

2006 BUDGET

Boone County Missouri



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Presiding Commissioner

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District I Commissioner

Skip Elkin
District II Commissioner

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Boone County Auditor
Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Missouri**

For the Fiscal Year Beginning

January 1, 2005

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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, 2005.

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

2006 Budget

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BOONE COUNTY AUDITOR

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January 2006

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2006 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 2006 if the budget is implemented as adopted.

Planning Process and the Development of 2006 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 revenue 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 legal structure of the County significantly influences the budgetary process, creating an inherent tendency toward fragmentation and short-term planning. Throughout the year, individual elected officials engage in planning activities but these processes are generally carried out independently and are not directed by an over-arching entity-wide strategic plan. The County Auditor and the County Commission are responsible for evaluating the goals, plans, and funding requests and establishing appropriations in accordance with available resources. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget. As a result, individual departmental goals tend to impact the development of the budget more so than comprehensive, entity-wide goals and the budget document tends to be more process and information-based than issue-based. To the extent that elected officials identify and collaborate on specific priorities, they are recognized and handled as over-arching priorities throughout the budget process.

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 2006 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 2006 Budget.

2006 Budgetary Goal: Personnel—

Complete the two-year Implementation of the Salary Plan Update (Market 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. 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 budgetary impact was reduced to approximately 1.4% of payroll each year. The impact to the FY 2006 Budget is approximately \$210,000 (\$170,000 to the General Fund with the balance spread over other funds).

The budget also includes appropriations for employee pay increases totaling approximately \$493,000 (including FICA and other payroll benefits and taxes), or about 3.0 % of payroll. The cost to the General Fund and the Road and Bridge Fund is approximately \$330,000 and \$90,000, respectively, with the balance spread across several other funds. These budgeted increases are “pooled” at the department level and allocated as directed by the applicable Administrative Authority.

The FY 2006 Budget includes a 7.5 % premium increase for employee health insurance, resulting in an annual budgetary increase of approximately \$131,000. The Self-Health Trust Fund governing board proposed this increase in order to ensure continued fund solvency in the health benefits internal service fund. In addition, the board will recommend to the County Commission several plan adjustments designed to reduce and control costs to the plan. Premiums were increased 9.8% in FY 2005, 18% in FY 2004, 15% in FY 2003 and 12% in FY 2002 at a county-wide cost of approximately \$150,000, \$170,000, \$156,000 and \$112,000, respectively.

The FY 2006 Budget includes a nominal increase, less than \$4,000 across all funds, for employee dental insurance.

The FY 2006 Budget includes funding for an Employee Assistance Program at an estimated county-wide cost of \$12,000. This program is new to the County in FY 2006. The cost of this new employee benefit is budgeted in the General Fund.

2006 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; bridge deck repair; traffic sign replacement, and routine equipment replacement. (Refer to department number 2040.)

Design and Construction Activities— Provide funding for a variety of projects including arch/bridge projects; drainage improvement projects; subdivision improvements; low water crossing projects; and storm water improvements. (Refer to department number 2045.)

Distributions to other political subdivisions— Provide funding to other political subdivisions through Replacement Revenue distributions, payments to the Centralia Special Road District, and Revenue Sharing distributions.

Budgetary Impact— The 2006 Budget includes appropriations totaling \$17.36 million for road and bridge activities, all accounted for in the Road and Bridge Fund. Of this total, \$9.64 million is allocated to the Maintenance Division (department number 2040) for maintenance activities and projects; \$5.32 million is allocated to the Design and Construction Division (department number 2045); and \$2.40 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (department number 2040).

2006 Budgetary Goal: Technology—

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

Improve server integration and consolidation; improve backup integration and consolidation.

Migrate Sheriff and Correction applications to the County's main computer located at the Government Center.

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

Rewrite the existing payroll software (originally developed in-house).

Implement and evaluate a pilot installation of mobile office technology for county building inspectors.

Replace the two existing postage meters with digital technology required by the United States Postal Service.

Budgetary Impact— The FY 2006 Budget includes approximately \$280,000 for replacement computer hardware and software; approximately \$167,000 for new computer hardware and software; \$49,000 for consulting services for the payroll project; and \$5,000 for a pilot building inspector mobile office. These amounts are in addition to the regular operating budget for personnel, supplies, and other operating costs.

2006 Budgetary Goal: Law Enforcement and Judicial—

Complete the purchase and installation of all officer equipment as intended with 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 the recommendations developed through these collaborative efforts as well as those recommendations received from the Law Enforcement and Judicial Task Force.

Budgetary Impact— The FY 2006 Budget includes funding for on-going operations, including increased fuel costs, as well as routine equipment replacement. Appropriations in the General Fund provide funding for additional FTEs, although the growth is very limited, including one additional position in the Public Administrator's office, an additional position in the Circuit Court for a Jury Supervisor, and one additional Child Support Enforcement Technician, which is fully funded with federal reimbursements. An additional three-quarter time fingerprint technician position to be stationed in the Courthouse was added to the budget and will be funded from the Law Enforcement Services Fund.

The FY 2006 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 will primarily depend upon the availability of office space.

Appropriations in the Law Enforcement Services Fund (Prop L) total \$2.89 million. This is in addition to General Fund appropriations of more than \$14.34 million for the various law enforcement and judicial functions and activities (including \$188,000 in capital outlay attributable to law enforcement and judicial functions). Total FY 2006 appropriations for law enforcement and judicial activities, all funds combined, are more than \$17.86 million (including \$695,000 in capital outlay attributable to law enforcement and judicial activities). This represents approximately 36% of all spending in governmental funds.

2006 Budgetary Goal: Elections—

Implement the requirements of HAVA (Help Americans Vote Act).

Provide funding for county election costs.

Budgetary Impact— The FY 2006 Budget includes approximately \$888,000 in federal funding (passed through the office of Missouri Secretary of State) and associated equipment appropriations to implement the technology requirements of HAVA. These appropriations are accounted for in a special revenue fund, the Federal HAVA Election Project Fund. The local election authority (the County Clerk) has advised the County Commission that equipment purchases may not be made in FY 2006 due to the uncertainty of functionality and compliance with established standards. This may result in the need to re-budget some or all of these appropriations in the following fiscal year. The General Fund includes \$600,000 for the estimated cost of the primary and general elections as well a planned April county election. The budget also includes \$75,000 in General Fund appropriations for replacement of one central ballot counter, \$16,000 for upgrading a vacant election position in order to accommodate changing requirements imposed by HAVA, and \$52,000 for unspecified election costs

(contingency items). This contingency appropriation is intended to provide resources that may be needed during the implementation of HAVA.

Budget Process and Calendar

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer. The process and deadlines set forth by statute are primarily designed to provide a means for independent elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year, to ensure that public hearings are held, and to ensure that the public has access to all budgetary documents. A complete discussion of the budget process is provided in the General Information tab section of this document. A summary of the key elements and important dates in the budget process is presented below.

July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head

August 15th: Statutory deadline for the Circuit Court to present its budget request to the County Commission and County Auditor

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 .) The County's target adoption date is mid-December.

Local Economic Indicators

For the past decade, Boone 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 unemployment rate as of the second quarter of FY 2005 is 3.8%, up slightly from previous years but still one of the lowest rates in the state and compares favorably to the Missouri unemployment rate of 5.9% and the national rate of 5.0%.

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% (45,500) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. Average household income for the County of \$37,485 is 89% of the average national income of \$41,994. This and other demographic information is presented in the Appendix section of this document.

Inflation, as measured by the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 2.5% to 3%. This budget assumes that low inflation will continue.

The Missouri state budget crisis has affected the County's budget over the last several 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 nearly \$300,000. The loss in revenue is the result of state funding reductions for prisoner per diem, juvenile per diem, reimbursement for Public Administrator personnel, and assessment reimbursement as well as legislative changes that reduced revenues collected by the County (such as Sheriff's fees and the ability to charge for copies of public records). This budget assumes continuation of these reductions, but it assumes no further reductions.

Budget Summary by Fund Type

The schedule on the following page shows the FY 2006 Budget for the government as a whole, including governmental funds (major and nonmajor), 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.

2006 Budget Summary By Fund Type- All Funds Combined

	----- Major Funds -----		
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund
REVENUES:			
Property Taxes	\$ 2,553,000	\$ 1,037,000	\$ -
Assessments	-	-	-
Sales Taxes	11,200,000	11,670,000	2,800,000
Franchise Taxes	162,000	-	-
Licenses and Permits	483,420	20,500	-
Intergovernmental	2,574,357	2,072,200	-
Charges for Services	3,277,120	411,500	600
Fines and Forfeitures	-	-	-
Interest	160,455	74,968	12,400
Hospital Lease	1,507,000	-	-
Other *	506,224	6,000	-
Total Revenues	22,423,576	15,292,168	2,813,000
EXPENDITURES:			
Personal Services	13,916,463	3,610,152	1,955,533
Materials & Supplies	1,283,117	2,874,920	48,424
Dues Travel & Training	226,591	48,350	3,500
Utilities	437,177	141,184	56,001
Vehicle Expense	360,768	389,900	725
Equip & Bldg Maintenance	213,773	261,585	43,745
Contractual Services	4,026,270	8,887,083	223,298
Debt Service (Principal and Interest)	414,915	-	-
Other	3,578,695	220,600	77,500
Fixed Asset Additions	494,222	923,431	484,059
Total Expenditures	24,951,991	17,357,205	2,892,785
REVENUES OVER (UNDER) EXPENDITURES	(2,528,415)	(2,065,037)	(79,785)
OTHER FINANCING SOURCES (USES):			
Operating Transfer In	-	-	-
Operating Transfer Out	(350,000)	-	-
Proceeds of Capital Leases	-	-	-
Proceeds of Long-Term Debt	-	-	-
Premium on Long-Term Debt	-	-	-
Total Other Financing Sources (Uses)	(350,000)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,878,415)	(2,065,037)	(79,785)
FUND BALANCE (GAAP), beginning of year	9,715,638	5,062,355	967,028
Equity Transfer In	-	-	-
Equity Transfer Out	-	-	-
Less encumbrances, beginning of year	(102,456)	(2,198,921)	(28,005)
Add encumbrances, end of year	102,456	2,198,921	28,005
FUND BALANCE (GAAP), end of year	\$ 6,837,223	\$ 2,997,318	\$ 887,243
FUND BALANCE RESERVES/DESIGNATIONS, end of year	3,120,260	2,198,921	278,005
FUND BALANCE, end of year	6,837,223	2,997,318	887,243
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,120,260)	(2,198,921)	(278,005)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 3,716,963	\$ 798,397	\$ 609,238

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
\$ -	\$ 3,590,000	\$ -	\$ -	\$ 3,590,000
144,046	144,046	-	-	144,046
245,000	25,915,000	-	-	25,915,000
-	162,000	-	-	162,000
9,300	513,220	-	-	513,220
1,271,855	5,918,412	-	-	5,918,412
1,390,900	5,080,120	4,526,513	-	9,606,633
-	-	-	-	-
27,536	275,359	78,207	610	354,176
-	1,507,000	-	-	1,507,000
178,091	690,315	-	100	690,415
3,266,728	43,795,472	4,604,720	710	\$ 48,400,902
940,185	20,422,333	571,987	-	20,994,320
99,981	4,306,442	54,275	-	4,360,717
114,854	393,295	3,520	-	396,815
14,756	649,118	352,969	-	1,002,087
14,400	765,793	13,172	-	778,965
70,275	589,378	255,213	-	844,591
1,257,045	14,393,696	2,335,677	-	16,729,373
279,803	694,718	-	-	694,718
599,551	4,476,346	18,500	330	4,495,176
983,635	2,885,347	15,610	-	2,900,957
4,374,485	49,576,466	3,620,923	330	53,197,719
(1,107,757)	(5,780,994)	983,797	380	(4,796,817)
350,000	350,000	-	-	350,000
-	(350,000)	-	-	(350,000)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
350,000	-	-	-	-
(757,757)	(5,780,994)	983,797	380	(4,796,817)
5,173,218	20,918,239	2,660,087	39,896	23,618,222
-	-	-	-	-
-	-	-	-	-
(24,750)	(2,354,132)	(5,506)	-	(2,359,638)
24,750	2,354,132	5,506	-	2,359,638
\$ 4,415,461	\$ 15,137,245	\$ 3,643,884	\$ 40,276	\$ 18,821,405
1,983,822	7,581,008	5,506	37,170	7,623,684
4,415,461	15,137,245	3,643,884	40,276	18,821,405
(1,983,822)	(7,581,008)	(5,506)	(37,170)	(7,623,684)
\$ 2,431,639	\$ 7,556,237	\$ 3,638,378	\$ 3,106	\$ 11,197,721

Revenue Assumptions and Projections

The FY 2006 Budget for governmental funds reflects total revenues of approximately \$43.8 million, which represents an 8% increase over the FY 2005 Budget, as revised and amended to date. It reflects a 7% increase over *projected* revenue for FY 2005; the FY 2005 projected revenue is expected to exceed budget by approximately \$408,000. The overall growth in revenues is primarily attributable to growth in sales taxes, property tax, property tax commission, and the increase in intergovernmental revenues due to HAVA monies.

A multi-year comparison of revenues by source for all governmental funds is presented below. Comparative charts and schedules presented in the Appendix section at the end of this document shows how these revenue sources have varied over the last decade. The following discussion explains the major sources of revenue for the County's combined governmental funds and accounts for fluctuations between the prior and current budget years.

Revenues by Source—All Governmental Funds Combined

Revenues by Source	2004 (Actual)	2005 (Budget)	2005 (Projected)	2006 (Budget)	% Change 06 Budget Over 05 Budget	% of Total for 2006
Property Taxes	\$ 3,222,224	3,414,000	3,482,000	3,590,000	5%	8.2%
Assessments	171,863	139,371	141,118	144,046	3%	0.3%
Sales Taxes	23,873,177	24,544,000	24,971,000	25,915,000	6%	59.2%
Franchise Taxes	143,692	135,900	162,000	162,000	19%	0.4%
Licenses and Permits	434,809	423,980	464,857	513,220	21%	1.2%
Intergovernmental	4,541,519	4,777,121	4,595,188	5,918,412	24%	13.5%
Charges for Services	4,622,385	4,888,374	4,626,480	5,080,120	4%	11.6%
Fines and Forfeitures	-	-	-	-	N/A	0.0%
Interest	228,030	157,411	323,124	275,359	75%	0.6%
Hospital Lease	1,430,923	1,452,000	1,477,571	1,507,000	4%	3.4%
Other*	473,151	639,929	736,986	690,315	8%	1.6%
Total Revenues	\$ 39,141,773	40,572,086	40,980,324	43,795,472	8%	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 2006 Budget assumes a 4% growth in assessed valuation and no change in the property tax levy. The budgetary increase between the two budget years shown above appears larger than 4%. This is because the FY 2005 budgetary estimates were developed using the preliminary assessed valuation figures available at

that time and have not been adjusted to reflect more current assessed valuation. Total assessed value for the County exceeds \$1.68 billion and the estimated actual value is more than \$7.35 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 2004, the most recently completed fiscal year, was nearly \$400,000,000.

The County Commission voluntarily reduced its property tax levy for the General Fund and the Road and Bridge Fund in FY 2005 as a result of the significant impact of reassessment. The County's 2006 proposed operating tax levies are unchanged from the FY 2005 levies and include the following:

General Fund Operations-- \$.12 per \$100 assessed valuation

Road and Bridge Operations-- \$.0475 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 or lease rentals 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 Appendix.

Assessments

Special assessment revenue is received from property owners pursuant to the Neighborhood Improvement District (NID) program and is accounted for as revenue to the applicable debt service funds and used to meet scheduled principal and interest payments for county-issued general obligation debt. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program.

Sales Tax

Sales tax is the single largest source of revenue for the County. It accounts for nearly 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 \$11.2 million in 2006, which represents approximately 50% 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 \$11.2 million in 2006, which represents 77% of the total revenue to Road and Bridge operations. The County Commission intends to seek voter approval of an extension of this tax.

Constitutionally determined portion of the state's sales tax for motor vehicles. It is expected to generate \$470,000 in 2006, 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 \$245,000 in 2006, which represents the sole source of revenue for

the Enhanced 911 Fund, except for investment income. The budgetary estimate is reduced from the 2005 amount because the 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion.

One-eighth cent permanent law enforcement services tax. It is expected to generate \$2.8 million in 2006, which represents the primary source of 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>	<u>2006</u>
9.6%	10.5%	6.1%	4.6%	5.0%	6.9%	3.6%	4.5%	3.9%	3.2%	3.8%	4.7%	4.7%*	4.0%**

* Projected ** Budget

Franchise Taxes and Licenses/Permit Revenue

The increase in Franchise Taxes is due to an increase in the contracted franchise fee for a local cable company. The new contract took effect the 4th quarter of 2004 and the impact was not known at the time the estimated revenue for the FY 2005 budget was established. As noted above, projected revenue for FY 2005 is expected to exceed budget.

The increase in the budgetary estimate for Licenses and Permit Revenue is primarily due to a revised estimate for building permit fees. The formula used to calculate building permit fees is adjusted each year, incorporating the prior year's actual operating costs in order to provide for a target cost-recovery of program costs. There are no other planned increases in building permit fees.

Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2006 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 (accounted for in the Federal HAVA Election Project Fund, a special revenue fund) as well as funding for one additional FTE in the Child Support Enforcement division in the Prosecuting Attorney's Office.

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. Although the state has significantly reduced funding to the County in recent years, no further reductions are planned or incorporated into the budget at this time.

The County also receives County Aid Road Trust (CART) revenues that represent Boone County's proportionate share of the statewide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties pursuant to a constitutional formula. Revenues for FY 2005 are projected to fall short of budget by approximately \$40,000 and the FY 2006 Budget assumes nominal growth over the FY 2005 projected revenues. These revenues are derived from a per-gallon tax that does not change with fuel prices. Instead, revenues to the County increase only as consumption increases. Higher fuel prices are expected to apply downward pressure on consumption thereby curbing growth in this revenue.

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

Current year revenues for Charges for Services (fees and commissions) are expected to fall short of the FY 2005 Budget. This is primarily due to a joint road improvement project that will be completed in 2006 and the associated reimbursement revenue will be billed and collected in FY 2006 rather than FY 2005 as originally planned. The revenue has been included in the FY 2006 revenue estimate.

Real estate recording fees are expected to fall short of the FY 2004 actual revenue, but exceed the FY 2005 budgetary estimate by approximately \$83,000. The FY 2006 revenue estimate reflects nominal growth over the projected FY 2005 revenue. FY 2005 property tax commission revenue is expected to fall slightly short of budget by approximately \$20,000; however, the FY 2006 estimated revenue reflects a modest increase over the current budget.

The County did not receive Fines and Forfeiture revenue in FY 2004 and does not expect to receive this revenue in 2005 or 2006.

Interest revenue is expected to exceed budget for FY 2005 and the FY 2006 revenue estimate has been reviewed and revised accordingly.

Other Revenue reflects an increase due to lease revenue in the debt service funds. The County purchased property in 2005, issuing taxable special obligation bonds. The properties are strategically located near the Courthouse and are being held for long-term future building sites for County expansion. Since the properties are not used in county operations at this time, they are leased to other entities at fair market value, with the lease payments used to meet principal and interest requirements.

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 2006 Budget includes estimated lease revenue of \$1.5 million. The Hospital lease revenue accounts for 3.5% of revenue for all governmental funds and 7% of revenue to the General Fund.

Expenditure Assumptions and Projections

The FY 2006 Budget for all governmental funds reflects total expenditures of \$49.5 million, which represents a 4% increase over the FY 2005 Budget of \$47.4 million. This overall increase is primarily attributable to election costs, election equipment appropriations associated with HAVA, and general increases in payroll and benefits.

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

Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2004 (Actual)	2005 (Budget)	2005 (Projected)	2006 (Budget)	% Change 06 Budget over 05 Budget	% of Total for 2006
Policy & Administration*	\$ 6,433,542	7,991,060	6,439,372	8,947,147	12%	18.0%
Law Enforcement & Judicial	14,740,635	16,640,784	15,446,853	17,170,395	3%	34.6%
Environment, Buildings & Infrastructure	12,009,048	14,348,239	12,598,224	16,640,130	16%	33.6%
Community Health & Public Services	1,119,373	1,403,024	1,339,047	1,247,925	-11%	2.5%
Capital Outlay	4,207,794	5,270,568	5,225,216	3,360,347	-36%	6.8%
Debt Service	708,440	638,113	642,355	694,718	9%	1.4%
Other**	1,053,149	1,152,148	1,103,903	1,515,804	32%	3.1%
Total Expenditures	\$ 40,271,981	47,443,936	42,794,970	49,576,466	4%	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, expenditures for FY 2005 are projected at approximately 90% of budget. The spending ratio is unusually low due to several large projects being re-budgeted in FY 2006. In developing the FY 2006 Budget, a spending ratio of approximately 93%-95% has been assumed. Applying this spending ratio to the FY 2006 Budget of \$49.7 million yields an *estimated actual spending* of \$46.1 million to \$47.1 million. This still exceeds estimated revenues of \$43.8 million and demonstrates that the County expects to decrease overall fund balance levels in its

governmental funds during FY 2006 by a modest amount. However, all funds are budgeted to be solvent with healthy fund balances at the end of FY 2006. The County's fund balances are discussed in greater detail later in this Budget Message.

It is important for the County to closely monitor the spending ratio and adjust appropriation methodologies in light of significant changes. If the spending ratio increases such that county appropriations are fully expended each year, the County will need to limit annual appropriations to amounts equal to current period revenues; otherwise, the County may find that it is consistently reducing its reserves in order to pay for on-going expenses.

The County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2006 General Fund Budget includes expenditures of nearly \$24.9 million compared to estimated revenue of \$22.4 million. This suggests a spend-down of fund balance in the amount of \$2.5 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$700,000, is not needed and the spending ratio is consistent with that of prior years. These assumptions appear to be valid and reliable. Locally-enacted budget revision policies require Commission approval on all but the most insignificant budget revisions, which serves to deter spend-down of appropriations and helps ensure a spending ratio of less than 100%. The actual spend-down of fund balance for the General Fund is expected to be \$700,000 to \$1,200,000. Undesignated and unreserved fund balance for the General Fund at the end of FY 2006 is expected to be \$3.7 million, or 15% of expenditures.

The Road and Bridge Fund FY 2006 Budget includes expenditures of \$17.3 million and is expected to maintain the target fund balance of 5% of expenditures as of the end of the year. The Law Enforcement Services Fund reflects revenues and expenditures that are approximately equal.

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

Policy and Administration

The FY 2006 Budget increase for Policy and Administration is primarily attributable to planned increases for election costs (more than \$600,000). Other increases include salary and wage increases, increases in benefit costs, and increases in general operating costs including higher utility and fuel costs.

Law Enforcement and Judicial

This functional area reflects increases attributable to 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), an additional FTE in the Public Administrator's Office (General Fund), an additional FTE in the Court for Jury Administration (General Fund), an additional part-time fingerprint technician to be located in the Courthouse (Law Enforcement Services Fund), an additional FTE in the Child Support Enforcement Office (General Fund and fully funded by federal reimbursement), and increased fuel costs in the Sheriff and Corrections budgets (General Fund).

Environment, Buildings, and Infrastructure

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (county roads and bridges), *net* of any capital appropriations (i.e., new and replacement equipment). Expenditures may fluctuate from year-to-year, particularly when realized budget savings in the Road and Bridge Fund accumulate in one year and are appropriated the following year.

Community Health and Welfare

The reduction in FY 2006 appropriations is attributable to the fluctuation in the state funding for the Child Advocacy program (100% state-reimbursed) and a reduction in appropriations from the Hospital Profit Share fund.

Capital Outlay

The County is required by state law to maintain inventory records for all long-lived assets with a cost of \$1,000 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. In the schedule above, all appropriations relating to fixed assets and capital improvements, across all functional areas, are combined and presented as “Capital Outlay” rather than as appropriations in a given functional area. The FY 2005 Budget included significant capital outlay expenditures in excess of \$2.0 million for downtown land and building acquisitions. The FY 2006 Budget does not include appropriations of this magnitude which accounts for the reduction shown in the table above.

The FY 2006 Budget includes funding for replacement of road maintenance equipment, computer equipment, law enforcement and corrections vehicles and other equipment, HAVA-related election equipment, and consolidation of the County’s two AS400 systems. The budget also includes appropriations for modifications needed in the Courthouse to accommodate an additional judge and court reporter. Please refer to the Personnel and Capital Expenditure Summary tab section to review detailed information related to capital asset appropriations.

Debt Service

Debt Service expenditures are increased from the prior year due to the additional debt issued during FY 2005 to finance the acquisition of downtown properties. As previously mentioned, the additional debt service payments are paid from revenue generated from the lease of the properties. Of the total \$695,000 debt service budgeted for FY 2006, \$420,000 of it is appropriated in the General Fund. The remaining \$275,000 is being retired either through special assessments or lease revenue. 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 grant-funded expenditures associated with the Bonne Femme Creek Watershed project planned for FY 2006.

Changes in Personnel Staffing Levels

On a county-wide basis, budgeted Full Time Equivalent (FTE) personnel positions increased by 5.17 over that of the prior year. For complete information regarding personnel staffing for the current year and the past 10 years, please refer to the Personnel and Capital tab section in this document. Changes in staffing levels the current budget year are summarized below:

- 1.0 additional FTE, Deputy Public Administrator (funded from General Fund)
- .50 additional FTE, increase part-time Benefits/Risk Analyst position to full time (funded from General Fund)
- 1.0 additional FTE, Jury Services Supervisor (funded from General Fund)
- 2.0 additional FTE, Sheriff's Deputy Traffic Officers (funded from General Fund; the positions were approved mid-year FY 2005 upon award of a 3-year grant. FY 2006 is the first full budget year for the positions to be included.)
- 1.0 additional FTE, Child Support Technician (funded from General Fund; fully reimbursed from federal monies passed through the state)
- 1.0 additional FTE, Apprentice Appraiser (funded from Assessment Fund)
- .75 additional FTE, Fingerprint Technician (funded from the Law Enforcement Services Tax Fund)
- Net reduction of -2.08 FTE, attributable to various departments and positions. The net reduction is primarily attributable to reduced FTE hours in grant-funded and contract-funded positions in the Circuit Court (department number 1243). This reduction amount of -2.34 FTE is partially offset by net increases of .26 FTE in various pool and part-time positions across several offices.

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 2006 is presented in the Personnel and 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 approved, a capital improvement project is fully incorporated in the County's annual budget.

During FY 2003, the County Commission identified several areas requiring further study, review, and planning. The areas included 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 build-out of the third-floor shell space in the Government Center. Architectural reviews were conducted during 2003 and 2004. Then, the Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission. This planning process is in its final stage and has culminated with a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The budget will be amended upon passage of the ballot proposal.

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 department number 2040 through 2049 for detailed budgetary information.)

Impact of Capital Expenditures on the Annual Operating Budget

As explained above, the FY 2006 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 of last year's capital projects was identified and fully incorporated into the operating budget at that time and are again included in the FY 2006 Budget on an on-going basis. There are no capital projects included in the FY 2006 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 a particular fund. Fund balance may be restricted, designated, or undesignated/unreserved. Undesignated/unreserved fund balance is intended to meet minimum fund balance requirements and would be available for appropriation in a significant emergency. 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 schedule below, this goal is achieved. This schedule shows the projected fund balance amounts at the end of FY 2006 for the County's major funds, nonmajor funds, and all governmental funds taken as a whole.

Projected Fund Balances at December 31, 2006

-----Major Funds-----					
			Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
	General Fund	Road and Bridge Fund			
Projected Fund Balance 12/31	\$ 6,837,223	2,997,318	887,243	4,415,461	15,137,245
Less: Reserves and Designations	(3,120,260)	(2,198,921)	(278,005)	(1,983,822)	(7,581,008)
Projected Available Fund Balance	\$ 3,716,963	798,397	609,238	2,431,639	7,556,237
As a percent of expenditures	15%	5%	21%	56%	15%

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 fund balance as a contingency fund allows the County to continue operations without disruption, even though revenues may not be performing as expected. Secondly, it provides resources 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 and building acquisitions, 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, 2006 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) which is being retired through appropriations in the General Fund (\$415,000); several general obligation bonds associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments (\$160,000); and taxable special obligation bonds used to finance the purchase of downtown properties which are currently leased to non-governmental entities and the lease revenue is currently providing sufficient resources to meet the debt service requirements (\$120,000).

Debt service appropriations included in the FY 2006 Budget amount to approximately \$695,000 or 1.5% of the total budget. As noted above, no tax levies will be required for debt service in FY 2006.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2005 is in excess of \$1.7 billion which results in a legal debt limit of approximately \$170,000,000. 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 2006 in conjunction with the Neighborhood Improvement District (NID) program and this debt 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 2006 Proposed Budget

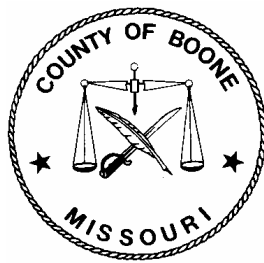
	Expenditure	Dept.	Account	Revenue	Description
General Fund (Fund #100)					
Human Resources	1,500	1115	71100	-	Flu shots for County employees
Increase Contingency -- Elections	31,000	1123	86850		Provides a total of \$52,000
Information Technology	9,600	1170	71101	-	Re-budget H T E training
Information Technology	5,071	1170	91301	-	Re-budget Voter Registration Xerox Printer Replacement
Information Technology	1,129	1170	60050	-	Re-budget Voter Registration Xerox Printer Replacement
Information Technology	42,640	1170	91302	-	Re-budget Change Management System
Information Technology	5,360	1170	70050	-	Re-budget Change Management System
Circuit Court Services - Jury Supervisor		1210	3471	5,000	Increase Callaway Co Reimbursement
Circuit Court Services - Jury Supervisor	(27,290)	1210	10100	-	Reduce Salary & Wages to off-set cost of new position
Circuit Court Services - Jury Supervisor	(1,416)	1210	10110	-	Reduce Overtime to off-set cost new of position
Circuit Court Services - Jury Supervisor	(2,195)	1210	10200	-	Reduce FICA to off-set cost of new position
Circuit Court Services - Jury Supervisor	124	1210	10325	-	Add Disability Ins
Circuit Court Services - Jury Supervisor	106	1210	10400	-	Add Workers Comp
Corrections	7,500	1255	91300	-	Re-budget medical equipment
Commission Revisions excluding Child Advocacy Grant	\$ 73,129			\$ 5,000	
Social Services - Child Advocacy Center Contract		1420	3451	(62,990)	Remove 2006 budget - Grant to be fully expended in 2005
Social Services - Child Advocacy Center Contract	(62,990)	1420	85800	-	Remove 2006 budget - Grant to be fully expended in 2005
Commission Revisions to the Proposed Budget	10,139			(57,990)	
Assessment (Fund #201)					
Computer and projection equipment- Chambers	16,000	2010	91301	-	Add equipment to be used for hearings and presentations
Cabinetry for media equipment - Chambers	4,000	2010	91100	-	Add computer equipment to support presentations
Re-budget data conversion costs for imaging system	30,000	2010	71100	-	Re-budget project
Commission Revisions Added to the Proposed Budget	50,000			-	
Public Works (Fund #204)					
Maintenance (#2040)					
Re-budget Lipscomb Bridge Repairs	25,000	2040	26000	-	Re-budget bridge repairs
Re-budget Kircher Road	20,000	2040	26201	-	Re-budget road
Re-budget Minor Hill Road	35,000	2040	26201	-	Re-budget road
Re-budget Sanitary Sewer	50,000	2040	91200	-	Re-budget sanitary sewer
Various maintenance projects	120,881	2040	71100	-	Additional projects/change in scope
Design and Construction (#2045)					
Creasy Springs Road project-- reduction in engineering costs	(55,000)	2045	71102	-	Revise estimate
Re-budget Clearview Hackberry Drainage	20,000	2045	71100	-	Re-budget drainage
Re-budget Jemerson Creek/Smith Hatchery Bank Stabilization	20,000	2045	86850	-	Re-budget bank stabilization
Re-budget McBaine Bridge	50,000	2045	71100	-	Re-budget Hackberry but allocate to McBaine Bridge
Re-budget Rolling Hills Road	20,000	2045	71100	-	Re-budget road
Re-budget Scott Blvd @ Rt K	557,000	2045	71100	-	Re-budget road
Various improvement projects	588,329	2045	71100	-	Additional projects/change in scope
Federally-funded bridge project (McBaine)	788,300	2045	71100	-	
		2049	3465	788,300	County match of \$104,900 was previously included
Commission Revisions Added to Proposed Budget	\$ 2,239,510			\$ 788,300	

Schedule of Commission Changes to the 2006 Proposed Budget cont'd

	Expenditure	Dept.	Account	Revenue	Description
Fairground Maintenance Fund (Fund #212)					
Re-budget County match for Dept. Of Natural Resources Grant	50,000	2120	86850	-	County cash match
Establish funding for business operations analysis services and other contingencies	90,000	2120	86850	-	Contingencies
	<u>140,000</u>			<u>-</u>	
Law Enforcement Services Fund (Fund #290)					
Establish amount for Courthouse Fingerprinting Project	<u>30,000</u>	2900	86850	<u>-</u>	Funding to be used primarily for .75 FTE position
City/County Health Facility Capital Project (Fund #404)					
Establish budget for county share of site improvements	<u>125,000</u>	4040	71201	<u>-</u>	Site improvements to complete the project
Facilities and Grounds Maintenance (Fund #610)					
Replace facility management software (MAXIMO)	12,000	6100	92302	-	Replacement software-- per IT, additional server is not needed
Floor Scrubber	1,800	6101	91300	-	For use at South Facility
Increase for carpet cleaning	1,984	6101	60125	-	To cover increased cost
	<u>15,784</u>			<u>-</u>	
Capital Repair and Replacement (Fund #620)					
Correct cooling deficiency-Government Center Computer Room	17,000	6200	60110	-	Install separate unit; allows direct connection to generator
Additional cost for direct generator connection	12,500	6200	60110	-	
Design services for computer room project	3,000	6200	71101	-	Professional services
	<u>32,500</u>			<u>-</u>	

Summary of Commission Revisions Added to the Proposed Budget:

	Expenditure	Revenue
General Fund (100)	\$ 10,139	\$ (57,990)
Assessment (201)	50,000	-
Road and Bridge Fund (204)	2,239,510	788,300
Fairgrounds Maintenance Fund (212)	140,000	-
Law Enforcement Services Fund (290)	30,000	-
City/County Health Facility Capital Project (404)	125,000	-
Facilities and Grounds Fund (610)	15,784	-
Capital Repair and Replacement (620)	32,500	-
Total	<u>\$ 2,642,933</u>	<u>\$ 730,310</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 142,000 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.)

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

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

Auditor

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

Circuit Clerk

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, Director601 E. Walnut..... 573-886-4405

Information Technology

Michael Mallicoat, Director..... Boone County Government Center, Room 221..... 573-886-4315

Medical Examiner..... Fountain Mortuary..... 573-882-1300

Valerie Rao, MD.....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

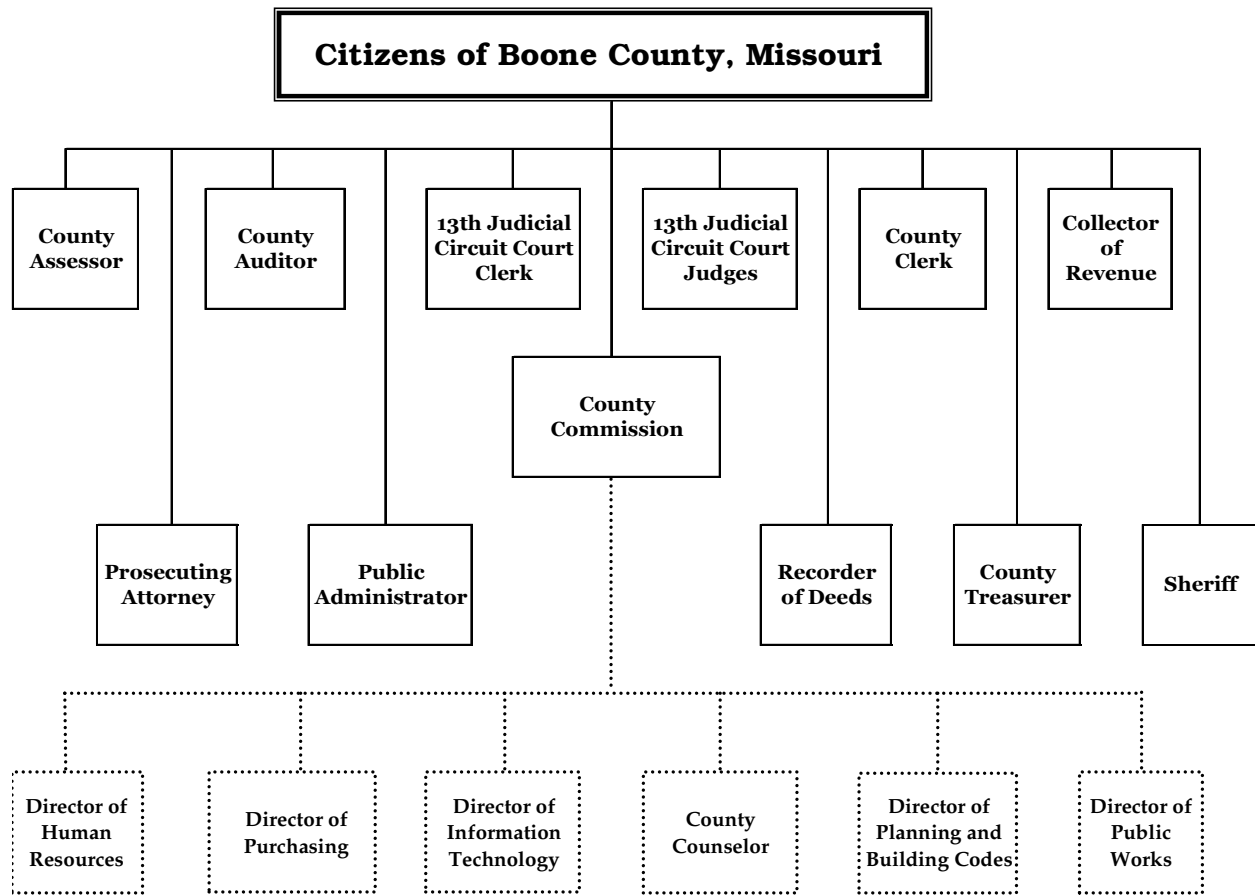
Dwayne Carey, Sheriff..... 2121 E. County Drive..... 573-875-1111

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 annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor finalizes revenue projections for Public Works (the Road and Bridge Fund) and distributes budget instructions to all elected officials, department directors, and outside entities.

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

In August, the Commission schedules budgetary work sessions with the various elected officials who receive appropriations from the Law Enforcement Services Fund. This facilitates communication and planning among the various stakeholders and results in a more coordinated official budget submittal for the September 1st statutory deadline. Also during August, information needed to determine appropriate internal service charges for health and dental premiums, facilities maintenance, housekeeping, and utility charges is obtained and reviewed.

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

Official budget requests are due to the Auditor on or before September 1st. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. During October, the Commission schedules work sessions with other elected officials to obtain a first-hand understanding of their budgetary needs.

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

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

Budget Calendar and Process cont'd

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations and measure the degree of compliance with the legally-adopted budget.

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

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all reporting requirements established by Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the county's Comprehensive Annual Financial Report (CAFR) includes two sets of financial statements: the government-wide statements and the fund financial statements.

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

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The County uses fund accounting to demonstrate compliance with finance-related legal requirements. The fund financial statements provide detailed information about the County's most significant funds, not the County as a whole. The County has three kinds of funds:

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting. Modified accrual accounting restricts the recognition of revenue to only those

Description of the Accounting and Budgeting System cont'd

revenues that are measurable and available (generally speaking, “available” refers to revenues that will be collected within 60 days of the close of the fiscal year).

- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

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

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

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

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

■ General Fund (a major fund)

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

■ Special Revenue Funds

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

Description of the Accounting and Budgeting System cont'd

- **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.

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.

Description of the Accounting and Budgeting System cont'd

■ 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.

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.

Description of the Accounting and Budgeting System cont'd

- Franchise Taxes 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges For Services 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits 03600-03699
Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any moneys derived from confiscating deposits held as a performance guarantee.
- Interest 03700-03799
Income on all long term and short term bank deposits and other investments.
- Miscellaneous 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.
- Other Financing Sources 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts—budgetary control is exercised at the class level.
 - Personal Services 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials And Supplies 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the County road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - 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.

Description of the Accounting and Budgeting System cont'd

- 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>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Public Works Department, including Maintenance Operations, Design and Construction, and Administration. The County Commission approves the budget and administers the fund.</p>
205	<p>Infrastructure Grants Fund</p> <p><i>Currently inactive</i></p>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for County road maintenance and improvement. Current authorization for the sales tax sunsets in 2008. The County Commission establishes the budget and administers this fund.</p>
209	Hospital Profit Share Fund	<p>This fund is established and governed by local policy.</p> <p>The fund was created mid-year 1996 when cumulative "additional lease compensation" received pursuant to the 1988 Hospital Lease was transferred into this fund.</p> <p>All subsequent receipts of additional lease compensation, (or "profit share") were accounted for in this fund as well. The current lease agreement, effective January 1, 2001, does not provide for profit share payments to the County. The County Commission approves the budget and administers this fund.</p>

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

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

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

Fund No.	Fund Name	Description
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
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	<p>To account for conceal and carry gun permit fees per RSMo 571.101-571.121</p>

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

Fund No.	Fund Name	Description
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>
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>

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

Fund No.	Fund Name	Description
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
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 Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
<i>Debt Service Funds</i>		
303	Government Building	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund established for the \$4,505,000 Special Obligation Bonds issued in 1993 which would have matured in 2007 and are retired through general revenue annual appropriations. Interest accumulates in this fund and these resources will be used to make the final principle and interest payment.</p> <p>During FY 2003, the County issued Refunding and Improvement bonds in the amount of \$5,240,000. The mandatory reserve fund for these bonds is accounted for in this same fund.</p>
380	1994 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$255,000 bonds issued in 1994 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
381	1996 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$300,000 bonds issued in 1996 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
382	1998 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$355,000 bonds issued in 1998 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
385	2001 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

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	

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

Fund No.	Fund Name	Description
<i>Neighborhood Improvement District (NID) Funds</i>		
501	Colchester Road Paving	NID funds are established by local policy. 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.
502	Logwood Paving	
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	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. 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.
512	University Estates	
513	Fairway Meadows Sewer	
514	Trobridge Road	
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
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.
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.

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

Fund No.	Fund Name	Description
620	Building and Grounds Capital Repair and Replacement	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings. The resources are derived from an annual charge based on square footage.</p>
621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the county-owned space in the Centralia Clinic. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.</p>
<i>Private Purpose Trust Funds</i>		
720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of 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 (HYPERLINK <http://www.showmeboone.org> or www.showmeboone.org)
- The County will annually submit its budget for review to the GFOA, as a participant in the Distinguished Budget Presentation Award.
- After adoption of the budget, the budget can be amended via county commission order in accordance with state statutes. The County Auditor may submit budget amendment requests to the County Commission to increase expenditures or revenues. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

Capital Improvements Policy:

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

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

Fiscal and Budget Policies cont'd

have a purchase cost of \$1,000 or more. Items which cost less than \$1,000 and/or have a life of one year are not required to be accounted for as a fixed asset.

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

Accounting Policy:

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

Fiscal and Budget Policies cont'd

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

Purchasing Policy:

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

Debt Policy:

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

Reserve (Fund Balance) Policy:

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

Fiscal and Budget Policies cont'd

- 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.

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 2006 Budget total \$694,718 which represents 1.5% of the total budget (all governmental funds combined). Debt service expenditures to the General Fund for FY 2006 total \$414,915 or 1.6% 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 \$280,000, is related to NID general obligation bonds which is retired with special assessments and is accounted for in debt service funds or taxable special obligations bonds which are being retired with revenue derived from property lease contracts.

Debt payable as of January 1, 2006 is composed of the following:

General Obligation Bonds:

\$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%	\$15,000
\$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%	\$125,000
\$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%.	\$104,000
\$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>\$226,000</u>
Sub-total: General Obligation Debt – Road NIDs	\$470,000
 \$280,000 Series 2000A general obligation neighborhood sewer improvement bonds due in annual installments of \$25,000 to \$35,000 through 2010; interest at 4.85% to 5.35%.	 <u>\$160,000</u>
Total: All General Obligation Debt	<u>\$630,000</u>

Summary of Long-Term Debt cont'd

Special Obligation Bonds:

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

\$4,660,000

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

\$2,005,000

Total: All Special Obligation Debt

\$6,665,000

January 1, 2006 – 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	\$470,000
1997 Sewer NIDs	\$5.5 million	\$.280 million	\$5,220,000	\$160,000

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2006	\$ 270,000.00	262,505.50	132,000.00	25,709.77	402,000.00	288,215.27	690,215.27
2007	275,000.00	257,055.50	120,000.00	20,047.52	395,000.00	277,103.02	672,103.02
2008	325,000.00	249,698.50	126,000.00	14,445.26	451,000.00	264,143.76	715,143.76
2009	340,000.00	240,171.50	89,000.00	9,448.00	429,000.00	249,619.50	678,619.50
2010	345,000.00	229,405.50	91,000.00	5,146.25	436,000.00	234,551.75	670,551.75
2011-2015	3,635,000.00	887,986.25	72,000.00	2,993.00	3,707,000.00	890,979.25	4,597,979.25
2016-2020	1,475,000.00	103,900.00	0.00	0.00	1,475,000.00	103,900.00	1,578,900.00
Total	\$ 6,665,000.00	2,230,722.75	630,000.00	77,789.80	7,295,000.00	2,308,512.55	9,603,512.55

Summary of Long-Term Debt cont'd

January 1, 2006 – 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, 2006, the County's statutory debt limit will be in excess of \$170,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1, 2006:	\$1,700,000,000
Constitutional Debt Limit (10%):	\$ 170,000,000
Debt outstanding at January 1, 2006 applicable to debt limit:	\$ 630,000



Governmental Funds

Fund Statement—All Governmental Funds Combined

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ 3,222,224	\$ 3,414,000	\$ 3,482,000	\$ 3,590,000
Assessments	171,863	139,371	141,118	144,046
Sales Taxes	23,873,177	24,544,000	24,971,000	25,915,000
Franchise Taxes	143,692	135,900	162,000	162,000
Licenses and Permits	434,809	423,980	464,857	513,220
Intergovernmental	4,541,519	4,777,121	4,595,188	5,918,412
Charges for Services	4,622,385	4,888,374	4,626,480	5,080,120
Fines and Forfeitures	-	-	-	-
Interest	228,030	157,411	323,124	275,359
Hospital Lease	1,430,923	1,452,000	1,477,571	1,507,000
Other *	473,151	639,929	736,986	690,315
Total Revenues	39,141,773	40,572,086	40,980,324	43,795,472
EXPENDITURES:				
Personal Services	17,619,337	19,395,637	18,581,004	20,422,333
Materials & Supplies	3,566,328	3,703,976	3,479,500	4,306,442
Dues Travel & Training	250,221	402,331	355,959	393,295
Utilities	531,206	649,846	568,243	649,118
Vehicle Expense	554,142	700,123	724,246	765,793
Equip & Bldg Maintenance	458,314	690,766	581,614	589,378
Contractual Services	11,355,339	12,142,082	10,810,895	14,393,696
Debt Service (Principal and Interest)	343,139	696,113	697,956	694,718
Other	2,726,145	3,792,494	2,040,938	4,476,346
Fixed Asset Additions	2,867,810	5,270,568	4,954,615	2,885,347
Total Expenditures	40,271,981	47,443,936	42,794,970	49,576,466
REVENUES OVER (UNDER) EXPENDITURES	(1,130,208)	(6,871,850)	(1,814,646)	(5,780,994)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	953,304	404,340	404,338	350,000
Operating Transfer Out	(953,304)	(404,340)	(404,337)	(350,000)
Proceeds of Sale of Capital Assets	-	-	355,130	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	2,005,000	2,005,000	-
Total Other Financing Sources (Uses)	-	2,005,000	2,360,131	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,130,208)	(4,866,850)	545,485	(5,780,994)
FUND BALANCE (GAAP), beginning of year	21,372,745	20,144,660	20,395,275	20,918,239
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,474,530)	(2,376,653)	(2,376,653)	(2,354,132)
Add encumbrances, end of year	2,376,653	2,377,495	2,354,132	2,354,132
FUND BALANCE (GAAP), end of year	\$ 20,144,660	\$ 15,278,652	\$ 20,918,239	\$ 15,137,245
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	187,683	187,683	187,683	500,000
Prepaid Items	25,397	25,397	25,397	25,397
Debt Service/Restricted Assets	1,707,499	1,916,142	2,237,405	2,272,824
Prior Year Encumbrances	2,376,653	2,377,495	2,354,132	2,354,132
Designated:				
Capital Project and Other	2,373,525	2,373,525	2,428,655	2,428,655
Total Fund Balance Reserves and Designations, end of year	6,670,757	6,880,242	7,233,272	7,581,008
FUND BALANCE, end of year	20,144,660	15,278,652	20,918,239	15,137,245
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(6,670,757)	(6,880,242)	(7,233,272)	(7,581,008)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,473,903	\$ 8,398,410	\$ 13,684,967	\$ 7,556,237

* 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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	2,307,407	2,424,000	2,483,000	2,553,000
Assessments	-	-	-	-
Sales Taxes	10,297,638	10,585,000	10,780,000	11,200,000
Franchise Taxes	143,692	135,900	162,000	162,000
Licenses and Permits	391,471	384,380	429,357	483,420
Intergovernmental	2,493,022	3,088,192	2,926,331	2,574,357
Charges for Services	3,250,234	3,091,197	3,158,265	3,277,120
Fines and Forfeitures	-	-	-	-
Interest	112,636	105,007	161,394	160,455
Hospital Lease	1,430,923	1,452,000	1,477,571	1,507,000
Other *	460,021	549,209	604,711	506,224
Total Revenues	20,887,044	21,814,885	22,182,629	22,423,576
EXPENDITURES:				
Personal Services	12,139,926	13,146,912	12,601,506	13,916,463
Materials & Supplies	1,215,953	1,203,200	1,182,363	1,283,117
Dues Travel & Training	172,286	227,812	203,948	226,591
Utilities	421,707	426,517	422,235	437,177
Vehicle Expense	253,940	295,315	303,918	360,768
Equip & Bldg Maintenance	176,570	201,684	188,615	213,773
Contractual Services	3,113,920	3,650,278	3,416,553	4,026,270
Debt Service (Principal and Interest)	127,350	420,315	420,315	414,915
Other	2,874,168	3,171,416	2,139,056	3,578,695
Fixed Asset Additions	425,775	833,061	788,977	494,222
Total Expenditures	20,921,595	23,576,510	21,667,486	24,951,991
REVENUES OVER (UNDER) EXPENDITURES	(34,551)	(1,761,625)	515,143	(2,528,415)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	12,582	-	-	-
Operating Transfer Out	(932,605)	(300,000)	(300,000)	(350,000)
Proceeds of Sale of Capital Assets	-	-	355,130	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(920,023)	(300,000)	55,130	(350,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(954,574)	(2,061,625)	570,273	(2,878,415)
FUND BALANCE (GAAP), beginning of year	10,139,400	9,145,365	9,145,365	9,715,638
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(141,917)	(102,456)	(102,456)	(102,456)
Add encumbrances, end of year	102,456	102,456	102,456	102,456
FUND BALANCE (GAAP), end of year	\$ 9,145,365	\$ 7,083,740	\$ 9,715,638	\$ 6,837,223
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 187,683	\$ 187,683	\$ 187,683	\$ 500,000
Prepaid Items	25,397	25,397	25,397	25,397
Debt Service/Restricted Assets	313,752	313,752	313,752	313,752
Prior Year Encumbrances	102,456	102,456	102,456	102,456
Designated:				
Designated for Capital Projects	2,123,525	2,123,525	2,178,655	2,178,655
Total Fund Balance Reserves and Designations, end of year	2,752,813	2,752,813	2,807,943	3,120,260
FUND BALANCE, end of year	9,145,365	7,083,740	9,715,638	6,837,223
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,752,813)	(2,752,813)	(2,807,943)	(3,120,260)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,392,552	\$ 4,330,927	\$ 6,907,695	\$ 3,716,963

* 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>
		*	
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005 Projected	21,667,486	6,907,695	31.88%
2006 Budget	24,951,991	3,716,963	14.90%

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

Source: 1997 - 2004 Boone County Comprehensive Annual Financial Reports

2005 Projected

2006 Budget

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ 914,817	\$ 990,000	\$ 999,000	\$ 1,037,000
Assessments	-	-	-	-
Sales Taxes	10,756,532	11,057,000	11,249,000	11,670,000
Franchise Taxes	-	-	-	-
Licenses and Permits	20,398	21,000	20,500	20,500
Intergovernmental	1,382,319	1,313,000	1,273,910	2,072,200
Charges for Services	32,888	487,720	107,900	411,500
Fines and Forfeitures	-	-	-	-
Interest	53,323	20,015	74,948	74,968
Hospital Lease	-	-	-	-
Other	168	500	22,100	6,000
Total Revenues	13,160,445	13,889,235	13,747,358	15,292,168
EXPENDITURES:				
Personal Services	3,042,008	3,492,353	3,310,014	3,610,152
Materials & Supplies	2,247,155	2,361,990	2,162,340	2,874,920
Dues Travel & Training	18,648	49,640	37,640	48,350
Utilities	90,482	131,857	102,857	141,184
Vehicle Expense	294,558	391,411	407,411	389,900
Equip & Bldg Maintenance	210,075	346,923	296,573	261,585
Contractual Services	6,220,982	7,183,422	6,407,738	8,887,083
Debt Service (Principal and Interest)	-	-	-	-
Other	(164,508)	85,350	(168,875)	220,600
Fixed Asset Additions	868,301	1,538,910	1,294,760	923,431
Total Expenditures	12,827,701	15,581,856	13,850,458	17,357,205
REVENUES OVER (UNDER) EXPENDITURES	332,744	(1,692,621)	(103,100)	(2,065,037)
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)	332,744	(1,692,621)	(103,100)	(2,065,037)
FUND BALANCE (GAAP), beginning of year	3,732,382	5,165,455	5,165,455	5,062,355
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,098,592)	(2,198,921)	(2,198,921)	(2,198,921)
Add encumbrances, end of year	2,198,921	2,198,921	2,198,921	2,198,921
FUND BALANCE (GAAP), end of year	\$ 5,165,455	\$ 3,472,834	\$ 5,062,355	\$ 2,997,318
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,198,921	2,198,921	2,198,921	2,198,921
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,198,921	2,198,921	2,198,921	2,198,921
FUND BALANCE, end of year	5,165,455	3,472,834	5,062,355	2,997,318
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,198,921)	(2,198,921)	(2,198,921)	(2,198,921)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,966,534	\$ 1,273,913	\$ 2,863,434	\$ 798,397

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,567,492	2,640,000	2,695,000	2,800,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	600
Fines and Forfeitures	-	-	-	-
Interest	10,880	7,125	12,400	12,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,578,372	2,647,125	2,707,400	2,813,000
EXPENDITURES:				
Personal Services	1,652,011	1,865,170	1,814,937	1,955,533
Materials & Supplies	21,596	30,765	30,765	48,424
Dues Travel & Training	295	3,500	1,750	3,500
Utilities	10,875	72,602	29,925	56,001
Vehicle Expense	126	725	725	725
Equip & Bldg Maintenance	28,525	67,463	23,055	43,745
Contractual Services	106,141	219,230	57,990	223,298
Debt Service (Principal and Interest)	-	-	-	-
Other	12,626	189,185	11,364	77,500
Fixed Asset Additions	420,014	596,354	591,818	484,059
Total Expenditures	2,252,209	3,044,994	2,562,329	2,892,785
REVENUES OVER (UNDER) EXPENDITURES	326,163	(397,869)	145,071	(79,785)
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)	326,163	(397,869)	145,071	(79,785)
FUND BALANCE (GAAP), beginning of year	730,684	821,957	821,957	967,028
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(262,895)	(28,005)	(28,005)	(28,005)
Add encumbrances, end of year	28,005	28,005	28,005	28,005
FUND BALANCE (GAAP), end of year	\$ 821,957	\$ 424,088	\$ 967,028	\$ 887,243
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	28,005	28,005	28,005	28,005
Designated:				
Capital Project and Other	250,000	250,000	250,000	250,000
Total Fund Balance Reserves and Designations, end of year	278,005	278,005	278,005	278,005
FUND BALANCE, end of year	821,957	424,088	967,028	887,243
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(278,005)	(278,005)	(278,005)	(278,005)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 543,952	\$ 146,083	\$ 689,023	\$ 609,238

Governmental Funds

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

2006 Budget

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	600	-	-	-	600
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	12,400	-	-	-	-	-	-	-	12,400
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,812,400	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 2,813,000
EXPENDITURES:									
Personal Services	-	1,041,404	591,105	167,119	155,905	-	-	-	1,955,533
Materials & Supplies	-	40,852	5,652	-	1,620	-	-	300	48,424
Dues Travel & Training	-	-	-	-	3,500	-	-	-	3,500
Utilities	-	32,921	-	1,524	1,000	18,456	-	2,100	56,001
Vehicle Expense	-	-	-	-	725	-	-	-	725
Equip & Bldg Maintenance	-	42,549	-	56	900	-	-	240	43,745
Contractual Services	-	600	19,198	-	23,500	-	180,000	-	223,298
Other	55,000	-	7,200	-	15,300	-	-	-	77,500
Fixed Asset Additions	-	467,159	13,375	-	3,525	-	-	-	484,059
Total Expenditures	\$ 55,000	\$ 1,625,485	\$ 636,530	\$ 168,699	\$ 205,975	\$ 18,456	\$ 180,000	\$ 2,640	\$ 2,892,785
REVENUES OVER (UNDER) EXPENDITURES									\$ (79,785)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	251,515	262,000	247,000	245,000
Franchise Taxes	-	-	-	-
Licenses and Permits	22,940	18,600	15,000	9,300
Intergovernmental	418,250	375,929	394,947	1,271,855
Charges for Services	1,339,263	1,309,457	1,360,315	1,390,900
Fines and Forfeitures	-	-	-	-
Interest	29,460	21,949	49,607	24,826
Hospital Lease	-	-	-	-
Other	12,962	9,625	13,875	9,625
Total Revenues	2,074,390	1,997,560	2,080,744	2,951,506
EXPENDITURES:				
Personal Services	785,392	891,202	854,547	940,185
Materials & Supplies	81,624	108,021	104,032	99,981
Dues Travel & Training	58,992	121,379	112,621	114,854
Utilities	8,142	18,870	13,226	14,756
Vehicle Expense	5,518	12,672	12,192	14,400
Equip & Bldg Maintenance	43,144	74,696	73,371	70,275
Contractual Services	571,293	944,152	713,614	782,045
Debt Service (Principal and Interest)	-	-	-	-
Other	6,879	346,543	59,393	599,551
Fixed Asset Additions	221,115	252,243	229,060	983,635
Total Expenditures	1,782,099	2,769,778	2,172,056	3,619,682
REVENUES OVER (UNDER) EXPENDITURES	292,291	(772,218)	(91,312)	(668,176)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	8,117	1,037	1,037	-
Operating Transfer Out	(20,699)	(1,037)	(1,037)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(12,582)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	279,709	(772,218)	(91,312)	(668,176)
FUND BALANCE (GAAP), beginning of year	2,769,833	2,983,332	2,983,332	2,892,862
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(90,118)	(23,908)	(23,908)	(24,750)
Add encumbrances, end of year	23,908	24,750	24,750	24,750
FUND BALANCE (GAAP), end of year	\$ 2,983,332	\$ 2,211,956	\$ 2,892,862	\$ 2,224,686
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	23,908	24,750	24,750	24,750
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	23,908	24,750	24,750	24,750
FUND BALANCE, end of year	2,983,332	2,211,956	2,892,862	2,224,686
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(23,908)	(24,750)	(24,750)	(24,750)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,959,424	\$ 2,187,206	\$ 2,868,112	\$ 2,199,936

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	63	-	80	-
Hospital Lease	-	-	-	-
Other	465	-	500	-
Total Revenues	528	-	580	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,550	2,000	1,291	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,550	2,000	1,291	1,000
REVENUES OVER (UNDER) EXPENDITURES	(1,022)	(2,000)	(711)	(1,000)
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)	(1,022)	(2,000)	(711)	(1,000)
FUND BALANCE (GAAP), beginning of year	6,104	5,082	5,082	4,371
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 5,082	\$ 3,082	\$ 4,371	\$ 3,371
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	5,082	3,082	4,371	3,371
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,082	\$ 3,082	\$ 4,371	\$ 3,371

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	327,704	332,429	332,429	337,155
Charges for Services	647,659	674,157	700,000	715,000
Fines and Forfeitures	-	-	-	-
Interest	5,475	4,300	15,151	5,700
Hospital Lease	-	-	-	-
Other	10,382	8,000	11,000	8,000
Total Revenues	991,220	1,018,886	1,058,580	1,065,855
EXPENDITURES:				
Personal Services	672,104	754,266	720,849	799,552
Materials & Supplies	46,338	63,520	63,370	52,970
Dues Travel & Training	5,557	16,775	16,775	20,775
Utilities	6,510	7,000	7,000	7,000
Vehicle Expense	3,263	7,172	7,400	8,400
Equip & Bldg Maintenance	1,744	9,935	9,935	9,935
Contractual Services	55,419	247,162	149,662	231,713
Debt Service (Principal and Interest)	-	-	-	-
Other	973	8,193	3,193	69,593
Fixed Asset Additions	12,178	151,000	144,897	33,800
Total Expenditures	804,086	1,265,023	1,123,081	1,233,738
REVENUES OVER (UNDER) EXPENDITURES	187,134	(246,137)	(64,501)	(167,883)
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)	187,134	(246,137)	(64,501)	(167,883)
FUND BALANCE (GAAP), beginning of year	806,977	994,111	994,111	929,610
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 994,111	\$ 747,974	\$ 929,610	\$ 761,727
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	994,111	747,974	929,610	761,727
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 994,111	\$ 747,974	\$ 929,610	\$ 761,727

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	251,515	262,000	247,000	245,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,487	5,800	7,200	7,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	257,002	267,800	254,200	252,200
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	34,326	57,000	56,043	58,000
Contractual Services	198,630	217,800	206,792	133,920
Debt Service (Principal and Interest)	-	-	-	-
Other	(41,063)	-	-	-
Fixed Asset Additions	18,900	-	-	18,500
Total Expenditures	210,793	274,800	262,835	210,420
REVENUES OVER (UNDER) EXPENDITURES	46,209	(7,000)	(8,635)	41,780
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)	46,209	(7,000)	(8,635)	41,780
FUND BALANCE (GAAP), beginning of year	463,726	456,768	456,768	448,133
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(53,167)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 456,768	\$ 449,768	\$ 448,133	\$ 489,913
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	456,768	449,768	448,133	489,913
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 456,768	\$ 449,768	\$ 448,133	\$ 489,913

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	31,978	33,500	34,227	33,000
Fines and Forfeitures	-	-	-	-
Interest	118	10	140	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,096	33,510	34,367	33,140
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	31,388	33,510	34,140	33,510
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,388	33,510	34,140	33,510
REVENUES OVER (UNDER) EXPENDITURES	708	-	227	(370)
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)	708	-	227	(370)
FUND BALANCE (GAAP), beginning of year	16,942	17,650	17,650	17,877
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 17,650	\$ 17,650	\$ 17,877	\$ 17,507
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	17,650	17,650	17,877	17,507
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 17,650	\$ 17,650	\$ 17,877	\$ 17,507

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,383	1,400	1,700	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,383	1,400	1,700	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	44,000	44,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	44,000	44,000	-
REVENUES OVER (UNDER) EXPENDITURES	1,383	(42,600)	(42,300)	-
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	1,383	(42,600)	(42,300)	-
FUND BALANCE (GAAP), beginning of year	110,306	111,689	111,689	69,389
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 111,689	\$ 69,089	\$ 69,389	\$ 69,389
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	111,689	69,089	69,389	69,389
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 111,689	\$ 69,089	\$ 69,389	\$ 69,389

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,957	7,000	8,979	8,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	151	125	245	285
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,108	7,125	9,224	8,285
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	7,544	11,260	11,200	7,750
Dues Travel & Training	384	3,940	3,940	2,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	354	600	500	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	500	500	500
Fixed Asset Additions	-	3,000	1,000	3,000
Total Expenditures	8,282	19,300	17,140	14,250
REVENUES OVER (UNDER) EXPENDITURES	(1,174)	(12,175)	(7,916)	(5,965)
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)	(1,174)	(12,175)	(7,916)	(5,965)
FUND BALANCE (GAAP), beginning of year	16,158	14,984	14,984	7,068
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 14,984	\$ 2,809	\$ 7,068	\$ 1,103
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	14,984	2,809	7,068	1,103
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 14,984	\$ 2,809	\$ 7,068	\$ 1,103

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	114,977	125,000	114,530	120,000
Fines and Forfeitures	-	-	-	-
Interest	1,427	1,269	3,273	3,273
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	116,404	126,269	117,803	123,273
EXPENDITURES:				
Personal Services	-	1,571	-	1,959
Materials & Supplies	429	900	900	900
Dues Travel & Training	2,896	10,200	8,100	6,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	70,494	58,865	62,173	73,825
Debt Service (Principal and Interest)	-	-	-	-
Other	-	44,329	-	41,648
Fixed Asset Additions	9,253	13,561	6,330	-
Total Expenditures	83,072	129,426	77,503	125,232
REVENUES OVER (UNDER) EXPENDITURES	33,332	(3,157)	40,300	(1,959)
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)	33,332	(3,157)	40,300	(1,959)
FUND BALANCE (GAAP), beginning of year	118,313	151,645	151,645	191,945
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 151,645	\$ 148,488	\$ 191,945	\$ 189,986
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	151,645	148,488	191,945	189,986
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 151,645	\$ 148,488	\$ 191,945	\$ 189,986

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,134	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,386	3,900	6,000	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,520	3,900	6,000	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	193	50,000	-	150,000
Fixed Asset Additions	14,971	-	-	-
Total Expenditures	15,164	50,000	-	150,000
REVENUES OVER (UNDER) EXPENDITURES	12,356	(46,100)	6,000	(150,000)
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)	12,356	(46,100)	6,000	(150,000)
FUND BALANCE (GAAP), beginning of year	371,101	383,457	383,457	389,457
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 383,457	\$ 337,357	\$ 389,457	\$ 239,457
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	383,457	337,357	389,457	239,457
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 383,457	\$ 337,357	\$ 389,457	\$ 239,457

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,476	8,000	9,000	12,000
Fines and Forfeitures	-	-	-	-
Interest	730	-	1,100	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,206	8,000	10,100	12,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	879	17,800	17,000	7,800
Utilities	365	2,700	2,700	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	27,500	-	40,000
Fixed Asset Additions	25,403	-	-	-
Total Expenditures	26,647	48,000	19,700	49,000
REVENUES OVER (UNDER) EXPENDITURES	8,559	(40,000)	(9,600)	(37,000)
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)	8,559	(40,000)	(9,600)	(37,000)
FUND BALANCE (GAAP), beginning of year	60,458	69,017	69,017	59,417
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 69,017	\$ 29,017	\$ 59,417	\$ 22,417
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	69,017	29,017	59,417	22,417
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 69,017	\$ 29,017	\$ 59,417	\$ 22,417

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	888,700
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	888,700
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	-	-	-	888,700
Total Expenditures	-	-	-	888,700
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
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	-	-	-	-
FUND BALANCE (GAAP), beginning of year	-	-	-	-
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>\$ -</u>	<u>\$ -</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	-	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,862	-	1,990	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,862	-	1,990	-
EXPENDITURES:				
Personal Services	4,053	-	-	-
Materials & Supplies	2,791	5,920	2,656	5,400
Dues Travel & Training	4,016	5,600	1,200	7,500
Utilities	982	2,400	1,000	1,000
Vehicle Expense	2,255	4,500	3,792	5,000
Equip & Bldg Maintenance	6,374	7,011	6,692	-
Contractual Services	532	2,400	637	137
Debt Service (Principal and Interest)	-	-	-	-
Other	1,656	5,000	-	-
Fixed Asset Additions	22,289	8,580	8,580	1,150
Total Expenditures	44,948	41,411	24,557	20,187
REVENUES OVER (UNDER) EXPENDITURES	(43,086)	(41,411)	(22,567)	(20,187)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(20,699)	(1,037)	(1,037)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(20,699)	(1,037)	(1,037)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(63,785)	(42,448)	(23,604)	(20,187)
FUND BALANCE (GAAP), beginning of year	197,758	133,883	133,883	110,279
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(90)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 133,883	\$ 91,435	\$ 110,279	\$ 90,092
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	133,883	91,435	110,279	90,092
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 133,883	\$ 91,435	\$ 110,279	\$ 90,092

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,442	8,500	9,600	9,000
Charges for Services	18,447	18,000	20,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	110	-	170	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,999	26,500	29,770	31,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	27,092	30,000	30,000	31,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	27,092	30,000	30,000	31,500
REVENUES OVER (UNDER) EXPENDITURES	(93)	(3,500)	(230)	(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)	(93)	(3,500)	(230)	(500)
FUND BALANCE (GAAP), beginning of year	12,658	12,565	12,565	12,335
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 12,565	\$ 9,065	\$ 12,335	\$ 11,835
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	12,565	9,065	12,335	11,835
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 12,565	\$ 9,065	\$ 12,335	\$ 11,835

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	94	-	115	-
Hospital Lease	-	-	-	-
Other	550	-	750	-
Total Revenues	644	-	865	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	418	1,020	1,020	1,000
Dues Travel & Training	560	600	600	600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	978	1,620	1,620	1,600
REVENUES OVER (UNDER) EXPENDITURES	(334)	(1,620)	(755)	(1,600)
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)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(334)	(1,620)	(755)	(1,600)
FUND BALANCE (GAAP), beginning of year	7,747	7,413	7,413	6,658
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,413	\$ 5,793	\$ 6,658	\$ 5,058
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	7,413	5,793	6,658	5,058
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,413	\$ 5,793	\$ 6,658	\$ 5,058

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,481	-	15,939	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	392	-	409	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,873	-	16,348	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	662	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	30,260	20,673	20,682	-
Total Expenditures	30,922	20,673	20,682	-
REVENUES OVER (UNDER) EXPENDITURES	(4,049)	(20,673)	(4,334)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	8,117	1,037	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	1,037	1,037	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	4,068	(19,636)	(3,297)	-
FUND BALANCE (GAAP), beginning of year	90	4,158	4,158	861
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,158	\$ (15,478)	\$ 861	\$ 861
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	4,158	(15,478)	861	861
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,158	\$ (15,478)	\$ 861	\$ 861

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(58)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,942	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	400	300	-
Dues Travel & Training	-	-	-	-
Utilities	285	6,770	2,526	5,556
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	1,590
Contractual Services	2,370	4,400	4,400	1,400
Debt Service (Principal and Interest)	-	-	-	-
Other	(4,876)	-	-	-
Fixed Asset Additions	62,031	31,520	30,987	-
Total Expenditures	59,810	43,090	38,213	8,546
REVENUES OVER (UNDER) EXPENDITURES	(9,868)	6,910	11,787	41,454
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)	(9,868)	6,910	11,787	41,454
FUND BALANCE (GAAP), beginning of year	59,799	36,665	36,665	49,607
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(36,861)	(23,595)	(23,595)	(24,750)
Add encumbrances, end of year	23,595	24,750	24,750	24,750
FUND BALANCE (GAAP), end of year	\$ 36,665	\$ 44,730	\$ 49,607	\$ 91,061
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	23,595	24,750	24,750	24,750
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	23,595	24,750	24,750	24,750
FUND BALANCE, end of year	36,665	44,730	49,607	91,061
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(23,595)	(24,750)	(24,750)	(24,750)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,070	\$ 19,980	\$ 24,857	\$ 66,311

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	22,940	18,600	15,000	9,300
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	6	-	-	-
Total Revenues	22,946	18,600	15,000	9,300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	1,200	1,200	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	18,500	15,000	10,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	6,270	6,270	-
Total Expenditures	18,500	22,470	17,470	5,000
REVENUES OVER (UNDER) EXPENDITURES	4,446	(3,870)	(2,470)	4,300
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)	4,446	(3,870)	(2,470)	4,300
FUND BALANCE (GAAP), beginning of year	-	4,446	4,446	1,976
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,446	\$ 576	\$ 1,976	\$ 6,276
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	4,446	576	1,976	6,276
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,446	\$ 576	\$ 1,976	\$ 6,276

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,646	4,300	5,000	5,000
Fines and Forfeitures	-	-	-	-
Interest	72	75	133	107
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,718	4,375	5,133	5,107
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,933	6,420	6,420	7,210
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,933	6,420	6,420	7,210
REVENUES OVER (UNDER) EXPENDITURES	(215)	(2,045)	(1,287)	(2,103)
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)	(215)	(2,045)	(1,287)	(2,103)
FUND BALANCE (GAAP), beginning of year	6,432	6,217	6,217	4,930
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,217	\$ 4,172	\$ 4,930	\$ 2,827
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	6,217	4,172	4,930	2,827
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,217	\$ 4,172	\$ 4,930	\$ 2,827

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,501	20,000	25,000	25,000
Fines and Forfeitures	-	-	-	-
Interest	269	166	576	556
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,770	20,166	25,576	25,556
EXPENDITURES:				
Personal Services	18,210	22,250	22,250	40,981
Materials & Supplies	1,281	1,503	1,503	1,503
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,491	23,853	23,853	42,584
REVENUES OVER (UNDER) EXPENDITURES	13,279	(3,687)	1,723	(17,028)
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)	13,279	(3,687)	1,723	(17,028)
FUND BALANCE (GAAP), beginning of year	22,809	36,088	36,088	37,811
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 36,088	\$ 32,401	\$ 37,811	\$ 20,783
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	36,088	32,401	37,811	20,783
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 36,088	\$ 32,401	\$ 37,811	\$ 20,783

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,630	20,000	18,458	20,000
Fines and Forfeitures	-	-	-	-
Interest	82	159	151	210
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,712	20,159	18,609	20,210
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	18,557	20,000	20,000	19,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,557	20,000	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	1,155	159	(1,391)	210
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)	1,155	159	(1,391)	210
FUND BALANCE (GAAP), beginning of year	386	1,541	1,541	150
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,541	\$ 1,700	\$ 150	\$ 360
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	1,541	1,700	150	360
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,541	\$ 1,700	\$ 150	\$ 360

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	123,477	123,000	115,000	120,000
Fines and Forfeitures	-	-	-	-
Interest	422	237	567	555
Hospital Lease	-	-	-	-
Other	132	125	125	125
Total Revenues	124,031	123,362	115,692	120,680
EXPENDITURES:				
Personal Services	91,025	113,115	111,448	97,693
Materials & Supplies	6,616	6,698	6,283	6,308
Dues Travel & Training	253	1,144	328	1,049
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	701	750
Contractual Services	-	250	1	250
Debt Service (Principal and Interest)	-	-	-	-
Other	51	50	10	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	98,645	122,007	118,771	106,100
REVENUES OVER (UNDER) EXPENDITURES	25,386	1,355	(3,079)	14,580
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)	25,386	1,355	(3,079)	14,580
FUND BALANCE (GAAP), beginning of year	5,322	31,021	31,021	27,629
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(313)	(313)	-
Add encumbrances, end of year	313	-	-	-
FUND BALANCE (GAAP), end of year	\$ 31,021	\$ 32,063	\$ 27,629	\$ 42,209
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	313	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	313	-	-	-
FUND BALANCE, end of year	31,021	32,063	27,629	42,209
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(313)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 30,708	\$ 32,063	\$ 27,629	\$ 42,209

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	209	183	252	250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	209	183	252	250
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,900	1,358	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	1,358	15,650
REVENUES OVER (UNDER) EXPENDITURES	209	(15,467)	(1,106)	(15,400)
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)	209	(15,467)	(1,106)	(15,400)
FUND BALANCE (GAAP), beginning of year	16,863	17,072	17,072	15,966
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 17,072	\$ 1,605	\$ 15,966	\$ 566
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	17,072	1,605	15,966	566
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 17,072	\$ 1,605	\$ 15,966	\$ 566

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	142,407	117,500	145,000	137,900
Fines and Forfeitures	-	-	-	-
Interest	4,979	2,300	7,695	4,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	147,386	119,800	152,695	142,400
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	12,895	11,900	11,900	11,900
Dues Travel & Training	9,458	14,480	14,380	15,280
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	107,242	212,500	108,733	187,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	155,911	-	240,000
Fixed Asset Additions	25,830	16,589	9,264	34,960
Total Expenditures	155,425	411,380	144,277	489,640
REVENUES OVER (UNDER) EXPENDITURES	(8,039)	(291,580)	8,418	(347,240)
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)	(8,039)	(291,580)	8,418	(347,240)
FUND BALANCE (GAAP), beginning of year	348,262	340,223	340,223	348,641
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 340,223	\$ 48,643	\$ 348,641	\$ 1,401
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	340,223	48,643	348,641	1,401
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 340,223	\$ 48,643	\$ 348,641	\$ 1,401

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	25,532	28,000	28,000	29,000
Charges for Services	86,582	85,000	85,000	94,000
Fines and Forfeitures	-	-	-	-
Interest	1,029	1,400	1,350	1,075
Hospital Lease	-	-	-	-
Other	1,427	1,500	1,500	1,500
Total Revenues	114,570	115,900	115,850	125,575
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	508	600	600	850
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	115,410	122,325	122,325	128,300
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	115,918	122,925	122,925	129,150
REVENUES OVER (UNDER) EXPENDITURES	(1,348)	(7,025)	(7,075)	(3,575)
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)	(1,348)	(7,025)	(7,075)	(3,575)
FUND BALANCE (GAAP), beginning of year	74,543	73,195	73,195	66,120
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 73,195	\$ 66,170	\$ 66,120	\$ 62,545
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	73,195	66,170	66,120	62,545
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 73,195	\$ 66,170	\$ 66,120	\$ 62,545

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,734	19,000	19,100	22,000
Fines and Forfeitures	-	-	-	-
Interest	658	525	970	825
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,392	19,525	20,070	22,825
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,142	3,100	3,100	2,950
Dues Travel & Training	1,474	6,020	6,020	5,840
Utilities	-	-	-	-
Vehicle Expense	-	1,000	1,000	1,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	792	2,000	2,000	2,150
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,550	1,550	5,250
Fixed Asset Additions	-	800	800	1,200
Total Expenditures	4,408	14,470	14,470	18,390
REVENUES OVER (UNDER) EXPENDITURES	13,984	5,055	5,600	4,435
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)	13,984	5,055	5,600	4,435
FUND BALANCE (GAAP), beginning of year	44,250	58,234	58,234	63,834
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 58,234	\$ 63,289	\$ 63,834	\$ 68,269
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	58,234	63,289	63,834	68,269
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 58,234	\$ 63,289	\$ 63,834	\$ 68,269

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,749	12,000	20,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	120	100	340	150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,869	12,100	20,340	15,150
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	8,450
Dues Travel & Training	1,490	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	250	250	2,325
Total Expenditures	1,490	7,750	7,750	18,275
REVENUES OVER (UNDER) EXPENDITURES	13,379	4,350	12,590	(3,125)
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)	13,379	4,350	12,590	(3,125)
FUND BALANCE (GAAP), beginning of year	2,829	16,208	16,208	28,798
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,208	\$ 20,558	\$ 28,798	\$ 25,673
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	16,208	20,558	28,798	25,673
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,208	\$ 20,558	\$ 28,798	\$ 25,673

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	-	\$ -	\$ -	\$ -
Assessments *	171,863	139,371	141,118	144,046
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,133	3,315	7,253	2,710
Hospital Lease	-	-	-	-
Other	-	80,595	96,300	168,466
Total Revenues	174,996	223,281	244,671	315,222
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	215,789	221,298	222,040	279,803
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	215,789	221,298	222,040	279,803
REVENUES OVER (UNDER) EXPENDITURES	(40,793)	1,983	22,631	35,419
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	200,500	200,500	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	200,500	200,500	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(40,793)	202,483	223,131	35,419
FUND BALANCE (GAAP), beginning of year	940,700	899,907	1,150,522	1,373,653
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 899,907	\$ 1,102,390	\$ 1,373,653	\$ 1,409,072
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	899,907	1,102,390	1,373,653	1,409,072
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	899,907	1,102,390	1,373,653	1,409,072
FUND BALANCE, end of year	899,907	1,102,390	1,373,653	1,409,072
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(899,907)	(1,102,390)	(1,373,653)	(1,409,072)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
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	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year	524,000	524,000	524,000	524,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u><u>\$ 524,000</u></u>	<u><u>\$ 524,000</u></u>	<u><u>\$ 524,000</u></u>	<u><u>\$ 524,000</u></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	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	3,425	-
Hospital Lease	-	-	-	-
Other	-	80,595	96,300	168,466
Total Revenues	-	80,595	99,725	168,466
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	30,480	31,224	119,592
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	30,480	31,224	119,592
REVENUES OVER (UNDER) EXPENDITURES	-	50,115	68,501	48,874
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	200,500	200,500	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	200,500	200,500	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	250,615	269,001	48,874
FUND BALANCE (GAAP), beginning of year	-	-	250,615	519,616
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ 250,615	\$ 519,616	\$ 568,490
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	250,615	519,616	568,490
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	250,615	519,616	568,490
FUND BALANCE, end of year	-	250,615	519,616	568,490
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	(250,615)	(519,616)	(568,490)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	5,432	-	1,747	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	970	1,050	704	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,402	1,050	2,451	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	33,450	37,033	37,032	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	33,450	37,033	37,032	-
REVENUES OVER (UNDER) EXPENDITURES	(27,048)	(35,983)	(34,581)	-
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	(27,048)	(35,983)	(34,581)	-
FUND BALANCE (GAAP), beginning of year	105,440	78,392	78,392	43,811
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 78,392	\$ 42,409	\$ 43,811	\$ 43,811
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	78,392	42,409	43,811	43,811
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	78,392	42,409	43,811	43,811
FUND BALANCE, end of year	78,392	42,409	43,811	43,811
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(78,392)	(42,409)	(43,811)	(43,811)
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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	25,243	19,379	19,379	23,724
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	33	55	106	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,276	19,434	19,485	23,824
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	42,745	16,640	16,640	15,883
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,745	16,640	16,640	15,883
REVENUES OVER (UNDER) EXPENDITURES	(17,469)	2,794	2,845	7,941
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	(17,469)	2,794	2,845	7,941
FUND BALANCE (GAAP), beginning of year	40,126	22,657	22,657	25,502
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 22,657	\$ 25,451	\$ 25,502	\$ 33,443
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	22,657	25,451	25,502	33,443
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	22,657	25,451	25,502	33,443
FUND BALANCE, end of year	22,657	25,451	25,502	33,443
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(22,657)	(25,451)	(25,502)	(33,443)
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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	44,442	37,390	37,390	35,838
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	384	400	550	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,826	37,790	37,940	36,288
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	43,017	41,756	41,755	45,133
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	43,017	41,756	41,755	45,133
REVENUES OVER (UNDER) EXPENDITURES	1,809	(3,966)	(3,815)	(8,845)
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	1,809	(3,966)	(3,815)	(8,845)
FUND BALANCE (GAAP), beginning of year	63,584	65,393	65,393	61,578
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 65,393	\$ 61,427	\$ 61,578	\$ 52,733
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	65,393	61,427	61,578	52,733
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	65,393	61,427	61,578	52,733
FUND BALANCE, end of year	65,393	61,427	61,578	52,733
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(65,393)	(61,427)	(61,578)	(52,733)
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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	33,757	29,743	29,743	31,347
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	524	550	695	670
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,281	30,293	30,438	32,017
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,563	34,545	34,545	38,135
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,563	34,545	34,545	38,135
REVENUES OVER (UNDER) EXPENDITURES	(1,282)	(4,252)	(4,107)	(6,118)
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	(1,282)	(4,252)	(4,107)	(6,118)
FUND BALANCE (GAAP), beginning of year	69,508	68,226	68,226	64,119
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 68,226	\$ 63,974	\$ 64,119	\$ 58,001
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	68,226	63,974	64,119	58,001
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	68,226	63,974	64,119	58,001
FUND BALANCE, end of year	68,226	63,974	64,119	58,001
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(68,226)	(63,974)	(64,119)	(58,001)
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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	24,692	22,318	22,318	20,982
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	229	210	361	260
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,921	22,528	22,679	21,242
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	24,036	24,376	24,376	23,440
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	24,036	24,376	24,376	23,440
REVENUES OVER (UNDER) EXPENDITURES	885	(1,848)	(1,697)	(2,198)
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	885	(1,848)	(1,697)	(2,198)
FUND BALANCE (GAAP), beginning of year	33,600	34,485	34,485	32,788
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 34,485	\$ 32,637	\$ 32,788	\$ 30,590
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	34,485	32,637	32,788	30,590
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,485	32,637	32,788	30,590
FUND BALANCE, end of year	34,485	32,637	32,788	30,590
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,485)	(32,637)	(32,788)	(30,590)
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)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	38,297	30,541	30,541	32,155
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	993	1,050	1,412	1,230
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	39,290	31,591	31,953	33,385
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,978	36,468	36,468	37,620
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,978	36,468	36,468	37,620
REVENUES OVER (UNDER) EXPENDITURES	2,312	(4,877)	(4,515)	(4,235)
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	2,312	(4,877)	(4,515)	(4,235)
FUND BALANCE (GAAP), beginning of year	104,442	106,754	106,754	102,239
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 106,754	\$ 101,877	\$ 102,239	\$ 98,004
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	106,754	101,877	102,239	98,004
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	106,754	101,877	102,239	98,004
FUND BALANCE, end of year	106,754	101,877	102,239	98,004
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(106,754)	(101,877)	(102,239)	(98,004)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	247,928	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	18,598	-	17,522	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	266,526	-	17,522	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,343,003	145,000	215,000	475,000
Debt Service (Principal and Interest)	-	54,500	55,601	-
Other	(3,020)	-	-	-
Fixed Asset Additions	932,605	2,050,000	2,050,000	-
Total Expenditures	2,272,588	2,249,500	2,320,601	475,000
REVENUES OVER (UNDER) EXPENDITURES	(2,006,062)	(2,249,500)	(2,303,079)	(475,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	932,605	403,303	403,301	350,000
Operating Transfer Out	-	(103,303)	(103,300)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,804,500	1,804,500	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	932,605	2,104,500	2,104,501	350,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,073,457)	(145,000)	(198,578)	(125,000)
FUND BALANCE (GAAP), beginning of year	3,059,746	1,128,644	1,128,644	906,703
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(881,008)	(23,363)	(23,363)	-
Add encumbrances, end of year	23,363	23,363	-	-
FUND BALANCE (GAAP), end of year	\$ 1,128,644	\$ 983,644	\$ 906,703	\$ 781,703
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	493,840	500,000	550,000	550,000
Prior Year Encumbrances	23,363	23,363	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	517,203	523,363	550,000	550,000
FUND BALANCE, end of year	1,128,644	983,644	906,703	781,703
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(517,203)	(523,363)	(550,000)	(550,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 611,441	\$ 460,281	\$ 356,703	\$ 231,703

Governmental Funds

Fund Statement—Jail Expansion Fund 400 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	119	-	230	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	119	-	230	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	30,000	30,000	350,000
Debt Service (Principal and Interest)	-	-	-	-
Other	(3,020)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(3,020)	30,000	30,000	350,000
REVENUES OVER (UNDER) EXPENDITURES	3,139	(30,000)	(29,770)	(350,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	20,729	20,728	350,000
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	20,729	20,728	350,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,139	(9,271)	(9,042)	-
FUND BALANCE (GAAP), beginning of year	9,133	9,252	9,252	210
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(3,020)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,252	\$ (19)	\$ 210	\$ 210
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	9,252	(19)	210	210
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,252	\$ (19)	\$ 210	\$ 210

Governmental Funds

Fund Statement—Government Center / Johnson Building

Fund 401 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,403	-	12,000	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,403	-	12,000	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	6,800	115,000	115,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,800	115,000	115,000	-
REVENUES OVER (UNDER) EXPENDITURES	(2,397)	(115,000)	(103,000)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	82,574	82,573	-
Operating Transfer Out	-	(12,127)	(12,126)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	70,447	70,447	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,397)	(44,553)	(32,553)	-
FUND BALANCE (GAAP), beginning of year	591,933	588,266	588,266	555,713
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,270)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 588,266	\$ 543,713	\$ 555,713	\$ 555,713
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	493,840	500,000	550,000	550,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	493,840	500,000	550,000	550,000
FUND BALANCE, end of year	588,266	543,713	555,713	555,713
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(493,840)	(500,000)	(550,000)	(550,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 94,426	\$ 43,713	\$ 5,713	\$ 5,713

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,888	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,680	-	454	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,568	-	454	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	43,276	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	43,276	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(38,708)	-	454	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	(91,176)	(91,174)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(91,176)	(91,174)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(38,708)	(91,176)	(90,720)	-
FUND BALANCE (GAAP), beginning of year	1,006,146	91,376	91,376	-
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(876,718)	(656)	(656)	-
Add encumbrances, end of year	656	656	-	-
FUND BALANCE (GAAP), end of year	\$ 91,376	\$ 200	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	656	656	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	656	656	-	-
FUND BALANCE, end of year	91,376	200	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(656)	(656)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 90,720	\$ (456)	\$ -	\$ -

Governmental Funds

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

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	246,040	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11,396	-	4,780	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	257,436	-	4,780	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,292,927	-	70,000	125,000
Debt Service (Principal and Interest)	-	-	1,043	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,292,927	-	71,043	125,000
REVENUES OVER (UNDER) EXPENDITURES	(1,035,491)	-	(66,263)	(125,000)
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	(1,035,491)	-	(66,263)	(125,000)
FUND BALANCE (GAAP), beginning of year	1,452,534	439,750	439,750	350,780
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(22,707)	(22,707)	-
Add encumbrances, end of year	22,707	22,707	-	-
FUND BALANCE (GAAP), end of year	\$ 439,750	\$ 439,750	\$ 350,780	\$ 225,780
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	439,750	439,750	350,780	225,780
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(22,707)	(22,707)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 417,043	\$ 417,043	\$ 350,780	\$ 225,780

Governmental Funds

Fund Statement—General Capital Fund 405 (Nonmajor Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	58	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>58</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	54,500	54,558	-
Other	-	-	-	-
Fixed Asset Additions	932,605	2,050,000	2,050,000	-
Total Expenditures	<u>932,605</u>	<u>2,104,500</u>	<u>2,104,558</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(932,605)	(2,104,500)	(2,104,500)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	932,605	300,000	300,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,804,500	1,804,500	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>932,605</u>	<u>2,104,500</u>	<u>2,104,500</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year	-	-	-	-
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><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,338,915	4,168,338	4,226,729	4,526,513
Fines and Forfeitures	-	-	-	-
Interest	27,465	24,115	72,682	78,207
Hospital Lease	-	-	-	-
Other	1,145	-	-	-
Total Revenues	3,367,525	4,192,453	4,299,411	4,604,720
EXPENDITURES:				
Personal Services	521,295	555,936	545,712	571,987
Materials & Supplies	47,593	53,275	51,722	54,275
Dues Travel & Training	895	2,750	2,050	3,520
Utilities	296,363	317,545	310,612	352,969
Vehicle Expense	10,108	13,562	12,936	13,172
Equip & Bldg Maintenance	227,062	255,870	253,395	255,213
Contractual Services	1,844,103	2,571,556	2,091,867	2,335,677
Debt Service (Principal and Interest)	-	-	-	-
Other	-	3,500	-	18,500
Fixed Asset Additions	5,123	26,151	24,062	15,610
Total Expenditures	2,952,542	3,800,145	3,292,356	3,620,923
REVENUES OVER (UNDER) EXPENDITURES	414,983	392,308	1,007,055	983,797
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	414,983	392,308	1,007,055	983,797
FUND BALANCE (GAAP), beginning of year	1,263,447	1,668,488	1,668,488	2,660,087
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(47,767)	(20,962)	(20,962)	(5,506)
Add encumbrances, end of year	20,962	20,962	5,506	5,506
Proprietary fund adjustment to full accrual	16,863	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,668,488	\$ 2,060,796	\$ 2,660,087	\$ 3,643,884
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	20,962	20,962	5,506	5,506
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	20,962	20,962	5,506	5,506
FUND BALANCE, end of year	1,668,488	2,060,796	2,660,087	3,643,884
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(20,962)	(20,962)	(5,506)	(5,506)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,647,526	\$ 2,039,834	\$ 2,654,581	\$ 3,638,378

* Accrued Compensated Absences (11,390)
Change in Accrued Compensated Absences (1,108)
Capital Assets (\$133,869 less accumulated depreciation \$102,766) 31,103
Depreciation (1,742)

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,001,263	2,144,497	2,175,874	2,407,656
Fines and Forfeitures	-	-	-	-
Interest	11,869	10,100	39,984	39,984
Hospital Lease	-	-	-	-
Other	32	-	-	-
Total Revenues	2,013,164	2,154,597	2,215,858	2,447,640
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,676,679	2,093,818	1,750,400	1,804,860
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,676,679	2,093,818	1,750,400	1,804,860
REVENUES OVER (UNDER) EXPENDITURES	336,485	60,779	465,458	642,780
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)	336,485	60,779	465,458	642,780
FUND BALANCE (GAAP), beginning of year	261,649	598,134	598,134	1,063,592
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	\$ 598,134	\$ 658,913	\$ 1,063,592	\$ 1,706,372
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	598,134	658,913	1,063,592	1,706,372
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 598,134	\$ 658,913	\$ 1,063,592	\$ 1,706,372

Internal Service Funds

Fund Statement—Self-Insured Dental Plan Fund 601

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	169,512	170,487	169,226	177,386
Fines and Forfeitures	-	-	-	-
Interest	742	942	2,470	2,470
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	170,254	171,429	171,696	179,856
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	158,111	174,920	156,815	167,638
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	158,111	174,920	156,815	167,638
REVENUES OVER (UNDER) EXPENDITURES	12,143	(3,491)	14,881	12,218
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)	12,143	(3,491)	14,881	12,218
FUND BALANCE (GAAP), beginning of year	17,942	30,085	30,085	44,966
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	\$ 30,085	\$ 26,594	\$ 44,966	\$ 57,184
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	30,085	26,594	44,966	57,184
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 30,085	\$ 26,594	\$ 44,966	\$ 57,184

Internal Service Funds

Fund Statement—Self-Insured Workers' Compensation Fund 602

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	477,240	486,543	477,450
Fines and Forfeitures	-	-	-	-
Interest	-	-	3,955	9,480
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	477,240	490,498	486,930
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	284,937	163,387	333,275
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	284,937	163,387	333,275
REVENUES OVER (UNDER) EXPENDITURES	-	192,303	327,111	153,655
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)	-	192,303	327,111	153,655
FUND BALANCE (GAAP), beginning of year	-	-	-	327,111
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	\$ -	\$ 192,303	\$ 327,111	\$ 480,766
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	-	192,303	327,111	480,766
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ 192,303	\$ 327,111	\$ 480,766

Internal Service Funds

Fund Statement—Facilities & Grounds Maintenance Fund 610

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	749,892	941,602	941,602	941,602
Fines and Forfeitures	-	-	-	-
Interest	3,872	2,325	4,515	4,515
Hospital Lease	-	-	-	-
Other	1,113	-	-	-
Total Revenues	754,877	943,927	946,117	946,117
EXPENDITURES:				
Personal Services	521,295	555,936	545,712	571,987
Materials & Supplies	47,593	53,275	51,722	54,275
Dues Travel & Training	895	2,750	2,050	3,520
Utilities	12,701	14,026	12,199	14,501
Vehicle Expense	10,108	13,562	12,936	13,172
Equip & Bldg Maintenance	215,378	255,870	253,395	225,713
Contractual Services	6,578	17,881	21,265	26,904
Debt Service (Principal and Interest)	-	-	-	-
Other	-	3,500	-	18,500
Fixed Asset Additions	5,123	26,151	24,062	15,610
Total Expenditures	819,671	942,951	923,341	944,182
REVENUES OVER (UNDER) EXPENDITURES	(64,794)	976	22,776	1,935
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)	(64,794)	976	22,776	1,935
FUND BALANCE (GAAP), beginning of year	241,218	212,999	212,999	221,569
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(19,712)	(19,712)	(5,506)
Add encumbrances, end of year	19,712	19,712	5,506	5,506
Proprietary fund adjustment to full accrual	16,863 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 212,999	\$ 213,975	\$ 221,569	\$ 223,504
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	19,712	19,712	5,506	5,506
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	19,712	19,712	5,506	5,506
FUND BALANCE, end of year	212,999	213,975	221,569	223,504
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(19,712)	(19,712)	(5,506)	(5,506)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 193,287	\$ 194,263	\$ 216,063	\$ 217,998
* Accrued Compensated Absences	(11,390)			
Change in Accrued Compensated Absences	(1,108)			
Capital Assets (\$133,869 less accumulated depreciation \$102,766)	31,103			
Depreciation	(1,742)			

Internal Service Funds

Fund Statement—Capital Repair & Replacement Fund 620

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,460	151,676	155,600	183,952
Fines and Forfeitures	-	-	-	-
Interest	8,563	8,250	17,288	17,288
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	160,023	159,926	172,888	201,240
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	11,684	-	-	29,500
Contractual Services	2,735	-	-	3,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,419	-	-	32,500
REVENUES OVER (UNDER) EXPENDITURES	145,604	159,926	172,888	168,740
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)	145,604	159,926	172,888	168,740
FUND BALANCE (GAAP), beginning of year	621,008	720,095	720,095	891,733
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(47,767)	(1,250)	(1,250)	-
Add encumbrances, end of year	1,250	1,250	-	-
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 720,095	\$ 880,021	\$ 891,733	\$ 1,060,473
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,250	1,250	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,250	1,250	-	-
FUND BALANCE, end of year	720,095	880,021	891,733	1,060,473
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,250)	(1,250)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 718,845	\$ 878,771	\$ 891,733	\$ 1,060,473

Internal Service Funds

Fund Statement—Utility Fund 621

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,788	282,836	297,884	338,467
Fines and Forfeitures	-	-	-	-
Interest	2,419	2,498	4,470	4,470
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	269,207	285,334	302,354	342,937
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	283,662	303,519	298,413	338,468
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	283,662	303,519	298,413	338,468
REVENUES OVER (UNDER) EXPENDITURES	(14,455)	(18,185)	3,941	4,469
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)	(14,455)	(18,185)	3,941	4,469
FUND BALANCE (GAAP), beginning of year	121,630	107,175	107,175	111,116
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	\$ 107,175	\$ 88,990	\$ 111,116	\$ 115,585
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	107,175	88,990	111,116	115,585
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 107,175	\$ 88,990	\$ 111,116	\$ 115,585

Trust Funds

Fund Statement—Private Purpose Trust Funds Combined

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	484	300	567	610
Hospital Lease	-	-	-	-
Other	265	-	101	100
Total Revenues	749	300	668	710
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	280	300	280	330
Fixed Asset Additions	-	-	-	-
Total Expenditures	280	300	280	330
REVENUES OVER (UNDER) EXPENDITURES	469	-	388	380
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	469	-	388	380
FUND BALANCE (GAAP), beginning of year	39,039	39,508	39,508	39,896
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,508	\$ 39,508	\$ 39,896	\$ 40,276
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	39,508	39,508	39,896	40,276
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,170)	(37,170)	(37,170)	(37,170)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,338	\$ 2,338	\$ 2,726	\$ 3,106

Trust Funds

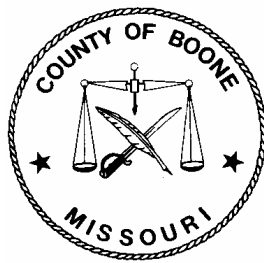
Fund Statement—George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	401	300	455	480
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	401	300	455	480
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	280	300	280	330
Fixed Asset Additions	-	-	-	-
Total Expenditures	280	300	280	330
REVENUES OVER (UNDER) EXPENDITURES	121	-	175	150
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	121	-	175	150
FUND BALANCE (GAAP), beginning of year	32,576	32,697	32,697	32,872
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,697	\$ 32,697	\$ 32,872	\$ 33,022
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	32,697	32,697	32,872	33,022
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 297	\$ 297	\$ 472	\$ 622

Trust Funds

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

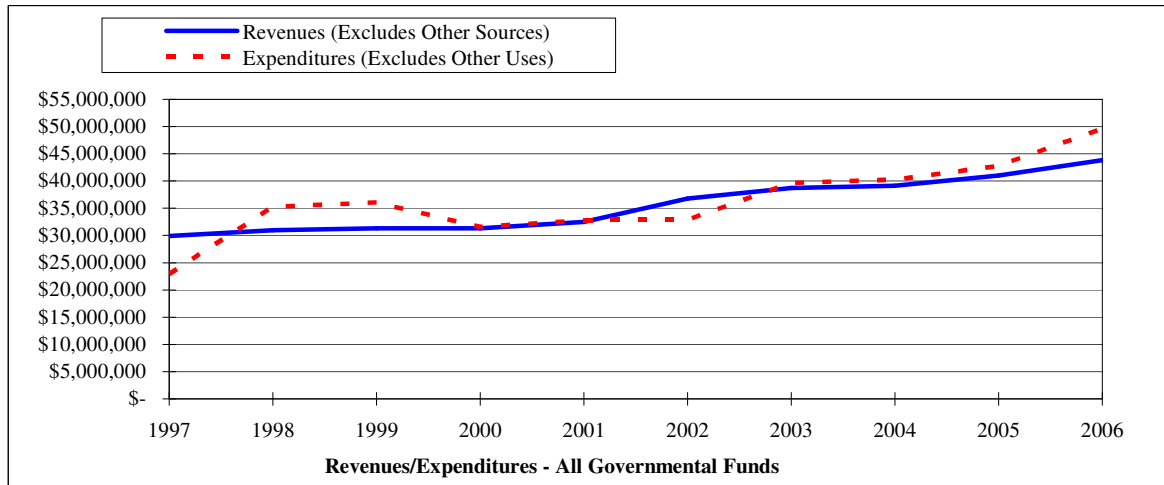
	2004 Actual	2005 Budget	2005 Projected	2006 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	83	-	112	130
Hospital Lease	-	-	-	-
Other	265	-	101	100
Total Revenues	348	-	213	230
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	348	-	213	230
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	348	-	213	230
FUND BALANCE (GAAP), beginning of year	6,463	6,811	6,811	7,024
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,811	\$ 6,811	\$ 7,024	\$ 7,254
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	6,811	6,811	7,024	7,254
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,770)	(4,770)	(4,770)	(4,770)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,041	\$ 2,041	\$ 2,254	\$ 2,484



Financial Summaries

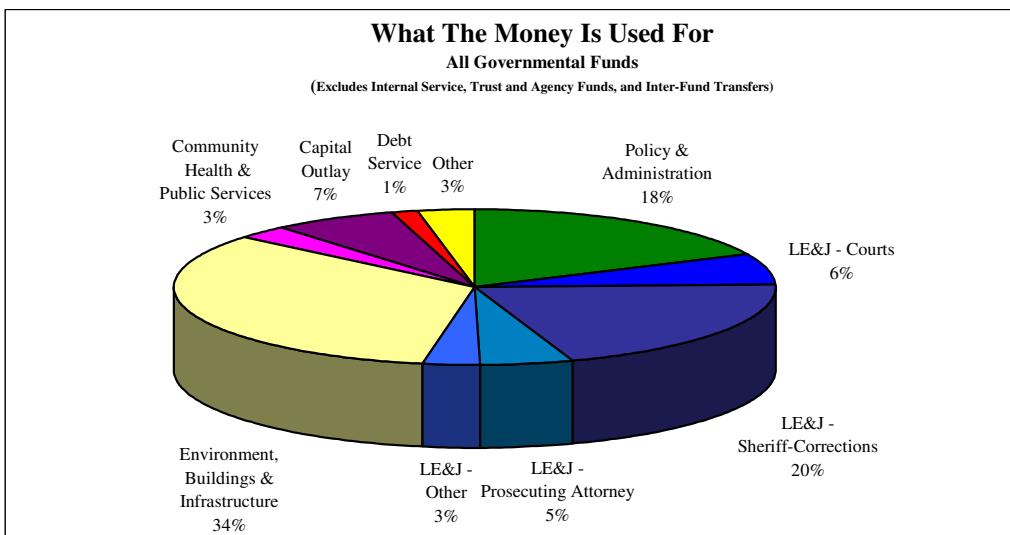
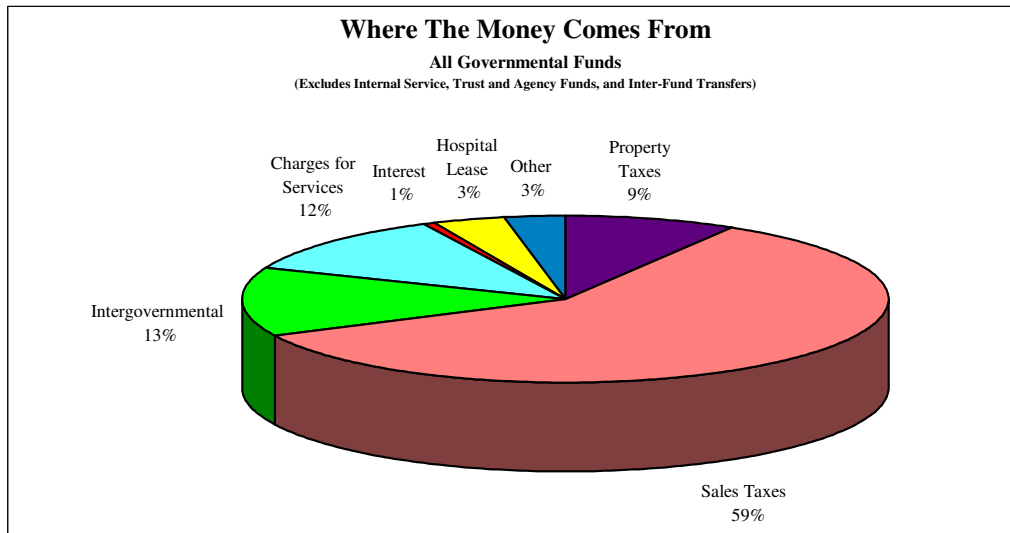
Revenues / Expenditures – All Governmental Funds

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Revenues (Excludes Other Sources)	\$29,930,614	\$30,980,284	\$31,303,053	\$31,329,849	\$32,477,938
Expenditures (Excludes Other Uses)	\$22,935,721	\$35,290,386	\$36,084,944	\$31,605,075	\$32,769,441
	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Revenues (Excludes Other Sources)	\$36,806,753	\$38,702,527	\$39,141,773	\$40,980,324	\$43,795,472
Expenditures (Excludes Other Uses)	\$32,860,977	\$39,673,816	\$40,271,981	\$42,794,971	\$49,576,466



Financial Summaries cont'd

2006 Budget – All Governmental Funds



Where The Money Comes From

Property Taxes	\$3,734,046
Sales Taxes	25,915,000
Intergovernmental	5,918,412
Charges for Services	5,080,120
Interest	275,359
Hospital Lease	1,507,000
Other	1,365,535
Total	\$43,795,472

What The Money Is Used For

Policy & Administration	\$8,947,147 **
LE&J - Courts	3,196,571
LE&J - Sheriff-Corrections	9,970,202
LE&J - Prosecuting Attorney	2,548,656
LE&J - Other	1,454,966 ***
Environment, Buildings & Infrastructure	16,640,130
Community Health & Public Services	1,247,925
Capital Outlay	3,360,347
Debt Service	694,718
Other	1,515,804
Total	\$49,576,466 *

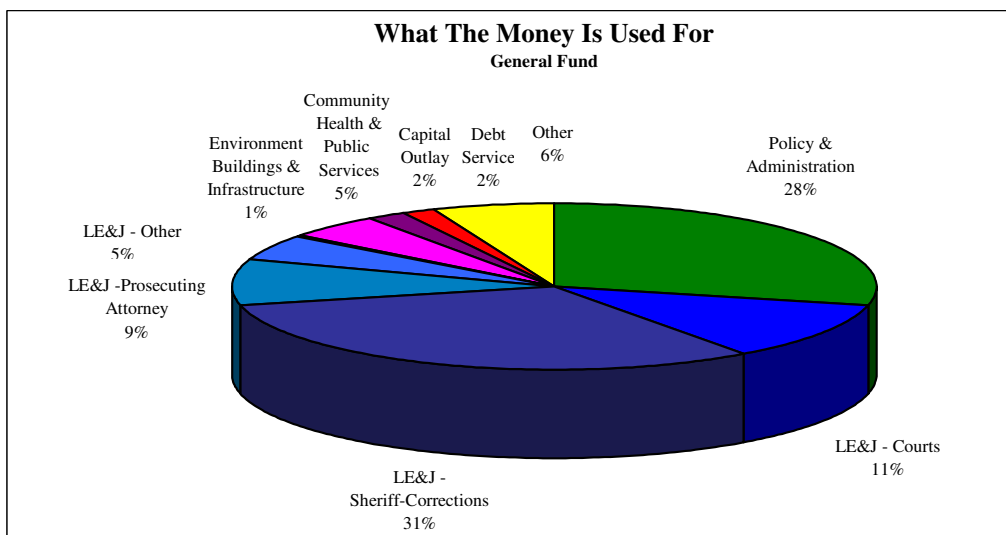
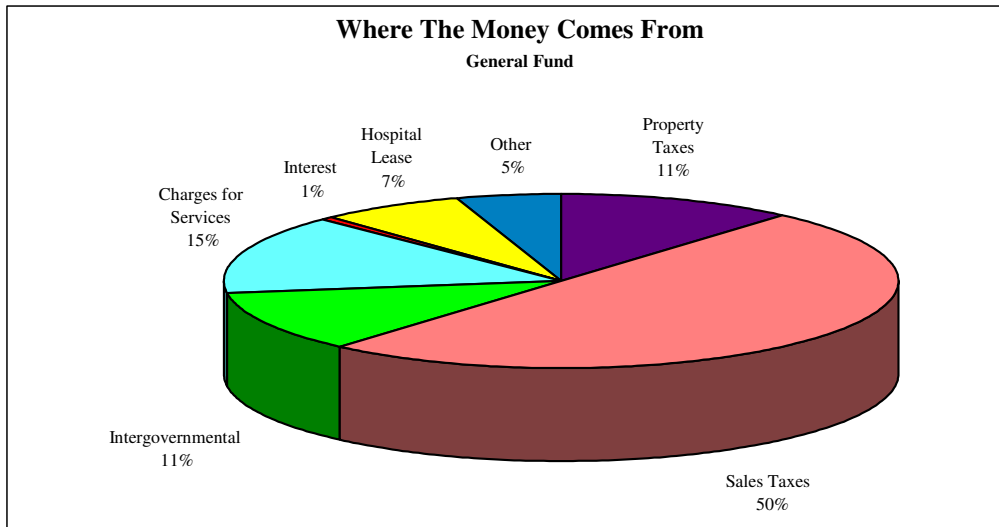
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

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

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

Financial Summaries cont'd

2006 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$2,553,000
Sales Taxes	11,200,000
Intergovernmental	2,574,357
Charges for Services	3,277,120
Interest	160,455
Hospital Lease	1,507,000
Other	1,151,644
Total	\$22,423,576

What The Money Is Used or

Policy & Administration	\$7,117,297 **
LE&J - Courts	2,829,191
LE&J - Sheriff/Corrections	7,888,038
LE&J - Prosecuting Attorney	2,188,413
LE&J - Other	1,244,590 ***
Environment, Buildings & Infrastructure	56,356
Community Health & Public Services	1,203,165
Capital Outlay	494,222
Debt Service	414,915
Other	1,515,804
Total	\$24,951,991 *

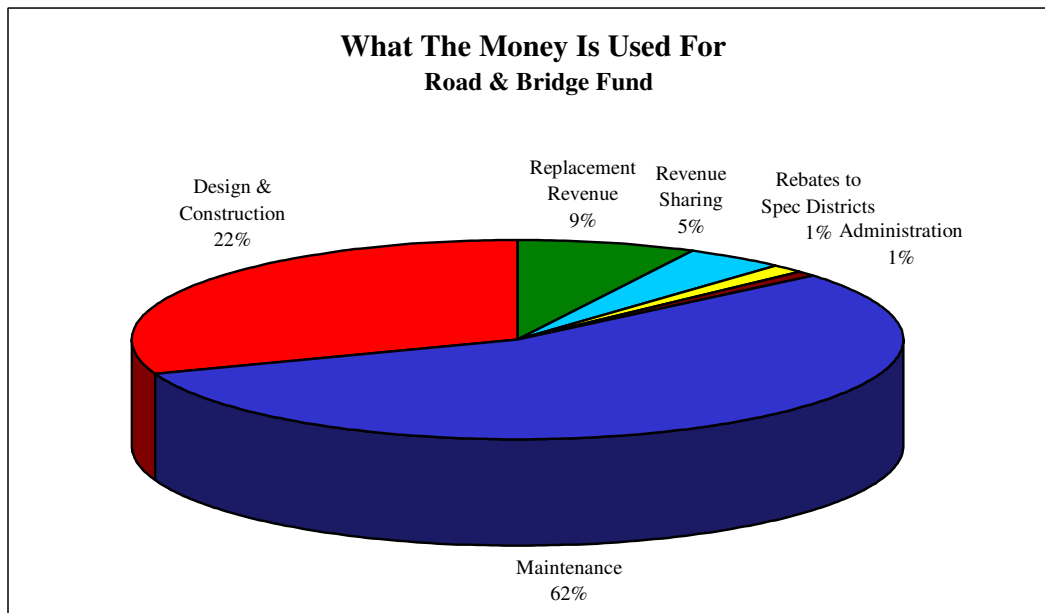
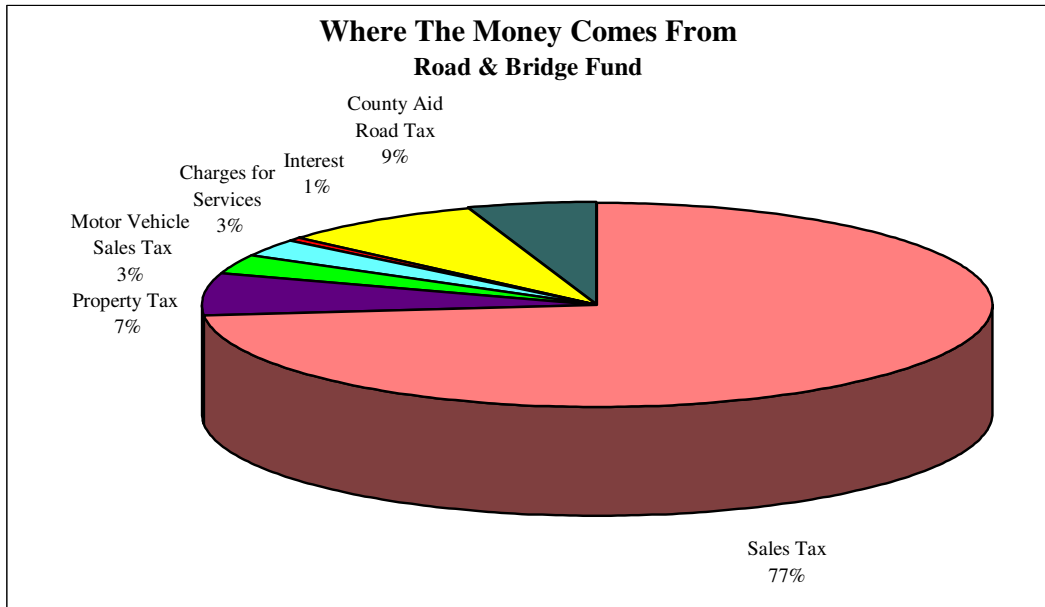
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

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

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

Financial Summaries cont'd

2006 Budget–Road & Bridge Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$11,200,000
Property Tax	1,037,000
Motor Vehicle Sales Tax	470,000
Charges for Services	411,500
Interest	101,468
County Aid Road Tax	1,280,000
Intergovernmental	792,200
	<hr/>
	\$15,292,168

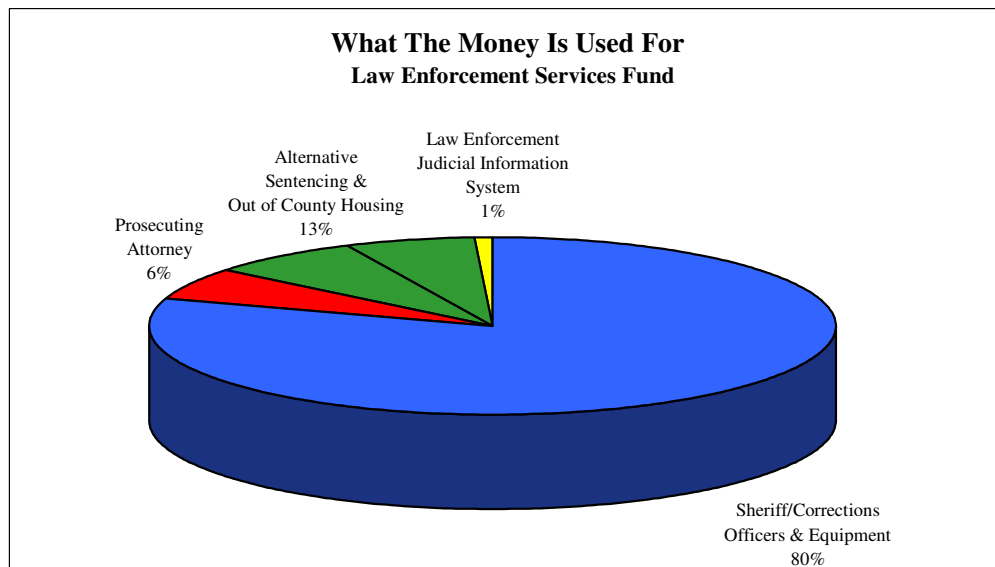
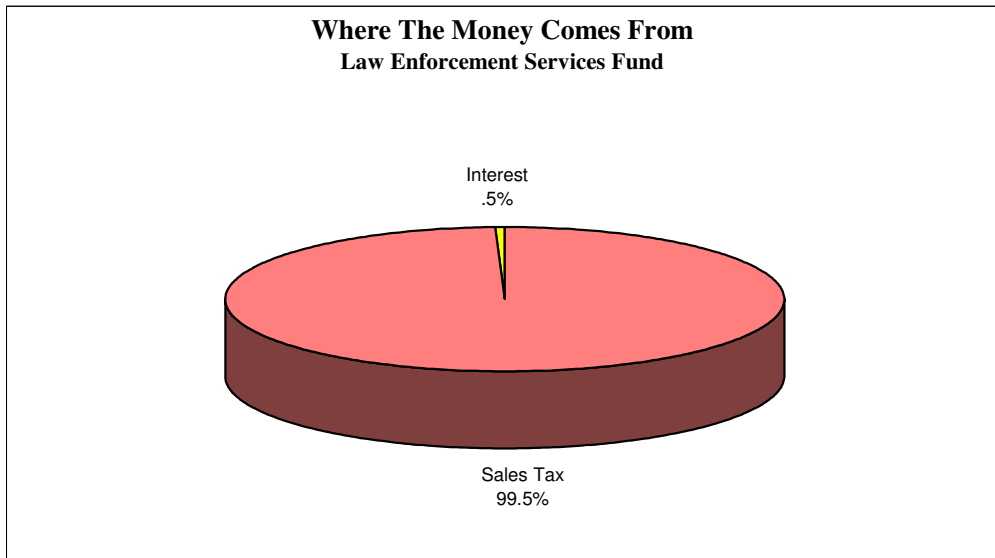
What The Money Is Used or

Replacement Revenue	\$1,321,129
Revenue Sharing	691,477
Rebates to Special Districts	231,125
Administration	150,000
Maintenance	9,639,541
Design & Construction	5,323,933
	<hr/>
	\$17,357,205 *

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

Financial Summaries cont'd

2006 Budget–Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$2,800,000
Interest	12,400
Other	600
	<hr/>
	\$2,813,000

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,317,015
Prosecuting Attorney	168,699
Alternative Sentencing	205,975
Out of County Housing	180,000
Law Enforcement Judicial Information System-County	18,456
Law Enforcement Judicial Information System-Court	2,640
	<hr/>
	\$2,892,785 *

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

Financial Summaries cont'd

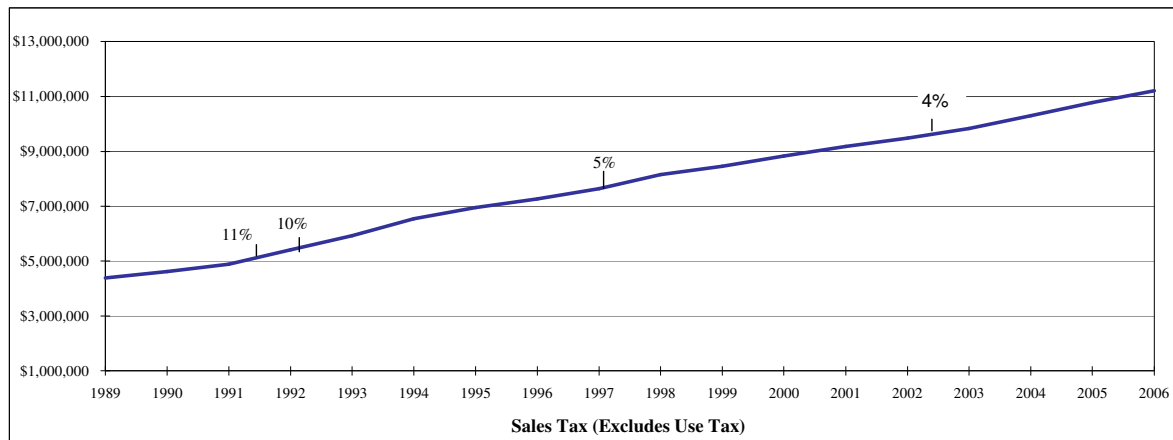
Sales Tax

	<u>1989 Actual</u>	<u>1990 Actual</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>
Sales Tax	\$4,380,304	\$4,618,016	\$4,889,530	\$5,409,376	\$5,926,282
Sales Tax Growth Rate		5%	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 Actual</u>	<u>2005 Projected</u>	<u>2006 Budget</u>
Sales Tax	\$10,297,638	\$10,780,000	\$11,200,000
Sales Tax Growth Rate	5%	5%	4%

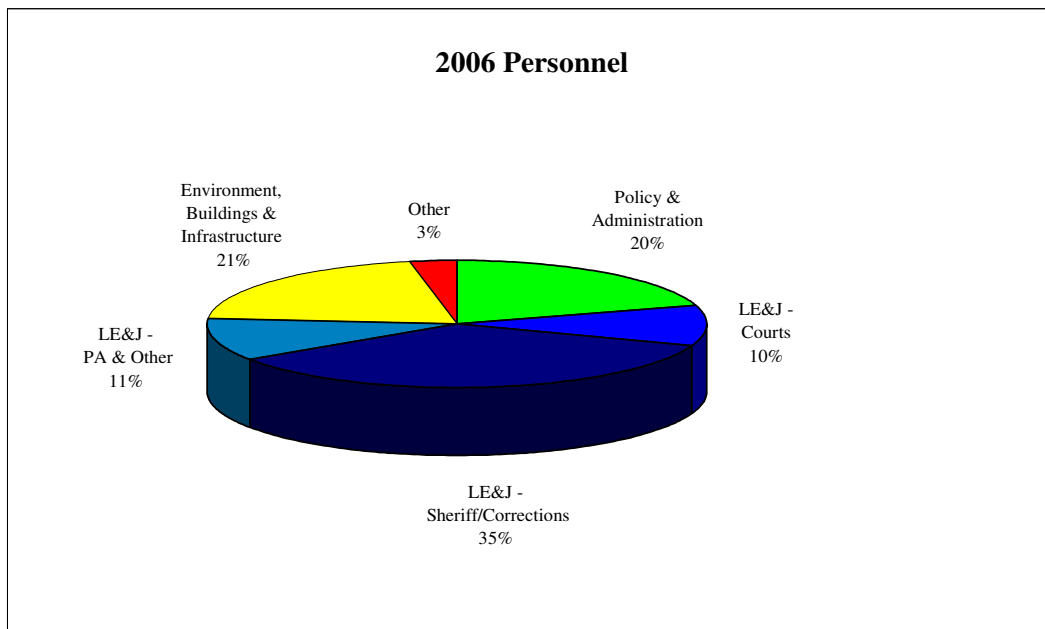


The sales tax amounts reflect General Fund revenues only; however, Public Works and Law Enforcement Services sales tax revenues show the same growth pattern.

Personnel

Summary of Personnel by Function

DEPT NO	DEPT NAME	2006 FTE	DEPT NO	DEPT NAME	2006 FTE
<u>Policy & Administration</u>			<u>LE&J - PA & Other</u>		
1110	Auditor	4.50	1200	Public Administrator	4.50
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1118	Purchasing	2.50	1262	Victim Witness	2.75
1121	County Commission	5.45	1263	IV-D	9.00
1126	County Counselor	1.60	2610	PA Tax Collection	1.12
1131	County Clerk	5.25	2630	PA Bad Check Collection	1.68
1132	Election and Registration	6.77	2903	Prosecuting Attorney-Law Enf Sls Tax	3.00
1140	Treasurer	3.45			44.37
1150	Collector	7.25			
1160	Recorder	9.00			
1170	Information Technology	14.00	<u>Environment, Buildings & Infrastructure</u>		
1176	GIS - County	2.00	1360	Solid Waste Recycling	0.25
1194	Mail Services	2.00	2040	Public Works-R&B Maintenance	55.65
1196	Records Management Services	0.75	2045	Public Works-Design & Construction	13.63
2010	Assessment	16.00	6100	Facilities and Grounds Maintenance	6.00
2110	Collector Tax Maintenance	0.08	6101	Facilities and Grounds Housekeeping	8.00
		82.60			83.53
<u>LE&J - Courts</u>			<u>Other</u>		
1210	Circuit Court Services	22.67	1710	Planning and Zoning	5.42
1221	Circuit Clerk	5.00	1720	Building Codes	6.33
1241	Juvenile Office	4.24	1750	Bonne Femme Creek Watershed	1.00
1242	Juvenile Justice Center	4.74			12.75
1243	Juvenile Justice Grants & Contracts	1.90			
2904	Alternate Sentencing-Law Enf Sls Tax	4.00			
		42.55			
<u>LE&J - Sheriff/Corrections</u>			Grand Total		
1251	Sheriff	63.09			409.95
1255	Corrections	60.31			
2901	Sheriff-Law Enf Sls Tax	14.75			
2902	Corrections-Law Enf Sls Tax	6.00			
		144.15			



Personnel cont'd

Summary of Personnel by Fund—10 Years

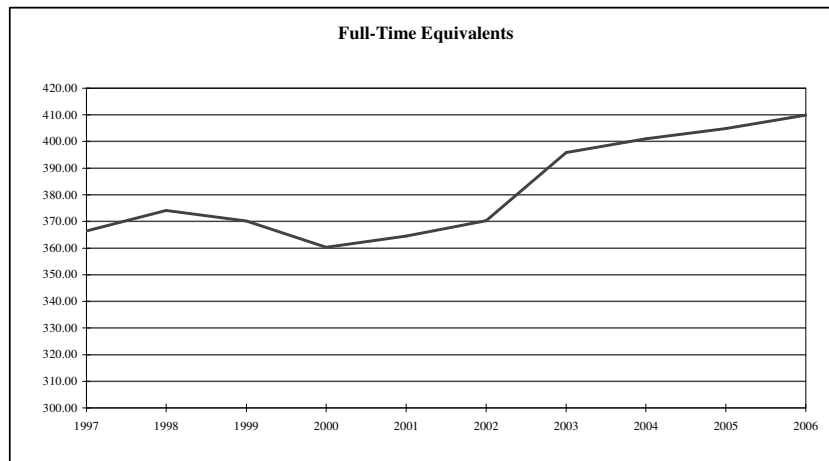
FULL-TIME EQUIVALENTS													2005-2006
FUND	DEPT NO	DEPT NAME	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Change
100	1110	Auditor	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50	4.50	4.50	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1118	Purchasing	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	6.00	6.00	6.00	6.00	6.00	6.00	5.50	5.50	5.50	5.45	(0.05)
100	1125	Centralia Office	-	0.50	0.50	0.50	0.08	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	1.00	1.50	1.50	1.50	1.60	0.10
100	1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	5.25	0.50
100	1132	Election and Registration	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77	6.77	6.77	-
100	1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45	3.45	3.45	-
100	1150	Collector	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83	7.25	7.25	-
100	1160	Recorder	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
100	1170	Information Technology	11.00	10.00	10.00	10.00	11.00	13.00	13.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	1.00	2.00	2.00	2.00	1.00	0.12	-	-	-	-	-
100	1176	GIS - County	-	-	-	-	1.00	1.88	2.00	2.00	2.00	2.00	-
100	1194	Mail Services	0.65	1.15	1.30	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1196	Records Management Services	0.75	0.36	0.36	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-
100	1200	Public Administrator	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	4.50	1.00
100	1210	Circuit Court Services	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.40	21.40	22.67	1.27
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
100	1241	Juvenile Office	22.45	22.45	13.03 a	3.88 a	3.88	3.20	4.05	4.05	4.17	4.24	0.07
100	1242	Juvenile Justice Center	23.99	24.09	14.29 a	4.30 a	4.44	4.44	4.44	4.62	4.74	4.74	-
100	1243	Juvenile Justice Grants & Contracts	7.00	9.24	9.32	8.19	8.36	6.99 c	6.62 c	4.68 c	4.24 c	1.90 c	(2.34)
100	1251	Sheriff	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09	61.09	63.09	2.00
100	1255	Corrections	41.51	41.48	54.48 b	57.55 b	59.51	59.26	59.26	59.31	60.31	60.31	-
100	1261	Prosecuting Attorney	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32	22.32	22.32	-
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75	(0.25)
100	1263	IV-D	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	8.00	9.00	1.00
100	1340	NID Administration	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
100	1370	BC Reg Sewer District Mgmt Service	-	-	-	-	1.00	1.00	1.00	1.00	-	-	-
100	1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	5.42	5.42	-
100	1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33	6.33	6.33	-
100	1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	1.00	1.00	1.00	1.00	-
General Fund Total			272.52	279.24	274.33	264.52	268.40	272.98	274.26	276.52	276.74	280.04	3.30
201	2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	1.00
204	2040	Public Works-R&B Maintenance	48.94	48.94	48.94	48.94	48.94	49.65	49.65	51.65	55.65	55.65	-
204	2045	Public Works-Design & Construction	13.16	13.16	13.16	13.16	12.78	12.96	13.63	13.63	13.63	13.63	-
210	2110	Collector Tax Maintenance	-	-	-	-	-	-	-	-	0.08	0.08	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	-	-
261	2610	PA Tax Collection	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50	0.50	1.12	0.62
263	2630	PA Bad Check Collections	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18	2.18	1.68	(0.50)
280	2800	Storage & Preservation	0.58	0.58	1.15	1.15	1.00	1.00	1.00	1.00	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	14.00 d	14.00 d	14.00 d	14.75 d	0.75
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	6.00 d	6.00 d	6.00 d	6.00 d	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	2.00 d	3.00 d	3.00 d	3.00 d	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	3.00 d	3.50 d	4.00 d	4.00 d	-
Special Revenue Funds Total			80.98	81.43	82.30	82.30	82.07	83.36	108.53	110.46	114.04	115.91	1.87
610	6100	Facilities and Grounds Maintenance	6.00	6.50	6.50	6.50	7.00	7.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	-
Internal Service Funds Total			13.00	13.50	13.50	13.50	14.00	14.00	13.00	14.00	14.00	14.00	-
Grand Total			366.50	374.17	370.13	360.32	364.47	370.34	395.79	400.98	404.78	409.95	5.17

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

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

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

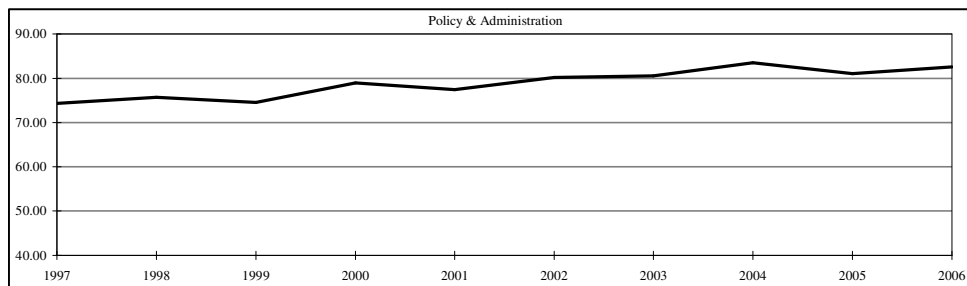
d Law Enforcement Sales Tax of 1/8 cent passed in general election in August 2002 - tax effective January 1, 2003.



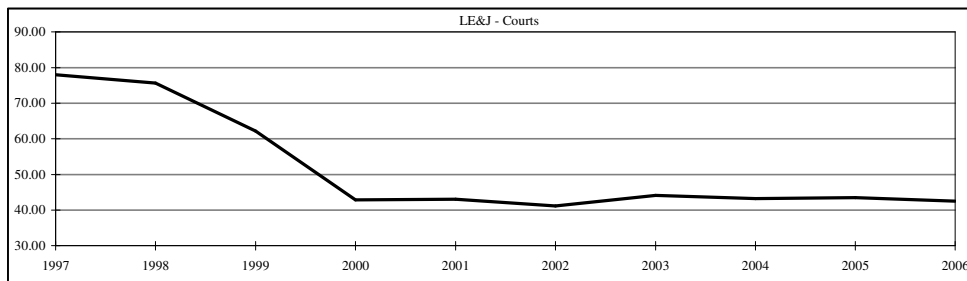
Personnel cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>Policy & Administration</u>											
1110	Auditor	4.12	4.25	4.25	4.25	4.50	4.50	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.00	2.00	2.00	2.00	2.50	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	5.50	5.50	5.50	5.45
1125	Centralia Office	-	0.50	0.50	0.50	0.08	-	-	-	-	-
1126	County Counselor	-	-	-	-	-	1.00	1.50	1.50	1.50	1.60
1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	5.25
1132	Election and Registration	9.00	9.25	7.38	9.68	7.00	6.77	6.77	8.77	6.77	6.77
1140	Treasurer	3.00	3.00	3.00	3.00	3.00	3.05	3.45	3.45	3.45	3.45
1150	Collector	5.83	5.83	5.83	6.83	6.83	6.83	6.83	6.83	7.25	7.25
1160	Recorder	8.67	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
1170	Information Technology	11.00	10.00	10.00	10.00	11.00	13.00	13.00	14.00	14.00	14.00
1175	GIS - Consortium	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	2.00
1194	Mail Services	0.65	1.15	1.30	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.36	0.36	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00
2110	Collector Tax Maintenance	-	-	-	-	-	-	-	-	0.08	0.08
2800	Storage & Preservation	0.58	0.58	1.15	1.15	1.00	1.00	1.00	1.00	-	-
		74.35	75.67	74.52	78.91	77.41	80.15	80.55	83.55	81.05	82.60



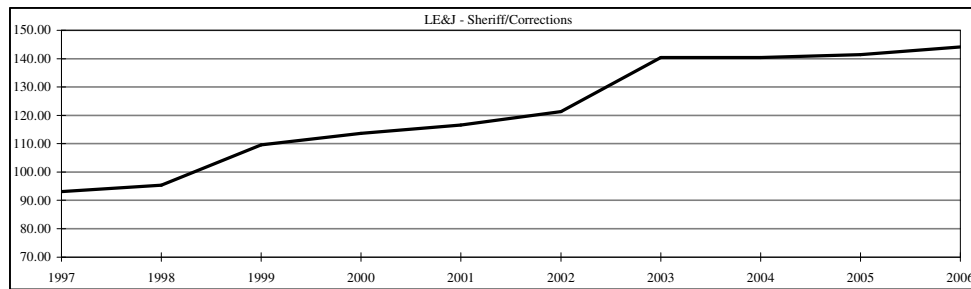
		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>LE&J - Courts</u>											
1210	Circuit Court Services	19.50	19.50	20.50	21.50	21.50	21.50	21.00	21.40	21.40	22.67
1220	Public Safety Grant Project (CJIS)	-	-	-	-	-	-	-	-	-	-
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	22.45	22.45	13.03	3.88	3.88	3.20	4.05	4.05	4.17	4.24
1242	Juvenile Justice Center	23.99	24.09	14.29	4.30	4.30	4.44	4.44	4.62	4.74	4.74
1243	Juvenile Justice Grants & Contracts	7.00	9.24	9.32	8.19	8.36	6.99	6.62	4.68	4.24	1.90
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-	-	3.00	3.50	4.00	4.00
		77.94	80.28	62.14	42.87	43.04	41.13	44.11	43.25	43.55	42.55



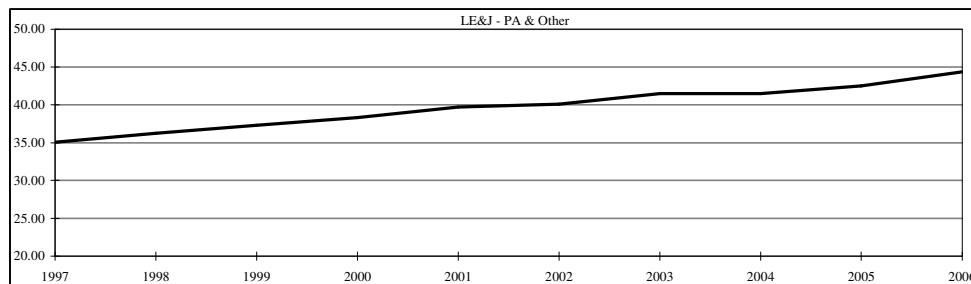
Personnel cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>LE&J - Sheriff/Corrections</u>											
1251	Sheriff	51.55	53.89	55.09	56.09	57.09	62.09	61.09	61.09	61.09	63.09
1255	Corrections	41.51	41.48	54.48	57.55	59.51	59.26	59.26	59.31	60.31	60.31
2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	14.00	14.00	14.00	14.75
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	6.00	6.00	6.00	6.00
		93.06	95.37	109.57	113.64	116.60	121.35	140.35	140.40	141.40	144.15



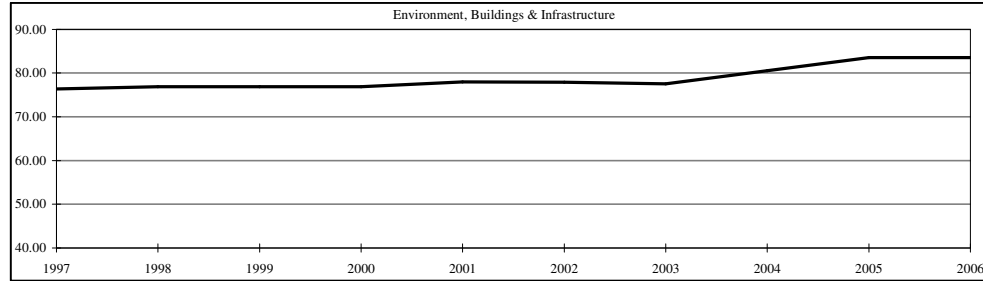
		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>LE&J - PA & Other</u>											
1200	Public Administrator	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	4.50
1261	Prosecuting Attorney	19.75	20.50	21.25	21.25	21.85	21.85	21.75	22.32	22.32	22.32
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75
1263	IV-D	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	8.00	9.00
1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-
2610	PA Tax Collection	0.30	0.30	0.30	0.30	0.60	1.00	1.00	0.50	0.50	1.12
2630	PA Bad Check Collections	3.00	3.45	3.75	3.75	3.75	3.75	3.25	2.18	2.18	1.68
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	2.00	3.00	3.00	3.00
		35.05	36.25	37.30	38.30	39.70	40.10	41.50	41.50	42.50	44.37



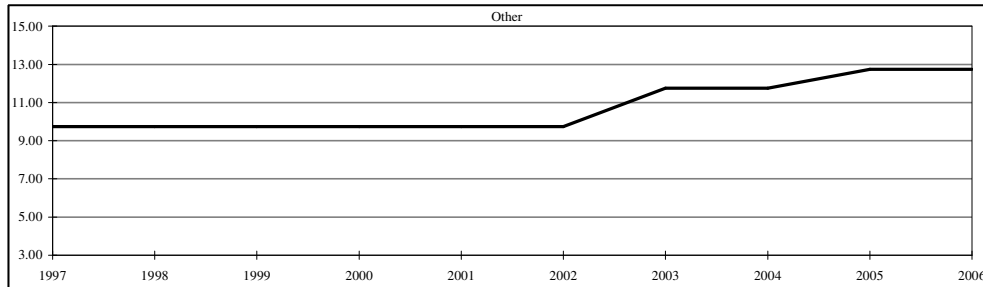
Personnel cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>Environment, Buildings & Infrastructure</u>											
1340	NID Administration	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	49.65	49.65	51.65	55.65	55.65
2045	Public Works-Design & Construction	13.16	13.16	13.16	13.16	12.78	12.96	13.63	13.63	13.63	13.63
6100	Facilities and Grounds Maintenance	6.00	6.50	6.50	6.50	7.00	7.00	6.00	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	8.00	8.00	8.00
		<u>76.35</u>	<u>76.85</u>	<u>76.85</u>	<u>76.85</u>	<u>77.97</u>	<u>77.86</u>	<u>77.53</u>	<u>80.53</u>	<u>83.53</u>	<u>83.53</u>



		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<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	5.42	5.42
1720	Building Codes	5.33	5.33	5.33	5.33	5.33	5.33	6.33	6.33	6.33	6.33
1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	1.00	1.00	1.00	1.00
		<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>11.75</u>	<u>11.75</u>	<u>12.75</u>	<u>12.75</u>



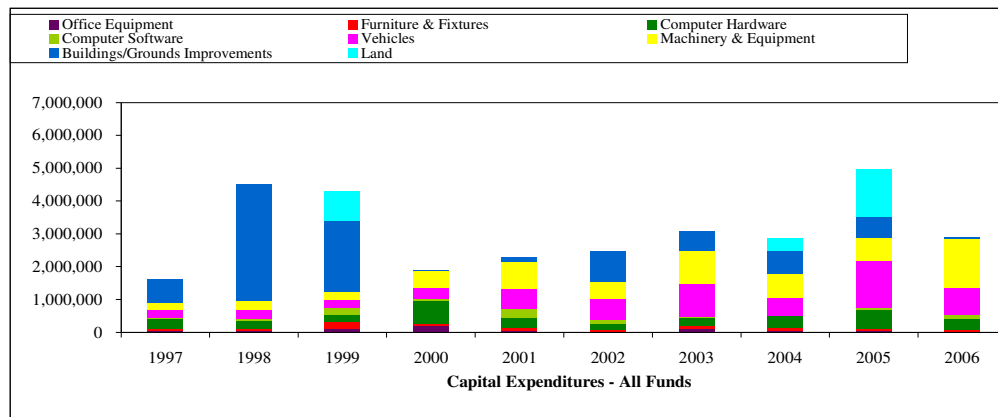
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Grand Total	<u>366.50</u>	<u>374.17</u>	<u>370.13</u>	<u>360.32</u>	<u>364.47</u>	<u>370.34</u>	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>409.95</u>

Capital Expenditures

Summary of Capital Expenditures—All Funds Combined—10 Years

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Office Equipment	\$ 39,403	\$ 31,377	\$ 119,420	\$ 181,422	\$ 49,759
Furniture & Fixtures	52,798	75,524	217,178	80,231	89,532
Computer Hardware	330,799	253,644	211,801	696,816	292,530
Computer Software	17,094	68,655	181,279	72,411	276,695
Vehicles	262,464	263,087	271,591	326,892	602,003
Machinery & Equipment	187,893	264,035	211,572	515,863	845,052
Buildings/Grounds Improvements	726,021	3,562,158 ^a	2,191,966 ^a	22,016	149,130
Land	-	-	910,000	-	-
Total Capital Expenditures	<u>\$ 1,616,472</u>	<u>\$ 4,518,481</u>	<u>\$ 4,314,807</u>	<u>\$ 1,895,651</u>	<u>\$ 2,304,701</u>

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Office Equipment	\$ 25,562	\$ 85,743	\$ 63,886	\$ 44,609	\$ 32,171
Furniture & Fixtures	49,210	87,387	69,305	61,268	43,113
Computer Hardware	199,060	249,563	351,291	576,085	339,279
Computer Software	97,547	62,086	29,337	72,171	106,054
Vehicles	662,650	996,667 ^b	533,746 ^b	1,422,927	821,905
Machinery & Equipment	523,080	1,008,282 ^b	727,185 ^b	719,622	1,508,435
Buildings/Grounds Improvements	921,042	609,582	708,183	630,495	50,000
Land	-	-	390,000	1,451,500	-
Total Capital Expenditures	<u>\$ 2,478,151</u>	<u>\$ 3,099,310</u>	<u>\$ 2,872,932</u>	<u>\$ 4,978,677</u>	<u>\$ 2,900,957</u>



Reconciliation of Total Capital Expenditures to schedule of Expenditures by Function

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Total Capital Expenditures	\$ 1,616,472	\$ 4,518,481	\$ 1,616,472	\$ 4,518,480	\$ 2,304,701
Less: Capital Expenditures in Non-Governmental Funds	(67,323)	(59,504)	(26,501)	(156,740)	(51,250)
Capital Outlay per schedule of Expenditures by Function	<u>\$ 1,549,149</u>	<u>\$ 4,458,977</u>	<u>\$ 1,589,971</u>	<u>\$ 4,361,740</u>	<u>\$ 2,253,451</u>

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Total Capital Expenditures	\$ 2,478,151	\$ 3,099,310	\$ 2,872,932	\$ 4,978,677	\$ 2,900,957
Less: Capital Expenditures in Non-Governmental Funds	(132,200)	(94,585)	(154,093)	(24,062)	(15,610)
Capital Outlay per schedule of Expenditures by Function	<u>\$ 2,345,951</u>	<u>\$ 3,004,725</u>	<u>\$ 2,718,839</u>	<u>\$ 4,954,615</u>	<u>\$ 2,885,347</u>

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

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

Capital Expenditures cont'd

Summary of Capital Expenditures by Fund—2006 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings/Grounds
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Improvements
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1140	Treasurer	-	2,500	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	52,535	129,079	51,509	4,615	-	-	-	-	-
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1191	Insurance & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	37,000	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1200	Public Administrator	600	2,885	-	-	-	-	-	-	-	-	-	-	-
100	1210	Circuit Court Services	-	9,150	8,000	1,300	3,770	9,250	1,650	-	-	-	700	-	-
100	1221	Circuit Clerk	2,800	1,500	2,900	1,500	-	6,900	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	-	1,000	-	1,200	325	-	-	-	-	13,600	-
100	1241	Juvenile Office	-	800	-	-	-	9,600	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	300	-	8,050	-	2,400	-	-	-	-	-	1,780	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1251	Sheriff	-	-	-	3,500	-	-	-	-	-	-	280	5,000	-
100	1255	Corrections	-	-	-	500	-	-	-	-	25,000	21,000	11,600	5,000	-
100	1261	Prosecuting Attorney	-	11,436	2,650	2,512	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	200	-	4,346	2,855	-	-	625	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1288	Public Safety Grants/Spec Proj	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	3,520	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	25,000	-	-	-
General Fund Total			\$ 3,600	\$ 28,571	\$ 17,896	\$ 21,217	\$ 56,305	\$ 195,429	\$ 57,629	\$ 4,615	\$ 25,000	\$ 46,000	\$ 12,580	\$ 25,380	\$ -

Capital Expenditures cont'd

Summary of Capital Expenditures by Fund—2006 Budget

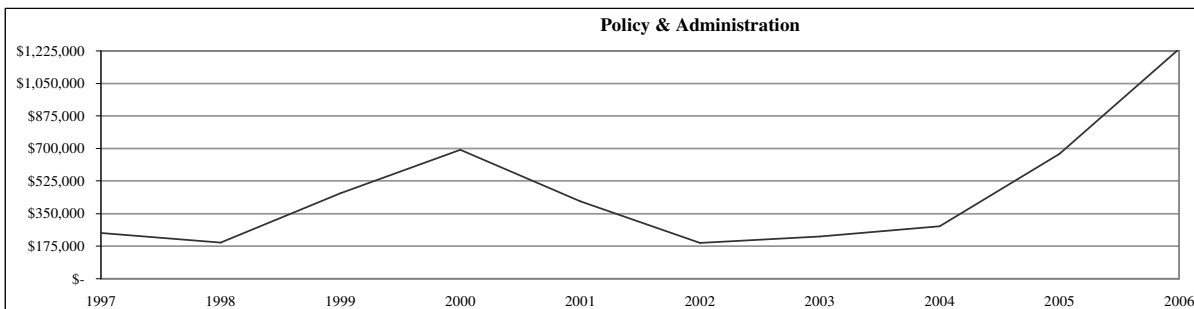
Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings/Grounds Improvements
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	
201	2010	Assessment	-	-	4,000	-	16,000	13,800	-	-	-	-	-	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	18,500	-	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	-	-	-	1,200	5,000	-	-	438,500	135,000	275,386	50,000
204	2045	Public Works-Design & Construction	-	-	-	-	10,845	2,840	3,660	-	-	-	1,000	-	-
210	2100	Local Emergency Planning Committee	-	-	-	-	3,000	-	-	-	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	-	-	-	-	-	-	888,700	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	-	1,150	-	-
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	3,000	27,960	4,000	-	-	-	-	-	-
283	2830	Circuit Drug Court	-	-	-	-	-	1,200	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	2,000	-	325	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	2,500	-	-	-	-	312,405	128,990	23,264	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	13,375	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	2,000	1,200	325	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ -	\$ 4,000	\$ -	\$ 39,345	\$ 48,200	\$ 13,310	\$ 18,500	\$ -	\$ 750,905	\$ 1,168,215	\$ 298,650	\$ 50,000
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	12,000	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	2,140	1,470	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 2,140	\$ 1,470	\$ -
Total			<u>\$ 3,600</u>	<u>\$ 28,571</u>	<u>\$ 21,896</u>	<u>\$ 21,217</u>	<u>\$ 95,650</u>	<u>\$ 243,629</u>	<u>\$ 70,939</u>	<u>\$ 35,115</u>	<u>\$ 25,000</u>	<u>\$ 796,905</u>	<u>\$ 1,182,935</u>	<u>\$ 325,500</u>	<u>\$ 50,000</u>
Grand Total			<u>\$ 2,900,957</u>												

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Policy & Administration						
1110	Auditor	\$ 565	\$ -	\$ -	\$ -	\$ 2,689
1115	Human Resources	362	1,433	2,101	1,571	10,192
1118	Purchasing	562	285	-	-	1,054
1121	County Commission	-	-	3,436	-	2,585
1131	County Clerk	-	-	-	314	244
1132	Election and Registration	-	-	69,034 b	66,791 b	-
1140	Treasurer	794	-	574	1,055	20,000 t
1150	Collector	2,325	511	5,826	733	343
1160	Recorder	3,994	-	6,390	3	230
1170	Information Technology	194,845	132,508	326,001 a	411,032 o	242,328
1175	GIS - Consortium	9,770	13,646	4,139	15,702	-
1176	GIS - County	-	-	-	-	30,155
1191	Insurance & Safety	-	-	-	-	-
1194	Mail Services	-	-	18,810	-	-
1196	Records Management Services	-	28,575	5,564	-	-
2010	Assessment	14,684	16,387	16,842	77,287 s	51,863
2300	Election Services	-	-	-	818	-
2800	Storage & Preservation	18,925	1,071	-	118,305 s	55,129
		\$ 246,826	\$ 194,416	\$ 458,717	\$ 693,611	\$ 416,812

		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -
1115	Human Resources	-	-	649	496	-
1118	Purchasing	15,383	3,624	-	1,066	-
1121	County Commission	-	8,829	5,434	-	-
1126	County Counselor	-	275	-	-	-
1131	County Clerk	-	11,798	-	-	-
1132	Election and Registration	-	1,600	-	237,000 v	-
1140	Treasurer	2,578	-	14,000	-	2,500
1150	Collector	3,297	2,104	-	3,508	-
1160	Recorder	1,122	11,133	-	-	-
1170	Information Technology	127,615	126,182	173,072	178,920 v	237,738
1175	GIS - Consortium	-	-	14,571	10,588	-
1176	GIS - County	6,005	7,264	-	-	-
1191	Insurance & Safety	-	9,900	1,437	-	-
1194	Mail Services	-	1,034	-	-	37,000
1196	Records Management Services	-	-	-	-	-
1288	Public Safety Grants/Spec Proj	-	-	-	77,837	-
2010	Assessment	24,656	16,616	12,178	144,897	33,800
2110	Collector Tax Maint Activity	-	9,025	9,253	6,330	-
2300	Election Services	3,112	-	25,403	-	888,700
2800	Storage & Preservation	8,460	18,482	25,830	9,264	34,960
		\$ 192,228	\$ 227,866	\$ 281,827	\$ 669,906	\$ 1,234,698



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

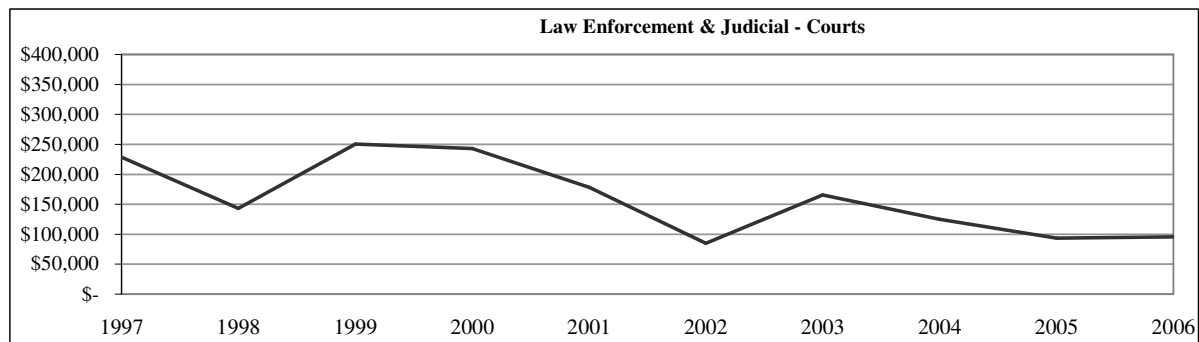
Dept 1170 - implemented fiber optics connectivity between County-owned facilities

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Law Enforcement & Judicial - Courts						
1210	Circuit Court Services	\$ 86,373 c	\$ 84,611 c	\$ 38,695	\$ 66,220	\$ 56,236
1215	Public Safety & Judicial Project	80,971 c	-	-	-	-
1221	Circuit Clerk	25,136	23,751	15,687	38,920	27,927
1230	Jury Services & Court Costs	6,227	4,057	40,825 d	69,452 e	11,393
1241	Juvenile Office	13,493	12,397	20,256	48,375	34,271
1242	Juvenile Justice Center	16,543	14,920	131,428 d	10,677	10,213
1243	Juvenile Justice Grants	-	3,072	3,597	8,742	38,176
2830	Circuit Drug Court	-	-	-	406	-
2850	Administration of Justice	-	-	-	-	-
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	-	-
2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-
2907	Information System-Court Only	-	-	-	-	-
		\$ 228,743	\$ 142,808	\$ 250,488	\$ 242,792	\$ 178,216

		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1210	Circuit Court Services	\$ 24,680	\$ 26,240	\$ 22,567	\$ 21,400	\$ 33,820
1215	Public Safety & Judicial Project	-	-	-	-	-
1221	Circuit Clerk	11,486	44,227	7,870	19,575	15,600
1230	Jury Services & Court Costs	12,361	39,479 y	20,428	9,632	16,125
1241	Juvenile Office	21,106	14,822	17,134	15,673	10,400
1242	Juvenile Justice Center	11,433	20,940	8,854	7,297	12,530
1243	Juvenile Justice Grants	3,854	2,365	13,091	12,638	-
2830	Circuit Drug Court	-	1,952	-	800	1,200
2850	Administration of Justice	-	-	-	250	2,325
2904	Alternate Sentencing-Law Enf Sls Tax	-	15,681	3,100	4,589	3,525
2905	Judicial Information System-Law Enf Sls Tax	-	-	9,771	1,674	-
2907	Information System-Court Only	-	-	22,203	-	-
		\$ 84,920	\$ 165,706	\$ 125,018	\$ 93,528	\$ 95,525



- 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

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Law Enforcement & Judicial - Sheriff/Corrections						
1251	Sheriff	\$ 207,517	\$ 249,013	\$ 256,779	\$ 290,293	\$ 264,173
1255	Corrections	29,855	36,273	35,358	41,944	177,668 p
1287	Emergency Services & Dispatch	-	-	-	10,291	-
2500	Sheriff Forfeiture Money	17,547	19,734	19,619	18,964	3,100
2522	DARE Program	-	-	-	-	-
2523	Sheriff K9 Program	-	-	-	-	8,000
2530	Local Law Enforcement Grant	18,708	26,369	2,031	68,180	8,060
2532	Local Law Enforcement Grant	-	-	-	-	-
2533	Local Law Enforcement Grant	-	-	-	-	-
2540	Sheriff Civil Charges	-	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	579,040	467,159
2902	Corrections-Law Enf Sls Tax	-	-	-	6,515	13,375
		\$ 273,627	\$ 331,389	\$ 313,787	\$ 1,015,227	\$ 941,535
		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1251	Sheriff	\$ 155,607	\$ 43,559	\$ 63,489	\$ 98,170	\$ 8,780
1255	Corrections	19,294	31,465	26,159	34,020	63,100
1287	Emergency Services & Dispatch	-	26,050	30,781	-	-
2500	Sheriff Forfeiture Money	21,912	31,137	22,289	8,580	1,150
2522	DARE Program	-	-	-	-	-
2523	Sheriff K9 Program	9,000	-	-	-	-
2530	Local Law Enforcement Grant	73,567	-	3,800	-	-
2532	Local Law Enforcement Grant	34,415	5,812	-	-	-
2533	Local Law Enforcement Grant	-	-	26,460	10,308	-
2534	Local Law Enforcement Grant	-	-	-	10,374	-
2540	Sheriff Civil Charges	20,514	54,863	62,031	30,987	-
2550	Sheriff Revolving Fund	-	-	-	6,270	-
2901	Sheriff-Law Enf Sls Tax	-	497,192 x	379,196 x	579,040 x	467,159
2902	Corrections-Law Enf Sls Tax	-	49,335 x	-	6,515	13,375
		\$ 334,309	\$ 739,413	\$ 614,205	\$ 784,264	\$ 553,564



p Dept 1255 - purchased Corrections Management Software

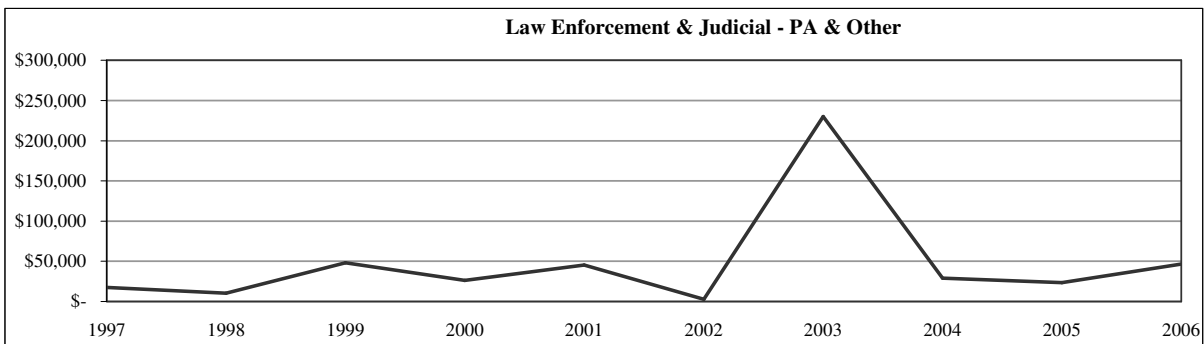
x Dept 2901 - purchased vehicles and law enforcement equipment for additional deputies and correction officers

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Law Enforcement & Judicial - PA & Other						
1200	Public Administrator	\$ 290	\$ 570	\$ 1,285	\$ 1,705	\$ 2,150
1261	Prosecuting Attorney	3,881	3,179	34,674	20,922	16,598
1262	Victim Witness	2,995	-	-	-	-
1263	IV-D	1,182	-	-	1,721	8,026
2020	E-911 Emergency Telephone	-	-	-	r	18,500
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	9,116	6,624	11,827	2,003	-
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-
		\$ 17,464	\$ 10,373	\$ 47,786	\$ 26,351	\$ 45,274

		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1200	Public Administrator	\$ -	\$ -	\$ -	\$ 553	\$ 3,485
1261	Prosecuting Attorney	2,180	10,889	-	20,922	16,598
1262	Victim Witness	-	747	-	-	-
1263	IV-D	449	1,356	4,374	1,721	8,026
2020	E-911 Emergency Telephone	-	215,546 z	18,900	-	18,500
2610	PA Tax Collections	-	-	-	-	-
2630	PA Bad Check Collections	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	-	1,589	5,743	-	-
		\$ 2,629	\$ 230,127	\$ 29,017	\$ 23,196	\$ 46,609



r Dept 2020 - replaced E911 telephone data terminals

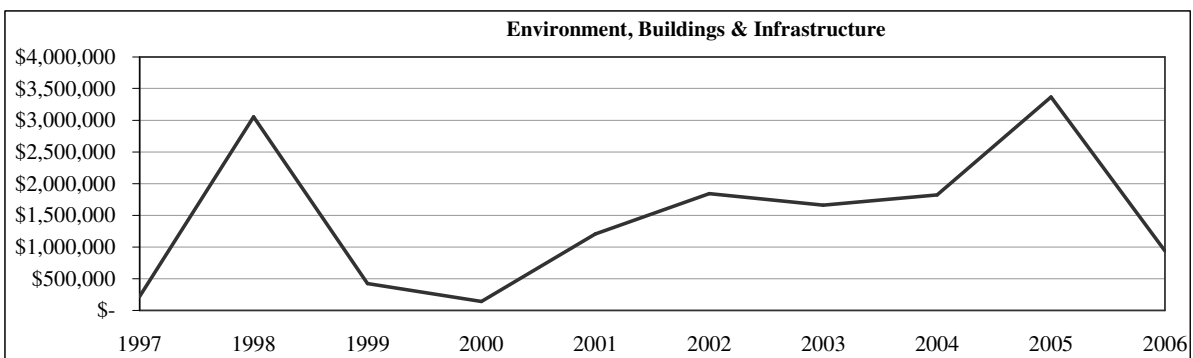
z Dept 2020 - mapping system interface with CAD and 911 system

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Environment, Buildings & Infrastructure						
1340	NID Administration	\$ 400	\$ 592	\$ -	\$ 252	\$ -
1360	Solid Waste Recycling	-	-	-	-	-
2040	Public Works-R&B Maintenance	-	1,193,997 i	34,305	36,093	1,015,415 q
2045	Public Works-Design & Construction	105,637	44,595	10,285	54,073	39,416
2120	Fairground Maintenance	-	-	-	-	-
4000	Jail/Crhse Expansion/Renovation	-	974,323 i	113,238	-	-
4010	Administration Building Construction	100	568	-	-	-
4011	Johnson Building	450	-	-	-	-
4020	JJC Expansion & Renovation	-	759,255 i	100,692	-	17,346
4021	JJC Sewer	-	-	-	-	-
4030	Courthouse Square Construction	56,301	55,365	4,929	-	-
4040	City/County Health Facility	-	-	-	-	-
6100	Facilities and Grounds Maintenance	55,964	25,561	35,220	50,815	6,290
6101	Facilities and Grounds Housekeeping	3,541	940	940	434	9,078
6200	Capital Repair & Replacement	-	-	120,580	-	116,832
		\$ 222,393	\$ 3,055,196	\$ 420,189	\$ 141,667	\$ 1,204,377

		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1340	NID Administration	\$ -	\$ -	\$ -	\$ -	\$ -
1360	Solid Waste Recycling	-	-	-	-	-
2040	Public Works-R&B Maintenance	951,277	914,384	669,647	1,215,000	905,086
2045	Public Works-Design & Construction	68,670	313,098 z	198,654	79,760 z	18,345
2120	Fairground Maintenance	-	280,180	14,971	-	-
4000	Jail/Crhse Expansion/Renovation	-	-	-	-	-
4010	Administration Building Construction	-	-	-	-	-
4011	Johnson Building	-	-	-	-	-
4020	JJC Expansion & Renovation	-	-	-	-	-
4021	JJC Sewer	-	-	-	-	-
4030	Courthouse Square Construction	-	-	-	-	-
4040	City/County Health Facility	724,074	-	-	-	-
4050	General Capital Fund Activity	-	-	932,605	2,050,000	-
6100	Facilities and Grounds Maintenance	-	9,053	546	21,762	12,000
6101	Facilities and Grounds Housekeeping	1,512	858	4,576	2,300	3,610
6200	Capital Repair & Replacement	93,073	144,182	-	-	-
		\$ 1,838,606	\$ 1,661,755	\$ 1,820,999	\$ 3,368,822	\$ 939,041

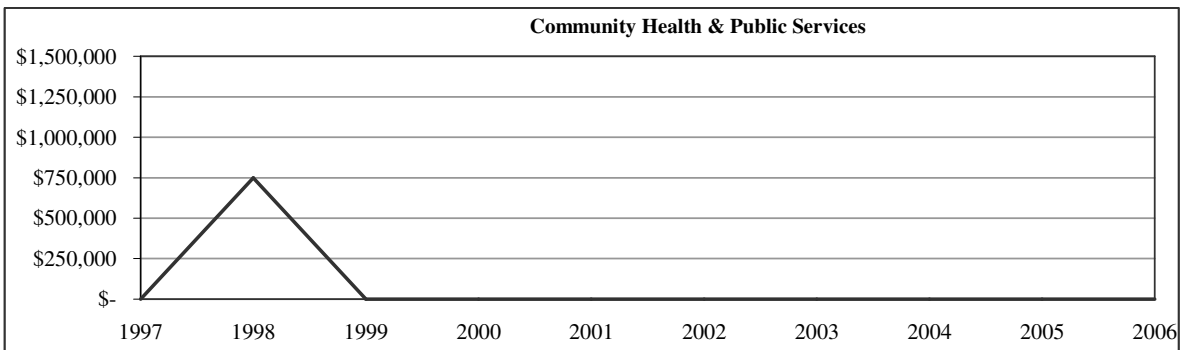


- i Dept 2040 - constructed snow and ice material facility at Public Works (shell only) : Dept 4000 - modified jail to increase secured detention
 Dept 4020 - renovated old Juvenile Justice Center and leased to Reality House (a not-for-profit organization)
 q Dept 2040 - replaced road maintenance equipment after not funding replacements during fiscal years 1997-2000
 z Dept 2045 - Public Works south facility improvement (remodeling)

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Community Health & Public Services						
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share		750,000 w			
		\$ -	\$ 750,000	\$ -	\$ -	\$ -
		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1410	Community Health	\$ -	\$ -	\$ -	\$ -	\$ -
2090	Hospital Profit Share	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -

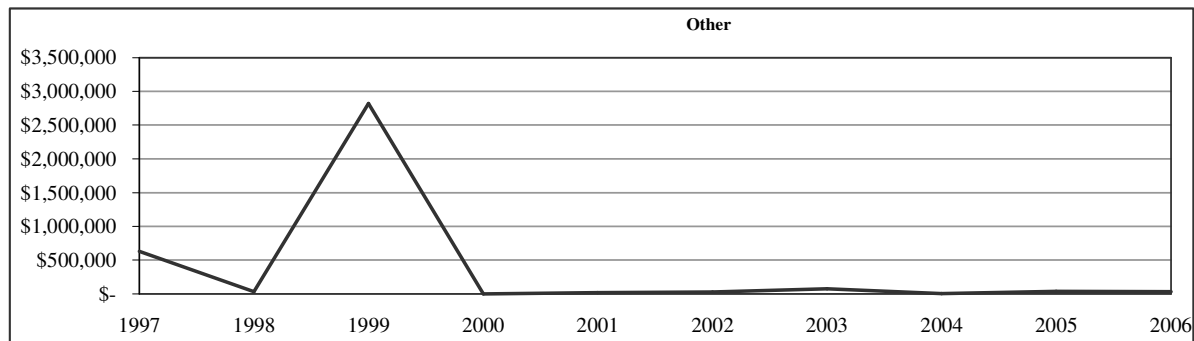


w Dept 2090 - City/County public health facility (account 84200); subsequently voided in FY2002 and the purchase was completed out of a Capital Project Fund

Capital Expenditures cont'd

Summary of Capital Expenditures by Function—10 Years

Dept No	Dept Name	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Other						
1190	Non-Departmental	\$ -	\$ -	\$ 787,784 m	-	6,000
2001	Roger B Wilson Memorial	-	-	-	-	7,668 u
2090	Hospital Profit Share	622,333 1	10,237 1	2,000,000 m	n	-
2100	Local Emergency Planning Committee	-	3,525	-	-	-
1610	Parks and Recreation	1,362	-	-	-	-
1710	Planning and Zoning	1,976	-	-	-	1,816
1720	Building Codes	1,748	20,536	36,056	-	-
1730	Animal Control	-	-	-	-	17,411
1750	Bonne Femme Creek Watershed	-	-	-	-	-
		\$ 627,419	\$ 34,298	2,823,840	\$ -	\$ 32,895
		2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
1190	Non-Departmental	-	-	-	-	-
2001	Roger B Wilson Memorial	-	-	-	-	-
2090	Hospital Profit Share	-	-	-	-	-
2100	Local Emergency Planning Committee	-	2,358	-	1,000	3,000
1610	Parks and Recreation	-	-	450	-	-
1710	Planning and Zoning	9,263	1,666	-	10,928	-
1720	Building Codes	16,196	68,308 aa	1,416	22,267	3,520
1730	Animal Control	-	-	-	-	25,000
1750	Bonne Femme Creek Watershed	-	2,111	-	4,766	-
		\$ 25,459	\$ 74,443	\$ 1,866	\$ 38,961	\$ 31,520



1 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

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Total	\$ 1,616,472	\$ 4,518,480	\$ 4,314,807	\$ 2,119,648	\$ 2,819,109
	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Total	\$ 2,478,151	\$ 3,099,310	\$ 2,872,932	\$ 4,978,677	\$ 2,900,957



Detailed Operating Budgets—

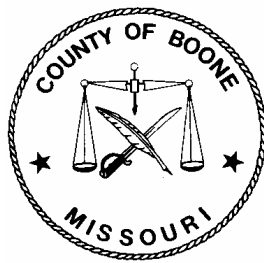
General Fund and Special Revenue Funds

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

- Substantially complete the GASB 34 implementation for infrastructure assets (retroactive reporting). The County is required to comply with these provisions by FY 2007.
- Implement the pilot Procurement Card Program and develop the necessary administrative tools needed to support full roll-out of the program. This will entail modifying the Accounts Payable process, including design and development of programs required to support the program. IT will provide the necessary programmer support.

Progress on Prior 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
Response: The review committee (comprised of representatives of the offices listed above) determined that the optimal solution is continued in-house development of software to run on the County's IBM i Series, and the Payroll System was identified as the highest priority for replacement. Planning and development of the replacement software is underway, with project management provided by the Information Technology (IT) Department working in conjunction with the County Clerk.

- 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.

Response: Will be completed by the end of this year.

- Pending—with IT's 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.

Response: This project has been deferred.

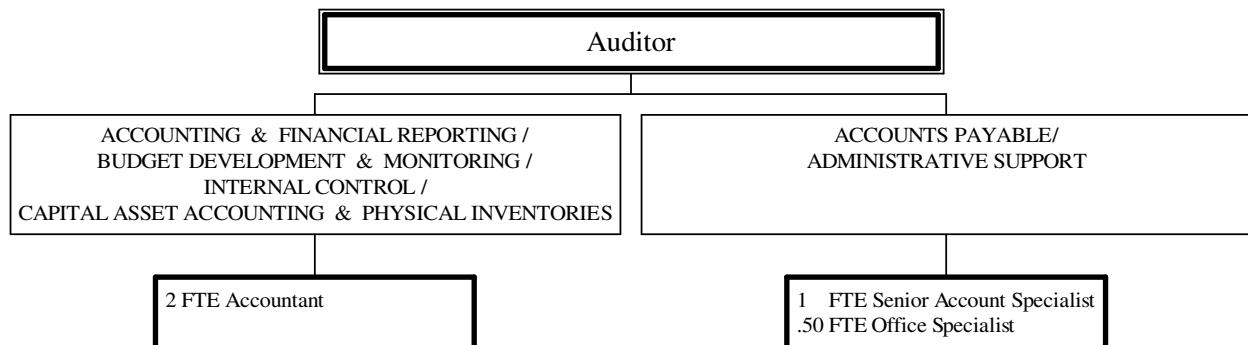
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of County Budgets Established and Monitored	130	132	134
Number of Budget Revisions/Amendments Processed	159	129	131
Number of Purchase Orders Processed	445	400	430
Number of Payment Requisitions Processed	11,023	10,141	10,000
Number of Detail Lines on Payment Requisitions	22,069	20,303	20,000
Number of Contracts Certified	235	229	223
Number of Departments Inventoried	(1)		
Recorded Value of Inventoried Assets (Millions)	\$54.7	\$56.5	\$58.5
Number of Assets Inventoried	6,561	6,900	6,800
Number of Personnel Action Forms Processed	942	900	850
Number of Employee Positions Monitored	427	435	437
Number of Federal/State Grants Monitored	33	35	33
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	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	\$ 7,155	\$ 6,200	\$ 7,400	\$ 1,200

Organizational Chart



County Auditor

Dept. No. 1110

Annual Budget

1110	AUDITOR GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	
3510	COPIES	4	0	0	0	0	0	0
	SUBTOTAL *****	4	0	0	0	0	0	0
	TOTAL REVENUES *****	4	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	191,803	200,907	212,266	208,050	3,335	208,050	3
10110	OVERTIME	6,312	6,200	7,000	7,400	0	7,400	19
10120	HOLIDAY WORKED	533	750	600	750	0	750	0
10200	FICA	14,114	15,901	15,901	16,539	255	16,539	4
10300	HEALTH INSURANCE	20,125	22,095	22,095	23,750	0	23,750	7
10325	DISABILITY INSURANCE	827	946	975	1,058	17	1,058	11
10350	LIFE INSURANCE	180	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,575	1,575	1,575	1,625	0	1,625	3
10400	WORKERS COMP	764	884	884	910	14	910	2
10500	401(A) MATCH PLAN	2,700	2,925	2,175	2,925	0	2,925	0
	SUBTOTAL *****	238,936	252,378	263,666	263,202	3,621	263,202	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	628	900	800	900	0	900	0
23000	OFFICE SUPPLIES	1,330	1,800	1,500	1,800	0	1,800	0
23001	PRINTING	950	1,500	1,200	1,500	0	1,500	0
23050	OTHER SUPPLIES	0	100	50	100	0	100	0
23850	MINOR EQUIPMENT & TOOLS	0	200	200	200	0	200	0
	SUBTOTAL *****	2,910	4,500	3,750	4,500	0	4,500	0
	DUES TRAVEL & TRAINING							
37000	DUES	577	680	600	680	0	680	0
37200	SEMINARS/CONFEREN/MEETING	874	1,400	800	1,400	0	1,400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	371	1,050	800	1,050	0	1,050	0
37230	MEALS & LODGING-TRAINING	244	1,250	700	1,200	0	1,200	4-
	SUBTOTAL *****	2,067	4,380	2,900	4,330	0	4,330	1-
	UTILITIES							
48000	TELEPHONES	2,126	2,268	2,200	2,315	0	2,315	2
	SUBTOTAL *****	2,126	2,268	2,200	2,315	0	2,315	2
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	152	180	150	180	0	180	0
	SUBTOTAL *****	152	180	150	180	0	180	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	291	520	350	520	0	520	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	0	150	0	150	0
	SUBTOTAL *****	291	670	350	670	0	670	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	910	955	860	955	0	955	0
71500	BUILDING USE/RENT CHARGE	11,866	14,385	14,385	15,092	0	15,092	4
	SUBTOTAL *****	12,776	15,340	15,245	16,047	0	16,047	4
	TOTAL EXPENDITURES *****	259,260	279,716	288,261	291,244	3,621	291,244	4

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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. Recommend actions to reduce turnover and its associated costs.
- Affirmative Action Plan Update: Complete EEO-4 Report and update the Affirmative Action Plan as necessary.
- 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 July 31, 2005, the Human Resources (HR) Department has processed 601 applications in FY 2005. 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: Position reclassification requests were received in FY 2005 from the following departments: Assessor, Auditor, Purchasing, Planning & Building Inspection, and Sheriff. These requests were reviewed by the Job Classification Committee and then referred to the Consultant for recommendations. The Job Classification Committee submitted the Assessor's request along with the Consultant's recommendations to the Commission for approval. The Commission approved the Assessor's request to change his Office Specialist position to Personal Property Clerk. The Job Classification Committee is reviewing the Consultant's recommendations for the other position reclassification requests. Monitoring retention and recruitment to assess the short and long-term results is ongoing as is updating or revising job descriptions and creating job descriptions for new positions.

- **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: Turnover information has been compiled for Boone County over the last five years. Exit questionnaires are completed by employees who are leaving county government and the HR director interviews those employees to ascertain reason(s) for resignation.

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

Response: Ethnic/race information is collected on an ongoing basis and will be utilized to complete the EEO-4 Report and to update the Affirmative Action Plan. EEO codes and job codes were updated in the Class Code Screens of the AS400.

- 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: The following sections of the Personnel Policy Manual have been added or revised in FY 2005: Section 5.1 Family Medical Leave, Section 5.9 Adoption Leave, Section 6.16 Anti-Fraud Policy, Section 4.6 Business & Travel Expenses (in process of revision).

- 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: *New Employee Orientation* in March and June 2005, *Handling Emotions Under Pressure* scheduled for October 2005, *Giving & Receiving Constructive Feedback*, and *Helping Your Team Manage Customer Expectations*. *Generational Differences in the Workplace* training was offered to non-supervisory personnel, but cancelled due to low participation sign-up.

- 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 Employer's Labor Relations Association. The HR Director attended the National Public Employer's Labor Relations conference in Fort Lauderdale, Florida in April 2005, and the Missouri Society for Human Resource Management conference at Lake Ozark in August 2005.

Human Resources

Dept. No. 1115

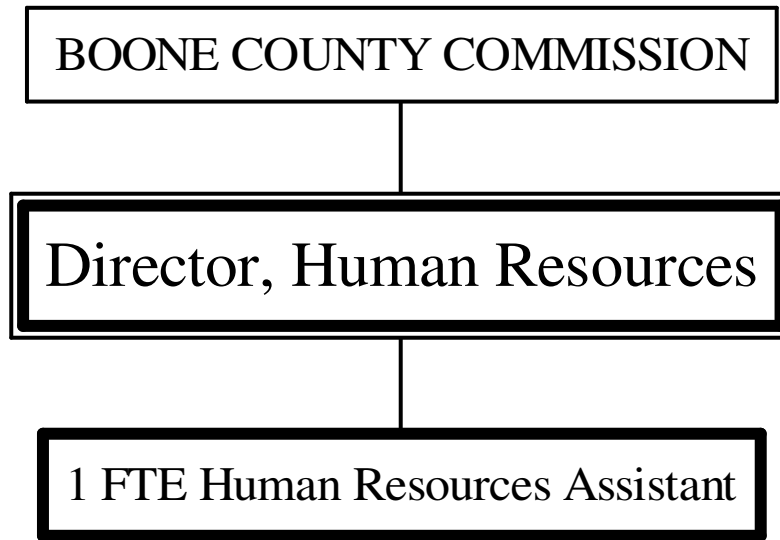
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Applications Received/Processed	1,385	1,030	1,300
Number of Job Postings	53	42	58
Number of Typing Tests Administered	378	253	315
Number of Job Announcements Mailed/Emailed	4,505	3,444	4,756
Number of Phone Calls Received by HR Asst (Approx)	2,224	2,389	2,400
Number of Visitors /Cust Greeted by HR Asst (Approx)	2,271	1,858	2,100
Number of Interviews Scheduled Through HR Office	161	112	136
Number of Criminal Background Searches Initiated	60	70	65
Number of Driving Record Searches Initiated	28	44	36
Number of 'Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	12	12	12
Number of Pre-Employment PW Drug Screens Coordinated	9	16	13
Number of Training Committee Meetings Facilitated	3	3	5
Number of Personal Advisory Committee Mtgs Facilitated	4	5	5
Number of Job Classification Committee Mtgs Facilitated	2	6	6
Number of New Employee Orientations Facilitated	2	2	2
Number of Exit Interviews Performed	15	15	15
Number of Interns Trained/Supervised	3	1	1

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
Total FTEs	2.00	2.00	2.00	-
Overtime	\$ 1,800	\$ 1,900	\$ 2,000	\$ 100

Organizational Chart



Human Resources

Dept. No. 1115

Annual Budget

1115 HUMAN RESOURCES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	88,848	93,641	91,178	99,297	0	99,297	6
10110	OVERTIME	1,913	1,900	1,800	2,000	0	2,000	5
10120	HOLIDAY WORKED	0	0	100	0	0	0	0
10200	FICA	6,898	7,308	7,074	7,749	0	7,749	6
10300	HEALTH INSURANCE	8,050	8,838	8,838	9,500	0	9,500	7
10325	DISABILITY INSURANCE	387	431	431	489	0	489	13
10350	LIFE INSURANCE	72	78	78	78	0	78	0
10375	DENTAL INSURANCE	630	630	630	650	0	650	3
10400	WORKERS COMP	344	403	403	420	0	420	4
10500	401(A) MATCH PLAN	1,350	1,170	1,300	1,170	0	1,170	0
	SUBTOTAL *****	108,493	114,399	111,832	121,353	0	121,353	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,331	1,478	1,400	1,660	0	1,660	12
23000	OFFICE SUPPLIES	708	592	600	1,400	0	1,400	136
23001	PRINTING	1,593	429	500	1,000	0	1,000	133
23050	OTHER SUPPLIES	430	605	600	950	0	950	57
	SUBTOTAL *****	4,064	3,104	3,100	5,010	0	5,010	61
	DUES TRAVEL & TRAINING							
37000	DUES	405	545	320	550	0	550	0
37200	SEMINARS/CONFEREN/MEETING	4,719	1,825	1,822	5,000	0	5,000	173
37210	TRAINING/SCHOOLS	548	800	565	800	505	1,305	63
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	640	450	659	450	0	450	0
37230	MEALS & LODGING-TRAINING	1,291	1,185	1,257	1,185	0	1,185	0
	SUBTOTAL *****	7,604	4,805	4,623	7,985	505	8,490	76
	UTILITIES							
48000	TELEPHONES	943	926	1,050	1,050	0	1,050	13
48050	CELLULAR TELEPHONES	319	335	350	350	0	350	4
	SUBTOTAL *****	1,262	1,261	1,400	1,400	0	1,400	11
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	40	37	100	100	0	100	170
	SUBTOTAL *****	40	37	100	100	0	100	170
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	300	1,061	1,060	645	0	645	39-
	SUBTOTAL *****	300	1,061	1,060	645	0	645	39-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	17,261	685	900	3,900	0	5,400	688
71500	BUILDING USE/RENT CHARGE	3,678	4,958	4,958	4,855	0	4,855	2-
	SUBTOTAL *****	20,939	5,643	5,858	8,755	0	10,255	81
	OTHER							
83100	AWARDS	407	1,000	500	1,000	0	1,000	0
84010	RECEPTION/MEETINGS	536	500	400	500	0	500	0
84300	ADVERTISING	27,393	38,201	40,000	30,000	0	30,000	21-
	SUBTOTAL *****	28,338	39,701	40,900	31,500	0	31,500	20-
	FIXED ASSET ADDITIONS							
92100	REPLCMNT FURN & FIXTURES	649	500	496	0	500	0	0
92300	REPLCMNT MACH & EQUIP	0	0	0	0	700	0	0
	SUBTOTAL *****	649	500	496	0	1,200	0	0
	TOTAL EXPENDITURES *****	171,692	170,511	169,369	176,748	1,705	178,753	4

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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

- Compare bid pricing received during the bid process to any available cooperative contract prior to award ensuring the most competitive price possible, as well as bringing the best value to and maximizing procurement effectiveness.
- Improve term and supply contract information sharing among user departments.
- Implement the Procurement Card Pilot Program.

Progress on Prior Year Objectives

- Procurement Card Pilot Program – Implement a purchasing card system for County use for low-cost goods and services.
Response: The Purchasing Department issued a Request for Proposal for procurement cards. Work with a vendor on a contract is currently underway with an expected start date of the pilot program by October 2005.
- Surplus Disposal Internet Pilot Program – Utilize an auction web-based hosting company to sell unneeded, obsolete, or unfit County personal property.
Response: Previously, the County has averaged \$416 annually for the sale of miscellaneous surplus (not including vehicles). For the period, January 1, 2005 through June 30, 2005, surplus net was \$4,133 (reflects 7.5% commission subtracted from original total). This is approximately a 1000% increase in revenue for the County in just a six month period. In addition, vehicles for Public Works during this same time frame sold for a total of

\$8,204 after commission, which is an estimated \$3,800 more than they would have brought at the local auction. This reflects an increase in revenue of 47%. In addition to the obvious benefits of generating more revenue for the County, other benefits include minimizing costs associated with disposal for the Facilities Maintenance Department, improving taxpayer accountability through clear reports, and generating a clear audit trail as follows: Surplus Disposal Forms→Web Posting of Item→Actual Sale of Item→Deposit of Funds. This also offers a positive service to the community, the opportunity for citizens to acquire surplus.

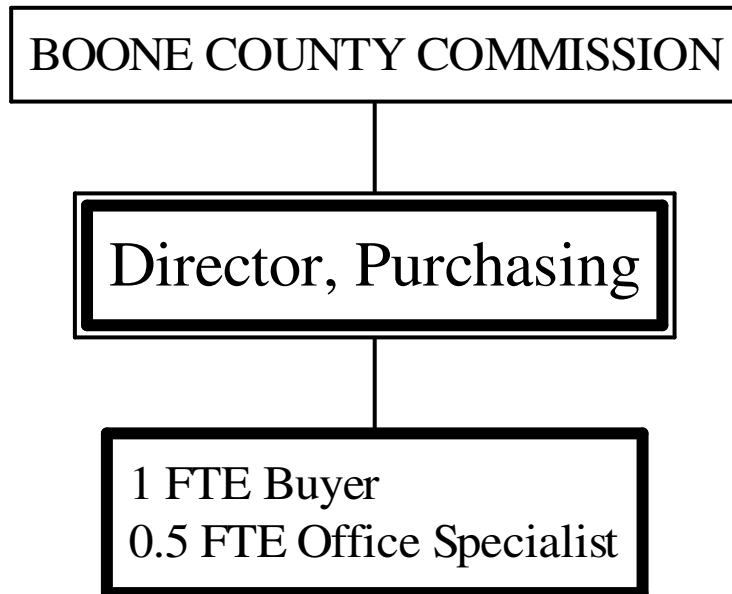
Performance Measures

Performance Measure	2004 Actual	2005 Yr to Date	2006 Projected
Number of Bids Prepared	80	55	85
Number of Proposals Prepared	3	3	4
Number of Contracts Completed	100	53	95
Number of Term & Supply Contracts Issued	20	18	15
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	55	52	55
Number of Contracts Renewed	49	70	60

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	50	0	0	0	0	0	0
	SUBTOTAL *****	50	0	0	0	0	0	0
	TOTAL REVENUES *****	50	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	104,116	108,888	107,528	120,489	6,672	120,489	10
10110	OVERTIME	0	0	0	0	1,500	1,500	0
10200	FICA	7,722	8,329	7,981	9,217	510	9,217	10
10300	HEALTH INSURANCE	8,050	8,838	8,838	9,500	4,750	9,500	7
10325	DISABILITY INSURANCE	371	438	438	514	33	514	17
10350	LIFE INSURANCE	72	78	78	78	39	78	0
10375	DENTAL INSURANCE	630	630	630	650	325	650	3
10400	WORKERS COMP	394	460	460	500	29	500	8
10500	401(A) MATCH PLAN	1,175	1,170	1,300	1,170	585	1,170	0
	SUBTOTAL *****	122,531	128,831	127,253	142,118	14,443	143,618	11
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	336	295	295	165	0	165	44-
23000	OFFICE SUPPLIES	1,100	700	700	700	0	700	0
23001	PRINTING	209	300	300	300	0	300	0
23050	OTHER SUPPLIES	116	400	400	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	0	100	100	100	0	100	0
	SUBTOTAL *****	1,762	1,795	1,795	1,665	0	1,665	7-
	DUES TRAVEL & TRAINING							
37000	DUES	540	430	430	430	0	430	0
37200	SEMINARS/CONFEREN/MEETING	1,000	980	980	980	0	980	0
37210	TRAINING/SCHOOLS	331	500	775	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	467	724	775	733	0	733	1
37230	MEALS & LODGING-TRAINING	1,136	1,969	1,807	2,160	0	2,160	9
	SUBTOTAL *****	3,475	4,603	4,767	4,803	0	4,803	4
	UTILITIES							
48000	TELEPHONES	1,511	1,629	1,629	1,629	0	1,629	0
	SUBTOTAL *****	1,511	1,629	1,629	1,629	0	1,629	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	376	1,159	1,159	1,159	0	1,159	0
	SUBTOTAL *****	376	1,159	1,159	1,159	0	1,159	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	682	1,168	1,168	880	0	880	24-
	SUBTOTAL *****	682	1,168	1,168	880	0	880	24-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	5,417	7,298	7,298	7,148	0	7,148	2-
	SUBTOTAL *****	5,417	7,298	7,298	7,148	0	7,148	2-
	OTHER							
84300	ADVERTISING	999	1,164	1,000	1,000	0	1,000	14-
	SUBTOTAL *****	999	1,164	1,000	1,000	0	1,000	14-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	399	387	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	700	679	0	0	0	0
	SUBTOTAL *****	0	1,099	1,066	0	0	0	0
	TOTAL EXPENDITURES *****	136,756	148,746	147,135	160,402	14,443	161,902	8

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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

- Capital Projects: Building and Space Needs – Plans are under development to complete renovation of the third floor of the Roger B. Wilson Boone County Government Center. Butler Rosenbury Architects are creating the architectural renderings for the Courthouse expansion project. The Commission plans to submit to voters in April 2006, a tax initiative to cover the first phase for expansion of the Boone County Courthouse.
- Management of the Fairgrounds – The County Commission is reviewing several options for the Boone County Fairgrounds. The plan is to develop a management strategy that provides opportunity for the fairgrounds to become a self-sustaining entity under direction of the County Commission.
- Intergovernmental – The Commission will make a concerted effort to work with the new Columbia City Manager, and new department heads to develop coordinated efforts relating to growth and infrastructure.
- Storm Water – Implementation of the Environmental Protection Agency (EPA) Phase II regulations will continue with development of ordinances relating to a storm water utility and post-construction storm water controls.

Progress on Prior 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.
Response: The Space Needs Committee made their final recommendations to the Commission on July 05, 2005. Architects are currently developing a

three phase plan to accommodate forty-five years of growth. The Commission plans to submit a tax initiative to voters of Boone County in April 2006 to fund the first phase.

- 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.
Response: The Commission will continue development of two youth baseball and softball fields seeking voluntary services to properly grade land as part of the grant match. The Commission has started working with the fair board to develop a plan for taking over day to day operations in FY 2006. The Commission will be discussing different alternatives relating to management of the Boone County Fairgrounds. The goal is to adopt a plan that will help the fairgrounds be self-sustaining and accountable to the Boone County Commission.
- 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.
Response: The Commission has made some progress coordinating efforts with other governmental entities, including the City of Columbia through the Planning Department, Sewer District and Public Works Department. A resolution in draft stage between Boone County and City of Columbia would allow future intergovernmental road and operation plans to be performed as a joint effort. The Commission plans to continue working with administrative department heads in the City of Columbia to streamline inspections, processes and projects.
- 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.
Response: The erosion control ordinance includes review of land disturbance plans, inspection of land disturbance sites, and training for contractors and inspectors. Review and enforcement procedures are under development with a plan to adopt by the Commission in 2005. The public education and public involvement components of the EPA regulations are already being implemented.
- 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.

Response: The Purchasing Department is in the process of developing a Request for Proposals to outsource hard copy records as a term and supply contract. The Boone County Circuit Clerk's records will be the first to outsource, freeing up space in the Johnson Building Record Storage Facility and removing records from the third floor of the Government Center. Once the capital facility plans are adopted, the rest of the records for County government would be moved on an as needed basis.

Performance Measures

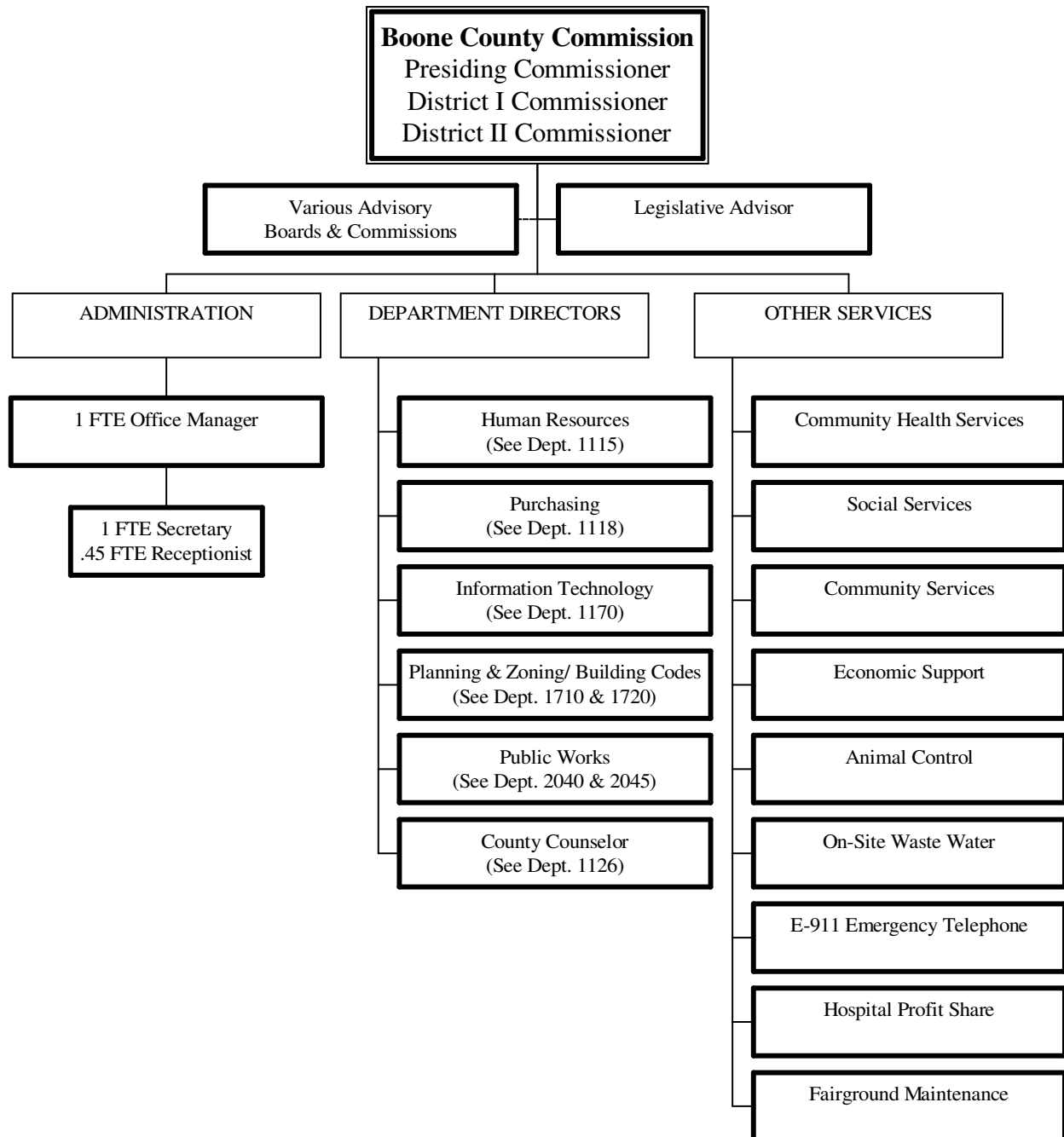
Performance Measure	2004 Actual	2005 Estimated	2006 Projected
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Unavailable

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	1.00	1.00	-
Receptionist	-	0.50	0.45	(0.05)
Total FTEs	5.50	5.50	5.45	(0.05)

Organizational Chart



County Commission

Dept. No. 1121

Annual Budget

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	191	0	0	0	0	0	0
	SUBTOTAL *****	191	0	0	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	191	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	291,868	307,039	297,931	314,308	0	314,308	2
10200	FICA	22,565	24,384	23,316	25,028	0	25,028	2
10300	HEALTH INSURANCE	20,125	22,095	22,095	23,750	0	23,750	7
10325	DISABILITY INSURANCE	1,222	1,346	1,346	1,505	0	1,505	11
10350	LIFE INSURANCE	180	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,575	1,575	1,575	1,625	0	1,625	3
10400	WORKERS COMP	1,177	1,364	1,364	1,395	0	1,395	2
10500	401(A) MATCH PLAN	2,025	2,925	2,000	2,925	0	2,925	0
10850	VEHICLE ALLOWANCE	10,842	11,710	11,710	12,866	0	12,866	9
	SUBTOTAL *****	351,581	372,633	361,532	383,597	0	383,597	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	307	480	480	480	0	480	0
23000	OFFICE SUPPLIES	714	950	550	850	0	850	10-
23001	PRINTING	1,206	600	600	1,000	0	1,000	66
23050	OTHER SUPPLIES	170	150	50	100	0	100	33-
23850	MINOR EQUIPMENT & TOOLS	344	750	300	750	0	750	0
	SUBTOTAL *****	2,744	2,930	1,980	3,180	0	3,180	8
	DUES TRAVEL & TRAINING							
37000	DUES	215	250	165	200	0	200	20-
37200	SEMINARS/CONFEREN/MEETING	1,169	1,600	1,600	2,400	0	2,400	50
37210	TRAINING/SCHOOLS	0	500	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	45	750	1,100	1,200	0	1,200	60
37230	MEALS & LODGING-TRAINING	968	1,500	1,500	2,000	0	2,000	33
37235	MEALS & LODGING - OTHER	0	0	11	0	0	0	0
	SUBTOTAL *****	2,397	4,600	4,376	6,300	0	6,300	36
	UTILITIES							
48000	TELEPHONES	3,139	3,900	3,300	3,660	0	3,660	6-
48050	CELLULAR TELEPHONES	966	2,050	2,050	2,600	0	2,600	26
	SUBTOTAL *****	4,105	5,950	5,350	6,260	0	6,260	5
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,076	900	900	1,125	0	1,125	25
59100	VEHICLE REPAIRS	844	1,500	1,000	1,500	0	1,500	0
59200	LOCAL MILEAGE	617	1,000	800	1,000	0	1,000	0
	SUBTOTAL *****	2,538	3,400	2,700	3,625	0	3,625	6
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	742	775	775	775	0	775	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	200	200	0	200	0
	SUBTOTAL *****	742	975	975	975	0	975	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	100	0	0	0	0	0	0
71100	OUTSIDE SERVICES	527	100	200	200	0	200	100
71101	PROFESSIONAL SERVICES	22,500	24,500	24,500	25,235	0	25,235	3
71500	BUILDING USE/RENT CHARGE	19,129	23,189	23,189	24,330	0	24,330	4
71600	EQUIP LEASES & METER CHRG	121	250	0	0	0	0	0
	SUBTOTAL *****	42,377	48,039	47,889	49,765	0	49,765	3

County Commission

Dept. No. 1121

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83100	AWARDS	181	350	350	350	0	350	0
84010	RECEPTION/MEETINGS	1,107	2,000	1,800	2,500	0	2,500	25
84300	ADVERTISING	0	500	100	250	0	250	50-
84400	PUBLIC NOTICES	0	250	250	250	0	250	0
86900	MISCELLANEOUS	30	0	0	0	0	0	0
	SUBTOTAL *****	1,318	3,100	2,500	3,350	0	3,350	8
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	5,433	0	0	0	0	0	0
	SUBTOTAL *****	5,433	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	413,239	441,627	427,302	457,052	0	457,052	3

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.

Annual Budget

1122 COUNTY ASSOCIATION DUES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES	25,998	26,985	26,100	27,000	0	27,000	0
37200	SEMINARS/CONFEREN/MEETING	1,790	2,920	1,300	3,400	0	3,400	16
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,625	4,380	500	2,200	0	2,200	49-
37230	MEALS & LODGING-TRAINING	2,398	6,517	1,440	6,802	0	6,802	4
	SUBTOTAL *****	31,812	40,802	29,340	39,402	0	39,402	3-
	TOTAL EXPENDITURES *****	31,812	40,802	29,340	39,402	0	39,402	3-

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 \$700,000 for the statutorily required emergency appropriation. The amount included for emergency is funded from accumulated resources (i.e., fund balance) rather than from current revenues.

The budget also includes \$205,400 in contingency funds for various potential needs including funding for a pilot mobile office project for Building Inspection, various election-related needs, and potential contractual services to support Information Technology Department's re-write of the payroll programs.

Annual Budget

1123 EMERGENCY & CONTINGENCY
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
86800	EMERGENCY	0	639,207	0	700,000	0	700,000	9
86850	CONTINGENCY	0	101,000	0	0	0	205,400	103
	SUBTOTAL *****	0	740,207	0	700,000	0	905,400	22
	TOTAL EXPENDITURES *****	0	740,207	0	700,000	0	905,400	22

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. The County-owned and occupied space is used for County Administrative functions.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1125 CENTRALIA OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES							
	TELEPHONES	640	800	800	800	0	800	0
	SUBTOTAL *****	640	800	800	800	0	800	0
	EQUIP & BLDG MAINTENANCE							
60150	PEST CONTROL	0	60	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	0	0	0	0	0
60400	GROUPS MAINTENANCE	0	1,200	0	0	0	0	0
	SUBTOTAL *****	0	1,460	0	0	0	0	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	8,302	8,224	8,224	7,525	0	7,525	8-
	SUBTOTAL *****	8,302	8,224	8,224	7,525	0	7,525	8-
	TOTAL EXPENDITURES *****	8,942	10,484	9,024	8,325	0	8,325	20-

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Continue the conversion of paper file archive into an image file archive. This project is ongoing from year to year.
- Continue, to the extent requested, to provide County officials and departments with summaries of statutes and case interpretation applicable to their duties and functions.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.
- Continue to assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.

Progress on Prior Year Objectives

- Continue the conversion of paper file archive into an image file archive.
Response: Progress continues on this objective.
- 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 is an ongoing process.
- 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, continual function.

- Assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.
Response: This is an ongoing process.

- Codify various land use regulations into a single code.
Response: Time constraints have not allowed considerable progress, but this remains a long term goal.

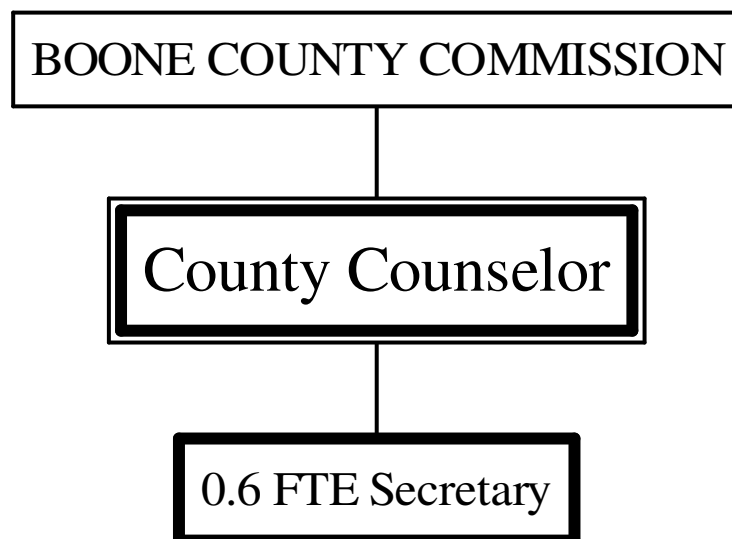
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
County Counselor	1.00	1.00	1.00	-
Secretary	0.60	0.60	0.60	-
Total FTEs	1.60	1.60	1.60	-

Organizational Chart



County Counselor

Dept. No. 1126

Annual Budget

1126 COUNTY COUNSELOR OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	20,040	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	20,040	15,000	15,000	15,000	0	15,000	0
	TOTAL REVENUES *****	20,040	15,000	15,000	15,000	0	15,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	105,757	108,971	109,425	113,296	0	113,296	3
10200	FICA	7,493	8,336	8,370	8,667	0	8,667	3
10300	HEALTH INSURANCE	8,050	8,838	8,838	9,500	0	9,500	7
10325	DISABILITY INSURANCE	453	493	493	548	0	548	11
10350	LIFE INSURANCE	72	78	78	78	0	78	0
10375	DENTAL INSURANCE	630	630	630	650	0	650	3
10400	WORKERS COMP	461	552	552	565	0	565	2
10500	401 (A) MATCH PLAN	675	1,170	650	1,170	0	1,170	0
	SUBTOTAL *****	123,593	129,068	129,036	134,474	0	134,474	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	4,598	4,223	4,223	4,223	0	4,223	0
23000	OFFICE SUPPLIES	424	750	750	750	0	750	0
23001	PRINTING	145	300	300	300	0	300	0
23850	MINOR EQUIPMENT & TOOLS	272	440	440	500	0	500	13
	SUBTOTAL *****	5,440	5,713	5,713	5,773	0	5,773	1
	DUES TRAVEL & TRAINING							
37000	DUES	110	223	223	223	0	223	0
37210	TRAINING/SCHOOLS	0	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	178	200	200	250	0	250	25
	SUBTOTAL *****	288	923	923	973	0	973	5
	UTILITIES							
48000	TELEPHONES	836	900	900	900	0	900	0
	SUBTOTAL *****	836	900	900	900	0	900	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	16	110	80	115	0	115	4
	SUBTOTAL *****	16	110	80	115	0	115	4
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	100	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	707	850	0	850	0
71105	LEGAL SERVICES	8,008	11,750	11,000	12,000	0	12,000	2
71500	BUILDING USE/RENT CHARGE	3,740	5,041	5,041	4,936	0	4,936	2-
	SUBTOTAL *****	11,848	16,791	16,748	17,786	0	17,786	5
	OTHER							
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	142,022	153,755	153,650	160,271	0	160,271	4

Decimal values have been truncated.

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	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1131	County Clerk	\$ 259,613	\$ 273,644	\$ 269,408	\$ 28,695	\$ -	\$ 298,103
100	1132	Election & Registration	788,189	547,549	265,960	714,345	-	980,305
230	2300	Election Services	26,647	19,700	-	49,000		49,000
231	2310	Federal HAVA Project	-	-	-	-	888,700	888,700
Total			<u>\$ 1,074,449</u>	<u>\$ 840,893</u>	<u>\$ 535,368</u>	<u>\$ 792,040</u>	<u>\$ 888,700</u>	<u>\$ 2,216,108</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1131	County Clerk	4.75	4.75	5.25
100	1132	Election & Registration	8.77	6.77	6.77
230	2300	Election Services	-	-	-
231	2310	Federal HAVA Project	-	-	-
Total FTEs			<u>13.52</u>	<u>11.52</u>	<u>12.02</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.

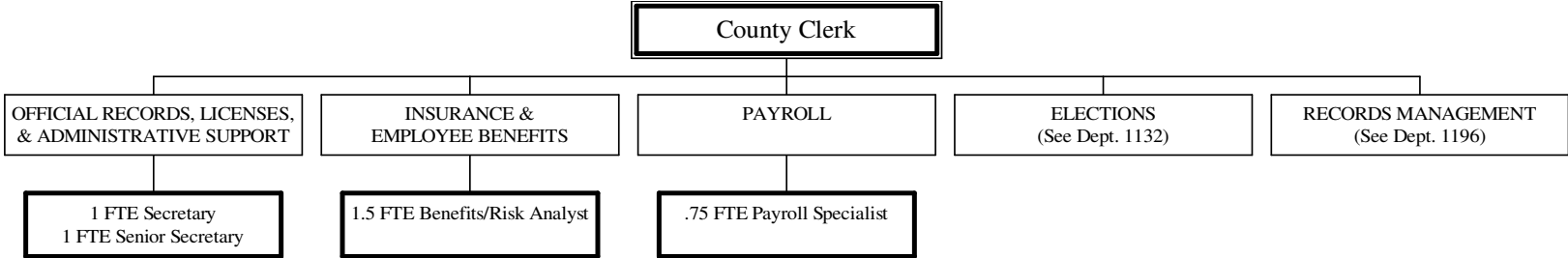
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	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	1.50	0.50
Secretary	1.00	1.00	1.00	-
Payroll Specialist	0.75	0.75	0.75	-
Senior Secretary	1.00	1.00	1.00	-
Total FTEs	4.75	4.75	5.25	0.50

Organizational Chart



County Clerk

Dept. No. 1131

Annual Budget

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	2,970	2,900	3,000	3,000	0	3,000	3
	SUBTOTAL *****	2,970	2,900	3,000	3,000	0	3,000	3
	CHARGES FOR SERVICES							
3510	COPIES	69	150	150	150	0	150	0
3569	OTHER FEES	2,660	2,300	2,600	2,600	0	2,600	13
3580	TAX SUPPLEMENT FEES	17,376	12,000	17,000	17,000	0	17,000	41
	SUBTOTAL *****	20,106	14,450	19,750	19,750	0	19,750	36
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	256	0	0	0	0	0	0
	SUBTOTAL *****	256	0	0	0	0	0	0
	TOTAL REVENUES *****	23,333	17,350	22,750	22,750	0	22,750	31
	PERSONAL SERVICES							
10100	SALARIES & WAGES	192,520	190,829	199,795	198,267	18,398	216,665	13
10110	OVERTIME	1,460	0	1,000	0	0	0	0
10120	HOLIDAY WORKED	208	0	300	0	0	0	0
10200	FICA	13,753	14,598	15,284	15,167	1,407	16,574	13
10300	HEALTH INSURANCE	24,150	26,514	26,514	28,500	0	28,500	7
10325	DISABILITY INSURANCE	830	868	868	970	92	1,062	22
10350	LIFE INSURANCE	216	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,890	1,890	1,890	1,950	0	1,950	3
10400	WORKERS COMP	702	812	812	834	79	913	12
10500	401(A) MATCH PLAN	3,375	3,510	3,250	3,510	0	3,510	0
	SUBTOTAL *****	239,105	239,255	249,947	249,432	19,976	269,408	12
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	581	1,100	800	1,100	0	1,100	0
23000	OFFICE SUPPLIES	3,524	2,200	1,600	3,600	0	3,600	63
23001	PRINTING	344	750	500	750	0	750	0
23050	OTHER SUPPLIES	0	500	500	500	0	500	0
	SUBTOTAL *****	4,451	4,550	3,400	5,950	0	5,950	30
	DUES TRAVEL & TRAINING							
37000	DUES	166	400	50	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	325	1,200	750	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	250	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	0	800	0	0	0	0
	SUBTOTAL *****	741	1,850	1,850	1,850	0	1,850	0
	UTILITIES							
48000	TELEPHONES	2,212	2,700	2,300	2,700	0	2,700	0
	SUBTOTAL *****	2,212	2,700	2,300	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	93	700	400	700	0	700	0
	SUBTOTAL *****	93	700	400	700	0	700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	266	2,500	900	900	0	900	64-
60200	EQUIP REPAIRS/MAINTENANCE	683	100	0	100	0	100	0
	SUBTOTAL *****	949	2,600	900	1,000	0	1,000	61-

County Clerk

Dept. No. 1131

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	0	50	0	50	0
71500	BUILDING USE/RENT CHARGE	11,163	13,532	13,532	14,195	0	14,195	4
71600	EQUIP LEASES & METER CHRG	90	100	115	150	0	150	50
	SUBTOTAL *****	11,253	13,682	13,647	14,395	0	14,395	5
	OTHER							
84400	PUBLIC NOTICES	806	1,500	1,200	2,100	0	2,100	40
	SUBTOTAL *****	806	1,500	1,200	2,100	0	2,100	40
	TOTAL EXPENDITURES *****	259,612	266,837	273,644	278,127	19,976	298,103	11

Decimal values have been truncated.

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 2006 budget includes appropriations to cover the costs of the August primary election and the November general election as well as costs associated with an April county election for a capital improvement tax related to the courthouse expansion.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.

Response: Unavailable.

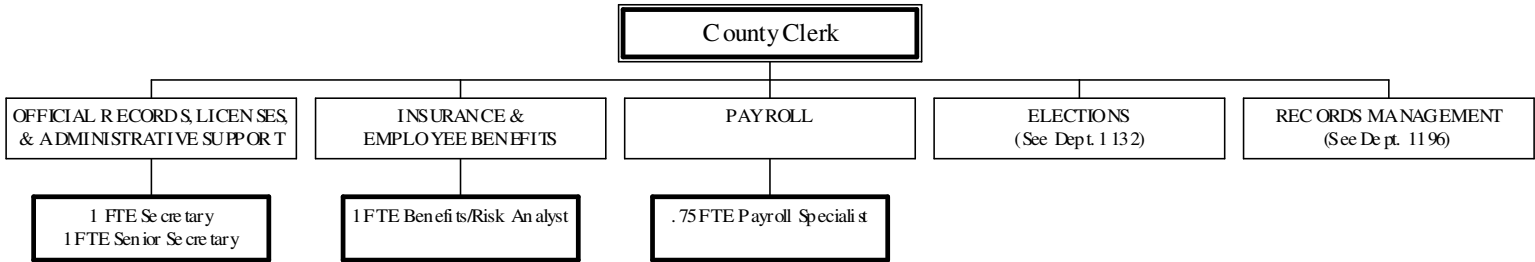
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Elections Manager	1.00	1.00	1.00	-
Senior Elections Specialist	1.00	1.00	1.00	-
Principal Elections Specialist	1.00	1.00	1.00	-
Elections Specialist	2.00	2.00	2.00	-
Office Specialist	1.00	1.00	1.00	-
Elections Clerk Part-time Pool	0.77	0.77	0.77	-
Elections Office Specialist Part-time Pool	2.00	-	-	-
Total FTEs	8.77	6.77	6.77	-

Organizational Chart



Elections and Registration

Dept. No. 1132

Annual Budget

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	25,675	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	237,000	237,000	0	0	0	0
	SUBTOTAL *****	25,675	237,000	237,000	0	0	0	0
	CHARGES FOR SERVICES							
3510	COPIES	132	100	50	50	0	50	50-
3526	REIMBURSEMENT FOR ELECT	35,545	8,000	13,000	22,000	0	22,000	175
	SUBTOTAL *****	35,677	8,100	13,050	22,050	0	22,050	172
	MISCELLANEOUS							
3830	SALES	1,770	700	500	500	0	500	28-
3887	ADMIN & INDIRECT COST REIMB	14,288	2,500	2,500	7,000	0	7,000	180
3890	MISCELLANEOUS	2,922	200	200	1,500	0	1,500	650
	SUBTOTAL *****	18,980	3,400	3,200	9,000	0	9,000	164
	TOTAL REVENUES *****	80,333	248,500	253,250	31,050	0	31,050	87-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	208,959	206,024	172,422	213,586	58,000	213,586	3
10110	OVERTIME	20,657	0	50	0	0	0	0
10120	HOLIDAY WORKED	802	0	0	0	0	0	0
10200	FICA	15,875	15,760	11,749	16,339	4,440	16,339	3
10300	HEALTH INSURANCE	24,150	26,514	26,514	28,500	4,860	28,500	7
10325	DISABILITY INSURANCE	811	857	857	952	147	952	11
10350	LIFE INSURANCE	216	234	234	234	39	234	0
10375	DENTAL INSURANCE	1,890	1,890	1,890	1,950	315	1,950	3
10400	WORKERS COMP	895	872	872	889	150	889	1
10500	401 (A) MATCH PLAN	3,945	3,510	3,500	3,510	650	3,510	0
10600	UNEMPLOYMENT BENEFITS	0	1,578	0	0	0	0	0
	SUBTOTAL *****	278,202	257,239	218,088	265,960	68,601	265,960	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	556	500	600	0	0	0	0
23000	OFFICE SUPPLIES	5,619	5,860	7,000	10,500	0	10,500	79
23001	PRINTING	8,045	5,000	5,000	12,000	0	12,000	140
23005	ELECTION SUPPLIES	12,220	8,000	8,000	16,000	0	16,000	100
23050	OTHER SUPPLIES	0	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	26,441	20,860	22,100	40,000	0	40,000	91
	DUES TRAVEL & TRAINING							
37000	DUES	910	1,200	1,100	1,200	0	1,200	0
37200	SEMINARS/CONFEREN/MEETING	600	1,200	500	2,000	0	2,000	66
37210	TRAINING/SCHOOLS	530	0	400	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,714	1,200	1,600	1,700	0	1,700	41
37230	MEALS & LODGING-TRAINING	1,849	1,100	1,100	1,800	0	1,800	63
	SUBTOTAL *****	5,604	4,700	4,700	6,700	0	6,700	42
	UTILITIES							
48000	TELEPHONES	5,216	6,000	6,000	9,000	0	9,000	50
48050	CELLULAR TELEPHONES	11,680	1,715	2,000	2,000	0	2,000	16
	SUBTOTAL *****	16,896	7,715	8,000	11,000	0	11,000	42
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	63	850	400	850	0	850	0
	SUBTOTAL *****	63	850	400	850	0	850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	422	3,800	3,500	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	279	250	0	250	0	250	0
	SUBTOTAL *****	701	4,050	3,500	250	0	250	93-

Elections and Registration

Dept. No. 1132

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES							
71000 INSURANCE AND BONDS	0	100	50	0	0	0	0
71100 OUTSIDE SERVICES	11,768	0	0	0	0	0	0
71101 PROFESSIONAL SERVICES	16,511	0	0	0	0	0	0
71500 BUILDING USE/RENT CHARGE	42,919	50,777	50,777	52,645	0	52,645	3
71525 STORAGE CHARGES	2,700	2,700	2,700	2,700	180,000	2,700	0
71600 EQUIP LEASES & METER CHRG	171	200	172	200	0	200	0
71700 EQUIPMENT RENTALS	0	125	62	0	0	0	0
SUBTOTAL *****	74,070	53,902	53,761	55,545	180,000	55,545	3
OTHER							
84400 PUBLIC NOTICES	1,265	0	0	0	0	0	0
85900 COUNTY ELECTION EXPENSE	384,942	60,000	0	600,000	0	600,000	900
86850 CONTINGENCY	0	0	0	0	100,000	0	0
SUBTOTAL *****	386,207	60,000	0	600,000	100,000	600,000	900
FIXED ASSET ADDITIONS							
91300 MACHINERY & EQUIPMENT	0	237,000	237,000	0	480,000	0	0
92300 REPLCMENT MACH & EQUIP	0	0	0	0	96,000	0	0
SUBTOTAL *****	0	237,000	237,000	0	576,000	0	0
TOTAL EXPENDITURES *****	788,188	646,316	547,549	980,305	924,601	980,305	51

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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 \$12,000. Appropriations are established for training, travel, and contingencies.

Election Services

Dept. No. 2300

Annual Budget

2300 ELECTION SERVICES
230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECT	34,475	8,000	9,000	12,000	0	12,000	50
	SUBTOTAL *****	34,475	8,000	9,000	12,000	0	12,000	50
	INTEREST							
3711	INT-OVERNIGHT	41	0	100	0	0	0	0
3712	INT-LONG TERM INVEST	742	0	1,000	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	53-	0	0	0	0	0	0
	SUBTOTAL *****	730	0	1,100	0	0	0	0
	TOTAL REVENUES *****	35,206	8,000	10,100	12,000	0	12,000	50
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	878	13,000	3,500	3,000	0	3,000	76-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,000	5,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	0	800	8,500	800	0	800	0
37235	MEALS & LODGING - OTHER	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	878	17,800	17,000	7,800	0	7,800	56-
	UTILITIES							
48050	CELLULAR TELEPHONES	364	2,700	2,700	1,200	0	1,200	55-
	SUBTOTAL *****	364	2,700	2,700	1,200	0	1,200	55-
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
86850	CONTINGENCY	0	27,500	0	40,000	0	40,000	45
	SUBTOTAL *****	0	27,500	0	40,000	0	40,000	45
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	449	0	0	0	0	0	0
91301	COMPUTER HARDWARE	24,953	0	0	0	0	0	0
	SUBTOTAL *****	25,403	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	26,646	48,000	19,700	49,000	0	49,000	2

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Federal HAVA Election Project

Department Number 2310

Mission

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

Budget Highlights

The budget includes equal revenue and expenditures in the amount of \$888,700. This amount represents the expected federal monies to be allocated to Boone County to be used for acquisition of electronic election equipment.

Annual Budget

2310 FEDERAL HAVA ELECTION PROJECT
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIMB EXPENSES	0	0	0	0	0	888,700	0
	SUBTOTAL *****	0	0	0	0	0	888,700	0
	TOTAL REVENUES *****	0	0	0	0	0	888,700	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	0	888,700	0
	SUBTOTAL *****	0	0	0	0	0	888,700	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	888,700	0

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County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. Electronic funds receipts and disbursements are handled by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and tracking said information for audit purposes. The County Treasurer provides oversight for several non-financial projects including the Community Art Displays for public buildings.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Continue working with Information Technology (IT) to clean up old programs and tweak new programs.
- Work with IT, the Collector, and the Neighborhood Improvement District (NID) project manager to automate the NID tracking process.
- Evaluate the Treasurer's Office participation in rewrite of payroll and finance system.
- Continue participation in scheduling art exhibits for Government Center and Johnson Building.
- Participate in getting the Purchasing Card Program up and running.
- Continue working with space needs in the Courthouse and Government Center.
- Work on a balancing system for Self-Insured Worker's Compensation Fund.

Progress on Prior Year Objectives

- Work with Information Technology (IT) to clean up old programs and tweak new programs.
Response: This project has been started, but remains a work in progress.
- 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.
Response: Complete. IT helped write a program similar to the Manual Check Program. Names and addresses of citizens having served on a jury can now

be downloaded for the purpose of issuing a manual check written on the manual check system. This puts the jury service expenses directly on the General Ledger and makes balancing the account less labor intensive. The entire process is automated resulting in less human error as well. Number of miles submitted is also checked for accuracy. This has resulted in a savings of a couple of hundred dollars.

- Evaluate Electronic Funds Transfers (EFTs), and work on a policy to facilitate this process.

Response: At this time there is no established policy, but EFTs are performed for both the Collector and Recorder. All federal money and most state funds due to Boone County are received via EFTs.

- Evaluate Treasurer's Office participation in a new finance system.

Response: Ongoing.

- Address Neighborhood Improvement District (NID) Bond and GO Bond issues.

Response: Procedures are in place to verify every NID bill paid from each NID fund, and move that amount to the Debt Service fund. Since inception of the NID program, three NIDs have been completed and paid in full. Procedures to verify that funds have been correctly deposited, and sufficient cash to pay the bond debt in full, are also in place.

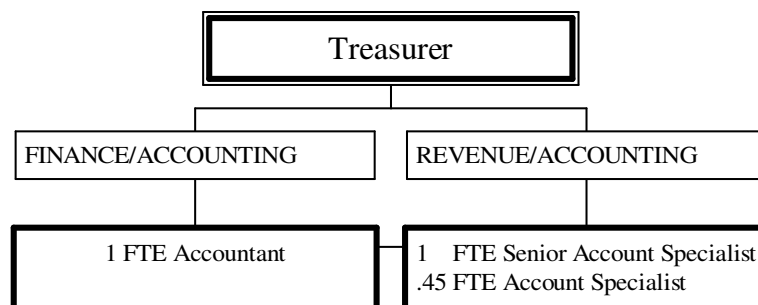
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Receipts Issued	4,175	4,600	4,700
Number of Manual Non-Vendor Checks	104	134	160
Number of Manual Vendor Checks	294	441	500
Number of Prosecuting Attorney Bad Checks	2,819	2,650	2,800
Number of Criminal Cost Checks	12	8	10
Number of Out of County Cash Bonds	378	380	385
Number of Restitution Checks	65	89	95
Number of Worker's Compensation Checks	0	8	24
Number of Jury Service Checks	0	2,220	2,300
Number of Accounts Payable Checks	9,054	10,000	9,900
Number of Payroll Checks	11,034	10,506	10,600
Number of Funds	98	100	102
Interest Received (All Funds)	\$618,638	\$650,000	\$670,000
Number of General/Special Obligation Bonds	7	8	9
Number of Travel Credit Cards	24	25	26
Number of Active NIDS	17	18	20

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	\$ 200	\$ 200	\$ -

Organizational Chart



County Treasurer

Dept. No. 1140

Annual Budget

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	1	10	1	10	0	10	0
	SUBTOTAL *****	1	10	1	10	0	10	0
	INTEREST							
3709	INT-CRIMINAL COSTS	0	1	0	0	0	0	0
3710	INTEREST	0	0	339	0	0	0	0
3711	INT-OVERNIGHT	3,988	4,000	9,000	10,000	0	10,000	150
3712	INT-LONG TERM INVEST	70,252	80,000	80,000	85,000	0	85,000	6
3716	INT-SPEC ELEC FUND	0	1	0	0	0	0	0
3720	INT- UNCLAIMED FEES	385	0	0	0	0	0	0
3723	INT - NIDS	2,427	1,000	2,500	1,000	0	1,000	0
3724	INT - OTHER ENTITIES	564	700	500	500	0	500	28-
3798	INC/DEC IN FV OF INVESTMENTS	11,390-	15,000-	0	0	0	0	0
	SUBTOTAL *****	66,227	70,702	92,339	96,500	0	96,500	36
	TOTAL REVENUES *****	66,228	70,712	92,340	96,510	0	96,510	36
	PERSONAL SERVICES							
10100	SALARIES & WAGES	148,253	161,893	161,893	167,951	0	167,951	3
10110	OVERTIME	412	200	175	200	0	200	0
10120	HOLIDAY WORKED	273	0	0	0	0	0	0
10200	FICA	10,969	12,400	12,400	12,863	0	12,863	3
10300	HEALTH INSURANCE	12,075	13,257	13,257	14,250	0	14,250	7
10325	DISABILITY INSURANCE	609	684	684	764	0	764	11
10350	LIFE INSURANCE	108	117	117	117	0	117	0
10375	DENTAL INSURANCE	945	945	945	975	0	975	3
10400	WORKERS COMP	600	691	691	710	0	710	2
10500	401(A) MATCH PLAN	1,350	1,755	1,775	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	0	1,406	703	0	0	0	0
	SUBTOTAL *****	175,597	193,348	192,640	199,585	0	199,585	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,067	920	950	870	0	870	5-
23000	OFFICE SUPPLIES	401	400	350	350	0	350	12-
23001	PRINTING	1,480	2,600	2,600	2,600	0	2,600	0
23050	OTHER SUPPLIES	1,001	1,200	1,200	1,200	0	1,200	0
23850	MINOR EQUIPMENT & TOOLS	53	150	166	150	0	150	0
	SUBTOTAL *****	4,003	5,270	5,266	5,170	0	5,170	1-
	DUES TRAVEL & TRAINING							
37000	DUES	407	500	450	480	0	480	4-
37200	SEMINARS/CONFEREN/MEETING	300	1,100	1,184	1,000	0	1,000	9-
37210	TRAINING/SCHOOLS	0	100	100	100	0	100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	60	1,500	800	1,100	0	1,100	26-
37230	MEALS & LODGING-TRAINING	0	500	900	900	0	900	80
	SUBTOTAL *****	767	3,700	3,434	3,580	0	3,580	3-
	UTILITIES							
48000	TELEPHONES	1,898	2,000	1,600	2,000	0	2,000	0
	SUBTOTAL *****	1,898	2,000	1,600	2,000	0	2,000	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	26	50	50	50	0	50	0
	SUBTOTAL *****	26	50	50	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	536	550	500	535	95	535	2-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	536	650	600	635	95	635	2-

County Treasurer

Dept. No. 1140

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	5,980	5,980	5,980	6,400	0	6,400	7
71100	OUTSIDE SERVICES	25	0	0	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	35,199	34,700	35,000	35,100	0	35,100	1
71108	CHECK PRINTING CHARGES	1,775	2,500	2,400	2,400	0	2,400	4-
71500	BUILDING USE/RENT CHARGE	11,290	13,687	13,687	14,359	0	14,359	4
	SUBTOTAL *****	54,269	56,867	57,067	58,259	0	58,259	2
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	14,000	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	2,109	2,500	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	10,000	0	0
	SUBTOTAL *****	14,000	0	0	0	12,109	2,500	0
	TOTAL EXPENDITURES *****	251,099	261,885	260,657	269,279	12,204	271,779	3

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Collector of Revenue Summary

Department Numbers 1150 and 2110

Description

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from delinquent fees and commissions. These fees are accounted for in the Tax Maintenance Fund, a statutory special revenue fund. The General Fund appropriations are included in the Collector budget, 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	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 356,287	\$ 384,853	\$ 346,835	\$ 57,992	\$ -	\$ 404,827
211	2110	Tax Maintenance	83,072	77,503	1,959	123,273	-	125,232
Total			<u>\$ 439,359</u>	<u>\$ 462,356</u>	<u>\$ 348,794</u>	<u>\$ 181,265</u>	<u>\$ -</u>	<u>\$ 530,059</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1150	Collector	6.83	7.25	7.25
211	2110	Tax Maintenance	- ^a	- ^a	0.08 ^a
Total FTEs			<u>6.83</u>	<u>7.25</u>	<u>7.33</u>

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

Collector of Revenue

Department Number 1150

Mission

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

- Automate installment plan letters, coupons, receipts, and other correspondences. Currently all correspondences are created manually using Word or Excel documents and spreadsheets. With installment data moving to the AS400 platform, using the AS400 to generate installment plan confirmation letters, coupons, balance due letters, and possibly even final bills would be beneficial, reducing the amount of staff time needed to create taxpayer databases and prepare individual installment letters and coupons. Automation of these procedures will also benefit the accuracy and timeliness of this process as the number of parcels enrolled on the installment plan is expected to increase annually.
- Organize AS400 queries and files frequently used by the Collector's Office. AS400 queries and files are currently spread out among several different

libraries, and many are not labeled properly. Many queries and files may be deleted or replaced with current versions as well. Combining the queries and files into one central library will aid in responding to public requests, outside auditor inquiries, taxing entity requests, and the Collector's annual settlement, among other things. Many of the most frequently used queries may potentially be added as an item under the reports menu allowing generation by all office staff.

- Train office staff on procedures relating to real estate installment plans. Placing the installment plan process on the AS400 platform has opened up the ability to train additional staff on the procedures relating to enrolling parcels on the plans, accepting monthly payments, and completing the necessary correspondences. Currently the duties relating to the monthly installment plans are handled by one staff member in the office. Training additional staff provides for the acceptance of payments in times of absences, and assistance to taxpayers with questions and concerns.
- Implement a more efficient and effective process for developing legal descriptions to be published in the annual tax certificate sale. The decision issued by the 13th Circuit Court and upheld by the Missouri Court of Appeals, Western District, requires that a more detailed legal description than contained on the property file records be published on properties subject to the annual delinquent tax certificate sale. Legal descriptions are currently obtained from the warranty deed and reformatted for the tax sale ad.

Progress on Prior 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.
Response: This objective was put on hold this year due to other priorities such as the NID system rewrite and automation of the real estate installment plan. It is still a necessity to be addressed at a future time.
- 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.
Response: This goal was completed. The reports have been modified to reflect more detailed reporting information regarding collections, refunds, and other withholdings. Also, collections are now displayed by bill year instead of showing as lump totals under the respective bill types.

- 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.

Response: This goal should be completed by the end of FY 2005. The installment plan has been automated to select parcels for an installment plan. Payments received monthly will be processed and tracked through the AS400 instead of manually tracking using a spreadsheet. All installment plan information will be located in a library separate from that of the Collector's tax file. Amounts collected in the installment library will be transferred to the tax file once the tax bills are created. Procedures should also be in place to allow automatic printing of installment plan letters, coupons, and various other correspondences by the end of the year or in 2006.

- 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.

Response: This has been temporarily taken care of by moving an additional filing cabinet into the microfilm area. The space is extremely crowded making it difficult to provide much assistance to anyone trying to search records.

Collector of Revenue

Dept. No. 1150

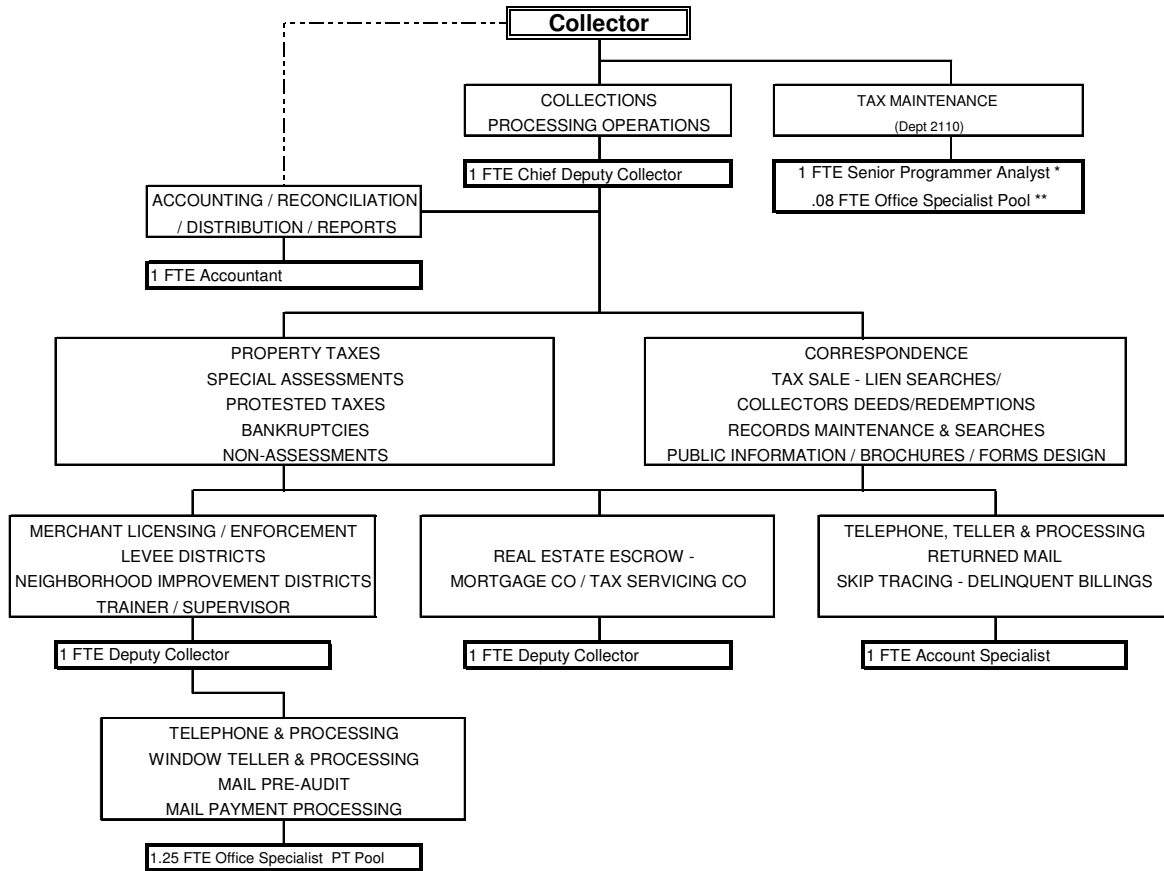
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	54,490	55,900	57,000
Number of Real Estate Parcels on Installment Payments	287	450	525
Number of Delinquent Real Estate Prop. Tax Bills Mailed	10,185	9,850	10,000
Number of Personal Property Tax Bills Collected	57,636	58,790	59,500
Number of Merchant Licenses Collected	2,455	2,100	2,300
Number of Cash Drawers Balanced	1,442	1,650	1,700
Number of In-Person Customers	37,908	36,747	37,000
Number of Statements of Non-Assessment	10,421	10,450	10,500
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,098	1,100	1,200
Number of Telephone Calls	21,743	20,975	20,000
Number of Searches & Parcel Verifications			
Number of Address Changes	13,815	13,900	13,950
Number of Rejection Notices Generated	911	1,139	1,000
Number of Properties Subject to Tax Sale/Number Sold	166/6	163/5	160/5
Number of Checks Generated	804	710	750
Number of Credit Card Transactions	1,883	2,100	2,500
Number of Returned Mail Records	889	1,500	1500
Number of Returned Checks	121	100	110
Number of Duplicate Receipts Issued	9,797	9,800	9,800
Number of Bills Collected (All Types)	115,087	116,500	118,000
Number of M.O.R.E. Program Verifications	1,182	2,460	2,700
Number of Bills Collected by IVR (6 months only)	298	600	750
Number of Bills Paid On-line	849	1,600	1,750
Total Collections By IVR	\$66,458	\$105,000	\$150,000
Total Collections On-line	\$367,536	\$650,000	\$850,000
Total Collections (In Millions)	\$108.3	\$110.5	\$112.0

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	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	1.25	1.25	-
Total FTEs	6.83	7.25	7.25	-
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

Organizational Chart



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

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

Collector of Revenue

Dept. No. 1150

Annual Budget

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	91,036	95,720	93,447	95,720	0	95,720	0
3312	AUCTION	680	500	500	500	0	500	0
3313	MERCHANTS AND MANUFACTURE	14,595	11,625	11,610	11,625	0	11,625	0
	SUBTOTAL *****	106,311	107,845	105,557	107,845	0	107,845	0
	INTERGOVERNMENTAL REVENUE							
3493	FOREST CROPLAND PILT	418	420	420	420	0	420	0
	SUBTOTAL *****	418	420	420	420	0	420	0
	CHARGES FOR SERVICES							
3506	CERTIFICATE OF REDEMPTION FEE	1	1	1	1	0	1	0
3508	DUPLICATE TAX RECEIPT	8,209	8,000	7,700	8,000	0	8,000	0
3509	DEED FEE	6	17	9	15	0	15	11-
3510	COPIES	364	250	250	250	0	250	0
3511	COST OF TAX SALE REIMBURS	9,294	9,000	9,391	13,500	0	13,500	50
3550	COMMISSIONS	1,108,666	1,211,100	1,190,287	1,243,850	0	1,243,850	2
3560	COLLECTION FEES	1,349	1,360	1,375	1,416	0	1,416	4
3577	COLL DEL FEES & COMM	111,134	125,800	111,850	120,000	0	120,000	4-
	SUBTOTAL *****	1,239,026	1,355,528	1,320,863	1,387,032	0	1,387,032	2
	INTEREST							
3710	INTEREST	3,730	3,730	4,365	4,365	0	4,365	17
	SUBTOTAL *****	3,730	3,730	4,365	4,365	0	4,365	17
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	1,675	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	1,675	2,500	2,500	2,500	0	2,500	0
	TOTAL REVENUES *****	1,351,161	1,470,023	1,433,705	1,502,162	0	1,502,162	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	255,230	271,808	271,808	282,749	0	282,749	4
10110	OVERTIME	2,185	3,825	3,825	3,825	0	3,825	0
10120	HOLIDAY WORKED	469	0	0	500	0	500	0
10200	FICA	19,508	20,484	20,484	21,961	0	21,961	7
10300	HEALTH INSURANCE	24,150	26,514	26,514	28,500	0	28,500	7
10325	DISABILITY INSURANCE	1,026	1,128	1,128	1,258	0	1,258	11
10350	LIFE INSURANCE	216	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,890	1,890	1,890	1,950	0	1,950	3
10400	WORKERS COMP	984	1,138	1,138	1,208	0	1,208	6
10500	401 (A) MATCH PLAN	2,700	3,510	2,625	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,096	1,444	1,125	0	0	1,140	21-
10600	UNEMPLOYMENT BENEFITS	0	305	0	0	0	0	0
	SUBTOTAL *****	309,457	332,280	330,771	345,695	0	346,835	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	295	350	354	370	0	370	5
23000	OFFICE SUPPLIES	2,005	1,800	1,800	2,000	0	2,000	11
23001	PRINTING	10,319	10,750	10,750	11,000	0	11,000	2
23850	MINOR EQUIPMENT & TOOLS	1,209	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	13,829	14,100	14,104	14,570	0	14,570	3
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	686	745	745	745	0	745	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	550	325	494	425	0	425	30
37230	MEALS & LODGING-TRAINING	480	570	401	570	0	570	0
	SUBTOTAL *****	1,717	1,640	1,640	1,740	0	1,740	6
	UTILITIES							
48000	TELEPHONES	3,165	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	3,165	3,500	3,500	3,500	0	3,500	0

Collector of Revenue

Dept. No. 1150

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	863	905	905	1,184	0	1,184	30
60200	EQUIP REPAIRS/MAINTENANCE	207	200	200	200	0	200	0
	SUBTOTAL *****	1,070	1,105	1,105	1,384	0	1,384	25
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	298	500	500	550	0	550	10
71500	BUILDING USE/RENT CHARGE	14,661	17,773	17,773	18,648	0	18,648	4
	SUBTOTAL *****	14,959	18,373	18,373	19,298	0	19,298	5
	OTHER							
84400	PUBLIC NOTICES	3,515	3,500	3,500	4,000	0	4,000	14
84500	TITLE SEARCH	8,065	11,202	8,352	13,500	0	13,500	20
86898	OVER AND SHORT	505	0	0	0	0	0	0
	SUBTOTAL *****	12,087	14,702	11,852	17,500	0	17,500	19
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	3,509	3,508	0	0	0	0
	SUBTOTAL *****	0	3,509	3,508	0	0	0	0
	TOTAL EXPENDITURES *****	356,287	389,209	384,853	403,687	0	404,827	4

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

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

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Senior Programmer Analyst	- *	- *	- *	-
Office Specialist Pool	-	-	0.08	0.08
Total FTEs	-	-	0.08	0.08

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

Collector Tax Maintenance

Dept. No. 2110

Annual Budget

2110 COLLECTOR TAX MAINT ACTIVITY
211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3577	CHARGES FOR SERVICES COLL DEL FEES & COMM	114,977	125,000	114,530	120,000	0	120,000	4-
	SUBTOTAL *****	114,977	125,000	114,530	120,000	0	120,000	4-
	INTEREST							
3710	INTEREST	0	0	1,061	1,061	0	1,061	0
3711	INT-OVERNIGHT	86	39	230	230	0	230	489
3712	INT-LONG TERM INVEST	1,449	1,230	1,982	1,982	0	1,982	61
3798	INC/DEC IN FV OF INVESTMENTS	108-	0	0	0	0	0	0
	SUBTOTAL *****	1,426	1,269	3,273	3,273	0	3,273	157
	TOTAL REVENUES *****	116,404	126,269	117,803	123,273	0	123,273	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	1,452	0	1,814	0	1,814	24
10200	FICA	0	112	0	138	0	138	23
10400	WORKERS COMP	0	7	0	7	0	7	0
	SUBTOTAL *****	0	1,571	0	1,959	0	1,959	24
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	272	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	156	200	200	200	0	200	0
23850	MINOR EQUIPMENT & TOOLS	0	200	200	200	0	200	0
	SUBTOTAL *****	428	900	900	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	175	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	130	750	1,735	750	0	750	0
37210	TRAINING/SCHOOLS	0	2,100	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	841	1,850	865	1,850	0	1,850	0
37230	MEALS & LODGING-TRAINING	1,749	3,300	3,300	2,100	0	2,100	36-
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 *****	2,896	10,200	8,100	6,900	0	6,900	32-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	12,135	1,625	1,625	1,800	0	1,800	10
71101	PROFESSIONAL SERVICES	58,358	57,215	60,523	62,000	0	62,000	8
71105	LEGAL SERVICES	0	0	0	10,000	0	10,000	0
	SUBTOTAL *****	70,493	58,865	62,173	73,825	0	73,825	25
	OTHER							
86850	CONTINGENCY	0	44,329	0	41,648	0	41,648	6-
	SUBTOTAL *****	0	44,329	0	41,648	0	41,648	6-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	1,479	1,338	0	0	0	0	0
91100	FURNITURE AND FIXTURES	2,305	5,255	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	4,352	3,891	0	0	0	0
91301	COMPUTER HARDWARE	4,698	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	769	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	2,616	2,439	0	0	0	0
	SUBTOTAL *****	9,253	13,561	6,330	0	0	0	0
	TOTAL EXPENDITURES *****	83,072	129,426	77,503	125,232	0	125,232	3-

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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	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 478,379	\$ 490,624	\$ 416,699	\$ 121,380	\$ -	\$ 538,079
280	2800	Storage & Preservation	155,425	144,277	-	454,680	34,960	489,640
Total			<u>\$ 633,804</u>	<u>\$ 634,901</u>	<u>\$ 416,699</u>	<u>\$ 576,060</u>	<u>\$ 34,960</u>	<u>\$ 1,027,719</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1160	Recorder	9.00	9.00	9.00
280	2800	Storage & Preservation	1.00	-	-
Total FTEs			<u>10.00</u>	<u>9.00</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

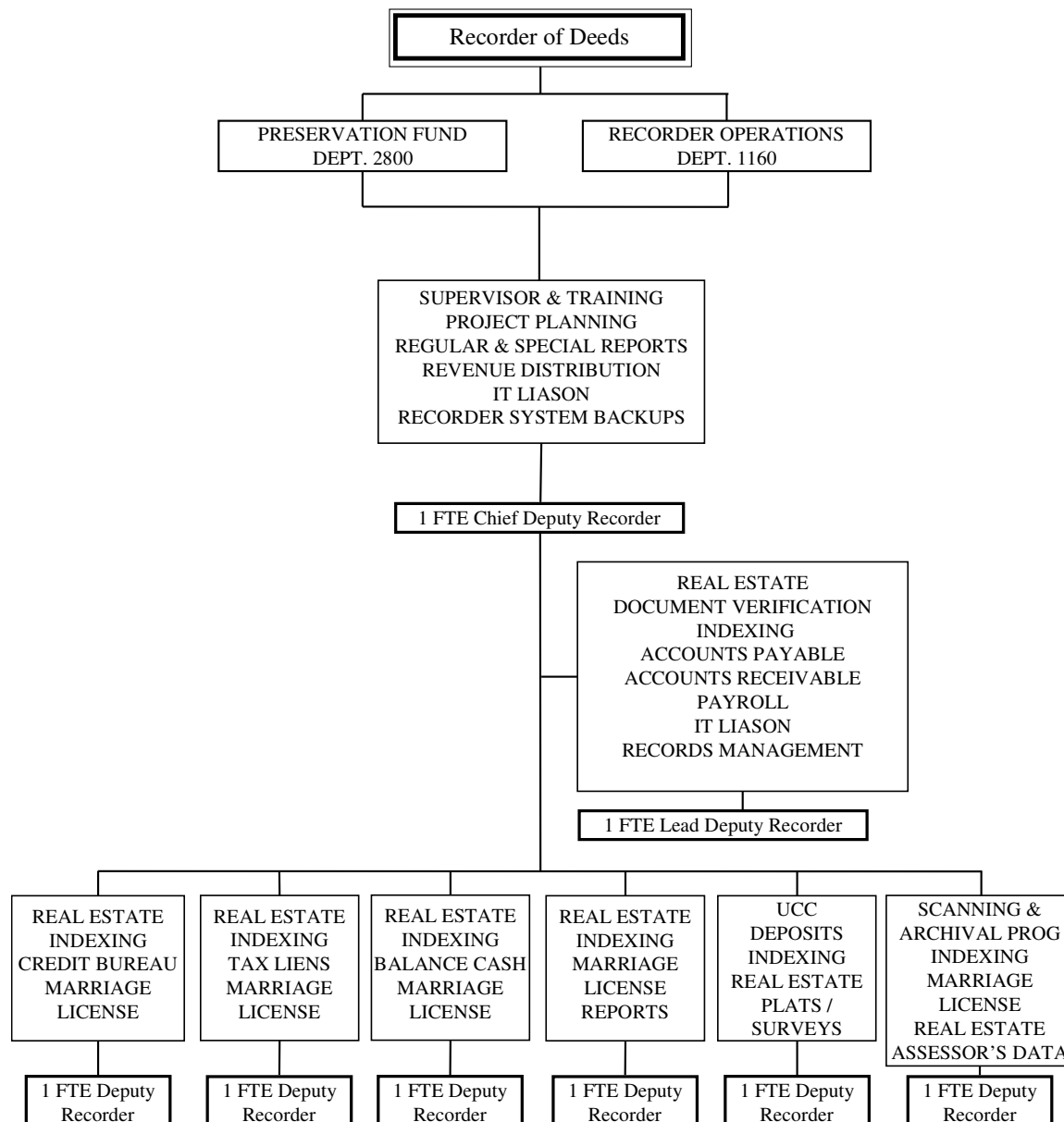
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	6.00	6.00	6.00	-
Total FTEs	9.00	9.00	9.00	-
Overtime	\$ 5,500	\$ 2,500	\$ 2,500	\$ -

Organizational Chart



Recorder of Deeds

Dept. No. 1160

Annual Budget

1160 RECORDER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3315	MARRIAGE	17,765	18,500	19,750	21,500	0	21,500	16
	SUBTOTAL *****	17,765	18,500	19,750	21,500	0	21,500	16
	CHARGES FOR SERVICES							
3510	COPIES	68,071	40,500	65,443	62,170	0	62,170	53
3561	UCC FEES	297	300	200	200	0	200	33-
3562	REAL ESTATE FEES	841,968	732,000	815,000	816,400	0	816,400	11
	SUBTOTAL *****	910,336	772,800	880,643	878,770	0	878,770	13
	TOTAL REVENUES *****	928,101	791,300	900,393	900,270	0	900,270	13
	PERSONAL SERVICES							
10100	SALARIES & WAGES	313,482	323,398	300,000	334,107	0	334,107	3
10110	OVERTIME	2,120	2,500	2,500	2,500	0	2,500	0
10120	HOLIDAY WORKED	15	0	336	0	0	0	0
10200	FICA	22,615	24,931	21,365	25,750	0	25,750	3
10300	HEALTH INSURANCE	36,225	39,771	39,771	42,750	0	42,750	7
10325	DISABILITY INSURANCE	1,352	1,479	1,479	1,640	0	1,640	10
10350	LIFE INSURANCE	324	351	351	351	0	351	0
10375	DENTAL INSURANCE	2,835	2,835	2,835	2,925	0	2,925	3
10400	WORKERS COMP	1,392	1,383	1,383	1,411	0	1,411	2
10500	401(A) MATCH PLAN	4,745	5,265	5,265	5,265	0	5,265	0
	SUBTOTAL *****	385,109	401,913	375,285	416,699	0	416,699	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	484	640	640	680	0	680	6
23000	OFFICE SUPPLIES	7,615	13,450	12,900	13,450	0	13,450	0
23001	PRINTING	1,382	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIPMENT & TOOLS	110	0	0	0	0	0	0
	SUBTOTAL *****	9,593	15,590	15,040	15,630	0	15,630	0
	DUES TRAVEL & TRAINING							
37000	DUES	325	350	535	350	0	350	0
37200	SEMINARS/CONFEREN/MEETING	680	650	825	650	0	650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	829	1,800	970	1,600	0	1,600	11-
37230	MEALS & LODGING-TRAINING	3,374	2,700	3,180	2,800	0	2,800	3
37240	REGISTRATION/TUITION	750	835	825	875	0	875	4
	SUBTOTAL *****	5,958	6,335	6,335	6,275	0	6,275	0
	UTILITIES							
48000	TELEPHONES	4,547	5,100	4,700	5,100	0	5,100	0
	SUBTOTAL *****	4,547	5,100	4,700	5,100	0	5,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,071	17,195	16,900	18,150	0	18,150	5
	SUBTOTAL *****	12,071	17,195	16,900	18,150	0	18,150	5
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	47,116	57,114	57,114	59,925	0	59,925	4
71600	EQUIP LEASES & METER CHRG	13,982	15,250	15,250	16,300	0	16,300	6
	SUBTOTAL *****	61,098	72,364	72,364	76,225	0	76,225	5
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	5,000	0	0	0	0	0
	SUBTOTAL *****	0	5,000	0	0	0	0	0
	TOTAL EXPENDITURES *****	478,379	523,497	490,624	538,079	0	538,079	2

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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 related to record storage and preservation including amounts for training and travel, annual maintenance and support of the Recorder's operating software, archival restoration, disaster recovery and business continuity planning, and conversion of microfilm records to imaged records. 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).

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

Record Preservation

Dept. No. 2800

Annual Budget

2800 STORAGE & PRESERVATION
280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	142,407	117,500	145,000	137,900	0	137,900	17
	SUBTOTAL *****	142,407	117,500	145,000	137,900	0	137,900	17
	INTEREST							
3711	INT-OVERNIGHT	289	100	600	300	0	300	200
3712	INT-LONG TERM INVEST	4,838	2,200	7,095	4,200	0	4,200	90
3798	INC/DEC IN FV OF INVESTMENTS	149-	0	0	0	0	0	0
	SUBTOTAL *****	4,979	2,300	7,695	4,500	0	4,500	95
	TOTAL REVENUES *****	147,386	119,800	152,695	142,400	0	142,400	18
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	40	0	0	0	0	0	0
23000	OFFICE SUPPLIES	11,514	10,500	10,500	10,500	0	10,500	0
23020	MICROFILM/FILM	1,339	1,400	1,400	1,400	0	1,400	0
	SUBTOTAL *****	12,894	11,900	11,900	11,900	0	11,900	0
	DUES TRAVEL & TRAINING							
37000	DUES	755	800	510	775	0	775	3-
37200	SEMINARS/CONFEREN/MEETING	1,590	750	800	800	0	800	6
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,320	2,800	2,400	3,100	0	3,100	10
37230	MEALS & LODGING-TRAINING	4,654	7,780	8,872	7,360	0	7,360	5-
37240	REGISTRATION/TUITION	138	2,350	1,798	3,245	0	3,245	38
	SUBTOTAL *****	9,458	14,480	14,380	15,280	0	15,280	5
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	30,000	0	30,000	0	30,000	0
71100	OUTSIDE SERVICES	24,838	105,500	38,733	65,500	0	65,500	37-
71101	PROFESSIONAL SERVICES	82,403	77,000	70,000	92,000	0	92,000	19
	SUBTOTAL *****	107,242	212,500	108,733	187,500	0	187,500	11-
	OTHER							
86850	CONTINGENCY	0	155,911	0	240,000	0	240,000	53
	SUBTOTAL *****	0	155,911	0	240,000	0	240,000	53
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	21,475	0	0	0	0	0	0
91301	COMPUTER HARDWARE	4,354	8,600	5,275	3,000	0	3,000	65-
91302	COMPUTER SOFTWARE	0	4,000	0	4,000	0	4,000	0
92301	REPLC COMPUTER HDWR	0	3,989	3,989	0	27,960	27,960	600
	SUBTOTAL *****	25,829	16,589	9,264	7,000	27,960	34,960	110
	TOTAL EXPENDITURES *****	155,424	411,380	144,277	461,680	27,960	489,640	19

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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. This budget includes approximately \$238,000 for computer-related capital purchases and \$1.28 million for routine personnel and operations appropriations for a total budget of \$1.52 million. Additional funding for some of the projects identified below is provided through various special revenue funds such as the Assessment Fund, the Record Preservation Fund, and the Road and Bridge Fund.

Goals and Objectives

Budget Year Objectives

- Continue on-going core operations and technical support of all offices and departments throughout the County.
- Continue on-going core programming and programming maintenance for all offices and departments throughout the County.
- Consolidate old individual Uninterruptible Power Supply (UPS) units in the Government Center computer equipment room into one modular and expandable unit. FY 2006 will be year two of a three-year implementation plan.
- Expand network at Sheriff's Department by adding a 48-port switch.
- Purchase master console switches, keyboards and fold-down LCD monitors in server racks for administration of growing server farm.
- Purchase second GroupWise server to separate GroupWise tasks for more independence and reliability as remote sites are integrated into the main server at the Government Center.
- Replace old Structured Query Language (SQL) server.

- Purchase server switch to separate network backup traffic from user traffic.
- Add backup disk capacity to support AS400 and server normal growth.
- Replace old Mugshot server.
- Add SQL license to Mugshot server for serving mugshots to the Web and Mobile Data Terminals (MDTs).
- Add Logical PARTitioning (LPAR) to the Government Center AS400 along with installation services and backup system hardware. This is to support migration of the Sheriff's Department AS400 applications from their AS400 to downtown. The Sheriff's Department AS400 will then be shut down, and on-going cost savings will result in eliminated AS400 hardware and operating system software.
- Complete the replacement of all old 3477 AS400 terminals with 3488 terminals. This will be year two of a two-year replacement plan.
- Complete the replacement of old terminal-only, hand-held scanners with Personal Computer (PC) compatible scanners. This will be year two of a two-year replacement plan.
- Replace three old laptop computers and purchase one new one.
- Replace old InfoPrint 40 production printer.
- Replace thirteen old black and white laser printers and purchase three new ones.
- Replace one black and white laser printer with a color laser.
- Replace forty-three old PCs and purchase two new ones.
- Replace four PCs with Geographic Information System (GIS) mapping workstations.
- Purchase and upgrade GIS software.
- Purchase critical modifications to the Sheriff's Department AS400 Howard Technical Enterprises (HTE) software.
- Purchase Sanction laptop software for the Prosecuting Attorney's Office.
- Replace an old fax machine in the Information Technology Department.
- Upgrade AS400 and backup software to support imaging at Public Works.
- Purchase and install hardware to support mobile offices for Planning and Building.
- Purchase a Global Positioning System (GPS) device and software for mapping GIS features in the field.

- Continue development of a new payroll system.
- Fully implement the new AS400 change management system.
- Continue participation in the Criminal Justice Information System (CJIS05) project.

Progress on Prior Year Objectives

- Consolidate old individual Uninterruptible Power Supply (UPS) units in the Government Center computer equipment room into one modular and expandable unit.
Response: Anticipate completion of year one of a three-year implementation by year-end.
- Replace the UPS for the Sheriff's Department AS400.
Response: Anticipate moving the Sheriff's Department AS400 applications downtown to the Government Center in FY 2006, and shutting down the Sheriff's Department AS400. Therefore, this funding will be used to complete year one of a three-year implementation to upgrade to a modular UPS system in the Government Center.
- Upgrade the Demilitarized Zone (DMZ) switch.
Response: Completed.
- Establish funds for unanticipated hardware emergencies.
Response: Completed. Five thousand dollars was budgeted for this in FY 2005.
- Implement virus protection for the AS400 (to be purchased with Federal Homeland Security Grant).
Response: Completed.
- Replace the Intrusion Detection System Module (IDSM) security server to enable a software upgrade (to be purchased with Federal Homeland Security Grant).
Response: Completed.
- Implement Backup Recovery and Media Services (BRMS) on the Government Center and Sheriff's Department AS400s to handle backup and recovery (to be purchased with Federal Homeland Security Grant).
Response: Anticipate purchasing GuardianSave in place of BRMS by year-end, and budgeting installation and training for FY 2006.
- Replace the current imaging system with Real Vision Imaging (RVI) on the AS400 platform, including a Linear Tape Open (LTO) tape drive for faster and more reliable backups. (Costs to be shared with other funds.)
Response: Anticipate completion by year-end.
- Replace AS400 terminals that are in poor condition.
Response: Anticipate completion by year-end.

- Purchase multi-media courses for Microsoft Office and Novell GroupWise to be used for county-wide training.
Response: Anticipate completion by year-end.
- Purchase critical Howard Technical Enterprises (HTE) software modifications for the Sheriff's Department.
Response: Not funded in FY 2005. Anticipate budgeting in FY 2006.
- Purchase in-house training for the Sheriff's Department HTE system.
Response: Anticipate completion by year-end.
- 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.)
Response: Completed.
- Replace WEB application and Internet Information Services (IIS) servers.
Response: Anticipate completion by year-end.
- Purchase Geographic Information System (GIS) Arc Internet Map Server (IMS) and Arc Spatial Data Server (SDE) servers.
Response: Completed.
- Implement the first year of a five year Personal Computer (PC) replacement plan based on PC age.
Response: Completed.
- Replace printers that are maintenance problems.
Response: Completed
- Purchase PC for a new planner in Planning and Building.
Response: Completed.
- Replace Voter Registration printer for high capacity card stock feeder capability.
Response: On hold pending federal requirements for election equipment.
- Purchase WEB tools for application development.
Response: Completed.
- Install Arc Editor GIS software for Planning and Building.
Response: Completed.
- Purchase network analysis tool for diagnosing network problems (to be purchased with Federal Homeland Security Grant).
Response: Anticipate using this funding for GuradianSave instead.
- Purchase cable tester for network wiring.
Response: Completed.

Performance Measures

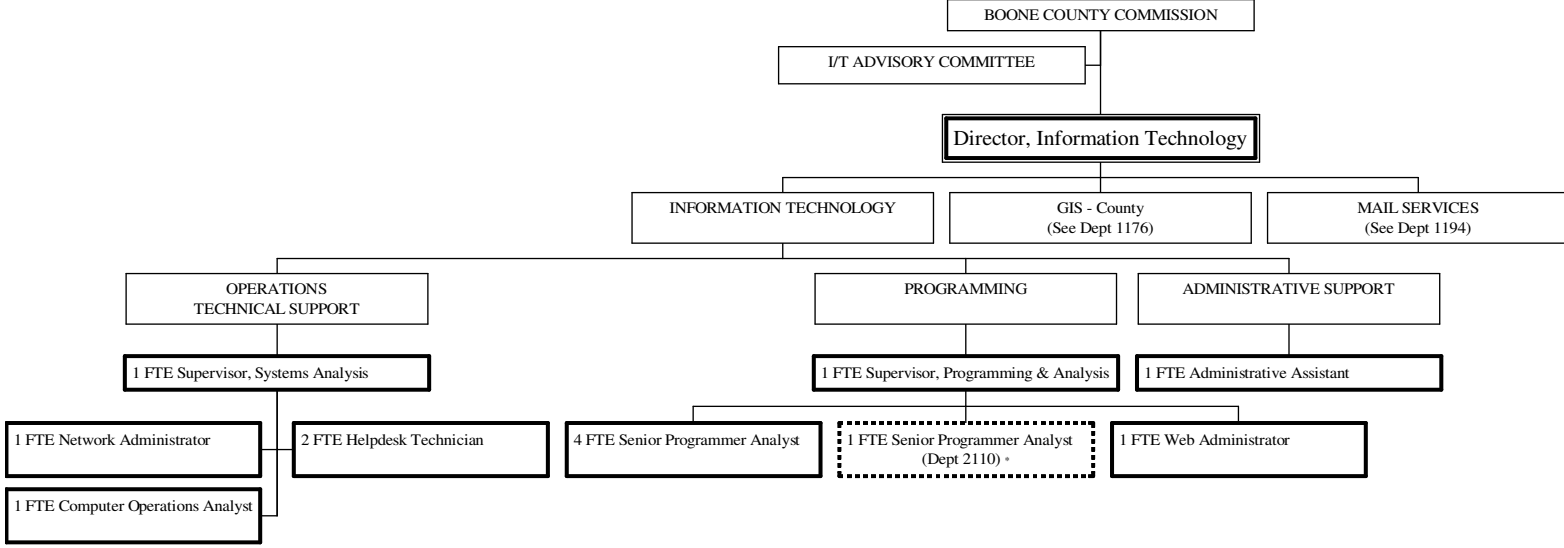
Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Pieces of Email SPAM	NA	498,228	550,000
Number of Email Viruses Stopped	NA	19,983	22,000
Inbound Pieces of Email	NA	787,905	827,300
Outbound Pieces of Email	NA	194,606	204,300
Number of Times 0700 Report Viewed on Web	NA	71,472	75,000
Number of Times Active Felony Warrants Viewed on Web	NA	17,172	18,000
Number of Times Current Inmate Roster Viewed on Web	NA	50,640	53,000
Number of Times Registered Offenders List Viewed on Web	NA	36,768	38,600
Number of Internet Maps Served on the Web	NA	1,588,936	1,747,800
Work Orders Completed–Helpdesk Emergencies	1,458	1,232	1,150
Work Orders Completed–Helpdesk Non-Emergencies	1,296	2,261	2,400
Work Orders Completed–Operations	108	828	870
Work Orders Completed–Programming Projects	473	524	550
Number of Personal Computers Supported	NA	262	262

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Director, Information Technology	1.00	1.00	1.00	-
Supervisor, Systems Analysis	1.00	1.00	1.00	-
Network Administrator	1.00	1.00	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-
Computer Operations Analyst	1.00	1.00	1.00	-
Senior Programmer Analyst	5.00 ^a	5.00 ^a	5.00 ^a	-
Web Administrator	1.00	1.00	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 4,500	\$ 1,500	\$ 2,500	\$ 1,000

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

Organizational Chart



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

Information Technology

Dept. No. 1170

Annual Budget

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES	35	0	0	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	0	0	40	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	58,358	56,123	60,523	60,900	0	60,900	8
3595	DIRECT DIAL ACCESS	45	0	0	0	0	0	0
	SUBTOTAL *****	58,438	56,123	60,563	60,900	0	60,900	8
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	58,439	56,123	60,563	60,900	0	60,900	8
	PERSONAL SERVICES							
10100	SALARIES & WAGES	639,084	753,230	703,670	764,958	0	764,958	1
10110	OVERTIME	2,360	1,500	2,500	2,500	0	2,500	66
10200	FICA	48,450	57,736	53,451	58,710	0	58,710	1
10300	HEALTH INSURANCE	52,660	66,285	66,285	66,500	0	66,500	0
10325	DISABILITY INSURANCE	2,734	3,411	3,633	3,706	0	3,706	8
10350	LIFE INSURANCE	456	585	585	546	0	546	6-
10375	DENTAL INSURANCE	4,121	4,725	4,725	4,550	0	4,550	3-
10400	WORKERS COMP	2,482	3,188	3,188	3,187	0	3,187	0
10500	401 (A) MATCH PLAN	5,980	8,775	4,845	8,190	0	8,190	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,131	3,630	3,059	0	0	3,485	3-
10600	UNEMPLOYMENT BENEFITS	1,750	0	0	0	0	0	0
	SUBTOTAL *****	762,211	903,065	845,941	912,847	0	916,332	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,716	5,565	5,565	2,294	0	2,294	58-
23000	OFFICE SUPPLIES	2,047	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	470	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	2,111	3,000	3,000	3,000	0	3,000	0
23016	MAGNETIC MEDIA	8,346	5,040	5,040	8,560	0	8,560	69
23017	COMPUTER PAPER	2,935	4,300	4,300	4,500	0	4,500	4
23018	PRINTER SUPPLIES	50,764	43,600	43,600	45,700	0	45,700	4
23050	OTHER SUPPLIES	5,696	6,000	6,000	2,000	0	2,000	66-
23850	MINOR EQUIPMENT & TOOLS	1,222	2,000	3,000	2,000	0	2,000	0
	SUBTOTAL *****	75,312	72,805	73,805	71,354	0	71,354	1-
	DUES TRAVEL & TRAINING							
37000	DUES	11,820	12,175	12,175	12,175	0	12,175	0
37200	SEMINARS/CONFEREN/MEETING	6,049	7,536	7,536	7,499	1,395	7,499	0
37210	TRAINING/SCHOOLS	10,454	8,601	8,601	7,500	0	7,500	12-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4,207	5,401	5,401	6,051	500	6,051	12
37230	MEALS & LODGING-TRAINING	7,322	11,935	11,935	10,528	1,306	10,528	11-
	SUBTOTAL *****	39,853	45,648	45,648	43,753	3,201	43,753	4-
	UTILITIES							
48000	TELEPHONES	23,800	14,871	14,871	8,388	0	8,388	43-
48002	DATA COMMUNICATIONS	0	0	1	11,104	4,285	11,105	0
	SUBTOTAL *****	23,800	14,871	14,872	19,492	4,285	19,493	31
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	220	1,135	1,135	1,000	0	1,000	11-
	SUBTOTAL *****	220	1,135	1,135	1,000	0	1,000	11-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	64,071	55,694	54,565	56,923	0	58,052	4
60200	EQUIP REPAIRS/MAINTENANCE	2,839	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	66,910	60,694	59,565	61,923	0	63,052	3
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	87,876	56,673	51,313	81,339	0	86,699	52
71100	OUTSIDE SERVICES	23,184	34,500	34,500	22,788	1,050	22,788	33-
71101	PROFESSIONAL SERVICES	7,282	28,004	17,504	8,900	57,540	26,640	4-
71500	BUILDING USE/RENT CHARGE	24,211	29,349	29,349	30,792	0	30,792	4
71600	EQUIP LEASES & METER CHRG	924	1,056	1,056	1,344	0	1,344	27
	SUBTOTAL *****	143,478	149,582	133,722	145,163	58,590	168,263	12

Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION OTHER	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	3,725	0	0	0	1,272	0	0
91301	COMPUTER HARDWARE	28,684	81,565	76,494	0	81,538	52,535	35-
91302	COMPUTER SOFTWARE	5,282	3,004	3,004	0	8,869	51,509	614
92301	REPLC COMPUTER HDWR	130,418	99,422	99,422	0	124,819	129,079	29
92302	REPLC COMPUTER SOFTWARE	4,960	2	0	0	4,615	4,615	650
	SUBTOTAL *****	173,072	183,993	178,920	0	221,113	237,738	29
	TOTAL EXPENDITURES *****	1,284,860	1,431,793	1,353,608	1,255,532	287,189	1,520,985	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 for supplies, maintenance and support contracts, and consulting services. There are no significant changes to this budget.

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.
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.
Response: The Boone County GIS Program Manager developed standards for GIS data development to ensure ease of use and accuracy for all Consortium members. The Boone County GIS Program Manager oversees these standards.
- Train and advise Consortium members on the use of GIS data.
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.

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Work Orders Completed for Consortium Users	N/A	60	75
Number of Consortium Members Supported	N/A	29	32
Number of Consortium Server Dataset Updates	N/A	142	365

GIS – Consortium

Dept. No. 1175

Annual Budget

1175 GIS – CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	14,571	7,500	7,500	0	0	0	0
	SUBTOTAL *****	14,571	7,500	7,500	0	0	0	0
	TOTAL REVENUES *****	14,571	7,500	7,500	0	0	0	0
23016	MATERIALS & SUPPLIES MAGNETIC MEDIA	0	1,000	1,000	1,728	0	1,728	72
	SUBTOTAL *****	0	1,000	1,000	1,728	0	1,728	72
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	2,300	1,650	3,000	0	3,000	30
	SUBTOTAL *****	0	2,300	1,650	3,000	0	3,000	30
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	1,051	1,051	4,000	0	4,000	280
	SUBTOTAL *****	0	1,051	1,051	4,000	0	4,000	280
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
92301	FIXED ASSET ADDITIONS REPLC COMPUTER HDWR	14,571	15,000	10,588	0	0	0	0
	SUBTOTAL *****	14,571	15,000	10,588	0	0	0	0
	TOTAL EXPENDITURES *****	14,571	19,351	14,289	8,728	0	8,728	54-

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 number 1175 for a review of the GIS-Consortium budget.) The GIS – County Department's mission is to create new GIS layers and develop applications to use in conjunction with the newly created layers. The GIS – County Department will provide continued support of the current and future GIS layers and will train the end users of the applications created.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Develop GIS layers according to a prioritized list.
- 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 as user departments identify needs.
Response: The development of GIS layers is ongoing. 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 is complete. The development of a zoning layer (map) will be completed by the end of the year 2005, 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. This included the development of Federal Geographic Data Committee metadata for all GIS datasets and building a custom Dataset Catalog for the GIS website.
- 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.

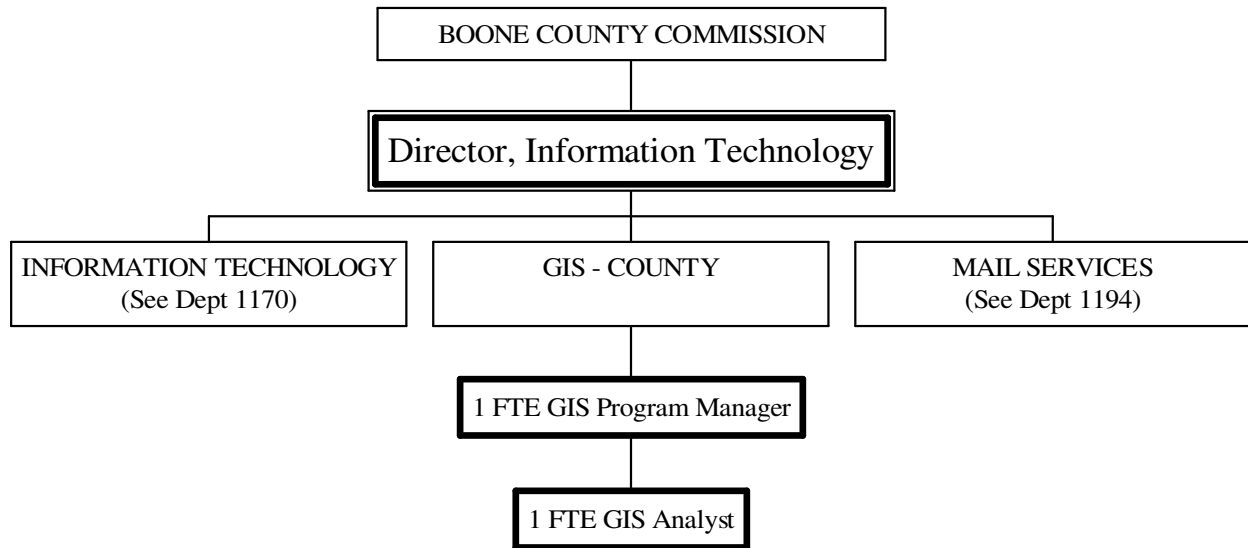
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Internet Maps Served on the Web	919,157	1,588,936	1,747,800
Work Orders Completed–GIS Users	N/A	241	260
Word Orders Completed–Consortium Users	N/A	60	75
Word Orders Completed–Miscellaneous Users	N/A	55	60
Number of Desktop GIS Users Supported	10	17	21

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
GIS Program Manager	1.00	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
Total FTEs	2.00	2.00	2.00	-

Organizational Chart



GIS – County

Dept. No. 1176

Annual Budget

1176 GIS – COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	85	0	35	0	0	0	0
	SUBTOTAL *****	85	0	35	0	0	0	0
	TOTAL REVENUES *****	85	0	35	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	80,619	85,404	85,404	91,281	0	91,281	6
10200	FICA	5,972	6,533	6,533	6,983	0	6,983	6
10300	HEALTH INSURANCE	8,050	8,838	8,838	9,500	0	9,500	7
10325	DISABILITY INSURANCE	346	385	440	440	0	440	14
10350	LIFE INSURANCE	72	78	78	78	0	78	0
10375	DENTAL INSURANCE	630	630	630	650	0	650	3
10400	WORKERS COMP	308	360	360	378	0	378	5
10500	401(A) MATCH PLAN	675	1,170	650	1,170	0	1,170	0
	SUBTOTAL *****	96,672	103,398	102,933	110,480	0	110,480	6
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	300	100	75	200	0	200	100
23001	PRINTING	0	50	40	50	0	50	0
23016	MAGNETIC MEDIA	598	125	100	125	0	125	0
23017	COMPUTER PAPER	939	2,050	530	2,050	0	2,050	0
23018	PRINTER SUPPLIES	0	200	0	200	0	200	0
23850	MINOR EQUIPMENT & TOOLS	276	0	0	0	0	0	0
	SUBTOTAL *****	2,114	2,525	745	2,625	0	2,625	3
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	150	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	0	2,000	700	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	834	2,000	1,500	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,287	1,500	600	1,500	0	1,500	0
	SUBTOTAL *****	2,122	5,650	2,950	5,650	0	5,650	0
	UTILITIES							
48000	TELEPHONES	615	632	632	632	0	632	0
	SUBTOTAL *****	615	632	632	632	0	632	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	32	100	0	100	0	100	0
	SUBTOTAL *****	32	100	0	100	0	100	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	11,633	14,300	12,935	14,400	0	14,400	0
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	3,009	3,649	3,649	3,828	0	3,828	4
71600	EQUIP LEASES & METER CHR	132	132	132	175	0	175	32
	SUBTOTAL *****	14,774	19,081	17,716	19,403	0	19,403	1
	TOTAL EXPENDITURES *****	116,331	131,436	125,026	138,940	0	138,940	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

The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005. Property tax revenues assume no change in the tax levy. The budget assumes 4% growth in assessed valuation, resulting from new construction. Sales tax revenues have grown at approximately 4-5% during FY 2004 and 2005 and the FY 2006 budget assumes a 4% growth rate over the current year projection, which translates into a 5.8% 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.

There are no significant changes to this budget.

Non-Departmental

Dept. No. 1190

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	1,630,260	1,730,000	1,786,000	1,850,000	0	1,850,000	6
3002	PERSONAL PROPERTY CY	362,837	391,000	385,000	388,000	0	388,000	0
3003	RAILROAD AND UTILITY CY	84,141	81,000	81,000	84,000	0	84,000	3
3004	REPLACEMENT SURTAX/GEN CY	158,465	143,000	158,000	160,000	0	160,000	11
3011	REAL ESTATE PY	33,930	42,000	36,000	34,000	0	34,000	19-
3012	PERSONAL PROPERTY PY	37,140	37,000	37,000	37,000	0	37,000	0
3013	RAILROAD & UTILITY PY	631	0	0	0	0	0	0
	SUBTOTAL *****	2,307,406	2,424,000	2,483,000	2,553,000	0	2,553,000	5
	SALES TAXES							
3110	SALES TAXES	10,297,637	10,585,000	10,780,000	11,200,000	0	11,200,000	5
	SUBTOTAL *****	10,297,637	10,585,000	10,780,000	11,200,000	0	11,200,000	5
	FRANCHISE TAXES							
3210	MEDIACOM	93,036	94,000	94,000	94,000	0	94,000	0
3220	CHARTER COMMUNICATIONS	50,655	41,900	68,000	68,000	0	68,000	62
	SUBTOTAL *****	143,691	135,900	162,000	162,000	0	162,000	19
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	4,965	3,000	4,500	4,500	0	4,500	50
3446	COUNTY STOCK INSURANCE	12,521	12,000	10,600	12,500	0	12,500	4
3490	FISH & WILDLIFE PILT	0	400	2,024	500	0	500	25
3491	NATL FOREST PILT	7,046	3,000	4,000	4,000	0	4,000	33
3492	BUREAU OF LAND MGMT PILT	5,169	5,000	5,400	5,100	0	5,100	2
	SUBTOTAL *****	29,703	23,400	26,524	26,600	0	26,600	13
	CHARGES FOR SERVICES							
3550	COMMISSIONS	0	0	10	0	0	0	0
3576	NEIGHBRHD IMPVMT DIST FEE	4,437	0	8,000	0	0	0	0
	SUBTOTAL *****	4,437	0	8,010	0	0	0	0
	INTEREST							
3710	INTEREST	3,086	1,400	11,000	10,800	0	10,800	671
3718	INT-SALES TAX	4,738	3,000	12,500	12,500	0	12,500	316
3719	INT-FINANCIAL INST TAX	0	35	50	50	0	50	42
3724	INT - OTHER ENTITIES	21,872	19,140	19,140	16,240	0	16,240	15-
	SUBTOTAL *****	29,697	23,575	42,690	39,590	0	39,590	67
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	139,600	191,082	187,800	180,412	0	180,412	5-
3821	BLDG RENT	0	28,927	43,339	32,000	0	32,000	10
3823	HOSPITAL LEASE	1,430,923	1,452,000	1,477,571	1,507,000	0	1,507,000	3
3835	SALE OF COUNTY FIXED ASSET	13,013	1,000	15,000	5,000	0	5,000	400
3850	UNCLAIMED FEES	4,308	0	22,000	1,000	0	1,000	0
3887	ADMIN & INDIRECT COST REIMB	157,664	158,000	156,000	157,000	0	157,000	0
3890	MISCELLANEOUS	4,199	0	600	0	0	0	0
	SUBTOTAL *****	1,749,709	1,831,009	1,902,310	1,882,412	0	1,882,412	2
	OTHER FINANCING SOURCES							
3941	PROCEEDS OF SALE OF CAP ASSET	0	0	355,130	0	0	0	0
	SUBTOTAL *****	0	0	355,130	0	0	0	0
	TOTAL REVENUES *****	14,562,283	15,022,884	15,759,664	15,863,602	0	15,863,602	5
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	750	400	750	0	750	0
	SUBTOTAL *****	0	750	400	750	0	750	0
	UTILITIES							
48100	NATURAL GAS	154	1,200	1,500	0	0	0	0
48200	ELECTRICITY	51	1,250	1,500	0	0	0	0
48300	WATER	10	100	150	0	0	0	0
48400	SOLID WASTE	8	61	100	0	0	0	0
48600	SEWER USE	17	175	150	0	0	0	0
	SUBTOTAL *****	242	2,786	3,400	0	0	0	0

Non-Departmental

Dept. No. 1190

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
59300	VEHICLE EXPENSE PARKING	17,430	19,140	16,000	19,140	0	19,140	0
	SUBTOTAL *****	17,430	19,140	16,000	19,140	0	19,140	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	540	750	520	750	0	750	0
71101	PROFESSIONAL SERVICES	101,445	101,600	101,000	106,900	0	106,900	5
71105	LEGAL SERVICES	0	5,000	5,700	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	0	31,605	31,605	48,534	0	48,534	53
	SUBTOTAL *****	101,985	138,955	138,825	161,184	0	161,184	15
	OTHER							
83919	OTO: CAPITAL PROJECT FUND	932,605	300,000	300,000	350,000	0	350,000	16
84050	DEBT RETIREMENT-PRINCIPLE	310,000	270,000	270,000	270,000	0	270,000	0
84100	INTEREST EXPENSE	182,650	150,315	150,315	144,915	0	144,915	3-
86897	FICA/FED W/H OVER AND SHORT	0	0	50	0	0	0	0
86898	OVER AND SHORT	127	100	50	100	0	100	0
86900	MISCELLANEOUS	2,902	3,500	3,500	3,500	0	3,500	0
86910	PY ENCUMBRANCES NOT USED	7,160-	0	1,000-	0	0	0	0
	SUBTOTAL *****	1,421,124	723,915	722,915	768,515	0	768,515	6
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,540,781	885,546	881,540	949,589	0	949,589	7

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Insurance and Safety

Department Number 1191

Mission

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

The County Clerk administers this budget, and it includes appropriations for safety programs as well as the portion of insurance premiums allocated to the General Fund. Insurance premiums are also allocated to the Road and Bridge Fund (2040 and 2045) and the Assessment Fund (2010). 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

There are no significant changes in appropriations from the previous year.

The County self-insures workers compensation risk. Amounts for worker's compensation premium are included in the personnel appropriations in the respective budgets and paid to the county's internal service fund for workers' compensation (see department number 6020).

Insurance and Safety

Dept. No. 1191

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3891	MISCELLANEOUS DIVIDENDS/REBATES	25,123	25,000	25,000	0	0	0	0
	SUBTOTAL *****	25,123	25,000	25,000	0	0	0	0
	TOTAL REVENUES *****	25,123	25,000	25,000	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	900	900	0	900	0
23850	MINOR EQUIPMENT & TOOLS	5,602	8,000	7,000	5,600	0	5,600	30-
	SUBTOTAL *****	5,602	8,000	7,900	6,500	0	6,500	18-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	293	1,200	600	600	0	600	50-
37210	TRAINING/SCHOOLS	964	4,500	3,000	3,000	0	3,000	33-
	SUBTOTAL *****	1,258	5,700	3,600	3,600	0	3,600	36-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	45	0	0	0	0	0	0
	SUBTOTAL *****	45	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	3,108	0	0	0	0	0	0
	SUBTOTAL *****	3,108	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	15,819	16,000	12,400	14,000	0	14,000	12-
71002	AUTO LIABILITY INS	29,885	30,000	24,000	23,200	0	23,200	22-
71003	INLAND MARINE INS	1,590	4,100	3,200	3,600	0	3,600	12-
71004	PROPERTY INSURANCE	56,072	58,000	49,800	54,000	0	54,000	6-
71005	BOILER & MACHINERY INS	0	6,400	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	73,599	78,000	60,300	65,000	0	65,000	16-
71007	LAW ENFORCEMENT INS	37,914	42,000	32,500	35,000	0	35,000	16-
71008	GENERAL LIABILITY INS	111,787	105,000	86,000	88,000	0	88,000	16-
71009	D.P. EQUIP-INSURANCE	3,443	4,800	3,800	4,000	0	4,000	16-
71010	CRIME INSURANCE	2,118	2,100	1,630	2,000	0	2,000	4-
71011	PUBLIC OFFICIALS BOND	5,921	5,500	5,500	5,500	0	5,500	0
71016	AUTO CLAIMS DEDUCTIBLE	20,746	15,000	30,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	27,612	50,000	25,000	25,000	0	25,000	50-
71019	PA'S E&O POLICY	12,363	11,500	1,200	0	0	0	0
71020	UNINSURED CLAIMS	0	2,000	0	2,000	0	2,000	0
71100	OUTSIDE SERVICES	0	0	250	0	0	0	0
	SUBTOTAL *****	398,874	430,400	335,580	336,300	0	336,300	21-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,436	0	0	0	0	0	0
	SUBTOTAL *****	1,436	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	410,325	444,100	347,080	346,400	0	346,400	21-

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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

There are no significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3890	MISCELLANEOUS	0	0	10,361	0	0	0	0
	SUBTOTAL *****	0	0	10,361	0	0	0	0
	TOTAL REVENUES *****	0	0	10,361	0	0	0	0
	PERSONAL SERVICES							
10600	UNEMPLOYMENT BENEFITS	0	6,466	7,000	0	0	15,000	131
	SUBTOTAL *****	0	6,466	7,000	0	0	15,000	131
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	0	0	0	0	12,000	0
71104	ADMINISTRATIVE SERVICES	8,296	9,000	9,000	9,200	0	9,200	2
	SUBTOTAL *****	8,296	9,000	9,000	9,200	0	21,200	135
	OTHER							
86900	MISCELLANEOUS	0	0	2,749	0	0	0	0
	SUBTOTAL *****	0	0	2,749	0	0	0	0
	TOTAL EXPENDITURES *****	8,296	15,466	18,749	9,200	0	36,200	134

Decimal values have been truncated.

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

This budget reflects increased appropriations for postage due to volume and rate increases. It also includes appropriations for replacing postage meters in order to comply with United Postal Service digital meter requirements. However, the scheduled capital lease payments are completed and the budget reflects a reduction in this category.

Goals and Objectives

Budget Year Objectives

- Continue on-going mail services support of all offices and departments throughout the County.
- Improve the integrity of bulk mailings by adding equipment to the inserter which will automate the detection of problems with the contents of envelopes. Use of this additional equipment will also involve programming changes to the documents which the equipment will scan.

Progress on Prior Year Objectives

- Collect detail information on actual postage costs by office. Consider charging postage usage back to the originating offices.
Response: Collection of mail volume and postage cost by office began in June. After consideration, the decision to not charge postage back to originating offices has been made. Statistics collection and reporting, however, will continue.
- Replace Paragon postage machine with machine capable of new requirements for digital technology.
Response: Anticipate completion by year-end.

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Pieces of Out-Going Mail Processed	n/a	578,000	607,000

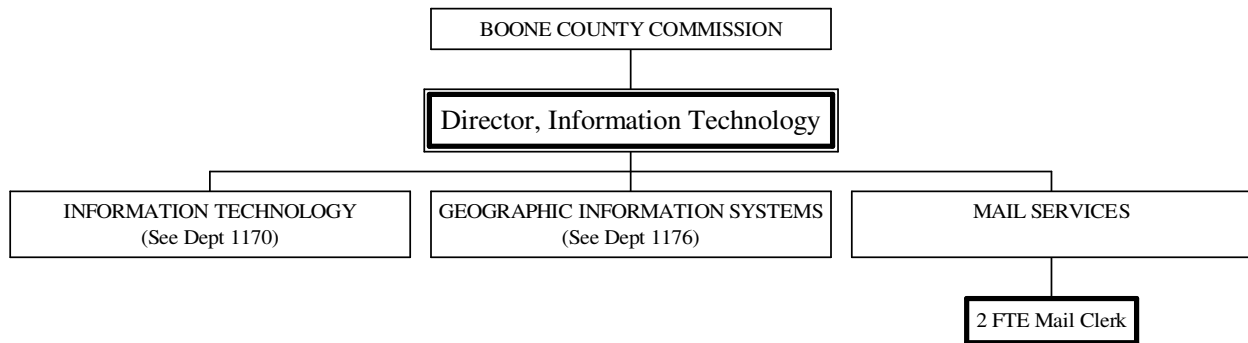
Mail Services

Dept. No. 1194

Personnel Detail

	2004	2005	2006	2005-2006
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mail Clerk	2.00	2.00	2.00	-
Total FTEs	2.00	2.00	2.00	-
Overtime	\$ 1,000	\$ -	\$ 500	\$ 500

Organizational Chart



Mail Services

Dept. No. 1194

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	43,137	44,595	44,595	46,752	0	46,752	4
10110	OVERTIME	321	0	800	500	0	500	0
10200	FICA	3,324	3,411	3,411	3,614	0	3,614	5
10300	HEALTH INSURANCE	8,050	8,838	8,838	9,500	0	9,500	7
10325	DISABILITY INSURANCE	185	201	275	228	0	228	13
10350	LIFE INSURANCE	72	78	78	78	0	78	0
10375	DENTAL INSURANCE	630	630	630	650	0	650	3
10400	WORKERS COMP	838	908	908	1,102	0	1,102	21
10500	401 (A) MATCH PLAN	405	1,170	820	1,170	0	1,170	0
	SUBTOTAL *****	56,965	59,831	60,355	63,594	0	63,594	6
	MATERIALS & SUPPLIES							
22000	POSTAGE	235,632	240,000	240,000	260,600	0	260,600	8
22500	SUBSCRIPTIONS/PUBLICATION	39	180	24	180	0	180	0
23000	OFFICE SUPPLIES	955	400	400	400	0	400	0
23850	MINOR EQUIPMENT & TOOLS	312	0	156	0	0	0	0
	SUBTOTAL *****	236,940	240,580	240,580	261,180	0	261,180	8
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	140	200	200	1	0	1	99-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	104	85	150	400	0	400	370
37230	MEALS & LODGING-TRAINING	0	400	400	60	0	60	85-
	SUBTOTAL *****	244	685	750	461	0	461	32-
	UTILITIES							
48000	TELEPHONES	303	365	300	300	0	300	17-
48050	CELLULAR TELEPHONES	39	50	50	50	0	50	0
	SUBTOTAL *****	342	415	350	350	0	350	15-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,338	1,500	1,500	1,500	0	1,500	0
59100	VEHICLE REPAIRS	78	600	600	600	0	600	0
59105	TIRES	93	600	600	600	0	600	0
	SUBTOTAL *****	1,510	2,700	2,700	2,700	0	2,700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	16	0	17	20,570	0	20,570	0
	SUBTOTAL *****	16	0	17	20,570	0	20,570	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,737	4,500	3,900	4,200	0	4,200	6-
71500	BUILDING USE/RENT CHARGE	5,864	7,110	7,110	7,458	0	7,458	4
71600	EQUIP LEASES & METER CHR	56,693	56,985	56,985	2,092	0	2,092	96-
	SUBTOTAL *****	66,295	68,595	67,995	13,750	0	13,750	79-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	54,500	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	37,000	37,000	0
	SUBTOTAL *****	0	0	0	0	91,500	37,000	0
	TOTAL EXPENDITURES *****	362,315	372,806	372,747	362,605	91,500	399,605	7

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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

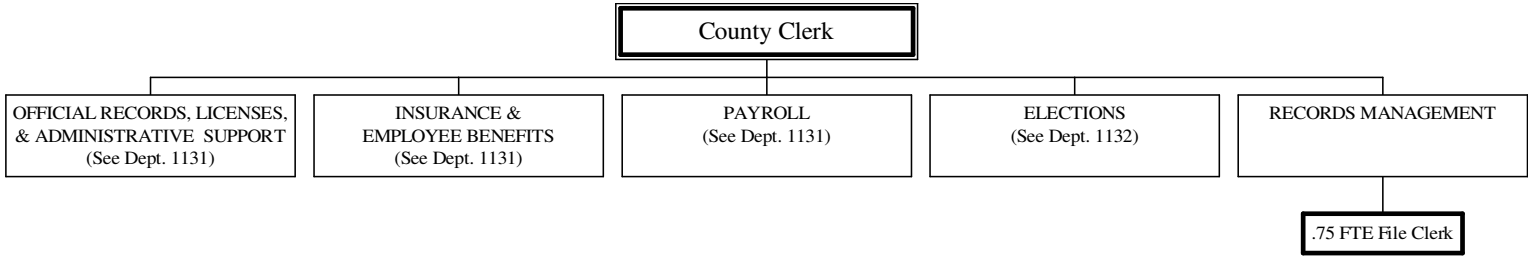
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	7,590	16,723	11,171	17,438	0	17,438	4
10120	HOLIDAY WORKED	18	0	0	0	0	0	0
10200	FICA	582	1,279	854	1,334	0	1,334	4
10300	HEALTH INSURANCE	0	4,419	0	4,750	0	4,750	7
10325	DISABILITY INSURANCE	0	75	0	84	0	84	12
10350	LIFE INSURANCE	0	39	0	39	0	39	0
10375	DENTAL INSURANCE	0	315	0	325	0	325	3
10400	WORKERS COMP	61	70	70	72	0	72	2
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	8,252	23,505	12,095	24,627	0	24,627	4
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	25	900	300	900	0	900	0
	SUBTOTAL *****	25	900	300	900	0	900	0
	UTILITIES							
48000	TELEPHONES	311	400	360	400	0	400	0
	SUBTOTAL *****	311	400	360	400	0	400	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	295	200	0	200	0	200	0
	SUBTOTAL *****	295	200	0	200	0	200	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	25,738	27,779	27,779	27,434	0	27,434	1-
71525	STORAGE CHARGES	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	25,738	32,779	27,779	32,434	0	32,434	1-
	OTHER							
83160	RECYCLING & DUMP FEES	446	5,700	5,700	5,000	0	5,000	12-
	SUBTOTAL *****	446	5,700	5,700	5,000	0	5,000	12-
	TOTAL EXPENDITURES *****	35,069	63,484	46,234	63,561	0	63,561	0

Decimal values have been truncated.

Special Projects

Citizen Contributions

Department Numbers 2000, 2001, 2002

Mission

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

Budget Highlights

During FY 2005, the County Commission amended the Courthouse Square-Miscellaneous Projects budget (department number 2002) to account for the expenses and revenue related to the additional sales of Blocks of Time. Completion of this project is expected by the end of FY 2006.

There are no appropriations for department numbers 2000 and 2001 for FY 2006.

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	3	0	10	0	0	0	0
3712	INT-LONG TERM INVEST	68	0	70	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	9-	0	0	0	0	0	0
	SUBTOTAL *****	63	0	80	0	0	0	0
	MISCELLANEOUS							
3830	SALES	465	0	500	0	0	0	0
	SUBTOTAL *****	465	0	500	0	0	0	0
	TOTAL REVENUES *****	528	0	580	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,550	2,000	1,291	1,000	0	1,000	50-
	SUBTOTAL *****	1,550	2,000	1,291	1,000	0	1,000	50-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,550	2,000	1,291	1,000	0	1,000	50-

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 was increased to \$5.90 per parcel and is expected to continue in FY 2006. Additionally, the State Tax Commission approved an increase in the parcel count to 57,145, an increase of approximately 3,000 parcels.

The FY 2006 budget includes funding for one additional real estate appraiser. It also includes funding for routine replacement of computer equipment as well as conversion costs related to the replacement imaging system (re-budgeted from FY 2005).

Goals and Objectives

Budget Year Objectives

- Provide outstanding service in the most cost efficient manner possible.
- Compensate staff at current market rates, and fill new personnel position.
- Devote resources to defending tax appeals.

Progress on Prior Year Objectives

- Attract and retain competent staff.
Response: The salary plan will be fully funded during FY 2006. Growth and an extremely strong real estate market have driven the need for additional personnel.
- 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.
Response: Continuing.

County Assessor

Dept. No. 2010

- 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.

Response: These objectives are in progress, and will continue into FY 2006.

Performance Measures

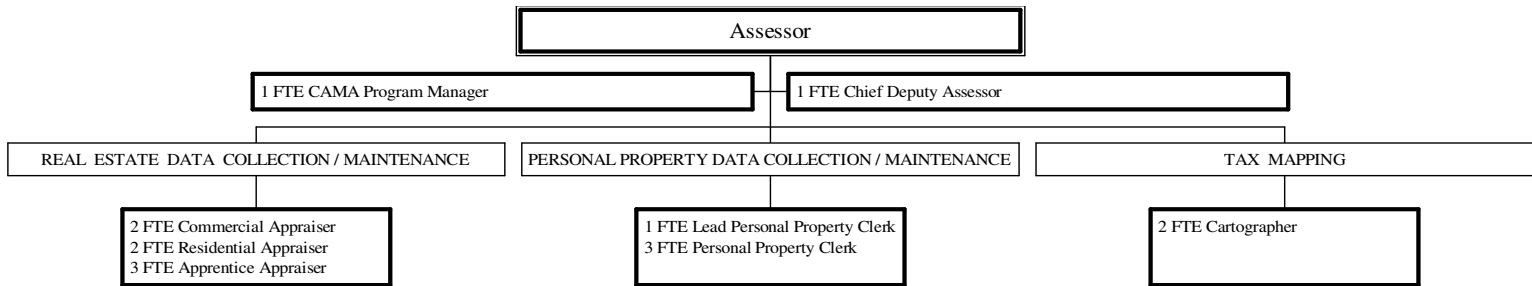
Performance Measure	1995 Actual	2005 Actual
Amount of Total Assessed Value	\$946,101,669	\$1,968,612,568
Assessment Fund Balance	\$214,567	\$994,111

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	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	3.00	1.00
Cartographer	2.00	2.00	2.00	-
Chief Deputy	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	2.00	2.00	3.00 ^a	1.00
Office Specialist	1.00	1.00	- ^a	(1.00)
Total FTEs	15.00	15.00	16.00	1.00
Overtime	\$ 20,000	\$ 20,000	\$ 25,000	\$ 5,000

^a The Office Specialist position was reclassified to Personal Property Clerk

Organizational Chart



County Assessor

Dept. No. 2010

Annual Budget

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3461	INTERGOVERNMENTAL REVENUE STATE REIMBURS-ASSESSMENT	327,703	332,429	332,429	337,155	0	337,155	1
	SUBTOTAL *****	327,703	332,429	332,429	337,155	0	337,155	1
3550	CHARGES FOR SERVICES COMMISSIONS	647,659	674,157	700,000	715,000	0	715,000	6
	SUBTOTAL *****	647,659	674,157	700,000	715,000	0	715,000	6
3710	INTEREST INTEREST	0	0	671	0	0	0	0
3711	INT-OVERNIGHT	349	300	1,100	700	0	700	133
3712	INT-LONG TERM INVEST	6,165	4,000	13,380	5,000	0	5,000	25
3798	INC/DEC IN FV OF INVESTMENTS	1,040-	0	0	0	0	0	0
	SUBTOTAL *****	5,475	4,300	15,151	5,700	0	5,700	32
3830	MISCELLANEOUS SALES	10,381	8,000	11,000	8,000	0	8,000	0
	SUBTOTAL *****	10,381	8,000	11,000	8,000	0	8,000	0
	TOTAL REVENUES *****	991,220	1,018,886	1,058,580	1,065,855	0	1,065,855	4
10100	PERSONAL SERVICES SALARIES & WAGES	526,682	589,576	554,269	617,423	34,159	617,423	4
10110	OVERTIME	14,273	20,000	23,325	25,000	0	25,000	25
10120	HOLIDAY WORKED	973	0	0	0	0	0	0
10200	FICA	38,588	46,632	43,932	49,145	2,613	49,145	5
10300	HEALTH INSURANCE	60,375	66,285	66,285	71,250	4,750	71,250	7
10325	DISABILITY INSURANCE	2,250	2,762	2,762	3,120	171	3,120	12
10350	LIFE INSURANCE	501	585	585	585	39	585	0
10375	DENTAL INSURANCE	4,725	4,725	4,725	4,875	325	4,875	3
10400	WORKERS COMP	13,551	14,926	14,926	18,079	1,496	18,079	21
10500	401(A) MATCH PLAN	9,025	8,775	8,775	8,775	650	8,775	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,157	0	1,265	0	0	1,300	0
	SUBTOTAL *****	672,104	754,266	720,849	798,252	44,203	799,552	6
22000	MATERIALS & SUPPLIES POSTAGE	14,227	50,550	36,000	25,000	0	25,000	50-
22500	SUBSCRIPTIONS/PUBLICATION	18,798	3,020	3,020	3,020	0	3,020	0
23000	OFFICE SUPPLIES	1,895	2,650	3,100	3,100	0	3,100	16
23001	PRINTING	5,682	9,000	9,000	9,000	0	9,000	0
23017	COMPUTER PAPER	951	5,000	5,000	5,000	0	5,000	0
23018	PRINTER SUPPLIES	291	3,600	3,000	3,600	0	3,600	0
23022	MAPPING SUPPLIES	3,988	3,500	3,500	3,500	0	3,500	0
23050	OTHER SUPPLIES	501	500	500	500	0	500	0
23850	MINOR EQUIPMENT & TOOLS	0	250	250	250	0	250	0
	SUBTOTAL *****	46,337	78,070	63,370	52,970	0	52,970	32-
37000	DUES TRAVEL & TRAINING DUES	2,325	2,000	2,000	2,800	0	2,800	40
37200	SEMINARS/CONFEREN/MEETING	715	4,285	4,285	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	853	8,190	8,190	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	683	800	800	1,500	0	1,500	87
37230	MEALS & LODGING-TRAINING	980	1,500	1,500	4,000	0	4,000	166
	SUBTOTAL *****	5,557	16,775	16,775	20,775	0	20,775	23
48000	UTILITIES TELEPHONES	5,501	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	1,007	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	6,509	7,000	7,000	7,000	0	7,000	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	1,195	1,772	2,000	3,000	0	3,000	69
59100	VEHICLE REPAIRS	1,343	3,650	3,650	3,650	0	3,650	0
59200	LOCAL MILEAGE	724	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	3,263	7,172	7,400	8,400	0	8,400	17

County Assessor

Dept. No. 2010

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,743	6,615	6,615	6,615	0	6,615	0
60200	EQUIP REPAIRS/MAINTENANCE	0	3,320	3,320	3,320	0	3,320	0
	SUBTOTAL *****	1,743	9,935	9,935	9,935	0	9,935	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	6,730	16,893	16,893	16,893	0	16,893	0
71000	INSURANCE AND BONDS	13,462	15,000	15,000	15,000	0	15,000	0
71100	OUTSIDE SERVICES	70	60,950	18,000	18,000	0	48,000	21-
71101	PROFESSIONAL SERVICES	0	90,000	50,000	100,000	0	100,000	11
71105	LEGAL SERVICES	0	8,000	8,000	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	34,406	41,709	41,709	43,760	0	43,760	4
71600	EQUIP LEASES & METER CHRG	0	60	60	60	0	60	0
71700	EQUIPMENT RENTALS	750	0	0	0	0	0	0
	SUBTOTAL *****	55,418	232,612	149,662	201,713	0	231,713	0
	OTHER							
84400	PUBLIC NOTICES	973	3,193	3,193	3,193	0	3,193	0
86800	EMERGENCY	0	5,000	0	5,000	0	5,000	0
86850	CONTINGENCY	0	0	0	0	0	61,400	0
	SUBTOTAL *****	973	8,193	3,193	8,193	0	69,593	749
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	395	0	0	0	15,000	4,000	0
91300	MACHINERY & EQUIPMENT	0	600	600	0	500	0	0
91301	COMPUTER HARDWARE	0	45,000	44,859	0	1,700	16,000	64-
92000	REPLCMENT OFFICE EQUIP	0	15,000	12,130	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	18,950	15,858	0	0	0	0
92301	REPLC COMPUTER HDWR	11,783	40,850	40,850	0	13,800	13,800	66-
92302	REPLC COMPUTER SOFTWARE	0	30,600	30,600	0	0	0	0
	SUBTOTAL *****	12,178	151,000	144,897	0	31,000	33,800	77-
	TOTAL EXPENDITURES *****	804,086	1,265,023	1,123,081	1,107,238	75,203	1,233,738	2-

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

- Analyze current methods of case processing to insure efficiency addressing increasing case filings and additional work loads.
- Work with the Court and Court Administrator preparing for changes in docket distribution and work demands as a result of the addition of a new judge effective January 1, 2007.

Progress on Prior 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.

Response: Accomplished.

- 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.

Response: Accomplished.

Circuit Court Clerk

Dept. No. 1221

- 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.

Response: Accomplished.

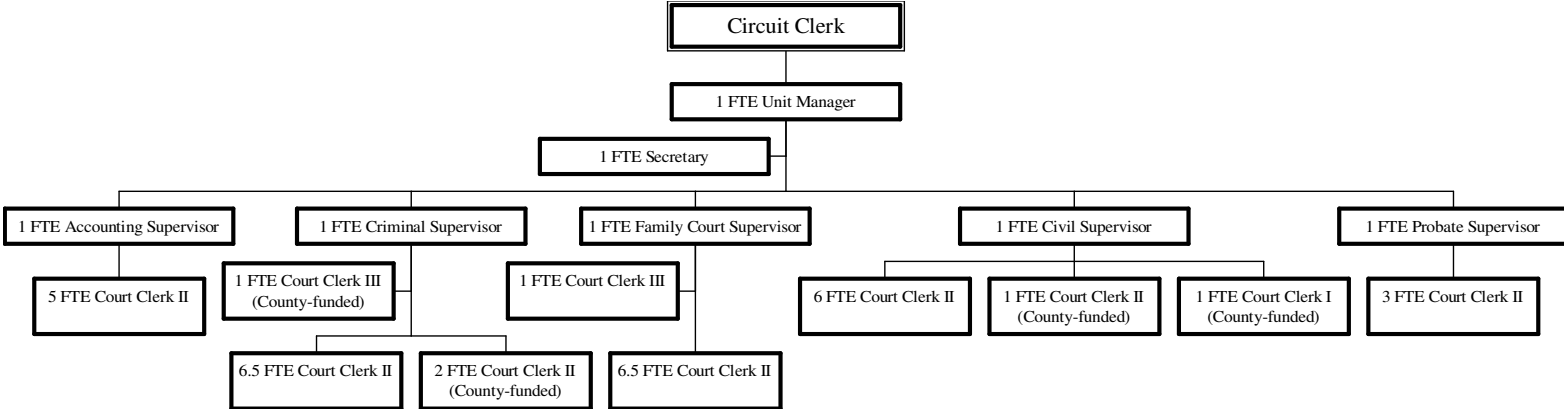
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Cases Filed	24,005	26,000	27,500
Number of Cases Disposed	22,500	24,500	25,250
Number of Cases Pending	8,030	7,800	8,250
Funds Collected for Civil, Criminal, Traffic and Probate Cases	\$5,000,500	\$5,169,511.93	\$5,300,000

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	1.00	1.00	1.00	-
Total FTEs	5.00	5.00	5.00	-

Organizational Chart



All positions are state-funded unless otherwise noted.

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

Circuit Court Clerk

Dept. No. 1221

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIMB EXPENSES	17,230	12,000	16,000	16,000	0	16,000	33
3469	STATE REIM-CRIMINAL COSTS	5,523	5,000	5,000	4,200	0	4,200	16-
	SUBTOTAL *****	22,753	17,000	21,000	20,200	0	20,200	18
	CHARGES FOR SERVICES							
3510	COPIES	26,851	8,000	20,000	20,000	0	20,000	150
3565	PROBATE FEES	7,305	14,000	9,000	9,000	0	9,000	35-
3569	OTHER FEES	0	0	50	0	0	0	0
3570	CIRCUIT CLERK FEES	64,309	70,000	70,000	75,000	0	75,000	7
3571	CRIME VICTIM COMPENSATION	14,480	13,000	2,383	0	0	0	0
3594	CREDIT CARD TRANSACTION FEE	3,703	2,600	4,500	3,000	0	3,000	15
	SUBTOTAL *****	116,650	107,600	105,933	107,000	0	107,000	0
	INTEREST							
3710	INTEREST	12,981	7,000	22,000	20,000	0	20,000	185
	SUBTOTAL *****	12,981	7,000	22,000	20,000	0	20,000	185
	TOTAL REVENUES *****	152,385	131,600	148,933	147,200	0	147,200	11
	PERSONAL SERVICES							
10100	SALARIES & WAGES	111,658	115,712	108,365	119,765	0	119,765	3
10200	FICA	7,990	8,851	7,501	9,162	0	9,162	3
10300	HEALTH INSURANCE	20,125	22,095	22,095	23,750	0	23,750	7
10325	DISABILITY INSURANCE	468	512	512	573	0	573	11
10350	LIFE INSURANCE	177	195	195	195	0	195	0
10375	DENTAL INSURANCE	1,575	1,575	1,575	1,625	0	1,625	3
10400	WORKERS COMP	402	479	479	492	0	492	2
10500	401(A) MATCH PLAN	1,350	2,925	1,300	2,925	0	2,925	0
	SUBTOTAL *****	143,746	152,344	142,022	158,487	0	158,487	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,017	850	850	850	0	850	0
23000	OFFICE SUPPLIES	41,665	36,906	37,500	37,500	0	37,500	1
23001	PRINTING	8,066	12,000	12,000	12,500	0	12,500	4
23020	MICROFILM/FILM	4,392	3,500	3,500	6,300	0	6,300	80
23850	MINOR EQUIPMENT & TOOLS	1,517	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	56,660	54,256	54,850	58,150	0	58,150	7
	DUES TRAVEL & TRAINING							
37000	DUES	75	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	593	3,000	3,000	3,300	0	3,300	10
37210	TRAINING/SCHOOLS	0	1,000	1,000	1,200	0	1,200	20
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	265	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	856	2,200	2,200	2,100	0	2,100	4-
	SUBTOTAL *****	1,790	7,600	7,600	8,000	0	8,000	5
	UTILITIES							
48000	TELEPHONES	13,572	15,500	11,000	14,500	0	14,500	6-
	SUBTOTAL *****	13,572	15,500	11,000	14,500	0	14,500	6-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	255	250	250	250	0	250	0
	SUBTOTAL *****	255	250	250	250	0	250	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	11,721	12,445	12,445	12,550	0	12,550	0
60200	EQUIP REPAIRS/MAINTENANCE	0	700	700	725	0	725	3
	SUBTOTAL *****	11,721	13,145	13,145	13,275	0	13,275	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	124,844	158,212	158,212	167,083	0	167,083	5
71600	EQUIP LEASES & METER CHRG	59	87	87	100	0	100	14
	SUBTOTAL *****	124,903	158,299	158,299	167,183	0	167,183	5

Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION OTHER	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING	730	1,674	1,200	1,200	0	1,200	28-
	SUBTOTAL *****	730	1,674	1,200	1,200	0	1,200	28-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	931	120	120	2,800	0	2,800	233
91100	FURNITURE AND FIXTURES	1,726	900	735	2,900	0	2,900	222
91301	COMPUTER HARDWARE	695	3,200	2,414	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	1,975	12,000	10,300	1,500	0	1,500	87-
92100	REPLCMENT FURN & FIXTURES	0	108	0	1,500	0	1,500	288
92301	REPLC COMPUTER HDWR	2,541	3,600	6,006	6,900	0	6,900	91
	SUBTOTAL *****	7,869	19,928	19,575	15,600	0	15,600	21-
	TOTAL EXPENDITURES *****	361,248	422,996	407,941	436,645	0	436,645	3

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	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,209,105	\$ 1,260,452	\$ 968,893	\$ 377,389	\$ 33,820	\$ 1,380,102
100	1230	Jury Services and Court Costs	198,106	207,837	-	209,635	16,125	225,760
100	1241	Juvenile Office	366,540	393,502	110,626	305,959	10,400	426,985
100	1242	Juvenile Justice Center	271,888	305,285	130,817	196,477	12,530	339,824
100	1243	Juvenile Justice Grants	247,682	233,195	68,641	39,709	-	108,350
282	2820	Family Services and Justice	115,918	122,925	-	129,150	-	129,150
283	2830	Circuit Drug Court	4,408	14,470	-	17,190	1,200	18,390
285	2850	Administration of Justice	1,490	7,750	-	15,950	2,325	18,275
290	2904	Law Enf Sales Tax	138,304	174,906	155,905	46,545	3,525	205,975
	2907	Information System-Court	22,204	2,550	-	2,640	-	2,640
Total			<u>\$ 2,575,645</u>	<u>\$ 2,722,872</u>	<u>\$ 1,434,882</u>	<u>\$ 1,340,644</u>	<u>\$ 79,925</u>	<u>\$ 2,855,451</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	21.40	21.40	22.67
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	4.05	4.17	4.24
100	1242	Juvenile Justice Center	4.62	4.74	4.74
100	1243	Juvenile Justice Grants	4.68	4.24 a	1.90 a
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alternative Sentencing-Law En	3.50	4.00	4.00
Total FTEs			<u>38.25</u>	<u>38.55</u>	<u>37.55</u>

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

Circuit Court Services

Department Number 1210

Mission

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

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

The State provides salaries 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

The budget includes funding for a new position, a Jury Supervisor. Funding for this position was obtained primarily through reallocation of existing personnel appropriations and expected reimbursement revenue from Callaway County.

Goals and Objectives

Budget Year Objectives

- Maintain fair, reasonable, and competitive compensation schedule for court employees.
- Maximize efficiency of facility and staff resources.
- Enhance court security and monitoring capabilities.
- Improve officer safety.
- Improve jury administration.

Progress on Prior Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.
Response: Salary increases were provided as budgeted.
- Develop an automated setting system.
Response: Study of scheduling process and alternative methods of scheduling is on-going. Technology considerations are being evaluated to determine what technologies are available that will integrate with the Justice Information System (JIS) and be supported by the Office of the State Courts Administrator (OSCA).
- Maximize efficiency of facility and staff resources.
Response: On-going.

Circuit Court Services

Dept. No. 1210

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
General			
Juries Reporting	36	54	60
Jury Trial Days	75	90	95
Court Time Covered by Court Security	98.8%	98.8%	98%
Court Security Arrests	430	504	575
Court Security Commits	279	240	260
Number of Persons Through Security Screening	214,943	219,476	225,000
Technology Services			
Users Supported	175	175	180
New Software Programs Implemented	3	3	
Court Services			
Bond Investigations Initiated	3,260	3,274	3,290
Bond Supervision Cases Assigned	264	190	200
Community Service Hours Worked	5,645	9,100	9,200
Fines and Costs Collected	\$578,904	\$650,000	\$700,000
Home Detention Days	15,942	13,900	15,000
VIP Program Participants	991	1,100	1,200
Probation Cases Assigned	106	168	170
Parole Cases Assigned	6	8	10
Adult Drug Court			
Total Number of Participants	115	102	120
Diversion Program	57	42	45
Probation Program	21	20	35
Re-Entry Program	37	40	40
Mental Health Court			
Total Number of Participants	31	33	38
Diversion Program	13	17	19
Probation Program	18	15	18
Re-Entry Program	0	1	1

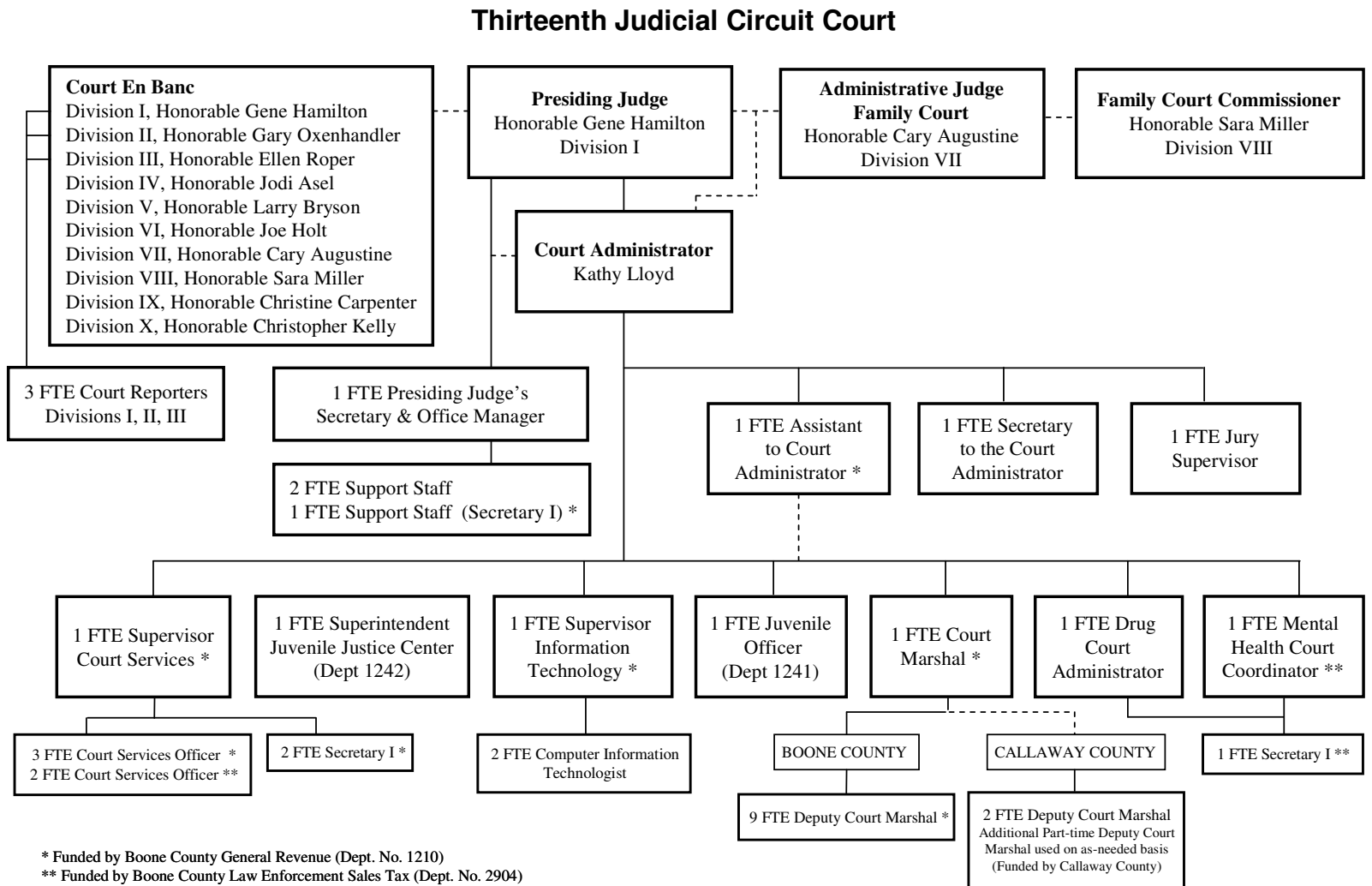
Circuit Court Services

Dept. No. 1210

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant to Court Administrator	1.00	1.00	1.00	-
Court Marshal	1.00	1.00	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-
Deputy Court Marshal	8.00	8.00	8.00	-
Supervisor, Court Services	1.00	1.00	1.00	-
Court Services Officer	3.00	3.00	3.00	-
Jury Supervisor	-	-	1.00	1.00
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	0.40	0.67	0.27
Total FTEs	21.40	21.40	22.67	1.27
Overtime	\$ 31,650	\$ 22,624	\$ 22,000	\$ (624)

Organizational Chart



Circuit Court Services

Dept. No. 1210

Annual Budget

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FED-STATE REIMB EXPENSES	2,129	3,000	2,000	2,500	0	2,500	16-
3471	REIMBURSEMENT CALLAWAY	44,113	39,000	39,000	40,000	0	45,000	15
3473	CHG. OF VENUE REIMB.-I.G.	1,114	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	47,356	47,000	46,000	47,500	0	52,500	11
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	94,625	100,000	95,000	100,000	0	100,000	0
3528	REIMB PERSONNEL/PROJECTS	165	225	225	225	0	225	0
3569	OTHER FEES	4,785	5,500	5,500	5,500	0	5,500	0
	SUBTOTAL *****	99,575	105,725	100,725	105,725	0	105,725	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	138	165	400	200	0	200	21
	SUBTOTAL *****	138	165	400	200	0	200	21
	TOTAL REVENUES *****	147,069	152,890	147,125	153,425	0	158,425	3
	PERSONAL SERVICES							
10100	SALARIES & WAGES	664,020	704,530	680,539	764,147	0	736,857	4
10110	OVERTIME	23,703	22,624	21,521	23,416	0	22,000	2-
10120	HOLIDAY WORKED	1,188	0	1,000	0	0	0	0
10200	FICA	51,356	55,627	52,817	60,248	0	58,053	4
10300	HEALTH INSURANCE	84,525	92,799	92,799	99,750	0	104,500	12
10325	DISABILITY INSURANCE	2,885	3,126	3,126	3,468	0	3,592	14
10350	LIFE INSURANCE	744	819	819	819	0	858	4
10375	DENTAL INSURANCE	6,615	6,615	6,615	6,825	0	7,150	8
10400	WORKERS COMP	22,842	22,426	22,426	21,907	0	22,013	1-
10500	401(A) MATCH PLAN	8,800	12,285	8,075	12,285	0	12,870	4
10510	CERF-EMPLOYER PD CONTRIBUTION	3,083	2,600	4,600-	0	0	1,000	61-
	SUBTOTAL *****	869,763	923,451	885,137	992,865	0	968,893	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	607	850	850	850	0	850	0
23000	OFFICE SUPPLIES	8,536	9,022	9,225	9,225	0	9,225	2
23001	PRINTING	995	1,250	1,250	1,250	0	1,250	0
23007	COURT REPORTER SUPPLIES	1,392	2,200	2,200	2,200	0	2,200	0
23015	COMPUTER SUPPLIES	51	220	220	220	0	220	0
23016	MAGNETIC MEDIA	0	100	0	100	0	100	0
23018	PRINTER SUPPLIES	3,309	4,000	4,000	4,000	0	4,000	0
23050	OTHER SUPPLIES	2,063	1,500	1,500	1,500	0	1,500	0
23200	AMMUNITION	401	600	600	600	0	600	0
23300	UNIFORMS	6,781	7,500	7,200	7,500	0	7,500	0
23850	MINOR EQUIPMENT & TOOLS	610	650	950	850	0	850	30
	SUBTOTAL *****	24,751	27,892	27,995	28,295	0	28,295	1
	DUES TRAVEL & TRAINING							
37000	DUES	235	500	500	525	0	525	5
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,531	1,600	1,600	1,600	0	1,600	0
37230	MEALS & LODGING-TRAINING	1,985	3,200	3,200	3,200	0	3,200	0
37235	MEALS & LODGING - OTHER	169	300	300	300	0	300	0
37240	REGISTRATION/TUITION	3,783	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	7,704	10,100	10,100	10,125	0	10,125	0
	UTILITIES							
48000	TELEPHONES	19,452	20,000	20,000	20,000	0	20,000	0
48050	CELLULAR TELEPHONES	1,217	1,400	1,400	1,400	0	1,400	0
	SUBTOTAL *****	20,670	21,400	21,400	21,400	0	21,400	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	127	400	400	500	0	500	25
59100	VEHICLE REPAIRS	16	500	500	500	0	500	0
59200	LOCAL MILEAGE	5,715	5,350	5,350	5,500	0	5,500	2
59300	PARKING	1	25	25	25	0	25	0
	SUBTOTAL *****	5,860	6,275	6,275	6,525	0	6,525	3

Circuit Court Services

Dept. No. 1210

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,772	6,275	6,275	6,275	0	6,275	0
60200	EQUIP REPAIRS/MAINTENANCE	225	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	4,997	7,775	7,775	7,775	0	7,775	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,600	3,490	3,490	4,400	0	4,400	26
71100	OUTSIDE SERVICES	404	2,500	2,500	3,600	0	3,600	44
71101	PROFESSIONAL SERVICES	101,823	100,000	100,000	103,500	0	103,500	3
71500	BUILDING USE/RENT CHARGE	96,964	122,880	122,880	129,769	0	129,769	5
71600	EQUIP LEASES & METER CHRG	50,800	62,500	50,000	60,500	0	60,500	3-
	SUBTOTAL *****	251,592	291,370	278,870	301,769	0	301,769	3
	OTHER							
84300	ADVERTISING	1,197	1,703	1,500	1,500	0	1,500	11-
	SUBTOTAL *****	1,197	1,703	1,500	1,500	0	1,500	11-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	408	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	2,384	650	650	8,000	0	8,000	130
91300	MACHINERY & EQUIPMENT	0	0	0	700	0	700	0
91301	COMPUTER HARDWARE	765	2,450	1,900	3,770	0	3,770	53
91302	COMPUTER SOFTWARE	780	1,925	1,925	1,650	0	1,650	14-
92000	REPLCMENT OFFICE EQUIP	3,417	4,100	4,100	9,150	0	9,150	123
92100	REPLCMENT FURN & FIXTURES	227	825	825	1,300	0	1,300	57
92301	REPLC COMPUTER HDWR	11,736	12,000	12,000	9,250	0	9,250	22-
92302	REPLC COMPUTER SOFTWARE	2,847	0	0	0	0	0	0
	SUBTOTAL *****	22,566	21,950	21,400	33,820	0	33,820	54
	TOTAL EXPENDITURES *****	1,209,105	1,311,916	1,260,452	1,404,074	0	1,380,102	5

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

- Enhance court security and monitoring capabilities.
- Reduce the cost of services for Guardian Ad Litem (GAL) services in Child Order of Protection (COP) cases by combining resources to fund one contract for these services.

Progress on Prior Year Objectives

- Evaluate and enhance provision of hearing impaired and LEP interpreter services.
Response: Interpreter database was updated to improve the collection and assessment of information on interpreter usage.
- Enhance court security and monitoring capabilities.
Response: On-going court staff has consulted with Alarm Communication Center (ACC), and an upgrade to the Court's Closed Circuit Television (CCTV) system is planned for the fourth quarter in order to coordinate installation with a new system being purchased for the Juvenile Office with 2006 Juvenile Accountability Incentive Block Grant (JABG) funds.

Jury Services and Court Costs

Dept. No. 1230

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Juries Reporting	36	54	60
Number of Jury Trial Days	75	90	95
Number of Jurors Assigned to Week of Service	6,689	6,700	6,800
Number of Jurors Reporting to Courthouse for Service	1,987	2,420	2,500
Number of Grand Jurors Reporting to Courthouse for Service	344	350	360
Number of Hearings Conducted by Closed Circuit Television	1,962	1,958	2,000

Jury Services and Court Costs

Dept. No. 1230

Annual Budget

1230 JURY SERVICES & COURT COSTS
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIM-CRIMINAL COSTS	6,993	6,000	6,000	6,750	0	6,750	12
3473	CHG. OF VENUE REIMB.-I.G.	3,841	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	10,834	10,000	10,000	10,750	0	10,750	7
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	802	600	4,000	800	0	800	33
	SUBTOTAL *****	802	600	4,000	800	0	800	33
	TOTAL REVENUES *****	11,637	10,600	14,000	11,550	0	11,550	8
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,121	1,400	1,400	1,400	0	1,400	0
23001	PRINTING	4,722	1,850	5,700	5,850	0	5,850	216
23016	MAGNETIC MEDIA	0	0	0	50	0	50	0
23050	OTHER SUPPLIES	220	300	300	300	0	300	0
23850	MINOR EQUIPMENT & TOOLS	407	625	625	600	0	600	4-
	SUBTOTAL *****	6,471	4,175	8,025	8,200	0	8,200	96
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	13,957	8,500	8,500	8,800	0	8,800	3
	SUBTOTAL *****	13,957	8,500	8,500	8,800	0	8,800	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	8,969	9,780	9,780	9,700	0	9,700	0
60200	EQUIP REPAIRS/MAINTENANCE	105	100	100	100	0	100	0
	SUBTOTAL *****	9,074	9,880	9,880	9,800	0	9,800	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	53,397	58,691	50,000	50,000	0	50,000	14-
	SUBTOTAL *****	53,397	58,691	50,000	50,000	0	50,000	14-
	OTHER							
84000	FOOD/LODGING JURIES	9,709	23,809	27,000	25,000	0	25,000	5
84005	JURORS PARKING	6,839	7,500	7,000	7,000	0	7,000	6-
84300	ADVERTISING	2,851	1,900	2,000	3,200	0	3,200	68
84600	COURT COSTS	74,250	87,500	85,000	97,000	0	97,000	10
84700	WITNESS EXPENSES	0	600	300	300	0	300	50-
84801	TRANSCRIPTS-CIVIL	1,126	335	500	335	0	335	0
	SUBTOTAL *****	94,777	121,644	121,800	132,835	0	132,835	9
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	409	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	470	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	849	325	316	325	0	325	0
92100	REPLCMENT FURN & FIXTURES	0	300	416	1,000	0	1,000	233
92300	REPLCMENT MACH & EQUIP	0	23,150	8,900	13,600	0	13,600	41-
92301	REPLC COMPUTER HDWR	18,700	0	0	1,200	0	1,200	0
	SUBTOTAL *****	20,428	23,775	9,632	16,125	0	16,125	32-
	TOTAL EXPENDITURES *****	198,106	226,665	207,837	225,760	0	225,760	0

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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

- Maximize and update office space and equipment for Juvenile Office staff by replacing outdated computer equipment.
- Replace television and VCR by purchasing an updated, larger television with VCR and DVD capabilities and a portable cart to assist in programming options for youth and family served and training staff development.
- Continue services to youth, family members and the community by assuming a previously grant funded position of a three quarter time legal assistant to provide daily support to the Juvenile Officer's legal counsel. Due to decrease of grant funds from the Department of Public Safety, the Juvenile Officer will be assuming this position in the County budget by reducing the number of Family Counselor's hours to offset the salary costs.
- 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 Communications Center, Inc., and Jennifer Patrick and Nicole Salmons, licensed clinical social workers.

Progress on Prior Year Objectives

- Replace 2000 Gestetner Digital Copier due to frequent repairs and periods of time out of service.
Response: Purchased a Kyocera KM-5035 in June 2005.

- Increase services to youth, family members and school by utilizing program assistant's hours to assist deputy juvenile officers in overseeing large caseload sizes.

Response: Program assistant staff spent 4,915 hours assisting Deputy Juvenile Officers with their day to day duties.

- Maximize office space for Juvenile Office staff and replace outdated computer equipment by purchasing flat screen monitors and personal computers.

Response: Accomplished by purchasing six new computers with flat screen monitors.

- 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.

Response: Accomplished by utilizing University Behavioral Health to provide four intensive anger management programs, arranging for Sara Read from the Communications Center, Inc. to provide staff development training to Deputy Juvenile Officers, and by purchasing through a grant additional resources to allow Deputy Juvenile Officers to develop and run anger management and substance abuse classes.

Performance Measures

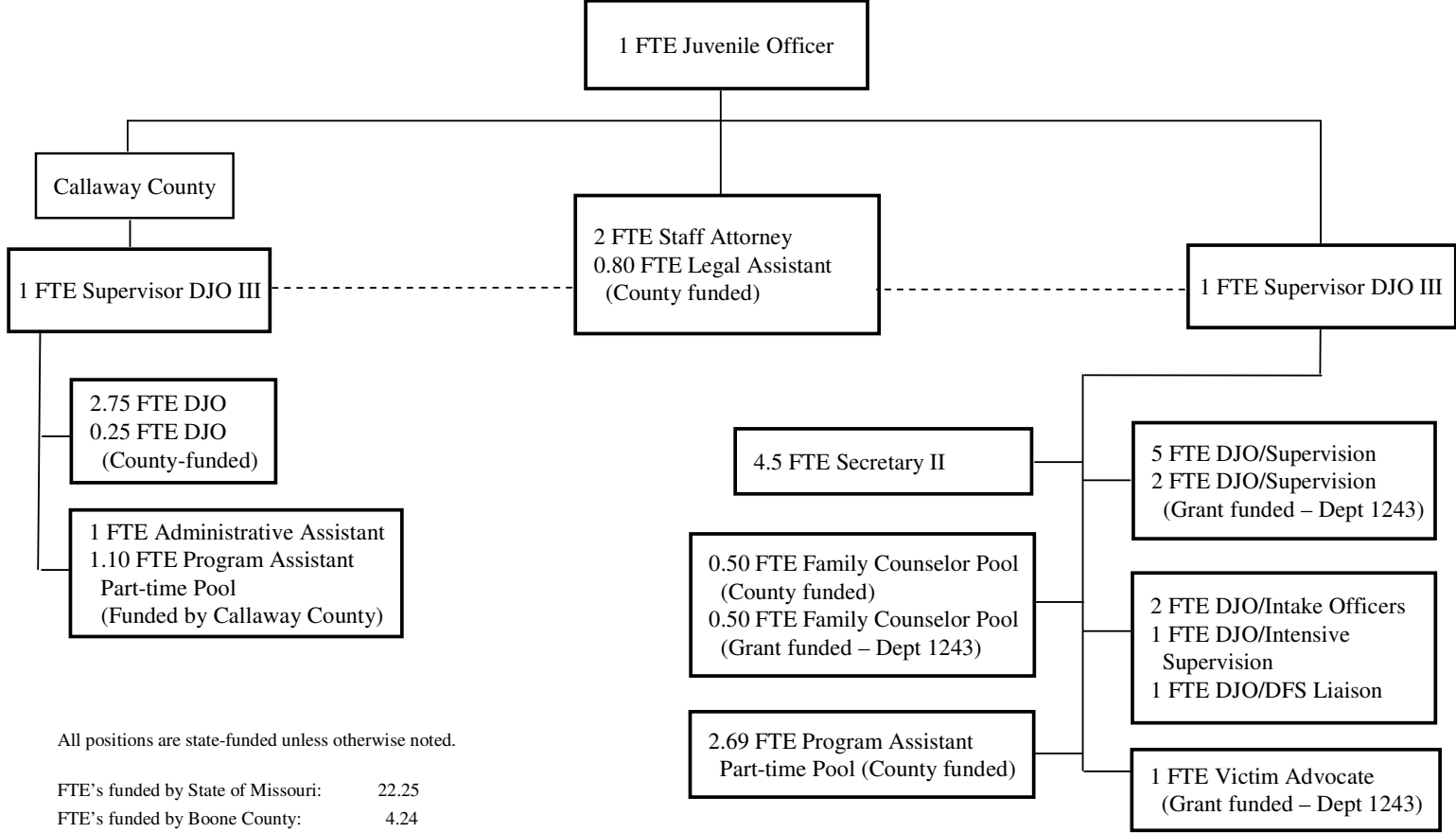
Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Total Referrals	4,240	4,300	4,350
Number of New And Supplemental Filings	1,412	1,450	1,500
Number of Cases Disposed	1,488	1,500	1,510
Number of Child Orders of Protection Filed (Family Court)	342	340	340
Average Supervision Caseload Per Officer (Boone County) a	39	40	40

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

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Deputy Juvenile Officer I	0.25	0.25	0.25	-
Family Counselor Pool	1.50	1.28	0.50	(0.78)
Program Assistant Pool	2.30	2.64	2.69	0.05
Legal Assistant	-	-	0.80	0.80
Total FTEs	4.05	4.17	4.24	0.07

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:	4.24
FTE's funded by Boone County, reimbursed by grant (Dept 1243):	3.50
FTE's funded by Callaway County:	<u>1.10</u>
Total FTE's:	<u>31.09</u>

Juvenile Office

Dept. No. 1241

Annual Budget

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	2,439	4,800	3,700	4,900	0	4,900	2
	SUBTOTAL *****	2,439	4,800	3,700	4,900	0	4,900	2
	CHARGES FOR SERVICES							
3510	COPIES	88	50	0	0	0	0	0
3524	HOME DETENTION PER DIEM	2,770	5,000	5,000	5,000	0	5,000	0
3569	OTHER FEES	955	800	900	800	0	800	0
	SUBTOTAL *****	3,813	5,850	5,900	5,800	0	5,800	0
	TOTAL REVENUES *****	6,252	10,650	9,600	10,700	0	10,700	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	79,739	98,494	84,948	97,368	0	97,368	1-
10200	FICA	6,100	7,534	6,498	7,448	0	7,448	1-
10300	HEALTH INSURANCE	0	0	0	4,750	0	4,750	0
10325	DISABILITY INSURANCE	0	0	26	111	0	111	0
10350	LIFE INSURANCE	0	0	9	39	0	39	0
10375	DENTAL INSURANCE	0	0	0	325	0	325	0
10500	401 (A) MATCH PLAN	0	0	0	585	0	585	0
	SUBTOTAL *****	85,840	106,028	91,481	110,626	0	110,626	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,085	950	1,100	1,100	0	1,100	15
23000	OFFICE SUPPLIES	7,264	7,000	7,000	7,300	0	7,300	4
23001	PRINTING	1,297	1,500	1,350	1,500	0	1,500	0
23015	COMPUTER SUPPLIES	1,502	2,700	2,700	2,700	0	2,700	0
23050	OTHER SUPPLIES	478	450	450	450	0	450	0
23850	MINOR EQUIPMENT & TOOLS	0	100	100	100	0	100	0
	SUBTOTAL *****	11,628	12,700	12,700	13,150	0	13,150	3
	DUES TRAVEL & TRAINING							
37000	DUES	885	1,050	1,000	1,050	0	1,050	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,339	1,800	1,500	1,800	0	1,800	0
37230	MEALS & LODGING-TRAINING	2,141	1,950	1,950	1,950	0	1,950	0
37235	MEALS & LODGING - OTHER	0	350	350	350	0	350	0
37240	REGISTRATION/TUITION	2,835	2,900	3,200	2,900	0	2,900	0
	SUBTOTAL *****	7,200	8,050	8,000	8,050	0	8,050	0
	UTILITIES							
48000	TELEPHONES	10,520	10,000	10,000	10,000	0	10,000	0
48050	CELLULAR TELEPHONES	494	650	432	500	0	500	23-
	SUBTOTAL *****	11,014	10,650	10,432	10,500	0	10,500	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	752	1,500	1,500	2,500	0	2,500	66
59100	VEHICLE REPAIRS	10	600	350	350	0	350	41-
59105	TIRES	0	750	500	250	0	250	66-
59200	LOCAL MILEAGE	4,048	5,117	4,750	4,000	0	4,000	21-
	SUBTOTAL *****	4,811	7,967	7,100	7,100	0	7,100	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,588	3,580	3,580	3,700	0	3,700	3
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	150	0
	SUBTOTAL *****	2,588	3,730	3,730	3,850	0	3,850	3
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	23,548	29,133	25,000	30,000	0	30,000	2
71500	BUILDING USE/RENT CHARGE	90,395	114,556	114,556	120,979	0	120,979	5
71600	EQUIP LEASES & METER CHRG	4,277	7,000	5,500	8,500	0	8,500	21
	SUBTOTAL *****	118,221	150,689	145,056	159,479	0	159,479	5

Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING	1,621	1,330	1,330	1,330	0	1,330	0
84600	COURT COSTS	105,708	97,000	97,000	100,000	0	100,000	3
85620	OTHER MEDICAL	770	2,500	1,000	2,500	0	2,500	0
SUBTOTAL *****		108,100	100,830	99,330	103,830	0	103,830	2
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	1,223	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	1,100	1,389	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	10,350	8,134	800	0	800	92-
92100	REPLCMENT FURN & FIXTURES	6,260	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	9,650	7,200	6,150	9,600	0	9,600	33
SUBTOTAL *****		17,133	18,650	15,673	10,400	0	10,400	44-
TOTAL EXPENDITURES *****		366,539	419,294	393,502	426,985	0	426,985	1

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

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

It is the mission of the Boone County Juvenile Justice Center to maintain the highest standards of performance by helping to facilitate access to justice for juveniles in placement, and the families of those youths, by aiding them in their effective participation in the juvenile justice system; by ensuring that staff members treat all clients in a courteous, responsive, and respectful manner; by completing reports to the Court and responding to requests for information in a timely manner; by prompt incorporation of changes in the law and/or policies and procedures into 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 FY 2006 assumes this reduction will continue.

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Replace two old desks with workstations better equipped for computers and providing more work space in the front office. This is an ongoing process to improve the efficiency of the workspaces and to provide a more professional environment.
- Replace cabinets and countertops in the front office concluding the upgrade of cabinets and countertops at JJC.

- Purchase one washer and one dryer to replace one washer purchased in 2000 and one dryer purchased in 2001, both of which are beginning to require costly repairs.
- Purchase two computer workstations as part of our systematic plan to keep computer hardware current with technology.
- Meet or exceed budgeted revenue figure of \$392,620.

Progress on Prior Year Objectives

- Upgrade Ansul System. This is the fire suppression system in the kitchen. The upgrade is needed to meet code.
Response: Upgrade of the fire suppression system in the kitchen has been completed.
- Upgrade XP Software for one computer making the computer compatible with the other computers at the Center.
Response: Upgrade software for one computer has been received, and a second one is on order.
- 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.
Response: A workstation for the Programs and Services Coordinator's Office has been purchased and installed.
- Purchase two computer workstations as part of our systematic plan to keep computer hardware current with technology.
Response: Two computer workstations have been purchased and are currently being configured for the system.
- 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.
Response: The flat screen monitors purchase plan for 2005 was removed from the budget.

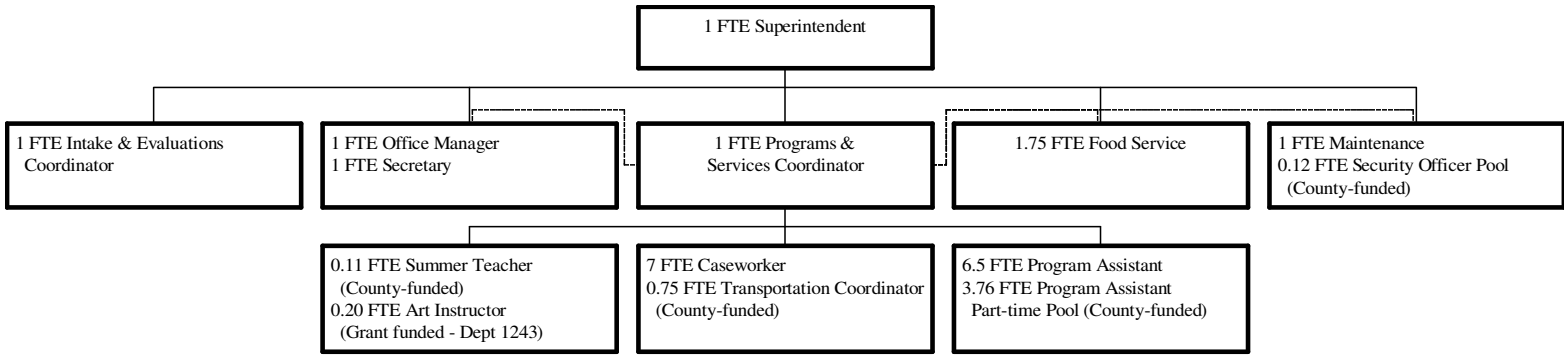
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Detention			
Number of Admissions	366	441	500
Number of Resident Days	2,596	3,859	4,400
Average Length of Stay	7.1	8.8	8.8
Evaluation			
Number of Evaluations Completed	170	170	170
Number of Resident Days	6,172	5,220	5,500
Average Length of Stay	36.3	34.0	35.0
Short Term/Placement			
Number of Placements	56	70	75
Number of Resident Days	947	1,300	1,300
Average Length of Stay	16.9	17.3	17.3
Average Length of Stay for all Placements Combined	15.8	21	21
Average Daily Population	26.5	32	32

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Program Assistant Pool	4.20	3.76	3.76	-
Teacher	0.11	0.11	0.11	-
Security Officer Pool	0.12	0.12	0.12	-
Transportation Coordinator	0.19	0.75	0.75	-
Total FTEs	4.62	4.74	4.74	-
Holiday Pay	\$ 16,614	\$ 17,520	\$ 17,520	\$ -

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): 0.20
Total FTE's: 26.19

Juvenile Justice Center

Dept. No. 1242

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3410	FED REIMB. - USDA	34,192	40,500	36,000	36,000	0	36,000	11-
3411	FEDERAL GRANT REIMBURSE	88,390	60,000	50,000	70,000	0	70,000	16
3422	REIMB OTHER CIRCUITS/GOVTS	11,600	82,125	46,000	46,000	0	46,000	43-
3471	REIMBURSEMENT CALLAWAY	20,463	42,000	30,108	38,000	0	38,000	9-
3475	DYS CONTRACTS	15,850	5,000	7,500	7,500	0	7,500	50
3477	STATE REIMB-DEL CHIL HOME	135,982	163,520	147,192	163,520	0	163,520	0
	SUBTOTAL *****	306,478	393,145	316,800	361,020	0	361,020	8-
	CHARGES FOR SERVICES							
3523	PER DIEM PARENTAL PAYMENT	34,466	24,000	33,000	31,000	0	31,000	29
3555	MEAL REIMBURSEMENT	420	600	522	600	0	600	0
	SUBTOTAL *****	34,886	24,600	33,522	31,600	0	31,600	28
	TOTAL REVENUES *****	341,365	417,745	350,322	392,620	0	392,620	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	90,949	98,166	101,706	98,556	0	98,556	0
10110	OVERTIME	158	0	52	0	0	0	0
10120	HOLIDAY WORKED	4,011	17,520	3,524	17,520	0	17,520	0
10200	FICA	7,244	8,849	8,065	8,879	0	8,879	0
10300	HEALTH INSURANCE	1,006	4,419	4,419	4,750	0	4,750	7
10325	DISABILITY INSURANCE	7	148	148	163	0	163	10
10350	LIFE INSURANCE	6	39	39	39	0	39	0
10375	DENTAL INSURANCE	79	315	315	325	0	325	3
10500	401(A) MATCH PLAN	175	585	650	585	0	585	0
	SUBTOTAL *****	103,638	130,041	118,918	130,817	0	130,817	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	272	600	600	600	0	600	0
23000	OFFICE SUPPLIES	3,671	3,200	3,200	3,200	0	3,200	0
23001	PRINTING	1,447	1,100	1,300	1,504	0	1,504	36
23015	COMPUTER SUPPLIES	2,600	2,000	2,200	1,945	0	1,945	2-
23025	RESIDENT SUPPLIES	2,464	2,750	2,750	2,750	0	2,750	0
23030	KITCHEN SUPPLIES	635	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	5,475	5,400	5,400	5,400	0	5,400	0
23050	OTHER SUPPLIES	783	750	750	750	0	750	0
23400	FOOD	40,449	55,000	42,000	51,000	0	51,000	7-
23502	NON-PRES. MED. SUPPLIES	220	375	300	375	0	375	0
23850	MINOR EQUIPMENT & TOOLS	1,803	595	550	595	0	595	0
	SUBTOTAL *****	59,824	72,270	59,550	68,619	0	68,619	5-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	308	500	500	500	0	500	0
37230	MEALS & LODGING-TRAINING	1,324	1,200	1,200	1,200	0	1,200	0
37235	MEALS & LODGING - OTHER	19	200	150	100	0	100	50-
37240	REGISTRATION/TUITION	1,423	2,500	2,000	2,000	0	2,000	20-
	SUBTOTAL *****	3,074	4,400	3,850	3,800	0	3,800	13-
	UTILITIES							
48000	TELEPHONES	3,741	4,684	4,657	4,330	0	4,330	7-
48050	CELLULAR TELEPHONES	13	100	20	80	0	80	20-
48100	NATURAL GAS	13,227	16,142	16,000	16,500	0	16,500	2
48200	ELECTRICITY	22,646	25,500	25,500	26,000	0	26,000	1
48300	WATER	2,075	2,400	2,100	2,400	0	2,400	0
48400	SOLID WASTE	1,332	1,782	1,103	1,740	0	1,740	2-
48600	SEWER USE	1,615	1,660	1,340	1,500	0	1,500	9-
	SUBTOTAL *****	44,653	52,268	50,720	52,550	0	52,550	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	769	1,250	1,190	1,250	0	1,250	0
59100	VEHICLE REPAIRS	70	300	300	300	0	300	0
59105	TIRES	0	350	300	300	0	300	14-
59200	LOCAL MILEAGE	0	100	70	50	0	50	50-
	SUBTOTAL *****	840	2,000	1,860	1,900	0	1,900	5-

Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,751	4,900	4,780	4,785	0	4,785	2-
60100	BLDG REPAIRS/MAINTENANCE	8,472	3,000	2,800	3,750	0	3,750	25
60150	PEST CONTROL	552	720	558	792	0	792	10
60200	EQUIP REPAIRS/MAINTENANCE	2,639	1,360	1,360	1,360	0	1,360	0
60400	GROUNDS MAINTENANCE	497	400	264	300	0	300	25-
	SUBTOTAL *****	15,911	10,380	9,762	10,987	0	10,987	5
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	498	1,000	990	990	0	990	1-
71101	PROFESSIONAL SERVICES	11,103	15,865	14,000	15,295	0	15,295	3-
71500	BUILDING USE/RENT CHARGE	22,527	37,113	37,113	40,536	0	40,536	9
71600	EQUIP LEASES & METER CHRG	59	134	0	0	0	0	0
	SUBTOTAL *****	34,188	54,112	52,103	56,821	0	56,821	5
	OTHER							
84300	ADVERTISING	891	1,200	1,200	1,200	0	1,200	0
85620	OTHER MEDICAL	10	600	25	600	0	600	0
	SUBTOTAL *****	902	1,800	1,225	1,800	0	1,800	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	24	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	300	0	300	0
92100	REPLCMENT FURN & FIXTURES	0	4,000	3,145	8,050	0	8,050	101
92300	REPLCMENT MACH & EQUIP	8,829	900	852	1,780	0	1,780	97
92301	REPLC COMPUTER HDWR	0	3,000	2,500	2,400	0	2,400	20-
92302	REPLC COMPUTER SOFTWARE	0	400	800	0	0	0	0
	SUBTOTAL *****	8,853	8,300	7,297	12,530	0	12,530	50
	TOTAL EXPENDITURES *****	271,887	335,571	305,285	339,824	0	339,824	1

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 2006 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 2006.

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, 2005 to June 30, 2006	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, 2005 to June 30, 2006	No required match.
State Services to Victims Grant – Mo. Dept. of Public Safety <ul style="list-style-type: none">Funds 1.0 FTE Victim Advocate, Position #582	July 1, 2005 to June 30, 2006	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, 2005 to September 30, 2006
 Required match for current grant period includes \$1,249 for personnel and supplies.

- Funds 0.20 FTE Art Instructor, Position #602
- Funds supplies, drug tests, and equipment

Mental Health Court Grant – U.S. Dept. of Justice, Bureau of Justice Assistance
 April 1, 2003 to February 28, 2006
 County match includes salary for Mental Health Court Coordinator.
 (May be extended to December 31, 2006)

- 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	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
DJO (Probation Services Grant, #560 & 561)	2.00	1.83	1.00	(0.83)
Family Counselor Pool (Intensive Intervention Grant, #536)	0.50	0.50	0.25	(0.25)
Victim Advocate (State Services to Victims Grant, #582)	0.90	0.90	0.50	(0.40)
Art Instructor (Juvenile Accountability Incentive Block Grant, #602)	0.48	0.42	0.15	(0.27)
Legal Assistant (Juvenile Accountability Incentive Block Grant, #616)	0.80	0.60	-	(0.60)
Total FTEs	4.68	4.24	1.90	(2.34)

a The original 2006 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 2006 above represent totals for January through June only. A significant portion of the total reduction in FTE's from 2005 to 2006 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	99,489	152,472	109,354	44,133	0	44,133	71-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	130,826	129,751	129,751	62,235	0	62,235	52-
	SUBTOTAL *****	230,316	282,223	239,105	106,368	0	106,368	62-
	TOTAL REVENUES *****	230,316	282,223	239,105	106,368	0	106,368	62-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	127,440	122,846	112,234	55,617	0	55,617	54-
10120	HOLIDAY WORKED	99	0	0	0	0	0	0
10200	FICA	9,425	9,397	8,408	4,254	0	4,254	54-
10300	HEALTH INSURANCE	16,100	16,574	16,574	14,250	0	7,125	57-
10325	DISABILITY INSURANCE	398	434	434	431	0	217	50-
10350	LIFE INSURANCE	132	149	149	117	0	60	59-
10375	DENTAL INSURANCE	1,260	1,184	1,184	975	0	489	58-
10500	401(A) MATCH PLAN	0	2,197	0	1,755	0	879	59-
	SUBTOTAL *****	154,856	152,781	138,983	77,399	0	68,641	55-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	1,929	0	0	0	0	0	0
23000	OFFICE SUPPLIES	24	0	0	0	0	0	0
23025	RESIDENT SUPPLIES	1,455	0	0	0	0	0	0
23030	KITCHEN SUPPLIES	99	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,489	2,002	2,002	0	0	0	0
23850	MINOR EQUIPMENT & TOOLS	596	0	0	0	0	0	0
	SUBTOTAL *****	5,594	2,002	2,002	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	1,889	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,374	3,500	1,708	1,050	0	1,050	70-
37230	MEALS & LODGING-TRAINING	4,028	3,900	2,816	2,750	0	2,750	29-
37240	REGISTRATION/TUITION	1,190	1,100	135	1,050	0	1,050	4-
	SUBTOTAL *****	10,482	8,500	4,659	4,850	0	4,850	42-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	966	200	200	0	200	79-
	SUBTOTAL *****	0	966	200	200	0	200	79-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	30,497	96,711	58,200	29,784	0	29,784	69-
71101	PROFESSIONAL SERVICES	30,000	15,000	15,000	0	0	0	0
	SUBTOTAL *****	60,497	111,711	73,200	29,784	0	29,784	73-
	OTHER							
85620	OTHER MEDICAL	3,160	1,513	1,513	4,875	0	4,875	222
	SUBTOTAL *****	3,160	1,513	1,513	4,875	0	4,875	222
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,190	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	2,336	12,815	12,638	0	0	0	0
91301	COMPUTER HARDWARE	173	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	840	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	8,551	0	0	0	0	0	0
	SUBTOTAL *****	13,091	12,815	12,638	0	0	0	0
	TOTAL EXPENDITURES *****	247,681	290,288	233,195	117,108	0	108,350	62-

Decimal values have been truncated.

Family Services and Justice

Department Number 2820

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

- Increase collection rate of Boone County Family Court Fees to \$90,000.

Progress on Prior Year Objectives

- Increase collection rate of Boone County Family Court Fees to \$87,000.
Response: Year to date collection rate indicates that this goal will be exceeded.

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Participants for Focus on Kids Parent Education Program	802	825	825

Family Services and Justice

Dept. No. 2820

Annual Budget

2820 FAMILY SERVICES & JUSTICE
282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	25,531	28,000	28,000	29,000	0	29,000	3
	SUBTOTAL *****	25,531	28,000	28,000	29,000	0	29,000	3
3575	CHARGES FOR SERVICES FAMILY COURT FEES	86,582	85,000	85,000	94,000	0	94,000	10
	SUBTOTAL *****	86,582	85,000	85,000	94,000	0	94,000	10
3711	INTEREST INT-OVERNIGHT	60	50	150	75	0	75	50
3712	INT-LONG TERM INVEST	1,024	1,350	1,200	1,000	0	1,000	25-
3798	INC/DEC IN FV OF INVESTMENTS	57-	0	0	0	0	0	0
	SUBTOTAL *****	1,028	1,400	1,350	1,075	0	1,075	23-
3890	MISCELLANEOUS MISCELLANEOUS	1,427	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,427	1,500	1,500	1,500	0	1,500	0
	TOTAL REVENUES *****	114,570	115,900	115,850	125,575	0	125,575	8
23001	MATERIALS & SUPPLIES PRINTING	485	500	525	750	0	750	50
23050	OTHER SUPPLIES	23	100	75	100	0	100	0
	SUBTOTAL *****	508	600	600	850	0	850	41
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	23,469	24,500	24,500	29,500	0	29,500	20
71101	PROFESSIONAL SERVICES	91,940	97,825	97,825	98,800	0	98,800	0
	SUBTOTAL *****	115,409	122,325	122,325	128,300	0	128,300	4
	TOTAL EXPENDITURES *****	115,918	122,925	122,925	129,150	0	129,150	5

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Maintain an average participation of 115 active participants by December 31, 2006.
- Increase balance in the Drug Court Fund to \$74,000 by December 31, 2006.

Progress on Prior Year Objectives

- Increase average participation to 114 active participants by December 31, 2005.
Response: This goal was reached in the first five months of 2005. Currently, the average number of active participants is 115.
- Increase fund balance in the Drug Court Fund to \$64,000 by December 31, 2005.
Response: This goal will be exceeded. As of May, 16, 2005, the Drug Court Fund balance was \$62,267.

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Diversion Program	59	52	55
Probation Program	32	26	40
Re-Entry Program	39	42	45
Total Adult Drug Court Participants	130	120	140

13th Judicial Circuit Drug Court

Dept. No. 2830

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	0	0	100	3,000	0	3,000	0
3581	DRUG COURT FEES	17,734	19,000	19,000	19,000	0	19,000	0
	SUBTOTAL *****	17,734	19,000	19,100	22,000	0	22,000	15
	INTEREST							
3711	INT-OVERNIGHT	38	25	120	75	0	75	200
3712	INT-LONG TERM INVEST	638	500	850	750	0	750	50
3798	INC/DEC IN FV OF INVESTMENTS	19-	0	0	0	0	0	0
	SUBTOTAL *****	657	525	970	825	0	825	57
	TOTAL REVENUES *****	18,391	19,525	20,070	22,825	0	22,825	16
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,051	2,500	2,500	2,500	0	2,500	0
23001	PRINTING	90	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	300	300	150	0	150	50-
	SUBTOTAL *****	2,141	3,100	3,100	2,950	0	2,950	4-
	DUES TRAVEL & TRAINING							
37000	DUES	0	120	130	140	0	140	16
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	612	1,400	1,600	1,600	0	1,600	14
37230	MEALS & LODGING-TRAINING	861	2,500	2,390	2,600	0	2,600	4
37240	REGISTRATION/TUITION	0	2,000	1,900	1,500	0	1,500	25-
	SUBTOTAL *****	1,474	6,020	6,020	5,840	0	5,840	2-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	150	0	150	0
71100	OUTSIDE SERVICES	792	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 *****	792	2,000	2,000	2,150	0	2,150	7
	OTHER							
84300	ADVERTISING	0	250	250	250	0	250	0
86300	TESTING	0	1,300	1,300	5,000	0	5,000	284
	SUBTOTAL *****	0	1,550	1,550	5,250	0	5,250	238
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	400	400	0	0	0	0
91301	COMPUTER HARDWARE	0	400	400	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	1,200	0	1,200	0
	SUBTOTAL *****	0	800	800	1,200	0	1,200	50
	TOTAL EXPENDITURES *****	4,408	14,470	14,470	18,390	0	18,390	27

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

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

Budget Highlights

The fund was established mid-year 2003. The annual appropriations generally support training and related travel costs. The FY 2006 budget also includes appropriations for bullet-proof vests for court security officers.

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 court security.
- Provide resources for judicial and administrative staff to enhance the administration of justice and to enhance 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 for the Court Services Supervisor and one officer to attend an Accounts Receivable Collection Seminar in 2005.
- Provide training for Court Marshals to enhance court security.
Response: Registration fees for access to Web based training were provided for three deputy marshals in 2005.
- Provide resources for the collection of moneys assessed by the courts.
Response: No expenditures have been made to date for additional resources for collection efforts.

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Funds Deposited from Time Payment Fee Collections	N/A	\$15,000	\$15,000

Administration of Justice

Dept. No. 2850

Annual Budget

2850 ADMINISTRATION OF JUSTICE
285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	14,749	12,000	20,000	15,000	0	15,000	25
	SUBTOTAL *****	14,749	12,000	20,000	15,000	0	15,000	25
	INTEREST							
3711	INT-OVERNIGHT	6	50	40	50	0	50	0
3712	INT-LONG TERM INVEST	98	50	300	100	0	100	100
3798	INC/DEC IN FV OF INVESTMENTS	14	0	0	0	0	0	0
	SUBTOTAL *****	119	100	340	150	0	150	50
	TOTAL REVENUES *****	14,869	12,100	20,340	15,150	0	15,150	25
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	0	0	8,450	0	8,450	0
	SUBTOTAL *****	0	0	0	8,450	0	8,450	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	410	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	329	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	750	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	1,490	6,500	6,500	6,500	0	6,500	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	2,000	0	2,000	0
91302	COMPUTER SOFTWARE	0	250	250	325	0	325	30
	SUBTOTAL *****	0	250	250	2,325	0	2,325	830
	TOTAL EXPENDITURES *****	1,490	7,750	7,750	18,275	0	18,275	135

Decimal values have been truncated.

Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

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

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

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

Budget Highlights

The budget includes appropriations 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

- Work with Bureau of Justice Administration to extend grant through 2006.
- Establish linkages with other county agencies and programs that target the mentally ill population in order to maximize the delivery of services—with the emphasis being placed on housing needs.
- Coordinate efforts with the Columbia Police Department, Sheriff's Department and Jail to improve case processing time and access to public mental health treatment services.
- Establish linkages with Columbia area businesses in order to obtain hygiene items, clothing items and individualized personal items for clients participating in the Mental Health Court (MHC) Program.
- Maintain 16% to 18% of Boone County in custody population on Electronic Home Detention (EHD) supervision with a capacity of 60 participants in the program.
- Maintain, on average, 90 participants per month on Adult Court Services (ACS) Supervised Probation or Judicial Parole.

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

Progress on Prior Year Objectives

- Continue work on the development of Transitional Housing resources for program participants which address issues of income and support.
Response: Reality House has been used as the primary resource for transitional housing for Mental Health Court Participants.
- Work with Bureau of Justice Administrations to extend grant through 2005.
Response: Accomplished.
- 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: The process and outcome evaluations have been received from UMC School of Social Work.
- Team members attend annual Bureau of Justice Assistance Grantee's Training.
Response: Accomplished.
- MHC visit to a site with an established housing program.
Response: Accomplished.
- Increase capacity for 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.
Response: An average of 16% of the Boone County in custody population was on EHD supervision January through June of 2005.
- Maintain, on average, 50 participants per month on ACS Supervised Probation or Judicial Parole.
Response: ACS Supervised Probation has averaged 95 cases per month. Judicial Parole has averaged 6 cases per month.

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Diversion Program	14	17	19
Probation Program	12	15	18
Re-Entry Program	1	1	1
Total Participants	27	33	38

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mental Health Coordinator	1.00	1.00	1.00	-
Court Services Officer	1.50 a	2.00	2.00	-
Secretary I	1.00	1.00	1.00	-
Total FTEs	3.50	4.00	4.00	-

a Mid-year 2004, 1 FTE Court Services Officer position was added. The full impact of this change is reflected in the 2005 and 2006 budget.

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	0	0	0	600	0	600	0
	SUBTOTAL *****	0	0	0	600	0	600	0
	TOTAL REVENUES *****	0	0	0	600	0	600	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	91,089	113,020	111,561	116,976	0	116,976	3
10110	OVERTIME	205	750	461	775	0	775	3
10200	FICA	6,972	8,703	8,400	9,007	0	9,007	3
10300	HEALTH INSURANCE	13,752	17,676	17,676	19,000	0	19,000	7
10325	DISABILITY INSURANCE	379	496	496	562	0	562	13
10350	LIFE INSURANCE	114	156	156	156	0	156	0
10375	DENTAL INSURANCE	1,076	1,260	1,260	1,300	0	1,300	3
10400	WORKERS COMP	2,950	4,357	4,357	4,289	0	4,289	1-
10500	401 (A) MATCH PLAN	0	2,340	0	2,340	0	2,340	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,335	1,430	1,455	0	0	1,500	4
	SUBTOTAL *****	117,874	150,188	145,822	154,405	0	155,905	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	293	300	305	300	0	300	0
23000	OFFICE SUPPLIES	922	720	491	720	0	720	0
23001	PRINTING	443	250	350	250	0	250	0
23015	COMPUTER SUPPLIES	0	100	50	100	0	100	0
23018	PRINTER SUPPLIES	0	200	100	200	0	200	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIPMENT & TOOLS	0	0	274	0	0	0	0
	SUBTOTAL *****	1,659	1,620	1,620	1,620	0	1,620	0
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	125	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	750	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	0	1,000	500	1,000	0	1,000	0
37240	REGISTRATION/TUITION	295	750	375	750	0	750	0
	SUBTOTAL *****	295	3,500	1,750	3,500	0	3,500	0
	UTILITIES							
48000	TELEPHONES	1,033	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,033	1,000	1,000	1,000	0	1,000	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	126	600	600	600	0	600	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	126	725	725	725	0	725	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	821	1,000	600	650	0	650	35-
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	250	0	250	0
	SUBTOTAL *****	821	1,000	600	900	0	900	10-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,753	17,240	3,500	20,000	0	20,000	16
71101	PROFESSIONAL SERVICES	0	2,500	0	2,500	0	2,500	0
71600	EQUIP LEASES & METER CHR	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	2,753	20,740	3,500	23,500	0	23,500	13
	OTHER							
84300	ADVERTISING	488	300	300	300	0	300	0
86300	TESTING	10,153	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	10,641	15,300	15,300	15,300	0	15,300	0

Alternative Sentencing Program

Law Enforcement Sales Tax

Dept. No. 2904

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	2,100	2,039	0	0	0	0
91301	COMPUTER HARDWARE	2,783	2,000	1,625	2,000	0	2,000	0
91302	COMPUTER SOFTWARE	316	925	925	325	0	325	64-
92301	REPLC COMPUTER HDWR	0	0	0	1,200	0	1,200	0
	SUBTOTAL *****	3,100	5,025	4,589	3,525	0	3,525	29-
	TOTAL EXPENDITURES *****	138,304	199,098	174,906	204,475	0	205,975	3

Decimal values have been truncated.

Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

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

Budget Highlights

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

Annual Budget

2907 INFORMATION SYSTEM-COURT ONLY
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
23018	MATERIALS & SUPPLIES PRINTER SUPPLIES	0	300	300	300	0	300	0
	SUBTOTAL *****	0	300	300	300	0	300	0
48000	UTILITIES TELEPHONES	0	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	0	2,100	2,100	2,100	0	2,100	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	150	150	240	0	240	60
	SUBTOTAL *****	0	150	150	240	0	240	60
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	22,203	0	0	0	0	0	0
	SUBTOTAL *****	22,203	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	22,203	2,550	2,550	2,640	0	2,640	3

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 2500-2523, 2530, 2540, 2901, and 2902. Detailed information is presented for each of these budgets on the following pages.

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

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

Budget Summary

Fund	Dept	Department Name	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1251	Sheriff	\$ 3,282,340	\$ 3,522,152	\$ 3,190,813	\$ 571,039	\$ 8,780	\$ 3,770,632
100	1254	Alternative Correction Program	193,470	59,055	-	-	-	-
100	1255	Corrections	3,752,869	3,711,607	2,775,922	1,350,264	63,100	4,189,286
250	2500	Sheriff Forfeiture Money	44,948	25,594	-	19,037	1,150	20,187
251	2510	Sheriff Training	27,092	30,000	-	31,500	-	31,500
252	2520	Neighborhood Watch	-	-	-	-	-	-
252	2521	Community Traffic Safety	150	150	-	150	-	150
252	2522	DARE Program	828	1,470	-	1,450	-	1,450
252	2523	Sheriff K9 Program	-	-	-	-	-	-
253	253x	Local Law Enforcement Grant	30,922	20,682	-	-	-	-
254	2540	Sheriff Civil Charges	59,810	38,213	-	8,546	-	8,546
255	2550	Sheriff Revolving Fnd Activity	18,500	17,470	-	5,000	-	5,000
290	2901	Sheriff-Law Enf SlsTax	1,297,676	1,584,046	1,041,404	116,922	467,159	1,625,485
290	2902	Corrections-Law Enf SlsTax	553,009	612,705	591,105	32,050	13,375	636,530
290	2906	Contract Inmate Housing	85,781	36,000	-	180,000	-	180,000
Total			<u>\$ 9,347,395</u>	<u>\$ 9,659,144</u>	<u>\$ 7,599,244</u>	<u>\$ 2,315,958</u>	<u>\$ 553,564</u>	<u>\$ 10,468,766</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1251	Sheriff	61.09	61.09	63.09
100	1254	Alternative Correction Program	-	-	-
100	1255	Corrections	59.31	60.31	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	14.75
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00
290	2906	Contract Inmate Housing	-	-	-
Total FTEs			<u>140.40</u>	<u>141.40</u>	<u>144.15</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

The budget includes a new appropriation for employee applicant psychiatric testing as well as increased appropriations related to higher fuel costs.

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

Goals and Objectives

Budget Year Objectives

- Continue to improve radio communications between officers and Joint Communications.
- Follow the 2001 department Staff Study conducted by an outside consulting firm so as to be more effective in the use of staff, and work to improve staff retention.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at the Sheriff Department. The costs associated with this training will be in officer's straight time and time and one-half. Sixteen hours of continuing education is required per year for all certified officers in this department. Monthly training for officers selected to be members of the Boone County Emergency Response Team is also provided. Boone County Emergency Response Team members train sixteen hours per month to maintain tactical proficiency. 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 with paid officer staff and the Reserve Division.
- Research and explore state, federal and other grants for financial assistance.
- Provide increased traffic enforcement in Boone County.
- Provide faster response to calls for service by operating in north and south district offices
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.
- Complete necessary training to comply with National Incident Management System/Incident Command System.
- Update and initiate additional firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.

Progress on Prior Year Objectives

- 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.
Response: This goal was not completed in FY 2005, however meetings have been held with County Commissioners and the Joint Communications Director. Plans are in place to implement changes to equipment for radio coverage of the entire Boone County area. The cost for this equipment is estimated to be \$100,000.
- 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: The Sheriff Department continues to follow the 2001 department Staff Study. Turnover continues as well. Completion of the testing process and background investigation is underway to fill three officer positions. As

recommended by the staff study on 11/01/03, a Minimum Staffing Policy was adopted for Operations.

- 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. Monthly training for officers selected to be members of the Boone County Emergency Response Team is also provided. The Boone County Emergency Response Team members train sixteen hours per month to maintain tactical proficiency. 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. are provided by a Department of Justice grant and two are provided by County funding.
Response: On-going. During the summer of 2005, the four DARE/SRO employees were utilized for bike patrol in County subdivisions and problem areas. Success was achieved in making drug arrests, apprehending suspects in burglaries, canvassing the neighborhoods, and ticketing speeders and stop sign violators.

- 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, implement mobile data terminals in officer's vehicles and equip officers with Tasers for less lethal control.

Response: The addition of emergency equipment to the department fleet was ongoing in FY 2005. The majority of officers have been equipped with tasers for less lethal control, however the process of acquiring and installing all mobile data terminals has not yet been accomplished. If it is not completed by the end of FY 2005, it will be an ongoing goal for FY 2006.

- 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 in Hartsburg (Pumpkin Festival) and other community activities within Boone County.

Response: Patrol was provided by regular enforcement staff as well as the Reserve Unit and new Explorer Post.

- Research and explore state, federal and other grants for financial assistance.

Response: Funding for a Traffic Unit from the Missouri Department of Transportation-Highway Safety was awarded.

- Provide increased traffic enforcement in Boone County.

Response: During 2005, the Sheriff Department worked to be much more proactive in Boone County patrolling in response to requests by Boone

County citizens for more patrol, more traffic enforcement, more presence, and visibility in all areas of Boone County. Funding for a Traffic Unit from the Missouri Department of Transportation (MDOT)–Highway Safety allowed additional traffic enforcement. Conducting Driving While Intoxicated (DWI) checkpoints, DWI saturations, and Operation Slowdown-Hazardous Moving Violation enforcement was accomplished with grant monies provided by the same organization.

- Establish a north and south district office in Boone County to allow officers faster response to calls for service.

Response: Accomplished.

- Operate a staff from the north and south district offices to provide greater service to Boone County citizens.

Response: Accomplished.

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Calls for Service	53,324	55,000	57,000
Self-Initiated Calls for Service	22,192	16,696	18,000
Accidents Investigated	238	215	230
Traffic Citations	2,736	3,426	5,000
DWI Arrests	121	125	175
Homicides	0	1	0
Rapes	8	8	8
Assaults	635	712	665
Domestic Violence	510	536	540
Sexual Assaults/Child	35	56	75
Sexual Assaults/Adult	14	18	22
Robberies	12	14	16
Burglaries	177	222	270
Larcenies	641	666	691
Vandalisms	420	444	468
Auto Thefts	45	56	67
Value of Property Stolen	\$774,262	\$808,633	\$838,000
Value of Property Recovered	\$56,118	\$144,516	\$83,800
Probate Transports	590	710	830
Ex-Partes Served	1,216	1,186	1,200
Number of Civil Papers Received	13,088	15,000	16,900
Number of Civil Papers Served	12,959	14,000	15,041
Warrants Received	6,712	6,638	6,700
Warrants Served	6,127	6,210	6,300
Gun Permits Issued	1,762	1,992	2,190
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	500	550	475
This includes warrant arrests, vehicle searches, building searches, apprehensions, tracking, drugs located, and cash recovered.			

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	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	7.00	1.00
Deputy	29.00	29.00	30.00	1.00
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	- b	(6.20)
Records Specialist	3.00	3.00	- b	(3.00)
Office Specialist	-	-	9.20 b	9.20
Evidence Technician	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Warrant Specialist Pool	0.17	0.17	0.17	-
Records Specialist Pool	0.10	0.10	0.10	-
Crossing Guard Pool	0.12	0.12	0.12	-
Total FTEs	61.09	61.09	63.09	2.00
Overtime-(excluding grant reimbursement)	\$ 110,070	\$ 107,559	\$ 139,490	\$ 31,931
Holiday	\$ 36,004	\$ 39,174	\$ 43,261	\$ 4,087

a 0.50 FTE in Corrections (department number 1255)

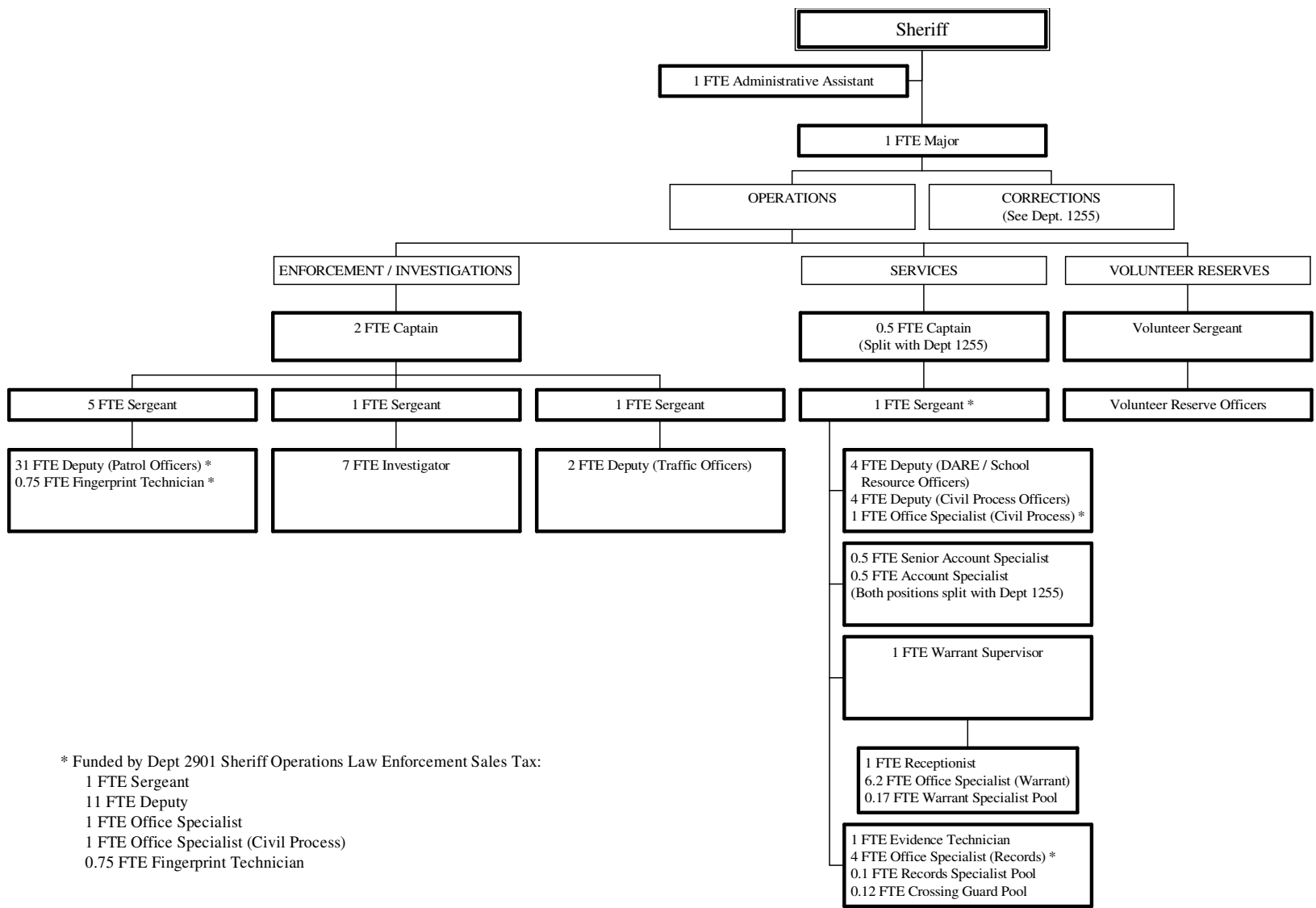
b Effective 1/1/2006, all Warrant Specialist and Records Specialist positions were changed to Office Specialist.

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
2 Deputies	Full-Time Traffic Unit Grant awarded mid-year 2005 (One existing 1.0 FTE Deputy converted to Sergeant to supervise Traffic Unit.)

Organizational Chart



Annual Budget

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3320	PERMITS	15,476	17,000	18,000	18,000	0	18,000	5
3325	ATV PERMITS	120	210	150	150	0	150	28-
	SUBTOTAL *****	15,596	17,210	18,150	18,150	0	18,150	5
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	124,981	180,129	192,454	134,920	0	134,920	25-
3469	STATE REIM-CRIMINAL COSTS	47,325	43,000	44,000	44,000	0	44,000	2
	SUBTOTAL *****	172,306	223,129	236,454	178,920	0	178,920	19-
	CHARGES FOR SERVICES							
3510	COPIES	3,538	3,500	1,000	1,000	0	1,000	71-
3528	REIMB PERSONNEL/PROJECTS	21,410	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,146	3,500	3,500	3,500	0	3,500	0
3563	CIVIL PROCESS FEES	21,790	18,000	22,000	22,000	0	22,000	22
3572	SHERIFF'S FEES	167,818	162,000	168,000	168,000	0	168,000	3
3590	INSPECTION FEES	155	200	150	200	0	200	0
	SUBTOTAL *****	217,858	187,200	194,650	194,700	0	194,700	4
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	29,900	67,500	67,500	48,000	0	48,000	28-
3882	RESTITUTION REIMB	0	10	0	1	0	1	90-
3890	MISCELLANEOUS	3	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	1	5	0	0	0	0	0
	SUBTOTAL *****	29,904	67,515	67,500	48,001	0	48,001	28-
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	12,582	0	0	0	0	0	0
	SUBTOTAL *****	12,582	0	0	0	0	0	0
	TOTAL REVENUES *****	448,248	495,054	516,754	439,771	0	439,771	11-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,011,122	2,120,922	2,030,760	2,543,111	0	2,302,492	8
10110	OVERTIME	132,075	107,559	196,339	154,674	0	139,490	29
10115	SHIFT DIFFERENTIAL	18,778	25,402	18,425	25,402	15,496	25,402	0
10120	HOLIDAY WORKED	37,744	39,174	41,360	47,585	0	43,261	10
10200	FICA	162,640	175,418	170,889	211,963	1,185	192,064	9
10300	HEALTH INSURANCE	247,537	273,978	273,978	301,625	0	301,625	10
10325	DISABILITY INSURANCE	8,769	10,318	10,318	13,386	71	12,189	18
10350	LIFE INSURANCE	2,115	2,418	2,418	2,476	0	2,476	2
10375	DENTAL INSURANCE	19,372	19,530	19,530	20,637	0	20,637	5
10400	WORKERS COMP	86,791	96,002	96,002	106,230	601	106,230	10
10500	401(A) MATCH PLAN	31,337	36,302	33,510	37,147	0	37,147	2
10510	CERF-EMPLOYER PD CONTRIBUTION	6,779	8,320	7,204	0	0	7,800	6-
	SUBTOTAL *****	2,765,064	2,915,343	2,900,733	3,464,236	17,353	3,190,813	9
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	2,017	2,211	2,800	2,603	0	2,603	17
23000	OFFICE SUPPLIES	11,258	9,000	9,000	9,000	0	9,000	0
23001	PRINTING	5,647	8,200	9,293	9,000	0	9,000	9
23020	MICROFILM/FILM	1,801	1,500	2,300	2,000	0	2,000	33
23040	NEIGHBORHOOD WATCH SUPPLY	1,797	3,800	1,600	1,400	0	1,400	63-
23050	OTHER SUPPLIES	10,773	12,783	12,783	13,000	0	13,000	1
23200	AMMUNITION	3,398	2,875	6,129	8,140	0	8,140	183
23300	UNIFORMS	37,245	37,017	37,017	35,894	0	35,894	3-
23305	UNIFORM MAINTENANCE	6,339	5,652	6,200	6,324	0	6,324	11
23350	RESERVE OFFICERS SUPPLIES	6	2,500	5,000	2,500	5,052	7,552	202
23850	MINOR EQUIPMENT & TOOLS	9,091	7,461	7,790	8,034	0	8,034	7
	SUBTOTAL *****	89,376	92,999	99,912	97,895	5,052	102,947	10
	DUES TRAVEL & TRAINING							
37000	DUES	1,250	1,321	2,359	2,815	0	2,815	113
37200	SEMINARS/CONFEREN/MEETING	9	750	1	500	0	500	33-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	50	0	0	0	0	0	0
	SUBTOTAL *****	1,309	2,071	2,360	3,315	0	3,315	60

Sheriff

Dept. No. 1251

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES							
48000	TELEPHONES	22,745	24,000	24,000	24,000	2,500	24,000	0
48050	CELLULAR TELEPHONES	24,714	22,000	24,558	23,000	0	23,000	4
48100	NATURAL GAS	8,850	9,300	9,816	9,300	525	9,300	0
48200	ELECTRICITY	17,660	18,000	18,000	18,000	2,500	18,000	0
48300	WATER	4,263	4,400	4,400	4,500	0	4,500	2
48400	SOLID WASTE	684	700	1	700	0	700	0
	SUBTOTAL *****	78,918	78,400	80,775	79,500	5,525	79,500	1
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	118,855	144,200	160,000	197,805	0	197,805	37
59025	MOTOR VEHICLE TITLE EXP	295	170	170	170	0	170	0
59030	MOTOR VEHICLE LICENSE FEE	569	580	580	580	0	580	0
59100	VEHICLE REPAIRS	30,265	31,500	28,000	30,000	0	30,000	4-
59105	TIRES	14,955	12,500	12,500	12,500	0	12,500	0
	SUBTOTAL *****	164,941	188,950	201,250	241,055	0	241,055	27
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,276	4,800	3,436	3,867	0	3,867	19-
60200	EQUIP REPAIRS/MAINTENANCE	5,421	10,550	9,000	9,000	0	9,000	14-
60250	EQUIPMENT INSTALLATION CHARGES	5,192	5,000	3,600	0	0	0	0
	SUBTOTAL *****	16,890	20,350	16,036	12,867	0	12,867	36-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	261	1,700	1,795	2,000	4,350	6,350	273
71500	BUILDING USE/RENT CHARGE	91,741	95,860	95,860	98,214	0	98,214	2
71600	EQUIP LEASES & METER CHRG	3,145	3,188	3,188	3,207	0	3,207	0
	SUBTOTAL *****	95,247	102,432	102,527	105,105	4,350	109,455	6
	OTHER							
85400	CRIMINAL INVESTIGATION	5,357	19,700	18,688	20,000	0	20,000	1
85620	OTHER MEDICAL	0	600	1	0	0	0	0
86300	TESTING	1,444	1,600	1,400	1,600	0	1,600	0
86900	MISCELLANEOUS	300	275	300	300	0	300	9
	SUBTOTAL *****	7,102	22,175	20,389	21,900	0	21,900	1-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,178	1,175	1,163	0	0	0	0
91300	MACHINERY & EQUIPMENT	789	22,916	22,916	0	9,594	280	98-
91301	COMPUTER HARDWARE	0	11,121	11,121	0	0	0	0
91400	AUTO/TRUCKS	0	39,828	39,828	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,040	4,550	4,124	0	5,500	3,500	23-
92300	REPLCMENT MACH & EQUIP	0	20,005	19,018	0	3,000	5,000	75-
92400	REPLCMENT AUTO/TRUCKS	59,481	0	0	0	0	0	0
	SUBTOTAL *****	63,489	99,595	98,170	0	18,094	8,780	91-
	TOTAL EXPENDITURES *****	3,282,339	3,522,315	3,522,152	4,025,873	50,374	3,770,632	7

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 has been fully funded through state appropriations. State funding for the program ended in March 2005.

Annual Budget

1254 ALTERNATIVE CORRECTION PROGRAM
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	193,470	210,000	59,055	0	0	0	0
	SUBTOTAL *****	193,470	210,000	59,055	0	0	0	0
	TOTAL REVENUES *****	193,470	210,000	59,055	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	193,470	210,000	59,055	0	0	0	0
	SUBTOTAL *****	193,470	210,000	59,055	0	0	0	0
	TOTAL EXPENDITURES *****	193,470	210,000	59,055	0	0	0	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

The budget includes a new appropriation for employee applicant psychological testing as well as increased appropriations related to higher fuel costs. The budget also includes appropriation for replacement prisoner transport vehicles.

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

Goals and Objectives

Budget Year Objectives

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

Progress on Prior Year Objectives

- Retain and train competent staff to operate the Boone County Jail. Train both contact, and non-contact staff in verbal, physical, and legal skills to maintain an excellent facility.

Response: Turnover has been reduced from 75% to less than 10% this budget year. Several goals in the area of “less lethal” training and physical skills training have been accomplished. This, in addition to new procedures implemented during the hiring process, has placed more qualified personnel on our roster and has helped screen out those not geared for this profession. With the ability to hire and retain quality personnel, dedicating sufficient time to the volunteer service suspended in 2004 due to lack of available staffing is a possibility.

- 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: Meetings with all agencies in the Criminal Justice system regarding a combined judicial information system are taking place.

- 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: Monthly meetings under the leadership of Judge Hamilton with the Court, Court Services, Commission representatives, prosecutor, Public Defender, and members of the Defense Bar have been instrumental in maintaining communication between these groups, and making decisions creating additional alternatives to incarceration.

- 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) upkeep efforts of 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.

Corrections

Dept. No. 1255

Performance Measures

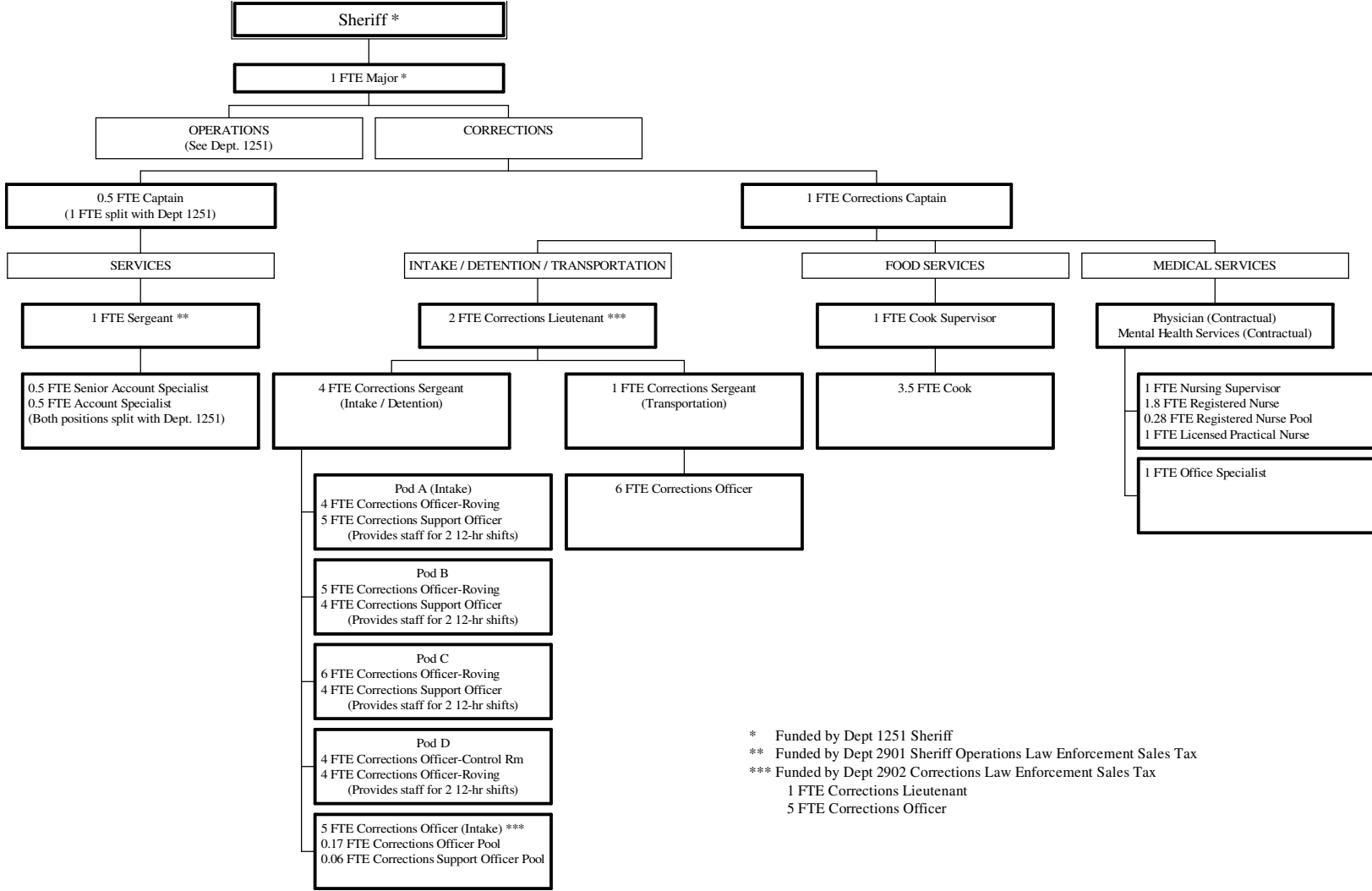
Performance Measure	2004 Actual	2005 Actual	2006 Projected
Inmates Booked	9,676	7,475	7,500
Inmates Released	6,921	7,490	7,500
Average Number of Inmates	223	228	225
Average Number of Inmates to Court		274	300
Inmates Transported from Arresting Agencies		3,684	4,000
Cost to House Inmates in Other Locations Per Month		\$205,525	\$50,000

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Major	1.00	-	-	-
Captain	0.50 a	1.50 a	1.50 a	-
Lieutenant	1.00	1.00	1.00	-
Sergeant	5.00	5.00	5.00	-
Corrections Officer	29.00	29.00	29.00	-
Corrections Officer Pool	0.17	0.17	0.17	-
Corrections Support Officer	14.00	14.00	13.00	(1.00)
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	-
Nursing Supervisor	-	-	1.00	1.00
Registered Nurse	1.80	2.80	1.80	(1.00)
Registered Nurse Pool	0.28	0.28	0.28	-
Licensed Practical Nurse	-	-	1.00	1.00
Office Specialist	1.00	1.00	1.00	-
Total FTEs	59.31	60.31	60.31	-
Overtime	\$ 198,666	\$ 155,000	\$ 200,863	\$ 45,863
Holiday	\$ 43,524	\$ 45,230	\$ 43,209	\$ (2,021)

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

Organizational Chart



Corrections

Dept. No. 1255

Annual Budget

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3420	FEDERAL INCENTIVE PROGRAM	13,600	10,000	11,000	10,000	0	10,000	0
3467	STATE REIM-EXTRADITION	31,318	32,000	35,000	35,000	0	35,000	9
3468	STATE REIM-TRANSPORTING	31,757	25,000	25,000	25,000	0	25,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	3,136	5,000	25,000	20,000	0	20,000	300
3476	STATE REIMB-PRISONER BD.	618,092	600,000	680,000	680,000	0	680,000	13
3494	PRISONR HOUSNG-US MARSHLS	1,372	2,000	2,000	2,000	0	2,000	0
3495	PRISONER HOUSING-COLUMBIA	10,094	12,000	4,000	4,000	0	4,000	66-
3496	PRISONR HOUSNG-FEDERL BOP	0	500	0	1	0	1	99-
	SUBTOTAL *****	709,371	686,500	782,000	776,001	0	776,001	13
	CHARGES FOR SERVICES							
3510	COPIES	0	0	400	350	0	350	0
3518	INMATE MED FEES (RECOUPMENT)	12,811	13,000	16,000	16,000	0	16,000	23
3528	REIMB PERSONNEL/PROJECTS	32,130	65,000	15,000	67,000	0	67,000	3
3540	DEFENDANT CRT COSTS&RECOUPMENT	10,775	10,000	10,000	10,000	0	10,000	0
3550	COMMISSIONS	9,652	9,750	10,050	10,050	0	10,050	3
3553	COMMISSIONS-PHONES	57,107	50,000	52,000	52,000	0	52,000	4
3555	MEAL REIMBURSEMENT	443	600	400	400	0	400	33-
	SUBTOTAL *****	122,920	148,350	103,850	155,800	0	155,800	5
	MISCELLANEOUS							
3830	SALES	64,094	65,000	67,000	67,000	0	67,000	3
3831	SALE OF EVID/UNCLAIM PROP	0	20	10	10	0	10	50-
3835	SALE OF COUNTY FIXED ASSET	0	4,000	4,000	0	9,000	4,000	0
3882	RESTITUTION REIMB	421	500	0	1	0	1	99-
	SUBTOTAL *****	64,515	69,520	71,010	67,011	9,000	71,011	2
	TOTAL REVENUES *****	896,807	904,370	956,860	998,812	9,000	1,002,812	10
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,601,535	1,801,233	1,582,848	2,123,044	15,736	1,895,899	5
10110	OVERTIME	169,273	155,000	183,896	224,500	0	200,863	29
10115	SHIFT DIFFERENTIAL	21,924	28,015	23,775	27,732	17,168	27,732	1-
10120	HOLIDAY WORKED	43,350	45,230	45,905	48,903	0	43,209	4-
10200	FICA	136,333	154,917	136,852	185,449	1,313	165,829	7
10300	HEALTH INSURANCE	242,673	267,349	267,349	287,375	0	287,375	7
10325	DISABILITY INSURANCE	7,078	9,069	9,069	11,663	79	10,483	15
10350	LIFE INSURANCE	2,058	2,359	2,359	2,359	0	2,359	0
10375	DENTAL INSURANCE	18,991	19,057	19,057	19,662	0	19,662	3
10400	WORKERS COMP	59,390	73,879	73,879	84,519	815	84,519	14
10500	401(A) MATCH PLAN	22,400	35,392	20,745	35,392	0	35,392	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,952	5,720	3,371	0	0	2,600	54-
10600	UNEMPLOYMENT BENEFITS	1,088	5,000	3,250	0	0	0	0
	SUBTOTAL *****	2,332,050	2,602,220	2,372,355	3,050,598	35,111	2,775,922	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	404	850	850	850	0	850	0
23000	OFFICE SUPPLIES	6,459	8,000	8,000	8,000	0	8,000	0
23001	PRINTING	1,246	1,500	2,800	1,500	0	1,500	0
23020	MICROFILM/FILM	116	50	250	250	0	250	400
23025	RESIDENT SUPPLIES	33,360	25,000	28,000	30,000	0	30,000	20
23026	INTAKE/INDIGENT SUPPLIES	4,376	5,000	4,500	5,000	0	5,000	0
23027	INMATE WRK/INCNTVE SUPPLY	6,452	7,500	7,000	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	14,184	12,000	13,500	13,500	0	13,500	12
23035	MAINTENANCE SUPPLIES	11,225	6,000	10,000	10,000	0	10,000	66
23050	OTHER SUPPLIES	61,227	65,000	67,000	67,000	0	67,000	3
23200	AMMUNITION	2,458	2,500	4,000	6,550	0	6,550	162
23300	UNIFORMS	14,883	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,672	2,500	3,200	3,200	0	3,200	28
23400	FOOD	197,821	191,900	180,000	189,000	0	189,000	1-
23501	PRESCRIPTION DRUGS	134,740	99,400	90,000	100,000	0	100,000	0
23502	NON-PRES. MED. SUPPLIES	11,833	9,000	7,000	7,000	0	7,000	22-
23800	MEDICAL EQUIPMENT	1,956	2,000	1,600	2,000	0	2,000	0
23850	MINOR EQUIPMENT & TOOLS	8,356	8,000	8,000	8,000	0	8,000	0
	SUBTOTAL *****	513,778	466,200	455,700	479,350	0	479,350	2

Corrections

Dept. No. 1255

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES	306	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	399	2,050	2,350	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	3,693	2,800	2,800	3,500	0	3,500	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	698	1,000	600	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	952	1,500	1,600	2,500	0	2,500	66
	SUBTOTAL *****	6,048	7,550	7,550	9,250	0	9,250	22
	UTILITIES							
48000	TELEPHONES	5,701	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	1,247	1,500	1,920	2,760	0	2,760	84
48100	NATURAL GAS	37,731	39,000	39,000	39,000	0	39,000	0
48200	ELECTRICITY	75,291	77,000	76,000	77,000	0	77,000	0
48300	WATER	18,174	18,000	18,600	18,600	0	18,600	3
48400	SOLID WASTE	2,916	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	141,062	144,300	144,320	146,160	0	146,160	1
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	20,287	23,100	23,000	28,380	0	28,380	22
59025	MOTOR VEHICLE TITLE EXP	11	34	25	15	0	15	55-
59030	MOTOR VEHICLE LICENSE FEE	36	39	75	75	0	75	92
59100	VEHICLE REPAIRS	6,089	4,000	4,000	4,000	0	4,000	0
59105	TIRES	1,511	1,700	2,000	2,500	0	2,500	47
	SUBTOTAL *****	27,936	28,873	29,100	34,970	0	34,970	21
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,862	3,300	3,000	4,400	0	4,400	33
60200	EQUIP REPAIRS/MAINTENANCE	1,930	5,000	4,200	5,000	0	5,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	800	800	0	4,050	2,425	203
	SUBTOTAL *****	3,793	9,100	8,000	9,400	4,050	11,825	29
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	120,045	120,000	120,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	235,750	247,913	247,913	252,860	0	252,860	1
71600	EQUIP LEASES & METER CHR	521	700	574	574	0	574	18-
	SUBTOTAL *****	356,416	368,713	368,587	373,534	0	373,534	1
	OTHER							
85600	EXTRADITION EXPENSE	29,559	42,600	35,000	35,000	0	35,000	17-
85605	PRISONER TRANSPORT-INSTAT	1,915	2,000	2,000	200	0	200	90-
85610	HOSPITAL COSTS	106,300	50,000	60,000	60,000	0	60,000	20
85620	OTHER MEDICAL	199,282	183,475	183,475	183,475	0	183,475	0
86300	TESTING	8,566	15,000	6,000	14,000	2,500	16,500	10
	SUBTOTAL *****	345,623	293,075	286,475	292,675	2,500	295,175	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	2,544	6,000	0	0	8,025	11,600	93
91400	AUTO/TRUCKS	0	0	0	0	25,000	25,000	0
92000	REPLCMENT OFFICE EQUIP	0	5,700	5,420	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	2,957	2,957	0	500	500	83-
92300	REPLCMENT MACH & EQUIP	1,085	4,700	4,700	0	1,960	5,000	6
92301	REPLC COMPUTER HDWR	1,984	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	20,545	21,000	20,943	0	46,000	21,000	0
	SUBTOTAL *****	26,158	40,357	34,020	0	81,485	63,100	56
	TOTAL EXPENDITURES *****	3,752,868	3,960,388	3,706,107	4,395,937	123,146	4,189,286	5

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	FINES AND FORFEITURES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	111	0	230	0	0	0	0
3712	INT-LONG TERM INVEST	1,926	0	1,760	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	176-	0	0	0	0	0	0
	SUBTOTAL *****	1,861	0	1,990	0	0	0	0
	TOTAL REVENUES *****	1,861	0	1,990	0	0	0	0
	PERSONAL SERVICES							
10110	OVERTIME	4,053	2,870	0	0	0	0	0
	SUBTOTAL *****	4,053	2,870	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,120	2,920	1,900	5,000	0	5,000	71
23200	AMMUNITION	1,670	3,000	756	400	0	400	86-
	SUBTOTAL *****	2,790	5,920	2,656	5,400	0	5,400	8-
	DUES TRAVEL & TRAINING							
37000	DUES	90	0	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	2,008	165	200	2,000	0	2,000	112
37210	TRAINING/SCHOOLS	170	1,000	300	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	179	100	100	2,000	0	2,000	900
37230	MEALS & LODGING-TRAINING	371	1,465	600	2,500	0	2,500	70
37235	MEALS & LODGING - OTHER	1,196	0	0	0	0	0	0
	SUBTOTAL *****	4,015	2,730	1,200	7,500	0	7,500	174
	UTILITIES							
48050	CELLULAR TELEPHONES	982	2,400	1,000	1,000	0	1,000	58-
	SUBTOTAL *****	982	2,400	1,000	1,000	0	1,000	58-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,058	2,500	3,000	3,500	0	3,500	40
59025	MOTOR VEHICLE TITLE EXP	11	0	0	0	0	0	0
59030	MOTOR VEHICLE LICENSE FEE	38	100	42	100	0	100	0
59100	VEHICLE REPAIRS	131	1,000	250	500	0	500	50-
59105	TIRES	15	900	500	900	0	900	0
	SUBTOTAL *****	2,254	4,500	3,792	5,000	0	5,000	11
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,373	7,011	6,692	0	0	0	0
	SUBTOTAL *****	6,373	7,011	6,692	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	390	900	500	0	0	0	0
71500	BUILDING USE/RENT CHARGE	0	1,000	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	141	500	137	137	0	137	72-
	SUBTOTAL *****	532	2,400	637	137	0	137	94-
	OTHER							
83917	OTO:GENERAL FUND	12,582	0	0	0	0	0	0
83922	OTO: SPECIAL REVENUE FUND	8,117	1,037	1,037	0	0	0	0
85400	CRIMINAL INVESTIGATION	1,746	5,000	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	90-	0	0	0	0	0	0
	SUBTOTAL *****	22,355	6,037	1,037	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	789	8,580	8,580	1,150	0	1,150	86-
92400	REPLCMENT AUTO/TRUCKS	21,500	0	0	0	0	0	0
	SUBTOTAL *****	22,289	8,580	8,580	1,150	0	1,150	86-
	TOTAL EXPENDITURES *****	65,646	42,448	25,594	20,187	0	20,187	52-

Decimal values have been truncated.

Sheriff Training Fund

Department Number 2510

Mission

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

Budget Highlights

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

Annual Budget

2510 SHERIFF TRAINING
251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3448	INTERGOVERNMENTAL REVENUE LAW ENFORCEMENT POST FUND	8,441	8,500	9,600	9,000	0	9,000	5
	SUBTOTAL *****	8,441	8,500	9,600	9,000	0	9,000	5
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	18,447	18,000	20,000	22,000	0	22,000	22
	SUBTOTAL *****	18,447	18,000	20,000	22,000	0	22,000	22
	INTEREST							
3711	INT-OVERNIGHT	7	0	20	0	0	0	0
3712	INT-LONG TERM INVEST	119	0	150	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	16-	0	0	0	0	0	0
	SUBTOTAL *****	110	0	170	0	0	0	0
	TOTAL REVENUES *****	26,999	26,500	29,770	31,000	0	31,000	16
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	4,782	7,500	4,300	5,000	0	5,000	33-
37210	TRAINING/SCHOOLS	12,650	8,000	15,700	15,000	0	15,000	87
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,435	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	8,121	12,500	9,000	9,500	0	9,500	24-
37235	MEALS & LODGING - OTHER	102	0	0	0	0	0	0
	SUBTOTAL *****	27,092	30,000	30,000	31,500	0	31,500	5
	TOTAL EXPENDITURES *****	27,092	30,000	30,000	31,500	0	31,500	5

Decimal values have been truncated.

Law Enforcement

Citizen Contributions

Department Numbers 2520, 2521, 2522

Mission

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

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

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	93	0	100	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	4-	0	0	0	0	0	0
	SUBTOTAL *****	94	0	115	0	0	0	0
	TOTAL REVENUES *****	94	0	115	0	0	0	0

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Annual Budget

2521 COMMUNITY TRAFFIC SAFETY								
252 PUBLIC SFTY CITIZEN CONTRIB								
ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	550	0	750	0	0	0	0
	SUBTOTAL *****	550	0	750	0	0	0	0
	TOTAL REVENUES *****	550	0	750	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	267	870	870	850	0	850	2-
	SUBTOTAL *****	267	870	870	850	0	850	2-
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	560	600	600	600	0	600	0
	SUBTOTAL *****	560	600	600	600	0	600	0
	TOTAL EXPENDITURES *****	827	1,470	1,470	1,450	0	1,450	1-

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Law Enforcement

Department of Justice Grants

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 and conduct public hearings 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.

Law Enforcement Department of Justice Grants

Dept. Nos. 2530 - 2539

Annual Budget

2530 LOCAL LAW ENF BLOCK GRANT FYX0
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	4,441	0	0	0	0	0	0
	SUBTOTAL *****	4,441	0	0	0	0	0	0
	TOTAL REVENUES *****	4,441	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	641	0	0	0	0	0	0
	SUBTOTAL *****	641	0	0	0	0	0	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	3,800	0	0	0	0	0	0
	SUBTOTAL *****	3,800	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4,441	0	0	0	0	0	0

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Annual Budget

2533 LOCAL LAW ENF BLOCK GRANT FYX3
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	26,480	0	6,602	0	0	0	0
	SUBTOTAL *****	26,480	0	6,602	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	23	0	14	0	0	0	0
3712	INT-LONG TERM INVEST	411	0	100	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	42	0	0	0	0	0	0
	SUBTOTAL *****	391	0	114	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	3,676	0	0	0	0	0	0
	SUBTOTAL *****	3,676	0	0	0	0	0	0
	TOTAL REVENUES *****	30,548	0	6,716	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	21	0	0	0	0	0	0
	SUBTOTAL *****	21	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	5,953	10,299	10,308	0	0	0	0
91300	MACHINERY & EQUIPMENT	13,378	0	0	0	0	0	0
91301	COMPUTER HARDWARE	7,128	0	0	0	0	0	0
	SUBTOTAL *****	26,459	10,299	10,308	0	0	0	0
	TOTAL EXPENDITURES *****	26,480	10,299	10,308	0	0	0	0

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Law Enforcement

Department of Justice Grants

Dept. Nos. 2530 - 2539

Annual Budget

2534 LOCAL LAW ENF BLOCK GRANT FYX4
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	9,337	0	0	0	0
	SUBTOTAL *****	0	0	9,337	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	130	0	0	0	0
	SUBTOTAL *****	0	0	145	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	0	1,037	1,037	0	0	0	0
	SUBTOTAL *****	0	1,037	1,037	0	0	0	0
	TOTAL REVENUES *****	0	1,037	10,519	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,304	1,304	0	0	0	0
91301	COMPUTER HARDWARE	0	5,600	5,600	0	0	0	0
91302	COMPUTER SOFTWARE	0	3,470	3,470	0	0	0	0
	SUBTOTAL *****	0	10,374	10,374	0	0	0	0
	TOTAL EXPENDITURES *****	0	10,374	10,374	0	0	0	0

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Annual Budget

2535 JUSTICE ASSISTANCE GRANT 2005
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	30	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	120	0	0	0	0
	SUBTOTAL *****	0	0	150	0	0	0	0
	TOTAL REVENUES *****	0	0	150	0	0	0	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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	6,039	10,000	8,571	10,000	0	10,000	0
3572	SHERIFF'S FEES	43,960	40,000	41,429	40,000	0	40,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3798	INC/DEC IN FV OF INVESTMENTS	57-	0	0	0	0	0	0
	SUBTOTAL *****	57-	0	0	0	0	0	0
	TOTAL REVENUES *****	49,942	50,000	50,000	50,000	0	50,000	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	400	300	0	0	0	0
	SUBTOTAL *****	0	400	300	0	0	0	0
	UTILITIES							
48000	TELEPHONES	259	2,490	1,891	3,456	0	3,456	38
48100	NATURAL GAS	0	1,600	0	0	0	0	0
48200	ELECTRICITY	0	1,600	475	1,800	0	1,800	12
48300	WATER	25	720	160	300	0	300	58-
48400	SOLID WASTE	0	360	0	0	0	0	0
	SUBTOTAL *****	284	6,770	2,526	5,556	0	5,556	17-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	1	1,590	0	1,590	0
	SUBTOTAL *****	0	0	1	1,590	0	1,590	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,370	3,400	3,400	400	0	400	88-
71500	BUILDING USE/RENT CHARGE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,370	4,400	4,400	1,400	0	1,400	68-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	4,876-	0	0	0	0	0	0
	SUBTOTAL *****	4,876-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	3,000	2,552	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	40,989	3,770	3,685	0	0	0	0
91210	LEASEHOLD IMPROVEMENTS	141	24,750	24,750	0	0	0	0
91300	MACHINERY & EQUIPMENT	20,900	0	0	0	0	0	0
	SUBTOTAL *****	62,030	31,520	30,987	0	0	0	0
	TOTAL EXPENDITURES *****	59,809	43,090	38,214	8,546	0	8,546	80-

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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 100 permits will be issued by the City of Ashland and City of Hallsville police departments and an additional 50 permits issued by the Boone County Sheriff's Department in the upcoming year (total of 150 permits).

Annual Budget

2550 SHERIFF REVOLVING FND ACTIVITY
255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
	PERMITS	22,940	18,600	15,000	9,300	0	9,300	50-
	SUBTOTAL *****	22,940	18,600	15,000	9,300	0	9,300	50-
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	6	0	0	0	0	0	0
	SUBTOTAL *****	6	0	0	0	0	0	0
	TOTAL REVENUES *****	22,946	18,600	15,000	9,300	0	9,300	50-
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	1,200	1,200	0	0	0	0
	SUBTOTAL *****	0	1,200	1,200	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	18,500	15,000	10,000	5,000	0	5,000	66-
	SUBTOTAL *****	18,500	15,000	10,000	5,000	0	5,000	66-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	6,270	6,270	0	0	0	0
	SUBTOTAL *****	0	6,270	6,270	0	0	0	0
	TOTAL EXPENDITURES *****	18,500	22,470	17,470	5,000	0	5,000	77-

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Sheriff Operations

Law Enforcement Sales Tax

Department Number 2901

Mission

Most of the operating appropriations for the Sheriff's Department are accounted for in the General Fund in department number 1251. This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for needs of the Sheriff's Office. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

This budget provides funding for Sheriff's operations, supplementing the primary operating appropriations accounted for in the General Fund (department number 1251). This budget includes funding for 11 additional deputies, including vehicles, equipment and uniforms; 1 additional civil process clerk, 2 additional record clerks, funding for implementation of the County's 2002 Salary Plan for Sheriff Personnel, and various law enforcement equipment.

The FY 2006 includes funding for a .75 FTE Fingerprint Technician position which will be responsible for the fingerprinting operations in the Courthouse. The appropriation amount is included in department number 2901 as a contingency appropriation and will be transferred to the appropriate personnel appropriations when the position is established.

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

Sheriff Operations

Law Enforcement Sales Tax

Dept. No. 2901

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sergeant	-	1.00	1.00	-
Deputy	11.00	11.00	11.00	-
Office Specialist	1.00	1.00	2.00 ^a	1.00
Records Specialist	2.00	1.00	- ^a	(1.00)
Fingerprint Technician	-	-	0.75	0.75
Total FTEs	14.00	14.00	14.75	0.75
Overtime	\$ 30,230	\$ 48,611	\$ 69,474	\$ 20,863
Holiday	\$ 19,547	\$ 19,951	\$ 24,058	\$ 4,107

^a Effective 1/1/2006, all Records Specialist positions were changed to Office Specialist.

Sheriff Operations

Law Enforcement Sales Tax

Dept. No. 2901

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	637,280	728,734	679,935	521,648	0	762,267	4
10110	OVERTIME	55,077	48,611	73,433	54,290	0	69,474	42
10115	SHIFT DIFFERENTIAL	8,305	9,651	7,997	9,651	4,992	9,651	0
10120	HOLIDAY WORKED	16,642	19,951	18,888	19,734	0	24,058	20
10200	FICA	54,526	61,732	59,410	46,307	382	66,206	7
10300	HEALTH INSURANCE	56,350	61,866	61,866	66,500	0	66,500	7
10325	DISABILITY INSURANCE	3,033	3,672	3,672	2,936	23	4,133	12
10350	LIFE INSURANCE	492	546	546	546	0	546	0
10375	DENTAL INSURANCE	4,410	4,410	4,410	4,550	0	4,550	3
10400	WORKERS COMP	31,397	30,411	30,411	24,679	180	24,679	18-
10500	401 (A) MATCH PLAN	4,415	8,190	5,440	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,027	1,092	1,036	0	0	1,150	5
	SUBTOTAL *****	872,957	978,866	947,044	759,031	5,577	1,041,404	6
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	1,200	1,200	1,200	0	1,200	0
23200	AMMUNITION	2,350	10,006	10,006	18,978	720	19,698	96
23300	UNIFORMS	9,587	10,847	10,268	10,847	0	10,847	0
23305	UNIFORM MAINTENANCE	2,429	1,140	1,719	1,800	0	1,800	57
23850	MINOR EQUIPMENT & TOOLS	0	0	0	7,307	0	7,307	0
	SUBTOTAL *****	14,366	23,193	23,193	40,132	720	40,852	76
	UTILITIES							
48000	TELEPHONES	3,520	34,560	9,605	27,036	0	27,036	21-
48050	CELLULAR TELEPHONES	5,599	5,258	5,915	5,885	0	5,885	11
	SUBTOTAL *****	9,120	39,818	15,520	32,921	0	32,921	17-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	3,420	2,313	13,566	8,063	21,629	532
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	1,000	1,000	0	1,000	0
60250	EQUIPMENT INSTALLATION CHARGES	26,926	58,320	15,936	0	19,920	19,920	65-
	SUBTOTAL *****	26,926	62,740	19,249	14,566	27,983	42,549	32-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	0	600	600	0
	SUBTOTAL *****	0	0	0	0	600	600	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	4,890-	0	0	0	0	0	0
	SUBTOTAL *****	4,890-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	73,504	71,540	71,540	0	128,990	128,990	80
91301	COMPUTER HARDWARE	25,139	201,600	199,500	0	2,500	2,500	98-
92300	REPLCMENT MACH & EQUIP	25,934	10,000	10,000	0	23,264	23,264	132
92400	REPLCMENT AUTO/TRUCKS	254,617	300,000	298,000	0	312,405	312,405	4
	SUBTOTAL *****	379,195	583,140	579,040	0	467,159	467,159	19-
	TOTAL EXPENDITURES *****	1,297,676	1,687,757	1,584,046	846,650	502,039	1,625,485	3-

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Corrections

Law Enforcement Sales Tax

Department Number 2902

Mission

Most of the operating appropriations for the Corrections Department are accounted for in the General Fund in Dept. # 1255. This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) pertaining to operations of the Boone County Jail. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

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.

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

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time 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	\$ 43,405	\$ 38,948	\$ 45,914	\$ 6,966
Holiday	\$ 9,827	\$ 11,188	\$ 11,354	\$ 166

Corrections

Law Enforcement Sales Tax

Dept. No. 2902

Annual Budget

2902 CORRECTIONS- LE SALES TAX
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	387,449	428,446	418,195	216,845	0	443,991	3
10110	OVERTIME	36,540	38,948	43,639	22,277	0	45,914	17
10115	SHIFT DIFFERENTIAL	2,363	2,579	2,417	3,615	1,912	3,615	40
10120	HOLIDAY WORKED	10,526	11,188	12,569	5,660	0	11,354	1
10200	FICA	33,093	37,722	35,979	19,002	147	38,622	2
10300	HEALTH INSURANCE	24,150	26,514	26,514	28,500	0	28,500	7
10325	DISABILITY INSURANCE	1,940	2,251	2,251	1,204	9	2,384	5
10350	LIFE INSURANCE	189	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,890	1,890	1,890	1,950	0	1,950	3
10400	WORKERS COMP	21,119	20,540	20,540	11,031	91	11,031	46-
10500	401(A) MATCH PLAN	2,695	3,510	2,120	3,510	0	3,510	0
10600	UNEMPLOYMENT BENEFITS	1,000	0	5,500	0	0	0	0
	SUBTOTAL *****	522,957	573,822	571,848	313,828	2,159	591,105	3
	MATERIALS & SUPPLIES							
23300	UNIFORMS	5,569	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	5,569	5,652	5,652	5,652	0	5,652	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	3,000	3,000	0	0	0	0
	SUBTOTAL *****	0	3,000	3,000	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	17,606	18,490	18,490	19,198	0	19,198	3
	SUBTOTAL *****	17,606	18,490	18,490	19,198	0	19,198	3
	OTHER							
85620	OTHER MEDICAL	6,875	7,200	7,200	7,200	0	7,200	0
	SUBTOTAL *****	6,875	7,200	7,200	7,200	0	7,200	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	13,375	13,375	0
92400	REPLCMENT AUTO/TRUCKS	0	6,515	6,515	0	0	0	0
	SUBTOTAL *****	0	6,515	6,515	0	13,375	13,375	105
	TOTAL EXPENDITURES *****	553,009	614,679	612,705	345,878	15,534	636,530	3

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Contract Inmate Housing

Law Enforcement Sales Tax

Department Number 2906

Mission

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

Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

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

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
71100	CONTRACTUAL SERVICES	85,781	180,000	36,000	180,000	0	180,000	0
	OUTSIDE SERVICES							
	SUBTOTAL *****	85,781	180,000	36,000	180,000	0	180,000	0
	TOTAL EXPENDITURES *****	85,781	180,000	36,000	180,000	0	180,000	0

Decimal values have been truncated.

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	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,370,113	\$ 1,470,109	\$ 1,334,771	\$ 211,462	\$ 16,598	\$ 1,562,831
100	1262	Victim Witness	135,040	140,439	124,052	14,484	-	138,536
100	1263	IV-D Child Support	361,014	412,027	397,868	98,024	8,026	503,918
100	1264	PA Retirement	6,461	7,752	-	7,752	-	7,752
260	2600	PA Training	4,933	6,420	-	7,210	-	7,210
261	2610	PA Tax Collection	19,491	23,853	40,981	1,603	-	42,584
262	2620	PA Contingency	18,557	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	98,645	118,771	97,693	8,407	-	106,100
264	2640	PA Forfeiture Money	-	1,358	-	15,650	-	15,650
290	2903	Prosecuting Attorney-Law Enf	144,722	151,787	167,119	1,580	-	168,699
Total			<u>\$ 2,158,976</u>	<u>\$ 2,352,516</u>	<u>\$ 2,162,484</u>	<u>\$ 386,172</u>	<u>\$ 24,624</u>	<u>\$ 2,573,280</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1261	Prosecuting Attorney	22.32	22.32	22.32
100	1262	Victim Witness	2.75	2.75	2.75
100	1263	IV-D Child Support	7.00	8.00	9.00
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	0.50	0.62	1.12
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	2.18	2.18	1.68
264	2640	PA Forfeiture Money	-	-	-
290	2903	Prosecuting Attorney-Law Enf	3.00	3.00	3.00
Total FTEs			<u>37.75</u>	<u>38.87</u>	<u>39.87</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

The FY 2006 Budget includes appropriations for replacement of office equipment and furniture. Otherwise, there are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.
- Purchase and implement a new prosecutor case management system and integration with the courts and local law enforcement.
- Address the problem of storing and microfilming criminal case files.
- 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: Ongoing.

- Purchase and implement a new prosecutor case management system.
Response: Implementing a new case management system that will integrate with the courts and local law enforcement has been a goal for over four years. Work with the Missouri Office of Prosecution Service to review prosecutor case management systems has been underway in 2004 and 2005. "Justware," "Crimes," Justice Information System (JIS), HTE and

Karpel have been reviewed. It will continue to be a goal for 2006 funded by money set aside for technology from the Law Enforcement Sales Tax Fund.

- 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.

Response: This is a continuing goal as a solution has not yet been implemented for space needs.

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

Response: Space shortage is an on-going struggle. The Prosecuting Attorney is a member of the space needs committee in the process of formulating a solution; however, a specific plan is not in place at this time.

Prosecuting Attorney

Dept. No. 1261

Performance Measures

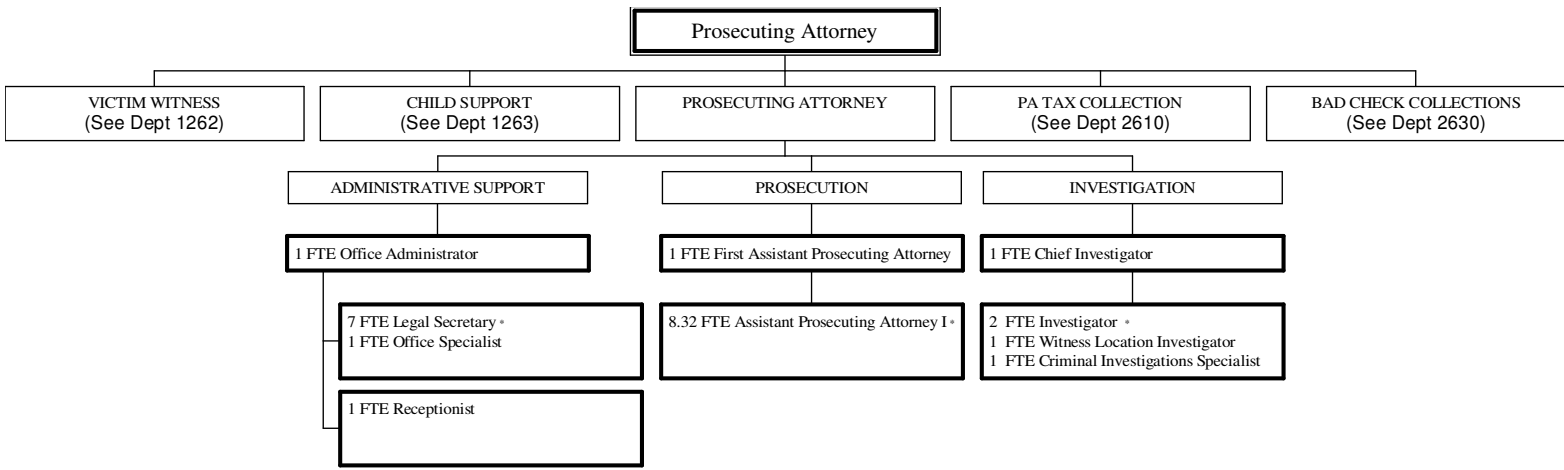
Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Felonies Filed	1,261	1,799	1,750
Number of Misdemeanors Filed	4,422	4,144	4,200
Number of Traffic Cases Filed	4,009	5,235	4,500
Total Number of Cases Filed	9,991	11,178	10,400

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	7.32 ^a	7.32 ^a	7.32 ^a	-
Chief Investigator	1.00	1.00	1.00	-
Investigator	1.00	1.00	1.00	-
Office Administrator	1.00	1.00	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-
Legal Secretary	6.00	6.00	6.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-
Office Specialist	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Total FTEs	22.32	22.32	22.32	-
Overtime	\$ 16,500	\$ 18,700	\$ 20,750	\$ 2,050

^a 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 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							
3510	COPIES	0	0	30	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	25,911	26,608	26,608	26,608	0	26,608	0
3560	COLLECTION FEES	32,501	18,500	25,000	25,000	0	25,000	35
3574	P.A. FEES	128,090	125,000	130,000	130,000	0	130,000	4
	SUBTOTAL *****	186,503	170,108	181,638	181,608	0	181,608	6
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	2,000	0	0	0	0	0
	SUBTOTAL *****	0	2,000	0	0	0	0	0
	TOTAL REVENUES *****	254,228	239,833	249,363	249,333	0	249,333	3
	PERSONAL SERVICES							
10100	SALARIES & WAGES	989,482	1,044,799	1,010,000	1,083,473	0	1,083,473	3
10110	OVERTIME	18,365	18,700	20,724	20,750	0	20,750	10
10120	HOLIDAY WORKED	263	200	375	400	0	400	100
10200	FICA	74,268	81,373	76,000	84,503	0	84,503	3
10300	HEALTH INSURANCE	89,851	98,632	98,632	106,020	0	106,020	7
10325	DISABILITY INSURANCE	4,266	4,817	5,455	5,356	0	5,356	11
10350	LIFE INSURANCE	794	870	870	870	0	870	0
10375	DENTAL INSURANCE	7,031	7,030	7,030	7,254	0	7,254	3
10400	WORKERS COMP	6,280	7,261	7,261	7,352	0	7,352	1
10500	401(A) MATCH PLAN	10,200	13,057	10,300	13,057	0	13,057	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,368	5,411	5,411	0	0	5,736	6
	SUBTOTAL *****	1,206,172	1,282,150	1,242,058	1,329,035	0	1,334,771	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	16,670	15,565	16,500	17,190	0	17,190	10
23000	OFFICE SUPPLIES	8,241	12,950	12,950	10,900	0	10,900	15-
23001	PRINTING	1,325	2,825	2,825	3,055	0	3,055	8
23050	OTHER SUPPLIES	180	250	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	542	250	850	250	0	250	0
	SUBTOTAL *****	26,960	31,840	33,375	31,645	0	31,645	0
	DUES TRAVEL & TRAINING							
37000	DUES	3,805	4,085	4,085	4,085	0	4,085	0
37200	SEMINARS/CONFEREN/MEETING	1,870	2,420	3,920	3,690	0	3,690	52
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	835	2,120	2,120	2,120	0	2,120	0
37230	MEALS & LODGING-TRAINING	2,665	2,387	2,387	2,048	0	2,048	14-
	SUBTOTAL *****	9,175	11,012	12,512	11,943	0	11,943	8
	UTILITIES							
48000	TELEPHONES	11,634	14,500	14,500	13,625	170	13,625	6-
48050	CELLULAR TELEPHONES	1,261	1,560	1,560	1,560	0	1,560	0
	SUBTOTAL *****	12,895	16,060	16,060	15,185	170	15,185	5-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,273	4,212	4,500	4,080	0	4,080	3-
59030	MOTOR VEHICLE LICENSE FEE	89	111	75	90	0	90	18-
59100	VEHICLE REPAIRS	1,606	1,250	1,250	1,500	0	1,500	20
59105	TIRES	369	150	150	150	0	150	0
59200	LOCAL MILEAGE	484	500	750	750	0	750	50
59201	SPECIAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	5,821	6,323	6,825	6,670	0	6,670	5
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,119	4,374	4,374	4,374	325	4,699	7
60200	EQUIP REPAIRS/MAINTENANCE	0	200	200	200	0	200	0
	SUBTOTAL *****	4,119	4,574	4,574	4,574	325	4,899	7

Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	75	85	0	0	0	0
71100	OUTSIDE SERVICES	160	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	104,427	132,338	132,338	139,760	0	139,760	5
71600	EQUIP LEASES & METER CHRG	381	360	360	360	0	360	0
	SUBTOTAL *****	104,968	133,773	133,783	141,120	0	141,120	5
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	0	1,397	0	0
91100	FURNITURE AND FIXTURES	0	0	0	0	2,650	2,650	0
91300	MACHINERY & EQUIPMENT	0	600	500	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	11,436	11,436	0
92100	REPLCMENT FURN & FIXTURES	0	1,996	1,822	0	2,512	2,512	25
92400	REPLCMENT AUTO/TRUCKS	0	20,776	18,600	0	0	0	0
	SUBTOTAL *****	0	23,372	20,922	0	17,995	16,598	28-
	TOTAL EXPENDITURES *****	1,370,113	1,509,104	1,470,109	1,540,172	18,490	1,562,831	3

Decimal values have been truncated.

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

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.
Response: On-going.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.
Response: On-going. As of July 31, 2005 the Victim Response Team handled 431 property related crimes and 692 domestic violence offenses. Approximately 70% of the property crimes required restitution services. The Victim Response Team consistently offers information and assistance with the filing of applications for the Crime Victim's Compensation Fund (CVCF). In the fiscal year ending June 30, 2005, \$199,042 was paid to victims, and \$17,390 was received in restitution for CFVCF.
- Provide emotional support, understanding and referral to appropriate community support for crime survivors.
Response: On-going. A large referral network for victims includes, but is not limited to the following: Arthur Center, Women's Center at the University of Missouri, Counseling Center at the University of Missouri, as well as the counseling centers at Columbia College and Stephens College, the local abuse shelter, McCambridge Center, Human Comprehensive Services,

Victim Witness

Dept. No. 1262

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 the Supporting Others Through Non Violence (SON) program.

Performance Measures

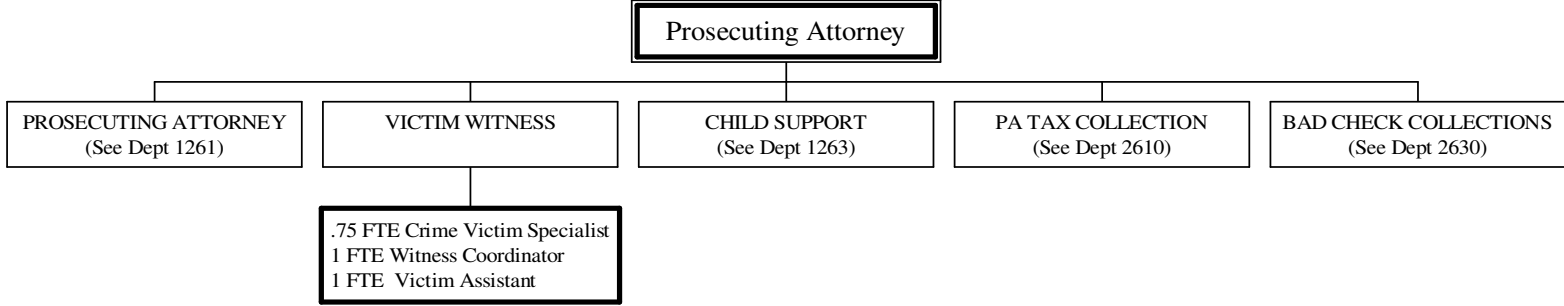
Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Child Physical Abuse	18	10	15
Child Sexual Abuse	56	70	55
DUI/DWI Crashes	8	15	10
Domestic Violence	1,135	1,166	1,165
Adult Sexual Assault	46	53	55
Survivors of Homicide	15	28	25
Robbery	51	52	65
Burglary	107	118	125
Assault	534	485	515
Victims of Property Related Crimes	986	895	900
Total Victims Served by Victim Response Team	2,956	2,892	2,930

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Crime Victim Specialist (Grant Funded)	0.75 ^a	0.75 ^a	0.75 ^a	-
Victim Assistant	1.00	1.00	1.00	-
Witness Coordinator	1.00	1.00	1.00	-
Total FTEs	2.75	2.75	2.75	-

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

Organizational Chart



Victim Witness

Dept. No. 1262

Annual Budget

1262 VICTIM WITNESS
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	50,624	38,787	51,822	39,104	0	39,104	0
	SUBTOTAL *****	50,624	38,787	51,822	39,104	0	39,104	0
3560	CHARGES FOR SERVICES COLLECTION FEES	0	11,814	0	0	0	0	0
	SUBTOTAL *****	0	11,814	0	0	0	0	0
	TOTAL REVENUES *****	50,624	50,601	51,822	39,104	0	39,104	22-
10100	PERSONAL SERVICES SALARIES & WAGES	99,345	102,689	102,690	108,343	0	98,338	4-
10110	OVERTIME	384	0	200	300	0	300	0
10120	HOLIDAY WORKED	0	0	130	0	0	0	0
10200	FICA	7,354	7,855	7,548	8,311	0	7,546	3-
10300	HEALTH INSURANCE	12,075	13,257	12,152	14,250	0	13,090	1-
10325	DISABILITY INSURANCE	431	464	487	525	0	475	2
10350	LIFE INSURANCE	108	117	107	117	0	107	8-
10375	DENTAL INSURANCE	945	945	866	975	0	896	5-
10400	WORKERS COMP	400	535	535	556	0	503	5-
10500	401(A) MATCH PLAN	1,350	1,755	1,300	1,755	0	1,609	8-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,148	1,182	1,182	0	0	1,188	0
	SUBTOTAL *****	123,541	128,799	127,197	135,132	0	124,052	3-
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATION	334	205	205	424	0	424	106
23000	OFFICE SUPPLIES	1,445	1,100	1,100	1,100	0	1,100	0
23001	PRINTING	2,637	2,155	2,155	2,270	0	2,270	5
23050	OTHER SUPPLIES	0	0	250	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	234	0	200	200	0	200	0
	SUBTOTAL *****	4,651	3,460	3,910	4,244	0	4,244	22
37000	DUES TRAVEL & TRAINING DUES	325	325	275	275	0	275	15-
37200	SEMINARS/CONFEREN/MEETING	890	750	860	780	0	780	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	197	950	950	962	0	962	1
37230	MEALS & LODGING-TRAINING	1,342	1,403	1,343	2,284	0	2,284	62
	SUBTOTAL *****	2,755	3,428	3,428	4,301	0	4,301	25
48000	UTILITIES TELEPHONES	1,017	1,775	1,775	1,775	0	1,775	0
	SUBTOTAL *****	1,017	1,775	1,775	1,775	0	1,775	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	8	72	56	72	0	72	0
	SUBTOTAL *****	8	72	56	72	0	72	0
71600	CONTRACTUAL SERVICES EQUIP LEASES & METER CHR	192	192	192	192	0	192	0
	SUBTOTAL *****	192	192	192	192	0	192	0
84010	OTHER RECEPTION/MEETINGS	152	150	102	150	0	150	0
84600	COURT COSTS	562	1,900	929	900	0	900	52-
84700	WITNESS EXPENSES	1,922	7,450	2,500	2,500	0	2,500	66-
84800	TRANSCRIPTS-CRIMINAL	235	3,850	350	350	0	350	90-
	SUBTOTAL *****	2,872	13,350	3,881	3,900	0	3,900	70-
	TOTAL EXPENDITURES *****	135,039	151,076	140,439	149,616	0	138,536	8-

Decimal values have been truncated.

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 2006 budget includes funding for an additional position, Child Support Enforcement Technician, including furniture and equipment. These costs will be fully reimbursed by the state.

Goals and Objectives

Budget Year Objectives

- Provide better communication for clients.
- Increase effectiveness in enforcing court orders.

Progress on Prior Year Objectives

- Provide assistance in collecting child support and establishing paternity to all parties requesting help. Increase collections and work to become more efficient.
Response: Collections have remained stable, and work to increase this continues. Efficiency will improve as the year progresses with better management tools in place and the addition of a technician.

Child Support Enforcement

Dept. No. 1263

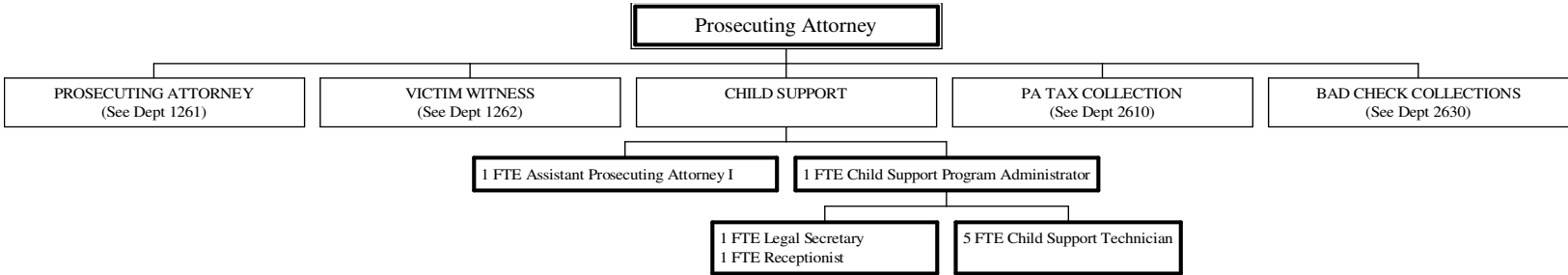
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Criminal Non Support Cases Filed	13	10	20
Number of Criminal Non Support Cases Disposed	15	18	15
Number of Referrals	445	388	400
Number of Judgments Entered	189	130	170

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	1.00	1.00	1.00	-
Child Support Program Administrator	1.00	1.00	1.00	-
Child Support Technician	4.00	4.00	5.00	1.00
Legal Secretary	1.00	1.00	1.00	-
Receptionist	-	1.00	1.00	-
Total FTEs	7.00	8.00	9.00	1.00
Overtime	\$ 1,450	\$ 1,450	\$ 6,100	\$ 4,650

Organizational Chart



Child Support Enforcement

Dept. No. 1263

Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE							
	FED-STATE REIMB EXPENSES	400,597	459,851	447,027	478,407	42,862	521,269	13
	SUBTOTAL *****	400,597	459,851	447,027	478,407	42,862	521,269	13
	TOTAL REVENUES *****	400,597	459,851	447,027	478,407	42,862	521,269	13
	PERSONAL SERVICES							
10100	SALARIES & WAGES	227,743	271,791	260,000	283,661	29,455	313,116	15
10110	OVERTIME	1,679	1,450	1,450	2,500	3,600	6,100	320
10120	HOLIDAY WORKED	137	0	217	0	0	0	0
10200	FICA	16,255	20,902	18,500	21,891	2,254	24,145	15
10300	HEALTH INSURANCE	28,175	35,352	35,352	38,000	4,750	42,750	20
10325	DISABILITY INSURANCE	987	1,237	1,237	1,382	148	1,530	23
10350	LIFE INSURANCE	249	312	312	312	39	351	12
10375	DENTAL INSURANCE	2,205	2,520	2,520	2,600	325	2,925	16
10400	WORKERS COMP	1,066	1,400	1,400	1,465	156	1,621	15
10500	401(A) MATCH PLAN	2,235	4,745	2,040	4,680	650	5,330	12
10510	CERF-EMPLOYER PD CONTRIBUTION	166	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	45-	0	0	0	0	0	0
	SUBTOTAL *****	280,855	339,709	323,028	356,491	41,377	397,868	17
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	880	839	839	839	0	839	0
23000	OFFICE SUPPLIES	2,304	2,000	2,135	2,950	0	2,950	47
23001	PRINTING	441	730	595	730	0	730	0
23850	MINOR EQUIPMENT & TOOLS	232	500	500	500	0	500	0
	SUBTOTAL *****	3,859	4,069	4,069	5,019	0	5,019	23
	DUES TRAVEL & TRAINING							
37000	DUES	510	515	515	595	0	595	15
37200	SEMINARS/CONFEREN/MEETING	2,673	2,920	2,920	3,212	0	3,212	10
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,631	3,429	3,429	3,299	0	3,299	3-
37230	MEALS & LODGING-TRAINING	3,825	4,450	4,450	5,568	0	5,568	25
	SUBTOTAL *****	9,639	11,314	11,314	12,674	0	12,674	12
	UTILITIES							
48000	TELEPHONES	2,110	4,949	4,684	3,768	120	3,888	21-
48002	DATA COMMUNICATIONS	0	0	0	3,504	0	3,504	0
48100	NATURAL GAS	1,905	2,970	2,970	2,970	0	2,970	0
48200	ELECTRICITY	3,032	3,400	3,400	3,400	0	3,400	0
48300	WATER	147	160	160	180	0	180	12
48400	SOLID WASTE	168	168	168	168	0	168	0
48600	SEWER USE	171	180	180	180	0	180	0
	SUBTOTAL *****	7,535	11,827	11,562	14,170	120	14,290	20
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	240	400	400	415	0	415	3
	SUBTOTAL *****	240	400	400	415	0	415	3
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	1	1,096	0	1,096	0
71000	INSURANCE AND BONDS	0	0	0	150	0	150	0
71100	OUTSIDE SERVICES	6,433	9,718	9,718	9,718	0	9,718	0
71500	BUILDING USE/RENT CHARGE	46,384	47,313	47,313	51,257	0	51,257	8
71600	EQUIP LEASES & METER CHR	1,692	3,321	2,901	2,865	540	3,405	2
	SUBTOTAL *****	54,510	60,352	59,933	65,086	540	65,626	8
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	200	167	0	200	200	0
91100	FURNITURE AND FIXTURES	4,374	1,485	1,554	0	4,346	4,346	192
91302	COMPUTER SOFTWARE	0	0	0	0	625	625	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	2,855	2,855	0
	SUBTOTAL *****	4,374	1,685	1,721	0	8,026	8,026	376
	TOTAL EXPENDITURES *****	361,013	429,356	412,027	453,855	50,063	503,918	17

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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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
86790	MO PROSECUTOR'S RETIREMEN OTHER	6,460	7,752	7,752	7,752	0	7,752	0
	SUBTOTAL *****	6,460	7,752	7,752	7,752	0	7,752	0
	TOTAL EXPENDITURES *****	6,460	7,752	7,752	7,752	0	7,752	0

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Prosecuting Attorney Training

Department Number 2600

Mission

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2600 PA TRAINING
260 PA TRAINING FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3540	DEFENDANT CRT COSTS&RECOURPMENT	4,645	4,300	5,000	5,000	0	5,000	16
	SUBTOTAL *****	4,645	4,300	5,000	5,000	0	5,000	16
	FINES AND FORFEITURES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	4	3	10	10	0	10	233
3712	INT-LONG TERM INVEST	73	72	123	97	0	97	34
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	0	0	0	0	0
	SUBTOTAL *****	72	75	133	107	0	107	42
	TOTAL REVENUES *****	4,718	4,375	5,133	5,107	0	5,107	16
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	0	790	790	0	790	0
37210	TRAINING/SCHOOLS	2,338	2,300	1,796	2,300	0	2,300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	845	1,380	1,594	1,380	0	1,380	0
37230	MEALS & LODGING-TRAINING	1,749	2,740	2,240	2,740	0	2,740	0
	SUBTOTAL *****	4,933	6,420	6,420	7,210	0	7,210	12
	TOTAL EXPENDITURES *****	4,933	6,420	6,420	7,210	0	7,210	12

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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, in part, because the DOR chose not to continue with a Tax Amnesty Program in 2005. The Prosecutor's Office has actively solicited tax petitions from the DOR and successfully collected on 90% of the petitions. Boone County is currently ranked third in the State of Missouri for collections, St. Louis and Jackson County being number one and two.

Prosecuting Attorney Tax Collection

Dept. No. 2610

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Amount Remitted to Department of Revenue	\$ 345,667	\$ 275,000	\$ 250,000
Percent Received by Boone County	\$ 69,133	\$ 55,000	\$ 50,000

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Bad Check /Tax Administrator	0.25 a	0.25 a	0.50 b	0.25
Account Specialist	0.25 a	0.25 a	0.50 b	0.25
Account Specialist PT Pool	-	0.12	0.12	-
Total FTEs	0.50	0.62	1.12	0.50

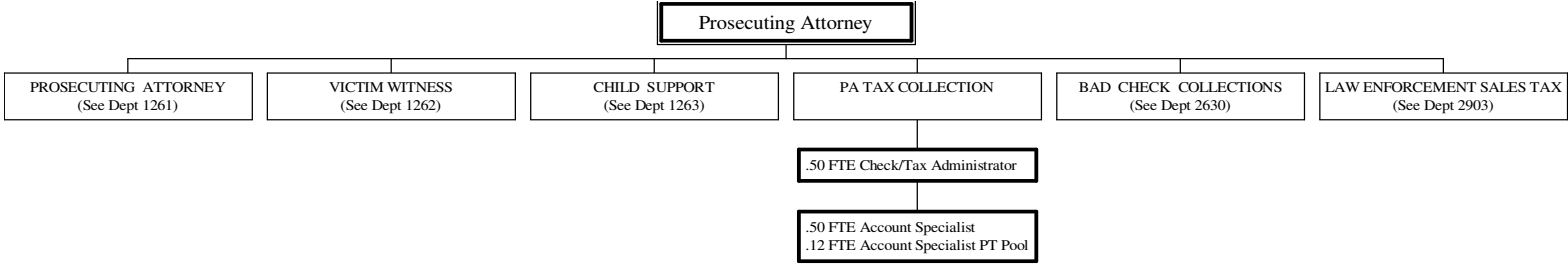
a Bad Check/Tax Administrator .75 FTE in 2630 and Account Specialist .75 FTE in 2630

b Bad Check/Tax Administrator .50 FTE in 2610 and Account Specialist .50 FTE in 2610

**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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	32,501	20,000	25,000	25,000	0	25,000	25
	SUBTOTAL *****	32,501	20,000	25,000	25,000	0	25,000	25
	INTEREST							
3711	INT-OVERNIGHT	16	7	56	56	0	56	700
3712	INT-LONG TERM INVEST	232	154	520	500	0	500	224
3798	INC/DEC IN FV OF INVESTMENTS	20	5	0	0	0	0	0
	SUBTOTAL *****	269	166	576	556	0	556	234
	TOTAL REVENUES *****	32,770	20,166	25,576	25,556	0	25,556	26
	PERSONAL SERVICES							
10100	SALARIES & WAGES	16,355	19,566	19,566	37,688	0	37,688	92
10110	OVERTIME	416	1,000	1,000	200	0	200	80-
10200	FICA	1,281	1,573	1,573	2,898	0	2,898	84
10325	DISABILITY INSURANCE	84	4	4	1	0	1	75-
10400	WORKERS COMP	72	107	107	194	0	194	81
	SUBTOTAL *****	18,210	22,250	22,250	40,981	0	40,981	84
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	278	278	278	278	0	278	0
23000	OFFICE SUPPLIES	1,002	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	75	75	75	0	75	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIPMENT & TOOLS	0	100	100	100	0	100	0
	SUBTOTAL *****	1,280	1,503	1,503	1,503	0	1,503	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	TOTAL EXPENDITURES *****	19,490	23,853	23,853	42,584	0	42,584	78

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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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	19,629	20,000	18,458	20,000	0	20,000	0
	SUBTOTAL *****	19,629	20,000	18,458	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	6	7	21	20	0	20	185
3712	INT-LONG TERM INVEST	123	150	130	190	0	190	26
3798	INC/DEC IN FV OF INVESTMENTS	47-	2	0	0	0	0	0
	SUBTOTAL *****	82	159	151	210	0	210	32
	TOTAL REVENUES *****	19,712	20,159	18,609	20,210	0	20,210	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
	OTHER							
84600	COURT COSTS	2,973	6,500	6,000	5,500	0	5,500	15-
84700	WITNESS EXPENSES	5,374	6,500	4,432	6,500	0	6,500	0
84800	TRANSCRIPTS-CRIMINAL	8,954	6,500	9,268	6,500	0	6,500	0
85400	CRIMINAL INVESTIGATION	1,253	500	300	500	0	500	0
	SUBTOTAL *****	18,556	20,000	20,000	19,000	0	19,000	5-
	TOTAL EXPENDITURES *****	18,556	20,000	20,000	20,000	0	20,000	0

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Prosecuting Attorney

Bad Check Collections

Department Number 2630

Mission

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

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

Budget Highlights

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 Missouri Office of Prosecution Services (MOPS) fees under the 10 day notice process.

Progress on Prior 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.
Response: On-going.
- Exceed the current level of collection.
Response: On-going, however, increased use of debit cards rather than actual checks has reduced the number of bad checks submitted to the Prosecutor's Office in 2005 significantly. Effective August 28, 2005, a revision to the statute allowing for collection/prosecution on other forms of presentment involving the transmission of account information, i.e. debit card transactions. Also effective August 28, 2005, administrative handling

Prosecuting Attorney

Bad Check Collections

Dept. No. 2630

fees will increase. Currently the administrative handling fees are \$5.00 for any check under \$10.00, \$10.00 for any check \$10.00-\$99.99, and \$25.00 for checks over \$100.00 plus 10% of the face amount of the check not to exceed \$50.00. With the August 28, 2005 revisions, administrative handling fees will increase to \$25.00 for checks less than \$100.00, \$50.00 for checks \$100.00-\$249.99, and \$50.00 for checks \$250.00 and up, plus 10% of the face amount of the check not to exceed \$75.00.

- Serve victims of bad checks by aggressively pursuing the prosecution of bad check writers.

Response: On-going.

- 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. This has resulted in an increase in criminal charges being filed with the court and more uncollectible checks being returned to the victims/businesses.

- Obtain payment without filing criminal charges, resulting in recovery of more administrative costs.

Response: On-going. Effective August 28, 2005, a change in the statute increasing the administrative handling fees and the MOPS fee will likely result in an increase in criminal charges filed and a decrease in control by the Prosecutor's Office for payment of administrative handling fees.

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Bad Checks Received	10,576	8,250	7,000
Number of Cases Filed	390	358	350
Number of Convictions	361	342	300
Number of Dismissals	48	22	30
Court Ordered Restitution Received in PA's Office	155,142	94,800	95,000
Restitution Received in PA's Office	707,377	513,000	550,000
PA Fees Collected	123,477	102,000	100,000

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	0.68 b	0.68 b	0.68 b	-
Bad Check /Tax Administrator	0.75 a	0.75 a	0.50 c	(0.25)
Account Specialist	0.75 a	0.75 a	0.50 c	(0.25)
Total FTEs	2.18	2.18	1.68	(0.50)
Overtime	\$ 1,500	\$ 1,500	\$ 750	\$ (750)

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

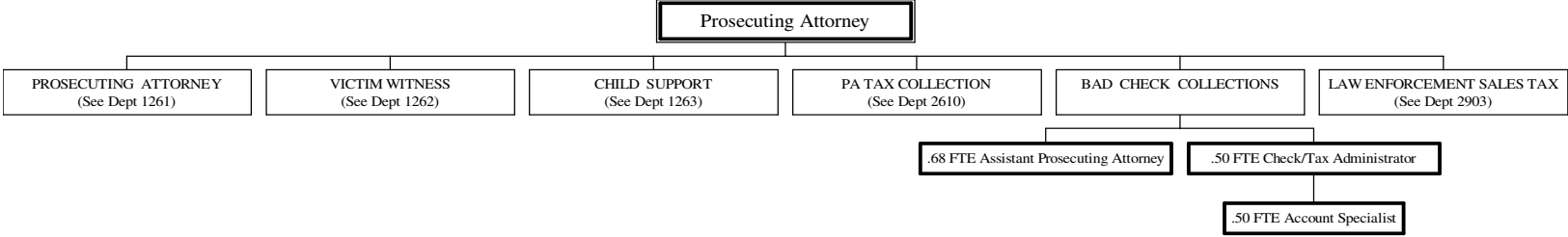
b Assistant Prosecuting Attorney I .32 FTE in 1261

c Bad Check/Tax Administrator .50 FTE in 2610 and Account Specialist .50 FTE in 2610

**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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	123,477	123,000	115,000	120,000	0	120,000	2-
	SUBTOTAL *****	123,477	123,000	115,000	120,000	0	120,000	2-
	INTEREST							
3711	INT-OVERNIGHT	21	12	57	55	0	55	358
3712	INT-LONG TERM INVEST	352	200	510	500	0	500	150
3798	INC/DEC IN FV OF INVESTMENTS	47	25	0	0	0	0	0
	SUBTOTAL *****	422	237	567	555	0	555	134
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	131	125	125	125	0	125	0
	SUBTOTAL *****	131	125	125	125	0	125	0
	TOTAL REVENUES *****	124,030	123,362	115,692	120,680	0	120,680	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	71,665	89,419	89,419	75,114	0	75,114	15-
10110	OVERTIME	1,125	1,500	750	750	0	750	50-
10200	FICA	5,131	6,955	6,955	5,803	0	5,803	16-
10300	HEALTH INSURANCE	10,774	11,842	11,842	12,730	0	12,730	7
10325	DISABILITY INSURANCE	312	411	411	366	0	366	10-
10350	LIFE INSURANCE	96	104	104	104	0	104	0
10375	DENTAL INSURANCE	844	844	844	871	0	871	3
10400	WORKERS COMP	400	473	473	388	0	388	17-
10500	401(A) MATCH PLAN	675	1,567	650	1,567	0	1,567	0
	SUBTOTAL *****	91,025	113,115	111,448	97,693	0	97,693	13-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	5	5	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATION	63	63	98	63	0	63	0
23000	OFFICE SUPPLIES	3,947	3,250	3,250	3,250	0	3,250	0
23001	PRINTING	2,025	2,830	2,830	2,440	0	2,440	13-
23050	OTHER SUPPLIES	153	250	1	250	0	250	0
23850	MINOR EQUIPMENT & TOOLS	425	300	99	300	0	300	0
	SUBTOTAL *****	6,615	6,698	6,283	6,308	0	6,308	5-
	DUES TRAVEL & TRAINING							
37000	DUES	253	400	325	325	0	325	18-
37200	SEMINARS/CONFEREN/MEETING	0	180	1	160	0	160	11-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	124	1	124	0	124	0
37235	MEALS & LODGING - OTHER	0	440	1	440	0	440	0
	SUBTOTAL *****	253	1,144	328	1,049	0	1,049	8-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	700	700	700	700	0	700	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	1	50	0	50	0
	SUBTOTAL *****	700	750	701	750	0	750	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	250	1	250	0	250	0
	SUBTOTAL *****	0	250	1	250	0	250	0
	OTHER							
86896	DEPOSIT SHORTAGE	50	50	10	50	0	50	0
	SUBTOTAL *****	50	50	10	50	0	50	0
	TOTAL EXPENDITURES *****	98,644	122,007	118,771	106,100	0	106,100	13-

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Prosecuting Attorney

Forfeiture Fund

Department Number 2640

Mission

The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	12	8	25	25	0	25	212
3712	INT-LONG TERM INVEST	207	175	227	225	0	225	28
3798	INC/DEC IN FV OF INVESTMENTS	10-	0	0	0	0	0	0
	SUBTOTAL *****	209	183	252	250	0	250	36
	TOTAL REVENUES *****	209	183	252	250	0	250	36
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	500	550	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	263	700	0	700	0
37230	MEALS & LODGING-TRAINING	0	700	545	700	0	700	0
	SUBTOTAL *****	0	1,900	1,358	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	1,358	15,650	0	15,650	0

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Prosecuting Attorney

Law Enforcement Sales Tax

Department Number 2903

Mission

Most of the operating appropriations for the Prosecuting Attorney's Office are accounted for in the General Fund in Dept. # 1261. This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for needs of the Prosecuting Attorney's Office. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

There are no significant changes to this budget.

Please refer to department number 1261, Prosecuting Attorney, for Goals and Objectives, Progress on Prior Year Objectives, Performance Measures and the Organizational Chart.

Personnel Detail

Position Detail	2004	2005	2006	2005-2006
	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Investigator	1.00	1.00	1.00	-
Legal Secretary	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	3.00	-
Overtime	\$ 1,750	\$ 2,200	\$ 800	\$ (1,400)

Prosecuting Attorney Law Enforcement Sales Tax

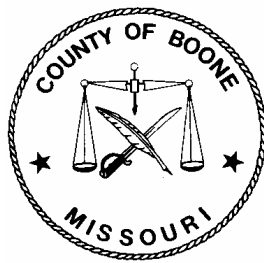
Dept. No. 2903

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	111,636	131,102	122,000	135,995	0	135,995	3
10110	OVERTIME	1,859	2,200	800	800	0	800	63-
10120	HOLIDAY WORKED	0	0	110	200	0	200	0
10200	FICA	8,442	10,197	9,218	10,480	0	10,480	2
10300	HEALTH INSURANCE	12,075	13,257	13,257	14,250	0	14,250	7
10325	DISABILITY INSURANCE	446	602	602	661	0	661	9
10350	LIFE INSURANCE	99	117	117	117	0	117	0
10375	DENTAL INSURANCE	945	945	945	975	0	975	3
10400	WORKERS COMP	567	694	694	701	0	701	1
10500	401(A) MATCH PLAN	950	1,755	1,300	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,201	1,425	1,180	0	0	1,185	16-
	SUBTOTAL *****	138,222	162,294	150,223	165,934	0	167,119	2
	UTILITIES							
48000	TELEPHONES	721	1,508	1,508	1,524	0	1,524	1
	SUBTOTAL *****	721	1,508	1,508	1,524	0	1,524	1
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	34	48	56	56	0	56	16
	SUBTOTAL *****	34	48	56	56	0	56	16
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,019	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	351	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,372	0	0	0	0	0	0
	SUBTOTAL *****	5,743	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	144,721	163,850	151,787	167,514	0	168,699	2

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Public Administrator

Department Number 1200

Mission

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

The FY 2006 budget includes funding for an additional FTE, a Deputy Public Administrator.

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.

Public Administrator

Dept. No. 1200

- 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.

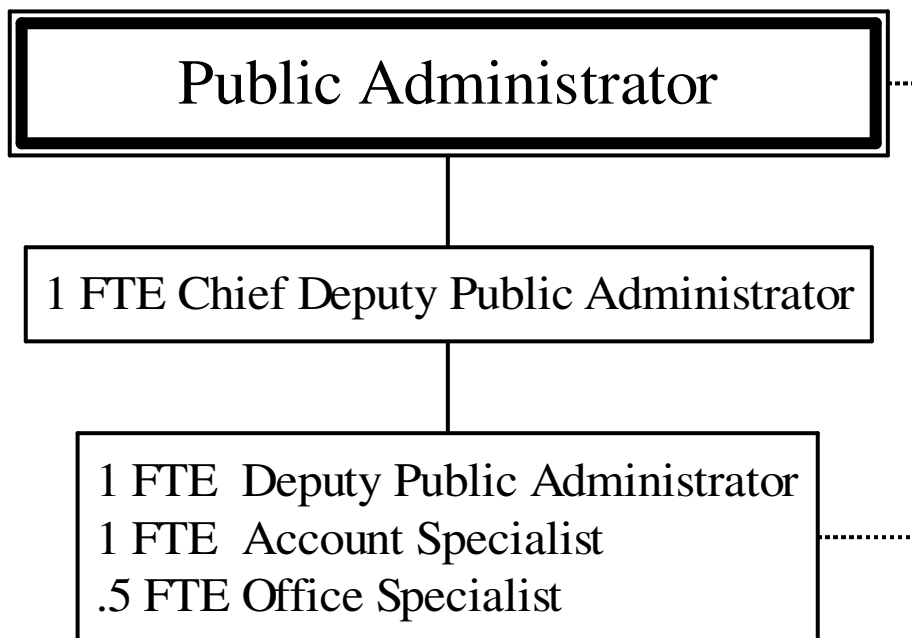
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Total Assets Managed	\$4,652,495	\$3,944,524	\$4,000,000
Number of Houses/Farms Managed	6	4	5
Annual Income Managed	\$1,789,672	\$1,896,691	\$2,000,000
Total Number of Cases	290	308	325

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	-	-	1.00	1.00
Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	3.50	3.50	4.50	1.00
Overtime	\$ -	\$ 500	\$ 500	\$ -

Organizational Chart



Public Administrator

Dept. No. 1200

Annual Budget

1200 PUBLIC ADMINISTRATOR
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3559	PUBLIC ADM. FEES	117,041	80,000	81,357	90,000	0	90,000	12
	SUBTOTAL *****	117,041	80,000	81,357	90,000	0	90,000	12
	TOTAL REVENUES *****	117,041	80,000	81,357	90,000	0	90,000	12
	PERSONAL SERVICES							
10100	SALARIES & WAGES	148,678	154,835	154,835	162,042	34,159	196,201	26
10110	OVERTIME	131	500	500	500	0	500	0
10200	FICA	10,688	11,883	10,980	12,434	2,613	15,047	26
10300	HEALTH INSURANCE	12,075	13,257	13,257	14,250	4,750	19,000	43
10325	DISABILITY INSURANCE	598	654	654	731	170	901	37
10350	LIFE INSURANCE	108	117	117	117	39	156	33
10375	DENTAL INSURANCE	945	945	945	975	325	1,300	37
10400	WORKERS COMP	573	662	662	686	147	833	25
10500	401 (A) MATCH PLAN	1,080	1,755	2,075	1,755	650	2,405	37
	SUBTOTAL *****	174,879	184,608	184,025	193,490	42,853	236,343	28
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	908	1,000	1,000	1,400	0	1,400	40
23001	PRINTING	428	520	520	520	0	520	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	562	750	750	1,000	0	1,000	33
23050	OTHER SUPPLIES	0	100	100	100	0	100	0
23850	MINOR EQUIPMENT & TOOLS	60	100	100	100	0	100	0
	SUBTOTAL *****	1,959	2,520	2,520	3,170	0	3,170	25
	DUES TRAVEL & TRAINING							
37000	DUES	0	270	270	270	0	270	0
37210	TRAINING/SCHOOLS	670	500	514	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	586	300	300	700	0	700	133
37230	MEALS & LODGING-TRAINING	1,337	297	791	1,205	0	1,205	305
	SUBTOTAL *****	2,593	1,367	1,875	2,675	0	2,675	95
	UTILITIES							
48000	TELEPHONES	1,616	1,700	1,700	1,700	0	1,700	0
48050	CELLULAR TELEPHONES	871	1,200	900	900	0	900	25-
	SUBTOTAL *****	2,487	2,900	2,600	2,600	0	2,600	10-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	6,462	7,078	6,570	9,000	0	9,000	27
	SUBTOTAL *****	6,462	7,078	6,570	9,000	0	9,000	27
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	699	700	792	792	0	792	13
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	699	800	792	892	0	892	11
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	800	800	0	0	0	0
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71105	LEGAL SERVICES	90	1,700	1,617	1,700	0	1,700	0
71107	BANK/CREDIT CARD SERVICE FEES	180	180	210	210	0	210	16
71500	BUILDING USE/RENT CHARGE	7,836	9,931	9,931	10,486	0	10,486	5
71525	STORAGE CHARGES	235	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHRG	59	80	80	80	0	80	0
	SUBTOTAL *****	8,400	13,041	12,988	12,826	0	12,826	1-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	0	600	600	0
91100	FURNITURE AND FIXTURES	0	500	553	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	2,885	2,885	0
	SUBTOTAL *****	0	500	553	0	3,485	3,485	597
	TOTAL EXPENDITURES *****	197,482	212,814	211,923	224,653	46,338	270,991	27

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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, testing, and administrative support. This budget includes appropriations for these contractual services.

There are no significant changes to this budget.

Annual Budget

1280 MEDICAL EXAMINER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES							
	PROFESSIONAL SERVICES	133,539	134,718	134,718	138,760	0	138,760	3
	SUBTOTAL *****	133,539	134,718	134,718	138,760	0	138,760	3
	OTHER							
86300	TESTING	27,640	25,024	25,000	25,750	0	25,750	2
	SUBTOTAL *****	27,640	25,024	25,000	25,750	0	25,750	2
	TOTAL EXPENDITURES *****	161,180	159,742	159,718	164,510	0	164,510	2

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District Defender

Department Number 1285

Mission

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

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1285 PUBLIC DEFENDER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	31,025	33,488	33,488	33,072	0	33,072	1-
	SUBTOTAL *****	31,025	33,488	33,488	33,072	0	33,072	1-
	TOTAL EXPENDITURES *****	31,025	33,488	33,488	33,072	0	33,072	1-

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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 to the present. In FY 2001, the cost-share rate was 12% and it has increased to the FY 2006 cost-share rate of 32.4%. The Sheriff and the County Commission are studying the causes for these increases.

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	39,387	0	14,235	0	0	0	0
	SUBTOTAL *****	39,387	0	14,235	0	0	0	0
	TOTAL REVENUES *****	39,387	0	14,235	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	2,707	0	0	0	0	0	0
	SUBTOTAL *****	2,707	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	600	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	438	0	0	0	0	0	0
	SUBTOTAL *****	1,038	0	0	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	366,254	514,028	488,326	719,918	0	719,918	40
71101	PROFESSIONAL SERVICES	6,750	0	0	0	0	0	0
	SUBTOTAL *****	373,004	514,028	488,326	719,918	0	719,918	40
	OTHER							
86670	EMERGENCY MANAGEMENT	47,083	47,124	55,280	59,584	0	59,584	26
	SUBTOTAL *****	47,083	47,124	55,280	59,584	0	59,584	26
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	30,781	0	0	0	0	0	0
	SUBTOTAL *****	30,781	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	454,616	561,152	543,606	779,502	0	779,502	38

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Public Safety Grants/ Special Projects

Department Number 1288

Mission

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

Budget Highlights

Prior to FY 2005, Homeland Security program funding was accounted for in department number 1287. There are no appropriations for FY 2006, and future funding is uncertain at this time.

Annual Budget

1288 PUBLIC SAFETY GRANTS/SPEC PROJ
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	0	123,060	123,060	0	0	0	0
	SUBTOTAL *****	0	123,060	123,060	0	0	0	0
	TOTAL REVENUES *****	0	123,060	123,060	0	0	0	0
	DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	0	6,500	6,500	0	0	0	0
	SUBTOTAL *****	0	6,500	6,500	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	36,723	36,723	0	0	0	0
71101	PROFESSIONAL SERVICES	0	2,000	2,000	0	0	0	0
	SUBTOTAL *****	0	38,723	38,723	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	55,337	55,337	0	0	0	0
91301	COMPUTER HARDWARE	0	22,500	22,500	0	0	0	0
	SUBTOTAL *****	0	77,837	77,837	0	0	0	0
	TOTAL EXPENDITURES *****	0	123,060	123,060	0	0	0	0

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E-911 Emergency Telephone

Department Number 2020

Mission

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

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

Budget Highlights

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

The budget includes funding for a software upgrade.

E-911 Emergency Telephone

Dept. No. 2020

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	251,515	262,000	247,000	245,000	0	245,000	6-
	SUBTOTAL *****	251,515	262,000	247,000	245,000	0	245,000	6-
	INTEREST							
3711	INT-OVERNIGHT	327	300	700	700	0	700	133
3712	INT-LONG TERM INVEST	5,548	5,500	6,500	6,500	0	6,500	18
3798	INC/DEC IN FV OF INVESTMENTS	388-	0	0	0	0	0	0
	SUBTOTAL *****	5,486	5,800	7,200	7,200	0	7,200	24
	TOTAL REVENUES *****	257,002	267,800	254,200	252,200	0	252,200	5-
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	34,326	57,000	56,043	58,000	0	58,000	1
	SUBTOTAL *****	34,326	57,000	56,043	58,000	0	58,000	1
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	170,990	187,800	179,000	103,920	0	103,920	44-
71110	CONTRACT LABOR	27,640	30,000	27,792	30,000	0	30,000	0
	SUBTOTAL *****	198,630	217,800	206,792	133,920	0	133,920	38-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	41,063-	0	0	0	0	0	0
	SUBTOTAL *****	41,063-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	18,900	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	18,500	18,500	0
	SUBTOTAL *****	18,900	0	0	0	18,500	18,500	0
	TOTAL EXPENDITURES *****	210,793	274,800	262,835	191,920	18,500	210,420	23-

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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. Please refer to the following department numbers:

- Dept. No. 2900—accounts for revenues.
- 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	2,567,492	2,640,000	2,695,000	2,800,000	0	2,800,000	6
	SUBTOTAL *****	2,567,492	2,640,000	2,695,000	2,800,000	0	2,800,000	6
	INTEREST							
3711	INT-OVERNIGHT	544	400	1,300	1,300	0	1,300	225
3712	INT-LONG TERM INVEST	8,295	6,000	9,600	9,600	0	9,600	60
3718	INT-SALES TAX	1,178	725	1,500	1,500	0	1,500	106
3798	INC/DEC IN FV OF INVESTMENTS	861	0	0	0	0	0	0
	SUBTOTAL *****	10,879	7,125	12,400	12,400	0	12,400	74
	TOTAL REVENUES *****	2,578,371	2,647,125	2,707,400	2,812,400	0	2,812,400	6
	OTHER							
86800	EMERGENCY	0	5,685	0	25,000	0	25,000	339
86850	CONTINGENCY	0	0	0	0	0	30,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	11,136-	0	0	0	0
	SUBTOTAL *****	0	5,685	11,136-	25,000	0	55,000	867
	TOTAL EXPENDITURES *****	0	5,685	11,136-	25,000	0	55,000	867

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Law Enforcement/Judicial Information System

Law Enforcement Sales Tax

Department Number 2905

Mission

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

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

Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities.

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	0	28,176	9,796	0	0	0	0
48002	DATA COMMUNICATIONS	0	0	1	18,456	0	18,456	0
	SUBTOTAL *****	0	28,176	9,797	18,456	0	18,456	34-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	742	525	0	0	0	0	0
	SUBTOTAL *****	742	525	0	0	0	0	0
	OTHER							
86850	CONTINGENCY	0	161,000	0	0	0	0	0
	SUBTOTAL *****	0	161,000	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	9,771	1,674	1,674	0	0	0	0
	SUBTOTAL *****	9,771	1,674	1,674	0	0	0	0
	TOTAL EXPENDITURES *****	10,513	191,375	11,471	18,456	0	18,456	90-

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 authorize the County Commission to establish a neighborhood improvement district and approve a specific improvement project. Although the statutes allow formation of a NID pursuant to either a petition or election process, Boone County policies only allow a petition process. The NID statutes permit a wide array of improvement projects; however, County policy limits such projects to road and/or sewer projects.

All costs of the improvement project are borne by property owners contained within the boundaries of the NID. To the extent possible, the administrative costs incurred in this budget will be charged to specific NID projects and ultimately billed back to property owners within the given NID.

Budget Highlights

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: One road project has been built. There are currently three projects waiting to bond.
- Build a minimum of one sanitary sewer project.
Response: No sanitary sewer projects were built this year.
- Process all applications when received.
Response: All applications have received a response. Three are awaiting an initial meeting, while two have been resurrected and are awaiting a revised petition.
- 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 (BCRSD).
Response: BCRSD has been handling the day to day activity concerning sanitary sewer NIDs. All other activities have remained the same.
- Account for all reimbursable man-hours and costs that are related to a specific NID project for auditing purposes.
Response: On-going.
- 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.

Performance Measures

Performance Measure	2005 Actual	2006 Projected
Roadway		
Number of New Applications Submitted	3	2
Number of NID Applications on File	5	N/A
Number of Active NID Projects	5	N/A
Number of NID Projects Approved	0	2
Number of NID Projects Completed	1	1
Sewer		
Number of New Applications Submitted	4	4
Number of NID Applications on File	12	N/A
Number of Active NID Projects	4	N/A
Number of NID Projects Approved	1	1
Number of NID Projects Completed	0	0

Neighborhood Improvement District Administration

Dept. No. 1340

Annual Budget

1340 NID ADMINISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,500	0	1,500	0	1,500	0
71102	ENGINEERING SERVICES	0	5,000	2,000	5,000	0	5,000	0
71104	ADMINISTRATIVE SERVICES	0	5,000	0	5,000	0	5,000	0
71118	EASEMENT ACQUISITION COSTS	33	0	0	0	0	0	0
	SUBTOTAL *****	33	11,500	2,000	11,500	0	11,500	0
	OTHER							
84300	ADVERTISING	0	750	0	750	0	750	0
84400	PUBLIC NOTICES	0	200	0	200	0	200	0
	SUBTOTAL *****	0	950	0	950	0	950	0
	TOTAL EXPENDITURES *****	33	12,450	2,000	12,450	0	12,450	0

Decimal values have been truncated.

Solid Waste Recycling

Department Number 1360

Mission

This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District, 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 three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
Response: Timeliness of hauls after notification should be addressed by switching to the City of Columbia for both processing and hauling services. The Solid Waste Program has been and plans to continue operating the three remaining sites. Harrisburg requested the relocation of their site, which was recently undertaken.

Solid Waste Recycling

Dept. No. 1360

- Consolidate the processing, hauling and maintenance into service from a single service provider.

Response: The County Solid Waste Program has received informal confirmation that the City is interested in becoming the hauler as well as the processor; however, working out the details is a slow process.

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

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

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

Response: 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.

- Represent the County on various boards and committees related to Solid Waste.

Response: The County Solid Waste Coordinator attends all the Mid-Missouri Solid Waste Management District H executive board meetings as the alternate for the County Commission Representative or as support. The County Solid Waste Coordinator attends all the Mid-Missouri Solid Waste Management District H advisory committee meetings as the Boone County Representative and is the current vice-chairman of the committee.

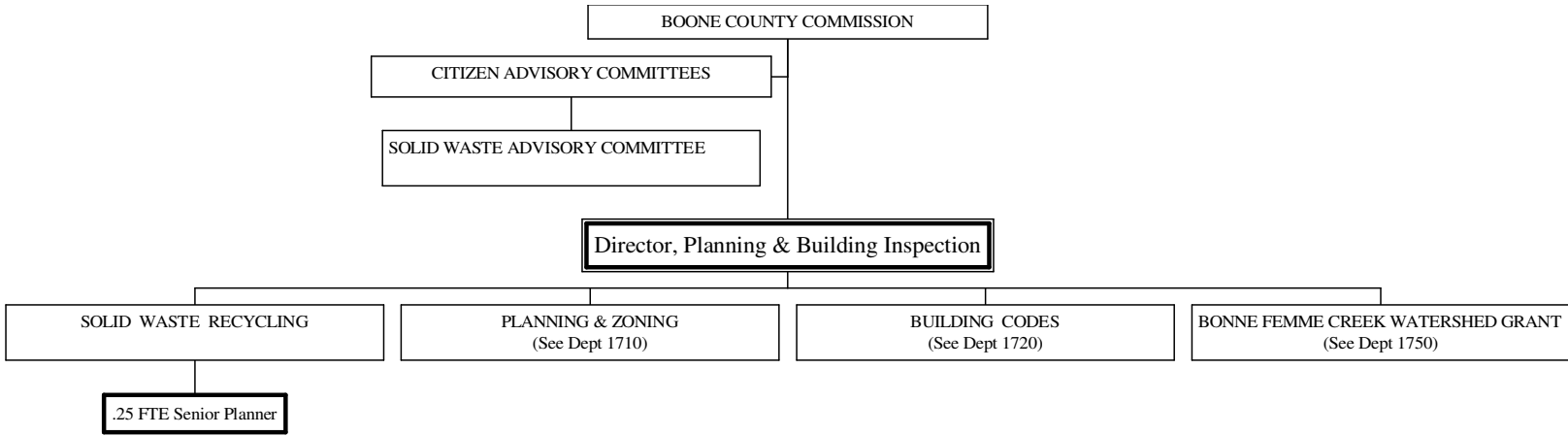
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Recycling Containers in Use	6	6	6
Number of Active Recycling Sites Administered	3	3	3

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Planner	0.25	0.25	0.25	-
Total FTEs	0.25	0.25	0.25	-

Organizational Chart



Solid Waste Recycling

Dept. No. 1360

Annual Budget

1360 SOLID WASTE RECYCLING
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	11,878	12,282	12,282	12,727	0	12,727	3
10200	FICA	535	939	219	973	0	973	3
10300	HEALTH INSURANCE	1,006	1,104	1,104	1,187	0	1,187	7
10325	DISABILITY INSURANCE	49	55	63	61	0	61	10
10350	LIFE INSURANCE	9	9	9	9	0	9	0
10375	DENTAL INSURANCE	78	78	78	81	0	81	3
10400	WORKERS COMP	100	103	103	98	0	98	4-
10500	401 (A) MATCH PLAN	175	146	163	146	0	146	0
	SUBTOTAL *****	13,833	14,716	14,021	15,282	0	15,282	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	63	208	208	208	0	208	0
23000	OFFICE SUPPLIES	122	344	344	344	0	344	0
23001	PRINTING	140	582	500	582	0	582	0
23020	MICROFILM/FILM	0	2	1	2	0	2	0
23050	OTHER SUPPLIES	0	1,040	1	1,040	0	1,040	0
23850	MINOR EQUIPMENT & TOOLS	0	54	54	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	320	320	0	320	0
26201	ROCK-VENDOR HAULED	0	320	320	320	0	320	0
	SUBTOTAL *****	326	2,870	1,748	2,870	0	2,870	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	224	224	224	0	224	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	100	100	100	0	100	0
37235	MEALS & LODGING - OTHER	0	100	100	100	0	100	0
	SUBTOTAL *****	0	424	424	424	0	424	0
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	143	144	144	144	0	144	0
	SUBTOTAL *****	143	144	144	144	0	144	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	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	7,577	15,750	15,750	15,750	0	15,750	0
	SUBTOTAL *****	7,577	15,750	15,750	15,750	0	15,750	0
	OTHER							
83160	RECYCLING & DUMP FEES	0	100	100	100	0	100	0
84300	ADVERTISING	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,100	100	1,100	0	1,100	0
	TOTAL EXPENDITURES *****	21,880	38,604	35,787	39,170	0	39,170	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 Boone County Director of Planning & Building Inspections provides BCRSD Executive Director services pursuant to the cooperative agreement.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1370 BC REG SEWER DIST MGMT SERVICE
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3525	REIMB. SPECIAL PROJECTS	27,960	4,739	4,975	4,975	0	4,975	4
	SUBTOTAL *****	27,960	4,739	4,975	4,975	0	4,975	4
	TOTAL REVENUES *****	27,960	4,739	4,975	4,975	0	4,975	4
	PERSONAL SERVICES							
10100	SALARIES & WAGES	23,514	4,368	4,368	4,368	0	4,368	0
10200	FICA	1,726	334	334	334	0	334	0
10300	HEALTH INSURANCE	1,328	0	0	0	0	0	0
10325	DISABILITY INSURANCE	89	0	0	0	0	0	0
10350	LIFE INSURANCE	12	0	0	0	0	0	0
10375	DENTAL INSURANCE	103	0	0	0	0	0	0
10400	WORKERS COMP	542	37	37	34	0	34	8-
10500	401(A) MATCH PLAN	225	0	0	0	0	0	0
	SUBTOTAL *****	27,543	4,739	4,739	4,736	0	4,736	0
	TOTAL EXPENDITURES *****	27,543	4,739	4,739	4,736	0	4,736	0

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Public Works Summary

Department Numbers 2040, 2045, 2049 and 2080

Description

The County's road and bridge public works activities are funded primarily with the proceeds of a one-half cent sales tax and supplemented with property tax revenues, fuel taxes and other miscellaneous revenues. Maintenance Operations are included in the budget for department number 2040; Design and Construction activities are included in the budget for department number 2045. Payments to cities and special road districts are included in the budget for department number 2049. The sales tax revenues are accounted for in the budget for department number 2080 and all other revenues are included in department 2049. Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2004	2005	2006	2006	2006	2006
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,090,475	\$ 8,774,361	\$ 2,856,625	\$ 5,877,830	\$ 905,086	\$ 9,639,541
204	2045	Design & Construction	3,444,740	4,271,591	753,527	4,552,061	18,345	5,323,933
204	2049	Administration	2,292,486	2,535,904	-	2,393,731	-	2,393,731
Total			<u>\$ 12,827,701</u>	<u>\$ 15,581,856</u>	<u>\$ 3,610,152</u>	<u>\$ 12,823,622</u>	<u>\$ 923,431</u>	<u>\$ 17,357,205</u>

Personnel Summary

Fund	Dept	Department Name	2004	2005	2006
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	51.65	55.65	55.65
204	2045	Design & Construction	13.63	13.63	13.63
Total FTEs			<u>65.28</u>	<u>69.28</u>	<u>69.28</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. The FY 2006 appropriations total \$9.6 million. 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 4 miles of failed chip and seal roads.
- Repair approximately 10 miles of failed chip and seal roads.
- Re-apply chip and seal to approximately 30 miles of chip and seal roads.
- Apply asphalt overlay to 5.3 miles of existing asphalt pavements.
- Apply a pavement preservation chip and seal application on approximately 12.2 miles of existing asphalt pavements.
- Apply a pavement preservation micro-surfacing on approximately 1 mile of existing asphalt pavements.
- Provide annual street sweeping for curb and gutter subdivision roads.
- Apply bridge deck sealer and make minor bridge deck repairs.

Public Works

Road and Bridge Maintenance

Dept. No. 2040

- Provide traffic signage and signage maintenance on the County maintained roads.
- Provide striping on specific County roads.
- Provide routine equipment maintenance, repair and replacement.
- Enhance and promote safety.

Progress on Prior Year Objectives

- Provide routine grading and gravel for the County's approximately 535 miles of gravel roads.
Response: This objective has been met. The County is divided into nine districts with a motor grader operator assigned to each district.
- Prioritize replacement and addition of culvert pipes throughout the County.
Response: This objective was met. The County leased a rubber tired backhoe to supplement the three rubber tired backhoes and excavator doing pipe installation and replacement. Approximately \$215,000 was spent on metal pipe culverts in 2005.
- Provide snow removal using a combination of in-house staff and contracted services.
Response: This objective was met. Public Works contracted for snow removal in subdivisions via the competitive bid process. Snow removal on all other County roads was provided by Road and Bridge Maintenance staff.
- Reclaim and rebuild approximately 10 miles of failed chip and seal roads.
Response: This goal was partially met. The County completed the reclaim and rebuild of approximately 7 miles of failed chip and seal roads. An additional 3 miles of failed roads have been reclaimed and rebuilt with the chip and seal application to be completed in 2006.
- Repair approximately 20 miles of failed chip and seal roads.
Response: This goal was partially met. Repairs were made to approximately 10 miles of failed chip and sealed roads. Additional failed chip and sealed roads will be repaired in 2006 under routine maintenance.
- Re-apply chip and seal on the above referenced 30 miles of repaired chip and seal roads.
Response: This goal was met. County maintenance crews re-applied over 46 miles of single application road miles of chip and seal on failed and reclaimed roads in 2005.
- Apply asphalt overlay on approximately 2 miles of existing asphalt pavement.
Response: This goal was met. The County contracted for 2.95 miles of asphalt overlay over existing asphalt.

Public Works

Road and Bridge Maintenance

Dept. No. 2040

- Apply a pavement preservation chip and seal application on approximately 11 miles of existing hard surface roads.
Response: This goal was met. The County contracted for 11.22 miles of preservation chip and seal over existing hard surface roads.
- Apply shoulder rock for drop edge treatment on approximately 15 miles of hard surface roads.
Response: This goal was partially met. Drop edge treatment was applied as directed on specified roads.
- Repair major slab failure (concrete surface) in three subdivisions.
Response: This goal was partially met. Major concrete slab repair was completed in one subdivision. It was determined to contract the concrete repair in the other two subdivisions. One of these projects was completed in 2005, and the other will be contracted for completion in 2006.
- Provide street sweeping for curb and gutter subdivision roads.
Response: This goal was met. The street sweeping was completed by contract services in the spring of 2005.
- Provide traffic sign replacement throughout the County.
Response: This goal was completed. New and replacement signs are provided as needed continuously.
- Provide routine equipment maintenance, repair and replacement.
Response: This goal was met. Equipment maintenance and replacement are scheduled routinely.
- Recruit and hire four new maintenance workers in FY 2005.
Response: This goal was met. Four additional maintenance workers were hired in 2005, and Public Works Road and Bridge Maintenance is currently at full staff.

Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Unavailable			

Public Works

Road and Bridge Maintenance

Dept. No. 2040

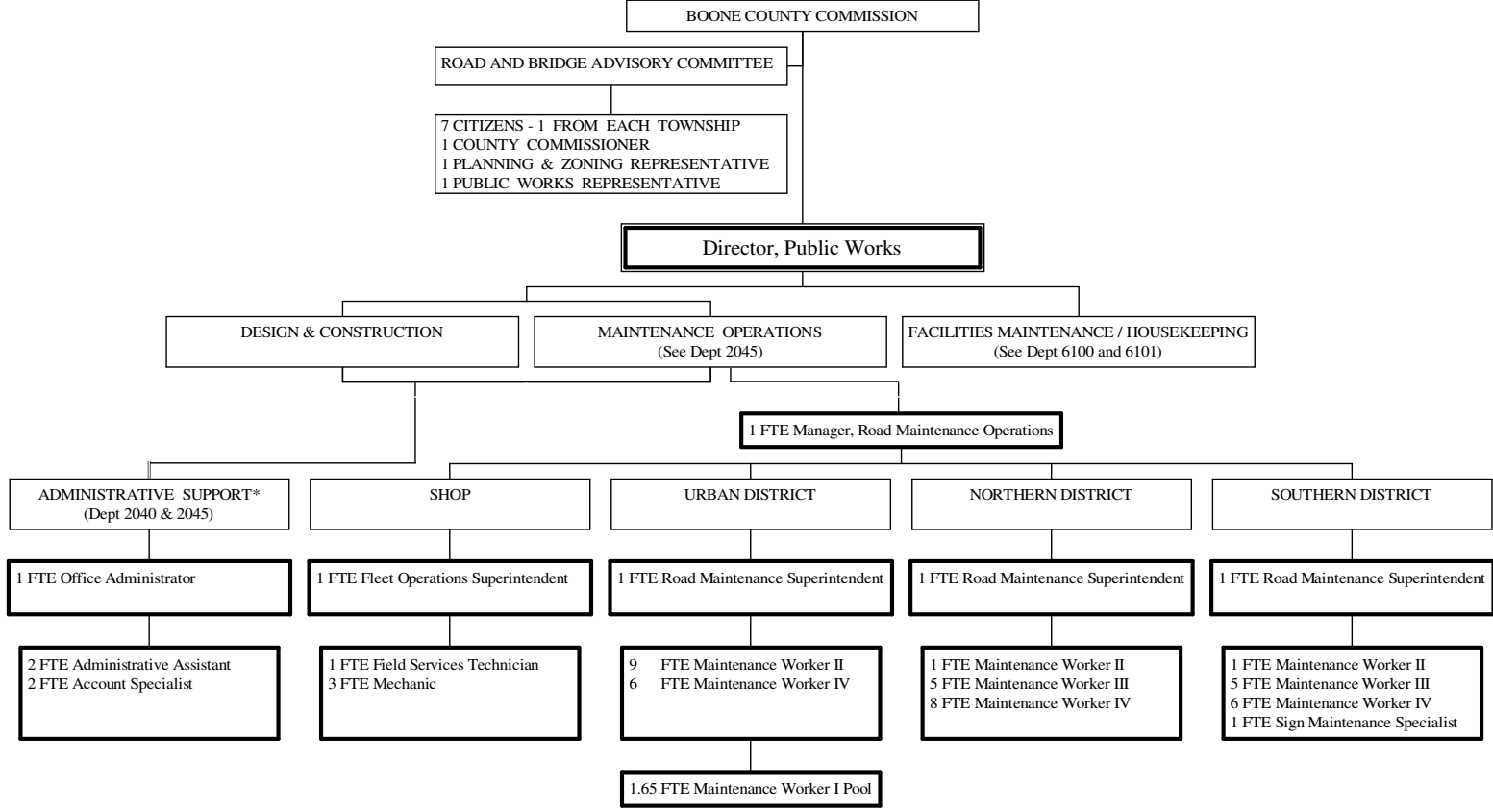
Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Road Mainenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	18.00	20.00	20.00	-
Maintenance Worker III	10.00	10.00	10.00	-
Sign Maintenance Specialist	1.00	1.00	1.00	-
Maintenance Worker II	9.00	11.00	11.00	-
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	51.65	55.65	55.65	-
Overtime	\$ 120,000	\$ 40,000	\$ 50,000	\$ 10,000
Crew Leader	\$ 9,922	\$ 12,348	\$ 12,348	\$ -
Night Premium Pool	\$ 4,000	\$ 1,000	\$ 1,000	\$ -

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

Road and Bridge Maintenance

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,769,815	2,068,363	1,962,500	2,118,050	0	2,118,050	2
10110	OVERTIME	43,611	48,495	48,495	50,000	0	50,000	3
10200	FICA	132,550	164,992	143,000	170,323	0	170,323	3
10300	HEALTH INSURANCE	193,200	238,626	238,626	256,500	0	256,500	7
10325	DISABILITY INSURANCE	7,478	9,530	8,800	10,562	0	10,562	10
10350	LIFE INSURANCE	1,710	2,106	2,106	2,106	0	2,106	0
10375	DENTAL INSURANCE	15,120	17,010	17,010	17,550	0	17,550	3
10400	WORKERS COMP	166,928	171,978	171,978	182,561	0	182,561	6
10500	401(A) MATCH PLAN	23,500	31,850	24,000	31,590	0	31,590	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,619	6,100	6,100	0	0	5,933	2-
10850	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	0	4,200	0
10900	MECHANIC TOOL ALLOWANCE	4,470	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	221	350	350	2,750	0	2,750	685
	SUBTOTAL *****	2,367,425	2,768,100	2,631,665	2,850,692	0	2,856,625	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	109	750	750	750	0	750	0
23000	OFFICE SUPPLIES	1,645	3,270	3,270	3,270	0	3,270	0
23001	PRINTING	205	1,800	1,800	1,800	0	1,800	0
23050	OTHER SUPPLIES	42,681	27,510	27,510	40,000	0	40,000	45
23850	MINOR EQUIPMENT & TOOLS	10,866	14,000	14,000	14,000	0	14,000	0
26000	PAVEMENT REPAIRS MATERIAL	45,890	120,000	120,000	180,000	0	205,000	70
26200	ROCK	389,339	346,856	346,856	450,000	0	450,000	29
26201	ROCK-VENDOR HAULED	1,066,563	963,815	863,815	1,250,000	0	1,305,000	35
26300	MATERIAL & CHEMICAL SUPP.	102,257	155,480	155,480	180,000	0	180,000	15
26400	ROAD OIL	72,234	258,999	258,999	300,000	0	300,000	15
26420	CULVERTS	88,213	410,000	310,000	300,000	0	300,000	26-
26600	STRT/TRAFFIC/CONST SIGNS	44,807	46,310	46,310	56,000	0	56,000	20
	SUBTOTAL *****	1,864,813	2,348,790	2,148,790	2,775,820	0	2,855,820	21
	DUES TRAVEL & TRAINING							
37000	DUES	1,401	1,835	1,835	1,900	0	1,900	3
37210	TRAINING/SCHOOLS	3,054	24,825	12,825	20,000	0	20,000	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,900	1,750	1,750	2,000	0	2,000	14
37230	MEALS & LODGING-TRAINING	2,629	6,155	6,155	5,000	0	5,000	18-
37240	REGISTRATION/TUITION	2,295	3,475	3,475	3,500	0	3,500	0
	SUBTOTAL *****	11,279	38,040	26,040	32,400	0	32,400	14-
	UTILITIES							
48100	NATURAL GAS	2,769	9,682	9,682	9,682	0	9,682	0
48200	ELECTRICITY	55,892	76,415	52,415	75,000	0	75,000	1-
48300	WATER	7,668	10,000	5,000	10,000	0	10,000	0
48400	SOLID WASTE	5,962	6,000	6,000	10,000	0	10,000	66
48600	SEWER USE	2,520	2,520	2,520	2,520	0	2,520	0
	SUBTOTAL *****	74,813	104,617	75,617	107,202	0	107,202	2
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	215,394	290,557	306,557	285,000	0	285,000	1-
59001	MOTOR FUEL/PROPANE	2,645	2,813	2,813	2,800	0	2,800	0
59025	MOTOR VEHICLE TITLE EXP	22	300	300	300	0	300	0
59050	ENGINE FLUIDS	15,639	14,087	14,087	17,000	0	17,000	20
59105	TIRES	47,619	63,454	63,454	63,500	0	63,500	0
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	281,320	371,311	387,311	368,700	0	368,700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,104	5,835	5,835	5,835	0	5,835	0
60100	BLDG REPAIRS/MAINTENANCE	3,485	87,950	62,950	2,950	0	2,950	96-
60200	EQUIP REPAIRS/MAINTENANCE	202,996	250,000	225,000	250,000	0	250,000	0
	SUBTOTAL *****	209,587	343,785	293,785	258,785	0	258,785	24-

Public Works

Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	13,109	12,000	12,000	14,000	0	14,000	16
71000	INSURANCE AND BONDS	800	2,250	2,250	2,250	0	2,250	0
71001	AUTO PHYSICAL DAMAGE INS	21,330	23,463	23,463	23,463	0	23,463	0
71002	AUTO LIABILITY INS	22,886	25,174	25,174	25,174	0	25,174	0
71003	INLAND MARINE INS	1,010	2,899	2,899	2,899	0	2,899	0
71004	PROPERTY INSURANCE	35,605	36,673	36,673	36,673	0	36,673	0
71005	BOILER & MACHINERY INS	0	4,601	4,601	4,601	0	4,601	0
71006	ERRORS & OMISSIONS INS	53,862	55,478	55,478	55,478	0	55,478	0
71008	GENERAL LIABILITY INS	66,502	73,152	73,152	73,152	0	73,152	0
71009	D.P. EQUIP-INSURANCE	2,186	3,955	3,955	3,955	0	3,955	0
71010	CRIME INSURANCE	1,544	1,750	1,750	1,750	0	1,750	0
71016	AUTO CLAIMS DEDUCTIBLE	3,088	7,725	7,725	7,725	0	7,725	0
71018	OTHER CLAIMS DEDUCTIBLE	415	0	25,000	0	0	0	0
71100	OUTSIDE SERVICES	299,385	975,427	1,025,427	1,657,156	0	1,753,037	79
71101	PROFESSIONAL SERVICES	0	24,560	24,560	0	5,500	0	0
71110	CONTRACT LABOR	1,000	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	53,844	67,111	67,111	71,616	0	71,616	6
71600	EQUIP LEASES & METER CHRG	1,299	4,000	4,000	4,000	0	4,000	0
71700	EQUIPMENT RENTALS	5,084	20,000	70,000	50,000	0	75,000	275
	SUBTOTAL *****	582,956	1,340,218	1,465,218	2,033,892	5,500	2,154,773	60
	OTHER							
84010	RECEPTION/MEETINGS	41	150	150	150	0	150	0
84300	ADVERTISING	22	200	200	0	0	0	0
86800	EMERGENCY	0	0	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	4,445-	0	50,000-	0	0	0	0
	SUBTOTAL *****	4,381-	350	49,650-	100,150	0	100,150	514
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	50,000	3,560	0	0	50,000	0
91300	MACHINERY & EQUIPMENT	43,288	235,100	141,214	0	229,500	135,000	42-
91301	COMPUTER HARDWARE	6,267	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	5,000	0	0	5,000	5,000	0
92300	REPLCMENT MACH & EQUIP	461,447	138,900	101,402	0	275,386	275,386	98
92301	REPLC COMPUTER HDWR	1,068	4,650	2,758	0	1,200	1,200	74-
92400	REPLCMENT AUTO/TRUCKS	157,576	1,025,500	966,066	0	438,500	438,500	57-
	SUBTOTAL *****	669,646	1,459,150	1,215,000	0	949,586	905,086	37-
	TOTAL EXPENDITURES *****	6,057,462	8,774,361	8,193,776	8,527,641	955,086	9,639,541	9

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 of more than \$5.3 million to implement the budgetary goals outlined below. Appropriations related to general maintenance and routine equipment repair and replacement are included in department number 2040.

Goals and Objectives

Budget Year Objectives

- Design, bid and construct McBaine Bridge Project in accordance with procedures/reporting requirements inherent in utilization of federal funding and coordination of intergovernmental cooperative projects.
- Bid and construct two street and drainage improvement projects (designed in 2005) in Lake of the Woods (Phase II) and Boone Industrial subdivisions.
- Design, bid and construct two bridges (Tucker School and Thomas Hill).
- Design four bridges for construction in 2007.
- Design, bid and construct four low water crossings (Thomas Hill Road, Bell Road, Moreau Road and Jemerson Creek Road).
- Design, bid and construct a modified low water crossing (subject to federal approval for Flood Plain Development) on Green Road.
- Design, bid and construct a drainage improvement project at the Hackberry Boulevard/Clearview Road intersection.
- Continue administration of intergovernmental cooperative project to connect Scott Boulevard to State Route K. Bid and construct the Route K at future Scott Boulevard intersection project.

Public Works

Design and Construction

Dept. No. 2045

- Design, bid and construct asphalt pave in place projects on Schooler Road, Martin Lane and Crump Lane.
- Design the drainage improvements and chip seal project on Boothe Lane.
- Design, bid and construct four structures for improvement of stormwater drainage.
- Design, bid and construct inlets to improve stormwater drainage in Georgetown subdivision.
- Assist State and City of Columbia in funding Environmental Impact Study for Highway 740.
- Enter into and complete design contract for Sunrise Estates Storm Drainage and Street Improvement Project.
- Enter into and complete design contract for Creasy Springs Road Improvements (cooperative agreement with City of Columbia).

Progress on Prior 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).
Response: All bridges were designed and contracted in 2005. As of this printing, the bridges on Martin Lane, Crump Lane, Patton Road and Perche Church Road have been completed. The bridges on Ellis School Road and Worstell Lane are 95% complete and open to traffic. Only miscellaneous site restoration items remain to be completed in early 2006. The bridge on High Point Lane will be completed early in 2006, following relocation of a Boone Electric power transmission line.
- Bid and construct two bridge repair projects (Lipscomb Road Bridge and Rolling Hills Road Bridge).
Response: Repairs needed on Lipscomb Bridge were transferred to the Maintenance Operations Department for bridge deck repairs to be made in 2006. Two bridges were identified for repair on Rolling Hills Road. Repairs were made on the northernmost bridge. A cooperative agreement to share cost with the City of Columbia for repairs to the southernmost bridge was presented to the City in 2005, but is still under review. Upon execution of an agreement, completion of repairs to the southern bridge is anticipated in 2006.
- 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).
Response: Boatman Hill, Clark Lane and Bethel Church were designed, contracted and completed. Smith Hatchery and Callahan Creek were contracted in late 2005. Work began in 2005, and will be completed in early 2006. After the Coats Lane and River Road projects were designed, the work

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was completed by the Maintenance Operations Department instead of contracting the work.

- Design, bid, and construct four curve realignment projects (Dozier's Station Road, Wolfe Road, Kircher Road and Schooler Road).

Response: Design, utility relocations, and right-of-way work was completed for Kircher Road Project in 2005, and the project will be completed by the Maintenance Department in 2006 instead of contracting the work. Schooler Road was designed and contracted late in 2005. Preliminary work was started in 2005, and completion of the work is expected in the spring of 2006. Wolfe Road project is complete. After the Dozier's Station improvement was designed, the work was completed by the Maintenance Department rather than contracting the work.

- Design, bid and construct three subdivision projects (Lake of the Woods Subdivision Phase I, Trails West Subdivision and Clearview Subdivision).

Response: The Lake of the Woods project was designed and contracted with an additional section of 161 feet of Grace Lane added to the contract; all work except minor clean-up was completed in 2005. Trails West was designed and contracted late in 2005, with work expected to begin in March of 2006. The Hackberry Boulevard/Clearview Road Intersection Drainage Project has been rebudgeted for 2006.

- Design, bid and construct one low water crossing on Porter Road.

Response: This project was designed and contracted late in 2005 with work to be completed in early 2006.

- Bid and construct a safety project to lower hill at Godus Development on Clark Lane.

Response: Project completed.

- Assist in funding the construction of the intersection of Grace Lane and Richland Road.

Response: Project completed.

- 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.

Response: Boone County has been advised that this project will qualify for Federal Emergency Management Agency (FEMA) funding; therefore, it has been deferred to 2006 in anticipation of federal assistance to fund this project.

- Assist in funding and overseeing the construction of connecting Scott Boulevard to State Route K.

Response: Securing right-of-way and coordinating necessary utility relocations has been procured Actual construction in anticipated to begin June 2006.

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- Fund the electrical relocation for Hackberry Road Extension.
Response: Project has been deleted as no specific plans for completion of the extension have been brought forward.
- Design, bid and construct the road widening and stream channel relocation project on Soft Pit Hill Road.
Response: Project completed.
- Enter into and complete a design contract for street and drainage improvements on Boone Industrial Drive.
Response: A design contract has been executed. Design plans and bid documents are 95% complete.
- Enter into and complete a design contract for street and drainage improvements in Lake of the Woods Subdivision.
Response: Project completed.
- Enter into and complete a design contract for embankment repair and guardrail installation on Minor Hill Road.
Response: Re-evaluation of this project resulted in moving its design and construction to the Maintenance Department and a Term and Supply vendor to be completed in 2006.
- 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.
Response: An education and outreach program was funded and carried out via a cooperative agreement with the City of Columbia and AmeriCorps. FEMA announced in 2005 that it would be conducting a study that would update the Base Flood Elevation maps of Boone County which has rendered this project unnecessary.
- Enter into and complete a contract for strategic planning.
Response: This objective is not being pursued at this time.
- Enter into a term and supply contract for landscaping and erosion control services.
Response: No situation arose in 2005 requiring this service; however, there is an anticipated need in 2006. A contract proposal is currently under review with expected execution in early 2006.

Public Works

Design and Construction

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Performance Measures

Performance Measure	2005 Estimated	2006 Projected
Total Number of Right of Way Acquisitions	9	15
Number of Excavation Permits Issued	165	200
Review of Roadway Plans for New Road Construction	7	5
Miles of Roadways Taken to Commission for Acceptance	1.65	1.5
Number of Driveway Culvert Permits Issued	154	200
Number of Permits for New Road Construction	4	4
Number of Major Road Reconstruction Projects	4	4
Number of Traffic Counts	308	325
Number of Bridge Replacements/Reconstructions	6	4
Number of MoDNR Monuments Set	10	10

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	0.63	0.63	0.63	-
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 Intern Pool	1.00	1.00	1.00	-
Total FTEs	13.63	13.63	13.63	-
Overtime	\$4,000	\$5,000	\$5,000	-

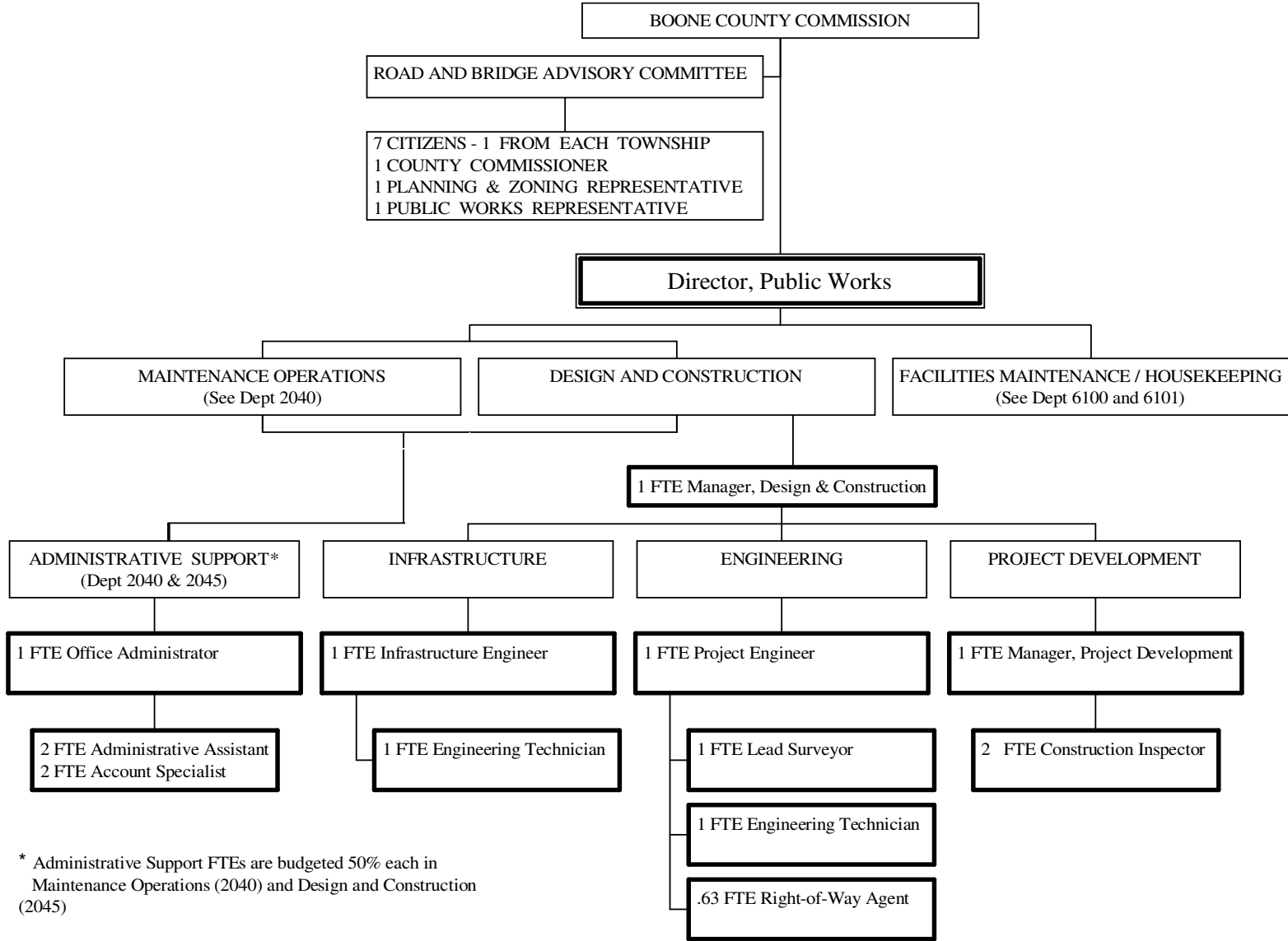
a .50 FTE in Public Works - Road & Bridge Maintenance

b County Surveyor deleted and Infrastructure Engineer added

c Surveyor deleted and Lead Surveyor added

Design and Construction

Organizational Chart



Public Works

Design and Construction

Dept. No. 2045

Annual Budget

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	554,335	593,202	550,000	615,610	0	615,610	3
10110	OVERTIME	5,557	5,000	5,500	5,000	0	5,000	0
10120	HOLIDAY WORKED	142	0	128	0	0	0	0
10200	FICA	41,332	45,762	41,000	47,476	0	47,476	3
10300	HEALTH INSURANCE	52,325	57,447	57,447	61,750	0	61,750	7
10325	DISABILITY INSURANCE	2,294	2,605	2,605	2,872	0	2,872	10
10350	LIFE INSURANCE	450	507	507	507	0	507	0
10375	DENTAL INSURANCE	4,095	4,095	4,095	4,225	0	4,225	3
10400	WORKERS COMP	5,701	6,040	6,040	6,129	0	6,129	1
10500	401(A) MATCH PLAN	6,075	7,605	7,605	7,605	0	7,605	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,932	1,990	1,990	0	0	2,023	1
10600	UNEMPLOYMENT BENEFITS	340	0	1,432	0	0	0	0
10910	PERS. SAFETY EQUIP ALLOW	0	0	0	330	0	330	0
SUBTOTAL *****		674,582	724,253	678,349	751,504	0	753,527	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATION	759	1,000	1,000	1,000	0	1,000	0
23000	OFFICE SUPPLIES	2,063	1,650	2,000	2,100	0	2,100	27
23001	PRINTING	4,357	1,500	1,500	5,900	0	5,900	293
23015	COMPUTER SUPPLIES	428	1,000	1,000	1,000	0	1,000	0
23017	COMPUTER PAPER	949	1,000	1,000	1,000	0	1,000	0
23018	PRINTER SUPPLIES	358	1,000	1,000	1,000	0	1,000	0
23021	DRAFTING SUPPLIES	493	500	500	500	0	500	0
23050	OTHER SUPPLIES	1,045	1,000	1,000	1,950	0	1,950	95
23850	MINOR EQUIPMENT & TOOLS	3,482	3,800	3,800	3,900	0	3,900	2
26600	STRT/TRAFFIC/CONST SIGNS	175	750	750	750	0	750	0
SUBTOTAL *****		14,112	13,200	13,550	19,100	0	19,100	44
DUES TRAVEL & TRAINING								
37000	DUES	1,316	1,600	1,600	1,600	0	1,600	0
37210	TRAINING/SCHOOLS	3,152	4,365	6,000	10,200	0	10,200	133
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,112	1,000	1,000	1,050	0	1,050	5
37230	MEALS & LODGING-TRAINING	1,788	3,000	3,000	3,100	0	3,100	3
SUBTOTAL *****		7,368	9,965	11,600	15,950	0	15,950	60
UTILITIES								
48000	TELEPHONES	4,105	15,240	15,240	6,460	0	6,460	57-
48002	DATA COMMUNICATIONS	0	0	0	5,772	6,840	12,612	0
48050	CELLULAR TELEPHONES	11,562	12,000	12,000	14,910	0	14,910	24
SUBTOTAL *****		15,668	27,240	27,240	27,142	6,840	33,982	24
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	10,082	16,000	16,000	17,000	0	17,000	6
59100	VEHICLE REPAIRS	2,374	3,000	3,000	3,100	0	3,100	3
59105	TIRES	750	1,000	1,000	1,000	0	1,000	0
59200	LOCAL MILEAGE	30	100	100	100	0	100	0
SUBTOTAL *****		13,237	20,100	20,100	21,200	0	21,200	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	356	2,288	2,288	2,300	0	2,300	0
60200	EQUIP REPAIRS/MAINTENANCE	131	850	500	500	0	500	41-
SUBTOTAL *****		488	3,138	2,788	2,800	0	2,800	10-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,800	1,800	3,500	0	3,500	94
71000	INSURANCE AND BONDS	33,328	35,000	35,000	36,050	0	36,050	3
71100	OUTSIDE SERVICES	2,537,876	2,960,000	2,166,287	1,789,900	0	3,813,529	28
71101	PROFESSIONAL SERVICES	0	0	0	224,000	0	224,000	0
71102	ENGINEERING SERVICES	23,421	244,000	209,000	235,000	0	180,000	26-
71118	EASEMENT ACQUISITION COSTS	85,024	65,000	65,000	80,000	0	80,000	23
71600	EQUIP LEASES & METER CHR	1,095	1,500	1,500	1,500	0	1,500	0
SUBTOTAL *****		2,680,746	3,307,300	2,478,587	2,369,950	0	4,338,579	31

Public Works

Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	0	0	0	150	0	150	0
84400	PUBLIC NOTICES	0	0	0	300	0	300	0
86800	EMERGENCY	0	50,000	0	100,000	0	100,000	100
86850	CONTINGENCY	0	35,000	0	0	0	20,000	42-
86910	PY ENCUMBRANCES NOT USED	160,117-	0	119,225-	0	0	0	0
	SUBTOTAL *****	160,117-	85,000	119,225-	100,450	0	120,450	41
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	109,476	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	7,188	2,000	2,000	0	1,000	1,000	50-
91301	COMPUTER HARDWARE	0	9,135	7,500	0	17,845	10,845	18
91302	COMPUTER SOFTWARE	0	3,826	3,826	0	3,660	3,660	4-
91400	AUTO/TRUCKS	0	19,000	19,000	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	54,816	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	799	800	800	0	0	0	0
92301	REPLC COMPUTER HDWR	6,046	6,200	6,200	0	1,420	2,840	54-
92302	REPLC COMPUTER SOFTWARE	300	21,434	21,434	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	20,027	19,000	19,000	0	0	0	0
	SUBTOTAL *****	198,654	81,395	79,760	0	23,925	18,345	77-
	TOTAL EXPENDITURES *****	3,444,739	4,271,591	3,192,749	3,308,096	30,765	5,323,933	24

Decimal values have been truncated.

Public Works – Administration

Department Number 2049

Mission

This budget accounts for revenues and other resources dedicated to road and bridge activities. It also accounts for expenditures that are not attributable to either Road and Bridge Maintenance (department number 2040) or Design and Construction (department number 2045), such as revenue sharing, rebates, and replacement revenue payments made to cities and the Centralia Special Road District.

Budget Highlights

The County is required to rebate a portion of state-derived revenues (such as CART revenues) to the Centralia Special Road District. This budget accounts for these rebates.

Passage of the one-half cent sales tax was accompanied by a voluntary roll-back of the property tax levy from \$.29 to \$.05 per \$100 assessed valuation. This voluntary roll-back in the property tax rate reduces the amount of a 25% property tax rebate paid to local jurisdictions. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to not only restore the lost revenue to these jurisdictions, but to provide additional resources beyond what they would have received for the 25% rebate. The total amount paid to each jurisdiction is determined by formula and is equal to 1.5 times the amount that would have been distributed as a 25% rebate of property taxes based on a tax levy of \$.29 per \$100 assessed valuation.

The County Commission also appropriates payments to municipalities and the Centralia Special Road District for Revenue Sharing. Revenue Sharing is intended to provide resources to cities and special road districts within Boone County to assist them with road improvement projects. The County Commission annually determines the amount to be appropriated for Revenue Sharing.

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 District & Replacement Revenue Payments	
Year	Amount	Year	Amount
1996	\$ 200,000	1996	\$ 925,080
1997	\$ 200,000	1997	\$ 955,416
1998	\$ 200,000	1998	\$1,108,900
1999	\$1,344,000	1999	\$1,211,764
2000	\$ 752,000	2000	\$1,298,383
2001	\$ 599,000	2001	\$1,336,000
2002	\$ 772,000	2002	\$1,372,000
2003	\$ 688,093	2003	\$1,513,084
2004	\$ 683,760	2004	\$1,458,735
2005	\$ 744,306	2005 (est.)	\$1,571,000
2006	\$ 691,477	2006 (budget)	\$1,552,254

Public Works – Administration

Dept. No. 2049

Annual Budget

2049 PW-ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	611,591	665,000	685,000	715,000	0	715,000	7
3002	PERSONAL PROPERTY CY	134,451	150,000	145,000	150,000	0	150,000	0
3003	RAILROAD AND UTILITY CY	28,584	31,000	27,000	28,000	0	28,000	9-
3004	REPLACEMENT SURTAX/GEN CY	113,778	115,000	115,000	115,000	0	115,000	0
3011	REAL ESTATE PY	12,308	15,000	13,000	15,000	0	15,000	0
3012	PERSONAL PROPERTY PY	13,859	14,000	14,000	14,000	0	14,000	0
3013	RAILROAD & UTILITY PY	242	0	0	0	0	0	0
	SUBTOTAL *****	914,816	990,000	999,000	1,037,000	0	1,037,000	4
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	468,451	472,000	469,000	470,000	0	470,000	0
	SUBTOTAL *****	468,451	472,000	469,000	470,000	0	470,000	0
	LICENSES AND PERMITS							
3320	PERMITS	20,398	21,000	20,500	20,500	0	20,500	2-
	SUBTOTAL *****	20,398	21,000	20,500	20,500	0	20,500	2-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,909	1,000	1,910	1,900	0	1,900	90
3450	COUNTY AID ROAD TAX	1,270,054	1,310,000	1,270,000	1,280,000	0	1,280,000	2-
3465	FED-STATE REIMB EXPENSES	63,977	2,000	2,000	2,000	0	790,300	415
3482	FED DISASTER	46,377	0	0	0	0	0	0
	SUBTOTAL *****	1,382,318	1,313,000	1,273,910	1,283,900	0	2,072,200	57
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	0	455,539	78,400	381,000	0	381,000	16-
3528	REIMB PERSONNEL/PROJECTS	6,251	1	1,000	0	0	0	0
3551	COMMISSIONS-CSRD	5,009	4,900	5,000	5,500	0	5,500	12
3573	MECHANIC CHARGES	10,313	17,280	12,000	13,000	0	13,000	24-
3585	FUEL SURCHARGE	11,313	10,000	11,500	12,000	0	12,000	20
	SUBTOTAL *****	32,888	487,720	107,900	411,500	0	411,500	15-
	INTEREST							
3710	INTEREST	1,391	700	730	750	0	750	7
3711	INT-OVERNIGHT	0	5	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	0	10	18	18	0	18	80
	SUBTOTAL *****	1,391	715	748	768	0	768	7
	MISCELLANEOUS							
3830	SALES	167	500	2,100	1,000	0	1,000	100
3835	SALE OF COUNTY FIXED ASSET	0	0	20,000	5,000	0	5,000	0
	SUBTOTAL *****	167	500	22,100	6,000	0	6,000	100
	OTHER FINANCING SOURCES							
3917	OTI:SPECIAL REVENUE FUND	9,771,362	0	0	0	0	0	0
	SUBTOTAL *****	9,771,362	0	0	0	0	0	0
	TOTAL REVENUES *****	12,591,794	3,284,935	2,893,158	3,229,668	0	4,017,968	22
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	150,000	0	150,000	0
71300	REBATES TO SP DISTRICTS	206,806	265,150	249,350	231,125	0	231,125	12-
71400	REPLACEMENT REVENUE	1,251,929	1,376,448	1,320,277	1,321,129	0	1,321,129	4-
71450	REVENUE SHARING	683,760	744,306	744,306	691,477	0	691,477	7-
	SUBTOTAL *****	2,292,495	2,535,904	2,463,933	2,393,731	0	2,393,731	5-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	9-	0	0	0	0	0	0
	SUBTOTAL *****	9-	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,292,486	2,535,904	2,463,933	2,393,731	0	2,393,731	5-

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.

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	10,288,080	10,585,000	10,780,000	11,200,000	0	11,200,000	5
	SUBTOTAL *****	10,288,080	10,585,000	10,780,000	11,200,000	0	11,200,000	5
	INTEREST							
3711	INT-OVERNIGHT	2,807	1,700	8,200	8,200	0	8,200	382
3712	INT-LONG TERM INVEST	46,223	39,600	50,000	50,000	0	50,000	26
3718	INT-SALES TAX	4,733	3,000	6,000	6,000	0	6,000	100
3798	INC/DEC IN FV OF INVESTMENTS	1,831-	25,000-	10,000	10,000	0	10,000	140-
	SUBTOTAL *****	51,932	19,300	74,200	74,200	0	74,200	284
	TOTAL REVENUES *****	10,340,012	10,604,300	10,854,200	11,274,200	0	11,274,200	6
	OTHER							
83922	OTO: SPECIAL REVENUE FUND	9,771,362	0	0	0	0	0	0
	SUBTOTAL *****	9,771,362	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	9,771,362	0	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 \$150,000. This total includes \$50,000 to be used toward a local match requirement for an Outdoor Recreation Grant, which would provide construction of baseball fields and outdoor shelters on a portion of the fairground property. An additional \$100,000 is included to be used for business operations analysis of the fairground's commercial operations.

The Commission intends to finance the outdoor recreation 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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3482	FED DISASTER	23,133	0	0	0	0	0	0
	SUBTOTAL *****	23,133	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	236	200	700	0	0	0	0
3712	INT-LONG TERM INVEST	3,814	3,700	5,300	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	334	0	0	0	0	0	0
	SUBTOTAL *****	4,385	3,900	6,000	0	0	0	0
	TOTAL REVENUES *****	27,519	3,900	6,000	0	0	0	0
	OTHER							
84400	PUBLIC NOTICES	192	0	0	0	0	0	0
86850	CONTINGENCY	0	50,000	0	10,000	0	150,000	200
	SUBTOTAL *****	192	50,000	0	10,000	0	150,000	200
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	14,970	0	0	0	0	0	0
	SUBTOTAL *****	14,970	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	15,163	50,000	0	10,000	0	150,000	200

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 budgetary increases are primarily due to increased payroll and health benefits, as well as increased mileage reimbursement.

Annual Budget

1410 COMMUNITY HEALTH
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	100	100	0	100	0	100	0
	SUBTOTAL *****	100	100	0	100	0	100	0
	TOTAL REVENUES *****	100	100	0	100	0	100	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	940	2,500	1,000	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	0	25,000	25,542	26,000	0	26,000	4
	SUBTOTAL *****	940	27,500	26,542	28,500	0	28,500	3
	OTHER							
86640	DENTAL ASSISTANCE	7,079	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	8,818	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	620,064	774,691	774,691	837,485	0	837,485	8
	SUBTOTAL *****	635,962	786,691	786,691	849,485	0	849,485	7
	TOTAL EXPENDITURES *****	636,902	814,191	813,233	877,985	0	877,985	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 (reflects level 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 budget will be amended mid-year in the event the grant is extended or renewed.

Annual Budget

1420 SOCIAL SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	123,675	170,393	107,404	62,990	0	0	0
	SUBTOTAL *****	123,675	170,393	107,404	62,990	0	0	0
	TOTAL REVENUES *****	123,675	170,393	107,404	62,990	0	0	0
	OTHER							
84200	OTHER CONTRACTS	141,902	63,465	63,465	19,050	2,200	19,050	69-
85800	SPECIAL GRANT EXPENSES	0	125,978	62,989	62,990	0	0	0
86621	IN HOME ASSISTANCE	16,018	16,500	16,500	16,500	0	16,500	0
86625	ADULT OFFENDER RES.TRMT	13,000	13,000	13,000	13,000	1,000	13,000	0
86630	ELDERLY SUPPORT SERVICES	12,500	13,250	13,250	13,250	0	13,250	0
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	0	2,000	0
86647	EMERGENCY SHELTER/CHILDREN	7,000	7,000	7,000	7,000	450	7,000	0
86650	CHILD DAY CARE	12,750	13,750	13,750	13,750	0	13,750	0
86665	EMERGENCY FOOD PANTRY	13,750	15,000	15,000	15,000	0	15,000	0
86682	COMMUNITY SERV ADVS COMM	17,900	18,400	18,400	18,950	0	18,950	2
86690	ELDRLY-HANDICAPPED TRANSP.	10,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	246,821	298,343	235,354	191,490	3,650	128,500	56-
	TOTAL EXPENDITURES *****	246,821	298,343	235,354	191,490	3,650	128,500	56-

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	2004	2005	2005	2006	2006	2006	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
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	0	9,680	0
86615	INDIGENT BURIALS	300	1,000	500	1,000	0	1,000	0
86675	EXTENSION COUNCIL	150,000	150,000	150,000	150,000	13,174	150,000	0
86689	BOONE CO. HISTORICAL SOCI	21,000	21,000	21,000	21,000	4,000	21,000	0
SUBTOTAL *****		195,980	196,680	196,180	196,680	17,174	196,680	0
TOTAL EXPENDITURES *****		195,980	196,680	196,180	196,680	17,174	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

The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases.

There are no significant changes in this budget.

Annual Budget

2030 DOMESTIC VIOLENCE
203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,350	11,000	10,470	10,500	0	10,500	4-
3567	DOM VIOLENCE FEES-CIR CLK	21,628	22,500	23,757	22,500	0	22,500	0
	SUBTOTAL *****	31,978	33,500	34,227	33,000	0	33,000	1-
	INTEREST							
3711	INT-OVERNIGHT	7	5	15	15	0	15	200
3712	INT-LONG TERM INVEST	123	100	125	125	0	125	25
3798	INC/DEC IN FV OF INVESTMENTS	13-	95-	0	0	0	0	0
	SUBTOTAL *****	118	10	140	140	0	140	300
	TOTAL REVENUES *****	32,096	33,510	34,367	33,140	0	33,140	1-
	OTHER							
86900	MISCELLANEOUS	31,388	33,510	34,140	33,510	0	33,510	0
	SUBTOTAL *****	31,388	33,510	34,140	33,510	0	33,510	0
	TOTAL EXPENDITURES *****	31,388	33,510	34,140	33,510	0	33,510	0

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.

Local Emergency Planning Committee

Dept. No. 2100

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	6,957	7,000	8,979	8,000	0	8,000	14
	SUBTOTAL *****	6,957	7,000	8,979	8,000	0	8,000	14
	INTEREST							
3711	INT-OVERNIGHT	10	10	30	35	0	35	250
3712	INT-LONG TERM INVEST	174	130	215	250	0	250	92
3798	INC/DEC IN FV OF INVESTMENTS	34-	15-	0	0	0	0	0
	SUBTOTAL *****	150	125	245	285	0	285	128
	TOTAL REVENUES *****	7,108	7,125	9,224	8,285	0	8,285	16
	MATERIALS & SUPPLIES							
22000	POSTAGE	56	100	100	150	0	150	50
23001	PRINTING	0	100	100	100	0	100	0
23050	OTHER SUPPLIES	7,487	11,060	11,000	7,500	0	7,500	32-
	SUBTOTAL *****	7,543	11,260	11,200	7,750	0	7,750	31-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	200	2,940	3,940	1,000	0	1,000	65-
37230	MEALS & LODGING-TRAINING	184	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	384	3,940	3,940	2,000	0	2,000	49-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	354	600	500	1,000	0	1,000	66
	SUBTOTAL *****	354	600	500	1,000	0	1,000	66
	OTHER							
84300	ADVERTISING	0	500	500	500	0	500	0
	SUBTOTAL *****	0	500	500	500	0	500	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,000	1,000	3,000	0	3,000	0
	SUBTOTAL *****	0	3,000	1,000	3,000	0	3,000	0
	TOTAL EXPENDITURES *****	8,282	19,300	17,140	14,250	0	14,250	26-

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
84200	OTHER CONTRACTS	7,000	8,875	8,875	7,000	0	7,000	21-
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	67,875	67,875	66,000	10,000	66,000	2-
	TOTAL EXPENDITURES *****	66,000	67,875	67,875	66,000	10,000	66,000	2-

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES							
48000	TELEPHONES	1,784	1,980	1,980	1,980	0	1,980	0
48200	ELECTRICITY	78	84	84	84	0	84	0
	SUBTOTAL *****	1,862	2,064	2,064	2,064	0	2,064	0
60400	EQUIP & BLDG MAINTENANCE							
60400	GROUNDS MAINTENANCE	17,971	22,075	22,075	20,320	12,600	20,320	7-
	SUBTOTAL *****	17,971	22,075	22,075	20,320	12,600	20,320	7-
71101	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	0	0	0	2,520	2,520	0
71500	BUILDING USE/RENT CHARGE	16,935	24,331	24,331	21,130	0	21,130	13-
	SUBTOTAL *****	16,935	24,331	24,331	21,130	2,520	23,650	2-
91300	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	450	0	0	0	0	0	0
	SUBTOTAL *****	450	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	37,218	48,470	48,470	43,514	15,120	46,034	5-

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

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
- Continue to work with the Storm Water Task Force and the Public Works Department to develop appropriate regulations for the unincorporated parts of Boone County.
- Review existing conditions in an effort to anticipate development impacts of several large scale developments proposed for the City of Columbia on nearby properties.
- Review the County land use master plan and look at the Highway 63 corridor.

Progress on Prior Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
Response: Planning and Zoning has worked with many clients this year; realtors, property owners, developers, surveyors and engineers. The staff has also worked with the Missouri Department of Transportation, Department of Natural Resources, the planning staff of the City of Columbia, and the city administrators of Centralia, Hallsville and Ashland. Staff has prepared reports and provided information and support in a timely fashion, generally providing responses within two hours of receiving a request.
- Work with the Storm Water Task Force to develop appropriate regulations for the unincorporated parts of Boone County.
Response: The Planning Division continues to provide 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. All regulations must comply with the standards set out in the Columbia/Boone County EPA Phase II NPDES permit. This project began in 2002. The County's position in

the project was enhanced in 2005 by the addition of a public works FTE dedicated to working with storm water design and implementation.

- Continue work on the Stream Buffer Ordinance, and 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.

Response: Boone County is the coordinating agency for a Department of Natural Resources (DNR) 319 grant. As part of the grant, the Planning Division has worked with both DNR and Missouri Department of Conservation to develop a program to study and implement best management practices for the Bonne Femme watershed. Planning and Zoning hired an Urban Conservationist to coordinate the various aspects of the grant. A Senior Planner has acted as the project coordinator for this endeavor.

- Continue comprehensive review and revision of zoning regulations.

Response: On-going. At the request of a developer, staff researched and suggested a change to the zoning regulations that deals with how close a building can be to the property line. A recommendation was forwarded to the County Commission, and the Planning and Zoning Commission. After review, three public hearings were held and the regulations amended.

- Develop a work program focusing on the land use master plan.

Response: On-going. An entry level planner was added to the 2005 budget. The position has been filled allowing more time for senior planners to devote to projects having higher priorities.

Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Zoning Applications Processed	24	20	20
Number of Conditional Use Permits Processed	11	18	20
Number of Subdivision Plats Processed	57	60	60
Number of Administrative Services	39	50	50
Number of Floodplain Checks Performed	977	950	900
Number of Subdivision Addresses Assigned	178	250	200
Number of New Addresses Established	732	600	500
Number of Address Conflicts Resolved	11	15	10
Number of County Commission Hearings	18	15	18
Number of P & Z Meetings Conducted	24	22	24
Number of BOA Meetings Conducted	9	10	12

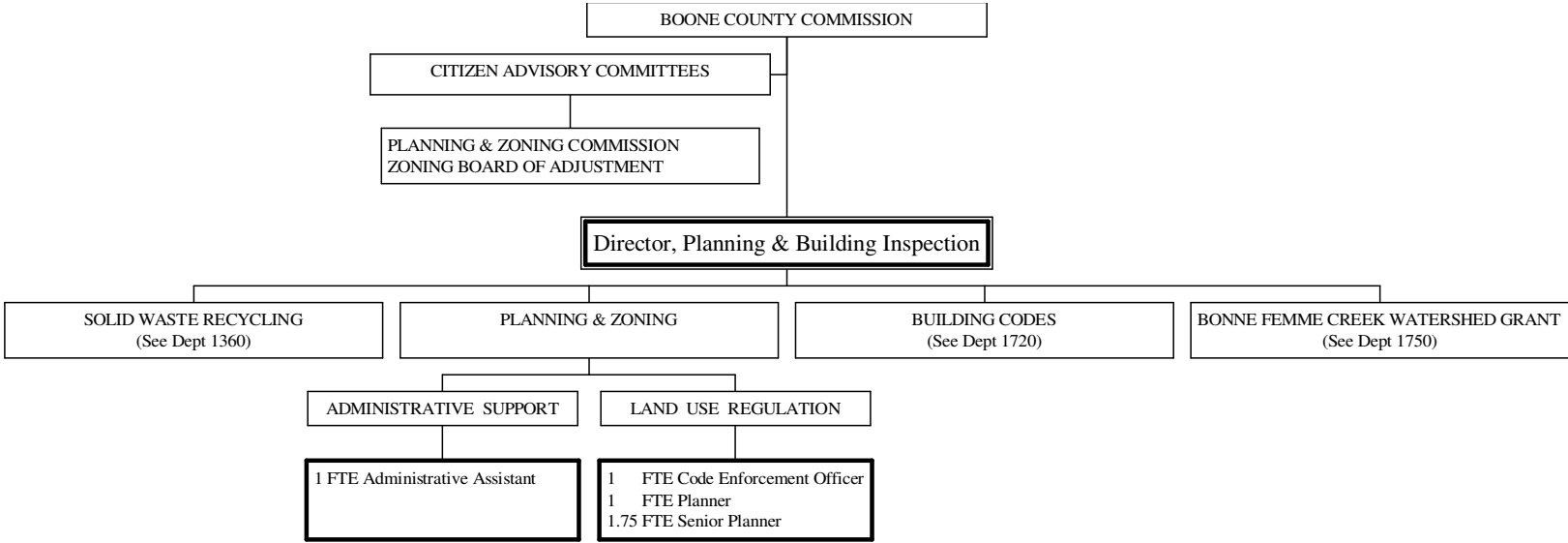
Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	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	5.42	5.42	-
Overtime	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	10,934	7,500	8,000	8,000	0	8,000	6
	SUBTOTAL *****	10,934	7,500	8,000	8,000	0	8,000	6
	TOTAL REVENUES *****	10,934	7,500	8,000	8,000	0	8,000	6
	PERSONAL SERVICES							
10100	SALARIES & WAGES	197,999	248,183	238,000	258,508	0	258,508	4
10110	OVERTIME	1,775	2,000	3,200	5,000	0	5,000	150
10120	HOLIDAY WORKED	116	500	200	500	0	500	0
10200	FICA	14,713	19,177	17,570	20,196	0	20,196	5
10300	HEALTH INSURANCE	17,790	23,950	23,950	25,745	0	25,745	7
10325	DISABILITY INSURANCE	854	1,136	1,214	1,275	0	1,275	12
10350	LIFE INSURANCE	159	211	211	211	0	211	0
10375	DENTAL INSURANCE	1,392	1,707	1,707	1,761	0	1,761	3
10400	WORKERS COMP	1,555	1,988	1,988	1,921	0	1,921	3-
10500	401(A) MATCH PLAN	2,327	3,235	2,223	3,170	0	3,170	2-
	SUBTOTAL *****	238,683	302,087	290,263	318,287	0	318,287	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	591	600	500	600	0	600	0
23000	OFFICE SUPPLIES	648	800	650	800	0	800	0
23001	PRINTING	526	700	700	700	0	700	0
23020	MICROFILM/FILM	0	50	1	1	0	1	98-
23050	OTHER SUPPLIES	237	350	250	350	0	350	0
23850	MINOR EQUIPMENT & TOOLS	61	100	65	100	0	100	0
	SUBTOTAL *****	2,066	2,600	2,166	2,551	0	2,551	1-
	DUES TRAVEL & TRAINING							
37000	DUES	634	1,400	1,500	1,780	0	1,780	27
37200	SEMINARS/CONFEREN/MEETING	400	1,500	800	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	250	700	0	700	0
37230	MEALS & LODGING-TRAINING	387	1,000	350	1,000	0	1,000	0
	SUBTOTAL *****	1,421	4,600	2,900	4,980	0	4,980	8
	UTILITIES							
48000	TELEPHONES	2,273	3,113	3,000	3,000	0	3,000	3-
48050	CELLULAR TELEPHONES	0	100	10	100	0	100	0
	SUBTOTAL *****	2,273	3,213	3,010	3,100	0	3,100	3-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	447	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	447	3,000	3,000	3,000	0	3,000	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	427	455	410	560	0	560	23
60200	EQUIP REPAIRS/MAINTENANCE	0	450	100	300	0	300	33-
	SUBTOTAL *****	427	905	510	860	0	860	4-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	200	1,700	753	1,500	0	1,500	11-
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71100	OUTSIDE SERVICES	0	1	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	2,700	500	2,700	0	2,700	0
71500	BUILDING USE/RENT CHARGE	11,847	14,360	14,360	15,067	0	15,067	4
	SUBTOTAL *****	12,047	18,811	15,663	19,317	0	19,317	2

Planning and Zoning

Dept. No. 1710

1710 PLANNING & ZONING
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING	0	150	1	150	0	150	0
84400	PUBLIC NOTICES	53	500	500	500	0	500	0
SUBTOTAL *****		53	650	501	650	0	650	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	200	1	0	0	0	0
91100	FURNITURE AND FIXTURES	0	5,000	5,142	0	0	0	0
91302	COMPUTER SOFTWARE	0	5,600	5,621	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	327	164	0	0	0	0
SUBTOTAL *****		0	11,127	10,928	0	0	0	0
TOTAL EXPENDITURES *****		257,420	346,993	328,941	352,745	0	352,745	1

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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

The FY 2006 budget includes funding (in Contingency, see department number 1123) for the equipment and other costs required to implement mobile office technology for Building Inspectors. The scope of the appropriation is for one pilot installation which will allow the department to fully evaluate the benefit of department-wide implementation. There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide code information and inspection services 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 code information and inspection services 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.
- Address concerns about consistency and fairness in the inspection process.
Response: The Director and Chief Building Inspector have attended monthly meetings with the Home Builders Association to discuss their concerns. Continuing a dialogue with the construction community has been valuable, resulting in 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

Building Codes

Dept. No. 1720

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

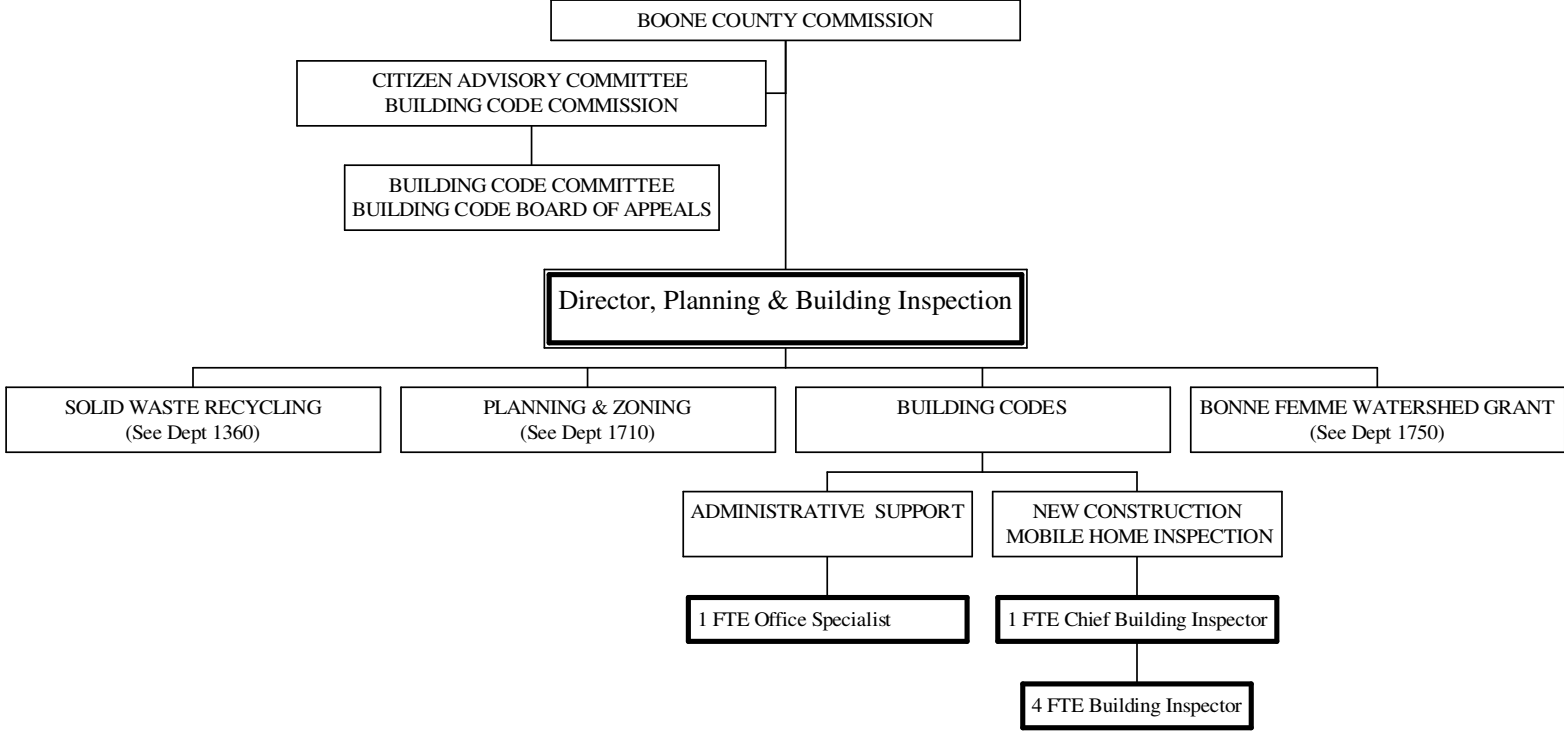
Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Number of Building Permits Processed	1,255	1,450	1,450
Number of Mobile Home Permits Processed	35	35	40
Number of Inspections Conducted	8,511	8,500	8,500
Number of Plan Reviews Performed	157	100	100
Number of Building Reports Completed	20	21	20

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.33 a	0.33 a	0.33 a	-
Chief Building Inspector	1.00	1.00	1.00	-
Building Inspector	4.00	4.00	4.00	-
Office Specialist	1.00	1.00	1.00	-
Total FTEs	6.33	6.33	6.33	-
Overtime	\$ 23,000	\$ 24,000	\$ 24,000	\$ -

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
	PERMITS	194,452	185,000	230,000	280,000	0	280,000	51
	SUBTOTAL *****	194,452	185,000	230,000	280,000	0	280,000	51
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	0	100	1	100	0	100	0
	SUBTOTAL *****	0	100	1	100	0	100	0
	TOTAL REVENUES *****	194,452	185,100	230,001	280,100	0	280,100	51
	PERSONAL SERVICES							
10100	SALARIES & WAGES	230,536	245,269	237,055	256,343	62,819	256,343	4
10110	OVERTIME	27,035	24,000	27,585	24,000	0	24,000	0
10120	HOLIDAY WORKED	1,020	1,500	1,500	1,500	0	1,500	0
10200	FICA	19,043	20,713	19,482	21,561	4,806	21,561	4
10300	HEALTH INSURANCE	25,478	27,972	27,972	30,067	8,838	30,067	7
10325	DISABILITY INSURANCE	1,009	1,225	1,261	1,365	314	1,365	11
10350	LIFE INSURANCE	227	246	246	246	78	246	0
10375	DENTAL INSURANCE	1,993	1,993	1,993	2,057	630	2,057	3
10400	WORKERS COMP	7,387	7,709	7,709	9,093	1,723	9,093	17
10500	401(A) MATCH PLAN	2,247	3,703	2,635	3,703	1,300	3,703	0
10510	CERF-EMPLOYER PD CONTRIBUTION	753	1,860	1,657	0	0	1,200	35-
10600	UNEMPLOYMENT BENEFITS	1,221	245	245	0	0	0	0
	SUBTOTAL *****	317,953	336,435	329,340	349,935	80,508	351,135	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	4,076	4,000	4,000	4,000	0	4,000	0
23000	OFFICE SUPPLIES	768	1,050	1,000	1,050	0	1,050	0
23001	PRINTING	606	620	600	620	0	620	0
23020	MICROFILM/FILM	0	50	0	0	0	0	0
23050	OTHER SUPPLIES	491	400	465	600	0	600	50
23850	MINOR EQUIPMENT & TOOLS	406	400	400	1,400	230	1,400	250
	SUBTOTAL *****	6,349	6,520	6,465	7,670	230	7,670	17
	DUES TRAVEL & TRAINING							
37000	DUES	100	450	400	450	0	450	0
37200	SEMINARS/CONFEREN/MEETING	515	1,650	800	1,650	0	1,650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	312	357	300	357	0	357	0
37230	MEALS & LODGING-TRAINING	202	800	500	800	0	800	0
	SUBTOTAL *****	1,129	3,257	2,000	3,257	0	3,257	0
	UTILITIES							
48000	TELEPHONES	1,758	1,950	1,900	1,950	810	1,950	0
48002	DATA COMMUNICATIONS	0	0	0	0	3,570	0	0
48050	CELLULAR TELEPHONES	3,230	3,700	3,500	3,700	1,000	3,700	0
	SUBTOTAL *****	4,989	5,650	5,400	5,650	5,380	5,650	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	10,274	10,000	12,000	15,000	2,000	15,000	50
59100	VEHICLE REPAIRS	2,138	3,000	2,800	3,000	800	3,000	0
59105	TIRES	1,512	2,000	1,600	2,000	650	2,000	0
59200	LOCAL MILEAGE	0	400	100	400	0	400	0
	SUBTOTAL *****	13,925	15,400	16,500	20,400	3,450	20,400	32
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	401	360	360	510	153	510	41
60200	EQUIP REPAIRS/MAINTENANCE	0	200	50	200	0	200	0
	SUBTOTAL *****	401	560	410	710	153	710	26

Building Codes

Dept. No. 1720

1720 BUILDING CODES
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	500	500	0
71500	BUILDING USE/RENT CHARGE	5,668	6,872	6,872	7,210	0	7,210	4
	SUBTOTAL *****	5,668	6,872	6,872	7,210	500	7,710	12
	OTHER							
84300	ADVERTISING	0	200	25	200	0	200	0
84400	PUBLIC NOTICES	0	150	150	150	0	150	0
	SUBTOTAL *****	0	350	175	350	0	350	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	1	0	485	0	0
91100	FURNITURE AND FIXTURES	0	0	1	0	9,300	0	0
91300	MACHINERY & EQUIPMENT	989	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	0	1	0	3,905	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	5,464	3,520	0
91400	AUTO/TRUCKS	0	0	0	0	24,000	0	0
92000	REPLCMENT OFFICE EQUIP	0	227	164	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	427	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	22,100	22,100	0	0	0	0
	SUBTOTAL *****	1,416	22,327	22,267	0	43,154	3,520	84-
	TOTAL EXPENDITURES *****	351,834	397,371	389,429	395,182	133,375	400,402	0

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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. Increased budgetary costs are primarily due to increased payroll and health benefits, increased fuel costs, and increased contractual costs for boarding services. In addition, an appropriation is included for replacement of the animal control van.

Annual Budget

1730 ANIMAL CONTROL
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS	1,376	825	900	825	0	825	0
	PERMITS							
	SUBTOTAL *****	1,376	825	900	825	0	825	0
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	4,220	3,800	3,800	3,800	0	3,800	0
3516	BOARDING FEES	4,100	3,800	4,500	3,800	0	3,800	0
	SUBTOTAL *****	8,320	7,600	8,300	7,600	0	7,600	0
	TOTAL REVENUES *****	9,696	8,425	9,200	8,425	0	8,425	0
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	122,935	131,460	131,460	138,789	0	138,789	5
	SUBTOTAL *****	122,935	131,460	131,460	138,789	0	138,789	5
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	0	0	0	25,000	0	25,000	0
	SUBTOTAL *****	0	0	0	25,000	0	25,000	0
	TOTAL EXPENDITURES *****	122,935	131,460	131,460	163,789	0	163,789	24

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. Budgetary increases are primarily due to increased personnel and health benefit costs.

Annual Budget

1740 ON-SITE WASTE WATER
100 GENERAL FUND

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	52,900	52,000	52,000	52,000	0	52,000	0
	SUBTOTAL *****	52,900	52,000	52,000	52,000	0	52,000	0
	MISCELLANEOUS							
3894	RETURNED CHECK PENALTY	20	0	0	0	0	0	0
	SUBTOTAL *****	20	0	0	0	0	0	0
	TOTAL REVENUES *****	52,920	52,000	52,000	52,000	0	52,000	0
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	99,034	99,029	99,029	105,179	0	105,179	6
	SUBTOTAL *****	99,034	99,029	99,029	105,179	0	105,179	6
	TOTAL EXPENDITURES *****	99,034	99,029	99,029	105,179	0	105,179	6

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 II. The costs include full funding for a Planner position and related operational items included in the grant.

Goals and Objectives

Budget Year Objectives

- Continue to develop scientifically based land-use policies with the help of policy and citizen advisory committees.
- Work with developers to identify and complete a Conservation Development project.
- Continue to provide access to stream monitoring data, research results, and project information to watershed residents through newsletters, a website, and presentations.

- Conduct education and outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.
- Develop a cost share plan to implement best management practices (BMPs) in the watershed using information gathered in the sub-watershed sensitivity analysis.
- Conduct clean-up events in Bonne Femme Watershed.
- Conduct a sub-watershed sensitivity analysis to determine potentially susceptible areas in the Bonne Femme Watershed.
- Complete development of a watershed management plan.
- Prepare invoices, progress reports, and financial reports for submission to the Missouri Department of Natural Resources (MoDNR).

Progress on Prior 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.
Response: An open house was held on February 23, 2005 in the Little Bonne Femme Baptist Church. Invitations were mailed to all property owners within the watershed. Approximately 50 individuals attended. On November 14, 2005, the public was invited to attend a presentation to explain the findings of the Sub-Watershed Sensitivity Analysis (SWSA) that was published by the project. Approximately 60 individuals attended. On November 30, 2005, a public debate of the policy recommendations contained in the SWSA was held. Approximately 150 individuals attended.
- Provide elected officials with scientifically based land-use policies through the formation of policy and citizen advisory committees.
Response: A Policy Committee was formed in 2004, and has been meeting quarterly. It is composed of one member each from Columbia Planning and Zoning Commission, Columbia City Council, Ashland Planning Commission and Board of Aldermen, Pierpont Board of Aldermen, Boone County Regional Sewer District Board of Directors, Consolidated Public Water District Number 1 Board of Directors, Water District Number 9 Board of Directors, University of Missouri, County of Boone County Commission and Planning and Zoning Commission. A Stakeholder Committee was also formed in 2004, and has been meeting at least once per month. The members of the Committee were selected by the Policy Committee and represent three sectors of the population: land owners, business/land development and environmentalism.
- Conduct monitoring of current watershed water quality conditions at ten sites within the watershed, and monitor the pollution reducing impacts of installed BMPs.
Response: Monitoring continues at ten locations within the watershed. Samples are collected quarterly by the USDA/Agricultural Research Service.

- Provide access to stream monitoring data, research results, and project information to watershed residents through the use of newsletters, a website, and presentations.
Response: An index to water quality data available for the Bonne Femme Watershed is accessible on the project website www.cavewatershed.org.
- Conduct education and outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.
Response: Events were held as described above to educate developers and landowners. A series of educational presentations was made to the Stakeholder Committee and to a lesser extent the Policy Committee in order to provide them with a base of information about natural and manmade resources in the watershed.
- Monitor water quality in Bonne Femme Watershed.
Response: Monitoring continues at ten locations within the watershed. Samples are collected quarterly by the UDSA/Agricultural Research Service.
- Conduct clean-up events in Bonne Femme Watershed.
Response: Three clean up events were held: April 16, July 17, and October 8. Clean up projects ranged from trash pickup to removing graffiti from cave walls.
- Conduct a sub watershed sensitivity analysis to determine potentially susceptible areas in the Bonne Femme Watershed.
Response: The Sub-Watershed Sensitivity Analysis (SWSA) was contracted to Applied Ecological Services. The SWSA was released to the public in September 2005. Approximately 50 hard copies were printed and distributed. Over 100 digital copies were published on CD-ROM. The study is also available on the project website at www.cavewatershed.org.
- Develop a watershed management plan.
Response: The Stakeholder Committee has primary responsibility for the content of the watershed plan. The plan is half complete and is scheduled for completion in summer of 2006.
- Prepare invoices, progress reports, and financial reports for submission to MoDNR.
Response: All required reports and invoices have been submitted to MoDNR on a quarterly basis except for the annual report, which is submitted annually.

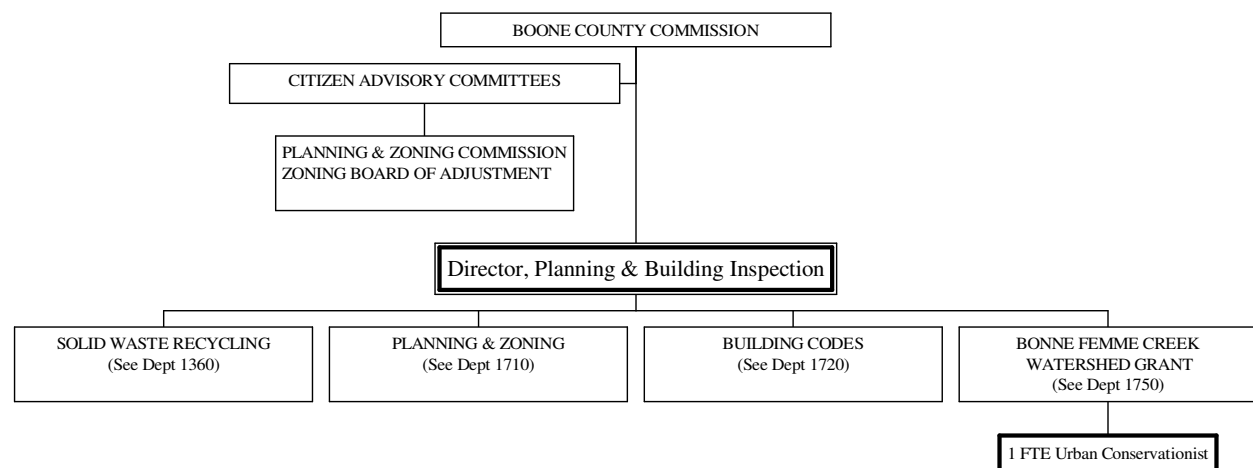
Performance Measures

Performance Measure	2004	2005	2006
	Actual	Estimated	Projected
Sites Monitored for Water Quality	4	4	4
Cave Mapping and Stream Cleanup Events	2	5	5
Steering Committee Meetings	17	16	12
Stakeholder and Policy Committee Meetings	8	12	16
Presentations to Local Groups	9	6	6
Watershed Forums Conducted	1	1	1
Workshops Conducted for Development Community	1	1	1
Public Meeting/Open Houses Conducted	0	1	1
Sub watershed Sensitivity Analyses	NA	1	NA
Newsletters Mailed to Watershed Residents	1	1	1
Watershed Management Plans Developed	NA	N/A	1
Quarterly Reports and Invoices Submitted to MoDNR	4	4	4

Personnel Detail

Position Title	2004	2005	2006	2005-2006
	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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	59,888	93,759	137,000	408,580	0	408,580	335
	SUBTOTAL *****	59,888	93,759	137,000	408,580	0	408,580	335
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
3890	MISCELLANEOUS MISCELLANEOUS	620	0	0	0	0	0	0
	SUBTOTAL *****	620	0	0	0	0	0	0
	TOTAL REVENUES *****	60,508	93,759	137,000	408,580	0	408,580	335
	PERSONAL SERVICES							
10100	SALARIES & WAGES	36,572	44,512	40,306	45,295	0	45,295	1
10120	HOLIDAY WORKED	69	0	0	0	0	0	0
10200	FICA	2,578	3,405	2,820	3,465	0	3,465	1
10300	HEALTH INSURANCE	4,025	4,419	4,419	4,750	0	4,750	7
10325	DISABILITY INSURANCE	157	201	207	218	0	218	8
10350	LIFE INSURANCE	36	39	39	39	0	39	0
10375	DENTAL INSURANCE	315	315	315	325	0	325	3
10400	WORKERS COMP	358	376	376	349	0	349	7-
10500	401(A) MATCH PLAN	675	585	350	585	0	585	0
	SUBTOTAL *****	44,787	53,852	48,832	55,026	0	55,026	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	502	2,600	2,600	2,704	0	2,704	4
23000	OFFICE SUPPLIES	15	0	0	0	0	0	0
23001	PRINTING	1,593	4,248	2,348	12,848	0	12,848	202
23050	OTHER SUPPLIES	1,638	2,450	1,450	5,200	0	5,200	112
	SUBTOTAL *****	3,749	9,298	6,398	20,752	0	20,752	123
	DUES TRAVEL & TRAINING							
37000	DUES	26	0	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	477	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	278	790	790	790	0	790	0
37230	MEALS & LODGING-TRAINING	226	0	0	0	0	0	0
	SUBTOTAL *****	1,010	1,040	1,040	1,040	0	1,040	0
	UTILITIES							
48000	TELEPHONES	278	624	624	624	0	624	0
	SUBTOTAL *****	278	624	624	624	0	624	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	70,925	26,090	15,000	332,733	0	332,733	175
	SUBTOTAL *****	70,925	26,090	15,000	332,733	0	332,733	175
	OTHER							
86910	PY ENCUMBRANCES NOT USED	178-	0	0	0	0	0	0
	SUBTOTAL *****	178-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	4,850	4,766	0	0	0	0
	SUBTOTAL *****	0	4,850	4,766	0	0	0	0
	TOTAL EXPENDITURES *****	120,573	95,754	76,660	410,175	0	410,175	328

Decimal values have been truncated.

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 3040, 3810, 3820, 3830,
3840, 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:

- 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
- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

Dept. Nos. 3040, 3810, 3820, 3830, 3840, 3850

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3710	INTEREST	0	0	3,200	0	0	0	0
3711	INT-OVERNIGHT	0	0	25	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	200	0	0	0	0
	SUBTOTAL *****	0	0	3,425	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	0	80,595	96,300	168,466	0	168,466	109
	SUBTOTAL *****	0	80,595	96,300	168,466	0	168,466	109
	OTHER FINANCING SOURCES							
3925	PROCEEDS OF SPCL OBLG BND	0	200,500	200,500	0	0	0	0
	SUBTOTAL *****	0	200,500	200,500	0	0	0	0
	TOTAL REVENUES *****	0	281,095	300,225	168,466	0	168,466	40-
	OTHER							
84100	INTEREST EXPENSE	0	30,480	29,724	117,592	0	117,592	285
86900	MISCELLANEOUS	0	0	1,500	2,000	0	2,000	0
	SUBTOTAL *****	0	30,480	31,224	119,592	0	119,592	292
	TOTAL EXPENDITURES *****	0	30,480	31,224	119,592	0	119,592	292

Decimal values have been truncated.

Annual Budget

3810 1996 SERIES GO BONDS-ROAD NID
381 1996 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	25,242	19,379	19,379	23,724	0	23,724	22
	SUBTOTAL *****	25,242	19,379	19,379	23,724	0	23,724	22
	INTEREST							
3710	INTEREST	0	0	6	0	0	0	0
3711	INT-OVERNIGHT	0	5	10	10	0	10	100
3712	INT-LONG TERM INVEST	11	50	90	90	0	90	80
3798	INC/DEC IN FV OF INVESTMENTS	21	0	0	0	0	0	0
	SUBTOTAL *****	33	55	106	100	0	100	81
	TOTAL REVENUES *****	25,276	19,434	19,485	23,824	0	23,824	22
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	40,000	15,000	15,000	15,000	0	15,000	0
84100	INTEREST EXPENSE	2,495	1,140	1,140	383	0	383	66-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	42,745	16,640	16,640	15,883	0	15,883	4-
	TOTAL EXPENDITURES *****	42,745	16,640	16,640	15,883	0	15,883	4-

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3810, 3820, 3830, 3840, 3850

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	44,442	37,390	37,390	35,838	0	35,838	4-
	SUBTOTAL *****	44,442	37,390	37,390	35,838	0	35,838	4-
	INTEREST							
3710	INTEREST	0	0	100	0	0	0	0
3711	INT-OVERNIGHT	21	50	50	50	0	50	0
3712	INT-LONG TERM INVEST	352	350	400	400	0	400	14
3798	INC/DEC IN FV OF INVESTMENTS	9	0	0	0	0	0	0
	SUBTOTAL *****	383	400	550	450	0	450	12
	TOTAL REVENUES *****	44,826	37,790	37,940	36,288	0	36,288	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	40,000	0	40,000	14
84100	INTEREST EXPENSE	7,742	6,256	6,255	4,633	0	4,633	25-
86900	MISCELLANEOUS	275	500	500	500	0	500	0
	SUBTOTAL *****	43,017	41,756	41,755	45,133	0	45,133	8
	TOTAL EXPENDITURES *****	43,017	41,756	41,755	45,133	0	45,133	8

Decimal values have been truncated.

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	24,287	21,712	21,712	24,988	0	24,988	15
3059	NID PROP TAX PASS THRU-INTERST	9,469	8,031	8,031	6,359	0	6,359	20-
	SUBTOTAL *****	33,757	29,743	29,743	31,347	0	31,347	5
	INTEREST							
3710	INTEREST	0	0	25	0	0	0	0
3711	INT-OVERNIGHT	28	50	70	70	0	70	40
3712	INT-LONG TERM INVEST	496	500	600	600	0	600	20
	SUBTOTAL *****	524	550	695	670	0	670	21
	TOTAL REVENUES *****	34,281	30,293	30,438	32,017	0	32,017	5
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	25,000	25,000	30,000	0	30,000	20
84100	INTEREST EXPENSE	10,313	9,045	9,045	7,635	0	7,635	15-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	35,563	34,545	34,545	38,135	0	38,135	10
	TOTAL EXPENDITURES *****	35,563	34,545	34,545	38,135	0	38,135	10

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3810, 3820, 3830, 3840, 3850

Annual Budget

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

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	19,004	16,739	16,739	16,464	0	16,464	1-
3059	NID PROP TAX PASS THRU-INTERST	5,687	5,579	5,579	4,518	0	4,518	19-
	SUBTOTAL *****	24,691	22,318	22,318	20,982	0	20,982	5-
	INTEREST							
3710	INTEREST	0	0	101	0	0	0	0
3711	INT-OVERNIGHT	11	10	30	30	0	30	200
3712	INT-LONG TERM INVEST	198	200	230	230	0	230	15
3798	INC/DEC IN FV OF INVESTMENTS	18	0	0	0	0	0	0
	SUBTOTAL *****	229	210	361	260	0	260	23
	TOTAL REVENUES *****	24,921	22,528	22,679	21,242	0	21,242	5-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	17,000	18,000	18,000	18,000	0	18,000	0
84100	INTEREST EXPENSE	6,786	5,876	5,876	4,940	0	4,940	15-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	24,036	24,376	24,376	23,440	0	23,440	3-
	TOTAL EXPENDITURES *****	24,036	24,376	24,376	23,440	0	23,440	3-

Decimal values have been truncated.

Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID
385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	29,068	22,906	22,906	25,121	0	25,121	9
3059	NID PROP TAX PASS THRU-INTERST	9,229	7,635	7,635	7,034	0	7,034	7-
	SUBTOTAL *****	38,297	30,541	30,541	32,155	0	32,155	5
	INTEREST							
3710	INTEREST	0	0	182	0	0	0	0
3711	INT-OVERNIGHT	57	50	130	130	0	130	160
3712	INT-LONG TERM INVEST	959	1,000	1,100	1,100	0	1,100	10
3798	INC/DEC IN FV OF INVESTMENTS	23-	0	0	0	0	0	0
	SUBTOTAL *****	992	1,050	1,412	1,230	0	1,230	17
	TOTAL REVENUES *****	39,290	31,591	31,953	33,385	0	33,385	5
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	27,000	27,000	27,000	29,000	0	29,000	7
84100	INTEREST EXPENSE	9,717	8,968	8,968	8,120	0	8,120	9-
86900	MISCELLANEOUS	261	500	500	500	0	500	0
	SUBTOTAL *****	36,978	36,468	36,468	37,620	0	37,620	3
	TOTAL EXPENDITURES *****	36,978	36,468	36,468	37,620	0	37,620	3

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Capital Projects

Department Numbers 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

The FY 2006 budget includes funding for courthouse modifications to accommodate an additional circuit judge and related staff. These additional positions are fully funded by the State.

The budget also includes funding to complete site improvements at the Boone County-City of Columbia Health Facility.

Annual Budget

4000 JAIL/CRTHSE EXPSN/RENOVATION
400 JAIL & CRTHSE EXPANSION/MODIF

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3711	INT-OVERNIGHT INTEREST	6	0	30	0	0	0	0
3712	INT-LONG TERM INVEST	115	0	200	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	3-	0	0	0	0	0	0
SUBTOTAL *****		119	0	230	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI:GENERAL FUND	0	0	0	350,000	0	350,000	0
3915	OTI: CAP.PROJ. FUND	0	20,729	20,728	0	0	0	0
SUBTOTAL *****		0	20,729	20,728	350,000	0	350,000	588
TOTAL REVENUES *****		119	20,729	20,958	350,000	0	350,000	588
CONTRACTUAL SERVICES								
71201	CONSTR. COSTS (MAT)	0	0	0	350,000	0	350,000	0
71211	A/E FEES	0	26,900	26,900	0	0	0	0
71212	A/E REIMBURSABLES	0	1,100	1,100	0	0	0	0
71231	OWNER COSTS	0	2,000	2,000	0	0	0	0
SUBTOTAL *****		0	30,000	30,000	350,000	0	350,000	66
OTHER								
86910	PY ENCUMBRANCES NOT USED	3,020-	0	0	0	0	0	0
SUBTOTAL *****		3,020-	0	0	0	0	0	0
TOTAL EXPENDITURES *****		3,020-	30,000	30,000	350,000	0	350,000	66

Decimal values have been truncated.

Capital Projects

Dept. Nos. 4000-4040

Annual Budget

4040 CITY/COUNTY HEALTH FACILITY

404 CITY/COUNTY HEALTH FACILITY

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	246,040	0	0	0	0	0	0
	SUBTOTAL *****	246,040	0	0	0	0	0	0
	INTEREST							
3710	INTEREST	4,416	0	6,000	0	0	0	0
3711	INT-OVERNIGHT	380	0	120-	0	0	0	0
3712	INT-LONG TERM INVEST	6,596	0	1,100-	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	11,395	0	4,780	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	257,435	0	4,780	0	0	0	0
	CONTRACTUAL SERVICES							
71103	ARCHITECTURAL SERVICES	11,394	0	0	0	0	0	0
71201	CONSTR. COSTS (MAT)	1,261,193	0	0	0	0	125,000	0
71231	OWNER COSTS	124,050	0	70,000	0	0	0	0
71236	RETAINAGES	103,710-	0	0	0	0	0	0
	SUBTOTAL *****	1,292,927	0	70,000	0	0	125,000	0
	OTHER							
84060	DEBT ISSUANCE COST	0	0	1,043	0	0	0	0
	SUBTOTAL *****	0	0	1,043	0	0	0	0
	TOTAL EXPENDITURES *****	1,292,927	0	71,043	0	0	125,000	0

Decimal values have been truncated.

Self-Insured Health Insurance

Department Number 6000

Mission

This budget was established to account for the operations of the County's self-insured health plan for County employees. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer, in conjunction with the Self-Health Trust Committee, administers this budget.

Budget Highlights

County-paid premium revenues for employees reflect an approximate 7.5% increase. There are no other significant changes to this budget.

Annual Budget

6000 HEALTH INS ADMINISTRATION
600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	2,001,262	2,144,497	2,175,874	2,407,656	0	2,407,656	12
	SUBTOTAL *****	2,001,262	2,144,497	2,175,874	2,407,656	0	2,407,656	12
	INTEREST							
3711	INT-OVERNIGHT	800	600	3,204	3,204	0	3,204	434
3712	INT-LONG TERM INVEST	14,270	12,000	36,780	36,780	0	36,780	206
3798	INC/DEC IN FV OF INVESTMENTS	3,201-	2,500-	0	0	0	0	0
	SUBTOTAL *****	11,869	10,100	39,984	39,984	0	39,984	295
	MISCELLANEOUS							
3890	MISCELLANEOUS	32	0	0	0	0	0	0
	SUBTOTAL *****	32	0	0	0	0	0	0
	TOTAL REVENUES *****	2,013,164	2,154,597	2,215,858	2,447,640	0	2,447,640	13
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	959,623	1,242,000	998,100	1,040,020	0	1,040,020	16-
71055	PRESCRIPTION DRUG CLAIMS	409,998	507,375	442,600	455,000	0	455,000	10-
71104	ADMINISTRATIVE SERVICES	299,510	335,885	306,200	306,200	0	306,200	8-
71117	PRESCRIP CARD ADMIN FEES	7,548	8,558	3,500	3,640	0	3,640	57-
	SUBTOTAL *****	1,676,679	2,093,818	1,750,400	1,804,860	0	1,804,860	13-
	TOTAL EXPENDITURES *****	1,676,679	2,093,818	1,750,400	1,804,860	0	1,804,860	13-

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 a nominal increase in employee premiums.

Annual Budget

6010 DENTAL INS ADMINISTRATION
601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	169,512	170,487	169,226	177,386	0	177,386	4
	SUBTOTAL *****	169,512	170,487	169,226	177,386	0	177,386	4
	INTEREST							
3711	INT-OVERNIGHT	52	42	200	200	0	200	376
3712	INT-LONG TERM INVEST	950	1,000	2,270	2,270	0	2,270	127
3798	INC/DEC IN FV OF INVESTMENTS	261-	100-	0	0	0	0	0
	SUBTOTAL *****	741	942	2,470	2,470	0	2,470	162
	TOTAL REVENUES *****	170,253	171,429	171,696	179,856	0	179,856	4
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	135,092	150,580	131,160	140,700	0	140,700	6-
71104	ADMINISTRATIVE SERVICES	23,018	24,340	25,655	26,938	0	26,938	10
	SUBTOTAL *****	158,111	174,920	156,815	167,638	0	167,638	4-
	TOTAL EXPENDITURES *****	158,111	174,920	156,815	167,638	0	167,638	4-

Decimal values have been truncated.

Self-Insured Worker's Comp

Department Number 6020

Mission

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

The County Clerk administers the plan.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION
602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	0	477,240	486,543	477,450	0	477,450	0
	SUBTOTAL *****	0	477,240	486,543	477,450	0	477,450	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	380	900	0	900	0
3712	INT-LONG TERM INVEST	0	0	3,575	8,580	0	8,580	0
	SUBTOTAL *****	0	0	3,955	9,480	0	9,480	0
	TOTAL REVENUES *****	0	477,240	490,498	486,930	0	486,930	2
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	0	125,000	125,000	250,000	0	250,000	100
71060	EXCESS WORKERS COMP POLICY	0	29,937	29,937	75,000	0	75,000	150
71100	OUTSIDE SERVICES	0	115,000	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	0	15,000	8,450	8,275	0	8,275	44-
	SUBTOTAL *****	0	284,937	163,387	333,275	0	333,275	16
	TOTAL EXPENDITURES *****	0	284,937	163,387	333,275	0	333,275	16

Decimal values have been truncated.

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

- Repair and seal downtown parking lots.
- Institute use of a card-less entry system and reverse the entrance and the exit gates of the Johnson building parking lot to increase exiting safety.
- Replace existing Work Request Software allowing data base to operate on a more reliable and maintainable system.

Progress on Prior Year Objectives

- Replace and upgrade HVAC chill water pumps at the Courthouse, Government Center and Jail to gain better temperature control and reduce energy costs.
Response: Government Center and Courthouse pumps were replaced in June and July 2005.
- Install emergency lights at the Jail to enhance security during power outages.
Response: Lighting was installed in February 2005.

Facilities and Grounds Maintenance

Dept. No. 6100

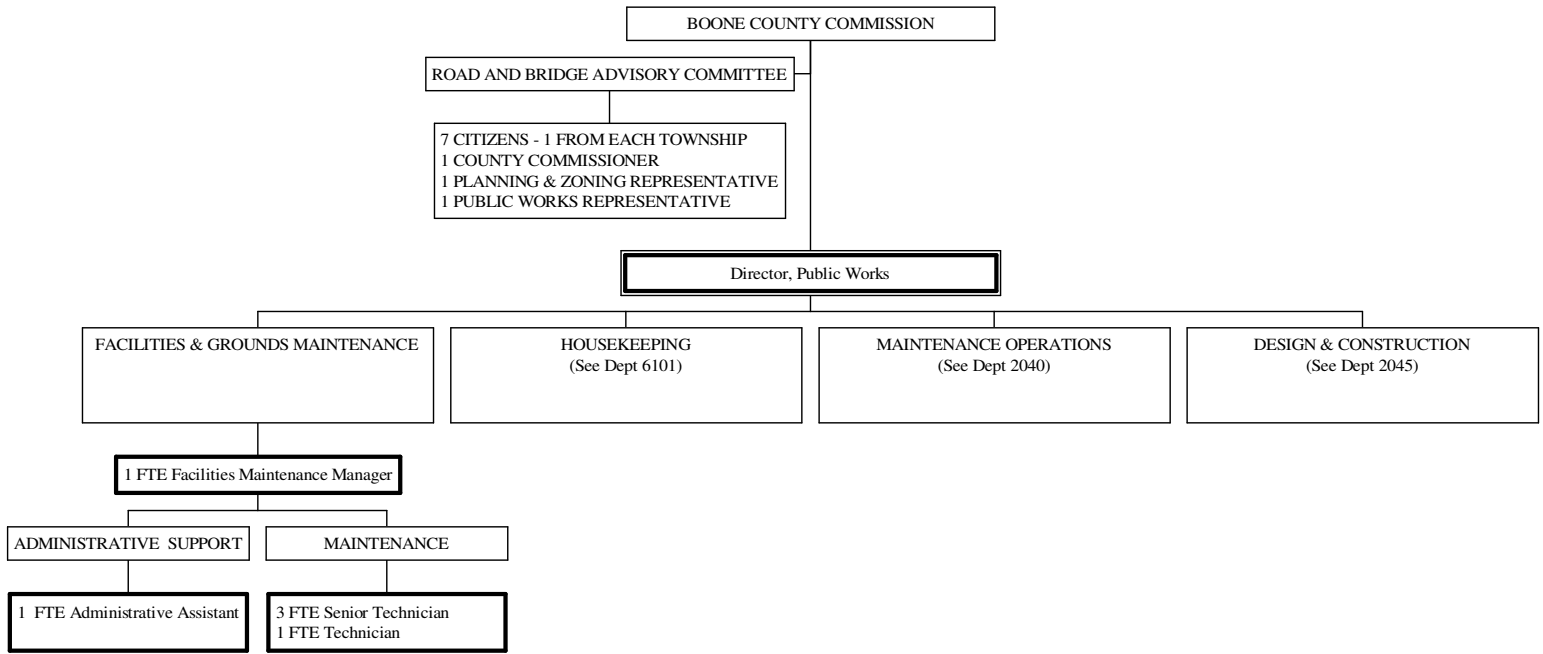
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Buildings Maintained	9	10	10
Number of Parking Lots Maintained	8	9	9
Number of Parks Maintained	2	2	2

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 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	\$ 11,000	\$ (1,000)

Organizational Chart



Facilities and Grounds Maintenance

Dept. No. 6100

Annual Budget

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	488,328	640,289	640,289	640,289	0	640,289	0
	SUBTOTAL *****	488,328	640,289	640,289	640,289	0	640,289	0
	INTEREST							
3711	INT-OVERNIGHT	183	100	500	500	0	500	400
3712	INT-LONG TERM INVEST	2,943	2,300	4,015	4,015	0	4,015	74
3798	INC/DEC IN FV OF INVESTMENTS	745	75-	0	0	0	0	0
	SUBTOTAL *****	3,872	2,325	4,515	4,515	0	4,515	94
	MISCELLANEOUS							
3882	RESTITUTION REIMB	1,112	0	0	0	0	0	0
	SUBTOTAL *****	1,113	0	0	0	0	0	0
	TOTAL REVENUES *****	493,313	642,614	644,804	644,804	0	644,804	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	225,246	235,219	231,000	234,271	0	242,455	3
10110	OVERTIME	10,611	12,000	10,500	11,000	0	11,000	8-
10115	SHIFT DIFFERENTIAL	55	0	0	0	0	0	0
10120	HOLIDAY WORKED	434	480	300	480	0	480	0
10200	FICA	17,329	18,949	17,580	18,800	0	18,800	0
10300	HEALTH INSURANCE	24,150	26,514	26,514	28,500	0	28,500	7
10325	DISABILITY INSURANCE	924	1,087	1,087	1,196	0	1,196	10
10350	LIFE INSURANCE	210	234	234	234	0	234	0
10375	DENTAL INSURANCE	1,890	1,890	1,890	1,950	0	1,950	3
10400	WORKERS COMP	9,298	10,063	10,063	9,756	0	9,756	3-
10500	401(A) MATCH PLAN	3,125	3,510	2,600	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,145	1,200	1,200	0	0	1,153	3-
	SUBTOTAL *****	294,420	311,146	302,968	309,697	0	319,034	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	0	100	0	0	0	0	0
23000	OFFICE SUPPLIES	842	1,500	1,100	1,000	0	1,000	33-
23035	MAINTENANCE SUPPLIES	4,904	6,000	5,500	6,000	0	6,000	0
23050	OTHER SUPPLIES	12,961	11,600	11,600	11,600	0	11,600	0
23300	UNIFORMS	431	900	800	900	0	900	0
23850	MINOR EQUIPMENT & TOOLS	969	1,000	1,992	1,500	0	1,500	50
26100	PIPE & LUMBER	0	500	500	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	5,190	5,500	4,500	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	268	500	630	500	0	500	0
	SUBTOTAL *****	25,568	27,600	26,622	27,500	0	27,500	0
	DUES TRAVEL & TRAINING							
37000	DUES	75	150	150	150	220	370	146
37210	TRAINING/SCHOOLS	789	2,000	1,300	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	30	75	75	75	0	75	0
37230	MEALS & LODGING-TRAINING	0	525	525	525	0	525	0
	SUBTOTAL *****	894	2,750	2,050	2,750	220	2,970	8
	UTILITIES							
48000	TELEPHONES	2,974	2,604	3,200	3,204	0	3,204	23
48050	CELLULAR TELEPHONES	2,601	2,508	2,250	2,508	0	2,508	0
48100	NATURAL GAS	4,308	5,520	4,100	5,520	0	5,520	0
48200	ELECTRICITY	1,914	2,280	1,700	2,280	0	2,280	0
48300	WATER	134	240	200	240	0	240	0
48400	SOLID WASTE	597	624	624	624	0	624	0
	SUBTOTAL *****	12,530	13,776	12,074	14,376	0	14,376	4
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	4,337	5,200	5,200	5,200	0	5,200	0
59100	VEHICLE REPAIRS	4,320	5,496	5,496	5,496	0	5,496	0
59105	TIRES	657	1,312	900	1,000	0	1,000	23-
	SUBTOTAL *****	9,315	12,008	11,596	11,696	0	11,696	2-

Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	21,908	26,200	26,500	26,200	0	26,200	0
60100	BLDG REPAIRS/MAINTENANCE	78,337	116,210	116,210	87,150	27,500	96,150	17-
60200	EQUIP REPAIRS/MAINTENANCE	45,765	52,500	50,400	38,600	0	38,600	26-
60400	GROUNDS MAINTENANCE	42,008	33,000	32,000	30,544	865	31,409	4-
	SUBTOTAL *****	188,019	227,910	225,110	182,494	28,365	192,359	15-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	640	800	800	800	1,300	800	0
71100	OUTSIDE SERVICES	333	9,000	9,000	12,085	0	12,085	34
71101	PROFESSIONAL SERVICES	2,614	1,000	5,000	7,500	38,450	7,500	650
71500	BUILDING USE/RENT CHARGE	1,828	4,545	4,545	4,579	0	4,579	0
71600	EQUIP LEASES & METER CHR	424	720	500	720	0	720	0
71700	EQUIPMENT RENTALS	578	1,000	1,200	1,000	0	1,000	0
	SUBTOTAL *****	6,419	17,065	21,045	26,684	39,750	26,684	56
	OTHER							
86800	EMERGENCY	0	0	0	15,000	0	15,000	0
	SUBTOTAL *****	0	0	0	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	545	2,500	2,500	0	0	0	0
91301	COMPUTER HARDWARE	0	1	0	0	4,900	0	0
92100	REPLCMENT FURN & FIXTURES	0	709	683	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	3,500	3,334	0	0	0	0
92301	REPLC COMPUTER HDWR	0	2,550	2,370	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	17,130	12,000	0
92400	REPLCMENT AUTO/TRUCKS	0	14,291	12,875	0	15,500	0	0
	SUBTOTAL *****	545	23,551	21,762	0	37,530	12,000	49-
	TOTAL EXPENDITURES *****	537,715	635,806	623,227	590,197	105,865	621,619	2-

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Facilities and Grounds

Housekeeping

Department Number 6101

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

- Gather information regarding customer satisfaction through daily inspections of the buildings and frequent contact with the occupants of the space.
- Conduct six service trainings with Housekeeping staff.

Progress on Prior Year Objectives

- Conduct monthly training meetings with all housekeeping staff.
Response: Meetings were conducted to discuss equipment and cleaning needs.
- Clean carpets, windows, chandeliers, and decorative fixtures annually.
Response: An annual cleaning was completed and a Preventative Maintenance (PM) work order was created in the system to monitor this.
- Perform deep cleaning quarterly.
Response: Spot check sheets were created for detail cleaning, and monthly inspections were performed.
- Provide major floor care on vinyl and tiled surfaces quarterly.
Response: A log sheet on floor scrubber usage was started and tracked quarterly.
- Monitor supply, purchasing, usage, and inventory to ensure necessary supplies are available and costs are kept within budget.
Response: A term and supply contract has been procured to reduce chemical costs and improve the quality of products being used in all facilities.

Facilities and Grounds Housekeeping

Dept. No. 6101

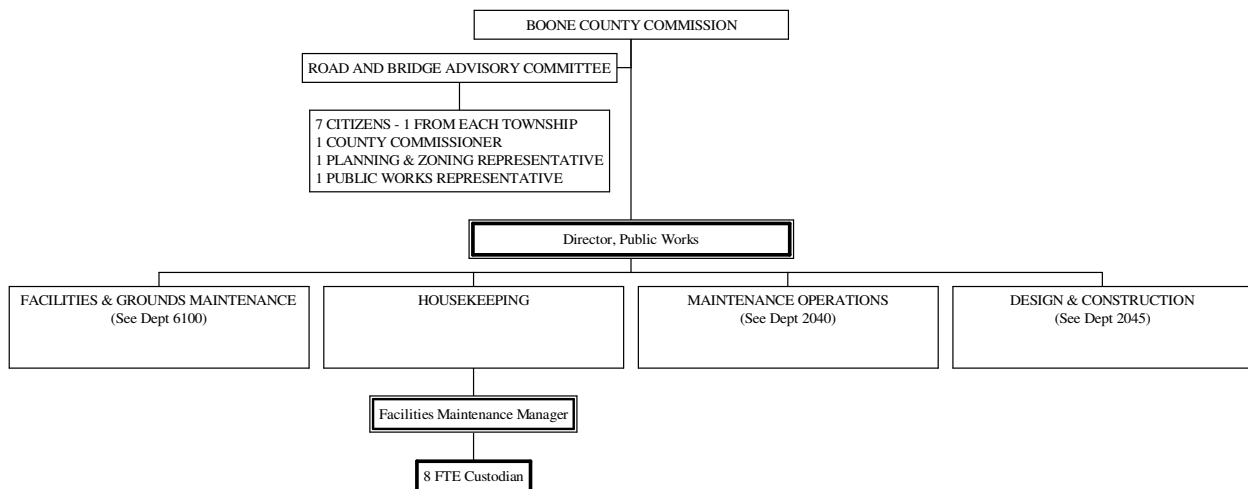
Performance Measures

Performance Measure	2004 Actual	2005 Estimated	2006 Projected
Number of Buildings Serviced	6	7	7

Personnel Detail

Position Title	2004 Full-time Equivalent	2005 Full-time Equivalent	2006 Full-time Equivalent	2005-2006 Change
Custodian	8.00	8.00	8.00	-
Total FTEs	8.00	8.00	8.00	-
Overtime	\$ 1,800	\$ 1,800	\$ 1,000	\$ (800)

Organizational Chart



Facilities and Grounds Housekeeping

Dept. No. 6101

Annual Budget

6101 HOUSEKEEPING
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	261,564	301,313	301,313	301,313	0	301,313	0
	SUBTOTAL *****	261,564	301,313	301,313	301,313	0	301,313	0
	TOTAL REVENUES *****	261,564	301,313	301,313	301,313	0	301,313	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	159,868	170,726	170,726	176,731	20,846	176,731	3
10110	OVERTIME	1,642	1,800	1,800	1,000	0	1,000	44-
10115	SHIFT DIFFERENTIAL	5,893	6,275	6,275	6,275	832	6,275	0
10120	HOLIDAY WORKED	119	100	484	100	0	100	0
10200	FICA	12,590	13,685	13,685	14,084	1,595	14,084	2
10300	HEALTH INSURANCE	32,200	35,352	35,352	38,000	4,750	38,000	7
10325	DISABILITY INSURANCE	676	809	809	890	105	890	10
10350	LIFE INSURANCE	282	312	312	312	39	312	0
10375	DENTAL INSURANCE	2,520	2,520	2,520	2,600	325	2,600	3
10400	WORKERS COMP	8,729	8,531	8,531	8,281	1,011	8,281	2-
10500	401(A) MATCH PLAN	1,900	4,680	2,250	4,680	650	4,680	0
10600	UNEMPLOYMENT BENEFITS	452	0	0	0	0	0	0
	SUBTOTAL *****	226,874	244,790	242,744	252,953	30,153	252,953	3
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	50	175	100	175	0	175	0
23050	OTHER SUPPLIES	20,188	22,000	22,000	23,100	0	23,100	5
23300	UNIFORMS	573	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIPMENT & TOOLS	1,212	2,500	2,000	2,500	0	2,500	0
	SUBTOTAL *****	22,024	25,675	25,100	26,775	0	26,775	4
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	50	0	50	0
	SUBTOTAL *****	0	0	0	550	0	550	0
	UTILITIES							
48000	TELEPHONES	170	250	125	125	0	125	50-
	SUBTOTAL *****	170	250	125	125	0	125	50-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	15	60	90	96	0	96	60
59100	VEHICLE REPAIRS	0	50	50	50	0	50	0
59200	LOCAL MILEAGE	776	1,444	1,200	1,330	0	1,330	7-
	SUBTOTAL *****	792	1,554	1,340	1,476	0	1,476	5-
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	25,164	25,555	25,555	28,640	18,415	30,624	19
60150	PEST CONTROL	2,028	2,230	2,230	2,230	0	2,230	0
60200	EQUIP REPAIRS/MAINTENANCE	165	175	500	500	0	500	185
	SUBTOTAL *****	27,357	27,960	28,285	31,370	18,415	33,354	19
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	158	816	220	220	0	220	73-
	SUBTOTAL *****	158	816	220	220	0	220	73-
	OTHER							
86800	EMERGENCY	0	3,500	0	3,500	0	3,500	0
	SUBTOTAL *****	0	3,500	0	3,500	0	3,500	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,584	1,200	1,200	0	3,040	2,140	78
92300	REPLCMENT MACH & EQUIP	992	1,400	1,100	0	1,470	1,470	5
	SUBTOTAL *****	4,576	2,600	2,300	0	4,510	3,610	38
	TOTAL EXPENDITURES *****	281,954	307,145	300,114	316,969	53,078	322,563	5

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Capital Repairs and Replacement

Department Numbers 6200

Mission

This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

Budget Highlights

The budget includes appropriations totaling \$32,500 to correct a cooling deficiency in the Government Center's computer room.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	151,460	151,676	155,600	183,952	0	183,952	21
	SUBTOTAL *****	151,460	151,676	155,600	183,952	0	183,952	21
	INTEREST							
3711	INT-OVERNIGHT	493	400	1,460	1,460	0	1,460	265
3712	INT-LONG TERM INVEST	8,205	8,000	15,828	15,828	0	15,828	97
3798	INC/DEC IN FV OF INVESTMENTS	136-	150-	0	0	0	0	0
	SUBTOTAL *****	8,562	8,250	17,288	17,288	0	17,288	109
	TOTAL REVENUES *****	160,022	159,926	172,888	201,240	0	201,240	25
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	11,684	0	0	0	186,350	29,500	0
	SUBTOTAL *****	11,684	0	0	0	186,350	29,500	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	3,985	0	0	0	6,500	3,000	0
	SUBTOTAL *****	3,985	0	0	0	6,500	3,000	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	15,669	0	0	0	192,850	32,500	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210–6214

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, anticipated rate increases, and the addition of a new building (607 E. Ash—formerly Guarantee Land Title). The revenues are obtained through an internal service charge.

Annual Budget

6210 UTILITIES - GOVT CTR
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	82,554	94,467	94,468	100,597	0	100,597	6
	SUBTOTAL *****	82,554	94,467	94,468	100,597	0	100,597	6
	INTEREST							
3711	INT-OVERNIGHT	130	98	300	300	0	300	206
3712	INT-LONG TERM INVEST	2,257	2,400	4,170	4,170	0	4,170	73
3798	INC/DEC IN FV OF INVESTMENTS	31	0	0	0	0	0	0
	SUBTOTAL *****	2,419	2,498	4,470	4,470	0	4,470	78
	TOTAL REVENUES *****	84,973	96,965	98,938	105,067	0	105,067	8
	UTILITIES							
48100	NATURAL GAS	24,551	26,630	25,125	28,316	0	28,316	6
48200	ELECTRICITY	59,563	61,165	61,893	67,154	0	67,154	9
48300	WATER	6,930	7,234	1,400	1,490	0	1,490	79-
48400	SOLID WASTE	1,020	2,688	2,606	2,688	0	2,688	0
48600	SEWER USE	3,701	3,575	900	950	0	950	73-
	SUBTOTAL *****	95,767	101,292	91,924	100,598	0	100,598	0
	TOTAL EXPENDITURES *****	95,767	101,292	91,924	100,598	0	100,598	0

Annual Budget

6211 UTILITIES - COURTHOUSE
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	162,400	168,004	182,846	204,301	0	204,301	21
	SUBTOTAL *****	162,400	168,004	182,846	204,301	0	204,301	21
	TOTAL REVENUES *****	162,400	168,004	182,846	204,301	0	204,301	21
	UTILITIES							
48100	NATURAL GAS	54,878	57,622	61,113	68,874	0	68,874	19
48200	ELECTRICITY	108,950	113,609	116,262	126,145	0	126,145	11
48300	WATER	3,258	3,680	3,170	3,384	0	3,384	8-
48400	SOLID WASTE	1,020	4,056	3,842	4,056	0	4,056	0
48600	SEWER USE	1,495	1,385	1,769	1,840	0	1,840	32
	SUBTOTAL *****	169,603	180,352	186,156	204,299	0	204,299	13
	TOTAL EXPENDITURES *****	169,603	180,352	186,156	204,299	0	204,299	13

Building Utilities

Dept. Nos. 6210, 6211, 6212, 6213, and 6214

Annual Budget

6212 UTILITIES - JOHNSON BLDG
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	17,810	17,819	17,820	19,657	0	19,657	10
	SUBTOTAL *****	17,810	17,819	17,820	19,657	0	19,657	10
	TOTAL REVENUES *****	17,810	17,819	17,820	19,657	0	19,657	10
	UTILITIES							
48100	NATURAL GAS	3,079	3,559	3,026	3,410	0	3,410	4-
48200	ELECTRICITY	12,229	14,645	13,988	15,177	0	15,177	3
48300	WATER	109	304	166	177	0	177	41-
48400	SOLID WASTE	504	504	504	504	0	504	0
48600	SEWER USE	194	113	376	391	0	391	246
	SUBTOTAL *****	16,115	19,125	18,060	19,659	0	19,659	2
	TOTAL EXPENDITURES *****	16,115	19,125	18,060	19,659	0	19,659	2

Annual Budget

6213 UTILITIES - CENTRALIA CLINIC
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	4,024	2,546	2,750	2,392	0	2,392	6-
	SUBTOTAL *****	4,024	2,546	2,750	2,392	0	2,392	6-
	TOTAL REVENUES *****	4,024	2,546	2,750	2,392	0	2,392	6-
	UTILITIES							
48100	NATURAL GAS	583	616	662	662	0	662	7
48200	ELECTRICITY	1,248	1,895	1,083	1,175	0	1,175	37-
48300	WATER	206	0	307	328	0	328	0
48400	SOLID WASTE	80	143	127	127	0	127	11-
48600	SEWER USE	56	96	94	100	0	100	4
	SUBTOTAL *****	2,175	2,750	2,273	2,392	0	2,392	13-
	TOTAL EXPENDITURES *****	2,175	2,750	2,273	2,392	0	2,392	13-

Annual Budget

6214 UTILITIES - 607 E ASH
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	0	0	0	11,520	0	11,520	0
	SUBTOTAL *****	0	0	0	11,520	0	11,520	0
	TOTAL REVENUES *****	0	0	0	11,520	0	11,520	0
	UTILITIES							
48100	NATURAL GAS	0	0	0	2,400	0	2,400	0
48200	ELECTRICITY	0	0	0	8,700	0	8,700	0
48300	WATER	0	0	0	300	0	300	0
48600	SEWER USE	0	0	0	120	0	120	0
	SUBTOTAL *****	0	0	0	11,520	0	11,520	0
	TOTAL EXPENDITURES *****	0	0	0	11,520	0	11,520	0

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	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLIMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	23	20	55	60	0	60	200
3712	INT-LONG TERM INVEST	398	250	400	420	0	420	68
3798	INC/DEC IN FV OF INVESTMENTS	21-	30	0	0	0	0	0
	SUBTOTAL *****	400	300	455	480	0	480	60
	TOTAL REVENUES *****	400	300	455	480	0	480	60
	OTHER							
83150	SCHOLARSHIPS	280	300	280	330	0	330	10
	SUBTOTAL *****	280	300	280	330	0	330	10
	TOTAL EXPENDITURES *****	280	300	280	330	0	330	10

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.

Annual Budget

7210 UNION CEMETERY MAINTENANCE
721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2004 ACTUAL	2005 BUDGET + REVISIONS	2005 PROJECTED	2006 CORE REQUEST	2006 SUPPLEMENTAL REQUEST	2006 ADOPTED BUDGET	%CHG FROM PY BUD
3711	INT-OVERNIGHT	4	0	12	20	0	20	0
3712	INT-LONG TERM INVEST	81	0	100	110	0	110	0
3798	INC/DEC IN FV OF INVESTMENTS	3-	0	0	0	0	0	0
	SUBTOTAL *****	82	0	112	130	0	130	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	265	0	101	100	0	100	0
	SUBTOTAL *****	265	0	101	100	0	100	0
	TOTAL REVENUES *****	347	0	213	230	0	230	0

Decimal values have been truncated.

Statistical and Demographic Information

Largest Employers

March 2005

Employer	Number of Employees
University of Missouri	11,868
University Hospitals & Clinics	4,900
Columbia Public Schools	3,000
Boone Hospital Center	2,028
City of Columbia	1,168
State of Missouri (excludes UMC)	1,071
MBS Textbook Exchange, Inc.	1,006
Harry S. Truman Veteran's Hospital	1,000
Shelter Insurance - Corp. Headquarters	991
State Farm Insurance Companies	952
U.S. Government (excludes VA Hospital)	926
Hubbell/Chance Company	908
Columbia Foods - Oscar Mayer	700
3M	639
Boone County Government	394
Columbia College	371
Square D Corporation	370
Collins & Aikman (formerly Textron)	350
Boone County National Bank	348
Dana Corporation	343
Watlow-Columbia, Inc.	338
Tribune Publishing Company	308
MFA Oil Companies	290
Mid-Missouri Mental Health Center	280
First National Bank	255
CenturyTel	235
U.S. Postal Service Distribution	217
Summit Polymers	200
ABC Laboratories	189
Toastmaster/Division of Salton, Inc.	176

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	2004	% of Total
0 to 14 years	19.05	23%	18.26	18%	22.04	20%	26.25	19%	27.74	19%
15 to 29 years	33.80	42%	43.88	44%	39.20	35%	42.81	32%	45.04	32%
30 to 44 years	11.49	14%	17.86	18%	26.45	23%	31.71	24%	31.37	22%
45 to 59 years	8.82	11%	10.32	10%	12.53	11%	18.96	14%	22.29	16%
60 to 74 years	5.68	7%	7.21	7%	8.25	7%	9.12	7%	9.93	7%
75 to 84 years	1.92	2%	2.45	2%	3.14	3%	3.89	3%	4.14	3%
85 years and over	0.49	1%	0.83	1%	1.13	1%	1.57	1%	1.72	1%
Total Population	81.25	100%	100.81	100%	112.74	100%	134.31	100%	142.23	100%
Median Age	22.57		24.81		27.70		29.11		29.15	
Income Per Capita (1992 \$)	\$11,333		\$15,284		\$17,825		\$21,729		\$22,813	
Income Per Capita (current \$)	\$3,342		\$8,940		\$16,561		\$25,961		\$30,160	
Number of Households (thousands)	24.37		35.41		42.01		51.03		54.44	
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		\$55,685	
Mean Household Income (current \$)	\$9,809		\$23,052		\$41,066		\$63,829		\$73,620	

	State of Missouri									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2004	% of Total
0 to 14 years	1,290.16	28%	1,090.68	22%	1,109.59	22%	1,155.23	21%	1,150.00	20%
15 to 29 years	1,091.65	23%	1,306.39	27%	1,142.42	22%	1,129.72	20%	1,169.00	21%
30 to 44 years	760.94	16%	900.29	18%	1,175.53	23%	1,249.68	23%	1,185.11	21%
45 to 59 years	759.58	16%	749.20	15%	751.73	15%	1,004.62	18%	1,128.64	20%
60 to 74 years	561.25	12%	607.71	12%	623.26	12%	606.27	11%	635.29	11%
75 to 84 years	178.87	4%	206.86	4%	242.83	5%	263.24	5%	270.95	5%
85 years and over	43.69	1%	61.84	1%	80.81	2%	102.19	2%	110.77	2%
Total Population	4,686.14	100%	4,922.97	100%	5,126.17	100%	5,510.95	100%	5,649.76	100%
Median Age	29.30		30.86		33.56		36.28		37.04	
Income Per Capita (1992 \$)	\$12,975		\$16,007		\$19,020		\$22,294		\$23,405	
Income Per Capita (current \$)	\$3,826		\$9,363		\$17,672		\$26,637		\$30,944	
Number of Households (thousands)	1,533.36		1,799.09		1,964.77		2,117.98		2,183.08	
Persons per Household (people)	2.96		2.67		2.54		2.53		2.51	
Mean Household Income (1992 \$)	\$38,652		\$42,887		\$48,500		\$56,715		\$59,169	
Mean Household Income (current \$)	\$11,399		\$25,084		\$45,061		\$67,763		\$78,226	

	USA									
Population (thousands)	1970	% of Total	1980	% of Total	1990	% of Total	2000	% of Total	2004	% of Total
0 to 14 years	57,944.67	28%	51,292.40	23%	54,100.34	22%	58,541.60	21%	58,908.34	21%
15 to 29 years	49,419.44	24%	62,180.72	27%	58,132.77	23%	56,127.63	20%	58,382.69	20%
30 to 44 years	34,551.97	17%	43,550.11	19%	59,683.20	24%	64,217.48	23%	61,391.10	22%
45 to 59 years	33,301.81	16%	34,354.29	15%	35,667.40	14%	50,406.85	18%	56,827.19	20%
60 to 74 years	21,158.67	10%	25,791.24	11%	28,718.15	12%	28,795.11	11%	30,623.56	11%
75 to 84 years	6,175.73	3%	7,785.68	3%	10,080.06	4%	12,311.60	5%	12,843.65	4%
85 years and over	1,430.01	1%	2,271.18	1%	3,058.73	1%	4,275.96	2%	4,788.29	2%
Total Population	203,982.30	100%	227,225.62	100%	249,440.65	100%	274,676.23	100%	283,764.82	100%
Median Age	27.91		30.04		32.83		35.74		36.52	
Income Per Capita (1992 \$)	\$13,812		\$17,203		\$20,652		\$23,694		\$24,890	
Income Per Capita (current \$)	\$4,073		\$10,062		\$19,188		\$28,309		\$32,907	
Number of Households (thousands)	63,983.52		80,824.79		92,254.47		102,960.19		107,221.77	
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		\$64,464	
Mean Household Income (current \$)	\$12,650		\$27,713		\$50,764		\$73,954		\$85,226	

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

Note: Population totals are slightly different from those on Table 14 due to different estimation methods used by source entities.

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
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
2004 \$	1,322,804,574	326,331,460	33,787,494	1,682,923,528

-----Estimated Actual Value-----					
	Real Property	Personal Property	Railroad and Utility	Total	Ratio of Total Assessed Value to Total Estimated Actual Value
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%
2004	6,235,000,732	1,004,463,013	105,585,919	7,345,049,664	22.9%

Statistical and Demographic Information cont'd

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475
Group Homes	0.1200	0.1100	0.1200	0.1200	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114
Total Boone County	<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>	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
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	0.2300	0.2400	0.2400	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781
Boone County Fire Protection District	0.8800	0.8800	0.8500	0.8500	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148
Centralia Road and Bridge District	0.2600	0.2200	-	-	-	-	-	-	-	-
Columbia Regional Library District	0.3000	0.2800	0.2900	0.6500	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720
City of Columbia	0.4800	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.6600	0.5700	0.4700	0.3000	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178
City of Centralia	1.2900	1.3200	1.3200	1.3400	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288
Centralia Library District	-	-	-	-	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775
City of Hallsville	1.0700	0.9600	0.9700	0.9700	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664
Town of Harrisburg	0.3600	0.3200	0.3300	0.3300	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259
Village of Hartsburg	0.5100	0.4000	0.4000	0.4000	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292
City of Rocheport	0.3200	0.2700	0.2800	0.2800	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550
City of Sturgeon	0.4200	0.3900	0.3900	0.3900	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900
Columbia Public Schools	4.5600	4.1200	4.1200	4.7000	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863
Southern Boone County R-I Schools	4.6100	3.9800	4.0600	4.6600	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658
Hallsville R-IV Schools	4.8700	4.3800	4.3800	4.3800	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032
Sturgeon R-V Schools	3.4500	3.7500	3.6900	3.6000	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988
Centralia R-VI Schools	3.4200	3.2200	3.2200	3.2200	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000
Harrisburg R-VIII Schools	3.7300	3.8000	3.7300	4.1200	4.2929	4.3491	4.3313	3.3800	4.3943	4.3746
New Franklin R-I Schools	3.8200	3.6200	3.8700	3.8700	3.8700	3.8255	3.8700	3.0100	3.8700	3.8700
Fayette R-III Schools	3.1400	2.9900	2.9900	3.8900	3.8766	4.1500	4.1223	3.2300	4.1498	4.1346
North Callaway R-I Schools	3.3100	3.2400	3.3100	3.3100	3.3100	3.3100	3.3100	3.0500	3.6100	3.6100
Southern Boone County Fire District	0.4500	0.4400	0.4200	0.4100	0.4100	0.4078	0.3082	0.2500	0.4541	0.4403
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	0.3200	-	-
Callahan Watershed Subdistrict	\$ 0.1000	\$ 0.1000	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3200	\$ 0.0900	\$ 0.0900

Note:

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

Statistical and Demographic Information cont'd

Schedule of Sales Tax Rates as of January 1, 2006

Unincorporated Areas of Boone County

Including McBaine, Midway, Prathersville, and Wilton

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2008
County Law Enforcement Services	0.125%	Permanent
Combined Sales Tax Rates	5.350%	

Hartsburg and Village of Pierpont

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 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 September 30, 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 September 30, 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 September 30, 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 September 30, 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 December 31, 2015
City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2011
Combined Sales Tax Rates	7.350%	

Hallsville and Harrisburg

State	4.225%	Permanent
County General Revenue	0.500%	Permanent
County Maintenance-Roads	0.500%	Sunset September 30, 2008
County Law Enforcement Services	0.125%	Permanent
City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.350%	

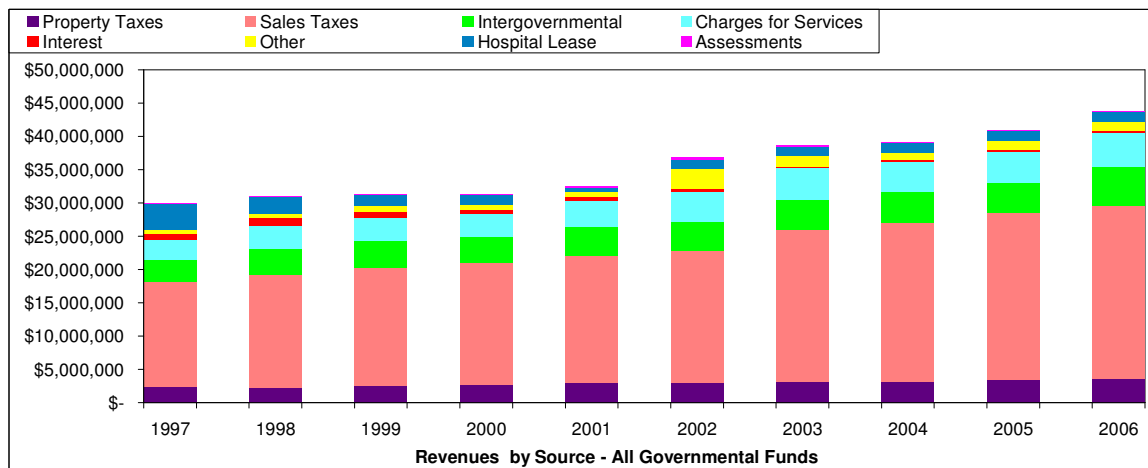
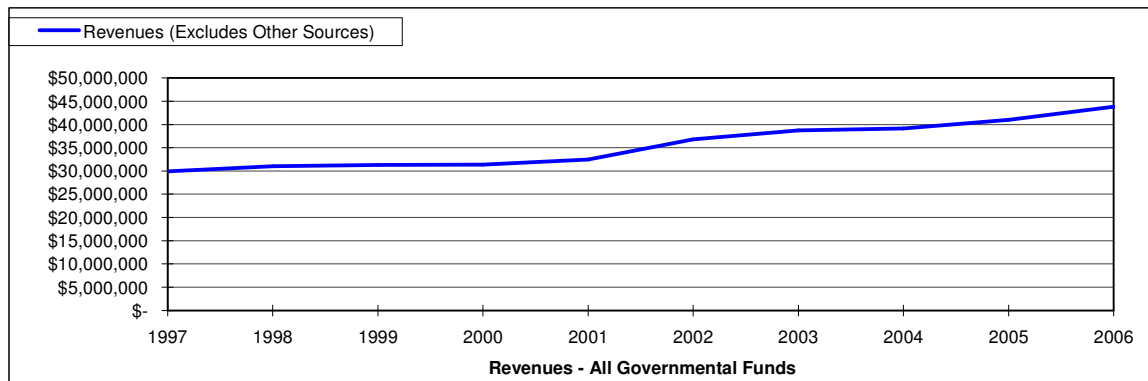
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,347,135	\$ 2,290,922	\$ 2,578,335	\$ 2,676,010	\$ 2,961,134
Assessments	77,292	127,986	158,600	146,380	228,545
Sales Taxes	15,816,023	16,930,073	17,590,705	18,289,363	19,094,072
Intergovernmental	3,263,380	3,971,630 ^e	4,178,382	4,002,744	4,380,202
Charges for Services	3,037,550 ⁱ	3,324,086 ^h	3,320,677	3,340,926	3,854,780
Interest	963,880	1,175,709	1,053,235	712,075	601,390
Hospital Lease	3,828,612	2,417,885	1,545,733	1,350,000	450,000 ^k
Other	596,742	741,993	877,386 ^f	812,351	907,815
Total	\$ 29,930,614	\$ 30,980,284	\$ 31,303,053	\$ 31,329,849	\$ 32,477,938

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 3,024,767	\$ 3,162,565	\$ 3,222,224	\$ 3,482,000	\$ 3,590,000
Assessments	353,496	208,564	171,863	141,118	144,046
Sales Taxes	19,704,957	22,830,022	23,873,177	24,971,000	25,915,000
Intergovernmental	4,489,297	4,430,181	4,541,519	4,595,188	5,918,412
Charges for Services	4,480,285	4,793,377	4,622,385	4,626,480	5,080,120
Interest	415,203	189,516	228,030	323,124	275,359
Hospital Lease	1,371,600	1,404,518	1,430,923	1,477,741	1,507,000
Other	2,967,148 ^l	1,683,784	1,051,652	1,363,673	1,365,535
Total	\$ 36,806,753	\$ 38,702,527	\$ 39,141,773	\$ 40,980,324	\$ 43,795,472



^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

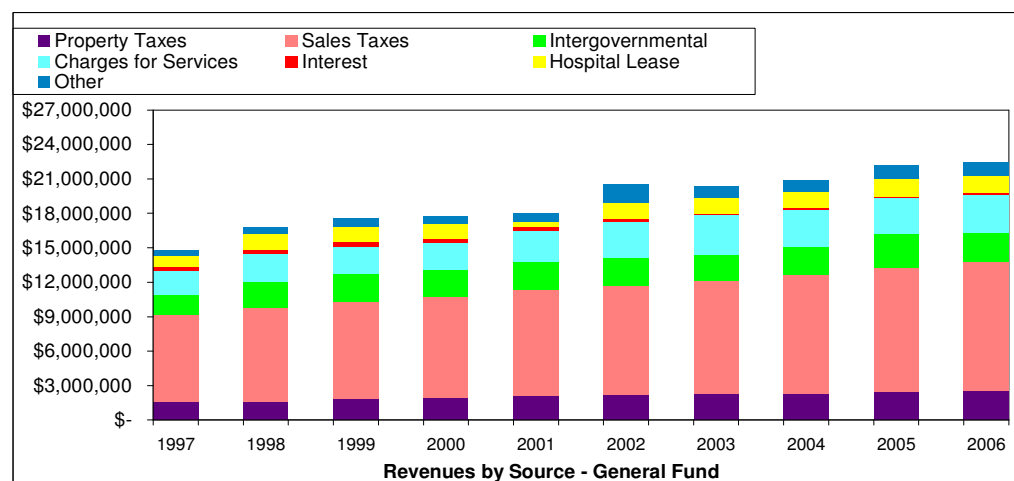
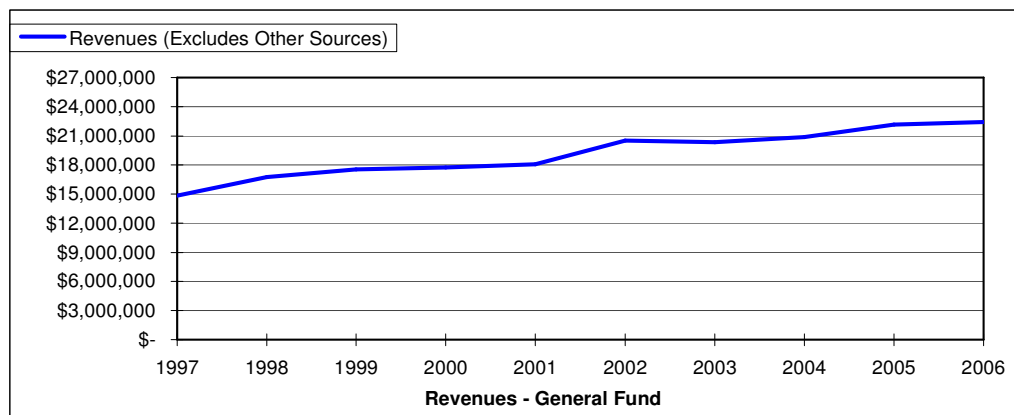
ⁱ GIS reimbursement Phase I (1997-1999)
^k Hospital lease revision and modification
^l Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	1997	1998	1999	2000
	Actual	Actual	Actual	Actual
Property Taxes	\$ 1,547,416	\$ 1,586,450	\$ 1,843,090	\$ 1,911,459
Sales Taxes	7,630,386	8,158,523	8,450,433	8,833,057
Intergovernmental	1,717,401	2,314,963 d	2,405,485	2,333,745
Charges for Services	2,114,132 c	2,400,383 e	2,437,472	2,338,071
Interest	307,483	381,342	369,153	350,472
Hospital Lease	1,000,000	1,350,000	1,350,000	1,350,000
Other	530,581	583,646	697,013 f	636,218 f
Total	\$ 14,847,399	\$ 16,775,307	\$ 17,552,646	\$ 17,753,022

	2002	2003	2004	2005
	Actual	Actual	Actual	Projected
Property Taxes	\$ 2,164,787	\$ 2,257,713	\$ 2,307,407	\$ 2,483,000
Sales Taxes	9,476,493	9,834,025	10,297,638	10,780,000
Intergovernmental	2,539,282	2,296,641	2,493,022	2,926,331
Charges for Services	3,129,346	3,487,843	3,250,234	3,158,265
Interest	200,144	84,725	112,636	161,394
Hospital Lease	1,371,600	1,404,518	1,430,923	1,477,741
Other	1,631,933 h	980,225	995,184	1,195,898
Total	\$ 20,513,585	\$ 20,345,690	\$ 20,887,044	\$ 22,182,629



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

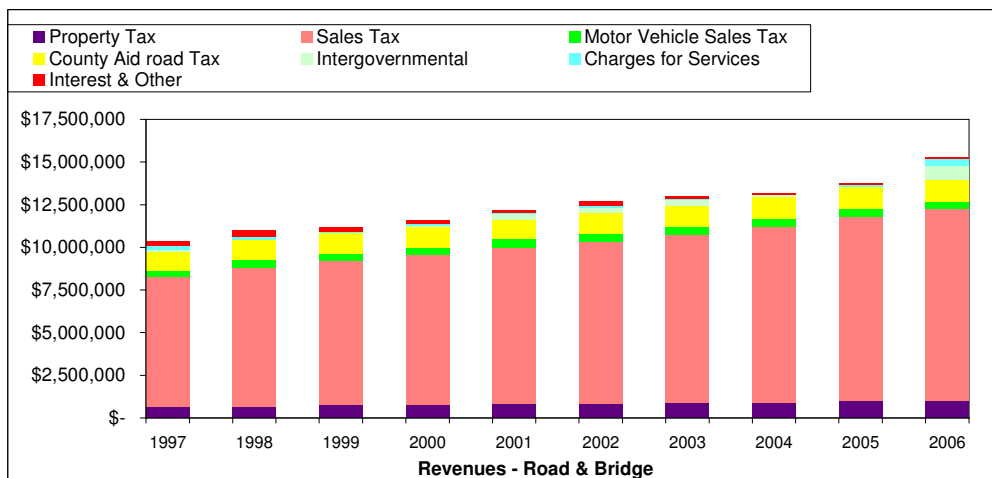
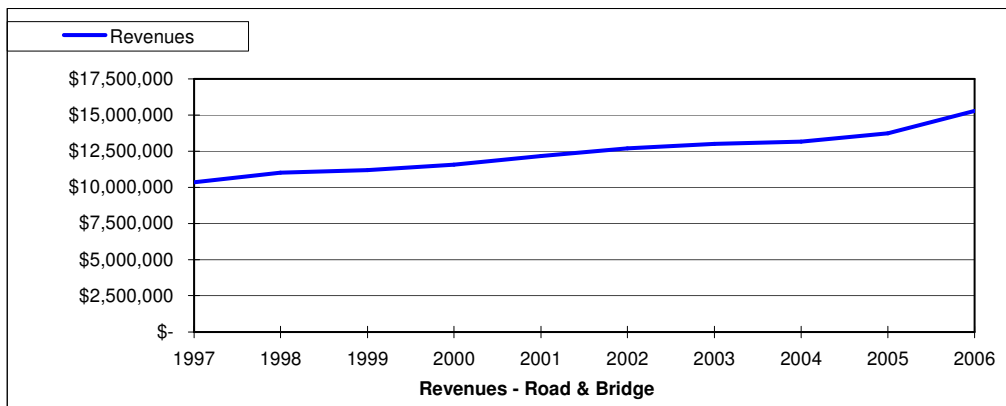
h Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Property Tax	\$ 667,012	\$ 683,733	\$ 735,144	\$ 764,551	\$ 835,326
Sales Tax	7,623,061	8,147,716	8,441,863	8,831,967	9,174,117
Motor Vehicle Sales Tax	351,029	419,095	464,560	397,201	474,814
County Aid road Tax	1,076,319	1,190,596	1,196,743	1,231,899	1,113,021
Intergovernmental	132,708	719	864	20,410	368,546
Charges for Services	216,388	203,331	81,322	146,171	58,762
Interest & Other	275,581	357,024	284,276	169,795	137,092
Total	\$ 10,342,098	\$ 11,002,214	\$ 11,204,772	\$ 11,561,994	\$ 12,161,678

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Property Tax	\$ 859,980	\$ 904,852	\$ 914,817	\$ 999,000	\$ 1,037,000
Sales Tax	9,470,442	9,829,638	10,288,081	10,780,000	11,200,000
Motor Vehicle Sales Tax	468,670	467,070	468,451	469,000	470,000
County Aid road Tax	1,210,403	1,260,384	1,270,054	1,270,000	1,280,000
Intergovernmental	304,552	320,269	112,265	3,910	792,200
Charges for Services	114,383	78,836	32,888	107,900	411,500
Interest & Other	265,548	144,756	73,889	117,548	101,468
Total	\$ 12,693,978	\$ 13,005,805	\$ 13,160,445	\$ 13,747,358	\$ 15,292,168



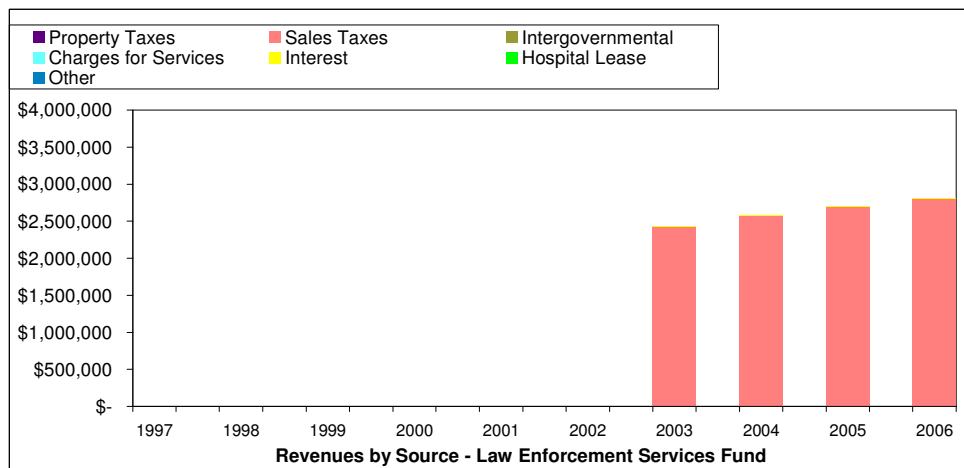
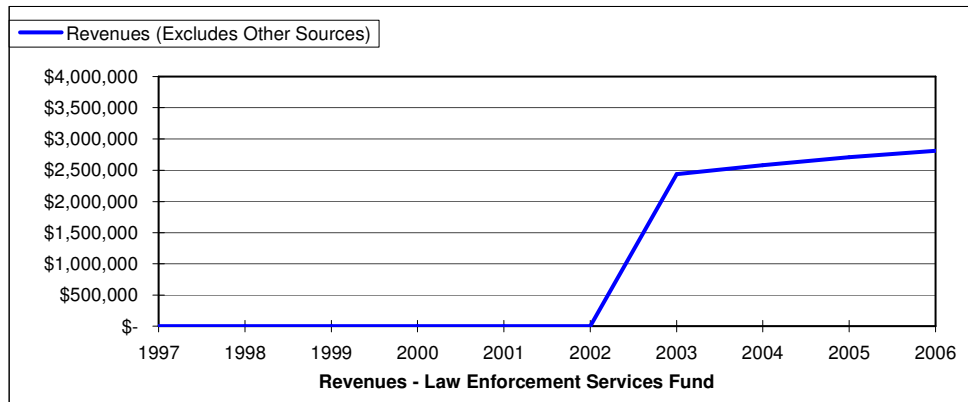
Note: Use Tax revenues excluded

Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total \$	-	\$ -	\$ -	\$ -	\$ -

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Property Taxes	-	-	\$ -	\$ -	\$ -
Sales Taxes	-	2,430,935	2,567,492	2,695,000	2,800,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	5,613	10,880	12,400	12,400
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	600
Total \$	-	\$ 2,436,548	\$ 2,578,372	\$ 2,707,400	\$ 2,813,000

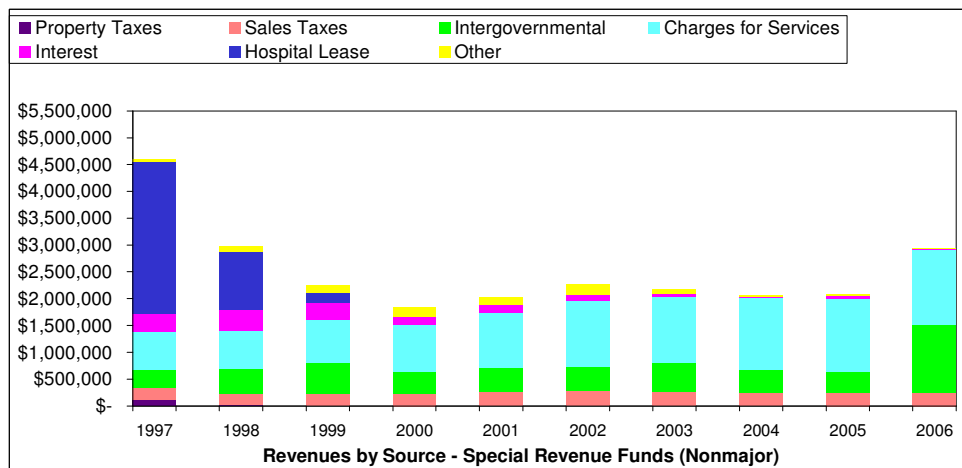
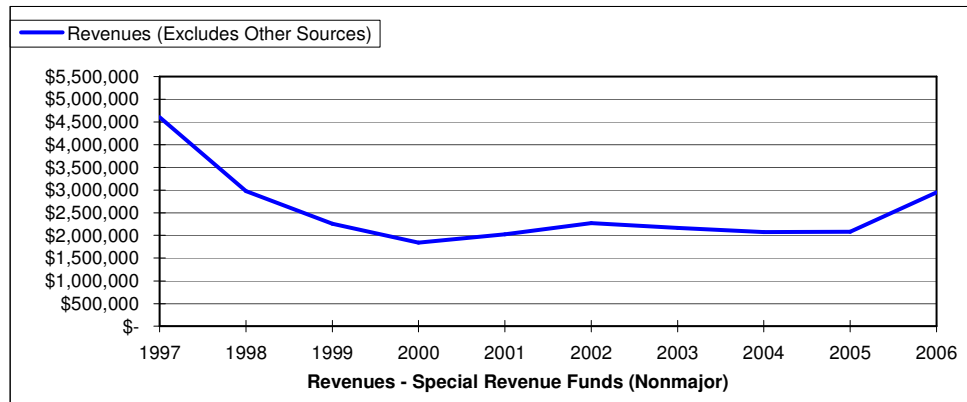


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Property Taxes	126,735	14,727	-	-	\$ -
Sales Taxes	211,547	204,739	233,850	227,138	266,195
Intergovernmental	336,952	465,352	575,290	416,690	440,741
Charges for Services	707,030	720,372	801,883	856,684	1,038,393
Interest	337,260	393,081	311,982	171,710	135,426
Hospital Lease	2,828,612	1,067,885	195,733	-	-
Other	57,180	109,935	141,130	170,088	140,828
Total	\$ 4,605,316	\$ 2,976,091	\$ 2,259,868	\$ 1,842,310	\$ 2,021,583

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	289,352	268,354	251,515	247,000	245,000
Intergovernmental	435,060	535,884	418,250	394,947	1,271,855
Charges for Services	1,236,556	1,226,698	1,339,263	1,360,315	1,390,900
Interest	105,733	55,563	29,460	49,607	24,826
Hospital Lease	-	-	-	-	-
Other	204,493	81,581	35,902	28,875	18,925
Total	\$ 2,271,194	\$ 2,168,080	\$ 2,074,390	\$ 2,080,744	\$ 2,951,506

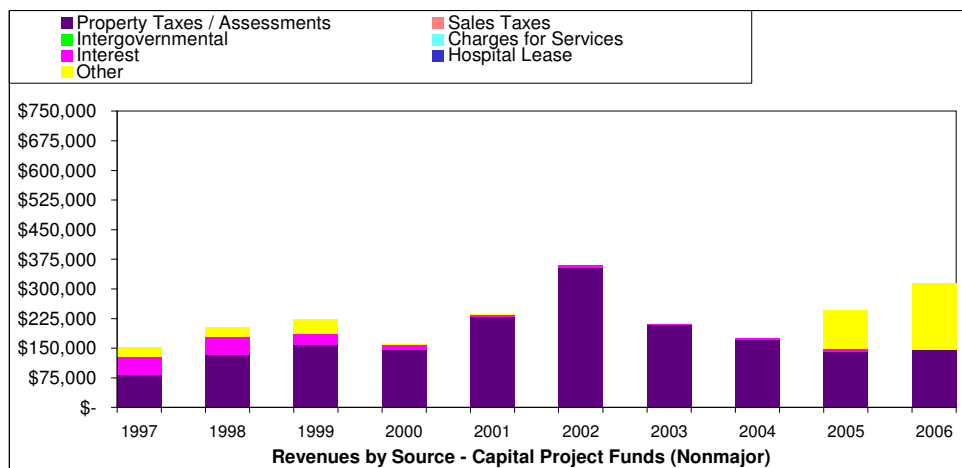
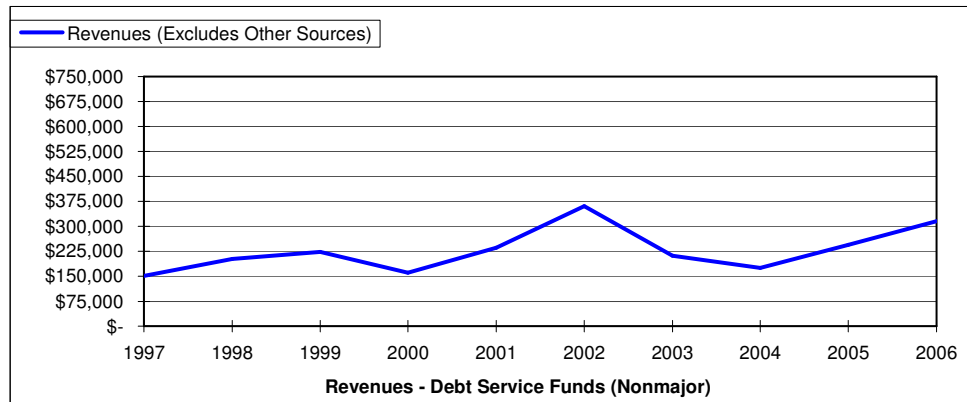


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Property Taxes / Assessments	83,264	133,998	158,700	146,380	\$ 228,545
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	44,082	44,585	29,757	12,111	4,969
Hospital Lease	-	-	-	-	-
Other	23,344	23,344	35,277	2,500	2,250
Total \$	150,690	\$ 201,927	\$ 223,734	\$ 160,991	\$ 235,764

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Property Taxes / Assessments	\$ 353,496	\$ 208,564	\$ 171,863	\$ 141,118	\$ 144,046
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	7,043	2,702	3,133	7,253	2,710
Hospital Lease	-	-	-	-	-
Other	-	-	-	96,300	168,466
Total \$	360,539	\$ 211,266	\$ 174,996	\$ 244,671	\$ 315,222

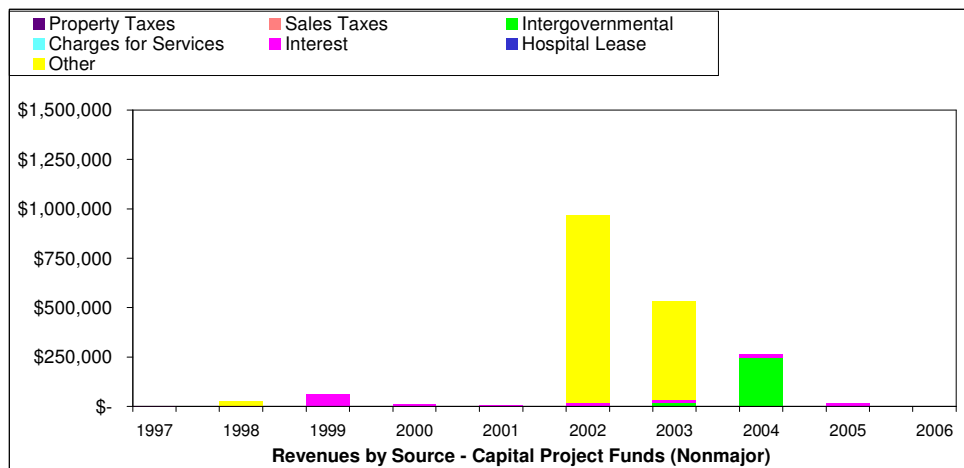
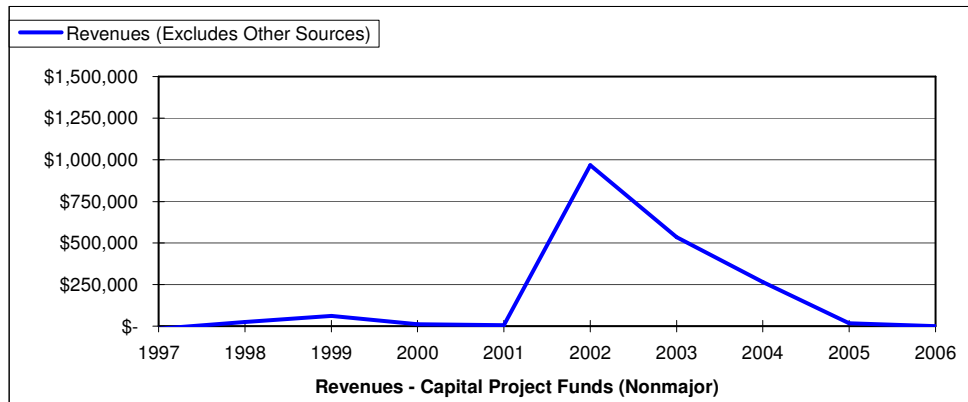


Revenues by Source cont'd

Capital Project Funds (Nonmajor Funds)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Property Taxes	-	-	-	-	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	1,399	2,070	61,483	11,532	6,096
Hospital Lease	-	-	-	-	-
Other	(16,288)	22,675	550	-	-
Total	\$ (14,889)	\$ 24,745	\$ 62,033	\$ 11,532	\$ 6,096

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	17,003	247,928	-	-
Charges for Services	-	-	-	-	-
Interest	19,662	17,110	18,598	17,522	-
Hospital Lease	-	-	-	-	-
Other	947,795	501,025	-	-	-
Total	\$ 967,457	\$ 535,138	\$ 266,526	\$ 17,522	\$ -

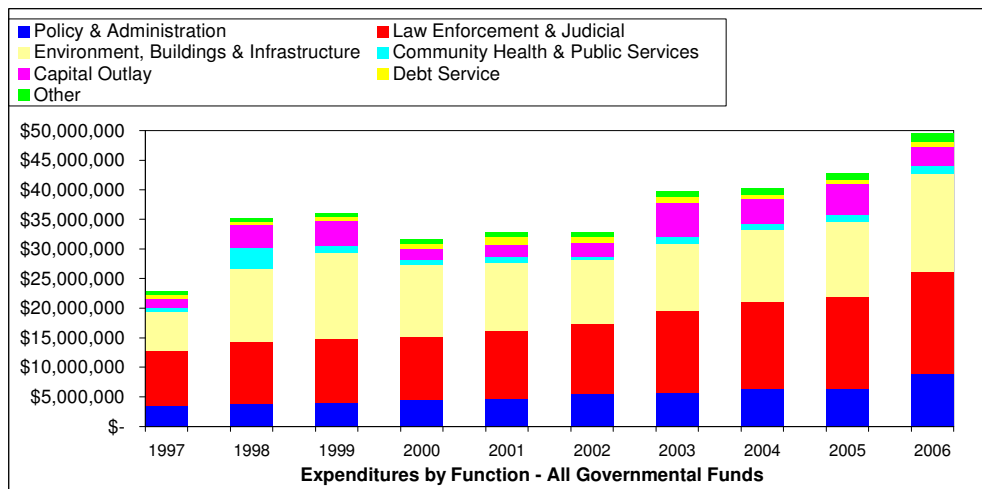
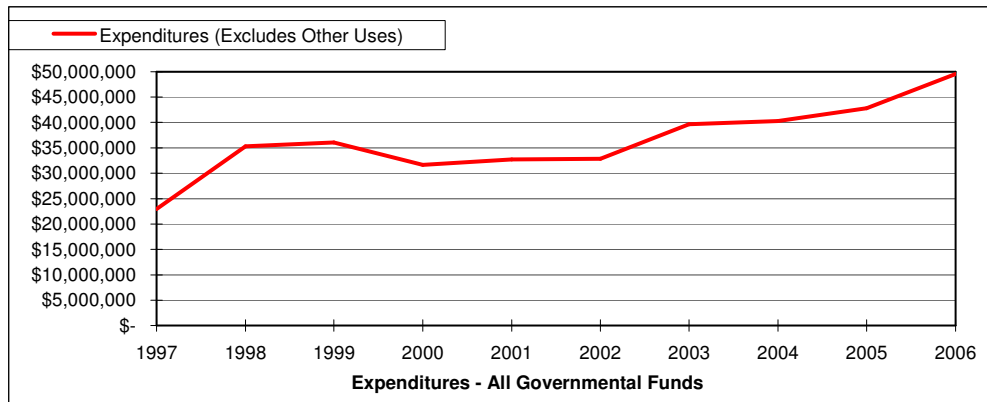


Expenditures by Function

Budget Basis–All Governmental Funds

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 3,565,973	\$ 3,802,655	\$ 3,903,151	\$ 4,560,505	\$ 4,745,728
Law Enforcement & Judicial	9,229,298	10,488,868	10,956,345 b	10,634,713	11,448,413
Environment, Buildings & Infrastructure	6,483,453	12,367,141	14,569,961 e	12,017,312	11,527,484
Community Health & Public Services	812,447	3,653,728 a	1,168,952 c	1,003,103	922,578
Capital Outlay	1,556,968	3,741,979	4,158,067 d	1,804,103	2,172,501
Debt Service	641,011	598,815	648,292	886,669	1,214,370
Other	646,571	637,201	680,175	698,670	738,367
Total	\$ 22,935,721	\$ 35,290,386	\$ 36,084,944	\$ 31,605,075	\$ 32,769,441

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 5,417,872	\$ 5,639,499	\$ 6,433,542	\$ 6,439,372 f	\$ 8,947,147 f
Law Enforcement & Judicial	11,999,375	13,903,356	14,740,635	15,446,854	17,170,395
Environment, Buildings & Infrastructure	10,796,014	11,295,630	12,009,048	12,598,224	16,640,130
Community Health & Public Services	409,924 g	1,180,571	1,119,373	1,339,047	1,247,925
Capital Outlay	2,437,674	5,851,451	4,207,794	5,225,216	3,360,347
Debt Service	978,195	931,760	708,440	642,355	694,718
Other	821,923	871,549	1,053,149	1,103,903	1,515,804
Total	\$ 32,860,977	\$ 39,673,816	\$ 40,271,981	\$ 42,794,971	\$ 49,576,466



a Community projects, sirens, Health Dept building commitment, Boone Retirement Center

b E911 system upgrade, jail expansion and out-of-county housing

c Child Advocacy grant, PEAK project

d Boone County Fairgrounds purchase

e El Chaparral road maintenance project, Revenue Sharing

f Budget includes 3% emergency appropriation

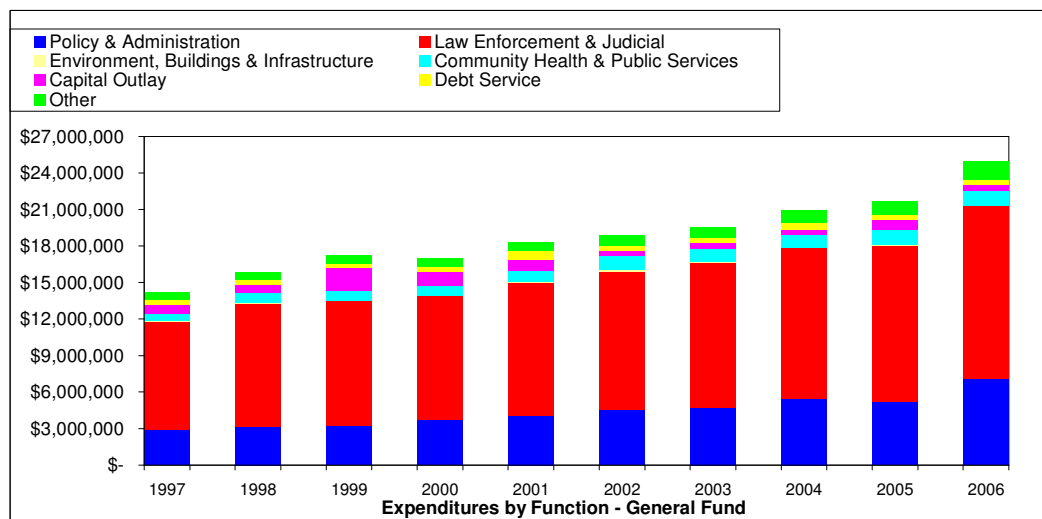
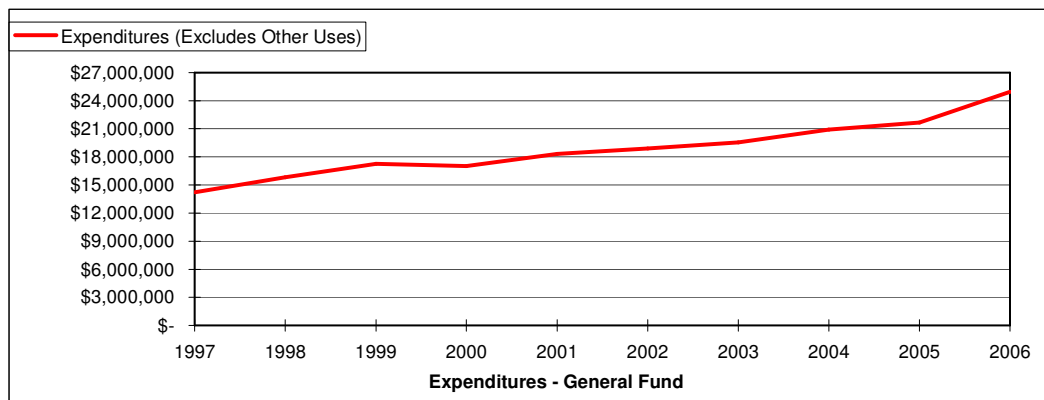
g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 2,931,601	\$ 3,127,793	\$ 3,240,036	\$ 3,747,967 e	\$ 4,043,753
Law Enforcement & Judicial	8,857,550	10,156,292 c	10,236,230	10,127,223	10,923,727
Environment, Buildings & Infrastructure	40,465	45,518	59,127	41,136	88,104
Community Health & Public Services	618,860	830,583 b	780,156	825,467	876,752
Capital Outlay	693,167 d	629,927 d	1,844,299 d	1,128,902 d	966,503 d
Debt Service	450,538	414,503	412,415	456,339	682,357
Other	646,571	637,201	680,175	698,670	738,367
Total	\$ 14,238,752	\$ 15,841,817	\$ 17,252,438	\$ 17,025,704	\$ 18,319,563

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 4,547,968 e	\$ 4,710,075	\$ 5,435,426 e	\$ 5,234,011 f	\$ 7,117,297
Law Enforcement & Judicial	11,386,048	11,893,918	12,385,434	12,832,987	14,150,232
Environment, Buildings & Infrastructure	100,315	99,211	49,456	42,526	56,356
Community Health & Public Services	1,137,647	1,042,239	1,079,703	1,244,767	1,203,165
Capital Outlay	443,910 d	517,969 d	425,776 d	788,977 d	494,222
Debt Service	455,739	405,635	492,651	420,315	414,915
Other	821,923	871,549	1,053,149	1,103,903	1,515,804
Total	\$ 18,893,550	\$ 19,540,596	\$ 20,921,595	\$ 21,667,486	\$ 24,951,991



b Child Advocacy grant
c Increased operating costs at Jail

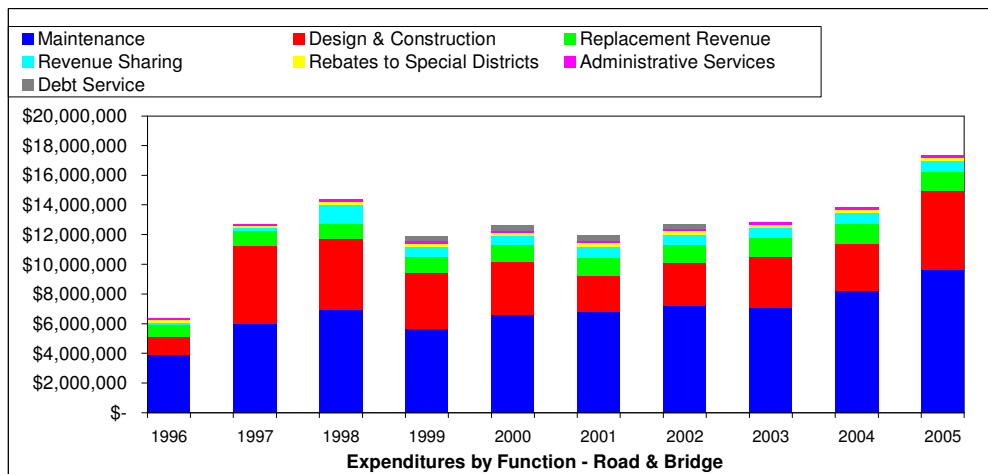
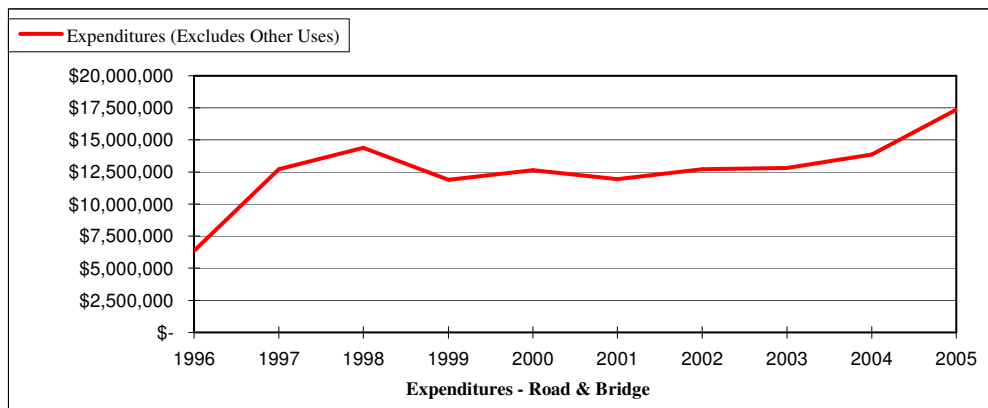
d See Capital Expenditures Highlights
e Election costs
f Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	1997	1998	1999	2000	2001
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 3,889,900	\$ 6,000,505	\$ 6,965,812	\$ 5,686,485	\$ 6,580,751
Design & Construction	1,217,225	5,291,677	4,731,846	3,706,381	3,597,840
Replacement Revenue	775,858	943,637	1,001,982	1,078,382	1,118,012
Revenue Sharing	200,000	200,000	1,344,000	752,000	602,596
Rebates to Special Districts	179,557	165,262	209,781	204,255	240,780
Administrative Services	108,215	110,000	150,000	150,000	150,000
Debt Service	-	-	-	311,698	352,397
Total	\$ 6,370,755	\$ 12,711,081	\$ 14,403,421	\$ 11,889,201	\$ 12,642,377

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Projected	Budget
Maintenance	\$ 6,805,762	\$ 7,181,519	\$ 7,090,470	\$ 8,193,776	9,639,541
Design & Construction	2,441,946	2,938,486	3,444,740	3,192,749	5,323,933
Replacement Revenue	1,187,942	1,193,128	1,251,930	1,320,277	1,321,129
Revenue Sharing	772,240	688,093	683,760	744,306	691,477
Rebates to Special Districts	237,345	259,343	206,801	249,350	231,125
Administrative Services	150,000	150,000	150,000	150,000	150,000
Debt Service	333,044	309,181	-	-	-
Total	\$ 11,928,279	\$ 12,719,750	\$ 12,827,701	\$ 13,850,458	\$ 17,357,205

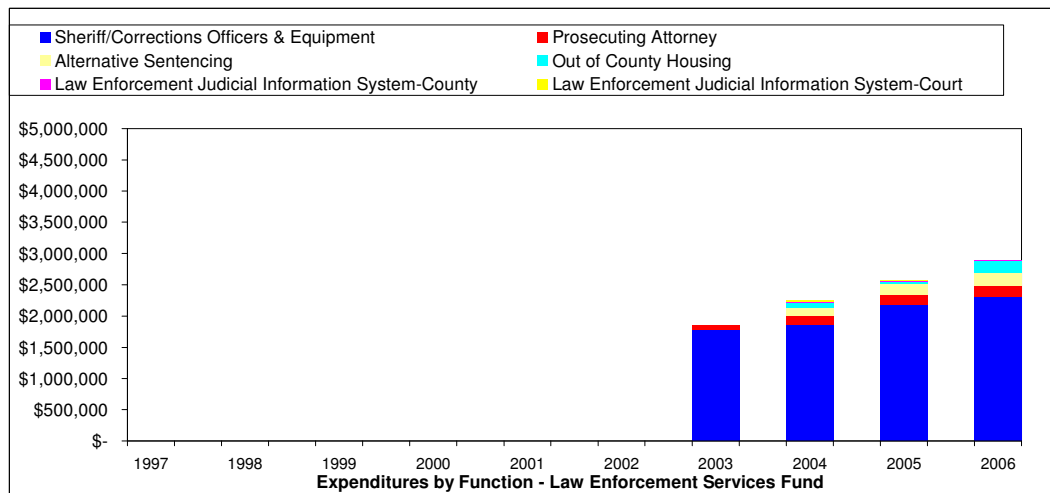
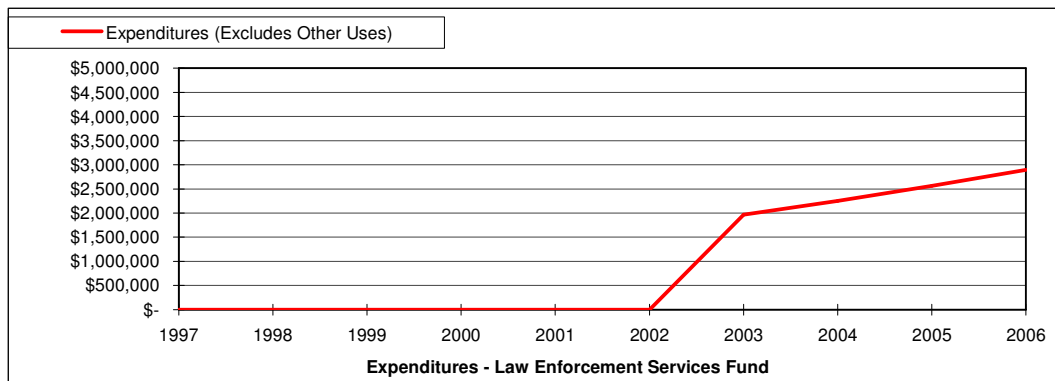


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 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	\$ -	\$ -	\$ -	\$ -	\$ -

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Sheriff/Corrections Officers & Equipment	\$ -	\$ 1,776,116	\$ 1,850,685	\$ 2,185,615	\$ 2,317,015
Prosecuting Attorney	-	78,632	144,722	151,787	168,699
Alternative Sentencing	-	114,011	138,304	174,906	205,975
Out of County Housing	-	-	85,781	36,000	180,000
Law Enforcement Judicial Information System-County	-	-	10,513	11,471	18,456
Law Enforcement Judicial Information System-Court	-	-	22,204	2,550	2,640
Total	\$ -	\$ 1,968,759	\$ 2,252,209	\$ 2,562,329	\$ 2,892,785

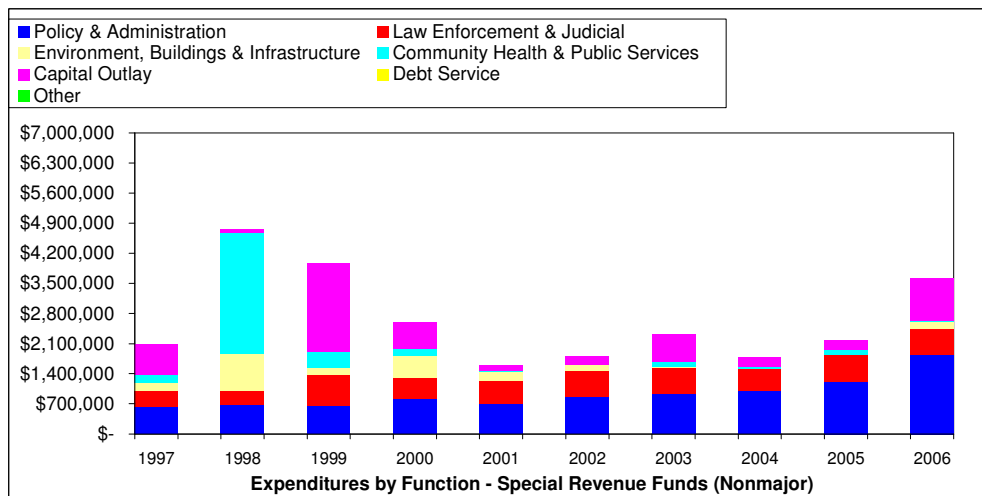
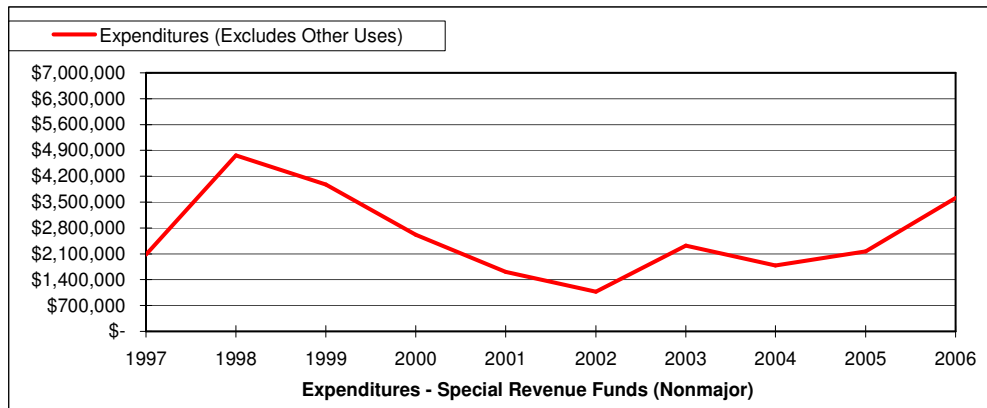


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Policy & Administration	\$ 634,372	\$ 674,862	\$ 663,115	\$ 812,538	\$ 701,975
Law Enforcement & Judicial	371,748	332,576	720,115	507,490	524,686
Environment, Buildings & Infrastructure	177,870	849,134	152,003	488,838	204,231
Community Health & Public Services	193,587	2,823,145	388,796	177,636	45,826
Capital Outlay	701,313	83,947	2,050,319	625,334	133,821
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 2,078,890	\$ 4,763,664	\$ 3,974,348	\$ 2,611,836	\$ 1,610,539

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Policy & Administration	\$ 869,904	\$ 929,424	\$ 998,116	\$ 1,205,361	\$ 1,829,850
Law Enforcement & Judicial	613,327	605,276	523,005	643,355	611,437
Environment, Buildings & Infrastructure	120,411	13,331	193	-	150,000
Community Health & Public Services	(727,723)	138,332	39,670	94,280	44,760
Capital Outlay	195,635	635,971	221,115	229,060	983,635
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,071,554	\$ 2,322,334	\$ 1,782,099	\$ 2,172,056	\$ 3,619,682

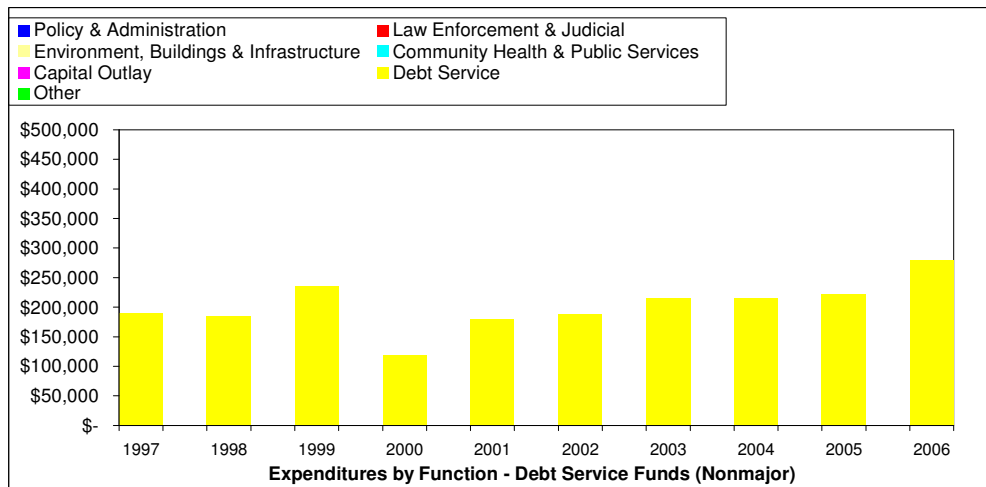
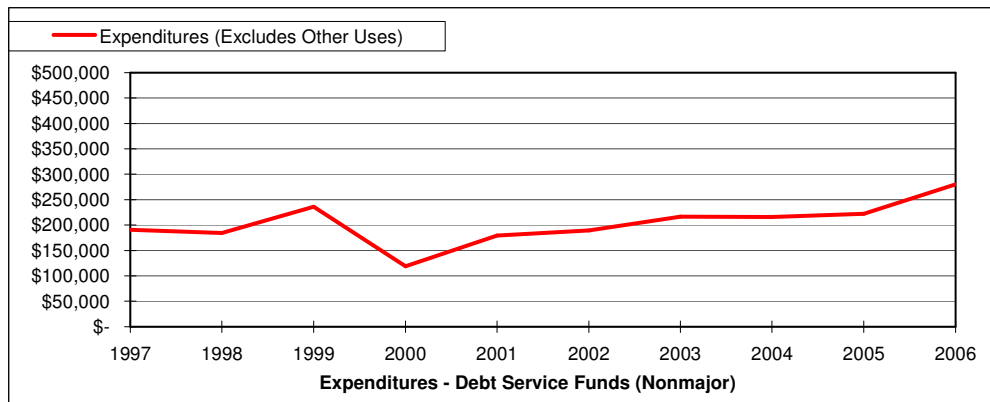


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	190,473	184,312	235,877	118,632 ^a	179,616 ^b
Other	-	-	-	-	-
Total	\$ 190,473	\$ 184,312	\$ 235,877	\$ 118,632	\$ 179,616

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	189,412	216,143	215,789	222,040	279,803
Other	-	-	-	-	-
Total	\$ 189,412	\$ 216,143	\$ 215,789	\$ 222,040	\$ 279,803



^a Nursing Home Obligation Bonds issued in 1979 matured

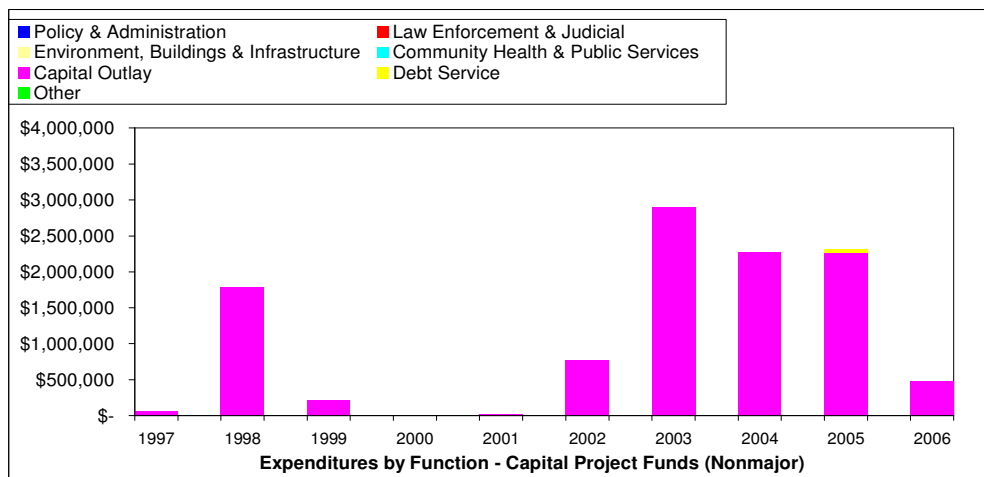
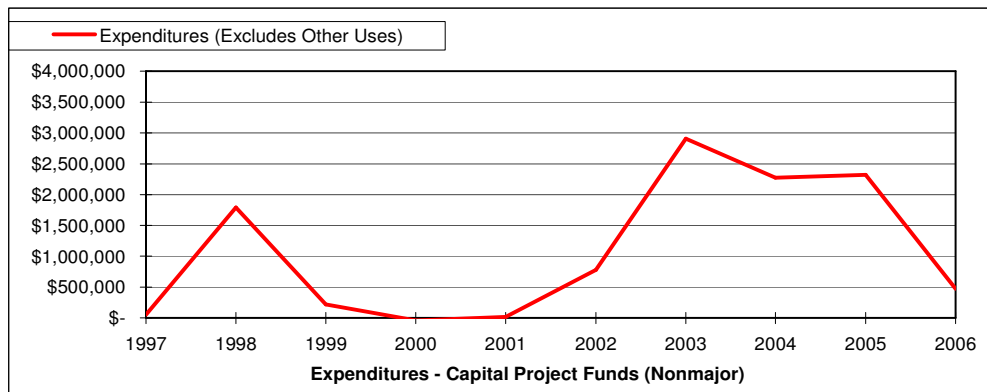
^b 2000 Series NID Road/Sewer Bonds first payments

Expenditures by Function cont'd

Budget Basis Capital Project Funds (Nonmajor Funds)

	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	56,851	1,789,513 a	218,859	(40,298)	17,346
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 56,851	\$ 1,789,513	\$ 218,859	\$ (40,298)	\$ 17,346

	2002 Actual	2003 Actual	2004 Actual	2005 Projected	2006 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	778,182 b	2,906,234 c	2,272,588 d	2,265,000 e	475,000
Debt Service	-	-	-	55,601	-
Other	-	-	-	-	-
Total	\$ 778,182	\$ 2,906,234	\$ 2,272,588	\$ 2,320,601	\$ 475,000



a Modification of jail to increase secured detention, renovation of old Juvenile Justice Center and lease to Reality House (a not-for-profit organization)

b Acquisition of the new City/County health facility

c Renovation of the new City/County health facility

d Renovation of the new City/County health facility and Juvenile Justice Center expansion and renovation

e Purchase of land and buildings in the City of Columbia

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary cont'd

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

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

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

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

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

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

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

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

Glossary cont'd

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

CART-County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

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

Component Unit-a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)-A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

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

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

CPI-Consumer Price Index

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

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

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

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

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

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

Glossary cont'd

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

Depreciation—The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, 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.

Glossary cont'd

Franchise Agreement-An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax-the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting-The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

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.

Glossary cont'd

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

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

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Glossary cont'd

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Glossary cont'd

Other Financing Uses—An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures—A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services—Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances—Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund—A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Property Taxes—Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds—Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication—A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)—The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

RSMo—Revised Statutes of Missouri

Reserves—That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances—A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—A source of income to finance government operations.

Glossary cont'd

Revenue Bonds—Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class—A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the “Description of the Accounting and Budgeting Systems” section.

Self-insured—The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Short-term Debt—Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue—Revenues are classified according to their source or point of origin.

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

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

Special Obligation Bond—Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund—A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute—A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation—An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes—Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling—Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Glossary 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.

