance Worker III	10.00	10.00	10.00	-
Sign Maintenance Specialist	1.00	1.00	1.00	-
Maintenance Worker II	7.00	9.00	11.00	2.00
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	-
Total FTEs	49.65	51.65	55.65	4.00
Overtime	\$ 100,000	\$ 120,000	\$ 40,000	\$ (80,000)
Crew Leader	\$ 3,300	\$ 9,922	\$ 12,348	\$ 2,426

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 budgeted 50% each in Maintenance Operations (2040) and Design and Construction (2045)

Public Works

Road and Bridge Maintenance

Dept. No. 2040

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,832,531	1,899,552	1,800,000	1,946,317	126,098	2,068,363	8
10110	OVERTIME	119,744	106,723	45,000	40,000	8,495	48,495	54-
10120	HOLIDAY WORKED	0	500	0	0	0	0	0
10200	FICA	142,958	150,186	141,145	155,655	9,647	164,992	9
10300	HEALTH INSURANCE	163,680	195,212	195,212	220,950	17,676	238,626	22
10325	DISABILITY INSURANCE	7,485	8,832	8,650	8,952	578	9,530	7
10350	LIFE INSURANCE	1,684	1,872	1,700	1,950	156	2,106	12
10375	DENTAL INSURANCE	13,200	15,276	15,276	15,750	1,260	17,010	11
10400	WORKERS COMP	142,295	168,054	166,928	161,021	10,957	171,978	2
10500	401(A) MATCH PLAN	26,300	28,080	23,500	29,250	2,600	31,850	13
10510	CERF-EMPLOYER PD CONTRIBUTION	5,612	5,079	5,810	0	0	6,100	20
10600	UNEMPLOYMENT BENEFITS	271	0	0	0	0	0	0
10850	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	0	4,200	0
10900	MECHANIC TOOL ALLOWANCE	4,848	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	292	350	350	350	0	350	0
	SUBTOTAL *****	2,465,103	2,588,416	2,412,271	2,588,895	177,467	2,768,100	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	944	1,290	750	750	0	750	41-
23000	OFFICE SUPPLIES	3,669	3,270	2,500	3,270	0	3,270	0
23001	PRINTING	319	1,720	1,720	1,800	0	1,800	4
23050	OTHER SUPPLIES	18,392	27,510	41,736	27,510	0	27,510	0
23800	MEDICAL EQUIPMENT	0	0	9	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	21,106	15,254	14,000	14,000	0	14,000	8-
26000	PAVEMENT REPAIRS MATERIAL	335,540	65,735	65,735	70,000	50,000	120,000	82
26200	ROCK	316,280	853,450	440,000	346,856	0	346,856	59-
26201	ROCK-VENDOR HAULED	810,013	509,926	840,000	390,587	573,228	963,815	89
26300	MATERIAL & CHEMICAL SUPP.	117,234	149,500	149,500	155,480	0	155,480	4
26400	ROAD OIL	208,948	42,060	127,234	45,000	213,999	258,999	515
26420	CULVERTS	201,523	155,000	110,000	410,000	0	410,000	164
26600	STRT/TRAFFIC/CONST SIGNS	56,509	42,100	45,000	46,310	0	46,310	10
	SUBTOTAL *****	2,090,483	1,866,815	1,838,184	1,511,563	837,227	2,348,790	25
	DUES TRAVEL & TRAINING							
37000	DUES	1,835	2,150	1,650	1,835	0	1,835	14-
37210	TRAINING/SCHOOLS	14,177	24,825	4,000	24,825	0	24,825	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	445	1,750	1,843	1,750	0	1,750	0
37230	MEALS & LODGING-TRAINING	3,620	6,155	3,155	6,155	0	6,155	0
37240	REGISTRATION/TUITION	5,406	3,475	3,000	3,475	0	3,475	0
	SUBTOTAL *****	25,485	38,355	13,648	38,040	0	38,040	0
	UTILITIES							
48000	TELEPHONES	0	6,000	0	0	0	0	0
48050	CELLULAR TELEPHONES	20	0	0	0	0	0	0
48100	NATURAL GAS	6,721	9,400	7,400	9,682	0	9,682	3
48200	ELECTRICITY	54,342	74,190	64,190	76,415	0	76,415	2
48300	WATER	7,213	11,000	7,000	10,000	0	10,000	9-
48400	SOLID WASTE	7,087	2,650	6,000	6,000	0	6,000	126
48600	SEWER USE	2,520	2,436	3,850	2,520	0	2,520	3
	SUBTOTAL *****	77,906	105,676	88,440	104,617	0	104,617	1-

Public Works

Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	142,558	200,702	210,000	190,557	0	190,557	5-
59001	MOTOR FUEL/PROPANE	2,387	2,813	2,813	2,813	0	2,813	0
59025	MOTOR VEHICLE TITLE EXP	143	300	100	300	0	300	0
59050	ENGINE FLUIDS	7,729	12,250	16,000	14,087	0	14,087	14
59105	TIRES	46,459	62,210	62,210	63,454	0	63,454	1
59200	LOCAL MILEAGE	62	100	100	100	0	100	0
SUBTOTAL *****		199,340	278,375	291,223	271,311	0	271,311	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,979	5,360	3,435	5,835	0	5,835	8
60100	BLDG REPAIRS/MAINTENANCE	1,970	2,950	2,950	2,950	85,000	87,950	881
60200	EQUIP REPAIRS/MAINTENANCE	309,756	258,000	210,000	250,000	0	250,000	3-
SUBTOTAL *****		313,706	266,310	216,385	258,785	85,000	343,785	29
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,795	7,640	11,473	12,000	0	12,000	57
71000	INSURANCE AND BONDS	2,600	2,250	2,250	2,250	0	2,250	0
71001	AUTO PHYSICAL DAMAGE INS	14,712	11,355	21,330	23,463	0	23,463	106
71002	AUTO LIABILITY INS	19,887	17,543	22,886	25,174	0	25,174	43
71003	INLAND MARINE INS	2,636	2,397	2,397	2,899	0	2,899	20
71004	PROPERTY INSURANCE	36,999	44,627	35,606	36,673	0	36,673	17-
71005	BOILER & MACHINERY INS	4,085	4,467	4,467	4,601	0	4,601	2
71006	ERRORS & OMISSIONS INS	47,866	41,287	53,862	55,478	0	55,478	34
71008	GENERAL LIABILITY INS	55,677	50,976	66,502	73,152	0	73,152	43
71009	D.P. EQUIP-INSURANCE	3,007	3,955	2,186	3,955	0	3,955	0
71010	CRIME INSURANCE	1,262	1,184	1,544	1,750	0	1,750	47
71016	AUTO CLAIMS DEDUCTIBLE	9,429	7,500	7,500	7,725	0	7,725	3
71018	OTHER CLAIMS DEDUCTIBLE	1,197	0	415	0	0	0	0
71100	OUTSIDE SERVICES	630,045	342,286	292,286	292,286	683,141	975,427	184
71101	PROFESSIONAL SERVICES	0	0	0	10,000	14,560	24,560	0
71102	ENGINEERING SERVICES	0	4,000	0	0	0	0	0
71110	CONTRACT LABOR	0	0	1,000	0	0	0	0
71500	BUILDING USE/RENT CHARGE	53,844	53,844	53,844	67,111	0	67,111	24
71600	EQUIP LEASES & METER CHR	926	0	1,665	4,000	0	4,000	0
71700	EQUIPMENT RENTALS	202,852	0	2,210-	20,000	0	20,000	0
SUBTOTAL *****		1,094,825	595,311	579,003	642,517	697,701	1,340,218	125
OTHER								
84010	RECEPTION/MEETINGS	21	250	20	150	0	150	40-
84050	DEBT RETIREMENT-PRINCIPLE	300,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	9,181	0	0	0	0	0	0
84300	ADVERTISING	262	200	22	200	0	200	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
SUBTOTAL *****		309,465	100,450	42	100,350	0	100,350	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	50,000	0
91300	MACHINERY & EQUIPMENT	18,266	48,000	48,000	0	235,100	235,100	389
91301	COMPUTER HARDWARE	2,706	5,589	6,267	0	0	0	0
91302	COMPUTER SOFTWARE	9,200	0	0	5,000	0	5,000	0
91400	AUTO/TRUCKS	20,497	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	650	375	375	0	0	0	0
92300	REPLCMENT MACH & EQUIP	445,305	491,500	491,500	0	138,900	138,900	71-
92301	REPLC COMPUTER HDWR	3,526	750	1,068	0	4,650	4,650	520
92302	REPLC COMPUTER SOFTWARE	2,613	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	411,618	151,000	167,742	0	1,025,500	1,025,500	579
SUBTOTAL *****		914,383	697,214	714,952	5,000	1,404,150	1,459,150	109
TOTAL EXPENDITURES *****		7,490,699	6,536,922	6,154,148	5,521,078	3,201,545	8,774,361	34

Decimal values have been truncated.

Public Works

Design and Construction

Department Number 2045

Mission

Public Works - Design and Construction is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those authorized by the one-half cent sales tax package that was approved by voters in 1993 (Proposition I) 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 department number 1340.)

Budget Highlights

The budget includes appropriations to implement the budgetary goals outlined below.

Goals and Objectives

Budget Year Objectives

- Design, bid and construct seven arch/bridge projects (Patton Road, High Point Lane, Ellis School Road, Perche Church Road, Worstell Lane, Martin Lane, and Crump Lane).
- Bid and construct two bridge repair projects (Lipscomb Road Bridge and Rolling Hills Road Bridge).
- Design, bid and construct six culvert replacement projects (Boatman Hill Road, Smith Hatchery Road, Callahan Creek Road, Coats Lane, River Road, and Bethel Church Road).
- Design, bid, and construct four curve realignment projects (Dozier's Station Road, Wolfe Road, Kircher Road and Schooler Road).
- Design, bid and construct three subdivision projects (Lake of the Woods Subdivision Phase I, Trails West Subdivision and Clearview Subdivision).
- Design, bid and construct one low water crossing on Porter Road.
- Bid and construct a safety project to lower hill at Godus Development on Clark Lane.
- Assist in funding the construction of the intersection of Grace Lane and Richland Road.

Public Works

Design and Construction

Dept. No. 2045

- Design, bid and construct bank stabilization projects at two locations on Jemerson Creek Road. Complete a study of other potential bank stabilization sites on the road.
- Assist in funding and overseeing the construction of connecting Scott Boulevard to State Route K.
- Fund the electrical relocation for Hackberry Road Extension.
- Design, bid and construct the road widening and stream channel relocation project on Soft Pit Hill Road.
- Enter into and complete a design contract for street and drainage improvements on Boone Industrial Drive.
- Enter into and complete a design contract for street and drainage improvements in Lake of the Woods Subdivision.
- Enter into and complete a design contract for embankment repair and guardrail installation on Minor Hill Road.
- Enter into and fund the 2005 Community Storm Water Project for education outreach. Enter into and complete a design contract for Base Flood Elevation determination for low water crossings.
- Enter into and complete a contract for strategic planning.
- Enter into a term and supply contract for landscaping and erosion control services.

Progress on Prior Year Objectives

- Bid and construct the Liberty Lane Road Improvement Project.
Response: Project completed.
- Bid and construct the Olivet/Richland Road Reconstruction Project.
Response: Major construction is completed. Remaining work should be finished over the winter and next spring.
- Bid and construct the Scott Boulevard South Improvement Project.
Response: The project is under construction and has been wintered.
- Fund the electrical relocation for the Hackberry Road Extension.
Response: The developer has not completed the project. Funding will be carried over to be completed in 2005.
- Design, bid and construct an arch structure replacement on Timmons Road.
Response: Project completed.
- Design, bid and construct an arch structure replacement on Judy School Road.
Response: Project completed.

Public Works Design and Construction

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- Bid and construct a box culvert structure on Ludwick Boulevard, a joint project with the City of Columbia Public Works Department.
Response: Project is under construction and will be completed this winter.

- Obtain a storm drainage study for the Trails West Subdivision.
Response: The design is in the completion process within the department.

- Execute a contract for the 2004 Community Storm Water Project.
Response: Project is in process.

- Upgrade the Scott Boulevard south-end road extension from a local road cross section to a collector road cross section.
Response: This project was competitively bid and a contract awarded. Clearing has been completed, but relocation of utilities delayed the start of other major components of the work. Remaining construction will be completed in the spring of 2005.

Public Works Design and Construction

Dept. No. 2045

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Total Number of Right of Way Acquisitions	34	16	20
Number of Excavation Permits Issued	189	220	231
Review of Roadway Plans for New Road Construction	3	2	1
Miles of Roadways Taken to Commission for Acceptance	.47	.46	1.03
Number of Driveway Culvert Permits Issued	274	290	305
Number of Permits for New Road Construction	3	2	1
Number of Major Road Reconstruction Projects	2	3	1
Number of Traffic Counts	310	310	300
Number of Bridge Replacements/Reconstructions	4	2	5
Number of MoDNR Monuments Set	10	10	10

Personnel Detail

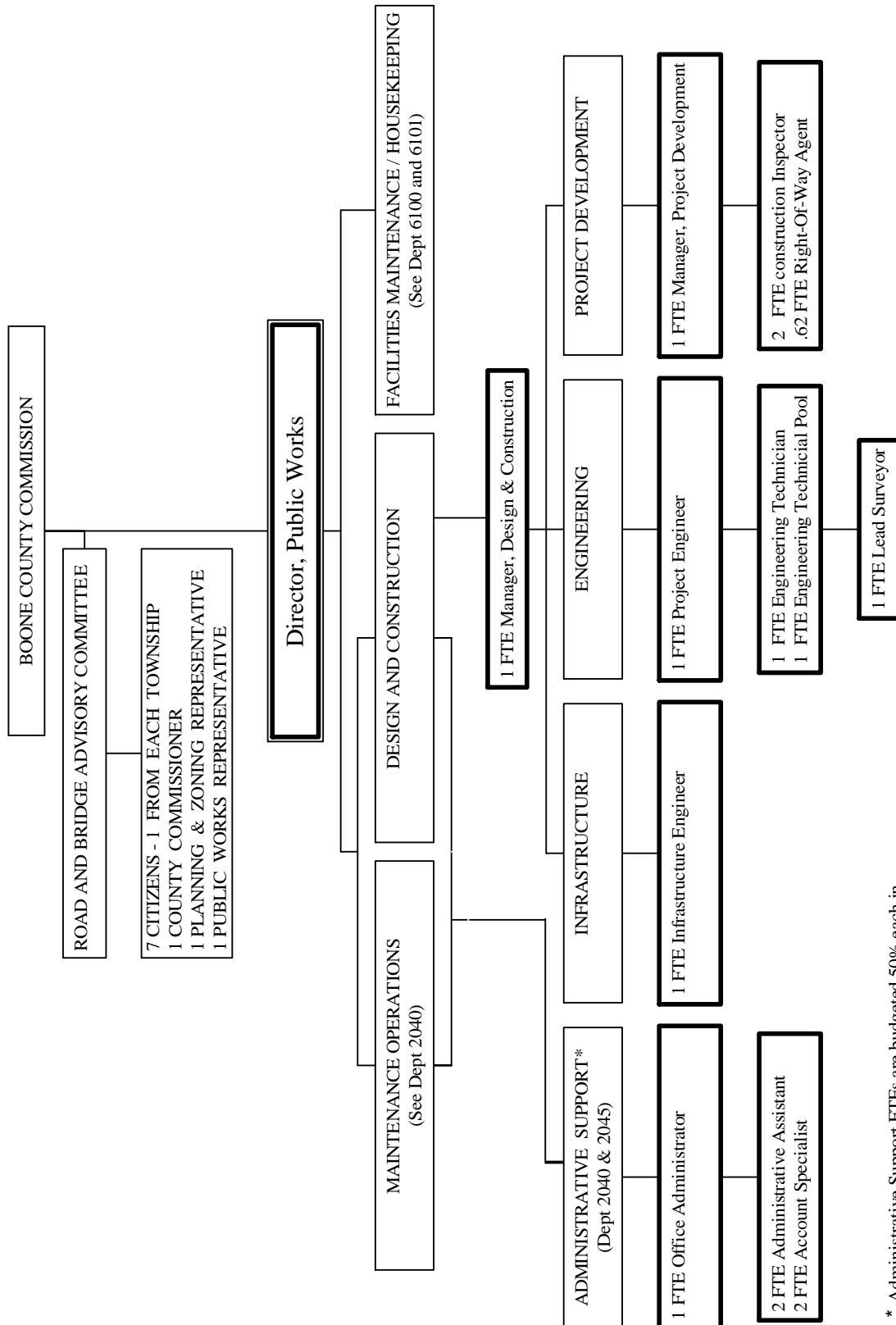
Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Director, Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Design & Construction	1.00	1.00	1.00	-
Project Engineer	1.00	1.00	1.00	-
Manager, Project Development	1.00	1.00	1.00	-
County Surveyor	1.00	1.00	- b	-
Infrastructure Engineer	-	-	1.00 b	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Surveyor	1.00	1.00	- c	-
Lead Surveyor	-	-	1.00 c	-
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	1.00	1.00	-
Engineering Technician Pool	1.00	1.00	1.00	-
Total FTEs	13.62	13.62	13.62	-
Overtime	\$4,000	\$5,000	\$5,000	-

a .50 FTE in Public Works - Road & Bridge Maintenance

b County Surveyor deleted and Infrastructure Engineer added

c Surveyor deleted and Lead Surveyor added

Organizational Chart



* Administrative Support FTEs are budgeted 50% each in Maintenance Operations (2040) and Design and Construction (2045)

Public Works Design and Construction

Dept. No. 2045

Annual Budget

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	536,066	568,988	575,828	586,250	11,004	593,202	4
10110	OVERTIME	6,789	5,000	5,000	5,000	0	5,000	0
10120	HOLIDAY WORKED	195	0	0	0	0	0	0
10200	FICA	39,325	43,910	44,433	45,230	842	45,762	4
10300	HEALTH INSURANCE	44,330	52,325	52,325	57,447	0	57,447	9
10325	DISABILITY INSURANCE	2,257	2,500	2,700	2,554	51	2,605	4
10350	LIFE INSURANCE	460	507	507	507	0	507	0
10375	DENTAL INSURANCE	3,575	4,095	4,095	4,095	0	4,095	0
10400	WORKERS COMP	5,674	5,726	5,726	5,945	95	6,040	5
10500	401(A) MATCH PLAN	5,460	7,605	6,065	7,605	0	7,605	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,761	1,725	1,895	0	0	1,990	15
10600	UNEMPLOYMENT BENEFITS	4,064	0	0	0	0	0	0
	SUBTOTAL *****	649,959	692,381	698,574	714,633	11,992	724,253	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,443	1,000	1,000	1,000	0	1,000	0
23000	OFFICE SUPPLIES	2,652	2,000	2,000	2,000	0	2,000	0
23001	PRINTING	1,927	6,000	6,000	6,000	0	6,000	0
23015	COMPUTER SUPPLIES	753	1,000	1,000	1,000	0	1,000	0
23017	COMPUTER PAPER	786	1,000	1,000	1,000	0	1,000	0
23018	PRINTER SUPPLIES	1,220	1,000	1,000	1,000	0	1,000	0
23021	DRAFTING SUPPLIES	376	500	500	500	0	500	0
23050	OTHER SUPPLIES	989	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIPMENT & TOOLS	1,899	3,500	3,500	3,800	0	3,800	8
26000	PAVEMENT REPAIRS MATERIAL	100	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	0	750	750	750	0	750	0
	SUBTOTAL *****	12,150	17,750	17,750	18,050	0	18,050	1
	DUES TRAVEL & TRAINING							
37000	DUES	978	1,600	1,000	1,600	0	1,600	0
37210	TRAINING/SCHOOLS	5,966	6,000	6,000	6,000	0	6,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	806	1,000	1,085	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	2,307	3,000	3,000	3,000	0	3,000	0
37240	REGISTRATION/TUITION	490	0	0	0	0	0	0
	SUBTOTAL *****	10,547	11,600	11,085	11,600	0	11,600	0
	UTILITIES							
48000	TELEPHONES	4,509	10,620	3,800	15,240	0	15,240	43
48050	CELLULAR TELEPHONES	14,365	14,000	11,330	12,000	0	12,000	14-
	SUBTOTAL *****	18,875	24,620	15,130	27,240	0	27,240	10
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	9,270	10,000	10,000	11,500	0	11,500	15
59100	VEHICLE REPAIRS	3,411	3,000	3,000	3,000	0	3,000	0
59105	TIRES	688	1,000	1,000	1,000	0	1,000	0
59200	LOCAL MILEAGE	42	200	100	100	0	100	50-
	SUBTOTAL *****	13,413	14,200	14,100	15,600	0	15,600	9
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,044	2,144	2,144	2,288	0	2,288	6
60200	EQUIP REPAIRS/MAINTENANCE	452	500	500	500	0	500	0
	SUBTOTAL *****	3,496	2,644	2,644	2,788	0	2,788	5

Public Works

Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	3,000	3,000	1,800	0	1,800	40-
71000	INSURANCE AND BONDS	35,136	36,000	33,329	35,000	0	35,000	2-
71100	OUTSIDE SERVICES	1,728,102	2,724,000	2,531,970	0	2,860,000	2,925,000	7
71102	ENGINEERING SERVICES	74,130	90,000	20,849	0	279,000	279,000	210
71118	EASEMENT ACQUISITION COSTS	124,749	15,000	84,941	44,000	15,000	65,000	333
71600	EQUIP LEASES & METER CHRG	1,811	1,750	1,500	1,500	0	1,500	14-
	SUBTOTAL *****	1,963,930	2,869,750	2,675,589	82,300	3,154,000	3,307,300	15
	OTHER							
86800	EMERGENCY	0	50,000	0	50,000	0	50,000	0
86850	CONTINGENCY	0	0	0	35,000	0	35,000	0
86910	PY ENCUMBRANCES NOT USED	46,985-	0	0	0	0	0	0
	SUBTOTAL *****	46,985-	50,000	0	85,000	0	85,000	70
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	21,357	0	0	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	237,302	110,000	110,000	0	0	0	0
91300	MACHINERY & EQUIPMENT	6,308	8,100	7,188	0	2,000	2,000	75-
91301	COMPUTER HARDWARE	0	7,000	0	0	500	7,500	7
91302	COMPUTER SOFTWARE	874	0	0	0	1,010	1,010	0
91400	AUTO/TRUCKS	0	0	0	0	17,500	19,000	0
92000	REPLCMENT OFFICE EQUIP	0	59,000	55,000	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	382	800	800	0	800	800	0
92301	REPLC COMPUTER HDWR	5,171	6,000	6,046	0	6,200	6,200	3
92302	REPLC COMPUTER SOFTWARE	0	1,500	299	0	24,250	24,250	516
92400	REPLCMENT AUTO/TRUCKS	41,702	25,000	19,596	0	28,000	19,000	24-
	SUBTOTAL *****	313,097	217,400	198,929	0	80,260	79,760	63-
	TOTAL EXPENDITURES *****	2,938,485	3,900,345	3,633,801	957,211	3,246,252	4,271,591	9

Decimal values have been truncated.

Public Works – Administration

Department Number 2049

Mission

This budget accounts for revenues and other resources dedicated to road and bridge activities. It also accounts for expenditures that are not attributable to either Road and Bridge Maintenance (department number 2040) or Design and Construction (department number 2045), such as revenue sharing, rebates, and replacement revenue payments made to cities and the Centralia Special Road District.

Budget Highlights

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:

Revenue Sharing		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 (est.)	\$1,580,000
2005	\$ 744,306	2005 (budget)	\$1,641,598

Public Works – Administration

Dept. No. 2049

Annual Budget

2049 PW-ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	585,269	614,090	625,000	665,000	0	665,000	8
3002	PERSONAL PROPERTY CY	146,183	158,273	148,000	150,000	0	150,000	5-
3003	RAILROAD AND UTILITY CY	27,110	29,750	30,400	31,000	0	31,000	4
3004	REPLACEMENT SURTAX/GEN CY	116,600	110,795	115,000	115,000	0	115,000	3
3011	REAL ESTATE PY	15,146	12,420	15,000	15,000	0	15,000	20
3012	PERSONAL PROPERTY PY	14,117	11,955	14,000	14,000	0	14,000	17
3013	RAILROAD & UTILITY PY	424	0	150	0	0	0	0
	SUBTOTAL *****	904,851	937,283	947,550	990,000	0	990,000	5
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	467,070	457,920	472,000	472,000	0	472,000	3
	SUBTOTAL *****	467,070	457,920	472,000	472,000	0	472,000	3
	LICENSES AND PERMITS							
3320	PERMITS	18,415	16,424	21,000	21,000	0	21,000	27
	SUBTOTAL *****	18,415	16,424	21,000	21,000	0	21,000	27
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,828	915	1,000	1,000	0	1,000	9
3450	COUNTY AID ROAD TAX	1,260,384	1,239,775	1,285,000	1,310,000	0	1,310,000	5
3465	FED-STATE REIM EXPENSES	112,211	0	64,000	2,000	0	2,000	0
3482	FED DISASTER	206,228	0	46,300	0	0	0	0
	SUBTOTAL *****	1,580,653	1,240,690	1,396,300	1,313,000	0	1,313,000	5
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	41,677	80,000	0	85,539	370,000	455,539	469
3528	REIMB PERSONNEL/PROJECTS	12,340	0	6,000	1	0	1	0
3551	COMMISSIONS-CSRD	4,934	4,380	4,800	4,900	0	4,900	11
3573	MECHANIC CHARGES	9,497	7,000	10,000	17,280	0	17,280	146
3585	FUEL SURCHARGE	10,386	8,000	10,000	10,000	0	10,000	25
	SUBTOTAL *****	78,835	99,380	30,800	117,720	370,000	487,720	390
	INTEREST							
3710	INTEREST	691	1,372	1,391	700	0	700	48-
3711	INT-OVERNIGHT	8	9	5	5	0	5	44-
3712	INT-LONG TERM INVEST	987-	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	13	0	10	10	0	10	0
3798	INC/DEC IN FV OF INVESTMENTS	34	0	0	0	0	0	0
	SUBTOTAL *****	239-	1,381	1,406	715	0	715	48-
	MISCELLANEOUS							
3830	SALES	869	450	500	500	0	500	11
3835	SALE OF COUNTY FIXED ASSET	991	0	0	0	3,847	0	0
3891	DIVIDENDS/REBATES	100,676	0	0	0	0	0	0
	SUBTOTAL *****	102,537	450	500	500	3,847	500	11
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	9,792,582	11,488,510	0	0	0	0	0
	SUBTOTAL *****	9,792,582	11,488,510	0	0	0	0	0
	TOTAL REVENUES *****	12,944,707	14,242,038	2,869,556	2,914,935	373,847	3,284,935	76-
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	150,000	0	150,000	0
71300	REBATES TO SP DISTRICTS	259,343	243,094	274,745	265,150	0	265,150	9
71400	REPLACEMENT REVENUE	1,193,128	1,345,984	1,251,930	1,376,448	0	1,376,448	2
71450	REVENUE SHARING	688,093	683,760	683,760	744,306	0	744,306	8
	SUBTOTAL *****	2,290,564	2,422,838	2,360,435	2,535,904	0	2,535,904	4
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,290,564	2,422,838	2,360,435	2,535,904	0	2,535,904	4

Decimal values have been truncated.

Road Sales Tax

Department Number 2080

Mission

This budget accounts for all road sales tax revenue received from the one-half cent sales tax approved by voters in 1993 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

There are no significant changes included in this budget.

Road Sales Tax

Department Number 2080

Annual Budget

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	9,829,638	9,920,000	10,178,000	10,585,000	0	10,585,000	6
	SUBTOTAL *****	9,829,638	9,920,000	10,178,000	10,585,000	0	10,585,000	6
	INTEREST							
3711	INT-OVERNIGHT	1,558	1,700	1,700	1,700	0	1,700	0
3712	INT-LONG TERM INVEST	17,087	50,000	39,600	39,600	0	39,600	20-
3718	INT-SALES TAX	3,844	4,200	3,000	3,000	0	3,000	28-
3798	INC/DEC IN FV OF INVESTMENTS	1,552	0	30,000-	25,000-	0	25,000-	0
	SUBTOTAL *****	24,042	55,900	14,300	19,300	0	19,300	65-
	TOTAL REVENUES *****	9,853,680	9,975,900	10,192,300	10,604,300	0	10,604,300	6
	OTHER							
83922	OTO: SPECIAL REVENUE FUND	9,792,582	11,488,510	0	0	0	0	0
	SUBTOTAL *****	9,792,582	11,488,510	0	0	0	0	0
	TOTAL EXPENDITURES *****	9,792,582	11,488,510	0	0	0	0	0

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

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

The budget includes a contingency appropriation in the amount of \$50,000 which the County Commission intends to use to meet a local match requirement for an Outdoor Recreation Grant. The planned project includes construction of baseball fields and outdoor shelters on a portion of the fairground property.

The Commission intends to finance this project with grant revenues, the \$50,000 from this budget, and contributions pledged from various private entities. At such time that the project is ready to move forward, the County will establish a capital project fund to be used to account for project costs and associated revenues; the \$50,000 will be transferred into the new fund at that time.

Fairground Capital and Maintenance

Dept. No. 2120

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3482	INTERGOVERNMENTAL REVENUE FED DISASTER	173,502	0	23,133	0	0	0	0
	SUBTOTAL *****	173,502	0	23,133	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	348	300	200	200	0	200	33-
3712	INT-LONG TERM INVEST	8,537	6,000	3,700	3,700	0	3,700	38-
3798	INC/DEC IN FV OF INVESTMENTS	454	0	0	0	0	0	0
	SUBTOTAL *****	9,341	6,300	3,900	3,900	0	3,900	38-
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	182,843	6,300	27,033	3,900	0	3,900	38-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	4,372	0	0	0	0	0	0
71102	ENGINEERING SERVICES	8,964	0	0	0	0	0	0
	SUBTOTAL *****	13,337	0	0	0	0	0	0
	OTHER							
84400	PUBLIC NOTICES	0	193	192	0	0	0	0
86800	EMERGENCY	0	9,807	0	0	0	0	0
86850	CONTINGENCY	0	0	0	0	0	50,000	0
	SUBTOTAL *****	0	10,000	192	0	0	50,000	400
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	280,180	15,000	15,000	0	0	0	0
	SUBTOTAL *****	280,180	15,000	15,000	0	0	0	0
	TOTAL EXPENDITURES *****	293,517	25,000	15,192	0	0	50,000	100

Decimal values have been truncated.

Community Health

Department Number 1410

Mission

The Community Health budget provides County funding for the joint operation of the Boone County/City of Columbia Health Department. The City of Columbia and Boone County health departments merged in 1974. Services provided include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

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

Budget Highlights

This budget includes shared costs for Administration, Clinic and Nursing, Environmental Health, Social Services, and 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 a full-year impact for increased operating costs related to the new City/County Health Department. This budget also includes a \$25,000 appropriation for the County's one-half share of the Condo Assessment for Unit 1 of the Health Facility located on Worley Street.

Annual Budget

1410 COMMUNITY HEALTH
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
	PERMITS	200	200	100	100	0	100	50-
	SUBTOTAL *****	200	200	100	100	0	100	50-
	TOTAL REVENUES *****	200	200	100	100	0	100	50-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	340	2,500	500	27,500	0	27,500	0
	SUBTOTAL *****	340	2,500	500	27,500	0	27,500	0
	OTHER							
86640	DENTAL ASSISTANCE	6,743	8,000	8,000	5,000	0	5,000	37-
86655	ENERGY ASSISTANCE PROGRAM	8,446	10,000	10,000	7,000	0	7,000	30-
86680	DEPT OF HEALTH & COMM SRV	561,276	738,566	738,566	774,691	0	774,691	4
	SUBTOTAL *****	576,466	756,566	756,566	786,691	0	786,691	3
	TOTAL EXPENDITURES *****	576,806	759,066	757,066	814,191	0	814,191	7

Decimal values have been truncated.

Social Services

Department Number 1420

Mission

This budget includes all amounts appropriated by the County Commission for social services provided to citizens in Boone County. 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

The total appropriations are comprised of the following:

- Funding for Services as Recommended by the CSAC (funding levels reflect a 3% increase in County funding)
- 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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	156,876	121,328	121,328	52,490	0	52,490	56-
	SUBTOTAL *****	156,876	121,328	121,328	52,490	0	52,490	56-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	42	0	0	0	0	0	0
	SUBTOTAL *****	42	0	0	0	0	0	0
	TOTAL REVENUES *****	156,918	121,328	121,328	52,490	0	52,490	56-
OTHER								
84200	OTHER CONTRACTS	169,376	133,828	133,828	67,990	3,550	71,540	46-
86621	IN HOME ASSISTANCE	11,725	16,500	16,500	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	13,250	0	13,250	6
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	0	2,000	0
86647	EMERGNCY SHELTER/CHILDREN	7,000	7,000	7,000	7,000	0	7,000	0
86650	CHILD DAY CARE	12,750	12,750	12,750	13,750	0	13,750	7
86665	EMERGENCY FOOD PANTRY	13,750	13,750	13,750	15,000	0	15,000	9
86682	COMMUNITY SERV ADVS COMM	17,400	17,900	17,900	18,400	0	18,400	2
86690	ELDRLY-HANDCPPED TRANSP.	10,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	269,501	239,228	239,228	176,890	3,550	180,440	24-
	TOTAL EXPENDITURES *****	269,501	239,228	239,228	176,890	3,550	180,440	24-

Decimal values have been truncated.

Community Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various community services.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Soil and Water Conservation District:** The District identifies current resource problems and needs and identifies opportunities for conservation and development of natural resources.
- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals.
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects 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.

Annual Budget

1430 COMMUNITY SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2003	2004	2004	2005	2005	2005	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	15,000	15,000	15,000	0	15,000	0
86610	HUMANE SOCIETY	9,680	9,680	9,680	9,680	888	9,680	0
86615	INDIGENT BURIALS	250	1,000	1,000	1,000	0	1,000	0
86675	EXTENSION COUNCIL	150,000	150,000	150,000	150,000	25,000	150,000	0
86689	BOONE CO. HISTORICAL SOCI	21,000	21,000	21,000	21,000	4,000	21,000	0
	SUBTOTAL *****	195,930	196,680	196,680	196,680	29,888	196,680	0
	TOTAL EXPENDITURES *****	195,930	196,680	196,680	196,680	29,888	196,680	0

Decimal values have been truncated.

Domestic Violence Fund

Department Number 2030

Mission

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence.

The County Commission administers the budget for the Domestic Violence Fund.

Budget Highlights

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.

Annual Budget

2030 DOMESTIC VIOLENCE
203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3566	RECORDER FEES	11,090	11,000	10,580	11,000	0	11,000	0
3567	DOM VIOLENCE FEES-CIR CLK	20,475	24,600	22,420	22,500	0	22,500	8-
	SUBTOTAL *****	31,565	35,600	33,000	33,500	0	33,500	5-
	INTEREST							
3711	INT-OVERNIGHT	7	4	5	5	0	5	25
3712	INT-LONG TERM INVEST	1-	0	100	100	0	100	0
3798	INC/DEC IN FV OF INVESTMENTS	10	0	95-	95-	0	95-	0
	SUBTOTAL *****	17	4	10	10	0	10	150
	TOTAL REVENUES *****	31,582	35,604	33,010	33,510	0	33,510	5-
	OTHER							
86900	MISCELLANEOUS	32,901	35,604	33,010	33,510	0	33,510	5-
	SUBTOTAL *****	32,901	35,604	33,010	33,510	0	33,510	5-
	TOTAL EXPENDITURES *****	32,901	35,604	33,010	33,510	0	33,510	5-

Decimal values have been truncated.

Hospital Profit Share

Department Number 2090

Mission

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 county-wide 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

The County no longer receives profit share revenues pursuant to the revised lease of Boone Hospital Center. 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.

The County Commission appropriated \$42,000 to be used as local match for a federal grant for the South County Regional Wastewater Planning Project.

Annual Budget

2090 HOSPITAL PROFIT SHARE
209 HOSPITAL PROFIT SHARE

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	172	0	60	60	0	60	0
3712	INT-LONG TERM INVEST	2,960-	0	1,340	1,340	0	1,340	0
3724	INT - OTHER ENTITIES	24,445	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	962	0	0	0	0	0	0
	SUBTOTAL *****	22,620	0	1,400	1,400	0	1,400	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	41,717	0	0	0	0	0	0
	SUBTOTAL *****	41,717	0	0	0	0	0	0
	TOTAL REVENUES *****	64,337	0	1,400	1,400	0	1,400	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	93,590	42,000	0	42,000	0	42,000	0
	SUBTOTAL *****	93,590	42,000	0	42,000	0	42,000	0
	OTHER							
83919	OTO: CAPITAL PROJECT FUND	100,000	0	0	0	0	0	0
	SUBTOTAL *****	100,000	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	193,590	42,000	0	42,000	0	42,000	0

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

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

Budget Highlights

The budget includes appropriations for the following:

- **Downtown Business District:** Promotes economic activity by funding community events and holiday festivities sponsored by the Downtown Business District; the requested amount is intended to approximate lost tax revenue to the District attributable to land within the district that is owned by the County.
- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia.
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

Annual Budget

1510 ECONOMIC SUPPORT
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 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

Decimal values have been truncated.

Parks and Recreation

Department Number 1610

Mission

The Boone County Commission created the Parkland Study Committee in September 1990. The Committee was formed to advise the County Commission on matters relating to the acquisition and development of parks and recreation facilities. Planning and Zoning Operations (department number 1710) continues to provide support services for the Committee and the County Commission until a full-time Parks and Recreation staff is warranted. It appears that the need for full-time staff is still several years away.

Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the County-owned portion of the MKT trail. Since 1998, this budget reflects only maintenance appropriations related to County-owned parkland.

County-owned parkland includes the County's section of the MKT trail and the El Chaparral subdivision park.

There are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3880	MISCELLANEOUS CONTRIBUTIONS	550	0	0	0	0	0	0
	SUBTOTAL *****	550	0	0	0	0	0	0
	TOTAL REVENUES *****	550	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	1,931	1,980	1,980	1,980	0	1,980	0
48200	ELECTRICITY	26	84	84	84	0	84	0
	SUBTOTAL *****	1,958	2,064	2,064	2,064	0	2,064	0
	EQUIP & BLDG MAINTENANCE							
60400	GROUPS MAINTENANCE	8,397	20,272	20,272	22,075	0	22,075	8
	SUBTOTAL *****	8,397	20,272	20,272	22,075	0	22,075	8
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	16,935	16,935	16,935	24,331	0	24,331	43
	SUBTOTAL *****	16,935	16,935	16,935	24,331	0	24,331	43
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	500	450	0	0	0	0
	SUBTOTAL *****	0	500	450	0	0	0	0
	TOTAL EXPENDITURES *****	27,291	39,771	39,721	48,470	0	48,470	21

Decimal values have been truncated.

Planning and Zoning

Department Number 1710

Mission

The Planning and Zoning Operations Department serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations and subdivision regulations. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Budget Highlights

Funding for an additional planner position, and all associated operating costs, is included in the budget.

Goals and Objectives

Budget Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
- Work with the Storm Water Task Force to develop appropriate regulations for the unincorporated parts of Boone County.
- Continue work on the Stream Buffer Ordinance.
- Develop a program to provide outreach to property owners and developers recommending the use of best management practices to preserve and improve the Bonne Femme watershed.
- Continue comprehensive review and revision of zoning regulations.
- Develop a work program focusing on the land use master plan.

Progress on Prior Year Objectives

- Work with the Storm Water Task Force to develop appropriate regulations for the unincorporated parts of Boone County.
Response: The Planning Division provided staff support to the Columbia/Boone County Storm Water Task Force. The task force meets monthly as part of an on-going project to develop appropriate storm water regulations for the City of Columbia and Boone County.
- Complete a comprehensive review and revision of the zoning regulations during 2004.
Response: The Planning Division completed several elements of the zoning regulations. Proposed revisions include sections dealing with signs, character preservation and airport approach and departure overlay districts. The regulations require that an opportunity be provided allowing public comment on any proposed revision. The County Commission adopted the

revised regulations except for the sign regulations. Staff continues to work with the County Commission on sign regulations during 2004.

Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Zoning Applications Processed	16	30	25
Number of Conditional Use Permits Processed	5	15	15
Number of Subdivision Plats Processed	34	60	50
Number of Administrative Services	44	50	50
Number of Floodplain Checks Performed	879	950	900
Number of Subdivision Addresses Assigned	118	150	125
Number of New Addresses Established	582	600	600
Number of Address Conflicts Resolved	18	15	15
Number of County Commission Hearings	17	18	15
Number of P & Z Meetings Conducted	46	24	22
Number of BOA Meetings Conducted	12	8	12

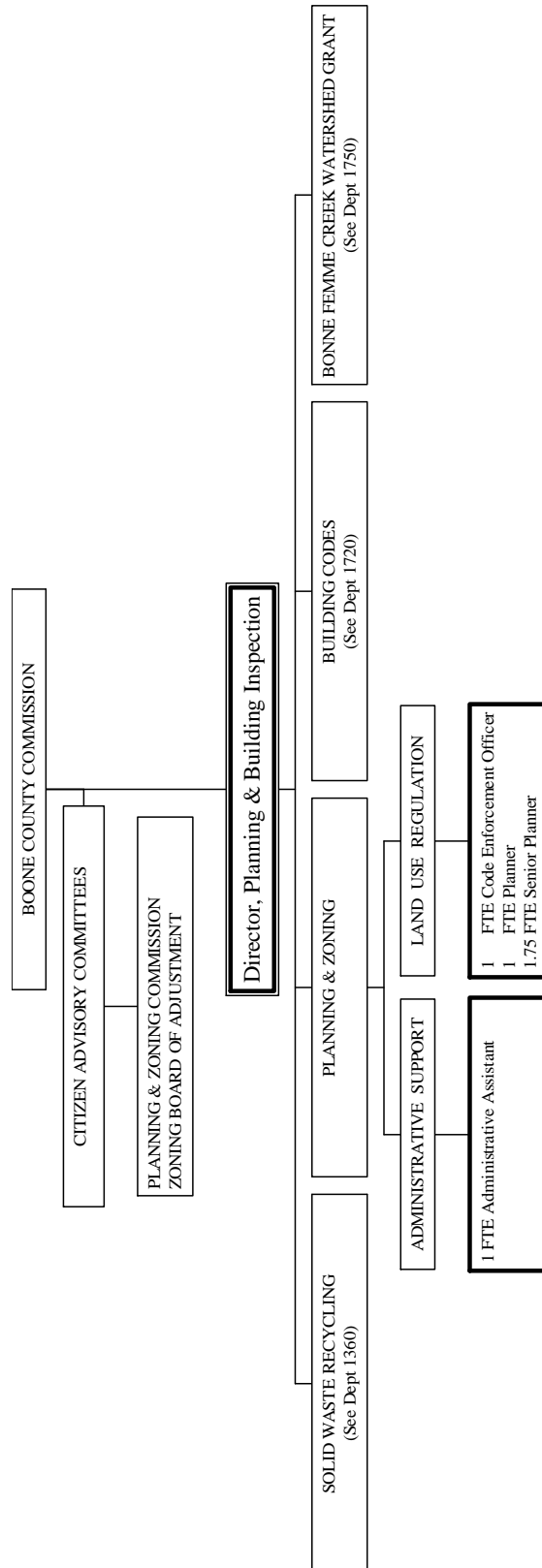
Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.67 a	0.67 a	0.67 a	-
Senior Planner	1.75 b	1.75 b	1.75 b	-
Planner	-	-	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	4.42	4.42	5.42	1.00
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



Planning and Zoning

Dept. No. 1710

Annual Budget

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	8,232	7,500	9,330	7,500	0	7,500	0
	SUBTOTAL *****	8,232	7,500	9,330	7,500	0	7,500	0
	TOTAL REVENUES *****	8,232	7,500	9,330	7,500	0	7,500	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	177,343	197,999	190,400	204,457	34,159	248,183	25
10110	OVERTIME	9,209	2,000	2,000	2,000	0	2,000	0
10120	HOLIDAY WORKED	55	500	500	500	0	500	0
10200	FICA	13,421	15,337	14,760	15,832	2,613	19,177	25
10300	HEALTH INSURANCE	15,072	17,790	17,790	19,531	4,419	23,950	34
10325	DISABILITY INSURANCE	774	906	925	935	157	1,136	25
10350	LIFE INSURANCE	156	172	172	172	39	211	22
10375	DENTAL INSURANCE	1,215	1,392	1,392	1,392	315	1,707	22
10400	WORKERS COMP	1,369	1,569	1,569	1,612	293	1,988	26
10500	401(A) MATCH PLAN	2,223	2,585	2,200	2,585	650	3,235	25
	SUBTOTAL *****	220,840	240,250	231,708	249,016	42,645	302,087	25
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	418	600	500	600	0	600	0
23000	OFFICE SUPPLIES	825	800	800	800	0	800	0
23001	PRINTING	301	700	700	700	0	700	0
23020	MICROFILM/FILM	121	50	50	50	0	50	0
23050	OTHER SUPPLIES	305	350	300	350	0	350	0
23850	MINOR EQUIPMENT & TOOLS	54	100	100	100	0	100	0
	SUBTOTAL *****	2,028	2,600	2,450	2,600	0	2,600	0
	DUES TRAVEL & TRAINING							
37000	DUES	718	1,400	1,319	1,400	0	1,400	0
37200	SEMINARS/CONFEREN/MEETING	370	1,500	800	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	25	700	500	700	0	700	0
37230	MEALS & LODGING-TRAINING	341	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	1,454	4,600	3,119	4,600	0	4,600	0
	UTILITIES							
48000	TELEPHONES	2,214	2,650	2,650	2,650	313	3,113	17
48050	CELLULAR TELEPHONES	2	100	25	100	0	100	0
	SUBTOTAL *****	2,217	2,750	2,675	2,750	313	3,213	16
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	501	500	500	3,000	0	3,000	500
	SUBTOTAL *****	501	500	500	3,000	0	3,000	500
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	332	410	400	410	45	455	10
60200	EQUIP REPAIRS/MAINTENANCE	0	450	200	450	0	450	0
	SUBTOTAL *****	332	860	600	860	45	905	5
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	400	1	200	200	1,500	1,700	900
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71100	OUTSIDE SERVICES	0	1	0	1	150	1	0
71101	PROFESSIONAL SERVICES	0	2,700	500	2,700	0	2,700	0
71500	BUILDING USE/RENT CHARGE	11,847	11,847	11,847	14,360	0	14,360	21
	SUBTOTAL *****	12,247	14,599	12,597	17,311	1,650	18,811	28
	OTHER							
84300	ADVERTISING	0	150	150	150	0	150	0
84400	PUBLIC NOTICES	369	500	300	500	0	500	0

Planning and Zoning

Dept. No. 1710

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	FROM PY BUD
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	1,237	0	0	0	200	200	0
91100	FURNITURE AND FIXTURES	0	0	0	0	4,000	4,000	0
91302	COMPUTER SOFTWARE	0	0	0	0	5,600	5,600	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	327	327	0
92100	REPLCMENT FURN & FIXTURES	427	0	0	0	0	0	0
	SUBTOTAL *****	1,665	0	0	0	10,127	10,127	0
	TOTAL EXPENDITURES *****	241,656	266,809	254,099	280,787	54,780	345,993	29

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Building Codes

Department Number 1720

Mission

The Building Codes Department is responsible for inspecting new construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide code information and inspection services to the citizens of Boone County.
- Provide inspections within four hours of receipt of inspection request.
- Address concerns about consistency and fairness in the inspection process.
- Complete plan reviews within three weeks of submission.

Progress on Prior Year Objectives

- Provide inspections within four hours of receipt of inspection request.
Response: Providing quality inspections on a timely basis for 685 square miles of area is of special concern. The Department strives to meet their commitment to provide inspections on a four-hour notice.
- Research and address concerns about consistency and fairness in the inspection process.
Response: The County Commission received complaints that the building inspectors were too strict and inconsistent in the enforcement of the building code. In response, regular staff meetings and training sessions have been conducted to address these concerns. In addition, directives to field inspectors detailing how inspections are to be performed and documented have been issued. Monthly meetings with the Home Builders Association to discuss their concerns have also been valuable. The end result has been a decline in complaints.
- Complete plan reviews within three weeks of submission.
Response: The Commission funded an additional building inspector in 2003. This addition made it possible for an inspector to spend more time performing plan reviews. As a result, construction plans were reviewed in a more timely fashion than in previous years. Commercial construction has

increased substantially, necessitating extensive review of construction documents. However, incomplete submission of plans continues to be a problem. This delays the plan review process, and makes it difficult for inspectors to properly classify and apply code requirements.

Performance Measures

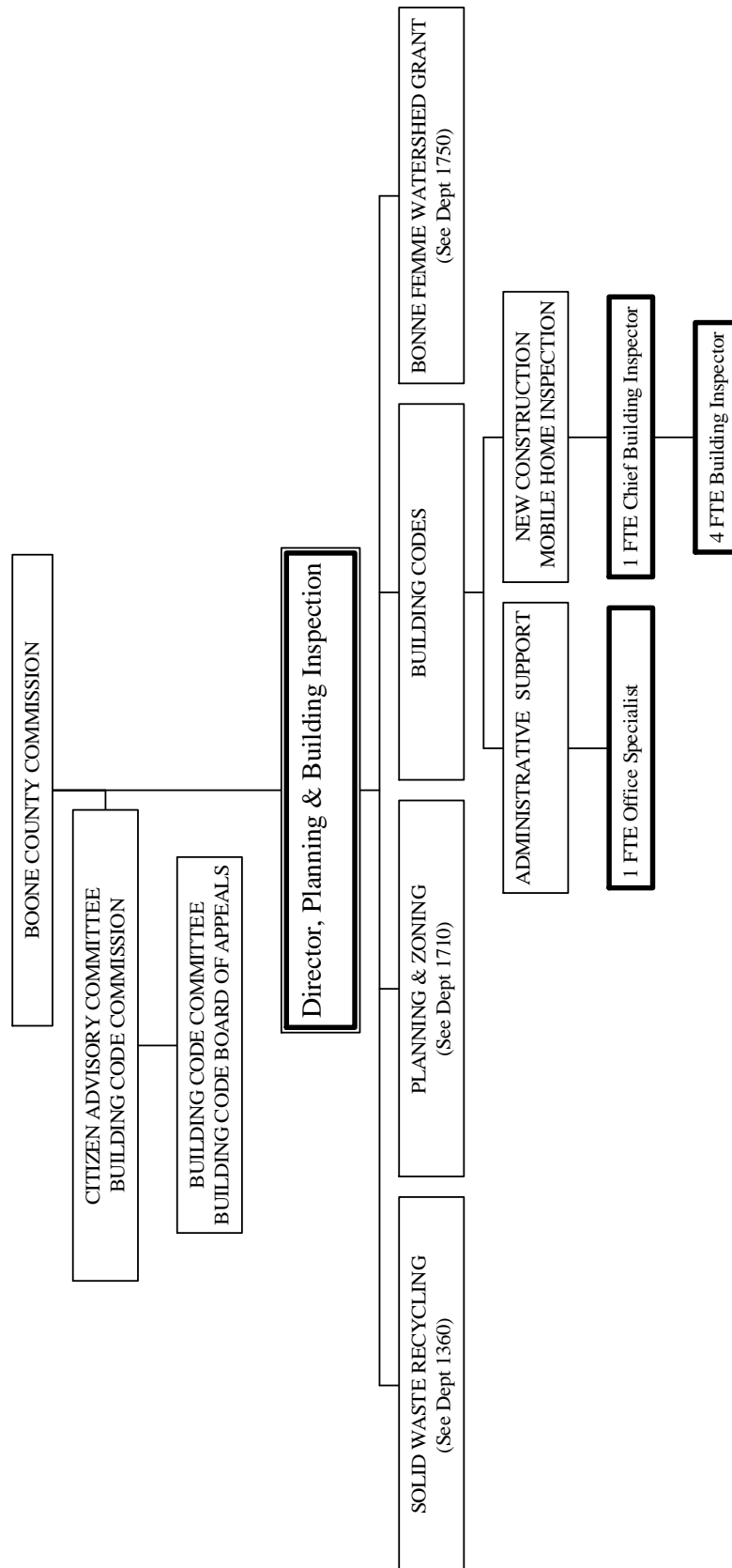
Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Building Permits Processed	1,153	1,350	1,450
Number of Mobile Home Permits Processed	44	50	40
Number of Inspections Conducted	7,868	7,800	7,800
Number of Plan Reviews Performed	80	65	80
Number of Building Reports Completed	20	20	21

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Director Planning & Building	0.33 ^a	0.33 ^a	0.33 ^a	-
Chief Building Inspector	1.00	1.00	1.00	-
Building Inspector	4.00	4.00	4.00	-
Office Specialist	1.00	1.00	1.00	-
Total FTEs	6.33	6.33	6.33	-
Overtime	\$ 10,000	\$ 23,000	\$ 24,000	\$ 1,000

^a .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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
	PERMITS	189,267	180,000	185,000	185,000	0	185,000	2
	SUBTOTAL *****	189,267	180,000	185,000	185,000	0	185,000	2
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
3894	MISCELLANEOUS							
	RETURNED CHECK PENALTY	40	100	60	100	0	100	0
	SUBTOTAL *****	40	100	60	100	0	100	0
	TOTAL REVENUES *****	189,307	180,100	185,060	185,100	0	185,100	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	207,351	241,611	231,000	245,269	23,585	245,269	1
10110	OVERTIME	24,796	23,000	23,000	24,000	0	24,000	4
10120	HOLIDAY WORKED	271	1,500	1,500	1,500	0	1,500	0
10200	FICA	16,952	19,363	19,363	20,713	1,804	20,713	6
10300	HEALTH INSURANCE	21,585	25,478	25,478	27,972	4,427	27,972	9
10325	DISABILITY INSURANCE	892	1,144	1,144	1,225	101	1,225	7
10350	LIFE INSURANCE	209	246	246	246	39	246	0
10375	DENTAL INSURANCE	1,740	1,993	1,993	1,993	315	1,993	0
10400	WORKERS COMP	7,317	7,407	7,407	7,709	54	7,709	4
10500	401(A) MATCH PLAN	1,639	3,703	2,210	3,703	650	3,703	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,164	2,241	1,640	0	0	1,860	17-
10600	UNEMPLOYMENT BENEFITS	2,639	0	0	0	0	0	0
	SUBTOTAL *****	287,562	327,686	314,981	334,330	30,975	336,190	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	3,352	4,000	4,000	4,000	0	4,000	0
23000	OFFICE SUPPLIES	1,090	1,050	1,050	1,050	0	1,050	0
23001	PRINTING	587	620	600	620	0	620	0
23020	MICROFILM/FILM	0	50	25	50	0	50	0
23050	OTHER SUPPLIES	447	400	400	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	435	400	400	400	0	400	0
	SUBTOTAL *****	5,913	6,520	6,475	6,520	0	6,520	0
	DUES TRAVEL & TRAINING							
37000	DUES	385	450	450	450	0	450	0
37200	SEMINARS/CONFEREN/MEETING	160	1,650	1,400	1,650	0	1,650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	73	357	300	357	0	357	0
37230	MEALS & LODGING-TRAINING	147	800	800	800	0	800	0
	SUBTOTAL *****	766	3,257	2,950	3,257	0	3,257	0
	UTILITIES							
48000	TELEPHONES	1,818	1,950	1,950	1,950	250	1,950	0
48050	CELLULAR TELEPHONES	3,365	3,700	3,700	3,700	0	3,700	0
	SUBTOTAL *****	5,184	5,650	5,650	5,650	250	5,650	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	8,465	10,000	10,000	10,000	0	10,000	0
59100	VEHICLE REPAIRS	1,176	3,000	3,000	3,000	0	3,000	0
59105	TIRES	714	2,000	2,000	2,000	0	2,000	0
59200	LOCAL MILEAGE	0	400	200	400	0	400	0
	SUBTOTAL *****	10,356	15,400	15,200	15,400	0	15,400	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	332	360	360	360	45	360	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	100	200	0	200	0
	SUBTOTAL *****	332	560	460	560	45	560	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	1	0	150	0	0
71500	BUILDING USE/RENT CHARGE	5,668	5,668	5,668	6,872	0	6,872	21
	SUBTOTAL *****	5,668	5,668	5,669	6,872	150	6,872	21

Decimal values have been truncated.

Building Codes

Dept. No. 1720

1720 BUILDING CODES
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84300	ADVERTISING	0	200	200	200	0	200	0
84400	PUBLIC NOTICES	0	150	150	150	0	150	0
	SUBTOTAL *****	0	350	350	350	0	350	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	0	327	0	0
91100	FURNITURE AND FIXTURES	2,995	0	0	0	4,000	0	0
91300	MACHINERY & EQUIPMENT	0	1,000	0	0	0	0	0
91400	AUTO/TRUCKS	21,228	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	327	327	0
92100	REPLCMENT FURN & FIXTURES	0	450	427	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	44,084	0	0	0	23,000	23,000	0
	SUBTOTAL *****	68,308	1,450	427	0	27,654	23,327	508
	TOTAL EXPENDITURES *****	384,091	366,541	352,162	372,939	59,074	398,126	8

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the Boone County/Columbia City Health Department.

Budget Highlights

The contract with the City of Columbia provides 2.0 FTE Animal Control Officers (out of a total city staff of 6 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs. There are no significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3320	PERMITS	416	825	1,000	825	0	825	0
	SUBTOTAL *****	416	825	1,000	825	0	825	0
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	4,300	3,600	4,000	3,800	0	3,800	5
3516	BOARDING FEES	4,300	4,000	4,000	3,800	0	3,800	5-
	SUBTOTAL *****	8,600	7,600	8,000	7,600	0	7,600	0
	TOTAL REVENUES *****	9,016	8,425	9,000	8,425	0	8,425	0
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	121,463	127,366	127,366	131,460	0	131,460	3
	SUBTOTAL *****	121,463	127,366	127,366	131,460	0	131,460	3
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	121,463	127,366	127,366	131,460	0	131,460	3

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

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

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1740 ON-SITE WASTE WATER
100 GENERAL FUND

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	48,720	52,000	52,000	52,000	0	52,000	0
	SUBTOTAL *****	48,720	52,000	52,000	52,000	0	52,000	0
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	0	0	20	0	0	0	0
	SUBTOTAL *****	0	0	20	0	0	0	0
	TOTAL REVENUES *****	48,720	52,000	52,020	52,000	0	52,000	0
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	91,810	94,595	94,595	99,029	0	99,029	4
	SUBTOTAL *****	91,810	94,595	94,595	99,029	0	99,029	4
	TOTAL EXPENDITURES *****	91,810	94,595	94,595	99,029	0	99,029	4

Decimal values have been truncated.

Bonne Femme Creek Watershed

Department Number 1750

Mission

The Director of Planning & Zoning and Building Codes is responsible for this budget. This budget accounts for grant revenues and expenditures for the Land-Use Planning and Water Quality Restoration Project in the Bonne Femme Creek Watershed. This four-year project is financed with a grant from the Missouri Department of Natural Resources (MoDNR) as well as in-kind match from Boone County and other local agencies.

Bonne Femme Watershed encompasses an area of 59,702 acres in southern Boone County in close proximity to the rapidly growing cities of Ashland and Columbia. This environmentally sensitive watershed contains several cave, stream, and park recreation opportunities. These areas have been affected by current levels of development and are attractive to increased urban growth. This project will address water pollution from leaky or non-maintained septic systems, sediment from construction, storm water runoff, as well as nutrient and herbicide pollutants in the Bonne Femme Creek Watershed.

The project consists of two phases. Phase I entails collecting and analyzing data and drafting a watershed management plan. It also includes educational and outreach activities. Phase II is intended to protect and improve the watershed by providing technical and financial assistance to developers, builders and property owners; developing and implementing Best Management Practices (BMP); developing scientifically-based land-use policy recommendations for local officials; and monitoring the impact of BMPs on the watershed water quality.

The project began mid-year 2003 and the County's budget was amended accordingly.

Budget Highlights

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.

Goals and Objectives

Budget Year Objectives

- Reduce watershed degradation from future urbanization by providing technical and financial assistance to developers, builders, and property owners to encourage adoption of BMPs through public meetings and training seminars.
- Provide elected officials with scientifically based land-use policies through the formation of policy and citizen advisory committees.

- Conduct monitoring of current watershed water quality conditions at ten sites within the watershed, and monitor the pollution reducing impacts of installed BMPs.
- Provide access to stream monitoring data, research results, and project information to watershed residents by the use of newsletters, a web site, and presentations.
- Conduct education and outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.
- Monitor water quality in Bonne Femme Watershed.
- Conduct clean-up events in Bonne Femme Watershed.
- Conduct a sub watershed sensitivity analysis to determine potentially susceptible areas in the Bonne Femme Watershed.
- Develop a watershed management plan.
- Prepare invoices, progress reports, and financial reports for submission to MoDNR.

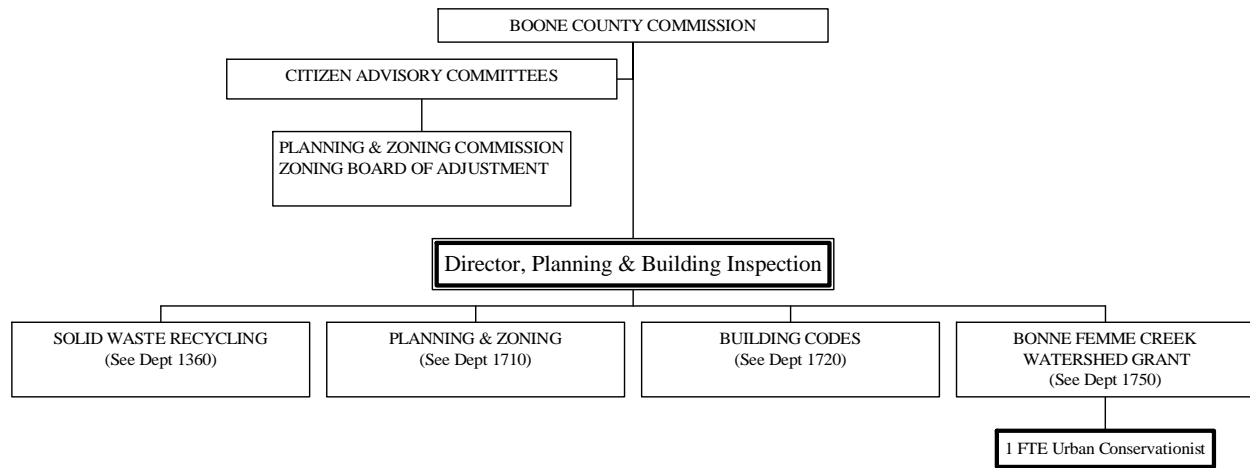
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Sites Monitored for Water Quality	N/A	4	4
Cave Mapping and Stream Cleanup Events	N/A	5	5
Steering Committee Meetings	N/A	12	12
Stakeholder and Policy Committee Meetings	N/A	10	16
Presentations to Local Groups	N/A	7	7
Watershed Forums Conducted	N/A	1	2
Workshops Conducted for Development Community	N/A	1	1
Public Meeting/Open Houses Conducted	N/A	1	1
Sub watershed Sensitivity Analyses	N/A	N/A	1
Newsletters Mailed to Watershed Residents	N/A	1	1
Watershed Management Plans Developed	N/A	N/A	1
Quarterly Reports and Invoices Submitted to MoDNR	N/A	4	4

Personnel Detail

	2003	2004	2005	2004-2005
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Urban Conservationist	1.00	1.00	1.00	-
Total FTEs	1.00	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	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	7,338	133,273	130,318	93,759	0	93,759	29-
	SUBTOTAL *****	7,338	133,273	130,318	93,759	0	93,759	29-
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	7,338	133,273	130,318	93,759	0	93,759	29-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	6,877	43,428	37,876	44,512	0	44,512	2
10110	OVERTIME	0	0	2,659	0	0	0	0
10120	HOLIDAY WORKED	0	0	69	0	0	0	0
10200	FICA	476	3,322	3,322	3,405	0	3,405	2
10300	HEALTH INSURANCE	852	4,025	4,025	4,419	0	4,419	9
10325	DISABILITY INSURANCE	10	196	196	201	0	201	2
10350	LIFE INSURANCE	6	39	39	39	0	39	0
10375	DENTAL INSURANCE	92	315	315	315	0	315	0
10400	WORKERS COMP	0	371	371	376	0	376	1
10500	401(A) MATCH PLAN	125	585	663	585	0	585	0
	SUBTOTAL *****	8,440	52,281	49,535	53,852	0	53,852	3
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	2,525	2,000	2,600	0	2,600	2
23001	PRINTING	68	2,348	2,348	2,348	0	2,348	0
23050	OTHER SUPPLIES	126	4,600	5,050	5,200	0	5,200	13
23850	MINOR EQUIPMENT & TOOLS	299	0	0	0	0	0	0
	SUBTOTAL *****	494	9,473	9,398	10,148	0	10,148	7
	DUES TRAVEL & TRAINING							
37000	DUES	0	0	27	0	0	0	0
37200	SEMINARS/CONFERENCE/MEETING	95	0	478	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	97	1,010	250	790	0	790	21-
37230	MEALS & LODGING-TRAINING	0	0	100	0	0	0	0
	SUBTOTAL *****	192	1,010	855	1,040	0	1,040	2
	UTILITIES							
48000	TELEPHONES	83	506	300	624	0	624	23
	SUBTOTAL *****	83	506	300	624	0	624	23
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	70,830	70,408	30,090	0	30,090	57-
	SUBTOTAL *****	0	70,830	70,408	30,090	0	30,090	57-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	0	0	178-	0	0	0	0
	SUBTOTAL *****	0	0	178-	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	2,111	0	0	0	0	0	0
	SUBTOTAL *****	2,111	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,321	134,100	130,318	95,754	0	95,754	28-

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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 3800, 3810, 3820, 3830, 3840, and 3850

Mission

As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding general obligation debt.

The Boone County Treasurer administers these budgets.

Budget Highlights

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

- 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.

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document.

Debt Service Funds

Dept. Nos. 3800, 3810, 3820,
3830, 3840, and 3850

Annual Budget

3800 1994 SERIES GO BONDS-ROAD NID
380 1994 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	35,183	26,200	26,200	0	0	0	0
	SUBTOTAL *****	35,183	26,200	26,200	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	52	50	40	50	0	50	0
3712	INT-LONG TERM INVEST	635	300	940	1,000	0	1,000	233
3798	INC/DEC IN FV OF INVESTMENTS	90	0	0	0	0	0	0
	SUBTOTAL *****	777	350	980	1,050	0	1,050	200
	TOTAL REVENUES *****	35,961	26,550	27,180	1,050	0	1,050	96-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	30,000	30,000	30,000	35,000	0	35,000	16
84100	INTEREST EXPENSE	4,705	2,950	2,950	1,033	0	1,033	64-
86900	MISCELLANEOUS	885	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	35,590	33,950	33,950	37,033	0	37,033	9
	TOTAL EXPENDITURES *****	35,590	33,950	33,950	37,033	0	37,033	9

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Annual Budget

3810 1996 SERIES GO BONDS-ROAD NID
381 1996 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	40,500	37,039	37,039	19,379	0	19,379	47-
	SUBTOTAL *****	40,500	37,039	37,039	19,379	0	19,379	47-
	INTEREST							
3711	INT-OVERNIGHT	1	0	1	5	0	5	0
3712	INT-LONG TERM INVEST	102-	0	30	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	7	0	0	0	0	0	0
	SUBTOTAL *****	94-	0	31	55	0	55	0
	TOTAL REVENUES *****	40,406	37,039	37,070	19,434	0	19,434	47-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	40,000	40,000	15,000	0	15,000	62-
84100	INTEREST EXPENSE	4,315	2,495	2,495	1,140	0	1,140	54-
86900	MISCELLANEOUS	260	500	500	500	0	500	0
	SUBTOTAL *****	39,575	42,995	42,995	16,640	0	16,640	61-
	TOTAL EXPENDITURES *****	39,575	42,995	42,995	16,640	0	16,640	61-

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3800, 3810, 3820,
3830, 3840, and 3850

Annual Budget

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

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	39,382	37,390	37,390	37,390	0	37,390	0
	SUBTOTAL *****	39,382	37,390	37,390	37,390	0	37,390	0
	INTEREST							
3711	INT-OVERNIGHT	21	22	20	50	0	50	127
3712	INT-LONG TERM INVEST	146	0	340	350	0	350	0
3723	INT - NIDS	13	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	45	0	0	0	0	0	0
	SUBTOTAL *****	226	22	360	400	0	400	718
	TOTAL REVENUES *****	39,608	37,412	37,750	37,790	0	37,790	1
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	35,000	0	35,000	0
84100	INTEREST EXPENSE	9,203	7,743	7,742	6,256	0	6,256	19-
86900	MISCELLANEOUS	410	500	500	500	0	500	0
	SUBTOTAL *****	44,613	43,243	43,242	41,756	0	41,756	3-
	TOTAL EXPENDITURES *****	44,613	43,243	43,242	41,756	0	41,756	3-

Decimal values have been truncated.

Annual Budget

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

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	9,872	0	0	0	0	0	0
3058	NID PROP TAX PASS THRU-PRINCIP	13,715	21,118	21,118	21,712	0	21,712	2
3059	NID PROP TAX PASS THRU-INTERST	5,903	8,625	8,625	8,031	0	8,031	6-
	SUBTOTAL *****	29,491	29,743	29,743	29,743	0	29,743	0
	INTEREST							
3711	INT-OVERNIGHT	29	32	30	50	0	50	56
3712	INT-LONG TERM INVEST	262	65	500	500	0	500	669
3723	INT - NIDS	50	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	62	0	0	0	0	0	0
	SUBTOTAL *****	405	97	530	550	0	550	467
	TOTAL REVENUES *****	29,896	29,840	30,273	30,293	0	30,293	1
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	25,000	25,000	25,000	0	25,000	0
84100	INTEREST EXPENSE	11,570	10,314	10,313	9,045	0	9,045	12-
86900	MISCELLANEOUS	260	500	500	500	0	500	0
	SUBTOTAL *****	36,830	35,814	35,813	34,545	0	34,545	3-
	TOTAL EXPENDITURES *****	36,830	35,814	35,813	34,545	0	34,545	3-

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3800, 3810, 3820,
3830, 3840, and 3850

Annual Budget

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

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	10,184	0	0	0	0	0	0
3058	NID PROP TAX PASS THRU-PRINCIP	8,651	15,846	15,846	16,739	0	16,739	5
3059	NID PROP TAX PASS THRU-INTERST	4,386	6,472	6,472	5,579	0	5,579	13-
	SUBTOTAL *****	23,222	22,318	22,318	22,318	0	22,318	0
	INTEREST							
3711	INT-OVERNIGHT	11	12	10	10	0	10	16-
3712	INT-LONG TERM INVEST	103	23	200	200	0	200	769
3723	INT - NIDS	22	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	18	0	0	0	0	0	0
	SUBTOTAL *****	155	35	210	210	0	210	500
	TOTAL REVENUES *****	23,377	22,353	22,528	22,528	0	22,528	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	16,000	17,000	17,000	18,000	0	18,000	5
84100	INTEREST EXPENSE	7,644	6,786	6,786	5,876	0	5,876	13-
86900	MISCELLANEOUS	260	500	500	500	0	500	0
	SUBTOTAL *****	23,904	24,286	24,286	24,376	0	24,376	0
	TOTAL EXPENDITURES *****	23,904	24,286	24,286	24,376	0	24,376	0

Decimal values have been truncated.

Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID
385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	9,933	0	0	0	0	0	0
3058	NID PROP TAX PASS THRU-PRINCIP	20,594	23,103	23,103	22,906	0	22,906	0
3059	NID PROP TAX PASS THRU-INTERST	10,257	8,117	8,117	7,635	0	7,635	5-
	SUBTOTAL *****	40,784	31,220	31,220	30,541	0	30,541	2-
	INTEREST							
3711	INT-OVERNIGHT	51	54	40	50	0	50	7-
3712	INT-LONG TERM INVEST	1,109	1,034	940	1,000	0	1,000	3-
3798	INC/DEC IN FV OF INVESTMENTS	69	0	0	0	0	0	0
	SUBTOTAL *****	1,231	1,088	980	1,050	0	1,050	3-
	TOTAL REVENUES *****	42,016	32,308	32,200	31,591	0	31,591	2-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	27,000	27,000	27,000	0	27,000	0
84100	INTEREST EXPENSE	10,368	9,718	9,717	8,968	0	8,968	7-
86900	MISCELLANEOUS	261	500	500	500	0	500	0
	SUBTOTAL *****	35,630	37,218	37,217	36,468	0	36,468	2-
	TOTAL EXPENDITURES *****	35,630	37,218	37,217	36,468	0	36,468	2-

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Capital Projects

Departments Number 4000—4040

Mission

The County establishes a budget(s) in an appropriate capital project fund as needed 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

There are no appropriations in capital project funds for FY 2005.



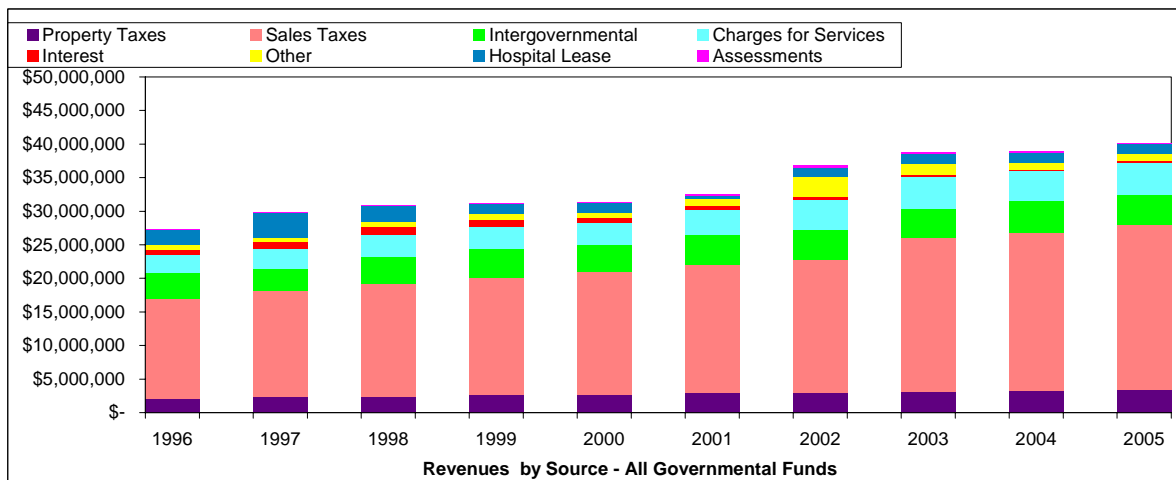
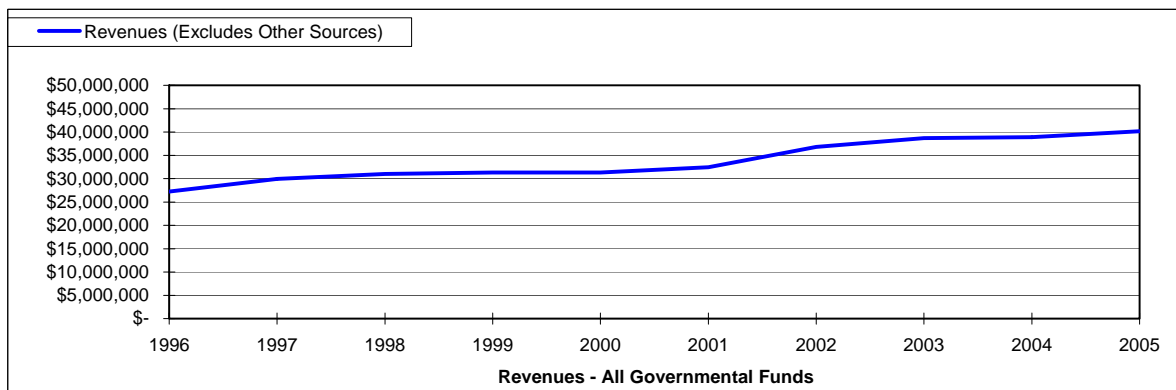
Appendix

Revenues by Source-All Governmental Funds

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

	1996	1997	1998	1999	2000
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 1,983,525	\$ 2,347,135	\$ 2,290,922	\$ 2,578,335	\$ 2,676,010
Assessments	41,248	77,292	127,986	158,600	146,380
Sales Taxes	15,010,438	15,816,023	16,930,073	17,590,705	18,289,363
Intergovernmental	3,844,960 d	3,263,380	3,971,630 e	4,178,382	4,002,744
Charges for Services	2,623,068	3,037,550 i	3,324,086 h	3,320,677	3,340,926
Interest	704,564	963,880	1,175,709	1,053,235	712,075
Hospital Lease	2,163,310	3,828,612	2,417,885	1,545,733	1,350,000
Other	865,233	596,742	741,993	877,386 f	812,351
Total	\$ 27,236,346	\$ 29,930,614	\$ 30,980,284	\$ 31,303,053	\$ 31,329,849

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 2,961,134	\$ 3,024,767	\$ 3,162,565	\$ 3,258,950	\$ 3,414,000
Assessments	228,545	353,496	208,564	183,910	139,371
Sales Taxes	19,094,072	19,704,957	22,830,022	23,630,000	24,544,000
Intergovernmental	4,380,202	4,489,297	4,430,181	4,624,322	4,478,484
Charges for Services	3,854,780	4,480,285	4,793,377	4,516,685	4,876,560
Interest	601,390	415,203	189,516	177,093	157,411
Hospital Lease	450,000 k	1,371,600	1,404,518	1,430,923	1,452,000
Other	907,815	2,967,148 l	1,683,784	1,060,552	1,119,214
Total	\$ 32,477,938	\$ 36,806,753	\$ 38,702,527	\$ 38,882,435	\$ 40,181,040



d MKT development grant, FEMA, Hartsburg Levy
e Child Advocacy grant, CDBG projects, Community Sentencing
f Sheriff Forfeiture receipts, prepaid rent from Reality House

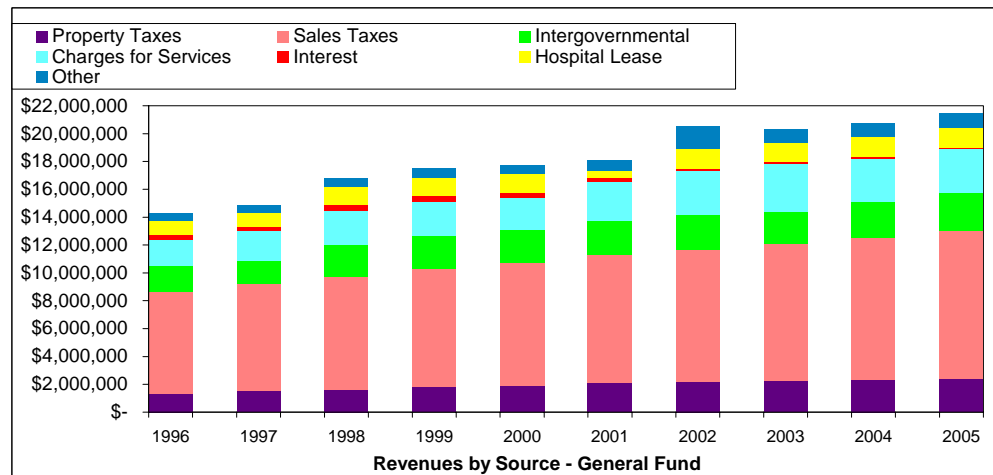
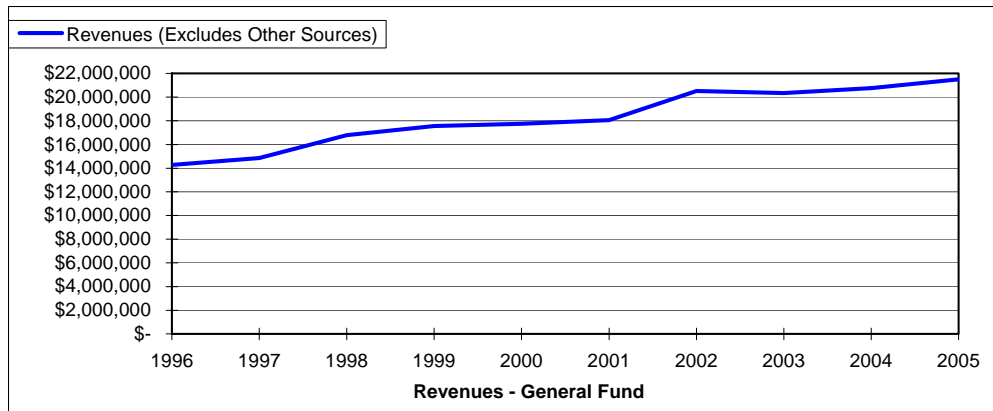
h High real estate fees, Public Administrator fees
i GIS reimbursement Phase I (1997-1999)
k Hospital lease revision and modification
l Sale of Boone Retirement Center, Workers Comp Refunds

Appendix cont'd

Revenues by Source-General Fund (Major Fund)

	1996	1997	1998	1999	2000
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 1,308,566	\$ 1,547,416	\$ 1,586,450	\$ 1,843,090	\$ 1,911,459
Sales Taxes	7,360,764	7,630,386	8,158,523	8,450,433	8,833,057
Intergovernmental	1,846,185	1,717,401	2,314,963	2,405,485	2,333,745
Charges for Services	1,905,821	2,114,132	2,400,383	2,437,472	2,338,071
Interest	302,232	307,483	381,342	369,153	350,472
Hospital Lease	1,000,000	1,000,000	1,350,000	1,350,000	1,350,000
Other	545,571	530,581	583,646	697,013	636,218
Total	\$ 14,269,139	\$ 14,847,399	\$ 16,775,307	\$ 17,552,646	\$ 17,753,022

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 2,125,808	\$ 2,164,787	\$ 2,257,713	\$ 2,311,400	\$ 2,424,000
Sales Taxes	9,178,946	9,476,493	9,834,025	10,178,000	10,585,000
Intergovernmental	2,457,894	2,539,282	2,296,641	2,581,268	2,789,555
Charges for Services	2,757,625	3,129,346	3,487,843	3,151,856	3,079,383
Interest	318,710	200,144	84,725	104,532	105,007
Hospital Lease	450,000	1,371,600	1,404,518	1,430,923	1,452,000
Other	763,834	1,631,933	980,225	998,516	1,069,489
Total	\$ 18,052,817	\$ 20,513,585	\$ 20,345,690	\$ 20,756,495	\$ 21,504,434



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

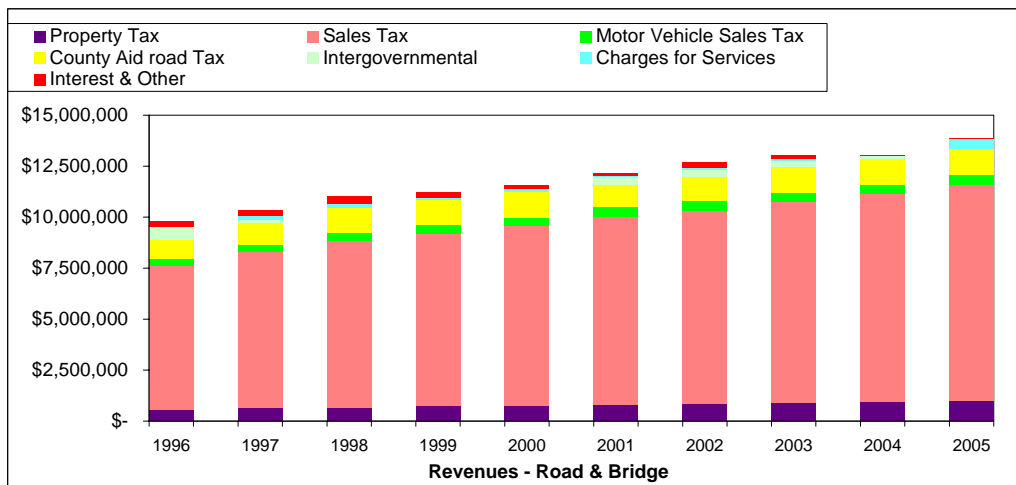
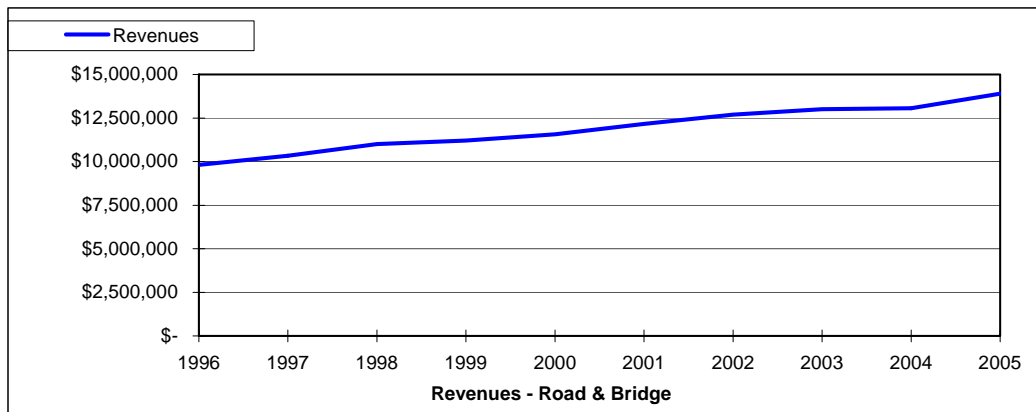
- e High real estate fees, public administrator fees
- f Pepaid rent from Reality House
- g Hospital lease revision and modification
- h Workers Comp Refund

Appendix cont'd

Revenues by Source-Road & Bridge Fund (Major Fund)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Property Tax	\$ 565,858	\$ 667,012	\$ 683,733	\$ 735,144	\$ 764,551
Sales Tax	7,048,567	7,623,061	8,147,716	8,441,863	8,831,967
Motor Vehicle Sales Tax	326,115	351,029	419,095	464,560	397,201
County Aid road Tax	966,049	1,076,319	1,190,596	1,196,743	1,231,899
Intergovernmental	606,202	132,708	719	864	20,410
Charges for Services	42,565	216,388	203,331	81,322	146,171
Interest & Other	257,779	275,581	357,024	284,276	169,795
Total	\$ 9,813,135	\$ 10,342,098	\$ 11,002,214	\$ 11,204,772	\$ 11,561,994

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Property Tax	\$ 835,326	\$ 859,980	\$ 904,852	\$ 947,550	\$ 990,000
Sales Tax	9,174,117	9,470,442	9,829,638	10,178,000	10,585,000
Motor Vehicle Sales Tax	474,814	468,670	467,070	472,000	472,000
County Aid road Tax	1,113,021	1,210,403	1,260,384	1,285,000	1,310,000
Intergovernmental	368,546	304,552	320,269	111,300	3,000
Charges for Services	58,762	114,383	78,836	30,800	487,720
Interest & Other	137,092	265,548	144,756	37,206	41,515
Total	\$ 12,161,678	\$ 12,693,978	\$ 13,005,805	\$ 13,061,856	\$ 13,889,235



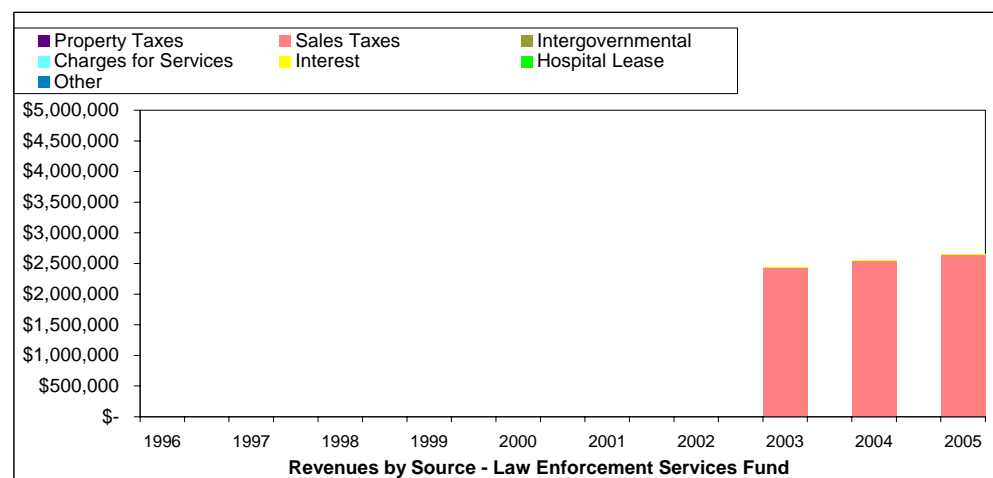
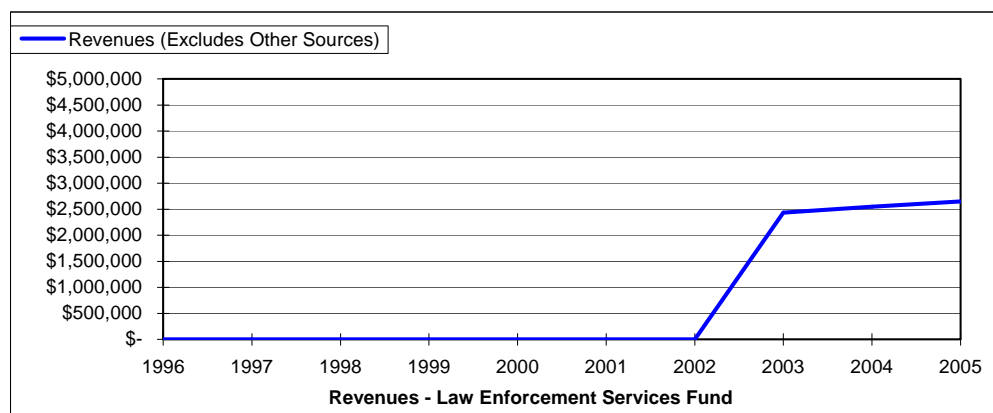
Note: Use Tax revenues excluded

Appendix cont'd

Revenues by Source—Law Enforcement Services Fund (Major Fund)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total \$	-	\$ -	\$ -	\$ -	\$ -

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Property Taxes	-	-	\$ -	\$ -	\$ -
Sales Taxes	-	-	2,430,935	2,540,000	2,640,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	5,613	8,125	7,125
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total \$	-	\$ -	\$ 2,436,548	\$ 2,548,125	\$ 2,647,125

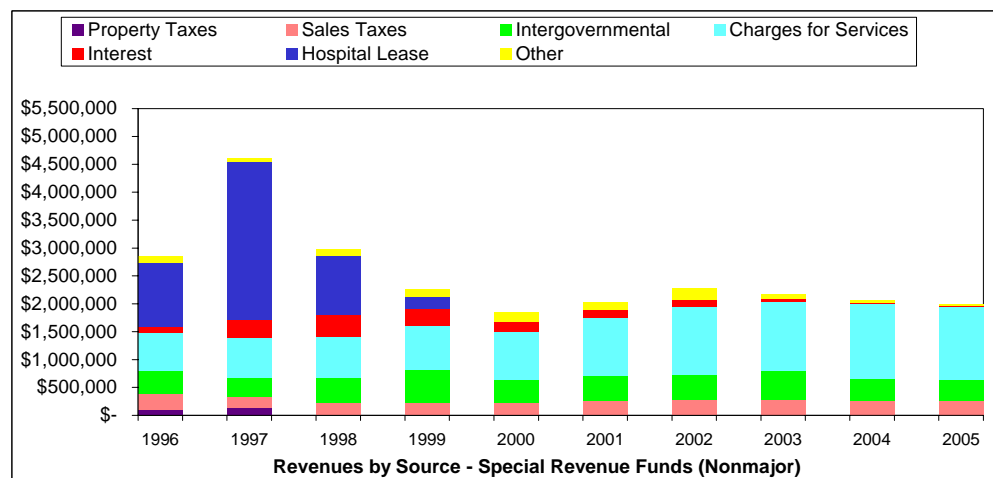
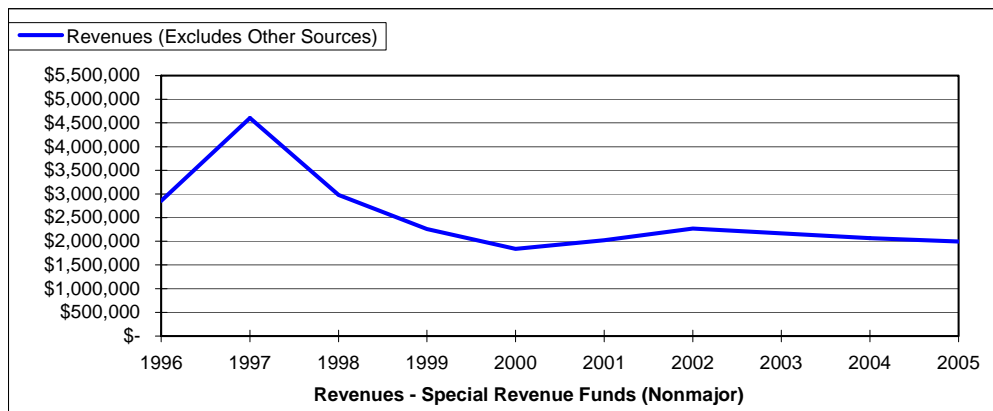


Appendix cont'd

Revenues by Source-Special Revenue Funds (Nonmajor Funds)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Property Taxes	103,767	126,735	14,727	-	-
Sales Taxes	274,992	211,547	204,739	233,850	227,138
Intergovernmental	426,524	336,952	465,352	575,290	416,690
Charges for Services	674,032	707,030	720,372	801,883	856,684
Interest	99,610	337,260	393,081	311,982	171,710
Hospital Lease	1,163,310	2,828,612	1,067,885	195,733	-
Other	114,651	57,180	109,935	141,130	170,088
Total	\$ 2,856,886	\$ 4,605,316	\$ 2,976,091	\$ 2,259,868	\$ 1,842,310

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	266,195	289,352	268,354	262,000	262,000
Intergovernmental	440,741	435,060	535,884	399,364	375,929
Charges for Services	1,038,393	1,236,556	1,226,698	1,334,029	1,309,457
Interest	135,426	105,733	55,563	27,319	21,949
Hospital Lease	-	-	-	-	-
Other	140,828	204,493	81,581	40,536	28,225
Total	\$ 2,021,583	\$ 2,271,194	\$ 2,168,080	\$ 2,063,248	\$ 1,997,560

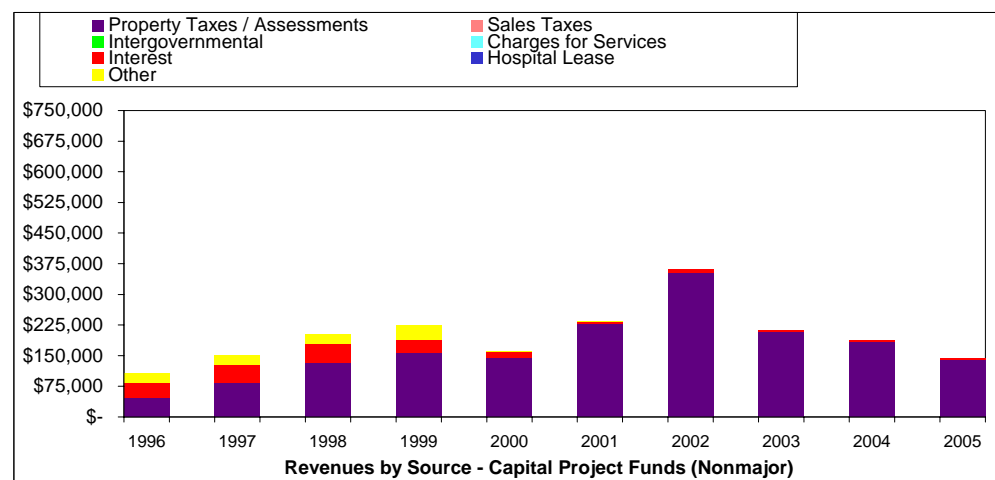
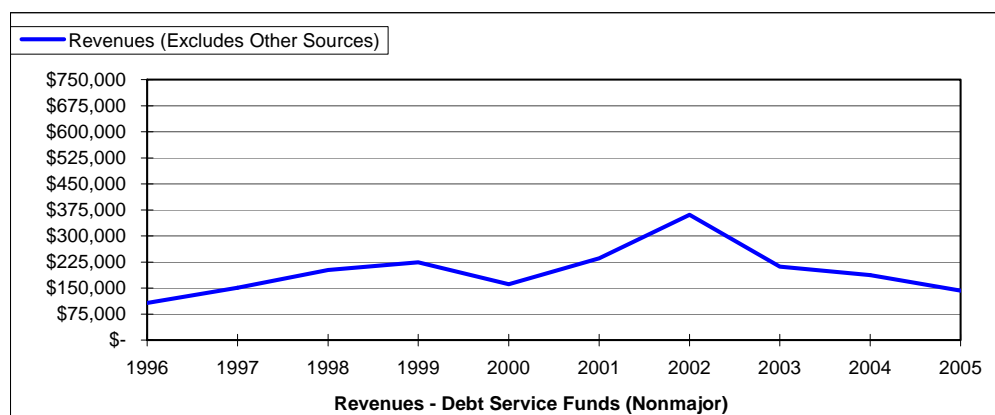


Appendix cont'd

Revenues by Source-Debt Service Funds (Nonmajor Funds)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Property Taxes / Assessments	46,582	83,264	133,998	158,700	146,380
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	37,112	44,082	44,585	29,757	12,111
Hospital Lease	-	-	-	-	-
Other	23,344	23,344	23,344	35,277	2,500
Total	\$ 107,038	\$ 150,690	\$ 201,927	\$ 223,734	\$ 160,991

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Property Taxes / Assessments	\$ 228,545	\$ 353,496	\$ 208,564	\$ 183,910	\$ 139,371
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	4,969	7,043	2,702	3,091	3,315
Hospital Lease	-	-	-	-	-
Other	2,250	-	-	-	-
Total	\$ 235,764	\$ 360,539	\$ 211,266	\$ 187,001	\$ 142,686

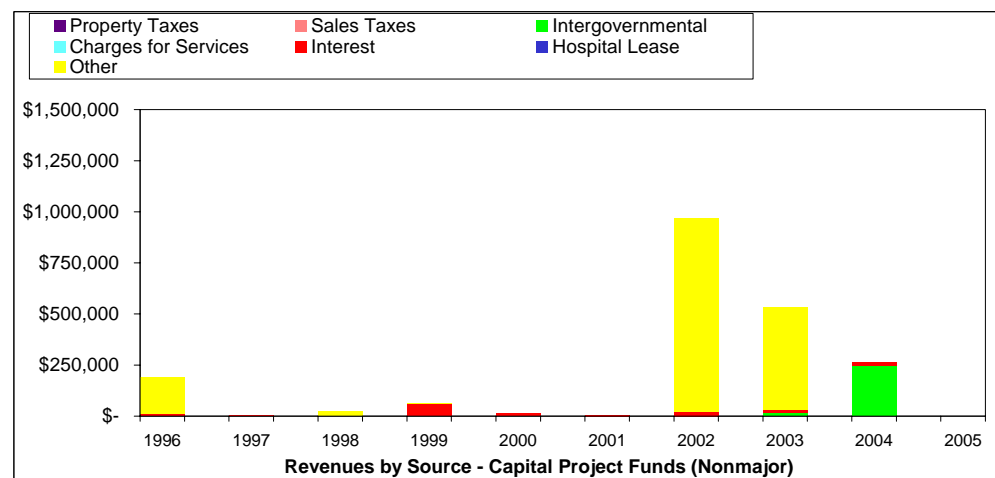
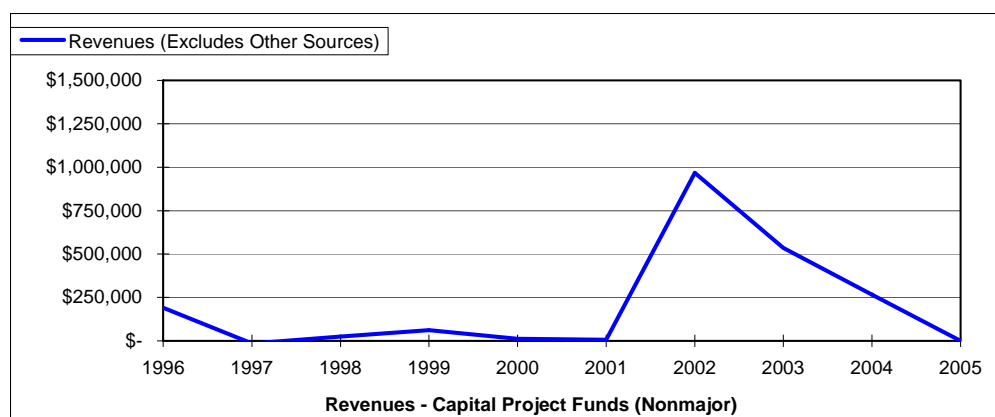


Appendix cont'd

Revenues by Source-Capital Project Funds (Nonmajor Funds)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	650	-	-	-	-
Interest	11,298	1,399	2,070	61,483	11,532
Hospital Lease	-	-	-	-	-
Other	178,200	(16,288)	22,675	550	-
Total	\$ 190,148	\$ (14,889)	\$ 24,745	\$ 62,033	\$ 11,532

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	17,003	247,390	-
Charges for Services	-	-	-	-	-
Interest	6,096	19,662	17,110	18,320	-
Hospital Lease	-	-	-	-	-
Other	-	947,795	501,025	-	-
Total	\$ 6,096	\$ 967,457	\$ 535,138	\$ 265,710	\$ -



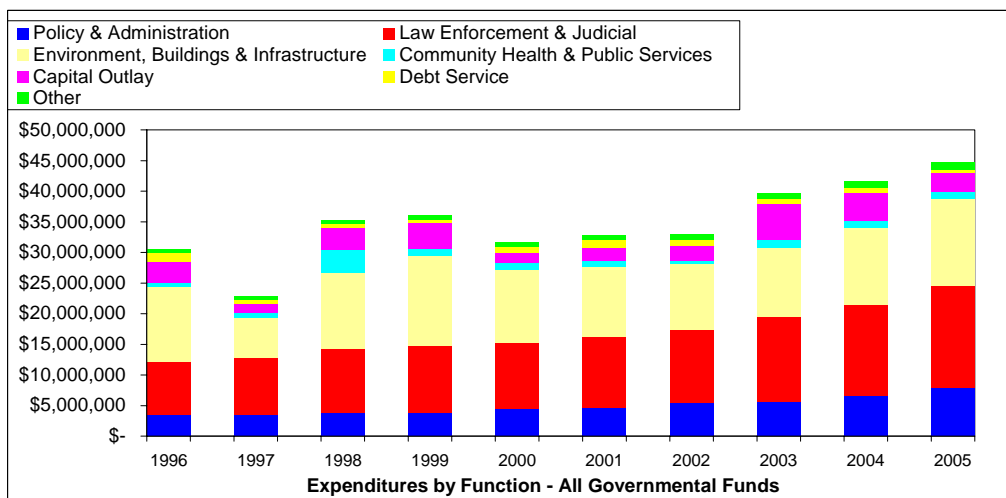
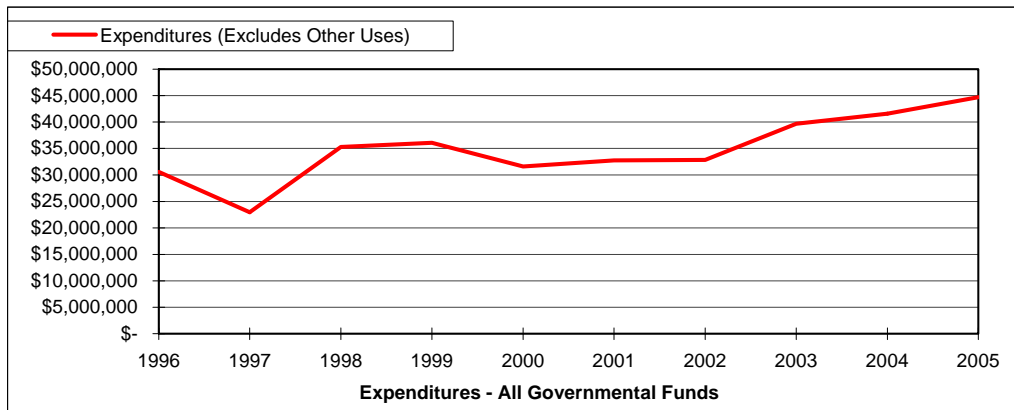
Appendix cont'd

Expenditures by Function-Budget Basis-All Governmental Funds

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

	1996	1997	1998	1999	2000
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 3,558,339	\$ 3,565,973	\$ 3,802,655	\$ 3,903,151	\$ 4,560,505
Law Enforcement & Judicial	8,605,705	9,229,298	10,488,868	10,956,345	10,634,713
Environment, Buildings & Infrastructure	12,174,429	6,483,453	12,367,141	14,569,961	12,017,312
Community Health & Public Services	677,828	812,447	3,653,728	1,168,952	1,003,103
Capital Outlay	3,378,200	1,556,968	3,741,979	4,158,067	1,804,103
Debt Service	1,609,179	641,011	598,815	648,292	886,669
Other	601,816	646,571	637,201	680,175	698,670
Total	\$ 30,605,496	\$ 22,935,721	\$ 35,290,387	\$ 36,084,943	\$ 31,605,075

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 4,745,728	\$ 5,417,872	\$ 5,639,499	\$ 6,534,958	\$ 7,961,040
Law Enforcement & Judicial	11,448,413	11,999,375	13,903,356	14,942,674	16,551,361
Environment, Buildings & Infrastructure	11,527,484	10,796,014	11,295,630	12,507,217	14,148,739
Community Health & Public Services	922,578	409,924	1,180,571	1,235,524	1,277,121
Capital Outlay	2,172,501	2,437,674	5,851,451	4,595,774	3,038,193
Debt Service	1,214,370	978,195	931,760	710,153	611,133
Other	738,367	821,923	871,549	1,063,384	1,151,378
Total	\$ 32,769,441	\$ 32,860,977	\$ 39,673,816	\$ 41,589,684	\$ 44,738,965



- 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

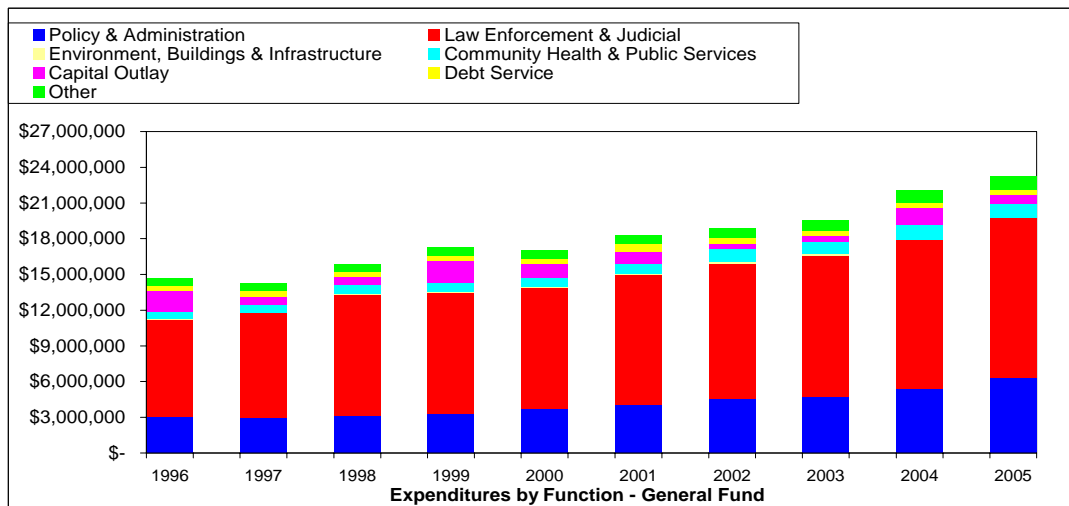
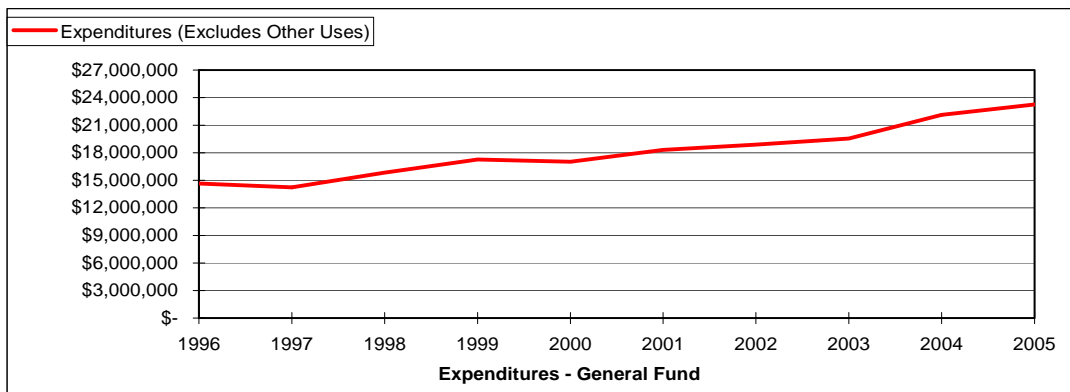
- e El Chaparral road maintenance project, Revenue Sharing
- f Budget includes 3% emergency appropriation
- g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Appendix cont'd

Expenditures by Function-Budget Basis General Fund (Major Fund)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	
Policy & Administration	\$ 3,023,127	\$ 2,931,601	\$ 3,127,793	\$ 3,240,036	\$ 3,747,967	e
Law Enforcement & Judicial	8,202,256	8,857,550	10,156,292	10,236,230	10,127,223	
Environment, Buildings & Infrastructure	47,489	40,465	45,518	59,127	41,136	
Community Health & Public Services	650,570	618,860	830,583	780,156	825,467	
Capital Outlay	1,699,103	693,167	629,927	1,844,299	1,128,902	d
Debt Service	432,346	450,538	414,503	412,415	456,339	
Other	601,816	646,571	637,201	680,175	698,670	
Total	\$ 14,656,707	\$ 14,238,752	\$ 15,841,817	\$ 17,252,438	\$ 17,025,704	

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget	
Policy & Administration	\$ 4,043,753	\$ 4,547,968	\$ 4,710,075	\$ 5,412,979	\$ 6,307,761	f
Law Enforcement & Judicial	10,923,727	11,386,048	11,893,918	12,466,042	13,399,650	
Environment, Buildings & Infrastructure	88,104	100,315	99,211	74,502	55,793	
Community Health & Public Services	876,752	1,137,647	1,042,239	1,192,974	1,191,311	
Capital Outlay	966,503	443,910	517,969	1,421,082	738,344	d
Debt Service	682,357	455,739	405,635	492,650	420,315	
Other	738,367	821,923	871,549	1,063,384	1,151,378	
Total	\$ 18,319,563	\$ 18,893,550	\$ 19,540,596	\$ 22,123,613	\$ 23,264,552	



b Child Advocacy grant
c Increased operating costs at Jail

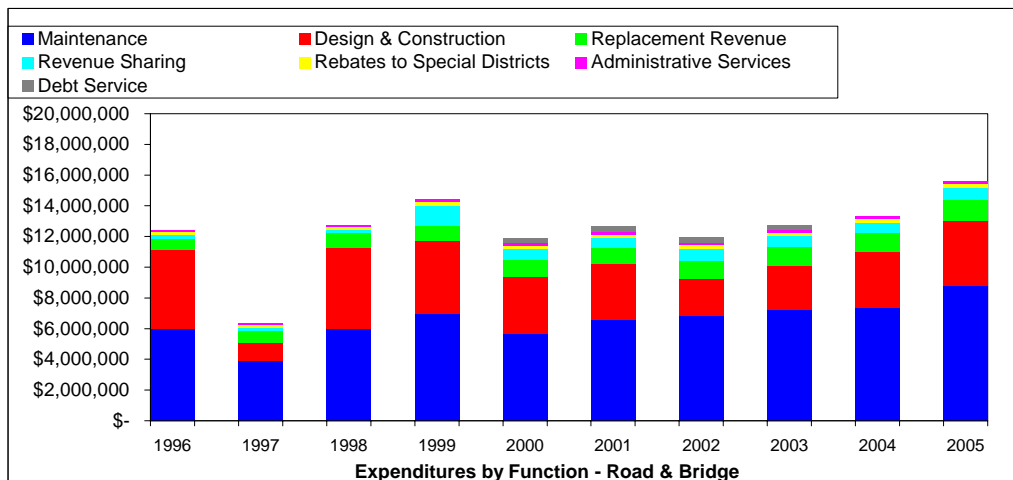
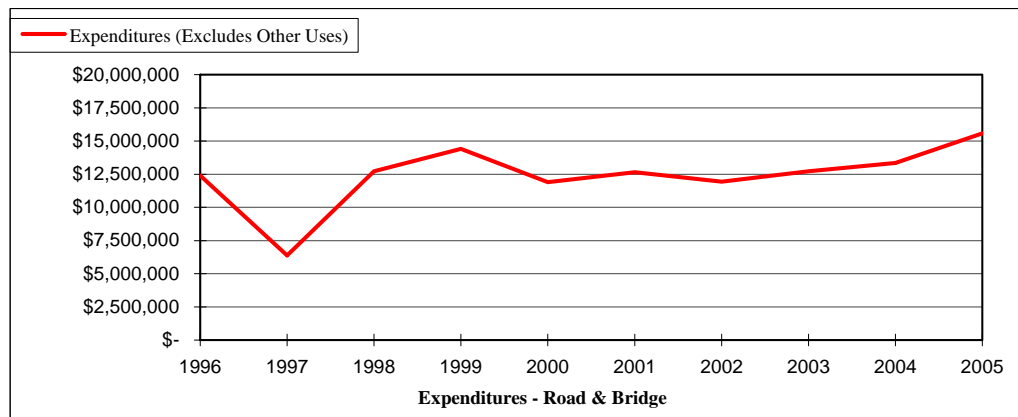
d See Capital Expenditures Highlights
e Election costs
f Budget includes 3% emergency appropriation

Appendix cont'd

Expenditures by Function-Budget Basis Road & Bridge Fund (Major Fund)

	1996	1997	1998	1999	2000
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 5,993,161	\$ 3,889,900	\$ 6,000,505	\$ 6,965,812	\$ 5,686,485
Design & Construction	5,172,285	1,217,225	5,291,677	4,731,846	3,706,381
Replacement Revenue	737,575	775,858	943,637	1,001,982	1,078,382
Revenue Sharing	200,000	200,000	200,000	1,344,000	752,000
Rebates to Special Districts	187,505	179,557	165,262	209,781	204,255
Administrative Services	108,215	108,215	110,000	150,000	150,000
Debt Service	-	-	-	-	311,698
Total	\$ 12,398,741	\$ 6,370,755	\$ 12,711,081	\$ 14,403,421	\$ 11,889,201

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Projected	Budget
Maintenance	\$ 6,580,751	\$ 6,805,762	\$ 7,181,519	\$ 7,352,168	\$ 8,774,361
Design & Construction	3,597,840	2,441,946	2,938,486	3,633,801	4,271,591
Replacement Revenue	1,118,012	1,187,942	1,193,128	1,251,930	1,376,448
Revenue Sharing	602,596	772,240	688,093	683,760	744,306
Rebates to Special Districts	240,780	237,345	259,343	274,745	265,150
Administrative Services	150,000	150,000	150,000	150,000	150,000
Debt Service	352,397	333,044	309,181	-	-
Total	\$ 12,642,377	\$ 11,928,279	\$ 12,719,750	\$ 13,346,404	\$ 15,581,856

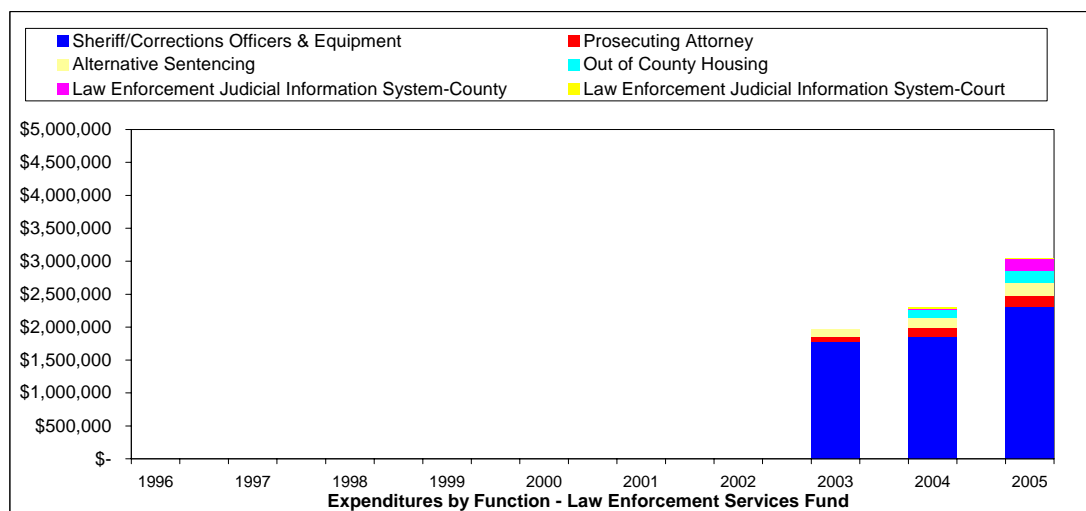
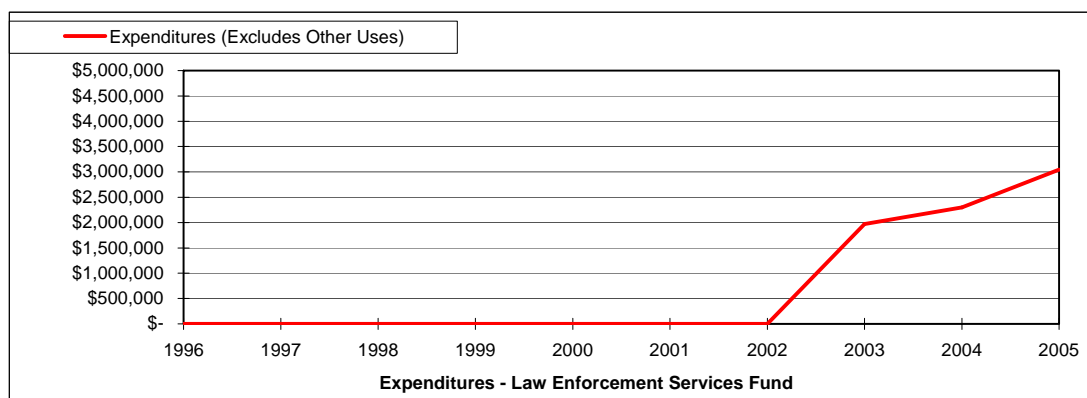


Appendix cont'd

Expenditures by Function-Budget Basis Law Enforcement Services Fund (Major Fund)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Prosecuting Attorney	-	-	-	-	-
Alternative Sentencing	-	-	-	-	-
Out of County Housing	-	-	-	-	-
Law Enforcement Judicial Information System-County	-	-	-	-	-
Law Enforcement Judicial Information System-Court	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ 1,776,116	\$ 1,848,929	\$ 2,308,921
Prosecuting Attorney	-	-	78,632	147,068	163,050
Alternative Sentencing	-	-	114,011	142,084	199,098
Out of County Housing	-	-	-	130,000	180,000
Law Enforcement Judicial Information System-County	-	-	-	10,513	191,375
Law Enforcement Judicial Information System-Court	-	-	-	22,903	2,550
Total	\$ -	\$ -	\$ 1,968,759	\$ 2,301,497	\$ 3,044,994

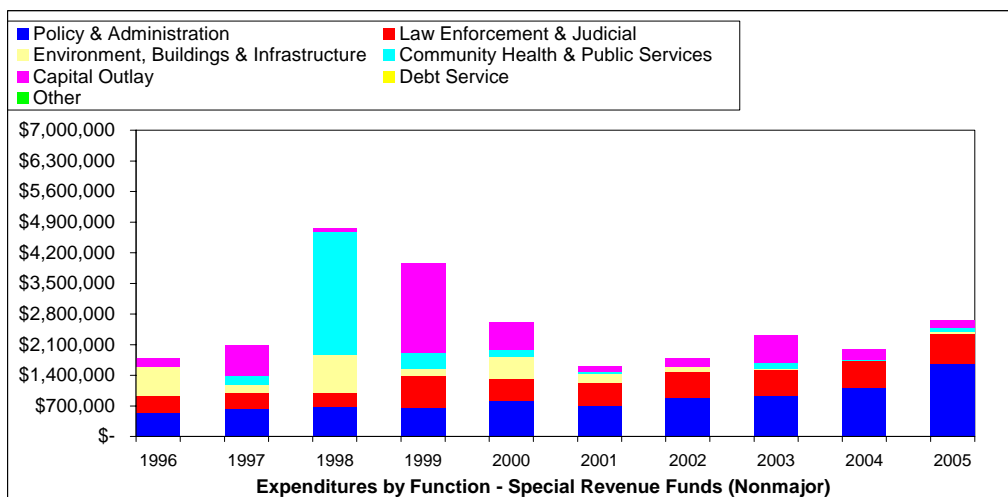
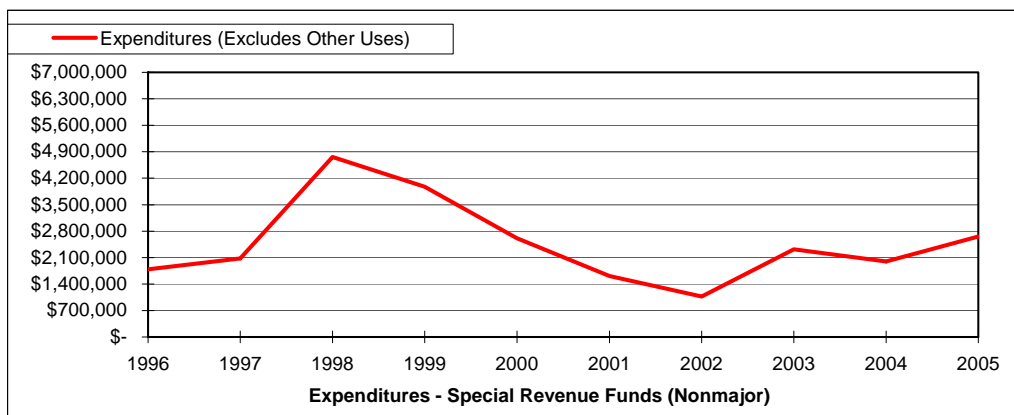


Appendix cont'd

Expenditures by Function-Budget Basis Special Revenue Funds (Nonmajor Funds)

	1996	1997	1998	1999	2000
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 535,212	\$ 634,372	\$ 674,862	\$ 663,115	\$ 812,538
Law Enforcement & Judicial	403,449	371,748	332,576	720,115	507,490
Environment, Buildings & Infrastructure	638,792	177,870	849,134	152,003	488,838
Community Health & Public Services	27,258	193,587	2,823,145	388,796	177,636
Capital Outlay	183,533	701,313	83,947	2,050,319	625,334
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,788,244	\$ 2,078,890	\$ 4,763,664	\$ 3,974,348	\$ 2,611,836

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 701,975	\$ 869,904	\$ 929,424	\$ 1,121,979	\$ 1,653,279
Law Enforcement & Judicial	524,686	613,327	605,276	598,051	696,556
Environment, Buildings & Infrastructure	204,231	120,411	13,331	192	50,000
Community Health & Public Services	45,826	(727,723)	138,332	42,550	85,810
Capital Outlay	133,821	195,635	635,971	233,888	171,100
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,610,539	\$ 1,071,554	\$ 2,322,334	\$ 1,996,660	\$ 2,656,745

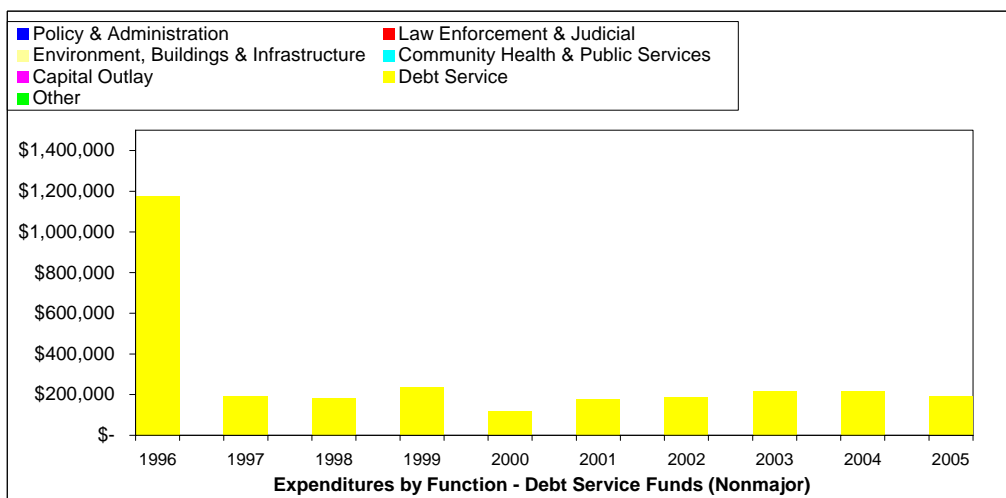
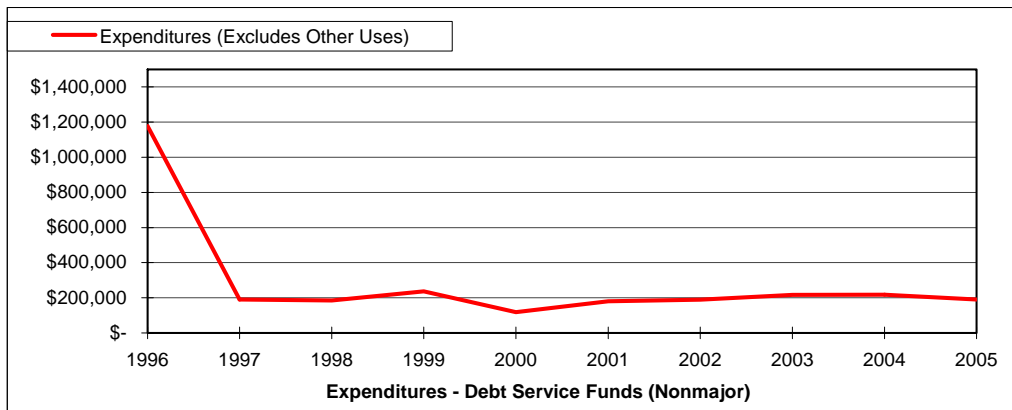


Appendix cont'd

Expenditures by Function-Budget Basis Debt Service Funds (Nonmajor Funds)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,176,833	190,473	184,312	235,877	118,632
Other	-	-	-	-	-
Total	\$ 1,176,833	\$ 190,473	\$ 184,312	\$ 235,877	\$ 118,632

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	179,616	189,412	216,143	217,503	190,818
Other	-	-	-	-	-
Total	\$ 179,616	\$ 189,412	\$ 216,143	\$ 217,503	\$ 190,818

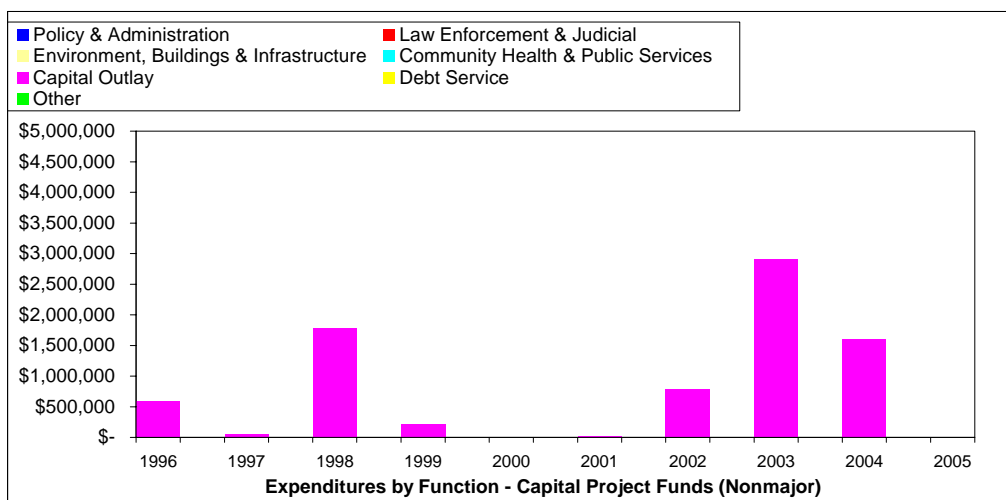
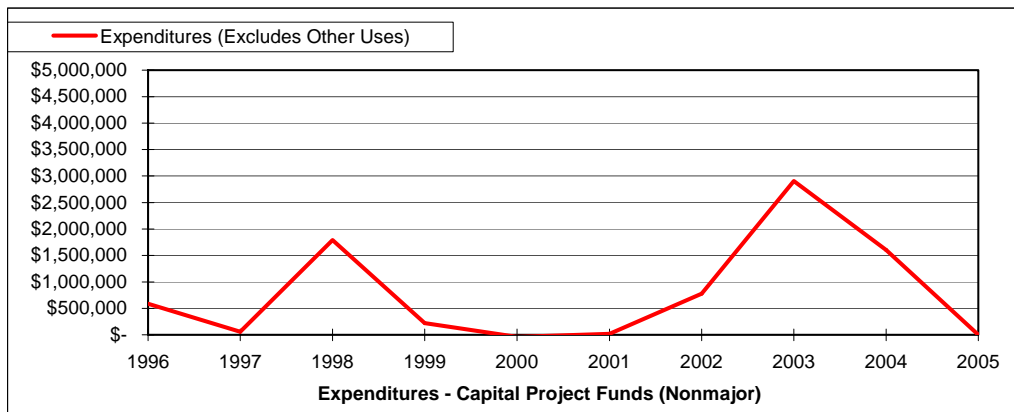


Appendix cont'd

Expenditures by Function-Budget Basis Capital Project Funds (Nonmajor Funds)

	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	584,971	56,851	1,789,513	218,859	(40,298)
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 584,971	\$ 56,851	\$ 1,789,513	\$ 218,859	\$ (40,298)

	2001 Actual	2002 Actual	2003 Actual	2004 Projected	2005 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	17,346	778,182	2,906,234	1,604,007	-
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 17,346	\$ 778,182	\$ 2,906,234	\$ 1,604,007	\$ -



Self-Insured Health Insurance

Department Number 6000

Mission

This budget was established to account for the operations of the County's self-insured health plan for County employees 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

County-paid premium revenues for employees reflect an approximate 10% increase. There are no other significant changes to this budget.

Annual Budget

6000 HEALTH INS ADMINISTRATION
600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	1,821,133	2,041,420	1,998,850	2,144,497	0	2,144,497	5
	SUBTOTAL *****	1,821,133	2,041,420	1,998,850	2,144,497	0	2,144,497	5
	INTEREST							
3711	INT-OVERNIGHT	775	900	600	600	0	600	33-
3712	INT-LONG TERM INVEST	15,421	24,000	12,000	12,000	0	12,000	50-
3798	INC/DEC IN FV OF INVESTMENTS	940	0	3,000-	2,500-	0	2,500-	0
	SUBTOTAL *****	17,137	24,900	9,600	10,100	0	10,100	59-
	MISCELLANEOUS							
3890	MISCELLANEOUS	0	0	32	0	0	0	0
	SUBTOTAL *****	0	0	32	0	0	0	0
	TOTAL REVENUES *****	1,838,270	2,066,320	2,008,482	2,154,597	0	2,154,597	4
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	1,016,333	1,264,235	1,128,220	1,242,000	0	1,242,000	1-
71055	PRESCRIPTION DRUG CLAIMS	457,546	433,745	461,250	507,375	0	507,375	16
71104	ADMINISTRATIVE SERVICES	338,045	332,386	305,350	335,885	0	335,885	1
71117	PRESCRIP CARD ADMIN FEES	8,973	9,500	7,780	8,558	0	8,558	9-
	SUBTOTAL *****	1,820,899	2,039,866	1,902,600	2,093,818	0	2,093,818	2
	TOTAL EXPENDITURES *****	1,820,899	2,039,866	1,902,600	2,093,818	0	2,093,818	2

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

This budget was established to account for the operations of the County's self-insured dental plan for County employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

Budget Highlights

The budget reflects no increase in employee premiums.

Annual Budget

6010 DENTAL INS ADMINISTRATION
601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	151,694	162,423	170,086	170,487	0	170,487	4
	SUBTOTAL *****	151,694	162,423	170,086	170,487	0	170,487	4
	INTEREST							
3711	INT-OVERNIGHT	59	100	42	42	0	42	58-
3712	INT-LONG TERM INVEST	1,131	1,500	1,000	1,000	0	1,000	33-
3798	INC/DEC IN FV OF INVESTMENTS	72	0	150-	100-	0	100-	0
	SUBTOTAL *****	1,263	1,600	892	942	0	942	41-
	TOTAL REVENUES *****	152,958	164,023	170,978	171,429	0	171,429	4
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	128,609	144,879	140,730	150,580	0	150,580	3
71104	ADMINISTRATIVE SERVICES	21,413	22,260	22,963	24,340	0	24,340	9
	SUBTOTAL *****	150,023	167,139	163,693	174,920	0	174,920	4
	TOTAL EXPENDITURES *****	150,023	167,139	163,693	174,920	0	174,920	4

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Facilities and Grounds Maintenance

Department Number 6100

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Replace and upgrade HVAC chillwater pumps at the Courthouse, Government Center and Jail to gain better temperature control and reduce energy costs.
- Install emergency lights at the Jail to enhance security during power outages.

Progress on Prior Year Objectives

- Upgrade and enhance door security for Courthouse, Jail and Government Center.
Response: Government Center and Jail door hardware has been replaced. Completion of an upgrade to the Courthouse doors is expected by the end of 2004.
- Repair pedestrian walkways and public areas at the downtown plaza commons.
Response: Walkways and public areas were repaired in the highest priority areas to ensure safety and prevent further cracking.

Facilities and Grounds Maintenance

Dept. No. 6100

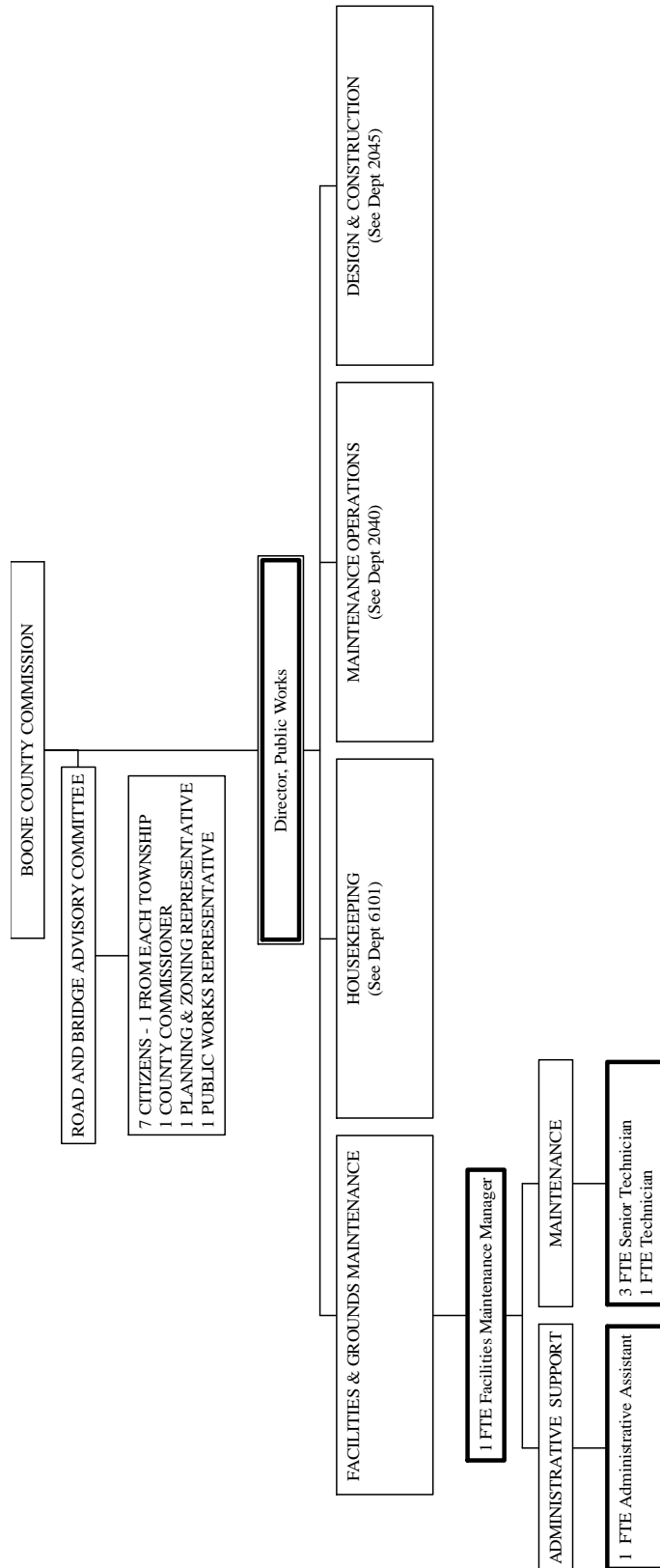
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 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	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Facilities Maintenance Manager	1.00	1.00	1.00	-
Senior Technician	3.00	3.00	3.00	-
Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

Organizational Chart



Facilities and Grounds Maintenance

Dept. No. 6100

Annual Budget

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	488,329	488,137	488,328	640,289	0	640,289	31
	SUBTOTAL *****	488,329	488,137	488,328	640,289	0	640,289	31
	INTEREST							
3711	INT-OVERNIGHT	197	234	107	100	0	100	57-
3712	INT-LONG TERM INVEST	1,655	2,000	2,343	2,300	0	2,300	15
3798	INC/DEC IN FV OF INVESTMENTS	350	0	100-	75-	0	75-	0
	SUBTOTAL *****	2,203	2,234	2,350	2,325	0	2,325	4
	MISCELLANEOUS							
3882	RESTITUTION REIMB	334	0	938	0	0	0	0
3891	DIVIDENDS/REBATES	4,577	0	0	0	0	0	0
	SUBTOTAL *****	4,911	0	938	0	0	0	0
	TOTAL REVENUES *****	495,444	490,371	491,616	642,614	0	642,614	31
	PERSONAL SERVICES							
10100	SALARIES & WAGES	206,079	221,612	221,612	227,115	0	235,219	6
10110	OVERTIME	9,427	12,000	12,000	12,000	0	12,000	0
10115	SHIFT DIFFERENTIAL	63	0	0	0	0	0	0
10120	HOLIDAY WORKED	904	480	480	480	0	480	0
10200	FICA	15,957	17,908	17,908	18,329	0	18,949	5
10300	HEALTH INSURANCE	20,460	24,150	24,150	26,514	0	26,514	9
10325	DISABILITY INSURANCE	910	1,062	1,062	1,087	0	1,087	2
10350	LIFE INSURANCE	212	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,650	1,890	1,890	1,890	0	1,890	0
10400	WORKERS COMP	8,185	9,356	9,356	10,063	0	10,063	7
10500	401(A) MATCH PLAN	1,950	3,510	3,190	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	940	1,053	1,115	0	0	1,200	13
	SUBTOTAL *****	266,741	293,255	292,997	301,222	0	311,146	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	0	400	100	100	0	100	75-
23000	OFFICE SUPPLIES	947	1,000	1,000	1,500	0	1,500	50
23035	MAINTENANCE SUPPLIES	6,855	4,000	5,700	6,000	0	6,000	50
23050	OTHER SUPPLIES	7,145	9,000	9,000	11,600	0	11,600	28
23300	UNIFORMS	520	900	900	900	0	900	0
23502	NON-PRES. MED. SUPPLIES	10	0	0	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	3,450	935	935	1,000	0	1,000	6
26100	PIPE & LUMBER	237	500	0	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	2,215	4,832	4,832	5,500	0	5,500	13
26600	STRT/TRAFFIC/CONST SIGNS	271	1,000	100	500	0	500	50-
	SUBTOTAL *****	21,654	22,567	22,567	27,600	0	27,600	22
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	150	150	0	150	0
37210	TRAINING/SCHOOLS	2,105	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	75	75	75	0	75	0
37230	MEALS & LODGING-TRAINING	0	525	525	525	0	525	0
	SUBTOTAL *****	2,105	2,750	2,750	2,750	0	2,750	0
	UTILITIES							
48000	TELEPHONES	2,634	2,604	2,604	2,604	0	2,604	0
48050	CELLULAR TELEPHONES	2,215	2,508	2,508	2,508	0	2,508	0
48100	NATURAL GAS	4,373	6,000	5,500	5,520	0	5,520	8-
48200	ELECTRICITY	1,438	2,004	2,004	2,280	0	2,280	13
48300	WATER	157	204	215	240	0	240	17
48400	SOLID WASTE	624	624	624	624	0	624	0
	SUBTOTAL *****	11,443	13,944	13,455	13,776	0	13,776	1-

Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,711	4,092	4,500	5,200	0	5,200	27
59100	VEHICLE REPAIRS	2,604	5,496	5,496	5,496	0	5,496	0
59105	TIRES	68	1,296	1,296	1,312	0	1,312	1
	SUBTOTAL *****	6,384	10,884	11,292	12,008	0	12,008	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	20,407	26,107	26,107	26,200	0	26,200	0
60100	BLDG REPAIRS/MAINTENANCE	63,250	87,940	87,940	76,710	20,500	97,210	10
60200	EQUIP REPAIRS/MAINTENANCE	71,622	32,900	39,000	50,400	2,100	52,500	59
60400	GROUNDS MAINTENANCE	44,798	47,305	47,305	33,000	5,000	33,000	30-
	SUBTOTAL *****	200,080	194,252	200,352	186,310	27,600	208,910	7
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	620	800	640	800	0	800	0
71100	OUTSIDE SERVICES	4,693	6,865	6,856	9,000	0	9,000	31
71101	PROFESSIONAL SERVICES	4,914	4,000	4,000	5,000	0	5,000	25
71500	BUILDING USE/RENT CHARGE	1,857	1,886	1,886	4,545	0	4,545	140
71600	EQUIP LEASES & METER CHR	755	720	720	720	0	720	0
71700	EQUIPMENT RENTALS	254	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	13,095	15,271	15,102	21,065	0	21,065	37
	OTHER							
86800	EMERGENCY	0	6,950	0	15,000	0	15,000	115
86910	PY ENCUMBRANCES NOT USED	2,510-	0	0	0	0	0	0
	SUBTOTAL *****	2,510-	6,950	0	15,000	0	15,000	115
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	581	650	650	0	2,500	2,500	284
91301	COMPUTER HARDWARE	0	0	0	0	1	1	0
91304	HAND TOOLS	811	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	7,661	1,400	750	0	3,500	3,500	150
92301	REPLC COMPUTER HDWR	0	0	0	0	2,550	2,550	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	35,847	15,000	0
	SUBTOTAL *****	9,053	2,050	1,400	0	44,398	23,551	48
	TOTAL EXPENDITURES *****	528,047	561,923	559,915	579,731	71,998	635,806	13

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Building Utilities

Department Numbers 6210, 66211, 6212, and 6213

Mission

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Conduct monthly training meetings with all housekeeping staff.
- Clean carpets, windows, chandeliers, and decorative fixtures annually.
- Perform deep cleaning quarterly.
- Provide major floor care on vinyl and tiled surfaces quarterly.
- Monitor supply, purchasing, usage, and inventory to ensure necessary supplies are available and costs are kept within budget.

Progress on Prior Year Objectives

- Continue to negotiate outside contracts to stabilize and reduce department costs.
Response: Contract cleaning at the Courthouse has been eliminated. In-house staff moved to standardized shifts in order to provide better coverage in the downtown complex facilities. Service improved to the Sheriff's Department and Public Works facilities at a reduced cost.

Facilities and Grounds Housekeeping

Dept. No. 6101

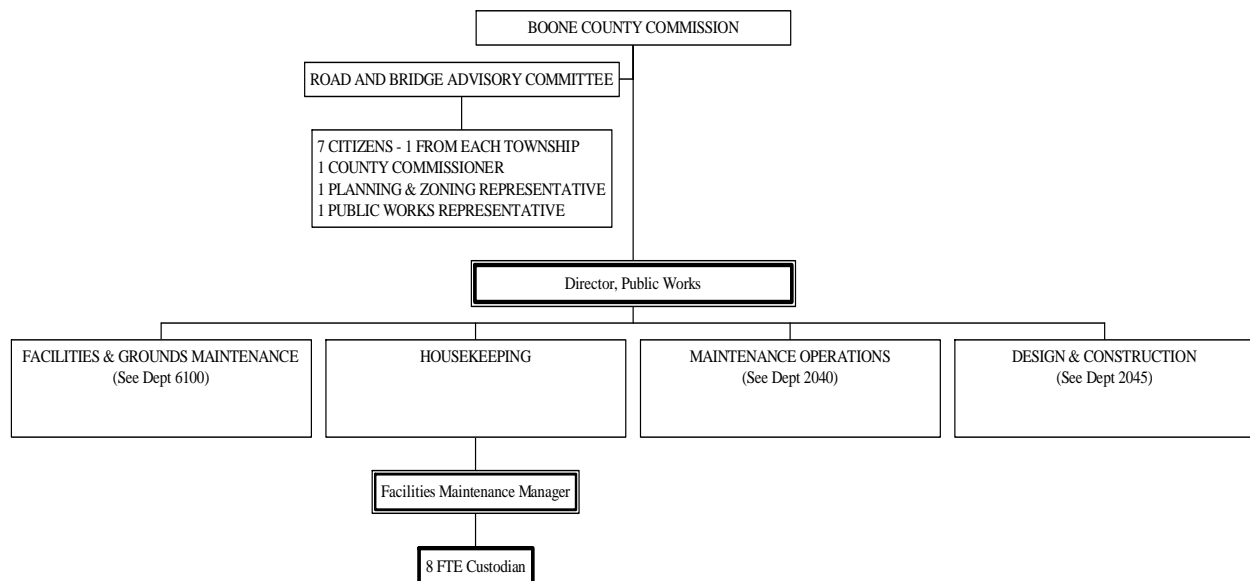
Performance Measures

Performance Measure	2003 Actual	2004 Estimated	2005 Projected
Number of Buildings Serviced	6	6	6

Personnel Detail

Position Title	2003 Full-time Equivalent	2004 Full-time Equivalent	2005 Full-time Equivalent	2004-2005 Change
Lead Custodian	1.00	-	-	-
Custodian	6.00	8.00	8.00	-
Total FTEs	7.00	8.00	8.00	-
Overtime	\$ 900	\$ 1,800	\$ 1,800	\$ -

Organizational Chart



Facilities and Grounds Housekeeping

Dept. No. 6101

Annual Budget

6101 HOUSEKEEPING
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	260,860	260,860	261,564	301,313	0	301,313	15
	SUBTOTAL *****	260,860	260,860	261,564	301,313	0	301,313	15
	TOTAL REVENUES *****	260,860	260,860	261,564	301,313	0	301,313	15
	PERSONAL SERVICES							
10100	SALARIES & WAGES	142,610	169,739	163,395	170,726	0	170,726	0
10110	OVERTIME	4,713	1,800	1,800	1,800	0	1,800	0
10115	SHIFT DIFFERENTIAL	4,767	4,500	6,038	6,275	0	6,275	39
10120	HOLIDAY WORKED	55	50	50	100	0	100	100
10200	FICA	11,460	13,401	13,401	13,685	0	13,685	2
10300	HEALTH INSURANCE	23,870	32,200	32,200	35,352	0	35,352	9
10325	DISABILITY INSURANCE	606	830	830	809	0	809	2-
10350	LIFE INSURANCE	245	313	313	312	0	312	0
10375	DENTAL INSURANCE	1,925	2,520	2,520	2,520	0	2,520	0
10400	WORKERS COMP	6,937	8,807	8,807	8,531	0	8,531	3-
10500	401(A) MATCH PLAN	2,100	4,365	1,863	4,680	0	4,680	7
10600	UNEMPLOYMENT BENEFITS	0	0	452	0	0	0	0
	SUBTOTAL *****	199,291	238,525	231,669	244,790	0	244,790	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	160	175	175	175	0	175	0
23035	MAINTENANCE SUPPLIES	18,089	0	0	0	0	0	0
23050	OTHER SUPPLIES	2,784	20,600	20,600	22,000	0	22,000	6
23300	UNIFORMS	824	600	600	1,000	0	1,000	66
23850	MINOR EQUIPMENT & TOOLS	390	2,640	2,640	2,500	0	2,500	5-
	SUBTOTAL *****	22,248	24,015	24,015	25,675	0	25,675	6
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	250	0	500	0	500	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	50	0	50	0	50	0
	SUBTOTAL *****	0	300	0	550	0	550	83
	UTILITIES							
48000	TELEPHONES	719	780	255	300	0	300	61-
	SUBTOTAL *****	719	780	255	300	0	300	61-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	25	60	25	60	0	60	0
59100	VEHICLE REPAIRS	0	50	0	50	0	50	0
59200	LOCAL MILEAGE	465	730	750	844	0	844	15
	SUBTOTAL *****	490	840	775	954	0	954	13
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	40,391	24,290	24,290	25,555	0	25,555	5
60150	PEST CONTROL	1,310	2,096	2,096	2,230	0	2,230	6
60200	EQUIP REPAIRS/MAINTENANCE	175	175	175	175	0	175	0
	SUBTOTAL *****	41,877	26,561	26,561	27,960	0	27,960	5
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	1,260	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	296	804	804	816	0	816	1
	SUBTOTAL *****	296	2,064	804	816	0	816	60-

Facilities and Grounds Housekeeping

Dept. No. 6101

6101 HOUSEKEEPING
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	2,000	0	3,500	0	3,500	75
	SUBTOTAL *****	0	2,000	0	3,500	0	3,500	75
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,600	3,584	0	1,200	1,200	66-
92300	REPLCMENT MACH & EQUIP	857	1,100	1,100	0	1,400	1,400	27
	SUBTOTAL *****	857	4,700	4,684	0	2,600	2,600	44-
	TOTAL EXPENDITURES *****	265,782	299,785	288,763	304,545	2,600	307,145	2

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Capital Repairs and Replacement

Department Number 6200

Mission

This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

Budget Highlights

The FY 2004 budget included \$70,000 to replace worn carpeting in the Circuit Clerk's Office; however, the project was placed on hold due to uncertainty regarding the overall space needs and possible re-configuration of space in the Courthouse, which if funded, would include carpet replacement. The amount has not been re-budgeted at this time, pending development of a final plan regarding the Courthouse and possible re-configuration of space.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS
620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM FY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	151,604	151,676	151,676	151,676	0	151,676	0
	SUBTOTAL *****	151,604	151,676	151,676	151,676	0	151,676	0
	INTEREST							
3711	INT-OVERNIGHT	443	507	332	400	0	400	21-
3712	INT-LONG TERM INVEST	6,462	5,287	7,812	8,000	0	8,000	51
3798	INC/DEC IN FV OF INVESTMENTS	718	0	300-	150-	0	150-	0
	SUBTOTAL *****	7,623	5,794	7,844	8,250	0	8,250	42
	TOTAL REVENUES *****	159,227	157,470	159,520	159,926	0	159,926	1
60110	EQUIP & BLDG MAINTENANCE MAJOR BLDG REPAIRS/REPL	0	95,000	11,684	0	0	0	0
	SUBTOTAL *****	0	95,000	11,684	0	0	0	0
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	12,598	4,000	3,985	0	0	0	0
	SUBTOTAL *****	12,598	4,000	3,985	0	0	0	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92200	REPLACEMENT BLDGS & IMPRV	53,000	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	91,182	0	0	0	0	0	0
	SUBTOTAL *****	144,182	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	156,780	99,000	15,669	0	0	0	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 66211, 6212, and 6213

Mission

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

Appropriations have been adjusted to reflect current usage and anticipated rate increases. The revenues are obtained through an internal service charge.

Annual Budget

6210 UTILITIES - GOVT CTR
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES							
	INTERNAL SERVICE CHG	82,554	82,554	82,554	94,467	0	94,467	14
	SUBTOTAL *****	82,554	82,554	82,554	94,467	0	94,467	14
	INTEREST							
3711	INT-OVERNIGHT	136	160	98	98	0	98	38-
3712	INT-LONG TERM INVEST	1,634	2,500	2,325	2,400	0	2,400	4-
3798	INC/DEC IN FV OF INVESTMENTS	223	0	0	0	0	0	0
	SUBTOTAL *****	1,994	2,660	2,423	2,498	0	2,498	6-
	TOTAL REVENUES *****	84,548	85,214	84,977	96,965	0	96,965	13
	UTILITIES							
48100	NATURAL GAS	17,292	23,182	23,900	26,630	0	26,630	14
48200	ELECTRICITY	52,971	55,000	59,958	61,165	0	61,165	11
48300	WATER	5,864	5,125	7,223	7,234	0	7,234	41
48400	SOLID WASTE	1,052	1,020	1,020	2,688	0	2,688	163
48600	SEWER USE	2,841	2,600	3,901	3,575	0	3,575	37
	SUBTOTAL *****	80,024	86,927	96,002	101,292	0	101,292	16
	TOTAL EXPENDITURES *****	80,024	86,927	96,002	101,292	0	101,292	16

Annual Budget

6211 UTILITIES - COURTHOUSE
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES							
	INTERNAL SERVICE CHG	162,400	162,400	162,400	168,004	0	168,004	3
	SUBTOTAL *****	162,400	162,400	162,400	168,004	0	168,004	3
	TOTAL REVENUES *****	162,400	162,400	162,400	168,004	0	168,004	3
	UTILITIES							
48100	NATURAL GAS	49,415	60,780	52,384	57,622	0	57,622	5-
48200	ELECTRICITY	103,822	110,000	107,039	113,609	0	113,609	3
48300	WATER	3,172	3,000	3,423	3,680	0	3,680	22
48400	SOLID WASTE	1,086	1,100	1,020	4,056	0	4,056	268
48600	SEWER USE	1,004	1,100	1,288	1,385	0	1,385	25
	SUBTOTAL *****	158,502	175,980	165,154	180,352	0	180,352	2
	TOTAL EXPENDITURES *****	158,502	175,980	165,154	180,352	0	180,352	2

Building Utilities

Dept. Nos. 6210, 6211,
6212, and 6213

Annual Budget

6212 UTILITIES - JOHNSON BLDG
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	17,808	19,110	17,810	17,819	0	17,819	6-
	SUBTOTAL *****	17,808	19,110	17,810	17,819	0	17,819	6-
	TOTAL REVENUES *****	17,808	19,110	17,810	17,819	0	17,819	6-
	UTILITIES							
48100	NATURAL GAS	3,201	6,600	3,235	3,559	0	3,559	46-
48200	ELECTRICITY	11,540	12,360	12,204	14,645	0	14,645	18
48300	WATER	258	415	283	304	0	304	26-
48400	SOLID WASTE	479	735	504	504	0	504	31-
48600	SEWER USE	41	100	105	113	0	113	13
	SUBTOTAL *****	15,520	20,210	16,331	19,125	0	19,125	5-
	TOTAL EXPENDITURES *****	15,520	20,210	16,331	19,125	0	19,125	5-

Annual Budget

6213 UTILITIES - CENTRALIA CLINIC
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	4,025	4,025	4,024	2,546	0	2,546	36-
	SUBTOTAL *****	4,025	4,025	4,024	2,546	0	2,546	36-
	TOTAL REVENUES *****	4,025	4,025	4,024	2,546	0	2,546	36-
	UTILITIES							
48100	NATURAL GAS	387	600	616	616	0	616	2
48200	ELECTRICITY	1,475	2,710	1,895	1,895	0	1,895	30-
48300	WATER	302	400	355	0	0	0	0
48400	SOLID WASTE	121	150	143	143	0	143	4-
48600	SEWER USE	132	165	96	96	0	96	41-
	SUBTOTAL *****	2,419	4,025	3,105	2,750	0	2,750	31-
	TOTAL EXPENDITURES *****	2,419	4,025	3,105	2,750	0	2,750	31-

Decimal values have been truncated.

George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

An appropriation is included for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST
 720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2003 ACTUAL	2004 BUDGET + REVISIONS	2004 PROJECTED	2005 CORE REQUEST	2005 SUPPLEMENTAL REQUEST	2005 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	22	20	20	20	0	20	0
3712	INT-LONG TERM INVEST	288	200	392	250	0	250	25
3798	INC/DEC IN FV OF INVESTMENTS	39	0	20	30	0	30	0
	SUBTOTAL *****	351	220	432	300	0	300	36
	TOTAL REVENUES *****	351	220	432	300	0	300	36
	OTHER							
83150	SCHOLARSHIPS	981	274	280	300	0	300	9
	SUBTOTAL *****	981	274	280	300	0	300	9
	TOTAL EXPENDITURES *****	981	274	280	300	0	300	9

Decimal values have been truncated.

Union Cemetery Maintenance

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (\$4,770); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

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
%CHG

FROM		2004		2005	2005	2005	
		2003	BUDGET +	2004	CORE	SUPPLMENTAL	ADOPTED
PY	DESCRIPTION	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET
ACCT	BUD						
	INTEREST						
3711	INT-OVERNIGHT	4	4	0	0	0	0
0							
3712	INT-LONG TERM INVEST	58	40	0	0	0	0
0							
3798	INC/DEC IN FV OF INVESTMENTS	7	0	0	0	0	0
0							
SUBTOTAL *****		70	44	0	0	0	0
0							
	MISCELLANEOUS						
3880	CONTRIBUTIONS	300	0	0	0	0	0
0							
SUBTOTAL *****		300	0	0	0	0	0
0							
TOTAL REVENUES *****		370	44	0	0	0	0
0							

Decimal values have been truncated.