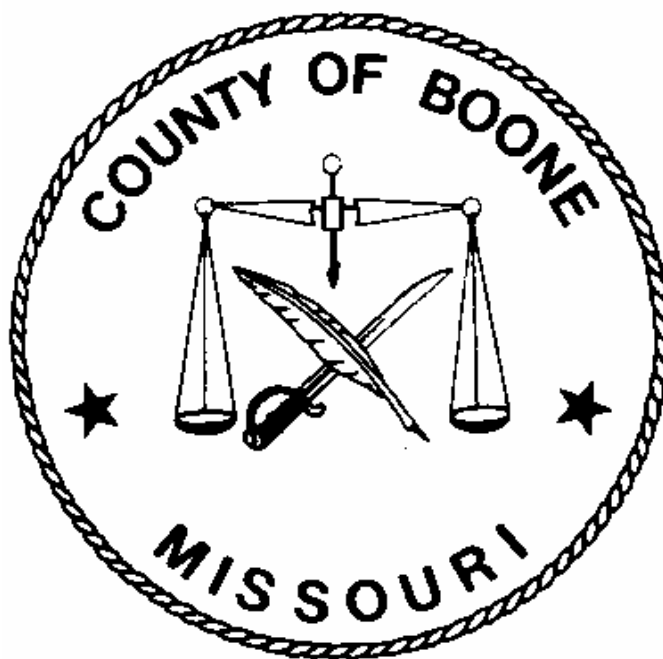


# 2007 BUDGET

## BOONE COUNTY MISSOURI



**Ken Pearson**  
Presiding Commissioner

**Karen M. Miller**  
District I Commissioner

**Linda Vogt**  
District II Commissioner

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Boone County  
Missouri**

For the Fiscal Year Beginning

**January 1, 2006**

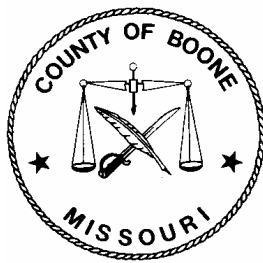
President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Boone for its annual budget for the fiscal year beginning January 1, 2006.

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

## 2007 Budget

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# BOONE COUNTY AUDITOR

## JUNE E. PITCHFORD

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 205 • Columbia, MO 65201 • (573)886-4275 OFFICE • (573)886-4280 FAX

December 14, 2006

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2007 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 2007.

## **Planning Process and the Development of 2007 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 long-range 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 provided 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 largely state services which have been mandated to County government and are not provided by local municipal governments. They include such things as operation of the 13<sup>th</sup> Judicial Circuit Court (state court), operation of the Prosecuting Attorney's Office, operation of a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, civil process service for the entire County, maintenance and retention of property records for all of the County, assessment of all county property, collection of property taxes for all political subdivisions within the County, voter registration and election activity, and maintenance of county roads. Over the years, the County Commission has authorized 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 2007 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 2007 Budget.

## **2007 Budgetary Goal: Personnel—**

Review and reclassify positions, as necessary to maintain market competitiveness and internal equity.

Conduct a market update for the County's Salary Plan.

Provide competitive employee merit increases.

Provide comprehensive employee benefits at a reasonable cost to taxpayers.

*Budgetary Impact—* The budget includes increased salary and wage appropriations related to reclassification of range classifications for 13 positions at a total cost of approximately \$32,000. Of this amount, \$6,800 is funded from the General Fund for 5 positions and \$25,200 is funded from the Law Enforcement Services Fund for 8 positions. The budget includes an appropriation for \$15,000 to pay for a county-wide market update for the County's salary plan; the appropriation is included in the General Fund. The last update was obtained in December 2004 and it was implemented over a two-year period, fiscal years 2005 and 2006. The results of the 2007 market update will be reviewed and County officials will develop an implementation plan for consideration in the FY 2008 budget.

Countywide, the budget also includes appropriations for employee pay increases totaling approximately \$573,000 (including FICA and other payroll benefits and taxes), or approximately 3% of payroll. All of these budgeted salary increases are aggregated at the department level in a "merit pool" and allocated as directed by the applicable Administrative Authority. Unlike the previous 5 years in which portions of the budgeted annual salary increases were directed toward implementation of the salary plan or the market update, the entire budgeted salary increase amount for FY 2007 is available to administrative authorities for merit allocation. The cost to the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund is approximately \$393,000, \$69,000, and \$62,000 respectively, with the balance, \$49,000 spread across several other funds.

The County pays 100% of the employee health insurance premium. The FY 2007 Budget includes no premium increase for employee health insurance premiums, as recommended by the Self-Health Trust Fund governing committee. Employee health insurance premiums were increased 7.5% in FY 2006, 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 \$131,000, \$150,000, \$170,000, \$156,000 and \$112,000, respectively.

The County pays 100% of the employee dental insurance premium. The FY 2007 Budget includes a 9.5 % increase for employee dental insurance, which totals approximately \$12,600 across all funds.

Employees may elect dependent health and dental coverage and are responsible for the cost of such coverage. No premium increases will be required of employees for dependent health or dental coverage in FY 2007.

## **2007 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; department number 2048 accounts for insurance deductibles and insurance claim activity.)

**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. (Refer to department number 2049.)

*Budgetary Impact—* The 2007 Budget includes appropriations totaling \$18.7 million for road and bridge activities, all accounted for in the Road and Bridge Fund. Of this total, \$10.1 million is allocated to the Maintenance Division (department numbers 2040 and 2048) for maintenance activities and projects; \$5.1 million is allocated to the Design and Construction Division (department number 2045); and \$3.5 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (department number 2049).

## **2007 Budgetary Goal: Technology—**

Replace various personal computers, servers, terminals, scanners, and printers throughout the County (based on a routine replacement schedule).

Upgrade the network intrusion detection and firewall security systems.

Complete the rewrite of the existing payroll software (the existing software was originally developed in-house).

Upgrade the information systems for the Prosecuting Attorney and the Sheriff and Corrections Offices. The upgrades are intended to establish the foundation for a comprehensive system-wide information system for the law enforcement and judicial functions within the County.

Implement redaction software in the Recorder's Office to protect confidential information.

Upgrade E911 software to enhance statistical information and to provide automatic location identification functionality.

Complete purchase and installation of mobile data terminals for the Sheriff's Department.

Purchase and implement traffic analysis tool (hardware and software) that will enhance analysis of fatal crashes and provide enhanced measurements and diagrams.

*Budgetary Impact*— The FY 2007 Budget includes approximately \$631,000 in technology related hardware and software. The budget includes \$262,000 for replacement computer hardware; approximately \$228,000 for new software and software upgrades; approximately \$141,000 for new computer hardware; and, \$43,000 for AS400 Change Management software re-appropriated from the prior year. These amounts are in addition to the regular operating budget for personnel, supplies, and other operating costs for the County's Information Technology Department. Primary funding sources include the General Fund, the Road and Bridge Fund, the E911 Fund, the Record Preservation Fund, the Assessment Fund, and the Law Enforcement Services Fund.

## **2007 Budgetary Goal: Law Enforcement and Judicial—**

Complete the purchase and installation of all officer equipment as intended with Proposition L. (Proposition L was a 1/8<sup>th</sup>-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 by implementing the recommendations developed through these collaborative efforts as well as those recommendations received from the Law Enforcement and Judicial Task Force.

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

The FY 2007 Budget includes funding for on-going operations as well as routine equipment replacement. The budget includes funding for the technology-related improvements described above, including significant software upgrades and final installation of mobile data terminals for all Sheriff's Department staff. The FY 2007 Budget includes sufficient appropriations from the Law Enforcement Services Fund (Prop L Fund) to complete all of the equipment initiatives outlined in Prop L. Appropriations in the Law Enforcement Services Fund (Prop L) total \$3.2 million. This is in addition to General Fund appropriations of more than \$14.5 million for the various law enforcement and judicial functions and activities. Total FY 2007 appropriations for law enforcement and judicial activities, all funds combined, are more than \$17.8 million, which represents 35% of all spending. In addition, capital outlay appropriations of approximately \$750,000 are included in the budget for law enforcement and judicial activities.

The budget includes approximately \$10,000 to convert 3 Deputy positions to Corporal positions and approximately \$14,000 to convert 5 Corrections Officer positions to Corporal positions. The Corporal rank will be new to the department and is intended to enhance supervision. The budget includes funding for the first of three years to phase out Corrections Support Officers, replacing them with Corrections Officers. The cost for FY 2007 is approximately \$13,000. The budget also includes an increase of approximately \$16,000 to increase a part-time Corrections cook position to full-time, a change which was approved by the Commission in late FY 2006.

## **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 director

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

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

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

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

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

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

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

## **Local Economic Indicators**

For the past decade, Boone County has enjoyed a stable economic environment with moderate growth. The County has a varied economic base combined with a low unemployment rate. The local economy reflects a balanced mix of retail, education, service industry, light manufacturing, construction, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, hospitals, insurance institutions, the City of Columbia, and several manufacturers. The County's unemployment rate as of the third quarter of FY 2006 is 3.1%, down slightly from the beginning of the year and one of the lowest rates in the state. It compares favorably to the Missouri unemployment 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 143,000, 68% (97,200) reside in incorporated areas while 32% (45,800) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. The median household income in Boone County for 2005 was \$39,453. [This and other demographic information is presented in the Appendix section of this document.]

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 3.0% to 3.5%. 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 2007 Budget for the government as a whole, including all 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.



## 2007 Budget Summary by Fund Type—All Funds Combined

|  | ----- Major Funds ----- |                          |  |
|--|-------------------------|--------------------------|--|
|  | General<br>Fund         | Road &<br>Bridge<br>Fund | Law<br>Enforcement<br>Services<br>Fund |
| <b>REVENUES:</b>   |                         |                          |  |
| Property Taxes   | \$ 2,744,000            | \$ 1,118,000             | \$ -                                   |
| Assessments  | -                       | -                        | -                                      |
| Sales Taxes  | 12,137,000              | 12,607,000               | 3,034,250                              |
| Franchise Taxes  | 176,000                 | -                        | -                                      |
| Licenses and Permits   | 418,330                 | 17,000                   | -                                      |
| Intergovernmental  | 2,503,284               | 2,079,987                | -                                      |
| Charges for Services   | 3,340,865               | 26,900                   | 300                                    |
| Fines and Forfeitures  | -                       | -                        | -                                      |
| Interest   | 287,017                 | 224,280                  | 28,712                                 |
| Hospital Lease   | 1,566,306               | -                        | -                                      |
| Other *  | 508,181                 | 4,600                    | -                                      |
| <b>Total Revenues</b>  | <b>23,680,983</b>       | <b>16,077,767</b>        | <b>3,063,262</b>                       |
| <b>EXPENDITURES:</b>   |                         |                          |  |
| Personal Services  | 14,461,805              | 3,714,473                | 2,186,030                              |
| Materials & Supplies   | 1,307,676               | 2,862,250                | 69,091                                 |
| Dues Travel & Training   | 239,482                 | 43,900                   | 5,142                                  |
| Utilities  | 462,162                 | 127,492                  | 60,895                                 |
| Vehicle Expense  | 369,605                 | 495,700                  | 725                                    |
| Equip & Bldg Maintenance   | 193,461                 | 381,170                  | 40,395                                 |
| Contractual Services   | 4,361,077               | 10,288,560               | 298,058                                |
| Debt Service (Principal and Interest)                                      | 414,465                 | -                        | -                                      |
| Other  | 3,071,503               | 200,600                  | 47,500                                 |
| Fixed Asset Additions  | 524,518                 | 626,286                  | 499,006                                |
| <b>Total Expenditures</b>  | <b>25,405,754</b>       | <b>18,740,431</b>        | <b>3,206,842</b>                       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>(1,724,771)</b>      | <b>(2,662,664)</b>       | <b>(143,580)</b>                       |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                         |                          |  |
| Transfer In  | -                       | -                        | -                                      |
| Transfer Out   | (10,000)                | -                        | -                                      |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                       | -                        | -                                      |
| Proceeds of Long-Term Debt   | -                       | -                        | -                                      |
| Retirement of Long-Term Debt   | -                       | -                        | -                                      |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>(10,000)</b>         | <b>-</b>                 | <b>-</b>                               |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>(1,734,771)</b>      | <b>(2,662,664)</b>       | <b>(143,580)</b>                       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>7,705,351</b>        | <b>7,962,255</b>         | <b>1,301,915</b>                       |
| Less encumbrances, beginning of year                                       | (79,919)                | (2,411,516)              | (34,051)                               |
| Add encumbrances, end of year  | 79,919                  | 2,411,516                | 34,051                                 |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 5,970,580</b>     | <b>\$ 5,299,591</b>      | <b>\$ 1,158,335</b>                    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>1,083,457</b>        | <b>2,911,516</b>         | <b>284,051</b>                         |
| <b>FUND BALANCE, end of year</b>   | <b>5,970,580</b>        | <b>5,299,591</b>         | <b>1,158,335</b>                       |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(1,083,457)</b>      | <b>(2,911,516)</b>       | <b>(284,051)</b>                       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 4,887,123</b>     | <b>\$ 2,388,075</b>      | <b>\$ 874,284</b>                      |

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

| <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> | <b>Internal<br/>Service<br/>Funds</b> | <b>Private<br/>Purpose<br/>Trust<br/>Funds</b> | <b>Grand<br/>Total</b> |
|--|---|---------------------------------------|--|------------------------|
| \$ -                                       | \$ 3,862,000                            | \$ -                                  | \$ -   | \$ 3,862,000           |
| 136,703                                    | 136,703                                 | -                                     | -  | 136,703                |
| 5,074,000                                  | 32,852,250                              | -                                     | -  | 32,852,250             |
| -  | 176,000                                 | -                                     | -  | 176,000                |
| 10,540                                     | 445,870                                 | -                                     | -  | 445,870                |
| 396,027                                    | 4,979,298                               | -                                     | -  | 4,979,298              |
| 1,417,940                                  | 4,786,005                               | 4,530,764                             | -  | 9,316,769              |
| -  | -                                       | -                                     | -  | -                      |
| 65,355                                     | 605,364                                 | 143,447                               | 1,455  | 750,266                |
| -  | 1,566,306                               | -                                     | -  | 1,566,306              |
| 44,316                                     | 557,097                                 | -                                     | -  | 557,097                |
| <b>7,144,881</b>                           | <b>49,966,893</b>                       | <b>4,674,211</b>                      | <b>1,455</b>                                   | <b>\$ 54,642,559</b>   |
| 970,485                                    | 21,332,793                              | 596,410                               | -  | 21,929,203             |
| 119,484                                    | 4,358,501                               | 52,175                                | -  | 4,410,676              |
| 120,734                                    | 409,258                                 | 3,535                                 | -  | 412,793                |
| 14,900                                     | 665,449                                 | 373,028                               | -  | 1,038,477              |
| 11,900                                     | 877,930                                 | 13,424                                | -  | 891,354                |
| 72,767                                     | 687,793                                 | 588,309                               | -  | 1,276,102              |
| 848,777                                    | 15,796,472                              | 2,738,045                             | -  | 18,534,517             |
| 288,723                                    | 703,188                                 | -                                     | -  | 703,188                |
| 546,085                                    | 3,865,688                               | 53,500                                | 1,200  | 3,920,388              |
| 208,800                                    | 1,858,610                               | 4,050                                 | -  | 1,862,660              |
| <b>3,202,655</b>                           | <b>50,555,682</b>                       | <b>4,422,476</b>                      | <b>1,200</b>                                   | <b>54,979,358</b>      |
| <b>3,942,226</b>                           | <b>(588,789)</b>                        | <b>251,735</b>                        | <b>255</b>                                     | <b>(336,799)</b>       |
| 10,000                                     | 10,000                                  | -                                     | -  | 10,000                 |
| -  | (10,000)                                | -                                     | -  | (10,000)               |
| -  | -                                       | -                                     | -  | -                      |
| -  | -                                       | -                                     | -  | -                      |
| -  | -                                       | -                                     | -  | -                      |
| <b>10,000</b>                              | <b>-</b>                                | <b>-</b>                              | <b>-</b>                                       | <b>-</b>               |
| <b>3,952,226</b>                           | <b>(588,789)</b>                        | <b>251,735</b>                        | <b>255</b>                                     | <b>(336,799)</b>       |
| 8,760,243                                  | 25,729,764                              | 3,393,581                             | 41,049   | 29,164,394             |
| -  | (2,525,486)                             | (2,408)                               | -  | (2,527,894)            |
| -  | 2,525,486                               | 2,408                                 | -  | 2,527,894              |
| <b>\$ 12,712,469</b>                       | <b>\$ 25,140,975</b>                    | <b>\$ 3,645,316</b>                   | <b>\$ 41,304</b>                               | <b>\$ 28,827,595</b>   |
| 1,055,180                                  | 5,334,204                               | 43,616                                | 37,271   | 5,415,091              |
| <b>12,712,469</b>                          | <b>25,140,975</b>                       | <b>3,645,316</b>                      | <b>41,304</b>                                  | <b>28,827,595</b>      |
| <b>(1,055,180)</b>                         | <b>(5,334,204)</b>                      | <b>(43,616)</b>                       | <b>(37,271)</b>                                | <b>(5,415,091)</b>     |
| <b>\$ 11,657,289</b>                       | <b>\$ 19,806,771</b>                    | <b>\$ 3,601,700</b>                   | <b>\$ 4,033</b>                                | <b>\$ 23,412,504</b>   |

# Matrix of Expenditures by Function and Class— All Governmental Funds Combined

| <b>Function</b>                                  | <b>Personal<br/>Services</b> | <b>Materials &amp;<br/>Supplies</b> | <b>Dues, Travel<br/>&amp; Training</b> | <b>Utilities*</b> | <b>Vehicle<br/>Expense</b> |
|--|------------------------------|-------------------------------------|--|-------------------|----------------------------|
| Policy & Administration                          | \$ 4,712,803                 | \$ 577,154                          | \$ 217,892                             | \$ 75,961         | \$ 38,254                  |
| Law Enforcement & Judicial - Courts              | 1,646,621                    | 179,540                             | 48,040                                 | 136,961           | 19,450                     |
| Law Enforcement & Judicial - Sheriff/Corrections | 7,921,705                    | 638,724                             | 42,995                                 | 272,344           | 282,432                    |
| Law Enforcement & Judicial - PA                  | 2,334,501                    | 54,393                              | 42,055                                 | 38,003            | 8,350                      |
| Law Enforcement & Judicial - Other               | 248,950                      | 4,050                               | 2,675                                  | 3,350             | 10,200                     |
| Environment, Buildings & Infrastructure          | 3,735,049                    | 2,865,118                           | 44,324                                 | 127,492           | 495,844                    |
| Community Health & Public Services               | -                            | 7,750                               | 2,000                                  | -                 | -                          |
| Other  | 733,164                      | 31,772                              | 9,277                                  | 11,338            | 23,400                     |
| <b>Total</b>                                     | <b>\$ 21,332,793</b>         | <b>\$ 4,358,501</b>                 | <b>\$ 409,258</b>                      | <b>\$ 665,449</b> | <b>\$ 877,930</b>          |

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

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

| <b>Equip &amp; Bldg<br/>Maintenance</b> | <b>Contractual<br/>Services **</b> | <b>Debt Service<br/>(Principal &amp; Interest)</b> | <b>Other</b>        | <b>Fixed Asset<br/>Additions</b> | <b>Total</b>         |
|---|------------------------------------|--|---------------------|----------------------------------|----------------------|
| \$ 98,097                               | \$ 1,941,844                       | \$ 414,465   | \$ 1,343,835        | \$ 448,968                       | \$ 9,869,273         |
| 45,855                                  | 985,160                            | -  | 257,750             | 246,570                          | 3,565,947            |
| 69,247                                  | 710,607                            | -  | 333,436             | 446,321                          | 10,717,811           |
| 4,856                                   | 220,948                            | -  | 40,702              | 15,800                           | 2,759,608            |
| 62,800                                  | 1,044,887                          | -  | 93,630              | 8,113                            | 1,478,655            |
| 384,770                                 | 10,315,810                         | -  | 363,150             | 626,286                          | 18,957,843           |
| -                                       | 31,664                             | -  | 1,288,986           | 3,000                            | 1,333,400            |
| 22,168                                  | 545,552                            | 288,723  | 144,199             | 30,552                           | 1,840,145            |
| <u>\$ 687,793</u>                       | <u>\$ 15,796,472</u>               | <u>\$ 703,188</u>                                  | <u>\$ 3,865,688</u> | <u>\$ 1,825,610</u>              | <u>\$ 50,522,682</u> |

\*\* In addition to regular contractual services, this category also includes "Building Use Charge", an internal service charge consisting of facilities maintenance, housekeeping, building utilities, and capital repair and replacement.

# Revenue Assumptions and Projections

The FY 2007 Budget for governmental funds, taken as a whole, reflects combined revenues of approximately \$49.9 million, which represents a 13% increase over the FY 2006 Budget, as revised and amended to date. It reflects an 8% increase over *projected* revenue for FY 2006. The significant growth in revenues is primarily attributable to the new 3-year 1/5<sup>th</sup> cent capital improvement sales tax approved by voters which became effective October 1, 2006. The figure also includes over \$700,000 in federal funds for a bridge project and reflects modest increases in other on-going sources of revenue such as sales tax and property which are discussed in greater detail below.

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

## Revenues by Source—All Governmental Funds Combined

| Revenues by Source    | 2005<br>(Actual)     | 2006<br>(Budget)  | 2006<br>(Projected) | 2007<br>(Budget)  | % Change<br>07 Budget<br>over 06 Budget | % of<br>Total<br>for 2007 |
|-----------------------|----------------------|-------------------|---------------------|-------------------|---|---------------------------|
| Property Taxes        | \$ 3,530,953         | 3,590,000         | 3,734,000           | 3,862,000         | 8%                                      | 7.7%                      |
| Assessments           | 177,004              | 144,046           | 159,031             | 136,703           | -5%                                     | 0.3%                      |
| Sales Taxes           | 25,452,011           | 25,915,000        | 28,110,500          | 32,852,250        | 27%                                     | 65.7%                     |
| Franchise Taxes       | 162,240              | 162,000           | 170,800             | 176,000           | 9%                                      | 0.4%                      |
| Licenses and Permits  | 471,331              | 513,220           | 446,599             | 445,870           | -13%                                    | 0.9%                      |
| Intergovernmental     | 4,398,261            | 6,204,026         | 5,221,347           | 4,979,298         | -20%                                    | 10.0%                     |
| Charges for Services  | 4,845,182            | 5,119,384         | 5,473,671           | 4,786,005         | -7%                                     | 9.6%                      |
| Fines and Forfeitures | -                    | -                 | -                   | -                 | N/A                                     | 0.0%                      |
| Interest              | 561,603              | 275,359           | 751,741             | 605,364           | 120%                                    | 1.2%                      |
| Hospital Lease        | 1,477,571            | 1,507,000         | 1,528,104           | 1,566,306         | 4%                                      | 3.1%                      |
| Other*                | 706,482              | 699,315           | 778,241             | 557,097           | -20%                                    | 1.1%                      |
| <b>Total Revenues</b> | <b>\$ 41,782,638</b> | <b>44,129,350</b> | <b>46,374,034</b>   | <b>49,966,893</b> | <b>13%</b>                              | <b>100.0%</b>             |

\*Other includes Franchise Fees, Proceeds from Sale of County Assets, 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 2007 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 2006 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 \$2.0 billion. Although the number of building permits issued throughout the County fluctuates from year to year and has slowed in recent months, new construction continues to add to the assessed valuation every year.

The County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund in FY 2005 as a result of the significant impact of reassessment and the rates have remained unchanged to date. The County's budgeted 2007 proposed operating tax levies are also unchanged 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, lease rentals, or special assessments. For further information on the County's debt, please refer to the summary of Long-Term Debt presented later in the Budget Message and in the General Information tab section. [A multi-year history of the tax levies for the County and its political subdivisions is also presented in the Appendix.]

## Assessments

Special assessment revenue is received from property owners pursuant to the Neighborhood Improvement District (NID) program and is accounted for as revenue to the applicable debt service funds and used to meet scheduled principal and interest payments for county-issued general obligation debt. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of Assessment revenue in any given year is influenced by such things as number of pay-offs in full, number of annual assessments levied, and the number of NID projects completed and assessments ordered.

## Sales Tax

Sales tax is the single largest source of revenue for the County. It typically accounts for nearly 60% of all operating revenues in the County's governmental funds, but has risen to 66% with passage of the 3-year 1/5<sup>th</sup> cent capital improvement sales tax. Except as noted below, sales tax revenues for FY 2006 are projected to grow at an annual rate of 6% over that of the prior year and the FY 2007 budget assumes a 4% growth rate applied to FY 2006 projected revenue. The County receives the following sales tax revenue:

**One-half cent permanent sales tax in the General Fund.** It is expected to generate \$12.137 million in 2007, which represents approximately 50% of the total revenue in the General Fund.

**One-half cent sales tax (expiring in 2008-subject to renewal) in the Road and Bridge Sales Tax Fund.** It is expected to generate \$12.137 million in 2007, which represents 80% of regular, on-going revenue to Road and Bridge operations. The County Commission intends to seek voter approval of an extension of this tax during 2007.

**Constitutionally determined portion of the state's sales tax for motor vehicles.** It is expected to generate \$470,000 in 2007, which represents 3% of the total revenue to the Road and Bridge operations. This revenue source has been relatively flat in recent years.

**Two percent tax applied to local land line phone tariffs.** It is expected to generate \$224,000 in 2007, which represents the sole source of revenue for the Enhanced 911 Fund, except for investment income. The budgetary estimate is reduced from the 2006 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 \$3.03 million in 2007, which represents the primary source of revenue for the Law Enforcement Services Fund.

**One-fifth cent three-year capital improvement tax.** This tax became effective October 1, 2006 and is expected to generate \$4.85 million in 2007.

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>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> | <u>2007</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 10.5%       | 6.1%        | 4.6%        | 5.0%        | 6.9%        | 3.6%        | 4.5%        | 3.9%        | 3.2%        | 3.8%        | 4.7%        | 6.9%        | 6.0%*       | 4.0%**      |

\* Projected

\*\* Budget

### Franchise Taxes and Licenses/Permit Revenue

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

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

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

### Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2007 Budget includes amounts for grants that have been awarded to the County. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget. The budget also includes amounts for expected annual state reimbursements.

The significant decrease in this category is due to the following factors:

- 1) The County expects to receive nearly \$900,000 in HAVA funds (Help Americans Vote Act) in FY 2006 to pay for election equipment purchases. This source of revenue was for one year only;
- 2) Reductions in grant revenue, such as the Child Advocacy Grant (\$125,000), which are also accompanied by a corresponding decrease in expenditures;
- 3) Partial-year grants where the budget includes grant revenue and related expenditures for only that portion of the year covered by the grant and the budget will be amended when the grant is extended or renewed;
- 4) Reductions in grant revenue where the grant contract imposes a scheduled phase-out of revenues, but the annual operating expenditures are on-going and must be funded from non-grant sources (such as with law enforcement personnel grants); and
- 5) The County received federal disaster revenues in FY 2006 related to a significant hail storm; this revenue was for one year only.

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

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 2006 are projected to fall short of budget by approximately \$40,000 and the FY 2007 Budget assumes nominal growth over the FY 2006 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 reduce 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, commissions, and other charges for services) reflect a decrease for FY 2007. This is primarily due to unusual reimbursement revenue to the Road and Bridge Fund which was included in the FY 2006 budget. This revenue was associated with a large project that was jointly funded by the County and other entities, and the County served as fiscal agent. No such similar revenue is included in the FY 2007 budget.

Real estate recording fees continue to decline and FY 2006 revenues are expected to fall short of the budget and the FY 2007 revenue projection has been reduced accordingly. Real Estate



recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million, but have been steadily declining since. The FY 2007 revenue estimate is \$742,000. FY 2006 property tax commission revenue is expected to exceed budget by approximately \$40,000 and the FY 2007 budget assumes 3.5% growth over current year projected revenue, with total expected revenue for FY 2007 of \$1.3 million.

The County has not received Fines and Forfeiture revenue for several years and does not expect to receive this revenue in 2007.

Interest revenue is expected to exceed budget for FY 2006 and the FY 2007 revenue estimate has been reviewed and revised accordingly. Interest revenue to the General Fund is significantly lower, due to the transfer of \$2.2M to a capital project fund in late FY 2006; these monies had been ear-marked for capital projects and have now been physically segregated into a separate capital project fund and interest income will accrue to the capital project fund.

The reduction in Other Revenue is due to the reduction in expected lease revenue associated with County-owned properties located in downtown Columbia, and a reduction in expected revenue for sales of county assets. FY 2006 reflected the proceeds from the sale of the County's older model AS 400 and large Public Works equipment, neither of which is expected to occur again in FY 2007.

## **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, with a renewal option to CHAS for an additional five years. During 2006, the Hospital Board of Trustees successfully negotiated an amendment to the lease which accomplished several things including a revised expiration date of December 31, 2015 and a significant reduction in lease compensation paid to CHAS combined with a significant increase in reinvestment in hospital assets .

In addition to the lease payments to the Boone Hospital Board of Trustees, the current lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2007 Budget includes estimated lease revenue of \$1.56 million. The Hospital lease revenue accounts for 3.2% of revenue for all governmental funds and 7% of revenue to the General Fund. Under the terms of the 2006 amendment, beginning on January 1, 2009, the County will receive an additional \$500,000 to be used for community medical or health needs.

## **Expenditure Assumptions and Projections**

The FY 2007 Budget for all governmental funds reflects total expenditures of \$50.5 million, which represents a 2% increase over the FY 2006 Budget of \$49.6 million.

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

## Expenditures by Function—All Governmental Funds Combined

| Expenditures by Function                | 2005<br>(Actual)  | 2006<br>(Budget)  | 2006<br>(Projected) | 2007<br>(Budget)  | % Change<br>07 Budget<br>over 06 Budget | % of<br>Total<br>for 2007 |
|---|-------------------|-------------------|---------------------|-------------------|---|---------------------------|
| Policy & Administration*                | \$ 6,390,449      | 8,947,147         | 7,759,487           | 9,005,840         | 1%                                      | 17.8%                     |
| Law Enforcement & Judicial              | 15,439,387        | 17,170,395        | 16,553,902          | 17,805,217        | 4%                                      | 35.2%                     |
| Environment, Buildings & Infrastructure | 16,332,665        | 16,640,130        | 13,713,720          | 18,331,557        | 10%                                     | 36.3%                     |
| Community Health & Public Services      | 1,223,294         | 1,247,925         | 1,205,282           | 1,330,400         | 7%                                      | 2.6%                      |
| Capital Outlay                          | 3,556,417         | 3,360,347         | 3,167,207           | 1,858,610         | -45%                                    | 3.7%                      |
| Debt Service                            | 698,284           | 694,718           | 692,884             | 703,188           | 1%                                      | 1.4%                      |
| Other**                                 | 1,083,857         | 1,515,804         | 1,378,017           | 1,520,870         | 0%                                      | 3.0%                      |
| <b>Total Expenditures</b>               | <b>44,724,353</b> | <b>49,576,466</b> | <b>44,470,499</b>   | <b>50,555,682</b> | <b>2%</b>                               | <b>100.0%</b>             |

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

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

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

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above, expenditures for FY 2006 are projected at approximately 90% of budget. In developing the FY 2007 Budget, a spending ratio of approximately 93%-95% has been assumed. Applying this spending ratio to the FY 2007 Budget of \$50.6 million yields an *estimated actual spending* of \$47.0M to \$48.0M. It is not meaningful to compare this appropriation amount to the \$49.9M estimated revenue for FY 2007, because this total revenue figure includes \$4.85 million in sales tax revenue ear-marked for capital projects; however, no capital project expenditures have been included in the budget at this time because the project budget is awaiting final approval from the commission. Excluding the \$4.5 million in capital project sales tax revenue yields a net revenue figure of \$45.1 million, which may meaningfully be compared to the projected spending figures described above. Such comparison demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2007 by a modest amount. However, all funds are budgeted to be solvent with healthy fund balances at the end of FY 2007. The County's fund balances are discussed in greater detail later in this Budget Message.

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

The County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2007 General Fund Budget includes expenditures of \$25.4 million compared to estimated revenue of \$23.7 million. This suggests a spend-down of fund balance in the amount of \$1.7 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$725,000, 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 \$150,000 to \$350,000. Undesignated and unreserved fund balance for the General Fund at the end of FY 2007 is expected to be \$4.9 million, based on budgeted expenditures, which represents 19% of total budget or 2.3 months' expenditures.

The Road and Bridge Fund FY 2007 Budget includes expenditures of \$18.7 million compared to revenue of \$16.1M. As part of the budget development process, the County Auditor and Public Works management complete an analysis of projected spending for the current year, identifying budgetary savings that may be used to increase appropriations for FY 2007, while maintaining minimum fund balance requirements. The results of this process account for appropriations in excess of expected revenue for FY 2007. The projected ending fund balance for the Road and Bridge Fund of 13% (or 1.5 months' expenditures) exceeds the target minimum fund balance of 8-10%.

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 2007 Budget increase for Policy and Administration is primarily attributable to increases in the Assessment office for aerial photography (a periodic expenditure), on-going annual increases for election warehouse space, increases in staffing levels in the Collector, Treasurer, and County Counselor offices, and general payroll increases. The full impact of these increases is not readily obvious, due to the off-setting reduction in election costs that were required in FY 2006 but do not recur in FY 2007.

## **Law Enforcement and Judicial**

This functional area reflects increases attributable to payroll increases, increases personnel reclassifications and restructuring, and general increases in operating accounts.

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

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

2007 Public Works budget includes \$682,000 as the County's contribution to the Hwy 763 improvement project. Appropriations of this nature and magnitude occur infrequently.

## **Community Health and Welfare**

The increase for FY 2007 is primarily attributable to increases in operating costs for the City-County Health Department.

## **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 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. In addition, appropriations in Capital Project Funds are also included as Capital Outlay.

The reduction in Capital Outlay spending from FY 2006 to FY 2007 is attributable to the following:

- 1) FY 2006 included approximately \$1.2 million in appropriations related to grant-funded election equipment and similar appropriations are not included in the FY 2007 budget;
- 2) A reduction in fixed asset acquisitions in the Road and Bridge Fund consistent with the equipment replacement schedule;
- 3) A reduction in fixed asset acquisitions funded from the Law Enforcement Services Fund (as previously noted, the initial start-up equipment purchases outlined in Prop L will be completed in FY 2007 with the majority of such expenditures having already been made in prior years); and
- 4) The FY 2006 budget included appropriations for modifications needed in the Courthouse to accommodate an additional judge and court reporter and to reconfigure the Public Administrator's space. Similar appropriations are not included in the FY 2007 budget.

The FY 2007 Budget includes funding for replacement of road maintenance equipment, computer equipment, law enforcement and corrections vehicles, and other general county equipment. Please refer to the Personnel and Capital Expenditure Summary tab section to review detailed information related to capital asset appropriations.

As previously noted, the legal appropriations for the courthouse expansion project, which are being funded with a voter-approved 3-year 1/5<sup>th</sup> cent sales tax, will be established at such time that the County Commission approves the overall project budget. This is expected to occur in the first quarter of FY 2007.

## **Debt Service**

Debt Service expenditures are increased from the prior year due to the additional debt issued during FY 2006 in conjunction with the Neighborhood Improvement District Program. 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**

There are no significant changes in this category.

## **Changes in Personnel Staffing Levels**

On a county-wide basis, net budgeted Full Time Equivalent (FTE) personnel positions decreased by 1.82 FTE over that of the prior year, largely due to the termination of grants and contracts. Changes in staffing levels for FY 2007 are summarized below. For complete information regarding personnel staffing for the current year and the past 10 years, please refer to the Personnel and Capital tab section in this document.

- Increase of +.10 FTE for a part-time position for the County Counselor (funded from General Fund).
- Increase of +.18 FTE for a part-time position for the County Treasurer and add benefits (funded from General Fund).
- Decrease -1.0 benefited FTE, Mail Services, in conjunction with out-sourcing selected mail functions (funded from General Fund).
- Increase +.19 FTE Juvenile Office Family Counselor Pool (funded from General Fund).
- Net increase +.04 FTE, which results from a +.08 FTE increase in Program Assistant Pool and -.04 FTE decrease in Part-time music instructor at the Juvenile Justice Center (funded from General Fund).
- Decrease -1.77 FTE for various juvenile grant-related positions (funded from various grants and contracts accounted for in the General Fund).
- Decrease -.25 FTE for crime victim specialist grant-funded position. The current grant is subject to renewal at the end of the 3<sup>rd</sup> quarter; therefore the budget only includes .75 FTE, rather than 1.0 FTE.
- Decrease -.31FTE grant-funded Planner position, due to completion of grant in late FY 2007 (funded from grant accounted for in the General Fund).
- Increase +1.0 FTE additional Asset Management Technician (funded from the Road and Bridge Fund).

In addition to the staffing changes identified above, the County Commission approved the following changes during FY 2006 and they have been approved for inclusion in FY 2007 budget:

- Increase +1.0 FTE Lead Deputy Collector (funded from the Tax Maintenance Fund for the balance of FY 2006 and funded from the General Fund in FY 2007).
- Increase +.50 FTE Correction's Cook (funded from the General Fund).

## **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 2007 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. The Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission. This planning process culminated with voter approval of a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The tax became effective October 1, 2006 and will finance several projects: Courthouse expansion, Government Center modifications, and debt retirement and modifications related to County-owned properties adjacent to the Courthouse. Individual project budgets will be approved by the Commission for each component, with the Courthouse expansion scheduled first. The County Commission has entered into contracts with an architect and construction management company who are scheduled to complete the schematic design and cost review for the Courthouse expansion project in January 2007, at which time the Commission will adopt the project budget and establish the legal appropriations. Estimates for annual operating costs will be developed in conjunction with the overall project budget.

With voter passage of the 5-year one-half cent sales tax for county roads and bridges in 1993 and voter approval of a 10-year extension in November 1997, the Public Works Department developed a long-range capital improvement plan for road and bridge maintenance and improvement. The plan is incorporated into the annual operating budget and progress under the capital improvement plan is documented in the Public Works Department's Annual Report. (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 2007 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. As explained above, the on-going operational impact of the planned capital projects will be developed in coordination with the overall project budget so that such costs can be fully incorporated into the appropriate annual operating budget.

## Fund Balances

The County continues to maintain healthy balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of 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. The schedule below shows the projected fund balance amounts at the end of FY 2007 for the County's major funds, nonmajor funds, and all governmental funds taken as a whole.

### Projected Fund Balances at December 31, 2007

| -----Major Funds-----            |    |              |                      |                 |                        |
|----------------------------------|----|--------------|----------------------|-----------------|------------------------|
|                                  |    | General Fund | Road and Bridge Fund | Law Enforcement | Nonmajor               |
|                                  |    |              |                      | Services Fund   | Governmental Funds     |
|                                  |    |              |                      |                 | All Governmental Funds |
| Projected Fund Balance 12/31     | \$ | 5,970,580    | 5,299,591            | 1,158,335       | 12,712,469             |
| Less: Reserves and Designations  |    | (1,083,457)  | (2,911,516)          | (284,051)       | (1,055,180)            |
| Projected Available Fund Balance | \$ | 4,887,123    | 2,388,075            | 874,284         | 11,657,289             |
| As a percent of expenditures     |    | 19%          | 13%                  | 27%             | 364%                   |
| # of months expenditures         |    | 2.3          | 1.5                  | 3.3             | 43.7                   |

*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, 2007 is presented in the General Information section of this document. Long-term debt expenditures for principle and interest consist of the special obligation bonds for the Government Center (refinanced during 2003) which is being retired through appropriations in the General Fund (\$414,465); several general obligation bonds associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments (\$171,132); 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 (\$117,591).

Debt service appropriations included in the FY 2007 Budget amount to \$703,188 or 1.4% of the total budget. As noted above, no tax levies will be required for debt service in FY 2007.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2006 is in excess of \$2.0 billion which results in a legal debt limit of approximately \$200,000,000. Please refer to the debt limit calculations provided in the General Information tab section. At this time, the County plans to issue additional debt in FY 2007 or beyond in conjunction with the Neighborhood Improvement District (NID) program and this debt will be retired through special assessments.



### *Awards and Acknowledgements*

The County's Budget for Fiscal Year 2006 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

### *Conclusion*

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

Respectfully Submitted,

*s/s June Pitchford*

Boone County Auditor  
Budget Officer

# Schedule of Commission Changes to the 2007 Proposed Budget

|  | <u>Expenditure</u> | <u>Dept.</u> | <u>Account</u> | <u>Revenue</u> | <u>Description</u>  |
|--|--------------------|--------------|----------------|----------------|---|
| <b>General Fund (Fund #100)</b>  |                    |              |                |                |   |
| Human Resources-- increase advertising budget  | 5,000              | 1115         | 84300          | -              | Increase annual budget from \$30,000 to \$35,000                |
| Human Resources-- increase employee flu shot budget  | 600                | 1115         | 71100          | -              | Increase annual budget from \$1,500 to \$2,100                  |
| Contingency-- provide match for potential grant  | 4,000              | 1123         | 86850          | -              | Provide 10% match for potential Investigator grant              |
| Contingency-- rebudget amount for Toughbook evaluation   | 5,000              | 1123         | 86850          | -              | Provide funds to evaluate mobile office technology              |
| Contingency-- ballot cases for election equipment  | 49,500             | 1123         | 86850          | -              | Ballot cases for storing and transporting election equipment    |
| Clerk (Elections)--networked copier to replace printer   | 13,100             | 1132         | 91000          | -              | High-volume networked copier; will replace xerox printers       |
| Clerk (Elections)--Maintenance for networked copier  | 600                | 1132         | 60050          | -              | Maintenance on new equipment                                    |
| Community Services-- Indigent Burials (statutory requirement)  | 1,000              | 1430         | 86615          | -              | Increase annual budget from \$1,000 to 2,000 for fee adjustment |
| Collector-- remove replacement equipment   | (3,200)            | 1150         | 92100          | -              | Purchase made in FY 2006; not needed in FY 2007 budget          |
| Information Technology-- annual software maintenance   | 5,500              | 1170         | 70050          | -              | Recorder's redaction software annual maintenance                |
| Information Technology--rebudget Change Management Software  | 43,000             | 1170         | 91302          | -              | Rebudget software for AS 400                                    |
| Information Technology--rebudget annual maintenance  | 8,600              | 1170         | 70050          | -              | Rebudget software maintenance for Change Management             |
| GIS- add annual maintenance for software upgrade   | 5,000              | 1176         | 70050          | -              | Increased maintenance on complimentary software upgrade         |
| Insurance and Safety- loss control revenue   | -                  | 1191         | 3891           | 13,900         | Reimbursement revenue-Loss Control Credit account               |
| Court Costs- provide CASA training funds for volunteers  | 2,000              | 1241         | 71101          | -              | Provide training funds for Court Appointed Special Advocates    |
| Corrections-- provide annual maintenance for medical equipment   | 750                | 1255         | 60050          | -              | Provide appropriation for annual maintenance on new equipment   |
| <b>Commission Revisions to the Proposed Budget</b>   | <b>140,450</b>     |              |                | <b>13,900</b>  |   |
| <b>Assessment (Fund #201)</b>  |                    |              |                |                |   |
| Assessor-- remove industrial letter opener   | (1,800)            | 2010         | 91000          | -              | Purchase made in FY 2006; not needed in FY 2007 budget          |
| Assessor-- reduced amount needed for aerial photography  | (50,000)           | 2010         | 71101          | -              | Bids responses allow reduction in budgetary estimate            |
| <b>Commission Revisions Added to the Proposed Budget</b>   | <b>(51,800)</b>    |              |                |                |   |
| <b>Public Works (Fund #204)</b>  |                    |              |                |                |   |
| <b>Rebudgeted Items from FY 2006:</b>  |                    |              |                |                |   |
| McBaine Bridge Project- Federal Funds (Revenue)  | -                  | 2049         | 3465           | 726,750        | Rebudget McBaine Bridge project                                 |
| McBaine Bridge Project- estimated total project costs  | 726,850            | 2045         | 71100          | -              | Rebudget McBaine Bridge project                                 |
| Bank stabilization grant-funded project (Revenue)  | -                  | 2049         | 3465           | 99,237         | Rebudget bank stabilization project                             |
| Bank stabilization project--rebudgeted project cost  | 145,000            | 2045         | 71100          | -              | Original budget of \$109,924 increased to \$145,000             |
| Bridge Repair- Andrew Sapp Rd. and Nashville Church Rd.  | 42,000             | 2045         | 71100          | -              | Rebudget project  |
| Drainage structures- Clearview/Hackberry Rd.   | 42,000             | 2045         | 71100          | -              | Rebudget project  |
| <b>Subtotal</b>  | <b>955,850</b>     |              |                | <b>825,987</b> |   |
| <b>New Items Added to Budget:</b>  |                    |              |                |                |   |
| Loss control reimbursement revenue   | -                  | 2049         | 3891           | 2,600          | Reimbursement revenue-Loss Control Credit account               |
| County participation in Hwy 763 improvement project  | 682,000            | 2049         | 71450          | -              | Revenue Sharing project with City of Columbia                   |
| <b>Subtotal</b>  | <b>682,000</b>     |              |                | <b>2,600</b>   |   |
| <b>Other adjustments based on revised estimates of resources to be carried forward:</b>  |                    |              |                |                |   |
| Increase vendor-hauled rock  | 195,000            | 2040         | 26201          | -              |   |
| Increase Outside Services for various projects (prep material)   | 79,360             | 2040         | 71100          | -              |   |
| Increase Outside Services for various projects: bridge, low-water crossing, pave-in-place, subdivision improvements, stormwater improvements | 1,262,339          | 2045         | 71100          | -              |   |
| Increase Professional Services for bridge project inspection   | 10,000             | 2045         | 71101          | -              |   |
| Increase Engineering Services for various projects   | 59,000             | 2045         | 71102          | -              |   |
| Revise Easement Acquisition amounts (net) various projects   | (10,000)           | 2045         | 71118          | -              |   |
| Back-up emergency generator  | 100,000            | 2040         | 91200          | -              |   |
| <b>Subtotal</b>  | <b>1,695,699</b>   |              |                |                |   |
| <b>Commission Revisions Added to the Proposed Budget</b>   | <b>3,333,549</b>   |              |                | <b>828,587</b> |   |

## Schedule of Commission Changes to the 2007 Proposed Budget cont'd

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

|  |                      |      |       |                 |   |
|--|----------------------|------|-------|-----------------|---|
| Court- Expand video arraignment (hardware and installation)      | 25,000               | 2907 | 91300 | -               | Expand use of video arraignment technology to assist with |
| Court--Annual maintenance on additional video arraignment equip. | <u>1,000</u>         | 2907 | 60050 | <u>-</u>        | management of dockets and inmate movement.                |
| <b>Commission Revisions Added to the Proposed Budget</b>         | <u><u>26,000</u></u> |      |       | <u><u>-</u></u> |   |

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

|  |                      |      |       |                 |   |
|--|----------------------|------|-------|-----------------|---|
| Administrative Tax and Surcharge, each 1%                | 12,200               | 6020 | 71061 | -               | Taxes and surcharge required for self-insured employers |
| Second Injury Fund Surcharge, additional amount          | <u>12,900</u>        | 6020 | 71061 | <u>-</u>        | Increase annual budget from \$15,000 to \$27,900        |
| <b>Commission Revisions Added to the Proposed Budget</b> | <u><u>25,100</u></u> |      |       | <u><u>-</u></u> |   |

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

|  | <u>Expenditure</u>         | <u>Revenue</u>        |
|--|----------------------------|-----------------------|
| <b>Governmental Funds:</b>                       |                            |                       |
| General Fund (100)                               | \$ 140,450                 | 13,900                |
| Assessment (201)                                 | (51,800)                   | -                     |
| Road and Bridge Fund (204)                       | 3,333,549                  | 828,587               |
| Law Enforcement Services Fund (290)              | <u>26,000</u>              | <u>-</u>              |
| Total  | <u><u>3,448,199</u></u>    | <u><u>842,487</u></u> |
| <b>Internal Service Funds:</b>                   |                            |                       |
| Self Insured Workers Compensation Fund (602)     | <u>25,100</u>              | <u>-</u>              |
| Total  | <u><u>25,100</u></u>       | <u><u>-</u></u>       |
| Combined Total, all fund types (memorandum only) | <u><u>\$ 3,473,299</u></u> | <u><u>842,487</u></u> |

# Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. Boone County includes nine communities: six cities and three towns. The County has a population of approximately 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 19<sup>th</sup> century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

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

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

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

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

## History of Boone County cont'd

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

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

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

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

# County Office Directory

## Assessor

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

## Auditor

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

## Circuit Clerk

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

## Thirteenth Circuit Court Judges

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

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

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

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

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

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

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

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

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

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

Sara Miller, Family Court Commissioner..... Boone County Courthouse..... 573-886-4050

## Clerk

Wendy Noren..... Boone County Government Center, Room 236..... 573-886-4295

## Collector

Pat Lensmeyer..... Boone County Government Center, Room 118..... 573-886-4285

## Commissioners

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

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

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

## County Counselor

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

## Court Administration

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

## Elections & Registration

..... 573-886-7385

## Facilities Maintenance

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

## Human Resources

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

## Information Technology

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

## Medical Examiner

Edward Adelstein, MD..... Fountain Mortuary..... 573-882-1300

Or UMC School of Medicine/Pathology..... 573-882-1201

## Planning, Zoning & Building Inspection

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

## Prosecuting Attorney

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

## Public Administrator

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

## Public Defender

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

## Public Works

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

## Purchasing

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

## Recorder

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

## Sheriff's Department & Correctional Facility

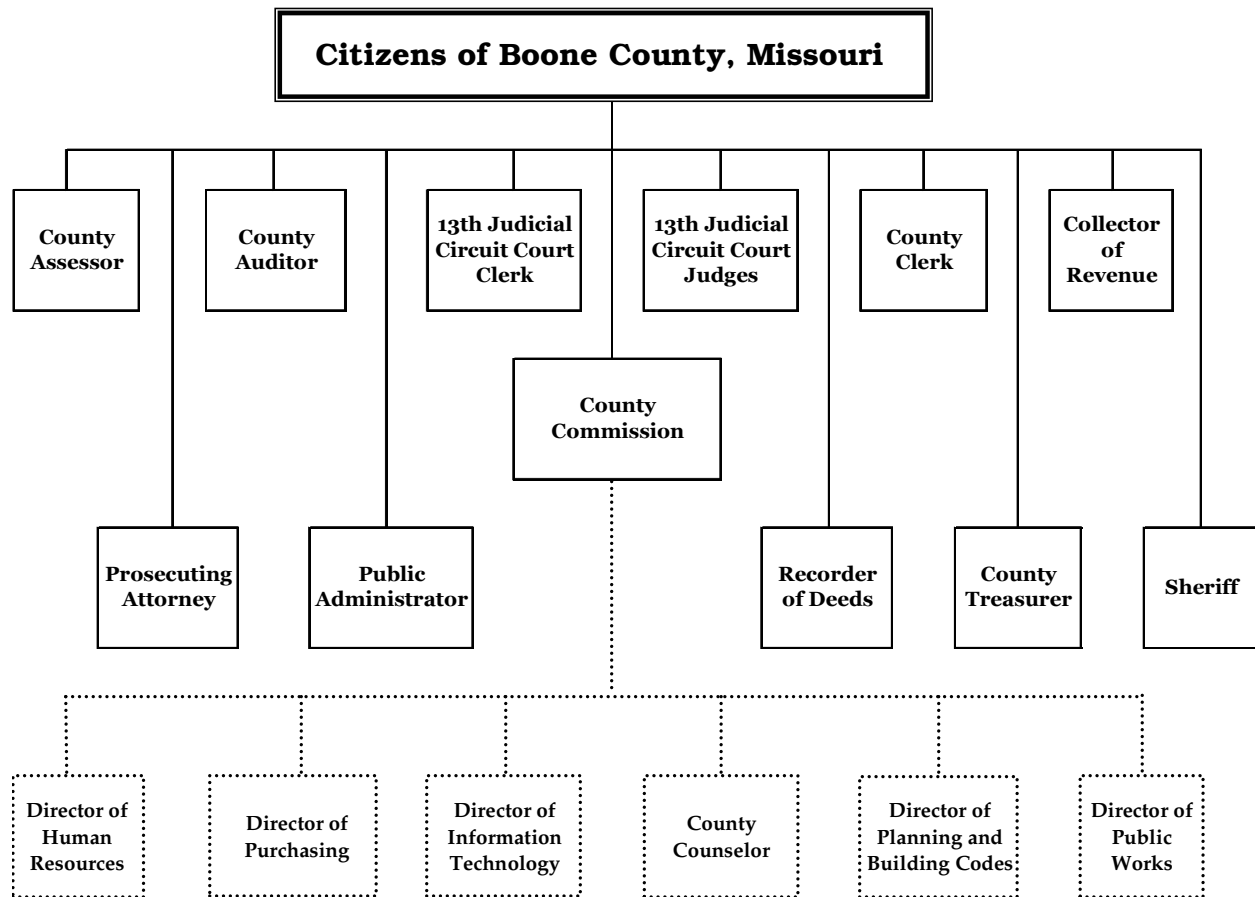
Dwayne Carey, Sheriff..... 2121 E. County Drive..... 573-875-1111

## Treasurer

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

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

# Organizational Chart





# Budget Calendar and Process

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

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

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

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

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

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

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

## **Budget Calendar and Process cont'd**

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

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

## **Budget Revisions and Budget Amendments**

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

# **Statutory Provisions Governing Circuit Court Budgets**

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

# Description of the Accounting and Budgeting System

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Basis of Accounting used for Budgeting Purposes**—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent

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

of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

## **Description of Funds**

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

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

### ■ General Fund (a major fund)

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

### ■ Special Revenue Funds

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

- Road and Bridge Fund (a major fund)

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

- Law Enforcement Services Fund (a major fund)

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

- Other Special Revenue Funds

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

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

establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

### ■ Debt Service Funds

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

### ■ Capital Projects Funds

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

### ■ Neighborhood Improvement District Funds

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

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

### ■ Internal Service Funds

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

### ■ Enterprise Funds

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

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



# Description of the Accounting and Budgeting System cont'd

## ■ 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

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

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

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

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

## ■ Revenue Accounts

- Property Taxes 03000-03099  
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes 03100-03199  
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes 03200-03299  
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits - 03300-03399  
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.

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

- 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.
  - Utilities - 40000-49999 (Class 4)  
Includes expenses such as telephone, natural gas, electricity, and water as provided to the County offices and departments.

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

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

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

| Fund No. | Fund Name                  | Description   |
|----------|----------------------------|---|
| 203      | Domestic Violence Fund     | <p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>   |
| 204      | Road & Bridge Fund         | <p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Public Works Department, including Maintenance Operations, Design and Construction, and Administration. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>   |
| 205      | Infrastructure Grants Fund | <p>This fund is established and governed by local policy.</p> <p><i>Currently inactive</i></p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>   |
| 208      | Road Sales Tax             | <p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for County road maintenance and improvement. Current authorization for the sales tax sunsets in 2008. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p> |

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

| <b>Fund No.</b> | <b>Fund Name</b>                               | <b>Description</b>  |
|-----------------|--|---|
| 209             | Hospital Profit Share Fund                     | <p>This fund is established and governed by local policy.</p> <p>The fund was created mid-year 1996 when cumulative "additional lease compensation" received pursuant to the 1988 Hospital Lease was transferred into this fund.</p> <p>All subsequent receipts of additional lease compensation, (or "profit share") were accounted for in this fund as well. The current lease agreement, effective January 1, 2001, does not provide for profit share payments to the County. The County Commission approves the budget and administers this fund.</p> |
| 210             | Local Emergency Planning Committee (LEPC) Fund | <p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>  |
| 211             | Collector Tax Maintenance Fund                 | <p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>   |

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

| <b>Fund No.</b> | <b>Fund Name</b>                  | <b>Description</b>  |
|-----------------|-----------------------------------|---|
| 212             | Fairground Maintenance Fund       | <p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p> |
| 230             | Election Services Fund            | <p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>   |
| 231             | Federal HAVA Election Fund (HAVA) | <p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>   |
| 250             | Sheriff's Forfeiture Fund         | <p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>   |

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

| <b>Fund No.</b> | <b>Fund Name</b>   | <b>Description</b>   |
|-----------------|--|--|
| 251             | Sheriff's Training Fund                                  | <p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>   |
| 252             | Public Safety Citizen Contributions                      | <p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>  |
| 253             | Law Enforcement–<br>Department of Justice<br>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<br>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

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

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

| <b>Fund No.</b> | <b>Fund Name</b>                     | <b>Description</b>   |
|-----------------|--------------------------------------|--|
| 264             | Prosecuting Attorney Forfeiture Fund | <p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other County funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p> |
| 280             | Record Preservation Fund             | <p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>  |
| 282             | Family Services and Justice Fund     | <p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>   |
| 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>  |

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

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

### ***Debt Service Funds***

|     |                     |  |
|-----|---------------------|--|
| 303 | Government Building | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund established for the \$4,505,000 Special Obligation Bonds issued in 1993 which would have matured in 2007 and are retired through general revenue annual appropriations. Interest accumulates in this fund and these resources will be used to make the final principle and interest payment.</p> <p>During FY 2003, the County issued Refunding and Improvement bonds in the amount of \$5,240,000. The mandatory reserve fund for these bonds is accounted for in this same fund.</p> |
|-----|---------------------|--|

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

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

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

| <b>Fund No.</b> | <b>Fund Name</b>   | <b>Description</b>  |
|-----------------|--|---|
| 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<br><br>(General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>     |
| 386             | 2006 Series Road NID Bonds<br><br>(General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |

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

| Fund No.   | Fund Name   | Description   |
|--|---|---|
| <b>Capital Project Funds</b>                         |   |   |
| 400  | Jail/Courthouse Expansion and Modification                | Capital Project funds are established by local policy and/or state statute.   |
| 401  | Government Center/Johnson Bldg.                           | These funds account for expenditures for design, construction, and expansion of building projects as well as acquisition of associated property.  |
| 402  | Juvenile Justice Center Improvement                       |   |
| 404  | City-County Health Facility                               |   |
| 405  | General Capital Fund                                      |   |
| 406  | 1/5 <sup>th</sup> Cent Sales Tax Capital Improvement Fund |   |
| <b>Neighborhood Improvement District (NID) Funds</b> |   |   |
| 501  | Colchester Road Paving                                    | NID funds are established by local policy.  |
| 502  | Logwood Paving  | These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years. |
| 503  | Clearview Paving  |   |
| 504  | Bon Gor Lake Estates Paving                               |   |
| 505  | Trails West Paving  |   |
| 506  | Bearfield Paving  |   |
| 507  | Lake Sundance Paving                                      |   |
| 508  | Walnut Brook Paving                                       |   |
| 509  | Pierpont Meadows  |   |
| 510  | Pin Oak Sanitary Sewer                                    |   |
| 511  | New Haven   |   |
| 512  | University Estates  | A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.  |
| 513  | Fairway Meadows Sewer                                     |   |
| 514  | Trobridge Road  |   |
| 515  | Wilson Turner   | Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in the following section.   |
| 516  | Hillview Acres  |   |
| 517  | Cedar Gate  |   |
| 518  | Hartsburg Hills Road                                      |   |
| 519  | Applewood Creek Road                                      |   |
| 520  | Good Time Acres Road                                      |   |
| 521  | Summer Lane Road  |   |
| 522  | Hill Creek Sanitary Sewer                                 |   |

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

| Fund No.                             | Fund Name   | Description  |
|--------------------------------------|---|--|
| <b><i>Internal Service Funds</i></b> |   |  |
| 600                                  | Self-Insured Health Plan                            | This fund is established by local policy. It accounts for operations of the self-insured health plan for county employees.   |
| 601                                  | Self-Insured Dental Plan                            | This fund is established by local policy. It accounts for operations of the self-insured dental plan for county employees.   |
| 602                                  | Self-Insured Workers Compensation                   | This fund is established by local policy. It accounts for operations for the self-insured workers compensation plan for county employees.  |
| 610                                  | Building and Grounds Fund                           | <p>The fund is established by local policy.</p> <p>This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage.</p>  |
| 620                                  | Building and Grounds Capital Repair and Replacement | <p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings. The resources are derived from an annual charge based on square footage.</p>   |
| 621                                  | Building Utilities                                  | <p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the county-owned space in the Centralia Clinic. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.</p> |

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

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

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

## **Budget Policy:**

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- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced if the total resources of a fund are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.
- By September 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.

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

- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The County will avoid balancing current expenditures at the expense of meeting future years' expenses.
- The County will give highest priority to the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- Realistic revenue projections will reflect conservative assumptions.
- The County Commission or the County Auditor shall hold at least one public hearing on the budget submitted by the County Auditor, at which all interested persons shall be given an opportunity to be heard.
- The County Commission shall publicize all changes made to the proposed budget received from the County Auditor prior to adopting the final budget.
- The County Commission shall adopt the budget by majority vote by January 10th, the first month of the budget year. The County Commission shall adopt the budget by majority vote by January 31st, the first month of the budget year in the year in which any commissioners' new term of office begins. If the County Commission does not take action by the required date, the prior year's annual appropriation order will continue in force until adoption occurs.
- The budget shall be on record in the County clerk's office and open to public inspection. In addition, a copy of the budget is available for view at the Columbia Public Library and on the County's web site (HYPERLINK <http://www.showmeboone.org> or [www.showmeboone.org](http://www.showmeboone.org))
- The County will annually submit its budget for review to the GFOA, as a participant in the Distinguished Budget Presentation Award.
- After adoption of the budget, the budget can be amended via county commission order in accordance with state statutes. The County Auditor may submit budget amendment requests to the County Commission to increase expenditures or revenues. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

### **Capital Improvements Policy:**

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

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

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

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

### **Accounting Policy:**

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

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

- Complete disclosure will be provided in the financial statements and bond representations.
- The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

### **Purchasing Policy:**

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

### **Debt Policy:**

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

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

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- Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn
- The County will calculate and maintain an unreserved, undesignated fund balance equal to at least 15% to 20% of expenditures for the adopted budget for the general revenue fund. For other major funds (Road and Bridge Fund and the Law Enforcement Services Fund), the amount will be equal to at least 5% to 10%. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

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

- Self Insurance Reserves shall be maintained at a level to protect the County against incurred and reported losses as well as those incurred but not reported and future losses within the retention.
- An emergency appropriation will be included annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. The amount of the appropriation will be equal to 3% of the budget, as required by state statute. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

### **Enterprise Fund Policy:**

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

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

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

# Summary of Long-Term Debt

Boone County is authorized by Missouri Statutes to incur general obligation debt upon voter approval and to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

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

Debt Service expenditures included in the FY 2007 Budget total \$703,188 which represents 1.5% of the total budget (all governmental funds combined). Debt service expenditures to the General Fund for FY 2007 total \$414,465 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 \$289,000, 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, 2007 is composed of the following:**

### **General Obligation Bonds:**

|   |                         |
|---|-------------------------|
| \$355,000 1998 general obligation neighborhood road improvement bonds due in annual installments of \$35,000 to \$45,000 through 2008; interest at 3.7% to 4.45%                | \$85,000                |
| \$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%.                | \$86,000                |
| \$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%                | \$197,000               |
| \$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at xx % to xx%                  | <u>\$182,000</u>        |
| <b>Sub-total: General Obligation Debt – Road NIDs</b>   | <b>\$550,000</b>        |
| <br>\$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%. | <br><u>\$130,000</u>    |
| <b>Total: All General Obligation Debt</b>   | <b><u>\$680,000</u></b> |

## Summary of Long Term Debt cont'd

### Special Obligation Bonds:

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

**\$4,390,000**

\$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**

**\$6,395,000**

### January 1, 2007 – Status of voter-approved bond issues:

| Approval Year and Purpose | Amount Authorized | Amount Issued   | Remaining Amount to Issue | Outstanding |
|---------------------------|-------------------|-----------------|---------------------------|-------------|
| 1992 Road NIDs            | \$3.5 million     | \$1.581 million | \$1,919,000               | \$550,000   |
| 1997 Sewer NIDs           | \$5.5 million     | \$ .280 million | \$5,220,000               | \$130,000   |

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

| Year      | Special Obligation<br>-----Bonds----- |              | General Obligation<br>-----Bonds----- |            | Combined<br>Principle | Combined<br>Interest | Combined<br>Total |
|-----------|---------------------------------------|--------------|---------------------------------------|------------|-----------------------|----------------------|-------------------|
|           | Principle                             | Interest     | Principle                             | Interest   |                       |                      |                   |
| 2007      | 275,000.00                            | 257,055.50   | 138,000.00                            | 28,628.58  | 413,000.00            | 285,684.08           | 698,684.08        |
| 2008      | 325,000.00                            | 249,698.50   | 141,000.00                            | 21,318.26  | 466,000.00            | 271,016.76           | 737,016.76        |
| 2009      | 340,000.00                            | 240,171.50   | 104,000.00                            | 15,691.00  | 444,000.00            | 255,862.50           | 699,862.50        |
| 2010      | 345,000.00                            | 229,405.50   | 108,000.00                            | 10,717.25  | 453,000.00            | 240,122.75           | 693,122.75        |
| 2011      | 515,000.00                            | 215,144.25   | 52,000.00                             | 7,091.50   | 567,000.00            | 222,235.75           | 789,235.75        |
| 2012-2016 | 3,480,000.00                          | 724,642.00   | 137,000.00                            | 33,278.50  | 3,617,000.00          | 757,920.50           | 4,374,920.50      |
| 2017-2021 | 1,115,000.00                          | 52,100.00    | 0.00                                  | 0.00       | 1,115,000.00          | 52,100.00            | 1,167,100.00      |
| Total     | \$ 6,395,000.00                       | 1,968,217.25 | 680,000.00                            | 116,725.09 | 7,075,000.00          | 2,084,942.34         | 9,159,942.34      |

## **Summary of Long Term Debt cont'd**

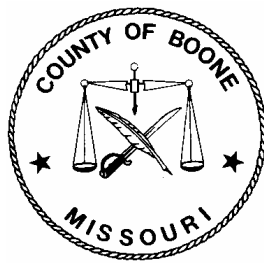
### **January 1, 2007 – Legal debt limit**

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State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2007, the County's statutory debt limit will be in excess of \$200,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

|  |                 |
|--|-----------------|
| Estimated Assessed Valuation of Boone County, January 1, 2007: | \$2,000,000,000 |
| Constitutional Debt Limit (10%):                               | \$ 200,000,000  |
| Debt outstanding at January 1, 2007 applicable to debt limit:  | \$ 680,000      |





# Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The Statements present comparative financial information for three fiscal years and are organized and presented as follows:

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

# Governmental Funds

## Fund Statement—All Governmental Funds Combined

|  | 2005<br>Actual       | 2006<br>Budget       | 2006<br>Projected    | 2007<br>Budget       |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES:</b>   |                      |                      |                      |                      |
| Property Taxes   | \$ 3,530,953         | \$ 3,590,000         | \$ 3,734,000         | \$ 3,862,000         |
| Assessments  | 177,004              | 144,046              | 159,031              | 136,703              |
| Sales Taxes  | 25,452,011           | 25,915,000           | 28,110,500           | 32,852,250           |
| Franchise Taxes  | 162,240              | 162,000              | 170,800              | 176,000              |
| Licenses and Permits   | 471,331              | 513,220              | 446,599              | 445,870              |
| Intergovernmental  | 4,398,261            | 6,204,026            | 5,221,347            | 4,979,298            |
| Charges for Services   | 4,845,182            | 5,119,384            | 5,473,671            | 4,786,005            |
| Fines and Forfeitures  | -                    | -                    | -                    | -                    |
| Interest   | 561,603              | 275,359              | 751,741              | 605,364              |
| Hospital Lease   | 1,477,571            | 1,507,000            | 1,528,104            | 1,566,306            |
| Other *  | 706,482              | 699,315              | 791,144              | 557,097              |
| <b>Total Revenues</b>  | <b>41,782,638</b>    | <b>44,129,350</b>    | <b>46,386,937</b>    | <b>49,966,893</b>    |
| <b>EXPENDITURES:</b>   |                      |                      |                      |                      |
| Personal Services  | 18,405,596           | 20,660,233           | 19,794,538           | 21,332,793           |
| Materials & Supplies   | 2,995,668            | 4,235,677            | 3,062,072            | 4,358,501            |
| Dues Travel & Training   | 269,749              | 391,678              | 356,557              | 409,258              |
| Utilities  | 522,261              | 658,689              | 610,878              | 665,449              |
| Vehicle Expense  | 673,008              | 866,193              | 1,128,242            | 877,930              |
| Equip & Bldg Maintenance   | 491,126              | 596,902              | 520,052              | 687,793              |
| Contractual Services   | 10,279,073           | 14,768,736           | 12,578,191           | 15,796,472           |
| Debt Service (Principal and Interest)                                      | 696,096              | 694,718              | 692,884              | 703,188              |
| Other  | 1,889,794            | 4,131,905            | 2,559,878            | 3,865,688            |
| Fixed Asset Additions  | 4,672,135            | 3,113,549            | 3,167,207            | 1,858,610            |
| <b>Total Expenditures</b>  | <b>40,894,506</b>    | <b>50,118,280</b>    | <b>44,470,499</b>    | <b>50,555,682</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>888,132</b>       | <b>(5,988,930)</b>   | <b>1,916,438</b>     | <b>(588,789)</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                      |                      |                      |                      |
| Transfer In  | 404,338              | 2,625,927            | 2,856,216            | 10,000               |
| Transfer Out   | (404,338)            | (2,625,927)          | (2,855,267)          | (10,000)             |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | 355,130              | -                    | 221,748              | -                    |
| Proceeds of Long-Term Debt   | -                    | -                    | -                    | -                    |
| Retirement of Long-Term Debt   | 2,005,000            | -                    | -                    | -                    |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>2,360,130</b>     | <b>-</b>             | <b>222,697</b>       | <b>-</b>             |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>3,248,262</b>     | <b>(5,988,930)</b>   | <b>2,139,135</b>     | <b>(588,789)</b>     |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>20,144,660</b>    | <b>23,585,755</b>    | <b>20,395,275</b>    | <b>25,729,764</b>    |
| Less encumbrances, beginning of year                                       | (2,308,745)          | (2,569,486)          | (2,569,486)          | (2,525,486)          |
| Add encumbrances, end of year  | 2,569,486            | 2,569,486            | 2,525,486            | 2,525,486            |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 23,653,663</b> | <b>\$ 17,596,825</b> | <b>\$ 22,490,410</b> | <b>\$ 25,140,975</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                      |                      |                      |                      |
| Reserved:  |                      |                      |                      |                      |
| Loan Receivable (Street NIDS/Levy District)                                | 275,494              | 275,494              | 275,494              | 500,000              |
| Prepaid Items/Security Deposits/Other Reserves                             | 11,216               | 11,216               | 203,538              | 203,538              |
| Debt Service/Restricted Assets   | 2,068,705            | 1,998,387            | 1,462,154            | 1,355,180            |
| Prior Year Encumbrances  | 2,569,486            | 2,525,486            | 2,525,486            | 2,525,486            |
| Designated:  |                      |                      |                      |                      |
| Capital Project and Other  | 2,450,000            | 250,000              | 750,000              | 750,000              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>7,374,901</b>     | <b>5,060,583</b>     | <b>5,216,672</b>     | <b>5,334,204</b>     |
| <b>FUND BALANCE, end of year</b>   | <b>23,653,663</b>    | <b>17,596,825</b>    | <b>22,490,410</b>    | <b>25,140,975</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(7,374,901)</b>   | <b>(5,060,583)</b>   | <b>(5,216,672)</b>   | <b>(5,334,204)</b>   |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 16,278,762</b> | <b>\$ 12,536,242</b> | <b>\$ 17,273,738</b> | <b>\$ 19,806,771</b> |

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

# Governmental Funds

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

|  | 2005<br>Actual       | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|----------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                      |                     |                     |                     |
| Property Taxes   | 2,505,227            | 2,553,000           | 2,652,000           | 2,744,000           |
| Assessments  | -                    | -                   | -                   | -                   |
| Sales Taxes  | 11,012,073           | 11,200,000          | 11,670,000          | 12,137,000          |
| Franchise Taxes  | 162,240              | 162,000             | 170,800             | 176,000             |
| Licenses and Permits   | 443,528              | 483,420             | 419,059             | 418,330             |
| Intergovernmental  | 2,730,478            | 2,739,146           | 2,642,899           | 2,503,284           |
| Charges for Services   | 3,309,347            | 3,316,384           | 3,399,851           | 3,340,865           |
| Fines and Forfeitures  | -                    | -                   | -                   | -                   |
| Interest   | 235,698              | 160,455             | 327,686             | 287,017             |
| Hospital Lease   | 1,477,571            | 1,507,000           | 1,528,104           | 1,566,306           |
| Other *  | 579,869              | 515,224             | 565,110             | 508,181             |
| <b>Total Revenues</b>  | <b>22,456,031</b>    | <b>22,636,629</b>   | <b>23,375,509</b>   | <b>23,680,983</b>   |
| <b>EXPENDITURES:</b>   |                      |                     |                     |                     |
| Personal Services  | 12,539,611           | 14,069,768          | 13,572,107          | 14,461,805          |
| Materials & Supplies   | 1,071,309            | 1,304,337           | 1,206,305           | 1,307,676           |
| Dues Travel & Training   | 164,234              | 213,005             | 205,615             | 239,482             |
| Utilities  | 393,853              | 442,509             | 435,694             | 462,162             |
| Vehicle Expense  | 281,768              | 363,668             | 613,251             | 369,605             |
| Equip & Bldg Maintenance   | 147,239              | 218,423             | 190,803             | 193,461             |
| Contractual Services   | 3,377,019            | 4,096,176           | 3,994,928           | 4,361,077           |
| Debt Service (Principal and Interest)                                      | 420,315              | 414,915             | 414,915             | 414,465             |
| Other  | 2,063,126            | 3,393,613           | 2,592,116           | 3,071,503           |
| Fixed Asset Additions  | 525,981              | 649,020             | 598,070             | 524,518             |
| <b>Total Expenditures</b>  | <b>20,984,455</b>    | <b>25,165,434</b>   | <b>23,823,804</b>   | <b>25,405,754</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>1,471,576</b>     | <b>(2,528,805)</b>  | <b>(448,295)</b>    | <b>(1,724,771)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                      |                     |                     |                     |
| Transfer In  | -                    | 75,927              | 75,267              | -                   |
| Transfer Out   | (300,000)            | (2,550,000)         | (2,780,000)         | (10,000)            |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | 355,130              | -                   | 208,845             | -                   |
| Proceeds of Long-Term Debt   | -                    | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -                    | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>55,130</b>        | <b>(2,474,073)</b>  | <b>(2,495,888)</b>  | <b>(10,000)</b>     |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>1,526,706</b>     | <b>(5,002,878)</b>  | <b>(2,944,183)</b>  | <b>(1,734,771)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>9,145,365</b>     | <b>10,649,534</b>   | <b>10,649,534</b>   | <b>7,705,351</b>    |
| Less encumbrances, beginning of year                                       | (102,456)            | (79,919)            | (79,919)            | (79,919)            |
| Add encumbrances, end of year  | 79,919               | 79,919              | 79,919              | 79,919              |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 10,649,534</b> | <b>\$ 5,646,656</b> | <b>\$ 7,705,351</b> | <b>\$ 5,970,580</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                      |                     |                     |                     |
| Reserved:  |                      |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                | \$ 275,494           | \$ 275,494          | \$ 275,494          | \$ 500,000          |
| Prepaid Items/Security Deposits/Other Reserves                             | 11,216               | 11,216              | 203,538             | 203,538             |
| Debt Service/Restricted Assets   | 319,651              | 319,651             | 300,000             | 300,000             |
| Prior Year Encumbrances  | 79,919               | 79,919              | 79,919              | 79,919              |
| Designated:  |                      |                     |                     |                     |
| Designated for Capital Projects  | 2,200,000            | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>2,886,280</b>     | <b>686,280</b>      | <b>858,951</b>      | <b>1,083,457</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>10,649,534</b>    | <b>5,646,656</b>    | <b>7,705,351</b>    | <b>5,970,580</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(2,886,280)</b>   | <b>(686,280)</b>    | <b>(858,951)</b>    | <b>(1,083,457)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 7,763,254</b>  | <b>\$ 4,960,376</b> | <b>\$ 6,846,400</b> | <b>\$ 4,887,123</b> |

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

# Governmental Funds

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

|                | <u>Budget Basis<br/>Expenditures</u> | <u>Undesignated<br/>Fund Balance</u> | <u>As a Percent of<br/>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           | 20,984,455                           | 7,763,254                            | 37.00%                                  |
| 2006 Projected | 23,823,804                           | 6,846,400                            | 28.74%                                  |
| 2007 Budget    | 25,405,754                           | 4,887,123                            | 19.24%                                  |

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

Source: 1997 - 2005 Boone County Comprehensive Annual Financial Reports  
2006 Projected  
2007 Budget

# Governmental Funds

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

|   | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>  |                     |                     |                     |                     |
| Property Taxes  | \$ 1,025,726        | \$ 1,037,000        | \$ 1,082,000        | \$ 1,118,000        |
| Assessments   | -                   | -                   | -                   | -                   |
| Sales Taxes   | 11,452,487          | 11,670,000          | 12,139,000          | 12,607,000          |
| Franchise Taxes   | -                   | -                   | -                   | -                   |
| Licenses and Permits  | 16,871              | 20,500              | 17,000              | 17,000              |
| Intergovernmental   | 1,268,501           | 2,171,437           | 1,264,705           | 2,079,987           |
| Charges for Services  | 142,016             | 411,500             | 603,847             | 26,900              |
| Fines and Forfeitures   | -                   | -                   | -                   | -                   |
| Interest  | 190,479             | 74,968              | 245,762             | 224,280             |
| Hospital Lease  | -                   | -                   | -                   | -                   |
| Other   | 21,319              | 6,000               | 89,798              | 4,600               |
| <b>Total Revenues</b>   | <b>14,117,399</b>   | <b>15,391,405</b>   | <b>15,442,112</b>   | <b>16,077,767</b>   |
| <b>EXPENDITURES:</b>  |                     |                     |                     |                     |
| Personal Services   | 3,224,250           | 3,610,152           | 3,358,259           | 3,714,473           |
| Materials & Supplies  | 1,781,709           | 2,770,907           | 1,705,808           | 2,862,250           |
| Dues Travel & Training  | 17,390              | 48,350              | 35,166              | 43,900              |
| Utilities   | 86,193              | 143,684             | 106,684             | 127,492             |
| Vehicle Expense   | 385,271             | 487,400             | 503,253             | 495,700             |
| Equip & Bldg Maintenance  | 272,464             | 261,585             | 236,703             | 381,170             |
| Contractual Services  | 6,181,997           | 9,035,329           | 7,338,854           | 10,288,560          |
| Debt Service (Principal and Interest)   | -                   | -                   | -                   | -                   |
| Other   | (240,592)           | 168,973             | (114,400)           | 200,600             |
| Fixed Asset Additions   | 1,286,237           | 940,749             | 822,963             | 626,286             |
| <b>Total Expenditures</b>   | <b>12,994,919</b>   | <b>17,467,129</b>   | <b>13,993,290</b>   | <b>18,740,431</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>1,122,480</b>    | <b>(2,075,724)</b>  | <b>1,448,822</b>    | <b>(2,662,664)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                     |                     |                     |                     |
| Transfer In   | -                   | -                   | -                   | -                   |
| Transfer Out  | -                   | -                   | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -                   | -                   | 12,903              | -                   |
| Proceeds of Long-Term Debt  | -                   | -                   | -                   | -                   |
| Retirement of Long-Term Debt  | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>            | <b>-</b>            | <b>12,903</b>       | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>1,122,480</b>    | <b>(2,075,724)</b>  | <b>1,461,725</b>    | <b>(2,662,664)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>5,165,455</b>    | <b>6,500,530</b>    | <b>6,500,530</b>    | <b>7,962,255</b>    |
| Less encumbrances, beginning of year  | (2,198,921)         | (2,411,516)         | (2,411,516)         | (2,411,516)         |
| Add encumbrances, end of year   | 2,411,516           | 2,411,516           | 2,411,516           | 2,411,516           |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 6,500,530</b> | <b>\$ 4,424,806</b> | <b>\$ 7,962,255</b> | <b>\$ 5,299,591</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                     |                     |                     |                     |
| Reserved:   |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)   | -                   | -                   | -                   | -                   |
| Prepaid Items/Security Deposits/Other Reserves  | -                   | -                   | -                   | -                   |
| Debt Service/Restricted Assets  | -                   | -                   | -                   | -                   |
| Prior Year Encumbrances   | 2,411,516           | 2,411,516           | 2,411,516           | 2,411,516           |
| Designated:   |                     |                     |                     |                     |
| Capital Project and Other   | -                   | -                   | 500,000             | 500,000             |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>2,411,516</b>    | <b>2,411,516</b>    | <b>2,911,516</b>    | <b>2,911,516</b>    |
| <b>FUND BALANCE, end of year</b>  | <b>6,500,530</b>    | <b>4,424,806</b>    | <b>7,962,255</b>    | <b>5,299,591</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>(2,411,516)</b>  | <b>(2,411,516)</b>  | <b>(2,911,516)</b>  | <b>(2,911,516)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 4,089,014</b> | <b>\$ 2,013,290</b> | <b>\$ 5,050,739</b> | <b>\$ 2,388,075</b> |

# Governmental Funds

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

|   | 2005<br>Actual      | 2006<br>Budget    | 2006<br>Projected   | 2007<br>Budget      |
|---|---------------------|-------------------|---------------------|---------------------|
| <b>REVENUES:</b>  |                     |                   |                     |                     |
| Property Taxes  | \$ -                | \$ -              | \$ -                | \$ -                |
| Assessments   | -                   | -                 | -                   | -                   |
| Sales Taxes   | 2,748,220           | 2,800,000         | 2,917,500           | 3,034,250           |
| Franchise Taxes   | -                   | -                 | -                   | -                   |
| Licenses and Permits  | -                   | -                 | -                   | -                   |
| Intergovernmental   | -                   | -                 | -                   | -                   |
| Charges for Services  | -                   | 600               | 600                 | 300                 |
| Fines and Forfeitures   | -                   | -                 | -                   | -                   |
| Interest  | 25,128              | 12,400            | 31,244              | 28,712              |
| Hospital Lease  | -                   | -                 | -                   | -                   |
| Other   | -                   | -                 | -                   | -                   |
| <b>Total Revenues</b>   | <b>2,773,348</b>    | <b>2,813,000</b>  | <b>2,949,344</b>    | <b>3,063,262</b>    |
| <b>EXPENDITURES:</b>  |                     |                   |                     |                     |
| Personal Services   | 1,802,063           | 2,028,713         | 1,994,555           | 2,186,030           |
| Materials & Supplies  | 28,642              | 48,424            | 48,174              | 69,091              |
| Dues Travel & Training  | 765                 | 3,500             | 1,500               | 5,142               |
| Utilities   | 30,451              | 57,535            | 54,540              | 60,895              |
| Vehicle Expense   | 26                  | 725               | 300                 | 725                 |
| Equip & Bldg Maintenance  | 24,507              | 43,745            | 38,520              | 40,395              |
| Contractual Services  | 63,282              | 223,298           | 46,411              | 298,058             |
| Debt Service (Principal and Interest)   | -                   | -                 | -                   | -                   |
| Other   | 10,487              | 52,962            | 19,500              | 47,500              |
| Fixed Asset Additions   | 593,689             | 498,143           | 491,368             | 499,006             |
| <b>Total Expenditures</b>   | <b>2,553,912</b>    | <b>2,957,045</b>  | <b>2,694,868</b>    | <b>3,206,842</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>219,436</b>      | <b>(144,045)</b>  | <b>254,476</b>      | <b>(143,580)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                     |                   |                     |                     |
| Transfer In   | -                   | -                 | -                   | -                   |
| Transfer Out  | -                   | -                 | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                   | -                 | -                   | -                   |
| Proceeds of Long-Term Debt  | -                   | -                 | -                   | -                   |
| Retirement of Long-Term Debt  | -                   | -                 | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>            | <b>-</b>          | <b>-</b>            | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>219,436</b>      | <b>(144,045)</b>  | <b>254,476</b>      | <b>(143,580)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>821,957</b>      | <b>1,047,439</b>  | <b>1,047,439</b>    | <b>1,301,915</b>    |
| Less encumbrances, beginning of year  | (28,005)            | (34,051)          | (34,051)            | (34,051)            |
| Add encumbrances, end of year   | 34,051              | 34,051            | 34,051              | 34,051              |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 1,047,439</b> | <b>\$ 903,394</b> | <b>\$ 1,301,915</b> | <b>\$ 1,158,335</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                     |                   |                     |                     |
| Reserved:   |                     |                   |                     |                     |
| Loan Receivable (Street NIDS/Levy District)   | \$ -                | \$ -              | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves  | -                   | -                 | -                   | -                   |
| Debt Service/Restricted Assets  | -                   | -                 | -                   | -                   |
| Prior Year Encumbrances   | 34,051              | 34,051            | 34,051              | 34,051              |
| Designated:   |                     |                   |                     |                     |
| Capital Project and Other   | 250,000             | 250,000           | 250,000             | 250,000             |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>284,051</b>      | <b>284,051</b>    | <b>284,051</b>      | <b>284,051</b>      |
| <b>FUND BALANCE, end of year</b>  | <b>1,047,439</b>    | <b>903,394</b>    | <b>1,301,915</b>    | <b>1,158,335</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>(284,051)</b>    | <b>(284,051)</b>  | <b>(284,051)</b>    | <b>(284,051)</b>    |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 763,388</b>   | <b>\$ 619,343</b> | <b>\$ 1,017,864</b> | <b>\$ 874,284</b>   |

# Governmental Funds

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

### 2007 Budget

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

|   | 2900                | 2901                  | 2902                      | 2903                    | 2904                      | 2905                    | 2906                       | 2907                         | Fund                |
|---|---------------------|-----------------------|---------------------------|-------------------------|---------------------------|-------------------------|----------------------------|------------------------------|---------------------|
|   | Revenue             | Sheriff<br>Operations | Corrections<br>Operations | Prosecuting<br>Attorney | Alternative<br>Sentencing | Judicial<br>Info System | Contract<br>Inmate Housing | Information<br>System -Court | 290<br>Total        |
| <b>REVENUES:</b>                          |                     |                       |                           |                         |                           |                         |                            |                              |                     |
| Taxes                                     | \$ 3,034,250        | \$ -                  | \$ -                      | \$ -                    | \$ -                      | \$ -                    | \$ -                       | \$ -                         | \$ 3,034,250        |
| Licenses and Permits                      | -                   | -                     | -                         | -                       | -                         | -                       | -                          | -                            | -                   |
| Intergovernmental                         | -                   | -                     | -                         | -                       | -                         | -                       | -                          | -                            | -                   |
| Charges for Services                      | -                   | -                     | -                         | -                       | 300                       | -                       | -                          | -                            | 300                 |
| Fines and Forfeitures                     | -                   | -                     | -                         | -                       | -                         | -                       | -                          | -                            | -                   |
| Interest                                  | 28,712              | -                     | -                         | -                       | -                         | -                       | -                          | -                            | 28,712              |
| Hospital Lease                            | -                   | -                     | -                         | -                       | -                         | -                       | -                          | -                            | -                   |
| Other                                     | -                   | -                     | -                         | -                       | -                         | -                       | -                          | -                            | -                   |
| <b>Total Revenues</b>                     | <b>\$ 3,062,962</b> | <b>\$ -</b>           | <b>\$ -</b>               | <b>\$ -</b>             | <b>\$ 300</b>             | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ 3,063,262</b> |
| <b>EXPENDITURES:</b>                      |                     |                       |                           |                         |                           |                         |                            |                              |                     |
| Personal Services                         | -                   | 1,110,555             | 634,053                   | 280,376                 | 161,046                   | -                       | -                          | -                            | 2,186,030           |
| Materials & Supplies                      | -                   | 60,669                | 5,652                     | 1,000                   | 1,620                     | -                       | -                          | 150                          | 69,091              |
| Dues Travel & Training                    | -                   | -                     | -                         | 1,642                   | 3,500                     | -                       | -                          | -                            | 5,142               |
| Utilities                                 | -                   | 37,344                | -                         | 1,920                   | 1,075                     | 18,456                  | -                          | 2,100                        | 60,895              |
| Vehicle Expense                           | -                   | -                     | -                         | -                       | 725                       | -                       | -                          | -                            | 725                 |
| Equip & Bldg Maintenance                  | -                   | 38,315                | -                         | -                       | 900                       | -                       | -                          | 1,180                        | 40,395              |
| Contractual Services                      | -                   | 800                   | 22,658                    | -                       | 36,500                    | 58,100                  | 180,000                    | -                            | 298,058             |
| Other                                     | 25,000              | -                     | 7,200                     | -                       | 15,300                    | -                       | -                          | -                            | 47,500              |
| Fixed Asset Additions                     | -                   | 350,456               | -                         | 2,000                   | 1,950                     | 119,600                 | -                          | 25,000                       | 499,006             |
| <b>Total Expenditures</b>                 | <b>\$ 25,000</b>    | <b>\$ 1,598,139</b>   | <b>\$ 669,563</b>         | <b>\$ 286,938</b>       | <b>\$ 222,616</b>         | <b>\$ 196,156</b>       | <b>\$ 180,000</b>          | <b>\$ 28,430</b>             | <b>\$ 3,206,842</b> |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b> |                     |                       |                           |                         |                           |                         |                            |                              | <b>\$ (143,580)</b> |



# Governmental Funds

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

|  | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                     |                     |                     |                     |
| Property Taxes   | \$ -                | \$ -                | \$ -                | \$ -                |
| Assessments  | -                   | -                   | -                   | -                   |
| Sales Taxes  | 239,231             | 245,000             | 224,000             | 224,000             |
| Franchise Taxes  | -                   | -                   | -                   | -                   |
| Licenses and Permits   | 10,932              | 9,300               | 10,540              | 10,540              |
| Intergovernmental  | 399,282             | 1,293,443           | 1,313,743           | 396,027             |
| Charges for Services   | 1,393,819           | 1,390,900           | 1,469,373           | 1,417,940           |
| Fines and Forfeitures  | -                   | -                   | -                   | -                   |
| Interest   | 77,627              | 24,826              | 93,023              | 63,005              |
| Hospital Lease   | -                   | -                   | -                   | -                   |
| Other  | 18,275              | 9,625               | 12,770              | 11,620              |
| <b>Total Revenues</b>  | <b>2,139,166</b>    | <b>2,973,094</b>    | <b>3,123,449</b>    | <b>2,123,132</b>    |
| <b>EXPENDITURES:</b>   |                     |                     |                     |                     |
| Personal Services  | 839,672             | 951,600             | 869,617             | 970,485             |
| Materials & Supplies   | 114,008             | 112,009             | 101,785             | 119,484             |
| Dues Travel & Training   | 87,360              | 126,823             | 114,276             | 120,734             |
| Utilities  | 11,764              | 14,961              | 13,960              | 14,900              |
| Vehicle Expense  | 5,943               | 14,400              | 11,438              | 11,900              |
| Equip & Bldg Maintenance   | 46,916              | 73,149              | 54,026              | 72,767              |
| Contractual Services   | 633,606             | 852,633             | 736,698             | 848,777             |
| Debt Service (Principal and Interest)                                      | -                   | -                   | -                   | -                   |
| Other  | 56,773              | 516,357             | 62,662              | 546,085             |
| Fixed Asset Additions  | 216,228             | 1,025,637           | 1,254,806           | 208,800             |
| <b>Total Expenditures</b>  | <b>2,012,270</b>    | <b>3,687,569</b>    | <b>3,219,268</b>    | <b>2,913,932</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>126,896</b>      | <b>(714,475)</b>    | <b>(95,819)</b>     | <b>(790,800)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                     |                     |                     |                     |
| Transfer In  | 1,037               | -                   | 230,000             | -                   |
| Transfer Out   | (1,037)             | (13,867)            | (13,867)            | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                   | -                   | -                   | -                   |
| Proceeds of Long-Term Debt   | -                   | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>            | <b>(13,867)</b>     | <b>216,133</b>      | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>126,896</b>      | <b>(728,342)</b>    | <b>120,314</b>      | <b>(790,800)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>2,983,332</b>    | <b>3,130,320</b>    | <b>3,130,320</b>    | <b>3,206,634</b>    |
| Less encumbrances, beginning of year                                       | (23,908)            | (44,000)            | (44,000)            | -                   |
| Add encumbrances, end of year  | 44,000              | 44,000              | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 3,130,320</b> | <b>\$ 2,401,978</b> | <b>\$ 3,206,634</b> | <b>\$ 2,415,834</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                     |                     |                     |                     |
| Reserved:  |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -                | \$ -                | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves                             | -                   | -                   | -                   | -                   |
| Debt Service/Restricted Assets   | -                   | -                   | -                   | -                   |
| Prior Year Encumbrances  | 44,000              | -                   | -                   | -                   |
| Designated:  |                     |                     |                     |                     |
| Capital Project and Other  | -                   | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>44,000</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>FUND BALANCE, end of year</b>   | <b>3,130,320</b>    | <b>2,401,978</b>    | <b>3,206,634</b>    | <b>2,415,834</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(44,000)</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 3,086,320</b> | <b>\$ 2,401,978</b> | <b>\$ 3,206,634</b> | <b>\$ 2,415,834</b> |

# Governmental Funds

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

|   | 2005<br>Actual  | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|-----------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                 |                 |                   |                 |
| Property Taxes  | \$ -            | \$ -            | \$ -              | \$ -            |
| Assessments   | -               | -               | -                 | -               |
| Sales Taxes   | -               | -               | -                 | -               |
| Franchise Taxes   | -               | -               | -                 | -               |
| Licenses and Permits  | -               | -               | -                 | -               |
| Intergovernmental   | -               | -               | -                 | -               |
| Charges for Services  | -               | -               | -                 | -               |
| Fines and Forfeitures   | -               | -               | -                 | -               |
| Interest  | 143             | -               | 55                | 62              |
| Hospital Lease  | -               | -               | -                 | -               |
| Other   | 445             | -               | -                 | -               |
| <b>Total Revenues</b>   | <b>588</b>      | <b>-</b>        | <b>55</b>         | <b>62</b>       |
| <b>EXPENDITURES:</b>  |                 |                 |                   |                 |
| Personal Services   | -               | -               | -                 | -               |
| Materials & Supplies  | -               | -               | -                 | -               |
| Dues Travel & Training  | -               | -               | -                 | -               |
| Utilities   | -               | -               | -                 | -               |
| Vehicle Expense   | -               | -               | -                 | -               |
| Equip & Bldg Maintenance  | -               | -               | -                 | -               |
| Contractual Services  | 1,292           | 1,000           | -                 | 1,000           |
| Debt Service (Principal and Interest)   | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| Fixed Asset Additions   | -               | -               | -                 | -               |
| <b>Total Expenditures</b>   | <b>1,292</b>    | <b>1,000</b>    | <b>-</b>          | <b>1,000</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(704)</b>    | <b>(1,000)</b>  | <b>55</b>         | <b>(938)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                 |                 |                   |                 |
| Transfer In   | -               | -               | -                 | -               |
| Transfer Out  | -               | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -               | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -               | -               | -                 | -               |
| Retirement of Long-Term Debt  | -               | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(704)</b>    | <b>(1,000)</b>  | <b>55</b>         | <b>(938)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>5,082</b>    | <b>4,378</b>    | <b>4,378</b>      | <b>4,433</b>    |
| Less encumbrances, beginning of year  | -               | -               | -                 | -               |
| Add encumbrances, end of year   | -               | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 4,378</b> | <b>\$ 3,378</b> | <b>\$ 4,433</b>   | <b>\$ 3,495</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                 |                 |                   |                 |
| Reserved:   |                 |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -            | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -               | -               | -                 | -               |
| Debt Service/Restricted Assets  | -               | -               | -                 | -               |
| Prior Year Encumbrances   | -               | -               | -                 | -               |
| Designated:   |                 |                 |                   |                 |
| Capital Project and Other   | -               | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>4,378</b>    | <b>3,378</b>    | <b>4,433</b>      | <b>3,495</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 4,378</b> | <b>\$ 3,378</b> | <b>\$ 4,433</b>   | <b>\$ 3,495</b> |

# Governmental Funds

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

|   | 2005<br>Actual      | 2006<br>Budget    | 2006<br>Projected   | 2007<br>Budget    |
|---|---------------------|-------------------|---------------------|-------------------|
| <b>REVENUES:</b>  |                     |                   |                     |                   |
| Property Taxes  | \$ -                | \$ -              | \$ -                | \$ -              |
| Assessments   | -                   | -                 | -                   | -                 |
| Sales Taxes   | -                   | -                 | -                   | -                 |
| Franchise Taxes   | -                   | -                 | -                   | -                 |
| Licenses and Permits  | -                   | -                 | -                   | -                 |
| Intergovernmental   | 337,156             | 337,155           | 337,155             | 349,027           |
| Charges for Services  | 714,323             | 715,000           | 750,000             | 772,000           |
| Fines and Forfeitures   | -                   | -                 | -                   | -                 |
| Interest  | 17,551              | 5,700             | 25,460              | 22,780            |
| Hospital Lease  | -                   | -                 | -                   | -                 |
| Other   | 14,508              | 8,000             | 11,000              | 10,000            |
| <b>Total Revenues</b>   | <b>1,083,538</b>    | <b>1,065,855</b>  | <b>1,123,615</b>    | <b>1,153,807</b>  |
| <b>EXPENDITURES:</b>  |                     |                   |                     |                   |
| Personal Services   | 706,112             | 799,552           | 731,064             | 825,597           |
| Materials & Supplies  | 78,380              | 52,970            | 54,950              | 86,150            |
| Dues Travel & Training  | 3,283               | 18,975            | 19,775              | 20,775            |
| Utilities   | 5,720               | 7,000             | 7,000               | 7,000             |
| Vehicle Expense   | 2,988               | 8,400             | 8,400               | 8,400             |
| Equip & Bldg Maintenance  | 3,481               | 9,935             | 9,935               | 8,617             |
| Contractual Services  | 86,994              | 229,443           | 214,587             | 279,694           |
| Debt Service (Principal and Interest)   | -                   | -                 | -                   | -                 |
| Other   | 1,507               | 64,593            | 2,000               | 74,600            |
| Fixed Asset Additions   | 133,751             | 42,870            | 40,377              | 52,100            |
| <b>Total Expenditures</b>   | <b>1,022,216</b>    | <b>1,233,738</b>  | <b>1,088,088</b>    | <b>1,362,933</b>  |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>61,322</b>       | <b>(167,883)</b>  | <b>35,527</b>       | <b>(209,126)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                     |                   |                     |                   |
| Transfer In   | -                   | -                 | -                   | -                 |
| Transfer Out  | -                   | -                 | -                   | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                   | -                 | -                   | -                 |
| Proceeds of Long-Term Debt  | -                   | -                 | -                   | -                 |
| Retirement of Long-Term Debt  | -                   | -                 | -                   | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>            | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>61,322</b>       | <b>(167,883)</b>  | <b>35,527</b>       | <b>(209,126)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>994,111</b>      | <b>1,055,433</b>  | <b>1,055,433</b>    | <b>1,090,960</b>  |
| Less encumbrances, beginning of year  | -                   | -                 | -                   | -                 |
| Add encumbrances, end of year   | -                   | -                 | -                   | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 1,055,433</b> | <b>\$ 887,550</b> | <b>\$ 1,090,960</b> | <b>\$ 881,834</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                     |                   |                     |                   |
| Reserved:   |                     |                   |                     |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -                | \$ -              | \$ -                | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                   | -                 | -                   | -                 |
| Debt Service/Restricted Assets  | -                   | -                 | -                   | -                 |
| Prior Year Encumbrances   | -                   | -                 | -                   | -                 |
| Designated:   |                     |                   |                     |                   |
| Capital Project and Other   | -                   | -                 | -                   | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>            | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>1,055,433</b>    | <b>887,550</b>    | <b>1,090,960</b>    | <b>881,834</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>            | <b>-</b>          | <b>-</b>            | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 1,055,433</b> | <b>\$ 887,550</b> | <b>\$ 1,090,960</b> | <b>\$ 881,834</b> |

# Governmental Funds

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

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | 239,231           | 245,000           | 224,000           | 224,000           |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | -                 | -                 | -                 | -                 |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 13,388            | 7,200             | 16,160            | 11,100            |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>   | <b>252,619</b>    | <b>252,200</b>    | <b>240,160</b>    | <b>235,100</b>    |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | -                 | -                 | -                 | -                 |
| Materials & Supplies  | -                 | -                 | -                 | -                 |
| Dues Travel & Training  | -                 | -                 | -                 | -                 |
| Utilities   | -                 | -                 | -                 | -                 |
| Vehicle Expense   | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance  | 36,043            | 58,000            | 38,927            | 62,000            |
| Contractual Services  | 201,037           | 133,920           | 131,254           | 135,100           |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| Fixed Asset Additions   | -                 | 18,500            | 18,067            | 33,000            |
| <b>Total Expenditures</b>   | <b>237,080</b>    | <b>210,420</b>    | <b>188,248</b>    | <b>230,100</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>15,539</b>     | <b>41,780</b>     | <b>51,912</b>     | <b>5,000</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>15,539</b>     | <b>41,780</b>     | <b>51,912</b>     | <b>5,000</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>456,768</b>    | <b>472,307</b>    | <b>472,307</b>    | <b>524,219</b>    |
| Less encumbrances, beginning of year  | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 472,307</b> | <b>\$ 514,087</b> | <b>\$ 524,219</b> | <b>\$ 529,219</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                 | -                 | -                 |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>472,307</b>    | <b>514,087</b>    | <b>524,219</b>    | <b>529,219</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 472,307</b> | <b>\$ 514,087</b> | <b>\$ 524,219</b> | <b>\$ 529,219</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 36,951           | 33,000           | 34,580            | 35,000           |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 332              | 140              | 263               | 130              |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>37,283</b>    | <b>33,140</b>    | <b>34,843</b>     | <b>35,130</b>    |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | -                | -                | -                 | -                |
| Materials & Supplies  | -                | -                | -                 | -                |
| Dues Travel & Training  | -                | -                | -                 | -                |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | -                | -                | -                 | -                |
| Equip & Bldg Maintenance  | -                | -                | -                 | -                |
| Contractual Services  | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | 34,140           | 36,510           | 36,464            | 38,900           |
| Fixed Asset Additions   | -                | -                | -                 | -                |
| <b>Total Expenditures</b>   | <b>34,140</b>    | <b>36,510</b>    | <b>36,464</b>     | <b>38,900</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>3,143</b>     | <b>(3,370)</b>   | <b>(1,621)</b>    | <b>(3,770)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>3,143</b>     | <b>(3,370)</b>   | <b>(1,621)</b>    | <b>(3,770)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>17,650</b>    | <b>20,793</b>    | <b>20,793</b>     | <b>19,172</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 20,793</b> | <b>\$ 17,423</b> | <b>\$ 19,172</b>  | <b>\$ 15,402</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>20,793</b>    | <b>17,423</b>    | <b>19,172</b>     | <b>15,402</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 20,793</b> | <b>\$ 17,423</b> | <b>\$ 19,172</b>  | <b>\$ 15,402</b> |

# Governmental Funds

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

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget   |
|--|-------------------|-------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                  |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -             |
| Assessments  | -                 | -                 | -                 | -                |
| Sales Taxes  | -                 | -                 | -                 | -                |
| Franchise Taxes  | -                 | -                 | -                 | -                |
| Licenses and Permits   | -                 | -                 | -                 | -                |
| Intergovernmental  | -                 | -                 | -                 | -                |
| Charges for Services   | -                 | -                 | -                 | -                |
| Fines and Forfeitures  | -                 | -                 | -                 | -                |
| Interest   | 3,319             | -                 | 3,550             | -                |
| Hospital Lease   | -                 | -                 | -                 | -                |
| Other  | -                 | -                 | -                 | -                |
| <b>Total Revenues</b>  | <b>3,319</b>      | <b>-</b>          | <b>3,550</b>      | <b>-</b>         |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                  |
| Personal Services  | -                 | -                 | -                 | -                |
| Materials & Supplies   | -                 | -                 | -                 | -                |
| Dues Travel & Training   | -                 | -                 | -                 | -                |
| Utilities  | -                 | -                 | -                 | -                |
| Vehicle Expense  | -                 | -                 | -                 | -                |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                |
| Contractual Services   | 44,000            | -                 | -                 | -                |
| Debt Service (Principal and Interest)                                      | -                 | -                 | -                 | -                |
| Other  | -                 | -                 | -                 | -                |
| Fixed Asset Additions  | -                 | -                 | -                 | -                |
| <b>Total Expenditures</b>  | <b>44,000</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>         |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>(40,681)</b>   | <b>-</b>          | <b>3,550</b>      | <b>-</b>         |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                   |                   |                   |                  |
| Transfer In  | -                 | -                 | -                 | -                |
| Transfer Out   | -                 | -                 | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                 | -                 | -                 | -                |
| Proceeds of Long-Term Debt   | -                 | -                 | -                 | -                |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>(40,681)</b>   | <b>-</b>          | <b>3,550</b>      | <b>-</b>         |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>111,689</b>    | <b>115,008</b>    | <b>115,008</b>    | <b>74,558</b>    |
| Less encumbrances, beginning of year                                       | -                 | (44,000)          | (44,000)          | -                |
| Add encumbrances, end of year  | 44,000            | 44,000            | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 115,008</b> | <b>\$ 115,008</b> | <b>\$ 74,558</b>  | <b>\$ 74,558</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                   |                   |                   |                  |
| Reserved:  |                   |                   |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -              | \$ -              | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                             | -                 | -                 | -                 | -                |
| Debt Service/Restricted Assets   | -                 | -                 | -                 | -                |
| Prior Year Encumbrances  | 44,000            | -                 | -                 | -                |
| Designated:  |                   |                   |                   |                  |
| Capital Project and Other  | -                 | -                 | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>44,000</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>   | <b>115,008</b>    | <b>115,008</b>    | <b>74,558</b>     | <b>74,558</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(44,000)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 71,008</b>  | <b>\$ 115,008</b> | <b>\$ 74,558</b>  | <b>\$ 74,558</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget |
|---|------------------|-----------------|-------------------|----------------|
| <b>REVENUES:</b>  |                  |                 |                   |                |
| Property Taxes  | \$ -             | \$ -            | \$ -              | \$ -           |
| Assessments   | -                | -               | -                 | -              |
| Sales Taxes   | -                | -               | -                 | -              |
| Franchise Taxes   | -                | -               | -                 | -              |
| Licenses and Permits  | -                | -               | -                 | -              |
| Intergovernmental   | 11,393           | 8,000           | 7,000             | 8,000          |
| Charges for Services  | -                | -               | -                 | -              |
| Fines and Forfeitures   | -                | -               | -                 | -              |
| Interest  | 387              | 285             | 150               | 160            |
| Hospital Lease  | -                | -               | -                 | -              |
| Other   | -                | -               | -                 | -              |
| <b>Total Revenues</b>   | <b>11,780</b>    | <b>8,285</b>    | <b>7,150</b>      | <b>8,160</b>   |
| <b>EXPENDITURES:</b>  |                  |                 |                   |                |
| Personal Services   | -                | -               | -                 | -              |
| Materials & Supplies  | 10,915           | 7,750           | 6,250             | 7,750          |
| Dues Travel & Training  | 3,940            | 2,000           | 2,000             | 2,000          |
| Utilities   | -                | -               | -                 | -              |
| Vehicle Expense   | -                | -               | -                 | -              |
| Equip & Bldg Maintenance  | -                | -               | -                 | -              |
| Contractual Services  | 89               | 1,000           | 1,000             | 1,000          |
| Debt Service (Principal and Interest)   | -                | -               | -                 | -              |
| Other   | -                | 500             | 500               | 500            |
| Fixed Asset Additions   | -                | 3,000           | 3,000             | 3,000          |
| <b>Total Expenditures</b>   | <b>14,944</b>    | <b>14,250</b>   | <b>12,750</b>     | <b>14,250</b>  |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(3,164)</b>   | <b>(5,965)</b>  | <b>(5,600)</b>    | <b>(6,090)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                 |                   |                |
| Transfer In   | -                | -               | -                 | -              |
| Transfer Out  | -                | -               | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -                | -               | -                 | -              |
| Proceeds of Long-Term Debt  | -                | -               | -                 | -              |
| Retirement of Long-Term Debt  | -                | -               | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(3,164)</b>   | <b>(5,965)</b>  | <b>(5,600)</b>    | <b>(6,090)</b> |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>14,984</b>    | <b>11,820</b>   | <b>11,820</b>     | <b>6,220</b>   |
| Less encumbrances, beginning of year  | -                | -               | -                 | -              |
| Add encumbrances, end of year   | -                | -               | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 11,820</b> | <b>\$ 5,855</b> | <b>\$ 6,220</b>   | <b>\$ 130</b>  |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                  |                 |                   |                |
| Reserved:   |                  |                 |                   |                |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -            | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -               | -                 | -              |
| Debt Service/Restricted Assets  | -                | -               | -                 | -              |
| Prior Year Encumbrances   | -                | -               | -                 | -              |
| Designated:   |                  |                 |                   |                |
| Capital Project and Other   | -                | -               | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>  | <b>11,820</b>    | <b>5,855</b>    | <b>6,220</b>      | <b>130</b>     |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 11,820</b> | <b>\$ 5,855</b> | <b>\$ 6,220</b>   | <b>\$ 130</b>  |

# Governmental Funds

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

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | -                 | -                 | -                 | -                 |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | 120,693           | 120,000           | 122,271           | 124,700           |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 5,392             | 3,273             | 10,414            | 8,648             |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>   | <b>126,085</b>    | <b>123,273</b>    | <b>132,685</b>    | <b>133,348</b>    |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | 961               | 2,854             | 2,852             | 1,959             |
| Materials & Supplies  | 143               | 3,860             | 3,570             | 900               |
| Dues Travel & Training  | 6,039             | 6,900             | 7,529             | 14,300            |
| Utilities   | -                 | -                 | -                 | -                 |
| Vehicle Expense   | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance  | -                 | -                 | -                 | -                 |
| Contractual Services  | 62,471            | 105,089           | 112,492           | 79,663            |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | -                 | 142               | -                 | 39,285            |
| Fixed Asset Additions   | 13,491            | 6,387             | 6,329             | -                 |
| <b>Total Expenditures</b>   | <b>83,105</b>     | <b>125,232</b>    | <b>132,772</b>    | <b>136,107</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>42,980</b>     | <b>(1,959)</b>    | <b>(87)</b>       | <b>(2,759)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | (13,867)          | (13,867)          | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>(13,867)</b>   | <b>(13,867)</b>   | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>42,980</b>     | <b>(15,826)</b>   | <b>(13,954)</b>   | <b>(2,759)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>151,645</b>    | <b>194,625</b>    | <b>194,625</b>    | <b>180,671</b>    |
| Less encumbrances, beginning of year  | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 194,625</b> | <b>\$ 178,799</b> | <b>\$ 180,671</b> | <b>\$ 177,912</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                 | -                 | -                 |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>194,625</b>    | <b>178,799</b>    | <b>180,671</b>    | <b>177,912</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 194,625</b> | <b>\$ 178,799</b> | <b>\$ 180,671</b> | <b>\$ 177,912</b> |

\* includes supplemental for Lead Deputy Collector position



# Governmental Funds

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

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | -                 | -                 | -                 | -                 |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | -                 | -                 | -                 | -                 |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 11,381            | -                 | 12,950            | -                 |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>   | <b>11,381</b>     | <b>-</b>          | <b>12,950</b>     | <b>-</b>          |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | -                 | -                 | -                 | -                 |
| Materials & Supplies  | -                 | -                 | -                 | -                 |
| Dues Travel & Training  | -                 | -                 | -                 | -                 |
| Utilities   | -                 | -                 | -                 | -                 |
| Vehicle Expense   | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance  | -                 | 2,250             | 2,250             | -                 |
| Contractual Services  | -                 | 34,980            | 34,980            | -                 |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | -                 | 112,770           | 500               | 160,500           |
| Fixed Asset Additions   | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>   | <b>-</b>          | <b>150,000</b>    | <b>37,730</b>     | <b>160,500</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>11,381</b>     | <b>(150,000)</b>  | <b>(24,780)</b>   | <b>(160,500)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>11,381</b>     | <b>(150,000)</b>  | <b>(24,780)</b>   | <b>(160,500)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>383,457</b>    | <b>394,838</b>    | <b>394,838</b>    | <b>370,058</b>    |
| Less encumbrances, beginning of year  | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 394,838</b> | <b>\$ 244,838</b> | <b>\$ 370,058</b> | <b>\$ 209,558</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                 | -                 | -                 |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>394,838</b>    | <b>244,838</b>    | <b>370,058</b>    | <b>209,558</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 394,838</b> | <b>\$ 244,838</b> | <b>\$ 370,058</b> | <b>\$ 209,558</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget  |
|---|------------------|------------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                  |                  |                   |                 |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -            |
| Assessments   | -                | -                | -                 | -               |
| Sales Taxes   | -                | -                | -                 | -               |
| Franchise Taxes   | -                | -                | -                 | -               |
| Licenses and Permits  | -                | -                | -                 | -               |
| Intergovernmental   | -                | -                | -                 | -               |
| Charges for Services  | 9,704            | 12,000           | 33,000            | -               |
| Fines and Forfeitures   | -                | -                | -                 | -               |
| Interest  | 1,868            | -                | 800               | -               |
| Hospital Lease  | -                | -                | -                 | -               |
| Other   | -                | -                | -                 | -               |
| <b>Total Revenues</b>   | <b>11,572</b>    | <b>12,000</b>    | <b>33,800</b>     | <b>-</b>        |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                 |
| Personal Services   | -                | -                | -                 | -               |
| Materials & Supplies  | -                | -                | -                 | -               |
| Dues Travel & Training  | 16,860           | 7,800            | 5,000             | 12,800          |
| Utilities   | 2,521            | 1,800            | 1,800             | 2,000           |
| Vehicle Expense   | -                | -                | -                 | -               |
| Equip & Bldg Maintenance  | -                | -                | -                 | -               |
| Contractual Services  | -                | -                | -                 | -               |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -               |
| Other   | -                | 36,942           | -                 | 70,000          |
| Fixed Asset Additions   | -                | 2,458            | 2,458             | -               |
| <b>Total Expenditures</b>   | <b>19,381</b>    | <b>49,000</b>    | <b>9,258</b>      | <b>84,800</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(7,809)</b>   | <b>(37,000)</b>  | <b>24,542</b>     | <b>(84,800)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                 |
| Transfer In   | -                | -                | -                 | -               |
| Transfer Out  | -                | -                | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -               |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -               |
| Retirement of Long-Term Debt  | -                | -                | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(7,809)</b>   | <b>(37,000)</b>  | <b>24,542</b>     | <b>(84,800)</b> |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>69,017</b>    | <b>61,208</b>    | <b>61,208</b>     | <b>85,750</b>   |
| Less encumbrances, beginning of year  | -                | -                | -                 | -               |
| Add encumbrances, end of year   | -                | -                | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 61,208</b> | <b>\$ 24,208</b> | <b>\$ 85,750</b>  | <b>\$ 950</b>   |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                 |
| Reserved:   |                  |                  |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -               |
| Debt Service/Restricted Assets  | -                | -                | -                 | -               |
| Prior Year Encumbrances   | -                | -                | -                 | -               |
| Designated:   |                  |                  |                   |                 |
| Capital Project and Other   | -                | -                | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>61,208</b>    | <b>24,208</b>    | <b>85,750</b>     | <b>950</b>      |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 61,208</b> | <b>\$ 24,208</b> | <b>\$ 85,750</b>  | <b>\$ 950</b>   |

# Governmental Funds

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

|  | 2005<br>Actual | 2006<br>Budget | 2006<br>Projected | 2007<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>REVENUES:</b>   |                |                |                   |                |
| Property Taxes   | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments  | -              | -              | -                 | -              |
| Sales Taxes  | -              | -              | -                 | -              |
| Franchise Taxes  | -              | -              | -                 | -              |
| Licenses and Permits   | -              | -              | -                 | -              |
| Intergovernmental  | -              | 896,974        | 903,167           | -              |
| Charges for Services   | -              | -              | -                 | -              |
| Fines and Forfeitures  | -              | -              | -                 | -              |
| Interest   | -              | -              | 186               | -              |
| Hospital Lease   | -              | -              | -                 | -              |
| Other  | -              | -              | -                 | -              |
| <b>Total Revenues</b>  | -              | <b>896,974</b> | <b>903,353</b>    | -              |
| <b>EXPENDITURES:</b>   |                |                |                   |                |
| Personal Services  | -              | -              | -                 | -              |
| Materials & Supplies   | -              | 8,372          | 4,917             | -              |
| Dues Travel & Training   | -              | -              | -                 | -              |
| Utilities  | -              | -              | -                 | -              |
| Vehicle Expense  | -              | -              | -                 | -              |
| Equip & Bldg Maintenance   | -              | -              | -                 | -              |
| Contractual Services   | -              | -              | -                 | -              |
| Debt Service (Principal and Interest)                                      | -              | -              | -                 | -              |
| Other  | -              | -              | -                 | -              |
| Fixed Asset Additions  | -              | 888,700        | 1,127,525         | -              |
| <b>Total Expenditures</b>  | -              | <b>897,072</b> | <b>1,132,442</b>  | -              |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | -              | <b>(98)</b>    | <b>(229,089)</b>  | -              |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                |                |                   |                |
| Transfer In  | -              | -              | 230,000           | -              |
| Transfer Out   | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt   | -              | -              | -                 | -              |
| Retirement of Long-Term Debt   | -              | -              | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                                | -              | -              | <b>230,000</b>    | -              |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | -              | <b>(98)</b>    | <b>911</b>        | -              |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | -              | -              | -                 | 911            |
| Less encumbrances, beginning of year                                       | -              | -              | -                 | -              |
| Add encumbrances, end of year  | -              | -              | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ -</b>    | <b>\$ (98)</b> | <b>\$ 911</b>     | <b>\$ 911</b>  |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                |                |                   |                |
| Reserved:  |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                             | -              | -              | -                 | -              |
| Debt Service/Restricted Assets   | -              | -              | -                 | -              |
| Prior Year Encumbrances  | -              | -              | -                 | -              |
| Designated:  |                |                |                   |                |
| Capital Project and Other  | -              | -              | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | -              | -              | -                 | -              |
| <b>FUND BALANCE, end of year</b>   | -              | <b>(98)</b>    | <b>911</b>        | <b>911</b>     |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | -              | -              | -                 | -              |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ -</b>    | <b>\$ (98)</b> | <b>\$ 911</b>     | <b>\$ 911</b>  |

# Governmental Funds

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

|   | 2005<br>Actual    | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                  |                   |                   |
| Property Taxes  | \$ -              | \$ -             | \$ -              | \$ -              |
| Assessments   | -                 | -                | -                 | -                 |
| Sales Taxes   | -                 | -                | -                 | -                 |
| Franchise Taxes   | -                 | -                | -                 | -                 |
| Licenses and Permits  | -                 | -                | -                 | -                 |
| Intergovernmental   | -                 | -                | -                 | -                 |
| Charges for Services  | -                 | -                | -                 | -                 |
| Fines and Forfeitures   | -                 | -                | -                 | -                 |
| Interest  | 3,621             | -                | 1,400             | -                 |
| Hospital Lease  | -                 | -                | -                 | -                 |
| Other   | -                 | -                | -                 | -                 |
| <b>Total Revenues</b>   | <b>3,621</b>      | <b>-</b>         | <b>1,400</b>      | <b>-</b>          |
| <b>EXPENDITURES:</b>  |                   |                  |                   |                   |
| Personal Services   | 2,869             | -                | -                 | -                 |
| Materials & Supplies  | 2,542             | 5,400            | -                 | -                 |
| Dues Travel & Training  | 1,056             | 7,500            | -                 | -                 |
| Utilities   | 940               | 1,000            | 685               | 700               |
| Vehicle Expense   | 2,629             | 5,000            | 2,038             | 2,500             |
| Equip & Bldg Maintenance  | 6,692             | -                | -                 | -                 |
| Contractual Services  | 481               | 137              | 65                | 70                |
| Debt Service (Principal and Interest)   | -                 | -                | -                 | -                 |
| Other   | -                 | -                | -                 | -                 |
| Fixed Asset Additions   | 8,250             | 1,150            | 410               | -                 |
| <b>Total Expenditures</b>   | <b>25,459</b>     | <b>20,187</b>    | <b>3,198</b>      | <b>3,270</b>      |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(21,838)</b>   | <b>(20,187)</b>  | <b>(1,798)</b>    | <b>(3,270)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                  |                   |                   |
| Transfer In   | -                 | -                | -                 | -                 |
| Transfer Out  | (1,037)           | -                | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>(1,037)</b>    | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(22,875)</b>   | <b>(20,187)</b>  | <b>(1,798)</b>    | <b>(3,270)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>133,883</b>    | <b>111,008</b>   | <b>111,008</b>    | <b>109,210</b>    |
| Less encumbrances, beginning of year  | -                 | -                | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 111,008</b> | <b>\$ 90,821</b> | <b>\$ 109,210</b> | <b>\$ 105,940</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                  |                   |                   |
| Reserved:   |                   |                  |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -             | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                | -                 | -                 |
| Designated:   |                   |                  |                   |                   |
| Capital Project and Other   | -                 | -                | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>111,008</b>    | <b>90,821</b>    | <b>109,210</b>    | <b>105,940</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 111,008</b> | <b>\$ 90,821</b> | <b>\$ 109,210</b> | <b>\$ 105,940</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|------------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                  |                 |                   |                 |
| Property Taxes  | \$ -             | \$ -            | \$ -              | \$ -            |
| Assessments   | -                | -               | -                 | -               |
| Sales Taxes   | -                | -               | -                 | -               |
| Franchise Taxes   | -                | -               | -                 | -               |
| Licenses and Permits  | -                | -               | -                 | -               |
| Intergovernmental   | 9,601            | 9,000           | 10,699            | 10,000          |
| Charges for Services  | 23,071           | 22,000          | 21,000            | 21,000          |
| Fines and Forfeitures   | -                | -               | -                 | -               |
| Interest  | 342              | -               | 250               | 250             |
| Hospital Lease  | -                | -               | -                 | -               |
| Other   | -                | -               | -                 | -               |
| <b>Total Revenues</b>   | <b>33,014</b>    | <b>31,000</b>   | <b>31,949</b>     | <b>31,250</b>   |
| <b>EXPENDITURES:</b>  |                  |                 |                   |                 |
| Personal Services   | -                | -               | -                 | -               |
| Materials & Supplies  | -                | -               | -                 | -               |
| Dues Travel & Training  | 28,497           | 41,654          | 41,654            | 31,250          |
| Utilities   | -                | -               | -                 | -               |
| Vehicle Expense   | -                | -               | -                 | -               |
| Equip & Bldg Maintenance  | -                | -               | -                 | -               |
| Contractual Services  | -                | -               | -                 | -               |
| Debt Service (Principal and Interest)   | -                | -               | -                 | -               |
| Other   | -                | -               | -                 | -               |
| Fixed Asset Additions   | -                | -               | -                 | -               |
| <b>Total Expenditures</b>   | <b>28,497</b>    | <b>41,654</b>   | <b>41,654</b>     | <b>31,250</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>4,517</b>     | <b>(10,654)</b> | <b>(9,705)</b>    | <b>-</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                 |                   |                 |
| Transfer In   | -                | -               | -                 | -               |
| Transfer Out  | -                | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -                | -               | -                 | -               |
| Retirement of Long-Term Debt  | -                | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>4,517</b>     | <b>(10,654)</b> | <b>(9,705)</b>    | <b>-</b>        |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>12,565</b>    | <b>17,082</b>   | <b>17,082</b>     | <b>7,377</b>    |
| Less encumbrances, beginning of year  | -                | -               | -                 | -               |
| Add encumbrances, end of year   | -                | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 17,082</b> | <b>\$ 6,428</b> | <b>\$ 7,377</b>   | <b>\$ 7,377</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                 |                   |                 |
| Reserved:   |                  |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -               | -                 | -               |
| Debt Service/Restricted Assets  | -                | -               | -                 | -               |
| Prior Year Encumbrances   | -                | -               | -                 | -               |
| Designated:   |                  |                 |                   |                 |
| Capital Project and Other   | -                | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>17,082</b>    | <b>6,428</b>    | <b>7,377</b>      | <b>7,377</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 17,082</b> | <b>\$ 6,428</b> | <b>\$ 7,377</b>   | <b>\$ 7,377</b> |

# Governmental Funds

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

|   | 2005<br>Actual  | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|-----------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                 |                 |                   |                 |
| Property Taxes  | \$ -            | \$ -            | \$ -              | \$ -            |
| Assessments   | -               | -               | -                 | -               |
| Sales Taxes   | -               | -               | -                 | -               |
| Franchise Taxes   | -               | -               | -                 | -               |
| Licenses and Permits  | -               | -               | -                 | -               |
| Intergovernmental   | -               | -               | -                 | -               |
| Charges for Services  | -               | -               | -                 | -               |
| Fines and Forfeitures   | -               | -               | -                 | -               |
| Interest  | 217             | -               | 89                | -               |
| Hospital Lease  | -               | -               | -                 | -               |
| Other   | 1,110           | -               | 150               | -               |
| <b>Total Revenues</b>   | <b>1,327</b>    | <b>-</b>        | <b>239</b>        | <b>-</b>        |
| <b>EXPENDITURES:</b>  |                 |                 |                   |                 |
| Personal Services   | -               | -               | -                 | -               |
| Materials & Supplies  | 1,015           | 1,000           | 600               | 650             |
| Dues Travel & Training  | 520             | 600             | 520               | 600             |
| Utilities   | -               | -               | -                 | -               |
| Vehicle Expense   | -               | -               | -                 | -               |
| Equip & Bldg Maintenance  | -               | -               | -                 | -               |
| Contractual Services  | -               | -               | -                 | -               |
| Debt Service (Principal and Interest)   | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| Fixed Asset Additions   | -               | -               | -                 | -               |
| <b>Total Expenditures</b>   | <b>1,535</b>    | <b>1,600</b>    | <b>1,120</b>      | <b>1,250</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(208)</b>    | <b>(1,600)</b>  | <b>(881)</b>      | <b>(1,250)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                 |                 |                   |                 |
| Transfer In   | -               | -               | -                 | -               |
| Transfer Out  | -               | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -               | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -               | -               | -                 | -               |
| Retirement of Long-Term Debt  | -               | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(208)</b>    | <b>(1,600)</b>  | <b>(881)</b>      | <b>(1,250)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>7,413</b>    | <b>7,205</b>    | <b>7,205</b>      | <b>6,324</b>    |
| Less encumbrances, beginning of year  | -               | -               | -                 | -               |
| Add encumbrances, end of year   | -               | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 7,205</b> | <b>\$ 5,605</b> | <b>\$ 6,324</b>   | <b>\$ 5,074</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                 |                 |                   |                 |
| Reserved:   |                 |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -            | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -               | -               | -                 | -               |
| Debt Service/Restricted Assets  | -               | -               | -                 | -               |
| Prior Year Encumbrances   | -               | -               | -                 | -               |
| Designated:   |                 |                 |                   |                 |
| Capital Project and Other   | -               | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>7,205</b>    | <b>5,605</b>    | <b>6,324</b>      | <b>5,074</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 7,205</b> | <b>\$ 5,605</b> | <b>\$ 6,324</b>   | <b>\$ 5,074</b> |

# Governmental Funds

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

|   | 2005<br>Actual  | 2006<br>Budget     | 2006<br>Projected | 2007<br>Budget |
|---|-----------------|--------------------|-------------------|----------------|
| <b>REVENUES:</b>  |                 |                    |                   |                |
| Property Taxes  | \$ -            | \$ -               | \$ -              | \$ -           |
| Assessments   | -               | -                  | -                 | -              |
| Sales Taxes   | -               | -                  | -                 | -              |
| Franchise Taxes   | -               | -                  | -                 | -              |
| Licenses and Permits  | -               | -                  | -                 | -              |
| Intergovernmental   | 13,842          | 13,314             | 26,722            | -              |
| Charges for Services  | -               | -                  | -                 | -              |
| Fines and Forfeitures   | -               | -                  | -                 | -              |
| Interest  | 605             | -                  | 271               | -              |
| Hospital Lease  | -               | -                  | -                 | -              |
| Other   | -               | -                  | -                 | -              |
| <b>Total Revenues</b>   | <b>14,447</b>   | <b>13,314</b>      | <b>26,993</b>     | <b>-</b>       |
| <b>EXPENDITURES:</b>  |                 |                    |                   |                |
| Personal Services   | -               | -                  | -                 | -              |
| Materials & Supplies  | 201             | 488                | 487               | -              |
| Dues Travel & Training  | -               | -                  | -                 | -              |
| Utilities   | -               | -                  | -                 | -              |
| Vehicle Expense   | -               | -                  | -                 | -              |
| Equip & Bldg Maintenance  | -               | 900                | 900               | -              |
| Contractual Services  | -               | 2,550              | 2,550             | -              |
| Debt Service (Principal and Interest)   | -               | -                  | -                 | -              |
| Other   | -               | -                  | -                 | -              |
| Fixed Asset Additions   | 17,886          | 24,187             | 24,183            | -              |
| <b>Total Expenditures</b>   | <b>18,087</b>   | <b>28,125</b>      | <b>28,120</b>     | <b>-</b>       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(3,640)</b>  | <b>(14,811)</b>    | <b>(1,127)</b>    | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                 |                    |                   |                |
| Transfer In   | 1,037           | -                  | -                 | -              |
| Transfer Out  | -               | -                  | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                             | -               | -                  | -                 | -              |
| Proceeds of Long-Term Debt  | -               | -                  | -                 | -              |
| Retirement of Long-Term Debt  | -               | -                  | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>   | <b>1,037</b>    | <b>-</b>           | <b>-</b>          | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(2,603)</b>  | <b>(14,811)</b>    | <b>(1,127)</b>    | <b>-</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>4,158</b>    | <b>1,555</b>       | <b>1,555</b>      | <b>428</b>     |
| Less encumbrances, beginning of year  | -               | -                  | -                 | -              |
| Add encumbrances, end of year   | -               | -                  | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 1,555</b> | <b>\$ (13,256)</b> | <b>\$ 428</b>     | <b>\$ 428</b>  |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                    |                 |                    |                   |                |
| Reserved:   |                 |                    |                   |                |
| Loan Receivable (Street NIDS/Levy District)   | \$ -            | \$ -               | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -               | -                  | -                 | -              |
| Debt Service/Restricted Assets  | -               | -                  | -                 | -              |
| Prior Year Encumbrances   | -               | -                  | -                 | -              |
| Designated:   |                 |                    |                   |                |
| Capital Project and Other   | -               | -                  | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                              | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>  | <b>1,555</b>    | <b>(13,256)</b>    | <b>428</b>        | <b>428</b>     |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>  | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                      | <b>\$ 1,555</b> | <b>\$ (13,256)</b> | <b>\$ 428</b>     | <b>\$ 428</b>  |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget    |
|---|------------------|------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                   |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -              |
| Assessments   | -                | -                | -                 | -                 |
| Sales Taxes   | -                | -                | -                 | -                 |
| Franchise Taxes   | -                | -                | -                 | -                 |
| Licenses and Permits  | -                | -                | -                 | -                 |
| Intergovernmental   | -                | -                | -                 | -                 |
| Charges for Services  | 50,000           | 50,000           | 50,000            | 50,000            |
| Fines and Forfeitures   | -                | -                | -                 | -                 |
| Interest  | -                | -                | -                 | -                 |
| Hospital Lease  | -                | -                | -                 | -                 |
| Other   | -                | -                | -                 | -                 |
| <b>Total Revenues</b>   | <b>50,000</b>    | <b>50,000</b>    | <b>50,000</b>     | <b>50,000</b>     |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                   |
| Personal Services   | -                | -                | -                 | -                 |
| Materials & Supplies  | 386              | -                | -                 | -                 |
| Dues Travel & Training  | -                | -                | -                 | -                 |
| Utilities   | 2,583            | 5,161            | 4,475             | 5,200             |
| Vehicle Expense   | -                | -                | -                 | -                 |
| Equip & Bldg Maintenance  | -                | 1,314            | 1,314             | 1,400             |
| Contractual Services  | 3,137            | 5,026            | 5,025             | 2,600             |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                 |
| Other   | -                | -                | -                 | -                 |
| Fixed Asset Additions   | 30,752           | -                | -                 | -                 |
| <b>Total Expenditures</b>   | <b>36,858</b>    | <b>11,501</b>    | <b>10,814</b>     | <b>9,200</b>      |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>13,142</b>    | <b>38,499</b>    | <b>39,186</b>     | <b>40,800</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                   |
| Transfer In   | -                | -                | -                 | -                 |
| Transfer Out  | -                | -                | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                 |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                 |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>13,142</b>    | <b>38,499</b>    | <b>39,186</b>     | <b>40,800</b>     |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>36,665</b>    | <b>26,212</b>    | <b>26,212</b>     | <b>65,398</b>     |
| Less encumbrances, beginning of year  | (23,595)         | -                | -                 | -                 |
| Add encumbrances, end of year   | -                | -                | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 26,212</b> | <b>\$ 64,711</b> | <b>\$ 65,398</b>  | <b>\$ 106,198</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                   |
| Reserved:   |                  |                  |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                 |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                 |
| Prior Year Encumbrances   | -                | -                | -                 | -                 |
| Designated:   |                  |                  |                   |                   |
| Capital Project and Other   | -                | -                | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>26,212</b>    | <b>64,711</b>    | <b>65,398</b>     | <b>106,198</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 26,212</b> | <b>\$ 64,711</b> | <b>\$ 65,398</b>  | <b>\$ 106,198</b> |



# Governmental Funds

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

|   | 2005<br>Actual  | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|-----------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                 |                 |                   |                 |
| Property Taxes  | \$ -            | \$ -            | \$ -              | \$ -            |
| Assessments   | -               | -               | -                 | -               |
| Sales Taxes   | -               | -               | -                 | -               |
| Franchise Taxes   | -               | -               | -                 | -               |
| Licenses and Permits  | 10,932          | 9,300           | 10,540            | 10,540          |
| Intergovernmental   | -               | -               | -                 | -               |
| Charges for Services  | -               | -               | -                 | -               |
| Fines and Forfeitures   | -               | -               | -                 | -               |
| Interest  | -               | -               | 40                | -               |
| Hospital Lease  | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| <b>Total Revenues</b>   | <b>10,932</b>   | <b>9,300</b>    | <b>10,580</b>     | <b>10,540</b>   |
| <b>EXPENDITURES:</b>  |                 |                 |                   |                 |
| Personal Services   | -               | -               | -                 | -               |
| Materials & Supplies  | 519             | -               | -                 | -               |
| Dues Travel & Training  | -               | 4,161           | 4,161             | -               |
| Utilities   | -               | -               | -                 | -               |
| Vehicle Expense   | -               | -               | -                 | -               |
| Equip & Bldg Maintenance  | -               | -               | -                 | -               |
| Contractual Services  | 7,650           | 5,000           | 5,000             | 5,000           |
| Debt Service (Principal and Interest)   | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| Fixed Asset Additions   | 5,440           | 600             | 600               | -               |
| <b>Total Expenditures</b>   | <b>13,609</b>   | <b>9,761</b>    | <b>9,761</b>      | <b>5,000</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(2,677)</b>  | <b>(461)</b>    | <b>819</b>        | <b>5,540</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                 |                 |                   |                 |
| Transfer In   | -               | -               | -                 | -               |
| Transfer Out  | -               | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -               | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -               | -               | -                 | -               |
| Retirement of Long-Term Debt  | -               | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(2,677)</b>  | <b>(461)</b>    | <b>819</b>        | <b>5,540</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>4,446</b>    | <b>1,769</b>    | <b>1,769</b>      | <b>2,588</b>    |
| Less encumbrances, beginning of year  | -               | -               | -                 | -               |
| Add encumbrances, end of year   | -               | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 1,769</b> | <b>\$ 1,308</b> | <b>\$ 2,588</b>   | <b>\$ 8,128</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                 |                 |                   |                 |
| Reserved:   |                 |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | -               | \$ -            | -                 | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -               | -               | -                 | -               |
| Debt Service/Restricted Assets  | -               | -               | -                 | -               |
| Prior Year Encumbrances   | -               | -               | -                 | -               |
| Designated:   |                 |                 |                   |                 |
| Capital Project and Other   | -               | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>1,769</b>    | <b>1,308</b>    | <b>2,588</b>      | <b>8,128</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 1,769</b> | <b>\$ 1,308</b> | <b>\$ 2,588</b>   | <b>\$ 8,128</b> |

# Governmental Funds

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

|   | 2005<br>Actual  | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|-----------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                 |                 |                   |                 |
| Property Taxes  | \$ -            | \$ -            | \$ -              | \$ -            |
| Assessments   | -               | -               | -                 | -               |
| Sales Taxes   | -               | -               | -                 | -               |
| Franchise Taxes   | -               | -               | -                 | -               |
| Licenses and Permits  | -               | -               | -                 | -               |
| Intergovernmental   | -               | -               | -                 | -               |
| Charges for Services  | 5,799           | 5,000           | 5,000             | 5,000           |
| Fines and Forfeitures   | -               | -               | -                 | -               |
| Interest  | 173             | 107             | 230               | 230             |
| Hospital Lease  | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| <b>Total Revenues</b>   | <b>5,972</b>    | <b>5,107</b>    | <b>5,230</b>      | <b>5,230</b>    |
| <b>EXPENDITURES:</b>  |                 |                 |                   |                 |
| Personal Services   | -               | -               | -                 | -               |
| Materials & Supplies  | -               | -               | -                 | -               |
| Dues Travel & Training  | 6,254           | 7,210           | 6,038             | 7,210           |
| Utilities   | -               | -               | -                 | -               |
| Vehicle Expense   | -               | -               | -                 | -               |
| Equip & Bldg Maintenance  | -               | -               | -                 | -               |
| Contractual Services  | -               | -               | -                 | -               |
| Debt Service (Principal and Interest)   | -               | -               | -                 | -               |
| Other   | -               | -               | -                 | -               |
| Fixed Asset Additions   | -               | -               | -                 | -               |
| <b>Total Expenditures</b>   | <b>6,254</b>    | <b>7,210</b>    | <b>6,038</b>      | <b>7,210</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(282)</b>    | <b>(2,103)</b>  | <b>(808)</b>      | <b>(1,980)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                 |                 |                   |                 |
| Transfer In   | -               | -               | -                 | -               |
| Transfer Out  | -               | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -               | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -               | -               | -                 | -               |
| Retirement of Long-Term Debt  | -               | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(282)</b>    | <b>(2,103)</b>  | <b>(808)</b>      | <b>(1,980)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>6,217</b>    | <b>5,935</b>    | <b>5,935</b>      | <b>5,127</b>    |
| Less encumbrances, beginning of year  | -               | -               | -                 | -               |
| Add encumbrances, end of year   | -               | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 5,935</b> | <b>\$ 3,832</b> | <b>\$ 5,127</b>   | <b>\$ 3,147</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                 |                 |                   |                 |
| Reserved:   |                 |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -            | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -               | -               | -                 | -               |
| Debt Service/Restricted Assets  | -               | -               | -                 | -               |
| Prior Year Encumbrances   | -               | -               | -                 | -               |
| Designated:   |                 |                 |                   |                 |
| Capital Project and Other   | -               | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>5,935</b>    | <b>3,832</b>    | <b>5,127</b>      | <b>3,147</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 5,935</b> | <b>\$ 3,832</b> | <b>\$ 5,127</b>   | <b>\$ 3,147</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 24,981           | 25,000           | 20,500            | 25,000           |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 1,095            | 556              | 1,392             | 1,315            |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>26,076</b>    | <b>25,556</b>    | <b>21,892</b>     | <b>26,315</b>    |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | 22,814           | 51,501           | 40,978            | 23,414           |
| Materials & Supplies  | 961              | 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   | 500              | -                | -                 | -                |
| Fixed Asset Additions   | -                | -                | -                 | -                |
| <b>Total Expenditures</b>   | <b>24,275</b>    | <b>53,104</b>    | <b>42,581</b>     | <b>25,017</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>1,801</b>     | <b>(27,548)</b>  | <b>(20,689)</b>   | <b>1,298</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>1,801</b>     | <b>(27,548)</b>  | <b>(20,689)</b>   | <b>1,298</b>     |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>36,088</b>    | <b>37,889</b>    | <b>37,889</b>     | <b>17,200</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 37,889</b> | <b>\$ 10,341</b> | <b>\$ 17,200</b>  | <b>\$ 18,498</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>37,889</b>    | <b>10,341</b>    | <b>17,200</b>     | <b>18,498</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 37,889</b> | <b>\$ 10,341</b> | <b>\$ 17,200</b>  | <b>\$ 18,498</b> |

# Governmental Funds

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

|   | 2005<br>Actual | 2006<br>Budget | 2006<br>Projected | 2007<br>Budget  |
|---|----------------|----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                |                |                   |                 |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -            |
| Assessments   | -              | -              | -                 | -               |
| Sales Taxes   | -              | -              | -                 | -               |
| Franchise Taxes   | -              | -              | -                 | -               |
| Licenses and Permits  | -              | -              | -                 | -               |
| Intergovernmental   | -              | -              | -                 | -               |
| Charges for Services  | 18,459         | 20,000         | 19,792            | 20,000          |
| Fines and Forfeitures   | -              | -              | -                 | -               |
| Interest  | 206            | 210            | 509               | 600             |
| Hospital Lease  | -              | -              | -                 | -               |
| Other   | -              | -              | -                 | -               |
| <b>Total Revenues</b>   | <b>18,665</b>  | <b>20,210</b>  | <b>20,301</b>     | <b>20,600</b>   |
| <b>EXPENDITURES:</b>  |                |                |                   |                 |
| Personal Services   | -              | -              | -                 | -               |
| Materials & Supplies  | -              | -              | -                 | -               |
| Dues Travel & Training  | -              | -              | -                 | -               |
| Utilities   | -              | -              | -                 | -               |
| Vehicle Expense   | -              | -              | -                 | -               |
| Equip & Bldg Maintenance  | -              | -              | -                 | -               |
| Contractual Services  | -              | -              | -                 | 1,000           |
| Debt Service (Principal and Interest)   | -              | -              | -                 | -               |
| Other   | 19,999         | 20,000         | 19,945            | 19,000          |
| Fixed Asset Additions   | -              | -              | -                 | -               |
| <b>Total Expenditures</b>   | <b>19,999</b>  | <b>20,000</b>  | <b>19,945</b>     | <b>20,000</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(1,334)</b> | <b>210</b>     | <b>356</b>        | <b>600</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                |                |                   |                 |
| Transfer In   | -              | -              | -                 | -               |
| Transfer Out  | -              | -              | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -              | -              | -                 | -               |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -               |
| Retirement of Long-Term Debt  | -              | -              | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(1,334)</b> | <b>210</b>     | <b>356</b>        | <b>600</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>1,541</b>   | <b>207</b>     | <b>207</b>        | <b>563</b>      |
| Less encumbrances, beginning of year  | -              | -              | -                 | -               |
| Add encumbrances, end of year   | -              | -              | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 207</b>  | <b>\$ 417</b>  | <b>\$ 563</b>     | <b>\$ 1,163</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                |                |                   |                 |
| Reserved:   |                |                |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -              | -              | -                 | -               |
| Debt Service/Restricted Assets  | -              | -              | -                 | -               |
| Prior Year Encumbrances   | -              | -              | -                 | -               |
| Designated:   |                |                |                   |                 |
| Capital Project and Other   | -              | -              | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>207</b>     | <b>417</b>     | <b>563</b>        | <b>1,163</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 207</b>  | <b>\$ 417</b>  | <b>\$ 563</b>     | <b>\$ 1,163</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 121,249          | 120,000          | 140,000           | 100,000          |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 1,175            | 555              | 2,706             | 2,350            |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | 157              | 125              | 120               | 120              |
| <b>Total Revenues</b>   | <b>122,581</b>   | <b>120,680</b>   | <b>142,826</b>    | <b>102,470</b>   |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | 106,916          | 97,693           | 94,723            | 119,515          |
| Materials & Supplies  | 5,738            | 6,308            | 5,958             | 6,331            |
| Dues Travel & Training  | 325              | 1,049            | 325               | 1,049            |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | -                | -                | -                 | -                |
| Equip & Bldg Maintenance  | 700              | 750              | 700               | 750              |
| Contractual Services  | -                | 250              | 100               | 250              |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | 2                | 50               | 3                 | 50               |
| Fixed Asset Additions   | -                | -                | -                 | -                |
| <b>Total Expenditures</b>   | <b>113,681</b>   | <b>106,100</b>   | <b>101,809</b>    | <b>127,945</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>8,900</b>     | <b>14,580</b>    | <b>41,017</b>     | <b>(25,475)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>8,900</b>     | <b>14,580</b>    | <b>41,017</b>     | <b>(25,475)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>31,021</b>    | <b>39,608</b>    | <b>39,608</b>     | <b>80,625</b>    |
| Less encumbrances, beginning of year  | (313)            | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 39,608</b> | <b>\$ 54,188</b> | <b>\$ 80,625</b>  | <b>\$ 55,150</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>39,608</b>    | <b>54,188</b>    | <b>80,625</b>     | <b>55,150</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 39,608</b> | <b>\$ 54,188</b> | <b>\$ 80,625</b>  | <b>\$ 55,150</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|---|------------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>  |                  |                 |                   |                 |
| Property Taxes  | \$ -             | \$ -            | \$ -              | \$ -            |
| Assessments   | -                | -               | -                 | -               |
| Sales Taxes   | -                | -               | -                 | -               |
| Franchise Taxes   | -                | -               | -                 | -               |
| Licenses and Permits  | -                | -               | -                 | -               |
| Intergovernmental   | -                | -               | -                 | -               |
| Charges for Services  | -                | -               | -                 | -               |
| Fines and Forfeitures   | -                | -               | -                 | -               |
| Interest  | 468              | 250             | 662               | 555             |
| Hospital Lease  | -                | -               | -                 | -               |
| Other   | -                | -               | -                 | -               |
| <b>Total Revenues</b>   | <b>468</b>       | <b>250</b>      | <b>662</b>        | <b>555</b>      |
| <b>EXPENDITURES:</b>  |                  |                 |                   |                 |
| Personal Services   | -                | -               | -                 | -               |
| Materials & Supplies  | -                | -               | -                 | -               |
| Dues Travel & Training  | 1,621            | 1,900           | 1,754             | 1,900           |
| Utilities   | -                | -               | -                 | -               |
| Vehicle Expense   | -                | -               | -                 | -               |
| Equip & Bldg Maintenance  | -                | -               | -                 | -               |
| Contractual Services  | -                | 13,750          | -                 | 13,250          |
| Debt Service (Principal and Interest)   | -                | -               | -                 | -               |
| Other   | -                | -               | -                 | -               |
| Fixed Asset Additions   | -                | -               | -                 | -               |
| <b>Total Expenditures</b>   | <b>1,621</b>     | <b>15,650</b>   | <b>1,754</b>      | <b>15,150</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(1,153)</b>   | <b>(15,400)</b> | <b>(1,092)</b>    | <b>(14,595)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                 |                   |                 |
| Transfer In   | -                | -               | -                 | -               |
| Transfer Out  | -                | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -               | -                 | -               |
| Proceeds of Long-Term Debt  | -                | -               | -                 | -               |
| Retirement of Long-Term Debt  | -                | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(1,153)</b>   | <b>(15,400)</b> | <b>(1,092)</b>    | <b>(14,595)</b> |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>17,072</b>    | <b>15,919</b>   | <b>15,919</b>     | <b>14,827</b>   |
| Less encumbrances, beginning of year  | -                | -               | -                 | -               |
| Add encumbrances, end of year   | -                | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 15,919</b> | <b>\$ 519</b>   | <b>\$ 14,827</b>  | <b>\$ 232</b>   |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                 |                   |                 |
| Reserved:   |                  |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -               | -                 | -               |
| Debt Service/Restricted Assets  | -                | -               | -                 | -               |
| Prior Year Encumbrances   | -                | -               | -                 | -               |
| Designated:   |                  |                 |                   |                 |
| Capital Project and Other   | -                | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>FUND BALANCE, end of year</b>  | <b>15,919</b>    | <b>519</b>      | <b>14,827</b>     | <b>232</b>      |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 15,919</b> | <b>\$ 519</b>   | <b>\$ 14,827</b>  | <b>\$ 232</b>   |

# Governmental Funds

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

|   | 2005<br>Actual    | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|-------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                   |                  |                   |                  |
| Property Taxes  | \$ -              | \$ -             | \$ -              | \$ -             |
| Assessments   | -                 | -                | -                 | -                |
| Sales Taxes   | -                 | -                | -                 | -                |
| Franchise Taxes   | -                 | -                | -                 | -                |
| Licenses and Permits  | -                 | -                | -                 | -                |
| Intergovernmental   | -                 | -                | -                 | -                |
| Charges for Services  | 139,178           | 137,900          | 135,730           | 126,500          |
| Fines and Forfeitures   | -                 | -                | -                 | -                |
| Interest  | 10,820            | 4,500            | 12,826            | 11,600           |
| Hospital Lease  | -                 | -                | -                 | -                |
| Other   | -                 | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>149,998</b>    | <b>142,400</b>   | <b>148,556</b>    | <b>138,100</b>   |
| <b>EXPENDITURES:</b>  |                   |                  |                   |                  |
| Personal Services   | -                 | -                | -                 | -                |
| Materials & Supplies  | 9,675             | 11,900           | 11,700            | 11,900           |
| Dues Travel & Training  | 14,418            | 15,680           | 15,880            | 16,510           |
| Utilities   | -                 | -                | -                 | -                |
| Vehicle Expense   | -                 | -                | -                 | -                |
| Equip & Bldg Maintenance  | -                 | -                | -                 | -                |
| Contractual Services  | 101,070           | 187,500          | 97,500            | 192,500          |
| Debt Service (Principal and Interest)   | -                 | -                | -                 | -                |
| Other   | -                 | 239,600          | -                 | 140,000          |
| Fixed Asset Additions   | 6,264             | 34,960           | 29,069            | 119,500          |
| <b>Total Expenditures</b>   | <b>131,427</b>    | <b>489,640</b>   | <b>154,149</b>    | <b>480,410</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>18,571</b>     | <b>(347,240)</b> | <b>(5,593)</b>    | <b>(342,310)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                  |                   |                  |
| Transfer In   | -                 | -                | -                 | -                |
| Transfer Out  | -                 | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                 | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                 | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>18,571</b>     | <b>(347,240)</b> | <b>(5,593)</b>    | <b>(342,310)</b> |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>340,223</b>    | <b>358,794</b>   | <b>358,794</b>    | <b>353,201</b>   |
| Less encumbrances, beginning of year  | -                 | -                | -                 | -                |
| Add encumbrances, end of year   | -                 | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 358,794</b> | <b>\$ 11,554</b> | <b>\$ 353,201</b> | <b>\$ 10,891</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                  |                   |                  |
| Reserved:   |                   |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                 | -                | -                 | -                |
| Prior Year Encumbrances   | -                 | -                | -                 | -                |
| Designated:   |                   |                  |                   |                  |
| Capital Project and Other   | -                 | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>358,794</b>    | <b>11,554</b>    | <b>353,201</b>    | <b>10,891</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 358,794</b> | <b>\$ 11,554</b> | <b>\$ 353,201</b> | <b>\$ 10,891</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | 27,290           | 29,000           | 29,000            | 29,000           |
| Charges for Services  | 89,387           | 94,000           | 94,000            | 95,240           |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 2,472            | 1,075            | 1,200             | 2,150            |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | 2,055            | 1,500            | 1,500             | 1,500            |
| <b>Total Revenues</b>   | <b>121,204</b>   | <b>125,575</b>   | <b>125,700</b>    | <b>127,890</b>   |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | -                | -                | -                 | -                |
| Materials & Supplies  | 557              | 1,058            | 850               | 850              |
| Dues Travel & Training  | -                | -                | -                 | -                |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | -                | -                | -                 | -                |
| Equip & Bldg Maintenance  | -                | -                | -                 | -                |
| Contractual Services  | 125,385          | 128,092          | 128,300           | 130,900          |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| Fixed Asset Additions   | -                | -                | -                 | -                |
| <b>Total Expenditures</b>   | <b>125,942</b>   | <b>129,150</b>   | <b>129,150</b>    | <b>131,750</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>(4,738)</b>   | <b>(3,575)</b>   | <b>(3,450)</b>    | <b>(3,860)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>(4,738)</b>   | <b>(3,575)</b>   | <b>(3,450)</b>    | <b>(3,860)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>73,195</b>    | <b>68,457</b>    | <b>68,457</b>     | <b>65,007</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 68,457</b> | <b>\$ 64,882</b> | <b>\$ 65,007</b>  | <b>\$ 61,147</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>68,457</b>    | <b>64,882</b>    | <b>65,007</b>     | <b>61,147</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 68,457</b> | <b>\$ 64,882</b> | <b>\$ 65,007</b>  | <b>\$ 61,147</b> |



# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 19,412           | 22,000           | 22,500            | 22,500           |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 1,908            | 825              | 990               | 700              |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>21,320</b>    | <b>22,825</b>    | <b>23,490</b>     | <b>23,200</b>    |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | -                | -                | -                 | -                |
| Materials & Supplies  | 2,976            | 2,950            | 2,700             | 3,450            |
| Dues Travel & Training  | 3,934            | 5,840            | 4,640             | 5,840            |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | 326              | 1,000            | 1,000             | 1,000            |
| Equip & Bldg Maintenance  | -                | -                | -                 | -                |
| Contractual Services  | -                | 2,150            | 1,100             | 1,650            |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | 625              | 5,250            | 3,250             | 3,250            |
| Fixed Asset Additions   | 394              | 1,200            | 1,200             | 1,200            |
| <b>Total Expenditures</b>   | <b>8,255</b>     | <b>18,390</b>    | <b>13,890</b>     | <b>16,390</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>13,065</b>    | <b>4,435</b>     | <b>9,600</b>      | <b>6,810</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>13,065</b>    | <b>4,435</b>     | <b>9,600</b>      | <b>6,810</b>     |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>58,234</b>    | <b>71,299</b>    | <b>71,299</b>     | <b>80,899</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 71,299</b> | <b>\$ 75,734</b> | <b>\$ 80,899</b>  | <b>\$ 87,709</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>71,299</b>    | <b>75,734</b>    | <b>80,899</b>     | <b>87,709</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 71,299</b> | <b>\$ 75,734</b> | <b>\$ 80,899</b>  | <b>\$ 87,709</b> |

# Governmental Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 20,612           | 15,000           | 21,000            | 21,000           |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 764              | 150              | 470               | 375              |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>21,376</b>    | <b>15,150</b>    | <b>21,470</b>     | <b>21,375</b>    |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | -                | -                | -                 | -                |
| Materials & Supplies  | -                | 8,450            | 8,300             | -                |
| Dues Travel & Training  | 613              | 5,554            | 5,000             | 6,500            |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | -                | -                | -                 | -                |
| Equip & Bldg Maintenance  | -                | -                | -                 | -                |
| Contractual Services  | -                | 2,646            | 2,645             | 5,000            |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| Fixed Asset Additions   | -                | 1,625            | 1,588             | -                |
| <b>Total Expenditures</b>   | <b>613</b>       | <b>18,275</b>    | <b>17,533</b>     | <b>11,500</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>20,763</b>    | <b>(3,125)</b>   | <b>3,937</b>      | <b>9,875</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>20,763</b>    | <b>(3,125)</b>   | <b>3,937</b>      | <b>9,875</b>     |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>16,208</b>    | <b>36,971</b>    | <b>36,971</b>     | <b>40,908</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 36,971</b> | <b>\$ 33,846</b> | <b>\$ 40,908</b>  | <b>\$ 50,783</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service/Restricted Assets  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>36,971</b>    | <b>33,846</b>    | <b>40,908</b>     | <b>50,783</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 36,971</b> | <b>\$ 33,846</b> | <b>\$ 40,908</b>  | <b>\$ 50,783</b> |

# Governmental Funds

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

|  | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                     |                     |                     |                     |
| Property Taxes   | \$ -                | \$ -                | \$ -                | \$ -                |
| Assessments *  | 177,004             | 144,046             | 159,031             | 136,703             |
| Sales Taxes  | -                   | -                   | -                   | -                   |
| Franchise Taxes  | -                   | -                   | -                   | -                   |
| Licenses and Permits   | -                   | -                   | -                   | -                   |
| Intergovernmental  | -                   | -                   | -                   | -                   |
| Charges for Services   | -                   | -                   | -                   | -                   |
| Fines and Forfeitures  | -                   | -                   | -                   | -                   |
| Interest   | 11,127              | 2,710               | 13,826              | 2,350               |
| Hospital Lease   | -                   | -                   | -                   | -                   |
| Other  | 87,019              | 168,466             | 123,466             | 32,696              |
| <b>Total Revenues</b>  | <b>275,150</b>      | <b>315,222</b>      | <b>296,323</b>      | <b>171,749</b>      |
| <b>EXPENDITURES:</b>   |                     |                     |                     |                     |
| Personal Services  | -                   | -                   | -                   | -                   |
| Materials & Supplies   | -                   | -                   | -                   | -                   |
| Dues Travel & Training   | -                   | -                   | -                   | -                   |
| Utilities  | -                   | -                   | -                   | -                   |
| Vehicle Expense  | -                   | -                   | -                   | -                   |
| Equip & Bldg Maintenance   | -                   | -                   | -                   | -                   |
| Contractual Services   | -                   | -                   | -                   | -                   |
| Debt Service (Principal and Interest)                                      | 220,180             | 279,803             | 277,969             | 288,723             |
| Other  | -                   | -                   | -                   | -                   |
| Fixed Asset Additions  | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>  | <b>220,180</b>      | <b>279,803</b>      | <b>277,969</b>      | <b>288,723</b>      |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>54,970</b>       | <b>35,419</b>       | <b>18,354</b>       | <b>(116,974)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                     |                     |                     |                     |
| Transfer In  | -                   | -                   | 949                 | 10,000              |
| Transfer Out   | -                   | (62,060)            | (61,400)            | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                   | -                   | -                   | -                   |
| Proceeds of Long-Term Debt   | 200,500             | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>200,500</b>      | <b>(62,060)</b>     | <b>(60,451)</b>     | <b>10,000</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>255,470</b>      | <b>(26,641)</b>     | <b>(42,097)</b>     | <b>(106,974)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>899,907</b>      | <b>1,155,377</b>    | <b>1,204,251</b>    | <b>1,162,154</b>    |
| Less encumbrances, beginning of year                                       | -                   | -                   | -                   | -                   |
| Add encumbrances, end of year  | -                   | -                   | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 1,155,377</b> | <b>\$ 1,128,736</b> | <b>\$ 1,162,154</b> | <b>\$ 1,055,180</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                     |                     |                     |                     |
| Reserved:  |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -                | \$ -                | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves                             | -                   | -                   | -                   | -                   |
| Debt Service/Restricted Assets   | 1,155,377           | 1,128,736           | 1,162,154           | 1,055,180           |
| Prior Year Encumbrances  | -                   | -                   | -                   | -                   |
| Designated:  | -                   | -                   | -                   | -                   |
| Capital Project and Other  | -                   | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>1,155,377</b>    | <b>1,128,736</b>    | <b>1,162,154</b>    | <b>1,055,180</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>1,155,377</b>    | <b>1,128,736</b>    | <b>1,162,154</b>    | <b>1,055,180</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(1,155,377)</b>  | <b>(1,128,736)</b>  | <b>(1,162,154)</b>  | <b>(1,055,180)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                   |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments  | -                 | -                 | -                 | -                 |
| Sales Taxes  | -                 | -                 | -                 | -                 |
| Franchise Taxes  | -                 | -                 | -                 | -                 |
| Licenses and Permits   | -                 | -                 | -                 | -                 |
| Intergovernmental  | -                 | -                 | -                 | -                 |
| Charges for Services   | -                 | -                 | -                 | -                 |
| Fines and Forfeitures  | -                 | -                 | -                 | -                 |
| Interest   | -                 | -                 | -                 | -                 |
| Hospital Lease   | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>  | -                 | -                 | -                 | -                 |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                   |
| Personal Services  | -                 | -                 | -                 | -                 |
| Materials & Supplies   | -                 | -                 | -                 | -                 |
| Dues Travel & Training   | -                 | -                 | -                 | -                 |
| Utilities  | -                 | -                 | -                 | -                 |
| Vehicle Expense  | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                 |
| Contractual Services   | -                 | -                 | -                 | -                 |
| Debt Service (Principal and Interest)                                      | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| Fixed Asset Additions  | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | -                 | -                 | -                 | -                 |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | -                 | -                 | -                 | -                 |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                   |                   |                   |                   |
| Transfer In  | -                 | -                 | -                 | -                 |
| Transfer Out   | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt   | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                | -                 | -                 | -                 | -                 |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | 524,000           | 524,000           | 524,000           | 524,000           |
| Less encumbrances, beginning of year                                       | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year  | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <u>\$ 524,000</u> | <u>\$ 524,000</u> | <u>\$ 524,000</u> | <u>\$ 524,000</u> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                   |                   |                   |                   |
| Reserved:  |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                             | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets   | 524,000           | 524,000           | 524,000           | 524,000           |
| Prior Year Encumbrances  | -                 | -                 | -                 | -                 |
| Designated:  |                   |                   |                   |                   |
| Capital Project and Other  | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <u>524,000</u>    | <u>524,000</u>    | <u>524,000</u>    | <u>524,000</u>    |
| <b>FUND BALANCE, end of year</b>   | <u>524,000</u>    | <u>524,000</u>    | <u>524,000</u>    | <u>524,000</u>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <u>(524,000)</u>  | <u>(524,000)</u>  | <u>(524,000)</u>  | <u>(524,000)</u>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>       |

# Governmental Funds

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

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                   |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments  | -                 | -                 | -                 | -                 |
| Sales Taxes  | -                 | -                 | -                 | -                 |
| Franchise Taxes  | -                 | -                 | -                 | -                 |
| Licenses and Permits   | -                 | -                 | -                 | -                 |
| Intergovernmental  | -                 | -                 | -                 | -                 |
| Charges for Services   | -                 | -                 | -                 | -                 |
| Fines and Forfeitures  | -                 | -                 | -                 | -                 |
| Interest   | 4,142             | -                 | 9,200             | -                 |
| Hospital Lease   | -                 | -                 | -                 | -                 |
| Other  | 87,019            | 168,466           | 123,466           | 32,696            |
| <b>Total Revenues</b>  | <b>91,161</b>     | <b>168,466</b>    | <b>132,666</b>    | <b>32,696</b>     |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                   |
| Personal Services  | -                 | -                 | -                 | -                 |
| Materials & Supplies   | -                 | -                 | -                 | -                 |
| Dues Travel & Training   | -                 | -                 | -                 | -                 |
| Utilities  | -                 | -                 | -                 | -                 |
| Vehicle Expense  | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                 |
| Contractual Services   | -                 | -                 | -                 | -                 |
| Debt Service (Principal and Interest)  | 31,224            | 119,592           | 119,101           | 119,592           |
| Other  | -                 | -                 | -                 | -                 |
| Fixed Asset Additions  | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | <b>31,224</b>     | <b>119,592</b>    | <b>119,101</b>    | <b>119,592</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>59,937</b>     | <b>48,874</b>     | <b>13,565</b>     | <b>(86,896)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                   |                   |                   |                   |
| Transfer In  | -                 | -                 | -                 | 10,000            |
| Transfer Out   | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt   | 200,500           | -                 | -                 | -                 |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>200,500</b>    | <b>-</b>          | <b>-</b>          | <b>10,000</b>     |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>260,437</b>    | <b>48,874</b>     | <b>13,565</b>     | <b>(76,896)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>-</b>          | <b>260,437</b>    | <b>309,311</b>    | <b>322,876</b>    |
| Less encumbrances, beginning of year   | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year  | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 260,437</b> | <b>\$ 309,311</b> | <b>\$ 322,876</b> | <b>\$ 245,980</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                   |                   |                   |                   |
| Reserved:  |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets   | 260,437           | 309,311           | 322,876           | 245,980           |
| Prior Year Encumbrances  | -                 | -                 | -                 | -                 |
| Designated:  |                   |                   |                   |                   |
| Capital Project and Other  | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>260,437</b>    | <b>309,311</b>    | <b>322,876</b>    | <b>245,980</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>260,437</b>    | <b>309,311</b>    | <b>322,876</b>    | <b>245,980</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(260,437)</b>  | <b>(309,311)</b>  | <b>(322,876)</b>  | <b>(245,980)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |

# Governmental Funds

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

|  | 2005<br>Actual   | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget |
|--|------------------|-------------------|-------------------|----------------|
| <b>REVENUES:</b>   |                  |                   |                   |                |
| Property Taxes   | \$ -             | \$ -              | \$ -              | \$ -           |
| Assessments *  | 1,748            | -                 | -                 | -              |
| Sales Taxes  | -                | -                 | -                 | -              |
| Franchise Taxes  | -                | -                 | -                 | -              |
| Licenses and Permits   | -                | -                 | -                 | -              |
| Intergovernmental  | -                | -                 | -                 | -              |
| Charges for Services   | -                | -                 | -                 | -              |
| Fines and Forfeitures  | -                | -                 | -                 | -              |
| Interest   | 1,381            | -                 | 882               | -              |
| Hospital Lease   | -                | -                 | -                 | -              |
| Other  | -                | -                 | -                 | -              |
| <b>Total Revenues</b>  | <b>3,129</b>     | <b>-</b>          | <b>882</b>        | <b>-</b>       |
| <b>EXPENDITURES:</b>   |                  |                   |                   |                |
| Personal Services  | -                | -                 | -                 | -              |
| Materials & Supplies   | -                | -                 | -                 | -              |
| Dues Travel & Training   | -                | -                 | -                 | -              |
| Utilities  | -                | -                 | -                 | -              |
| Vehicle Expense  | -                | -                 | -                 | -              |
| Equip & Bldg Maintenance   | -                | -                 | -                 | -              |
| Contractual Services   | -                | -                 | -                 | -              |
| Debt Service (Principal and Interest)  | 36,203           | -                 | -                 | -              |
| Other  | -                | -                 | -                 | -              |
| Fixed Asset Additions  | -                | -                 | -                 | -              |
| <b>Total Expenditures</b>  | <b>36,203</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>(33,074)</b>  | <b>-</b>          | <b>882</b>        | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                   |                   |                |
| Transfer In  | -                | -                 | -                 | -              |
| Transfer Out   | -                | (46,682)          | (46,200)          | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                | -                 | -                 | -              |
| Proceeds of Long-Term Debt   | -                | -                 | -                 | -              |
| Retirement of Long-Term Debt   | -                | -                 | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>         | <b>(46,682)</b>   | <b>(46,200)</b>   | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>(33,074)</b>  | <b>(46,682)</b>   | <b>(45,318)</b>   | <b>-</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>78,392</b>    | <b>45,318</b>     | <b>45,318</b>     | <b>-</b>       |
| Less encumbrances, beginning of year   | -                | -                 | -                 | -              |
| Add encumbrances, end of year  | -                | -                 | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 45,318</b> | <b>\$ (1,364)</b> | <b>\$ -</b>       | <b>\$ -</b>    |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                  |                   |                   |                |
| Reserved:  |                  |                   |                   |                |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -             | \$ -              | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                | -                 | -                 | -              |
| Debt Service/Restricted Assets   | 45,318           | (1,364)           | -                 | -              |
| Prior Year Encumbrances  | -                | -                 | -                 | -              |
| Designated:  |                  |                   |                   |                |
| Capital Project and Other  | -                | -                 | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>45,318</b>    | <b>(1,364)</b>    | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>   | <b>45,318</b>    | <b>(1,364)</b>    | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(45,318)</b>  | <b>1,364</b>      | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>    |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget |
|--|------------------|------------------|-------------------|----------------|
| <b>REVENUES:</b>   |                  |                  |                   |                |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -           |
| Assessments *  | 23,873           | 23,724           | -                 | -              |
| Sales Taxes  | -                | -                | -                 | -              |
| Franchise Taxes  | -                | -                | -                 | -              |
| Licenses and Permits   | -                | -                | -                 | -              |
| Intergovernmental  | -                | -                | -                 | -              |
| Charges for Services   | -                | -                | -                 | -              |
| Fines and Forfeitures  | -                | -                | -                 | -              |
| Interest   | 197              | 100              | 369               | -              |
| Hospital Lease   | -                | -                | -                 | -              |
| Other  | -                | -                | -                 | -              |
| <b>Total Revenues</b>  | <b>24,070</b>    | <b>23,824</b>    | <b>369</b>        | <b>-</b>       |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                |
| Personal Services  | -                | -                | -                 | -              |
| Materials & Supplies   | -                | -                | -                 | -              |
| Dues Travel & Training   | -                | -                | -                 | -              |
| Utilities  | -                | -                | -                 | -              |
| Vehicle Expense  | -                | -                | -                 | -              |
| Equip & Bldg Maintenance   | -                | -                | -                 | -              |
| Contractual Services   | -                | -                | -                 | -              |
| Debt Service (Principal and Interest)  | 16,410           | 15,883           | 15,486            | -              |
| Other  | -                | -                | -                 | -              |
| Fixed Asset Additions  | -                | -                | -                 | -              |
| <b>Total Expenditures</b>  | <b>16,410</b>    | <b>15,883</b>    | <b>15,486</b>     | <b>-</b>       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>7,660</b>     | <b>7,941</b>     | <b>(15,117)</b>   | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                  |                   |                |
| Transfer In  | -                | -                | -                 | -              |
| Transfer Out   | -                | (15,378)         | (15,200)          | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                | -                | -                 | -              |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -              |
| Retirement of Long-Term Debt   | -                | -                | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>         | <b>(15,378)</b>  | <b>(15,200)</b>   | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>7,660</b>     | <b>(7,437)</b>   | <b>(30,317)</b>   | <b>-</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>22,657</b>    | <b>30,317</b>    | <b>30,317</b>     | <b>-</b>       |
| Less encumbrances, beginning of year   | -                | -                | -                 | -              |
| Add encumbrances, end of year  | -                | -                | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 30,317</b> | <b>\$ 22,880</b> | <b>\$ -</b>       | <b>\$ -</b>    |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                  |                  |                   |                |
| Reserved:  |                  |                  |                   |                |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -             | \$ -             | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                | -                | -                 | -              |
| Debt Service/Restricted Assets   | 30,317           | 22,880           | -                 | -              |
| Prior Year Encumbrances  | -                | -                | -                 | -              |
| Designated:  |                  |                  |                   |                |
| Capital Project and Other  | -                | -                | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>30,317</b>    | <b>22,880</b>    | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>   | <b>30,317</b>    | <b>22,880</b>    | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(30,317)</b>  | <b>(22,880)</b>  | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>    |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                  |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments *  | 38,533           | 35,838           | 34,655            | 35,839           |
| Sales Taxes  | -                | -                | -                 | -                |
| Franchise Taxes  | -                | -                | -                 | -                |
| Licenses and Permits   | -                | -                | -                 | -                |
| Intergovernmental  | -                | -                | -                 | -                |
| Charges for Services   | -                | -                | -                 | -                |
| Fines and Forfeitures  | -                | -                | -                 | -                |
| Interest   | 977              | 450              | 457               | 250              |
| Hospital Lease   | -                | -                | -                 | -                |
| Other  | -                | -                | -                 | -                |
| <b>Total Revenues</b>  | <b>39,510</b>    | <b>36,288</b>    | <b>35,112</b>     | <b>36,089</b>    |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                  |
| Personal Services  | -                | -                | -                 | -                |
| Materials & Supplies   | -                | -                | -                 | -                |
| Dues Travel & Training   | -                | -                | -                 | -                |
| Utilities  | -                | -                | -                 | -                |
| Vehicle Expense  | -                | -                | -                 | -                |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                |
| Contractual Services   | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)  | 41,570           | 45,133           | 44,927            | 43,383           |
| Other  | -                | -                | -                 | -                |
| Fixed Asset Additions  | -                | -                | -                 | -                |
| <b>Total Expenditures</b>  | <b>41,570</b>    | <b>45,133</b>    | <b>44,927</b>     | <b>43,383</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>(2,060)</b>   | <b>(8,845)</b>   | <b>(9,815)</b>    | <b>(7,294)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                  |                   |                  |
| Transfer In  | -                | -                | -                 | -                |
| Transfer Out   | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>(2,060)</b>   | <b>(8,845)</b>   | <b>(9,815)</b>    | <b>(7,294)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>65,393</b>    | <b>63,333</b>    | <b>63,333</b>     | <b>53,518</b>    |
| Less encumbrances, beginning of year   | -                | -                | -                 | -                |
| Add encumbrances, end of year  | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 63,333</b> | <b>\$ 54,488</b> | <b>\$ 53,518</b>  | <b>\$ 46,224</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                  |                  |                   |                  |
| Reserved:  |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                | -                | -                 | -                |
| Debt Service/Restricted Assets   | 63,333           | 54,488           | 53,518            | 46,224           |
| Prior Year Encumbrances  | -                | -                | -                 | -                |
| Designated:  |                  |                  |                   |                  |
| Capital Project and Other  | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>63,333</b>    | <b>54,488</b>    | <b>53,518</b>     | <b>46,224</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>63,333</b>    | <b>54,488</b>    | <b>53,518</b>     | <b>46,224</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(63,333)</b>  | <b>(54,488)</b>  | <b>(53,518)</b>   | <b>(46,224)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      |

\* Neighborhood Improvement District special assessments.



# Governmental Funds

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

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                  |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments *  | 33,067           | 31,347           | 33,002            | 31,347           |
| Sales Taxes  | -                | -                | -                 | -                |
| Franchise Taxes  | -                | -                | -                 | -                |
| Licenses and Permits   | -                | -                | -                 | -                |
| Intergovernmental  | -                | -                | -                 | -                |
| Charges for Services   | -                | -                | -                 | -                |
| Fines and Forfeitures  | -                | -                | -                 | -                |
| Interest   | 1,198            | 670              | 550               | 500              |
| Hospital Lease   | -                | -                | -                 | -                |
| Other  | -                | -                | -                 | -                |
| <b>Total Revenues</b>  | <b>34,265</b>    | <b>32,017</b>    | <b>33,552</b>     | <b>31,847</b>    |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                  |
| Personal Services  | -                | -                | -                 | -                |
| Materials & Supplies   | -                | -                | -                 | -                |
| Dues Travel & Training   | -                | -                | -                 | -                |
| Utilities  | -                | -                | -                 | -                |
| Vehicle Expense  | -                | -                | -                 | -                |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                |
| Contractual Services   | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)  | 34,398           | 38,135           | 37,885            | 36,583           |
| Other  | -                | -                | -                 | -                |
| Fixed Asset Additions  | -                | -                | -                 | -                |
| <b>Total Expenditures</b>  | <b>34,398</b>    | <b>38,135</b>    | <b>37,885</b>     | <b>36,583</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>(133)</b>     | <b>(6,118)</b>   | <b>(4,333)</b>    | <b>(4,736)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                  |                   |                  |
| Transfer In  | -                | -                | -                 | -                |
| Transfer Out   | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>(133)</b>     | <b>(6,118)</b>   | <b>(4,333)</b>    | <b>(4,736)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>68,226</b>    | <b>68,093</b>    | <b>68,093</b>     | <b>63,760</b>    |
| Less encumbrances, beginning of year   | -                | -                | -                 | -                |
| Add encumbrances, end of year  | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 68,093</b> | <b>\$ 61,975</b> | <b>\$ 63,760</b>  | <b>\$ 59,024</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                  |                  |                   |                  |
| Reserved:  |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                | -                | -                 | -                |
| Debt Service/Restricted Assets   | 68,093           | 61,975           | 63,760            | 59,024           |
| Prior Year Encumbrances  | -                | -                | -                 | -                |
| Designated:  |                  |                  |                   |                  |
| Capital Project and Other  | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>68,093</b>    | <b>61,975</b>    | <b>63,760</b>     | <b>59,024</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>68,093</b>    | <b>61,975</b>    | <b>63,760</b>     | <b>59,024</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(68,093)</b>  | <b>(61,975)</b>  | <b>(63,760)</b>   | <b>(59,024)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                  |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments *  | 25,166           | 20,982           | 22,470            | 19,893           |
| Sales Taxes  | -                | -                | -                 | -                |
| Franchise Taxes  | -                | -                | -                 | -                |
| Licenses and Permits   | -                | -                | -                 | -                |
| Intergovernmental  | -                | -                | -                 | -                |
| Charges for Services   | -                | -                | -                 | -                |
| Fines and Forfeitures  | -                | -                | -                 | -                |
| Interest   | 601              | 260              | 462               | 250              |
| Hospital Lease   | -                | -                | -                 | -                |
| Other  | -                | -                | -                 | -                |
| <b>Total Revenues</b>  | <b>25,767</b>    | <b>21,242</b>    | <b>22,932</b>     | <b>20,143</b>    |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                  |
| Personal Services  | -                | -                | -                 | -                |
| Materials & Supplies   | -                | -                | -                 | -                |
| Dues Travel & Training   | -                | -                | -                 | -                |
| Utilities  | -                | -                | -                 | -                |
| Vehicle Expense  | -                | -                | -                 | -                |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                |
| Contractual Services   | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)                                      | 24,146           | 23,440           | 23,190            | 24,452           |
| Other  | -                | -                | -                 | -                |
| Fixed Asset Additions  | -                | -                | -                 | -                |
| <b>Total Expenditures</b>  | <b>24,146</b>    | <b>23,440</b>    | <b>23,190</b>     | <b>24,452</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>1,621</b>     | <b>(2,198)</b>   | <b>(258)</b>      | <b>(4,309)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                  |                  |                   |                  |
| Transfer In  | -                | -                | -                 | -                |
| Transfer Out   | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>1,621</b>     | <b>(2,198)</b>   | <b>(258)</b>      | <b>(4,309)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>34,485</b>    | <b>36,106</b>    | <b>36,106</b>     | <b>35,848</b>    |
| Less encumbrances, beginning of year                                       | -                | -                | -                 | -                |
| Add encumbrances, end of year  | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 36,106</b> | <b>\$ 33,908</b> | <b>\$ 35,848</b>  | <b>\$ 31,539</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                  |                  |                   |                  |
| Reserved:  |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                             | -                | -                | -                 | -                |
| Debt Service/Restricted Assets   | 36,106           | 33,908           | 35,848            | 31,539           |
| Prior Year Encumbrances  | -                | -                | -                 | -                |
| Designated:  |                  |                  |                   |                  |
| Capital Project and Other  | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>36,106</b>    | <b>33,908</b>    | <b>35,848</b>     | <b>31,539</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>36,106</b>    | <b>33,908</b>    | <b>35,848</b>     | <b>31,539</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(36,106)</b>  | <b>(33,908)</b>  | <b>(35,848)</b>   | <b>(31,539)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                   |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments *  | 54,617            | 32,155            | 47,151            | 27,871            |
| Sales Taxes  | -                 | -                 | -                 | -                 |
| Franchise Taxes  | -                 | -                 | -                 | -                 |
| Licenses and Permits   | -                 | -                 | -                 | -                 |
| Intergovernmental  | -                 | -                 | -                 | -                 |
| Charges for Services   | -                 | -                 | -                 | -                 |
| Fines and Forfeitures  | -                 | -                 | -                 | -                 |
| Interest   | 2,631             | 1,230             | 1,740             | 1,250             |
| Hospital Lease   | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>  | <b>57,248</b>     | <b>33,385</b>     | <b>48,891</b>     | <b>29,121</b>     |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                   |
| Personal Services  | -                 | -                 | -                 | -                 |
| Materials & Supplies   | -                 | -                 | -                 | -                 |
| Dues Travel & Training   | -                 | -                 | -                 | -                 |
| Utilities  | -                 | -                 | -                 | -                 |
| Vehicle Expense  | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                 |
| Contractual Services   | -                 | -                 | -                 | -                 |
| Debt Service (Principal and Interest)  | 36,229            | 37,620            | 37,380            | 37,631            |
| Other  | -                 | -                 | -                 | -                 |
| Fixed Asset Additions  | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | <b>36,229</b>     | <b>37,620</b>     | <b>37,380</b>     | <b>37,631</b>     |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>21,019</b>     | <b>(4,235)</b>    | <b>11,511</b>     | <b>(8,510)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                   |                   |                   |                   |
| Transfer In  | -                 | -                 | -                 | -                 |
| Transfer Out   | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt   | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>21,019</b>     | <b>(4,235)</b>    | <b>11,511</b>     | <b>(8,510)</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>106,754</b>    | 127,773           | 127,773           | 139,284           |
| Less encumbrances, beginning of year   | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year  | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 127,773</b> | <b>\$ 123,538</b> | <b>\$ 139,284</b> | <b>\$ 130,774</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                   |                   |                   |                   |
| Reserved:  |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets   | 127,773           | 123,538           | 139,284           | 130,774           |
| Prior Year Encumbrances  | -                 | -                 | -                 | -                 |
| Designated:  |                   |                   |                   |                   |
| Capital Project and Other  | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>127,773</b>    | <b>123,538</b>    | <b>139,284</b>    | <b>130,774</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>127,773</b>    | <b>123,538</b>    | <b>139,284</b>    | <b>130,774</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(127,773)</b>  | <b>(123,538)</b>  | <b>(139,284)</b>  | <b>(130,774)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual | 2006<br>Budget | 2006<br>Projected | 2007<br>Budget   |
|--|----------------|----------------|-------------------|------------------|
| <b>REVENUES:</b>   |                |                |                   |                  |
| Property Taxes   | \$ -           | \$ -           | \$ -              | \$ -             |
| Assessments *  | -              | -              | 21,753            | 21,753           |
| Sales Taxes  | -              | -              | -                 | -                |
| Franchise Taxes  | -              | -              | -                 | -                |
| Licenses and Permits   | -              | -              | -                 | -                |
| Intergovernmental  | -              | -              | -                 | -                |
| Charges for Services   | -              | -              | -                 | -                |
| Fines and Forfeitures  | -              | -              | -                 | -                |
| Interest   | -              | -              | 166               | 100              |
| Hospital Lease   | -              | -              | -                 | -                |
| Other  | -              | -              | -                 | -                |
| <b>Total Revenues</b>  | -              | -              | 21,919            | 21,853           |
| <b>EXPENDITURES:</b>   |                |                |                   |                  |
| Personal Services  | -              | -              | -                 | -                |
| Materials & Supplies   | -              | -              | -                 | -                |
| Dues Travel & Training   | -              | -              | -                 | -                |
| Utilities  | -              | -              | -                 | -                |
| Vehicle Expense  | -              | -              | -                 | -                |
| Equip & Bldg Maintenance   | -              | -              | -                 | -                |
| Contractual Services   | -              | -              | -                 | -                |
| Debt Service (Principal and Interest)  | -              | -              | -                 | 27,082           |
| Other  | -              | -              | -                 | -                |
| Fixed Asset Additions  | -              | -              | -                 | -                |
| <b>Total Expenditures</b>  | -              | -              | -                 | 27,082           |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | -              | -              | 21,919            | (5,229)          |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                |                |                   |                  |
| Transfer In  | -              | -              | 949               | -                |
| Transfer Out   | -              | -              | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -              | -              | -                 | -                |
| Proceeds of Long-Term Debt   | -              | -              | -                 | -                |
| Retirement of Long-Term Debt   | -              | -              | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                    | -              | -              | 949               | -                |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | -              | -              | 22,868            | (5,229)          |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | -              | -              | -                 | 22,868           |
| Less encumbrances, beginning of year   | -              | -              | -                 | -                |
| Add encumbrances, end of year  | -              | -              | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>  | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ 22,868</u>  | <u>\$ 17,639</u> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                |                |                   |                  |
| Reserved:  |                |                |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -           | \$ -           | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                                 | -              | -              | -                 | -                |
| Debt Service/Restricted Assets   | -              | -              | 22,868            | 17,639           |
| Prior Year Encumbrances  | -              | -              | -                 | -                |
| Designated:  |                |                |                   |                  |
| Capital Project and Other  | -              | -              | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | -              | -              | 22,868            | 17,639           |
| <b>FUND BALANCE, end of year</b>   | -              | -              | 22,868            | 17,639           |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | -              | -              | (22,868)          | (17,639)         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>       | <u>\$ -</u>      |

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

|  | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                     |                     |                     |                     |
| Property Taxes   | \$ -                | \$ -                | \$ -                | \$ -                |
| Assessments  | -                   | -                   | -                   | -                   |
| Sales Taxes  | -                   | -                   | 1,160,000           | 4,850,000           |
| Franchise Taxes  | -                   | -                   | -                   | -                   |
| Licenses and Permits   | -                   | -                   | -                   | -                   |
| Intergovernmental  | -                   | -                   | -                   | -                   |
| Charges for Services   | -                   | -                   | -                   | -                   |
| Fines and Forfeitures  | -                   | -                   | -                   | -                   |
| Interest   | 21,544              | -                   | 40,200              | -                   |
| Hospital Lease   | -                   | -                   | -                   | -                   |
| Other  | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>  | <b>21,544</b>       | <b>-</b>            | <b>1,200,200</b>    | <b>4,850,000</b>    |
| <b>EXPENDITURES:</b>   |                     |                     |                     |                     |
| Personal Services  | -                   | -                   | -                   | -                   |
| Materials & Supplies   | -                   | -                   | -                   | -                   |
| Dues Travel & Training   | -                   | -                   | -                   | -                   |
| Utilities  | -                   | -                   | -                   | -                   |
| Vehicle Expense  | -                   | -                   | -                   | -                   |
| Equip & Bldg Maintenance   | -                   | -                   | -                   | -                   |
| Contractual Services   | 23,169              | 561,300             | 461,300             | -                   |
| Debt Service (Principal and Interest)                                      | 55,601              | -                   | -                   | -                   |
| Other  | -                   | -                   | -                   | -                   |
| Fixed Asset Additions  | 2,050,000           | -                   | -                   | -                   |
| <b>Total Expenditures</b>  | <b>2,128,770</b>    | <b>561,300</b>      | <b>461,300</b>      | <b>-</b>            |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>(2,107,226)</b>  | <b>(561,300)</b>    | <b>738,900</b>      | <b>4,850,000</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                     |                     |                     |                     |
| Transfer In  | 403,301             | 2,550,000           | 2,550,000           | -                   |
| Transfer Out   | (103,301)           | -                   | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                   | -                   | -                   | -                   |
| Proceeds of Long-Term Debt   | 1,804,500           | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>2,104,500</b>    | <b>2,550,000</b>    | <b>2,550,000</b>    | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>(2,726)</b>      | <b>1,988,700</b>    | <b>3,288,900</b>    | <b>4,850,000</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>1,128,644</b>    | <b>1,102,555</b>    | <b>1,102,555</b>    | <b>4,391,455</b>    |
| Less encumbrances, beginning of year                                       | (23,363)            | -                   | -                   | -                   |
| Add encumbrances, end of year  | -                   | -                   | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 1,102,555</b> | <b>\$ 3,091,255</b> | <b>\$ 4,391,455</b> | <b>\$ 9,241,455</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                     |                     |                     |                     |
| Reserved:  |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -                | \$ -                | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves                             | -                   | -                   | -                   | -                   |
| Debt Service/Restricted Assets   | 833,409             | 550,000             | -                   | -                   |
| Prior Year Encumbrances  | -                   | -                   | -                   | -                   |
| Designated:  | -                   | -                   | -                   | -                   |
| Capital Project and Other  | -                   | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>833,409</b>      | <b>550,000</b>      | <b>-</b>            | <b>-</b>            |
| <b>FUND BALANCE, end of year</b>   | <b>1,102,555</b>    | <b>3,091,255</b>    | <b>4,391,455</b>    | <b>9,241,455</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(833,409)</b>    | <b>(550,000)</b>    | <b>-</b>            | <b>-</b>            |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 269,146</b>   | <b>\$ 2,541,255</b> | <b>\$ 4,391,455</b> | <b>\$ 9,241,455</b> |

# Governmental Funds

## Fund Statement—Jail Expansion Fund 400 (Nonmajor Fund)

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget    |
|--|------------------|------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                   |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -              |
| Assessments  | -                | -                | -                 | -                 |
| Sales Taxes  | -                | -                | -                 | -                 |
| Franchise Taxes  | -                | -                | -                 | -                 |
| Licenses and Permits   | -                | -                | -                 | -                 |
| Intergovernmental  | -                | -                | -                 | -                 |
| Charges for Services   | -                | -                | -                 | -                 |
| Fines and Forfeitures  | -                | -                | -                 | -                 |
| Interest   | 818              | -                | 2,500             | -                 |
| Hospital Lease   | -                | -                | -                 | -                 |
| Other  | -                | -                | -                 | -                 |
| <b>Total Revenues</b>  | <b>818</b>       | <b>-</b>         | <b>2,500</b>      | <b>-</b>          |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                   |
| Personal Services  | -                | -                | -                 | -                 |
| Materials & Supplies   | -                | -                | -                 | -                 |
| Dues Travel & Training   | -                | -                | -                 | -                 |
| Utilities  | -                | -                | -                 | -                 |
| Vehicle Expense  | -                | -                | -                 | -                 |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                 |
| Contractual Services   | 19,711           | 350,000          | 250,000           | -                 |
| Debt Service (Principal and Interest)                                      | -                | -                | -                 | -                 |
| Other  | -                | -                | -                 | -                 |
| Fixed Asset Additions  | -                | -                | -                 | -                 |
| <b>Total Expenditures</b>  | <b>19,711</b>    | <b>350,000</b>   | <b>250,000</b>    | <b>-</b>          |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>(18,893)</b>  | <b>(350,000)</b> | <b>(247,500)</b>  | <b>-</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                  |                  |                   |                   |
| Transfer In  | 20,728           | 350,000          | 350,000           | -                 |
| Transfer Out   | -                | -                | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                | -                | -                 | -                 |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                 |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>20,728</b>    | <b>350,000</b>   | <b>350,000</b>    | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>1,835</b>     | <b>-</b>         | <b>102,500</b>    | <b>-</b>          |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>9,252</b>     | <b>11,087</b>    | <b>11,087</b>     | <b>113,587</b>    |
| Less encumbrances, beginning of year                                       | -                | -                | -                 | -                 |
| Add encumbrances, end of year  | -                | -                | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 11,087</b> | <b>\$ 11,087</b> | <b>\$ 113,587</b> | <b>\$ 113,587</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                  |                  |                   |                   |
| Reserved:  |                  |                  |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -             | \$ -             | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                             | -                | -                | -                 | -                 |
| Debt Service/Restricted Assets   | -                | -                | -                 | -                 |
| Prior Year Encumbrances  | -                | -                | -                 | -                 |
| Designated:  |                  |                  |                   |                   |
| Capital Project and Other  | -                | -                | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>   | <b>11,087</b>    | <b>11,087</b>    | <b>113,587</b>    | <b>113,587</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 11,087</b> | <b>\$ 11,087</b> | <b>\$ 113,587</b> | <b>\$ 113,587</b> |

# Governmental Funds

## Fund Statement—Government Center / Johnson Building

### Fund 401 (Nonmajor Fund)

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                   |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments  | -                 | -                 | -                 | -                 |
| Sales Taxes  | -                 | -                 | -                 | -                 |
| Franchise Taxes  | -                 | -                 | -                 | -                 |
| Licenses and Permits   | -                 | -                 | -                 | -                 |
| Intergovernmental  | -                 | -                 | -                 | -                 |
| Charges for Services   | -                 | -                 | -                 | -                 |
| Fines and Forfeitures  | -                 | -                 | -                 | -                 |
| Interest   | 14,747            | -                 | 25,200            | -                 |
| Hospital Lease   | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>  | <b>14,747</b>     | <b>-</b>          | <b>25,200</b>     | <b>-</b>          |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                   |
| Personal Services  | -                 | -                 | -                 | -                 |
| Materials & Supplies   | -                 | -                 | -                 | -                 |
| Dues Travel & Training   | -                 | -                 | -                 | -                 |
| Utilities  | -                 | -                 | -                 | -                 |
| Vehicle Expense  | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                 |
| Contractual Services   | -                 | 21,300            | 21,300            | -                 |
| Debt Service (Principal and Interest)                                      | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| Fixed Asset Additions  | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | <b>-</b>          | <b>21,300</b>     | <b>21,300</b>     | <b>-</b>          |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>14,747</b>     | <b>(21,300)</b>   | <b>3,900</b>      | <b>-</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                   |                   |                   |                   |
| Transfer In  | 82,573            | -                 | -                 | -                 |
| Transfer Out   | (12,127)          | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt   | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>70,446</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>85,193</b>     | <b>(21,300)</b>   | <b>3,900</b>      | <b>-</b>          |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>588,266</b>    | <b>673,459</b>    | <b>673,459</b>    | <b>677,359</b>    |
| Less encumbrances, beginning of year                                       | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year  | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 673,459</b> | <b>\$ 652,159</b> | <b>\$ 677,359</b> | <b>\$ 677,359</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                   |                   |                   |                   |
| Reserved:  |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                             | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets   | 588,536           | 550,000           | -                 | -                 |
| Prior Year Encumbrances  | -                 | -                 | -                 | -                 |
| Designated:  |                   |                   |                   |                   |
| Capital Project and Other  | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>588,536</b>    | <b>550,000</b>    | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>   | <b>673,459</b>    | <b>652,159</b>    | <b>677,359</b>    | <b>677,359</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(588,536)</b>  | <b>(550,000)</b>  | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 84,923</b>  | <b>\$ 102,159</b> | <b>\$ 677,359</b> | <b>\$ 677,359</b> |

# Governmental Funds

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

|  | 2005<br>Actual  | 2006<br>Budget | 2006<br>Projected | 2007<br>Budget |
|--|-----------------|----------------|-------------------|----------------|
| <b>REVENUES:</b>   |                 |                |                   |                |
| Property Taxes   | \$ -            | \$ -           | \$ -              | \$ -           |
| Assessments  | -               | -              | -                 | -              |
| Sales Taxes  | -               | -              | -                 | -              |
| Franchise Taxes  | -               | -              | -                 | -              |
| Licenses and Permits   | -               | -              | -                 | -              |
| Intergovernmental  | -               | -              | -                 | -              |
| Charges for Services   | -               | -              | -                 | -              |
| Fines and Forfeitures  | -               | -              | -                 | -              |
| Interest   | 454             | -              | -                 | -              |
| Hospital Lease   | -               | -              | -                 | -              |
| Other  | -               | -              | -                 | -              |
| <b>Total Revenues</b>  | <b>454</b>      | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>EXPENDITURES:</b>   |                 |                |                   |                |
| Personal Services  | -               | -              | -                 | -              |
| Materials & Supplies   | -               | -              | -                 | -              |
| Dues Travel & Training   | -               | -              | -                 | -              |
| Utilities  | -               | -              | -                 | -              |
| Vehicle Expense  | -               | -              | -                 | -              |
| Equip & Bldg Maintenance   | -               | -              | -                 | -              |
| Contractual Services   | -               | -              | -                 | -              |
| Debt Service (Principal and Interest)                                      | -               | -              | -                 | -              |
| Other  | -               | -              | -                 | -              |
| Fixed Asset Additions  | -               | -              | -                 | -              |
| <b>Total Expenditures</b>  | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>454</b>      | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                 |                |                   |                |
| Transfer In  | -               | -              | -                 | -              |
| Transfer Out   | (91,174)        | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -               | -              | -                 | -              |
| Proceeds of Long-Term Debt   | -               | -              | -                 | -              |
| Retirement of Long-Term Debt   | -               | -              | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>(91,174)</b> | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>(90,720)</b> | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>91,376</b>   | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| Less encumbrances, beginning of year                                       | (656)           | -              | -                 | -              |
| Add encumbrances, end of year  | -               | -              | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ -</b>     | <b>\$ -</b>    | <b>\$ -</b>       | <b>\$ -</b>    |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                 |                |                   |                |
| Reserved:  |                 |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -            | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                             | -               | -              | -                 | -              |
| Debt Service/Restricted Assets   | -               | -              | -                 | -              |
| Prior Year Encumbrances  | -               | -              | -                 | -              |
| Designated:  |                 |                |                   |                |
| Capital Project and Other  | -               | -              | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>   | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ -</b>     | <b>\$ -</b>    | <b>\$ -</b>       | <b>\$ -</b>    |



# Governmental Funds

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

|  | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>   |                   |                   |                   |                   |
| Property Taxes   | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments  | -                 | -                 | -                 | -                 |
| Sales Taxes  | -                 | -                 | -                 | -                 |
| Franchise Taxes  | -                 | -                 | -                 | -                 |
| Licenses and Permits   | -                 | -                 | -                 | -                 |
| Intergovernmental  | -                 | -                 | -                 | -                 |
| Charges for Services   | -                 | -                 | -                 | -                 |
| Fines and Forfeitures  | -                 | -                 | -                 | -                 |
| Interest   | 5,467             | -                 | 12,500            | -                 |
| Hospital Lease   | -                 | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>  | <b>5,467</b>      | <b>-</b>          | <b>12,500</b>     | <b>-</b>          |
| <b>EXPENDITURES:</b>   |                   |                   |                   |                   |
| Personal Services  | -                 | -                 | -                 | -                 |
| Materials & Supplies   | -                 | -                 | -                 | -                 |
| Dues Travel & Training   | -                 | -                 | -                 | -                 |
| Utilities  | -                 | -                 | -                 | -                 |
| Vehicle Expense  | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance   | -                 | -                 | -                 | -                 |
| Contractual Services   | 3,458             | 190,000           | 190,000           | -                 |
| Debt Service (Principal and Interest)  | 1,043             | -                 | -                 | -                 |
| Other  | -                 | -                 | -                 | -                 |
| Fixed Asset Additions  | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | <b>4,501</b>      | <b>190,000</b>    | <b>190,000</b>    | <b>-</b>          |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>966</b>        | <b>(190,000)</b>  | <b>(177,500)</b>  | <b>-</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                   |                   |                   |                   |
| Transfer In  | -                 | -                 | -                 | -                 |
| Transfer Out   | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt   | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt   | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>966</b>        | <b>(190,000)</b>  | <b>(177,500)</b>  | <b>-</b>          |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>439,750</b>    | <b>418,009</b>    | <b>418,009</b>    | <b>240,509</b>    |
| Less encumbrances, beginning of year   | (22,707)          | -                 | -                 | -                 |
| Add encumbrances, end of year  | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ 418,009</b> | <b>\$ 228,009</b> | <b>\$ 240,509</b> | <b>\$ 240,509</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                   |                   |                   |                   |
| Reserved:  |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves                                 | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets   | 244,873           | -                 | -                 | -                 |
| Prior Year Encumbrances  | -                 | -                 | -                 | -                 |
| Designated:  |                   |                   |                   |                   |
| Capital Project and Other  | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>244,873</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>   | <b>418,009</b>    | <b>228,009</b>    | <b>240,509</b>    | <b>240,509</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>(244,873)</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ 173,136</b> | <b>\$ 228,009</b> | <b>\$ 240,509</b> | <b>\$ 240,509</b> |

# Governmental Funds

## Fund Statement—General Capital Fund 405 (Nonmajor Fund)

|  | 2005<br>Actual     | 2006<br>Budget | 2006<br>Projected | 2007<br>Budget |
|--|--------------------|----------------|-------------------|----------------|
| <b>REVENUES:</b>   |                    |                |                   |                |
| Property Taxes   | \$ -               | \$ -           | \$ -              | \$ -           |
| Assessments  | -                  | -              | -                 | -              |
| Sales Taxes  | -                  | -              | -                 | -              |
| Franchise Taxes  | -                  | -              | -                 | -              |
| Licenses and Permits   | -                  | -              | -                 | -              |
| Intergovernmental  | -                  | -              | -                 | -              |
| Charges for Services   | -                  | -              | -                 | -              |
| Fines and Forfeitures  | -                  | -              | -                 | -              |
| Interest   | 58                 | -              | -                 | -              |
| Hospital Lease   | -                  | -              | -                 | -              |
| Other  | -                  | -              | -                 | -              |
| <b>Total Revenues</b>  | <b>58</b>          | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>EXPENDITURES:</b>   |                    |                |                   |                |
| Personal Services  | -                  | -              | -                 | -              |
| Materials & Supplies   | -                  | -              | -                 | -              |
| Dues Travel & Training   | -                  | -              | -                 | -              |
| Utilities  | -                  | -              | -                 | -              |
| Vehicle Expense  | -                  | -              | -                 | -              |
| Equip & Bldg Maintenance   | -                  | -              | -                 | -              |
| Contractual Services   | -                  | -              | -                 | -              |
| Debt Service (Principal and Interest)                                      | 54,558             | -              | -                 | -              |
| Other  | -                  | -              | -                 | -              |
| Fixed Asset Additions  | 2,050,000          | -              | -                 | -              |
| <b>Total Expenditures</b>  | <b>2,104,558</b>   | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>(2,104,500)</b> | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                    |                |                   |                |
| Transfer In  | 300,000            | -              | -                 | -              |
| Transfer Out   | -                  | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                  | -              | -                 | -              |
| Proceeds of Long-Term Debt   | 1,804,500          | -              | -                 | -              |
| Retirement of Long-Term Debt   | -                  | -              | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>2,104,500</b>   | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>-</b>           | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>-</b>           | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| Less encumbrances, beginning of year                                       | -                  | -              | -                 | -              |
| Add encumbrances, end of year  | -                  | -              | -                 | -              |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>       | <b>\$ -</b>    |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                    |                |                   |                |
| Reserved:  |                    |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -               | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                             | -                  | -              | -                 | -              |
| Debt Service/Restricted Assets   | -                  | -              | -                 | -              |
| Prior Year Encumbrances  | -                  | -              | -                 | -              |
| Designated:  |                    |                |                   |                |
| Capital Project and Other  | -                  | -              | -                 | -              |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>-</b>           | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE, end of year</b>   | <b>-</b>           | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>-</b>           | <b>-</b>       | <b>-</b>          | <b>-</b>       |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ -</b>        | <b>\$ -</b>    | <b>\$ -</b>       | <b>\$ -</b>    |

# Governmental Funds

## Fund Statement–1/5 Cent Sales Tax Capital Improvement Fund 406 (Nonmajor Fund)

|  | 2005<br>Actual | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|----------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                |                     |                     |                     |
| Property Taxes   | \$ -           | \$ -                | \$ -                | \$ -                |
| Assessments  | -              | -                   | -                   | -                   |
| Sales Taxes  | -              | -                   | 1,160,000           | 4,850,000           |
| Franchise Taxes  | -              | -                   | -                   | -                   |
| Licenses and Permits   | -              | -                   | -                   | -                   |
| Intergovernmental  | -              | -                   | -                   | -                   |
| Charges for Services   | -              | -                   | -                   | -                   |
| Fines and Forfeitures  | -              | -                   | -                   | -                   |
| Interest   | -              | -                   | -                   | -                   |
| Hospital Lease   | -              | -                   | -                   | -                   |
| Other  | -              | -                   | -                   | -                   |
| <b>Total Revenues</b>  | <b>-</b>       | <b>-</b>            | <b>1,160,000</b>    | <b>4,850,000</b>    |
| <b>EXPENDITURES:</b>   |                |                     |                     |                     |
| Personal Services  | -              | -                   | -                   | -                   |
| Materials & Supplies   | -              | -                   | -                   | -                   |
| Dues Travel & Training   | -              | -                   | -                   | -                   |
| Utilities  | -              | -                   | -                   | -                   |
| Vehicle Expense  | -              | -                   | -                   | -                   |
| Equip & Bldg Maintenance   | -              | -                   | -                   | -                   |
| Contractual Services   | -              | -                   | -                   | -                   |
| Debt Service (Principal and Interest)  | -              | -                   | -                   | -                   |
| Other  | -              | -                   | -                   | -                   |
| Fixed Asset Additions  | -              | -                   | -                   | -                   |
| <b>Total Expenditures</b>  | <b>-</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                      | <b>-</b>       | <b>-</b>            | <b>1,160,000</b>    | <b>4,850,000</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                |                     |                     |                     |
| Transfer In  | -              | 2,200,000           | 2,200,000           | -                   |
| Transfer Out   | -              | -                   | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease              | -              | -                   | -                   | -                   |
| Proceeds of Long-Term Debt   | -              | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -              | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                    | <b>-</b>       | <b>2,200,000</b>    | <b>2,200,000</b>    | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | <b>-</b>       | <b>2,200,000</b>    | <b>3,360,000</b>    | <b>4,850,000</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>                                  | <b>-</b>       | <b>-</b>            | <b>-</b>            | <b>3,360,000</b>    |
| Less encumbrances, beginning of year   | -              | -                   | -                   | -                   |
| Add encumbrances, end of year  | -              | -                   | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>  | <b>\$ -</b>    | <b>\$ 2,200,000</b> | <b>\$ 3,360,000</b> | <b>\$ 8,210,000</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                     |                |                     |                     |                     |
| Reserved:  |                |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -           | \$ -                | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves                                 | -              | -                   | -                   | -                   |
| Debt Service/Restricted Assets   | -              | -                   | -                   | -                   |
| Prior Year Encumbrances  | -              | -                   | -                   | -                   |
| Designated:  |                |                     |                     |                     |
| Capital Project and Other  | -              | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>               | <b>-</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>FUND BALANCE, end of year</b>   | <b>-</b>       | <b>2,200,000</b>    | <b>3,360,000</b>    | <b>8,210,000</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                         | <b>-</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                       | <b>\$ -</b>    | <b>\$ 2,200,000</b> | <b>\$ 3,360,000</b> | <b>\$ 8,210,000</b> |

# Internal Service Funds

## Fund Statement—All Internal Service Funds Combined

|  | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                     |                     |                     |                     |
| Property Taxes   | \$ -                | \$ -                | \$ -                | \$ -                |
| Assessments  | -                   | -                   | -                   | -                   |
| Sales Taxes  | -                   | -                   | -                   | -                   |
| Franchise Taxes  | -                   | -                   | -                   | -                   |
| Licenses and Permits   | -                   | -                   | -                   | -                   |
| Intergovernmental  | -                   | -                   | -                   | -                   |
| Charges for Services   | 4,238,666           | 4,526,513           | 4,457,853           | 4,530,764           |
| Fines and Forfeitures  | -                   | -                   | -                   | -                   |
| Interest   | 96,391              | 78,207              | 158,592             | 143,447             |
| Hospital Lease   | -                   | -                   | -                   | -                   |
| Other  | -                   | -                   | 105                 | -                   |
| <b>Total Revenues</b>  | <b>4,335,057</b>    | <b>4,604,720</b>    | <b>4,616,550</b>    | <b>4,674,211</b>    |
| <b>EXPENDITURES:</b>   |                     |                     |                     |                     |
| Personal Services  | 542,257             | 581,987             | 563,278             | 596,410             |
| Materials & Supplies   | 44,785              | 54,275              | 45,212              | 52,175              |
| Dues Travel & Training   | 1,138               | 3,020               | 1,467               | 3,535               |
| Utilities  | 309,582             | 352,969             | 338,078             | 373,028             |
| Vehicle Expense  | 11,130              | 13,672              | 10,498              | 13,424              |
| Equip & Bldg Maintenance   | 253,437             | 282,992             | 286,903             | 588,309             |
| Contractual Services   | 2,356,937           | 2,355,677           | 2,411,814           | 2,738,045           |
| Debt Service (Principal and Interest)                                      | -                   | -                   | -                   | -                   |
| Other  | (1,675)             | 3,500               | -                   | 53,500              |
| Fixed Asset Additions  | 20,007              | 15,610              | 1,889               | 4,050               |
| <b>Total Expenditures</b>  | <b>3,537,598</b>    | <b>3,663,702</b>    | <b>3,659,139</b>    | <b>4,422,476</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>797,459</b>      | <b>941,018</b>      | <b>957,411</b>      | <b>251,735</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                     |                     |                     |                     |
| Transfer In  | -                   | -                   | -                   | -                   |
| Transfer Out   | -                   | -                   | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                   | -                   | -                   | -                   |
| Proceeds of Long-Term Debt   | -                   | -                   | -                   | -                   |
| Retirement of Long-Term Debt   | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>797,459</b>      | <b>941,018</b>      | <b>957,411</b>      | <b>251,735</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>1,640,550</b>    | <b>2,436,170</b>    | <b>2,436,170</b>    | <b>3,393,581</b>    |
| Less encumbrances, beginning of year                                       | (19,712)            | (2,408)             | (2,408)             | (2,408)             |
| Add encumbrances, end of year  | 2,408               | 2,408               | 2,408               | 2,408               |
| Proprietary fund adjustment to full accrual                                | 15,465              | -                   | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 2,436,170</b> | <b>\$ 3,377,188</b> | <b>\$ 3,393,581</b> | <b>\$ 3,645,316</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                     |                     |                     |                     |
| Reserved:  |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)                                | -                   | -                   | -                   | -                   |
| Prepaid Items/Security Deposits/Other Reserves                             | -                   | -                   | 41,208              | 41,208              |
| Debt Service/Restricted Assets   | -                   | -                   | -                   | -                   |
| Prior Year Encumbrances  | 2,408               | 2,408               | 2,408               | 2,408               |
| Designated:  |                     |                     |                     |                     |
| Capital Project and Other  | -                   | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>2,408</b>        | <b>2,408</b>        | <b>43,616</b>       | <b>43,616</b>       |
| <b>FUND BALANCE, end of year</b>   | <b>2,436,170</b>    | <b>3,377,188</b>    | <b>3,393,581</b>    | <b>3,645,316</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(2,408)</b>      | <b>(2,408)</b>      | <b>(43,616)</b>     | <b>(43,616)</b>     |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 2,433,762</b> | <b>\$ 3,374,780</b> | <b>\$ 3,349,965</b> | <b>\$ 3,601,700</b> |

# Internal Service Funds

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

|   | 2005<br>Actual      | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>  |                     |                     |                     |                     |
| Property Taxes  | \$ -                | \$ -                | \$ -                | \$ -                |
| Assessments   | -                   | -                   | -                   | -                   |
| Sales Taxes   | -                   | -                   | -                   | -                   |
| Franchise Taxes   | -                   | -                   | -                   | -                   |
| Licenses and Permits  | -                   | -                   | -                   | -                   |
| Intergovernmental   | -                   | -                   | -                   | -                   |
| Charges for Services  | 2,187,027           | 2,407,656           | 2,300,000           | 2,323,675           |
| Fines and Forfeitures   | -                   | -                   | -                   | -                   |
| Interest  | 49,678              | 39,984              | 80,675              | 73,291              |
| Hospital Lease  | -                   | -                   | -                   | -                   |
| Other   | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>   | <b>2,236,705</b>    | <b>2,447,640</b>    | <b>2,380,675</b>    | <b>2,396,966</b>    |
| <b>EXPENDITURES:</b>  |                     |                     |                     |                     |
| Personal Services   | -                   | -                   | -                   | -                   |
| Materials & Supplies  | -                   | -                   | -                   | -                   |
| Dues Travel & Training  | -                   | -                   | -                   | -                   |
| Utilities   | -                   | -                   | -                   | -                   |
| Vehicle Expense   | -                   | -                   | -                   | -                   |
| Equip & Bldg Maintenance  | -                   | -                   | -                   | -                   |
| Contractual Services  | 1,796,555           | 1,804,860           | 1,916,382           | 2,116,077           |
| Debt Service (Principal and Interest)   | -                   | -                   | -                   | -                   |
| Other   | -                   | -                   | -                   | -                   |
| Fixed Asset Additions   | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>   | <b>1,796,555</b>    | <b>1,804,860</b>    | <b>1,916,382</b>    | <b>2,116,077</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>440,150</b>      | <b>642,780</b>      | <b>464,293</b>      | <b>280,889</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                     |                     |                     |                     |
| Transfer In   | -                   | -                   | -                   | -                   |
| Transfer Out  | -                   | -                   | -                   | -                   |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                   | -                   | -                   | -                   |
| Proceeds of Long-Term Debt  | -                   | -                   | -                   | -                   |
| Retirement of Long-Term Debt  | -                   | -                   | -                   | -                   |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>440,150</b>      | <b>642,780</b>      | <b>464,293</b>      | <b>280,889</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>598,134</b>      | <b>1,038,284</b>    | <b>1,038,284</b>    | <b>1,502,577</b>    |
| Less encumbrances, beginning of year  | -                   | -                   | -                   | -                   |
| Add encumbrances, end of year   | -                   | -                   | -                   | -                   |
| Proprietary fund adjustment to full accrual   | -                   | -                   | -                   | -                   |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 1,038,284</b> | <b>\$ 1,681,064</b> | <b>\$ 1,502,577</b> | <b>\$ 1,783,466</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                     |                     |                     |                     |
| Reserved:   |                     |                     |                     |                     |
| Loan Receivable (Street NIDS/Levy District)   | \$ -                | \$ -                | \$ -                | \$ -                |
| Prepaid Items/Security Deposits/Other Reserves  | -                   | -                   | -                   | -                   |
| Debt Service  | -                   | -                   | -                   | -                   |
| Prior Year Encumbrances   | -                   | -                   | -                   | -                   |
| Designated:   |                     |                     |                     |                     |
| Capital Project and Other   | -                   | -                   | -                   | -                   |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>FUND BALANCE, end of year</b>  | <b>1,038,284</b>    | <b>1,681,064</b>    | <b>1,502,577</b>    | <b>1,783,466</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 1,038,284</b> | <b>\$ 1,681,064</b> | <b>\$ 1,502,577</b> | <b>\$ 1,783,466</b> |

# Internal Service Funds

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

|   | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|---|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>  |                  |                  |                   |                  |
| Property Taxes and Assessments  | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments   | -                | -                | -                 | -                |
| Sales Taxes   | -                | -                | -                 | -                |
| Franchise Taxes   | -                | -                | -                 | -                |
| Licenses and Permits  | -                | -                | -                 | -                |
| Intergovernmental   | -                | -                | -                 | -                |
| Charges for Services  | 169,183          | 177,386          | 177,362           | 190,469          |
| Fines and Forfeitures   | -                | -                | -                 | -                |
| Interest  | 2,880            | 2,470            | 4,483             | 4,066            |
| Hospital Lease  | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| <b>Total Revenues</b>   | <b>172,063</b>   | <b>179,856</b>   | <b>181,845</b>    | <b>194,535</b>   |
| <b>EXPENDITURES:</b>  |                  |                  |                   |                  |
| Personal Services   | -                | -                | -                 | -                |
| Materials & Supplies  | -                | -                | -                 | -                |
| Dues Travel & Training  | -                | -                | -                 | -                |
| Utilities   | -                | -                | -                 | -                |
| Vehicle Expense   | -                | -                | -                 | -                |
| Equip & Bldg Maintenance  | -                | -                | -                 | -                |
| Contractual Services  | 153,044          | 167,638          | 170,243           | 193,902          |
| Debt Service (Principal and Interest)   | -                | -                | -                 | -                |
| Other   | -                | -                | -                 | -                |
| Fixed Asset Additions   | -                | -                | -                 | -                |
| <b>Total Expenditures</b>   | <b>153,044</b>   | <b>167,638</b>   | <b>170,243</b>    | <b>193,902</b>   |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>19,019</b>    | <b>12,218</b>    | <b>11,602</b>     | <b>633</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                  |                   |                  |
| Transfer In   | -                | -                | -                 | -                |
| Transfer Out  | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt  | -                | -                | -                 | -                |
| Retirement of Long-Term Debt  | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>19,019</b>    | <b>12,218</b>    | <b>11,602</b>     | <b>633</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>30,085</b>    | <b>49,104</b>    | <b>49,104</b>     | <b>60,706</b>    |
| Less encumbrances, beginning of year  | -                | -                | -                 | -                |
| Add encumbrances, end of year   | -                | -                | -                 | -                |
| Proprietary fund adjustment to full accrual   | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 49,104</b> | <b>\$ 61,322</b> | <b>\$ 60,706</b>  | <b>\$ 61,339</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                  |                  |                   |                  |
| Reserved:   |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves  | -                | -                | -                 | -                |
| Debt Service  | -                | -                | -                 | -                |
| Prior Year Encumbrances   | -                | -                | -                 | -                |
| Designated:   |                  |                  |                   |                  |
| Capital Project and Other   | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>FUND BALANCE, end of year</b>  | <b>49,104</b>    | <b>61,322</b>    | <b>60,706</b>     | <b>61,339</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 49,104</b> | <b>\$ 61,322</b> | <b>\$ 60,706</b>  | <b>\$ 61,339</b> |

# Internal Service Funds

## Fund Statement—Self-Insured Workers' Compensation Fund 602

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes and Assessments  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | -                 | -                 | -                 | -                 |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | 487,372           | 477,450           | 514,661           | 529,158           |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 5,257             | 9,480             | 21,363            | 19,200            |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>   | <b>492,629</b>    | <b>486,930</b>    | <b>536,024</b>    | <b>548,358</b>    |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | -                 | 10,000            | 2,153             | 13,318            |
| Materials & Supplies  | -                 | -                 | -                 | -                 |
| Dues Travel & Training  | -                 | -                 | -                 | -                 |
| Utilities   | -                 | -                 | -                 | -                 |
| Vehicle Expense   | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance  | -                 | -                 | -                 | -                 |
| Contractual Services  | 392,059           | 353,275           | 304,651           | 346,100           |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| Fixed Asset Additions   | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>   | <b>392,059</b>    | <b>363,275</b>    | <b>306,804</b>    | <b>359,418</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>100,570</b>    | <b>123,655</b>    | <b>229,220</b>    | <b>188,940</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>100,570</b>    | <b>123,655</b>    | <b>229,220</b>    | <b>188,940</b>    |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>-</b>          | <b>100,570</b>    | <b>100,570</b>    | <b>329,790</b>    |
| Less encumbrances, beginning of year  | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                 | -                 | -                 |
| Proprietary fund adjustment to full accrual   | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 100,570</b> | <b>\$ 224,225</b> | <b>\$ 329,790</b> | <b>\$ 518,730</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | 41,208            | 41,208            |
| Debt Service  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                 | -                 | -                 |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>          | <b>41,208</b>     | <b>41,208</b>     |
| <b>FUND BALANCE, end of year</b>  | <b>100,570</b>    | <b>224,225</b>    | <b>329,790</b>    | <b>518,730</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>          | <b>(41,208)</b>   | <b>(41,208)</b>   |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 100,570</b> | <b>\$ 224,225</b> | <b>\$ 370,998</b> | <b>\$ 559,938</b> |

# Internal Service Funds

## Fund Statement—Facilities & Grounds Maintenance Fund 610

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | -                 | -                 | -                 | -                 |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | 941,600           | 941,602           | 943,409           | 943,409           |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 8,684             | 4,515             | 11,480            | 10,310            |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | 105               | -                 |
| <b>Total Revenues</b>   | <b>950,284</b>    | <b>946,117</b>    | <b>954,994</b>    | <b>953,719</b>    |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | 542,257           | 571,987           | 561,125           | 583,092           |
| Materials & Supplies  | 44,785            | 54,275            | 45,212            | 52,175            |
| Dues Travel & Training  | 1,138             | 3,020             | 1,467             | 3,535             |
| Utilities   | 12,711            | 14,501            | 11,048            | 12,927            |
| Vehicle Expense   | 11,130            | 13,672            | 10,498            | 13,424            |
| Equip & Bldg Maintenance  | 253,437           | 240,713           | 244,625           | 233,309           |
| Contractual Services  | 15,279            | 26,904            | 18,063            | 33,466            |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | (1,675)           | 3,500             | -                 | 53,500            |
| Fixed Asset Additions   | 20,007            | 15,610            | 1,889             | 4,050             |
| <b>Total Expenditures</b>   | <b>899,069</b>    | <b>944,182</b>    | <b>893,927</b>    | <b>989,478</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>51,215</b>     | <b>1,935</b>      | <b>61,067</b>     | <b>(35,759)</b>   |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>51,215</b>     | <b>1,935</b>      | <b>61,067</b>     | <b>(35,759)</b>   |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>186,311</b>    | <b>235,687</b>    | <b>235,687</b>    | <b>296,754</b>    |
| Less encumbrances, beginning of year  | (19,712)          | (2,408)           | (2,408)           | (2,408)           |
| Add encumbrances, end of year   | 2,408             | 2,408             | 2,408             | 2,408             |
| Proprietary fund adjustment to full accrual   | 15,465 *          | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 235,687</b> | <b>\$ 237,622</b> | <b>\$ 296,754</b> | <b>\$ 260,995</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | 2,408             | 2,408             | 2,408             | 2,408             |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>2,408</b>      | <b>2,408</b>      | <b>2,408</b>      | <b>2,408</b>      |
| <b>FUND BALANCE, end of year</b>  | <b>235,687</b>    | <b>237,622</b>    | <b>296,754</b>    | <b>260,995</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>(2,408)</b>    | <b>(2,408)</b>    | <b>(2,408)</b>    | <b>(2,408)</b>    |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 233,279</b> | <b>\$ 235,214</b> | <b>\$ 294,346</b> | <b>\$ 258,587</b> |



# Internal Service Funds

## Fund Statement—Capital Repair & Replacement Fund 620

|   | 2005<br>Actual    | 2006<br>Budget      | 2006<br>Projected   | 2007<br>Budget    |
|---|-------------------|---------------------|---------------------|-------------------|
| <b>REVENUES:</b>  |                   |                     |                     |                   |
| Property Taxes  | \$ -              | \$ -                | \$ -                | \$ -              |
| Assessments   | -                 | -                   | -                   | -                 |
| Sales Taxes   | -                 | -                   | -                   | -                 |
| Franchise Taxes   | -                 | -                   | -                   | -                 |
| Licenses and Permits  | -                 | -                   | -                   | -                 |
| Intergovernmental   | -                 | -                   | -                   | -                 |
| Charges for Services  | 155,600           | 183,952             | 183,952             | 183,952           |
| Fines and Forfeitures   | -                 | -                   | -                   | -                 |
| Interest  | 24,358            | 17,288              | 32,659              | 29,400            |
| Hospital Lease  | -                 | -                   | -                   | -                 |
| Other   | -                 | -                   | -                   | -                 |
| <b>Total Revenues</b>   | <b>179,958</b>    | <b>201,240</b>      | <b>216,611</b>      | <b>213,352</b>    |
| <b>EXPENDITURES:</b>  |                   |                     |                     |                   |
| Personal Services   | -                 | -                   | -                   | -                 |
| Materials & Supplies  | -                 | -                   | -                   | -                 |
| Dues Travel & Training  | -                 | -                   | -                   | -                 |
| Utilities   | -                 | -                   | -                   | -                 |
| Vehicle Expense   | -                 | -                   | -                   | -                 |
| Equip & Bldg Maintenance  | -                 | 42,279              | 42,278              | 355,000           |
| Contractual Services  | -                 | 3,000               | 2,475               | 48,500            |
| Debt Service (Principal and Interest)   | -                 | -                   | -                   | -                 |
| Other   | -                 | -                   | -                   | -                 |
| Fixed Asset Additions   | -                 | -                   | -                   | -                 |
| <b>Total Expenditures</b>   | <b>-</b>          | <b>45,279</b>       | <b>44,753</b>       | <b>403,500</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>179,958</b>    | <b>155,961</b>      | <b>171,858</b>      | <b>(190,148)</b>  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                     |                     |                   |
| Transfer In   | -                 | -                   | -                   | -                 |
| Transfer Out  | -                 | -                   | -                   | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                   | -                   | -                 |
| Proceeds of Long-Term Debt  | -                 | -                   | -                   | -                 |
| Retirement of Long-Term Debt  | -                 | -                   | -                   | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>179,958</b>    | <b>155,961</b>      | <b>171,858</b>      | <b>(190,148)</b>  |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>718,845</b>    | <b>898,803</b>      | <b>898,803</b>      | <b>1,070,661</b>  |
| Less encumbrances, beginning of year  | -                 | -                   | -                   | -                 |
| Add encumbrances, end of year   | -                 | -                   | -                   | -                 |
| Proprietary adjustment to full accrual  | -                 | -                   | -                   | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 898,803</b> | <b>\$ 1,054,764</b> | <b>\$ 1,070,661</b> | <b>\$ 880,513</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                     |                     |                   |
| Reserved:   |                   |                     |                     |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -                | \$ -                | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                   | -                   | -                 |
| Debt Service/Restricted Assets  | -                 | -                   | -                   | -                 |
| Prior Year Encumbrances   | -                 | -                   | -                   | -                 |
| Designated:   |                   |                     |                     |                   |
| Capital Project and Other   | -                 | -                   | -                   | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>898,803</b>    | <b>1,054,764</b>    | <b>1,070,661</b>    | <b>880,513</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 898,803</b> | <b>\$ 1,054,764</b> | <b>\$ 1,070,661</b> | <b>\$ 880,513</b> |

# Internal Service Funds

## Fund Statement–Utility Fund 621

|   | 2005<br>Actual    | 2006<br>Budget    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                   |                   |                   |                   |
| Property Taxes  | \$ -              | \$ -              | \$ -              | \$ -              |
| Assessments   | -                 | -                 | -                 | -                 |
| Sales Taxes   | -                 | -                 | -                 | -                 |
| Franchise Taxes   | -                 | -                 | -                 | -                 |
| Licenses and Permits  | -                 | -                 | -                 | -                 |
| Intergovernmental   | -                 | -                 | -                 | -                 |
| Charges for Services  | 297,884           | 338,467           | 338,469           | 360,101           |
| Fines and Forfeitures   | -                 | -                 | -                 | -                 |
| Interest  | 5,534             | 4,470             | 7,932             | 7,180             |
| Hospital Lease  | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| <b>Total Revenues</b>   | <b>303,418</b>    | <b>342,937</b>    | <b>346,401</b>    | <b>367,281</b>    |
| <b>EXPENDITURES:</b>  |                   |                   |                   |                   |
| Personal Services   | -                 | -                 | -                 | -                 |
| Materials & Supplies  | -                 | -                 | -                 | -                 |
| Dues Travel & Training  | -                 | -                 | -                 | -                 |
| Utilities   | 296,871           | 338,468           | 327,030           | 360,101           |
| Vehicle Expense   | -                 | -                 | -                 | -                 |
| Equip & Bldg Maintenance  | -                 | -                 | -                 | -                 |
| Contractual Services  | -                 | -                 | -                 | -                 |
| Debt Service (Principal and Interest)   | -                 | -                 | -                 | -                 |
| Other   | -                 | -                 | -                 | -                 |
| Fixed Asset Additions   | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>   | <b>296,871</b>    | <b>338,468</b>    | <b>327,030</b>    | <b>360,101</b>    |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>   | <b>6,547</b>      | <b>4,469</b>      | <b>19,371</b>     | <b>7,180</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                   |                   |                   |                   |
| Transfer In   | -                 | -                 | -                 | -                 |
| Transfer Out  | -                 | -                 | -                 | -                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                         | -                 | -                 | -                 | -                 |
| Proceeds of Long-Term Debt  | -                 | -                 | -                 | -                 |
| Retirement of Long-Term Debt  | -                 | -                 | -                 | -                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b> | <b>6,547</b>      | <b>4,469</b>      | <b>19,371</b>     | <b>7,180</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>   | <b>107,175</b>    | <b>113,722</b>    | <b>113,722</b>    | <b>133,093</b>    |
| Less encumbrances, beginning of year  | -                 | -                 | -                 | -                 |
| Add encumbrances, end of year   | -                 | -                 | -                 | -                 |
| Proprietary fund adjustment to full accrual   | -                 | -                 | -                 | -                 |
| <b>FUND BALANCE (GAAP), end of year</b>   | <b>\$ 113,722</b> | <b>\$ 118,191</b> | <b>\$ 133,093</b> | <b>\$ 140,273</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                                |                   |                   |                   |                   |
| Reserved:   |                   |                   |                   |                   |
| Loan Receivable (Street NIDS/Levy District)   | \$ -              | \$ -              | \$ -              | \$ -              |
| Prepaid Items/Security Deposits/Other Reserves  | -                 | -                 | -                 | -                 |
| Debt Service/Restricted Assets  | -                 | -                 | -                 | -                 |
| Prior Year Encumbrances   | -                 | -                 | -                 | -                 |
| Designated:   |                   |                   |                   |                   |
| Capital Project and Other   | -                 | -                 | -                 | -                 |
| <b>Total Fund Balance Reserves and Designations, end of year</b>                          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCE, end of year</b>  | <b>113,722</b>    | <b>118,191</b>    | <b>133,093</b>    | <b>140,273</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                                    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                                  | <b>\$ 113,722</b> | <b>\$ 118,191</b> | <b>\$ 133,093</b> | <b>\$ 140,273</b> |

# Trust Funds

## Fund Statement—Private Purpose Trust Funds Combined

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                  |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments  | -                | -                | -                 | -                |
| Sales Taxes  | -                | -                | -                 | -                |
| Franchise Taxes  | -                | -                | -                 | -                |
| Licenses and Permits   | -                | -                | -                 | -                |
| Intergovernmental  | -                | -                | -                 | -                |
| Charges for Services   | -                | -                | -                 | -                |
| Fines and Forfeitures  | -                | -                | -                 | -                |
| Interest   | 1,172            | 610              | 1,849             | 1,455            |
| Hospital Lease   | -                | -                | -                 | -                |
| Other  | 101              | 100              | -                 | -                |
| <b>Total Revenues</b>  | <b>1,273</b>     | <b>710</b>       | <b>1,849</b>      | <b>1,455</b>     |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                  |
| Personal Services  | -                | -                | -                 | -                |
| Materials & Supplies   | -                | -                | -                 | -                |
| Dues Travel & Training   | -                | -                | -                 | -                |
| Utilities  | -                | -                | -                 | -                |
| Vehicle Expense  | -                | -                | -                 | -                |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                |
| Contractual Services   | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)                                      | -                | -                | -                 | -                |
| Other  | 280              | 330              | 1,300             | 1,200            |
| Fixed Asset Additions  | -                | -                | -                 | -                |
| <b>Total Expenditures</b>  | <b>280</b>       | <b>330</b>       | <b>1,300</b>      | <b>1,200</b>     |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>993</b>       | <b>380</b>       | <b>549</b>        | <b>255</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                  |                  |                   |                  |
| Transfer In  | -                | -                | -                 | -                |
| Transfer Out   | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>993</b>       | <b>380</b>       | <b>549</b>        | <b>255</b>       |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>39,507</b>    | <b>40,500</b>    | <b>40,500</b>     | <b>41,049</b>    |
| Less encumbrances, beginning of year                                       | -                | -                | -                 | -                |
| Add encumbrances, end of year  | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 40,500</b> | <b>\$ 40,880</b> | <b>\$ 41,049</b>  | <b>\$ 41,304</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                  |                  |                   |                  |
| Reserved:  |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                             | -                | -                | -                 | -                |
| Debt Service/Restricted Assets   | -                | -                | -                 | -                |
| Prior Year Encumbrances  | -                | -                | -                 | -                |
| Non-Expendable Trust Corpus  | 37,271           | 37,271           | 37,271            | 37,271           |
| Designated:  |                  |                  |                   |                  |
| Capital Project and Other  | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>37,271</b>    | <b>37,271</b>    | <b>37,271</b>     | <b>37,271</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>40,500</b>    | <b>40,880</b>    | <b>41,049</b>     | <b>41,304</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(37,271)</b>  | <b>(37,271)</b>  | <b>(37,271)</b>   | <b>(37,271)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 3,229</b>  | <b>\$ 3,609</b>  | <b>\$ 3,778</b>   | <b>\$ 4,033</b>  |

# Trust Funds

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

|  | 2005<br>Actual   | 2006<br>Budget   | 2006<br>Projected | 2007<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>REVENUES:</b>   |                  |                  |                   |                  |
| Property Taxes   | \$ -             | \$ -             | \$ -              | \$ -             |
| Assessments  | -                | -                | -                 | -                |
| Sales Taxes  | -                | -                | -                 | -                |
| Franchise Taxes  | -                | -                | -                 | -                |
| Licenses and Permits   | -                | -                | -                 | -                |
| Intergovernmental  | -                | -                | -                 | -                |
| Charges for Services   | -                | -                | -                 | -                |
| Fines and Forfeitures  | -                | -                | -                 | -                |
| Interest   | 966              | 480              | 1,469             | 1,175            |
| Hospital Lease   | -                | -                | -                 | -                |
| Other  | -                | -                | -                 | -                |
| <b>Total Revenues</b>  | <b>966</b>       | <b>480</b>       | <b>1,469</b>      | <b>1,175</b>     |
| <b>EXPENDITURES:</b>   |                  |                  |                   |                  |
| Personal Services  | -                | -                | -                 | -                |
| Materials & Supplies   | -                | -                | -                 | -                |
| Dues Travel & Training   | -                | -                | -                 | -                |
| Utilities  | -                | -                | -                 | -                |
| Vehicle Expense  | -                | -                | -                 | -                |
| Equip & Bldg Maintenance   | -                | -                | -                 | -                |
| Contractual Services   | -                | -                | -                 | -                |
| Debt Service (Principal and Interest)                                      | -                | -                | -                 | -                |
| Other  | 280              | 330              | 1,300             | 1,200            |
| Fixed Asset Additions  | -                | -                | -                 | -                |
| <b>Total Expenditures</b>  | <b>280</b>       | <b>330</b>       | <b>1,300</b>      | <b>1,200</b>     |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>686</b>       | <b>150</b>       | <b>169</b>        | <b>(25)</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                  |                  |                   |                  |
| Transfer In  | -                | -                | -                 | -                |
| Transfer Out   | -                | -                | -                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -                | -                | -                 | -                |
| Proceeds of Long-Term Debt   | -                | -                | -                 | -                |
| Retirement of Long-Term Debt   | -                | -                | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>686</b>       | <b>150</b>       | <b>169</b>        | <b>(25)</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>32,697</b>    | <b>33,383</b>    | <b>33,383</b>     | <b>33,552</b>    |
| Less encumbrances, beginning of year                                       | -                | -                | -                 | -                |
| Add encumbrances, end of year  | -                | -                | -                 | -                |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 33,383</b> | <b>\$ 33,533</b> | <b>\$ 33,552</b>  | <b>\$ 33,527</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                  |                  |                   |                  |
| Reserved:  |                  |                  |                   |                  |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -             | \$ -             | \$ -              | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves                             | -                | -                | -                 | -                |
| Debt Service/Restricted Assets   | -                | -                | -                 | -                |
| Prior Year Encumbrances  | -                | -                | -                 | -                |
| Non-Expendable Trust Corpus  | 32,400           | 32,400           | 32,400            | 32,400           |
| Designated:  |                  |                  |                   |                  |
| Capital Project and Other  | -                | -                | -                 | -                |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>32,400</b>    | <b>32,400</b>    | <b>32,400</b>     | <b>32,400</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>33,383</b>    | <b>33,533</b>    | <b>33,552</b>     | <b>33,527</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(32,400)</b>  | <b>(32,400)</b>  | <b>(32,400)</b>   | <b>(32,400)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 983</b>    | <b>\$ 1,133</b>  | <b>\$ 1,152</b>   | <b>\$ 1,127</b>  |

# Trust Funds

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

|  | 2005<br>Actual  | 2006<br>Budget  | 2006<br>Projected | 2007<br>Budget  |
|--|-----------------|-----------------|-------------------|-----------------|
| <b>REVENUES:</b>   |                 |                 |                   |                 |
| Property Taxes   | \$ -            | \$ -            | \$ -              | \$ -            |
| Assessments  | -               | -               | -                 | -               |
| Sales Taxes  | -               | -               | -                 | -               |
| Franchise Taxes  | -               | -               | -                 | -               |
| Licenses and Permits   | -               | -               | -                 | -               |
| Intergovernmental  | -               | -               | -                 | -               |
| Charges for Services   | -               | -               | -                 | -               |
| Fines and Forfeitures  | -               | -               | -                 | -               |
| Interest   | 206             | 130             | 380               | 280             |
| Hospital Lease   | -               | -               | -                 | -               |
| Other  | 101             | 100             | -                 | -               |
| <b>Total Revenues</b>  | <b>307</b>      | <b>230</b>      | <b>380</b>        | <b>280</b>      |
| <b>EXPENDITURES:</b>   |                 |                 |                   |                 |
| Personal Services  | -               | -               | -                 | -               |
| Materials & Supplies   | -               | -               | -                 | -               |
| Dues Travel & Training   | -               | -               | -                 | -               |
| Utilities  | -               | -               | -                 | -               |
| Vehicle Expense  | -               | -               | -                 | -               |
| Equip & Bldg Maintenance   | -               | -               | -                 | -               |
| Contractual Services   | -               | -               | -                 | -               |
| Debt Service (Principal and Interest)                                      | -               | -               | -                 | -               |
| Other  | -               | -               | -                 | -               |
| Fixed Asset Additions  | -               | -               | -                 | -               |
| <b>Total Expenditures</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b>                                  | <b>307</b>      | <b>230</b>      | <b>380</b>        | <b>280</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                 |                 |                   |                 |
| Transfer In  | -               | -               | -                 | -               |
| Transfer Out   | -               | -               | -                 | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | -               | -               | -                 | -               |
| Proceeds of Long-Term Debt   | -               | -               | -                 | -               |
| Retirement of Long-Term Debt   | -               | -               | -                 | -               |
| <b>Total Other Financing Sources (Uses)</b>                                | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> | <b>307</b>      | <b>230</b>      | <b>380</b>        | <b>280</b>      |
| <b>FUND BALANCE (GAAP), beginning of year</b>                              | <b>6,810</b>    | <b>7,117</b>    | <b>7,117</b>      | <b>7,497</b>    |
| Less encumbrances, beginning of year                                       | -               | -               | -                 | -               |
| Add encumbrances, end of year  | -               | -               | -                 | -               |
| <b>FUND BALANCE (GAAP), end of year</b>                                    | <b>\$ 7,117</b> | <b>\$ 7,347</b> | <b>\$ 7,497</b>   | <b>\$ 7,777</b> |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>                 |                 |                 |                   |                 |
| Reserved:  |                 |                 |                   |                 |
| Loan Receivable (Street NIDS/Levy District)                                | \$ -            | \$ -            | \$ -              | \$ -            |
| Prepaid Items/Security Deposits/Other Reserves                             | -               | -               | -                 | -               |
| Debt Service/Restricted Assets   | -               | -               | -                 | -               |
| Prior Year Encumbrances  | -               | -               | -                 | -               |
| Non-Expendable Trust Corpus  | 4,871           | 4,871           | 4,871             | 4,871           |
| Designated:  |                 |                 |                   |                 |
| Capital Project and Other  | -               | -               | -                 | -               |
| <b>Total Fund Balance Reserves and Designations, end of year</b>           | <b>4,871</b>    | <b>4,871</b>    | <b>4,871</b>      | <b>4,871</b>    |
| <b>FUND BALANCE, end of year</b>   | <b>7,117</b>    | <b>7,347</b>    | <b>7,497</b>      | <b>7,777</b>    |
| <b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>                     | <b>(4,871)</b>  | <b>(4,871)</b>  | <b>(4,871)</b>    | <b>(4,871)</b>  |
| <b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>                   | <b>\$ 2,246</b> | <b>\$ 2,476</b> | <b>\$ 2,626</b>   | <b>\$ 2,906</b> |

# Financial Summaries—

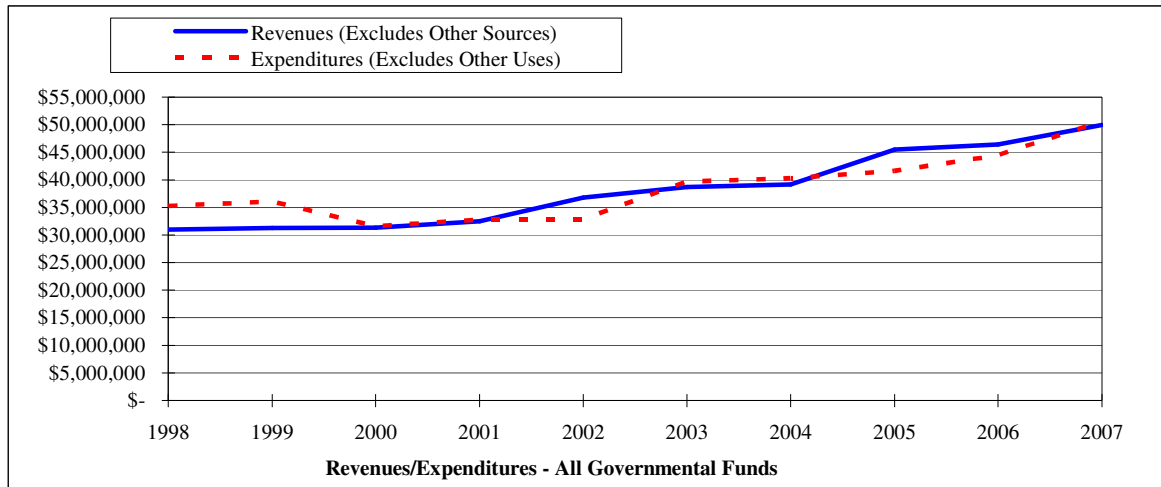
This section contains the following information:

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

# Financial Summaries

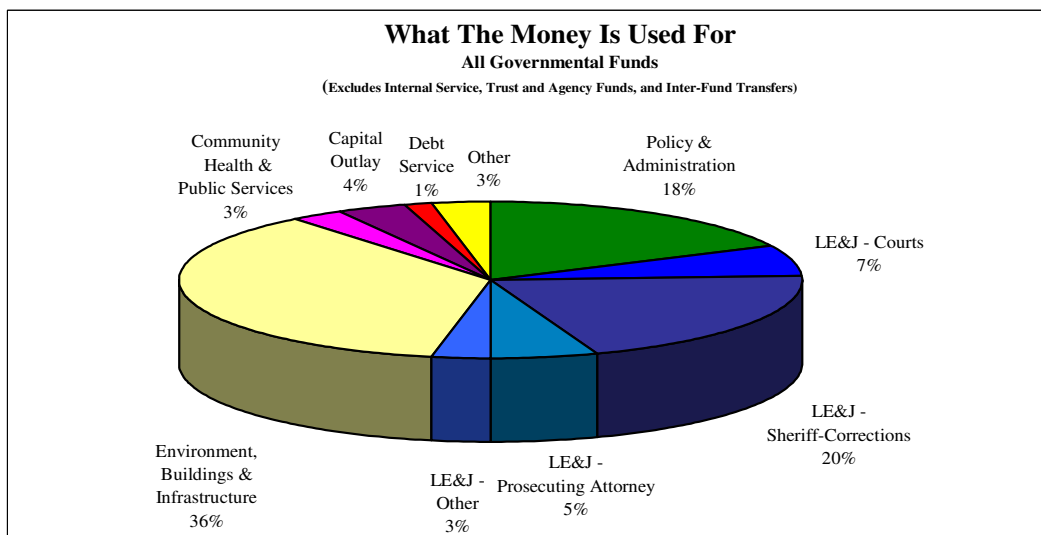
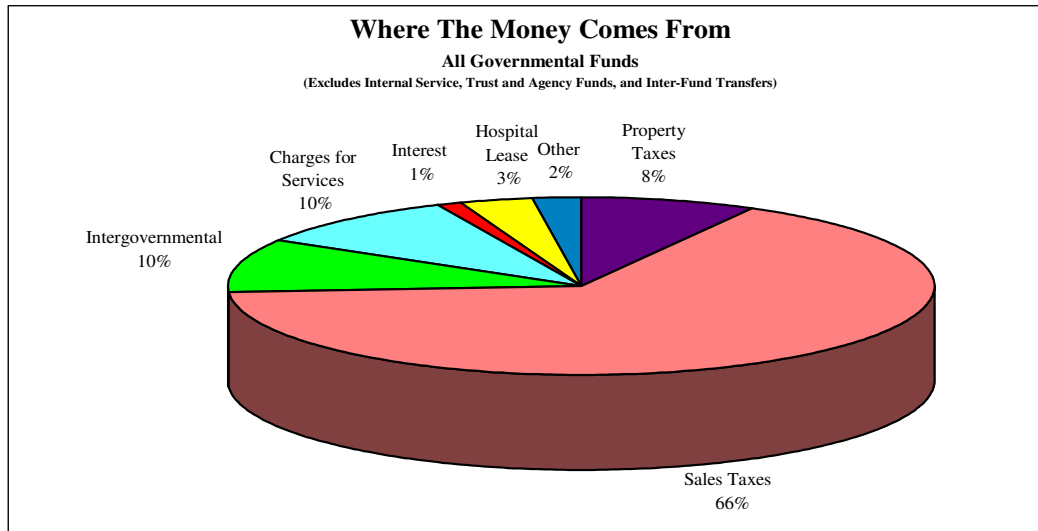
## Revenues / Expenditures – All Governmental Funds

|                                    | <b>1998</b><br>Actual | <b>1999</b><br>Actual | <b>2000</b><br>Actual | <b>2001</b><br>Actual    | <b>2002</b><br>Actual |
|------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Revenues (Excludes Other Sources)  | \$30,980,284          | \$31,303,053          | \$31,329,849          | \$32,477,938             | \$36,806,753          |
| Expenditures (Excludes Other Uses) | \$35,290,386          | \$36,084,944          | \$31,605,075          | \$32,769,441             | \$32,860,977          |
|                                    | <b>2003</b><br>Actual | <b>2004</b><br>Actual | <b>2005</b><br>Actual | <b>2006</b><br>Projected | <b>2007</b><br>Budget |
| Revenues (Excludes Other Sources)  | \$38,702,527          | \$39,141,773          | \$45,467,459          | \$46,386,937             | \$49,966,893          |
| Expenditures (Excludes Other Uses) | \$39,673,816          | \$40,271,981          | \$41,631,150          | \$44,470,499             | \$50,555,682          |



# Financial Summaries cont'd

## 2007 Budget – All Governmental Funds



### Where The Money Comes From

|                      |                     |
|----------------------|---------------------|
| Property Taxes       | \$3,998,703         |
| Sales Taxes          | 32,852,250          |
| Intergovernmental    | 4,979,298           |
| Charges for Services | 4,786,005           |
| Interest             | 605,364             |
| Hospital Lease       | 1,566,306           |
| Other                | 1,178,967           |
| <b>Total</b>         | <b>\$49,966,893</b> |

### What The Money Is Used For

|   |                       |
|---|-----------------------|
| Policy & Administration                 | \$9,005,840 **        |
| LE&J - Courts                           | 3,242,821             |
| LE&J - Sheriff-Corrections              | 10,271,490            |
| LE&J - Prosecuting Attorney             | 2,820,364             |
| LE&J - Other                            | 1,470,542 ***         |
| Environment, Buildings & Infrastructure | 18,331,557            |
| Community Health & Public Services      | 1,330,400             |
| Capital Outlay                          | 1,858,610             |
| Debt Service                            | 703,188               |
| Other                                   | 1,520,870             |
| <b>Total</b>                            | <b>\$50,555,682 *</b> |

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

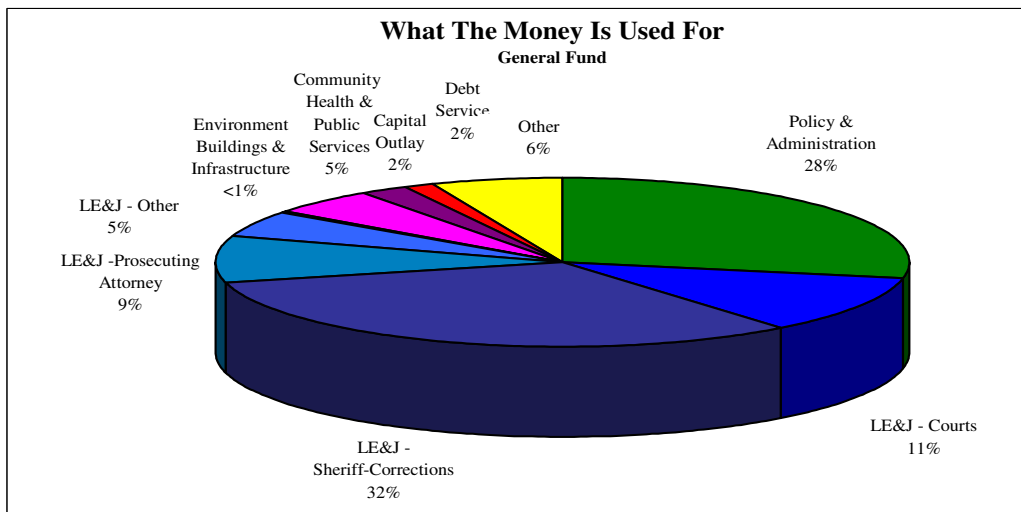
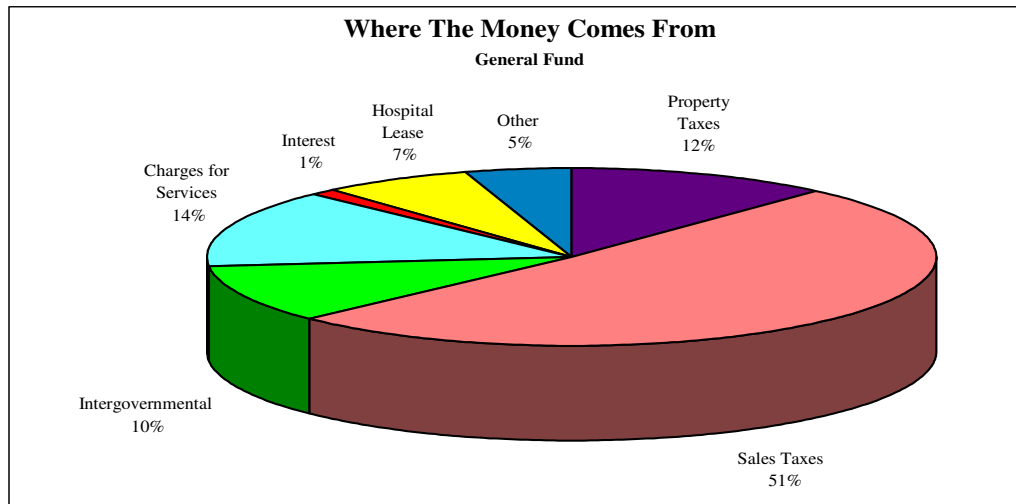
Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

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



# Financial Summaries cont'd

## 2007 Budget – General Fund (Major Fund)



### Where The Money Comes From

|                      |                     |
|----------------------|---------------------|
| Property Taxes       | \$2,744,000         |
| Sales Taxes          | 12,137,000          |
| Intergovernmental    | 2,503,284           |
| Charges for Services | 3,340,865           |
| Interest             | 287,017             |
| Hospital Lease       | 1,566,306           |
| Other                | 1,102,511           |
| <b>Total</b>         | <b>\$23,680,983</b> |

### What The Money Is Used or

|   |                       |
|---|-----------------------|
| Policy & Administration                 | \$7,112,190 **        |
| LE&J - Courts                           | 2,860,285             |
| LE&J - Sheriff/Corrections              | 8,099,274             |
| LE&J - Prosecuting Attorney             | 2,263,548             |
| LE&J - Other                            | 1,273,442 ***         |
| Environment, Buildings & Infrastructure | 56,912                |
| Community Health & Public Services      | 1,280,250             |
| Capital Outlay                          | 524,518               |
| Debt Service                            | 414,465               |
| Other                                   | 1,520,870             |
| <b>Total</b>                            | <b>\$25,405,754 *</b> |

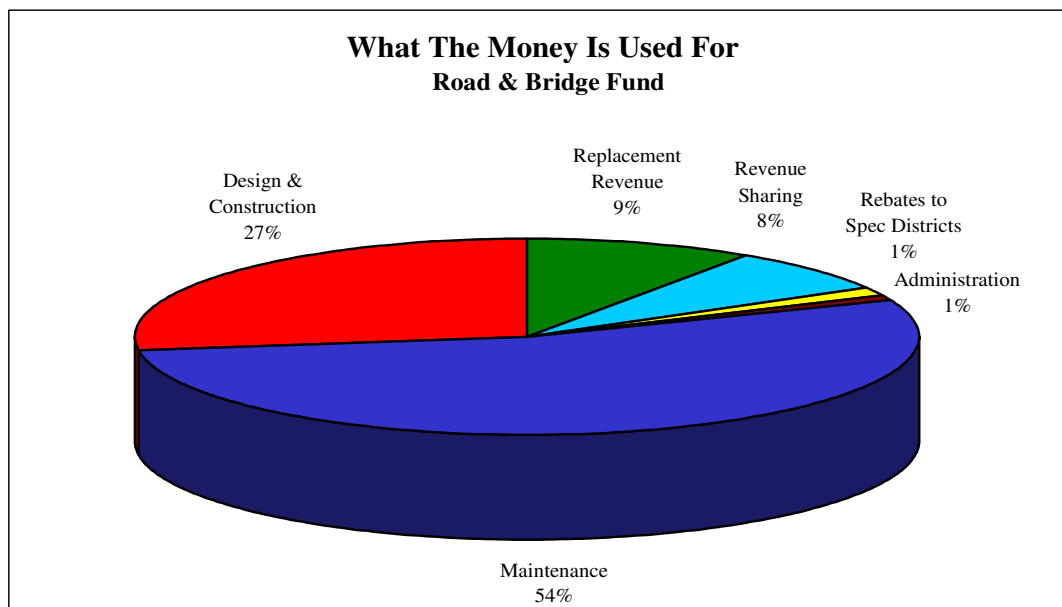
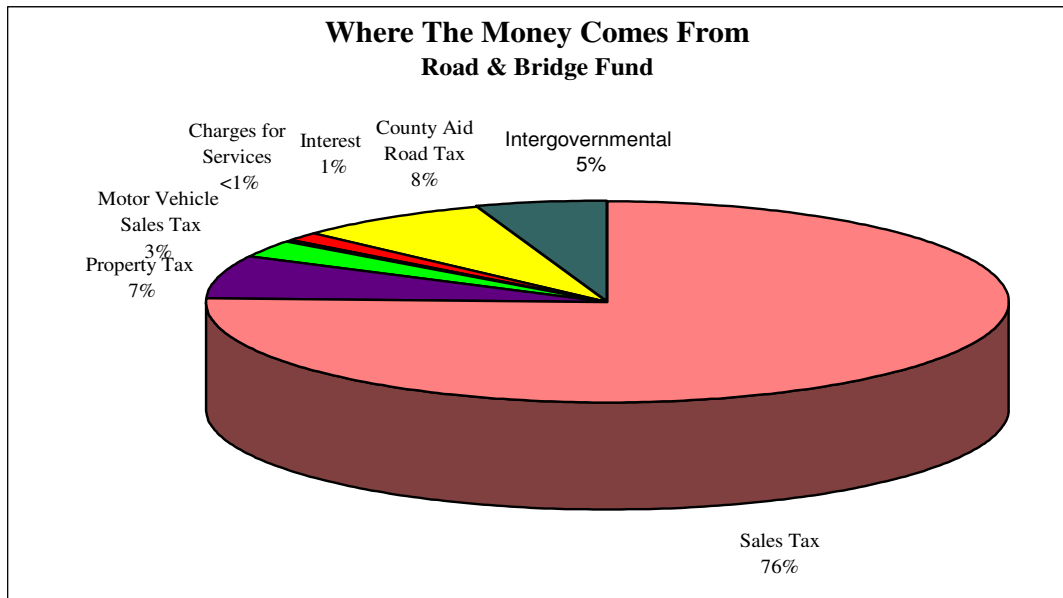
Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

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

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

# Financial Summaries cont'd

## 2007 Budget–Road & Bridge Fund (Major Fund)



### Where The Money Comes From

|                         |              |
|-------------------------|--------------|
| Sales Tax               | \$12,137,000 |
| Property Tax            | 1,118,000    |
| Motor Vehicle Sales Tax | 470,000      |
| Charges for Services    | 26,900       |
| Interest                | 245,880      |
| County Aid Road Tax     | 1,250,000    |
| Intergovernmental       | 829,987      |
|                         | <hr/>        |
|                         | \$16,077,767 |

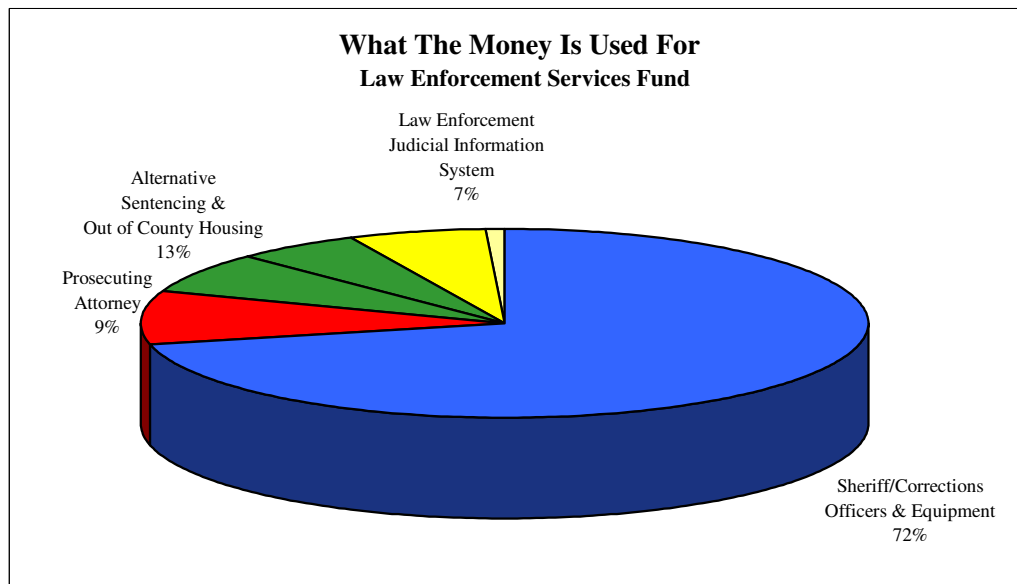
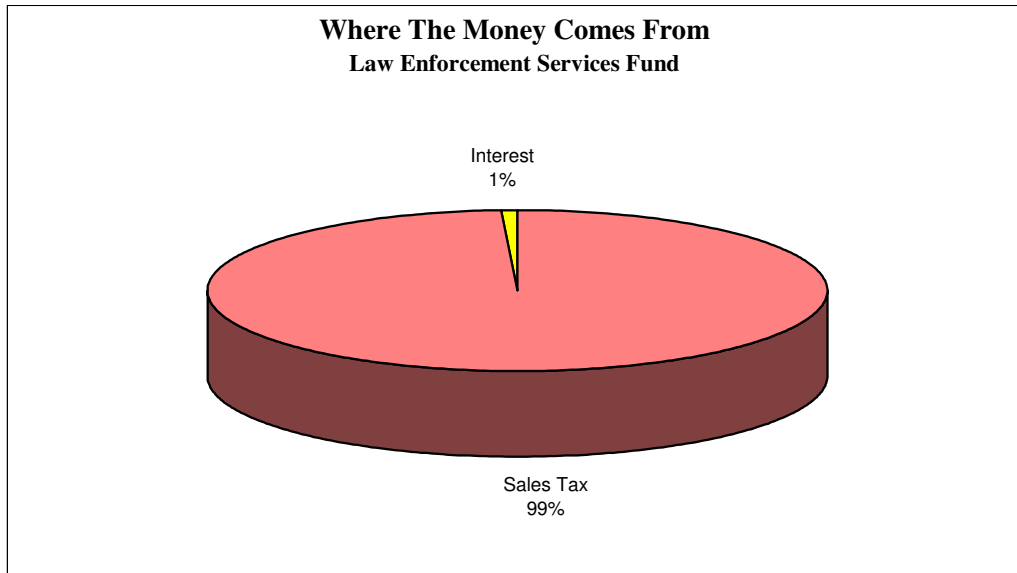
### What The Money Is Used or

|                              |                |
|------------------------------|----------------|
| Replacement Revenue          | \$1,752,700    |
| Revenue Sharing              | 1,382,000      |
| Rebates to Special Districts | 260,300        |
| Administration               | 150,000        |
| Maintenance                  | 10,103,213     |
| Design & Construction        | 5,092,218      |
|                              | <hr/>          |
|                              | \$18,740,431 * |

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

## 2007 Budget–Law Enforcement Services Fund (Major Fund)



### Where The Money Comes From

|           |             |
|-----------|-------------|
| Sales Tax | \$3,034,250 |
| Interest  | 28,712      |
| Other     | 300         |
|           | <hr/>       |
|           | \$3,063,262 |

### What The Money Is Used For

|  |               |
|--|---------------|
| Sheriff/Correction Officers & Equipment            | \$2,292,702   |
| Prosecuting Attorney                               | 286,938       |
| Alternative Sentencing                             | 222,616       |
| Out of County Housing                              | 180,000       |
| Law Enforcement Judicial Information System-County | 196,156       |
| Law Enforcement Judicial Information System-Court  | 28,430        |
|  | <hr/>         |
|  | \$3,206,842 * |

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

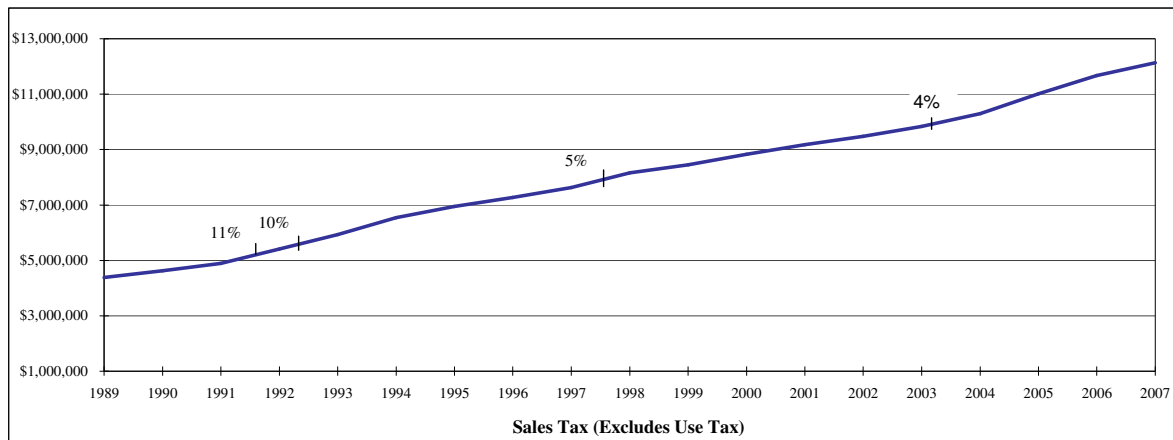
## Sales Tax

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

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

|                       | <u>1999<br/>Actual</u> | <u>2000<br/>Actual</u> | <u>2001<br/>Actual</u> | <u>2002<br/>Actual</u> | <u>2003<br/>Actual</u> |
|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Sales Tax             | \$8,450,433            | \$8,833,057            | \$9,178,946            | \$9,476,493            | \$9,834,025            |
| Sales Tax Growth Rate | 3.6%                   | 4.5%                   | 3.9%                   | 3.2%                   | 3.8%                   |

|                       | <u>2004<br/>Actual</u> | <u>2005<br/>Actual</u> | <u>2006<br/>Projected</u> | <u>2007<br/>Budget</u> |
|-----------------------|------------------------|------------------------|---------------------------|------------------------|
| Sales Tax             | \$10,297,638           | \$11,012,073           | \$11,670,000              | \$12,137,000           |
| Sales Tax Growth Rate | 4.7%                   | 6.9%                   | 6.1%                      | 4.1%                   |



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 and Capital Summaries—

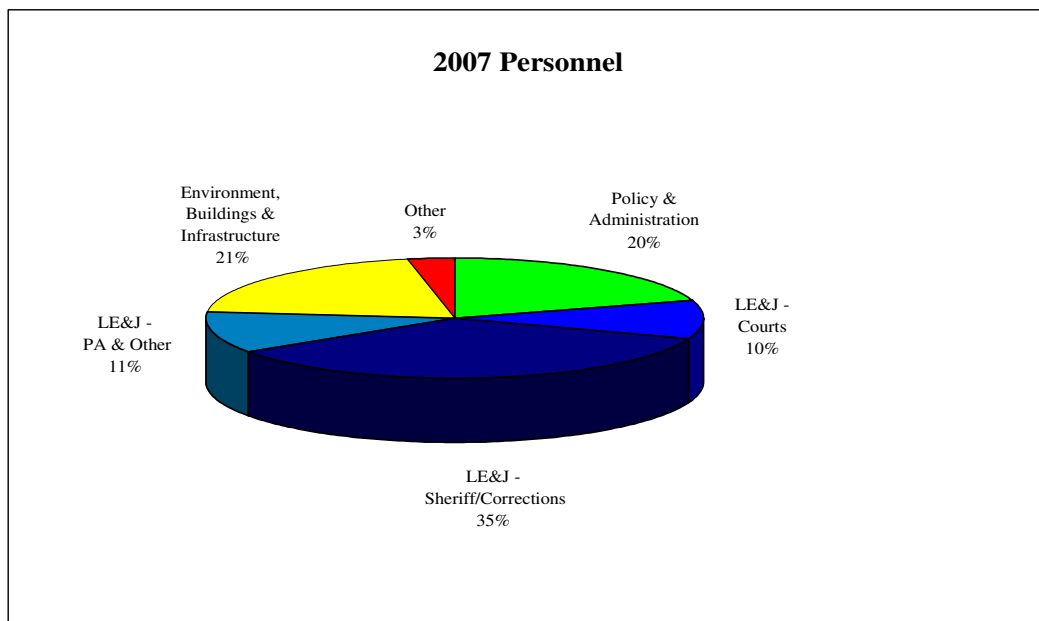
This section contains the following information:

- Personnel—
  - Summary of Personnel (FTEs) by Function for the current budget year
  - Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
  - Comparative Summary of Personnel (FTE) by Function for the last 10 years
- Capital—
  - Comparative Summary of Capital Expenditures for all Funds Combined for the last 10 years
  - Summary of Capital Expenditures by Department, by Fund and Asset Category for the current budget
  - Comparative Summary of Capital Expenditures by Function for the last 10 years

# Personnel

## Summary of Personnel by Function—10 Years

| DEPT NO                                      | DEPT NAME                            | 2007<br>FTE | DEPT NO   | DEPT NAME                            | 2007<br>FTE |
|--|--------------------------------------|-------------|---|--------------------------------------|-------------|
| <b><u>Policy &amp; Administration</u></b>    |                                      |             | <b><u>LE&amp;J - PA &amp; Other</u></b>                   |                                      |             |
| 1110   | Auditor                              | 4.50        | 1200  | Public Administrator                 | 4.50        |
| 1115   | Human Resources                      | 2.00        | 1261  | Prosecuting Attorney                 | 22.32       |
| 1118   | Purchasing                           | 2.50        | 1262  | Victim Witness                       | 2.75        |
| 1121   | County Commission                    | 5.45        | 1263  | IV-D                                 | 9.00        |
| 1126   | County Counselor                     | 1.70        | 2610  | PA Tax Collection                    | 0.62        |
| 1131   | County Clerk                         | 5.25        | 2630  | PA Bad Check Collection              | 2.18        |
| 1132   | Election and Registration            | 7.77        | 2903  | Prosecuting Attorney-Law Enf Sls Tax | 5.00        |
| 1140   | Treasurer                            | 3.63        |   |                                      | 46.37       |
| 1150   | Collector                            | 8.25        | <b><u>Environment, Buildings &amp; Infrastructure</u></b> |                                      |             |
| 1160   | Recorder                             | 9.00        | 1360  | Solid Waste Recycling                | 0.25        |
| 1170   | Information Technology               | 14.00       | 2040  | Public Works-R&B Maintenance         | 55.65       |
| 1176   | GIS - County                         | 2.00        | 2045  | Public Works-Design & Construction   | 14.63       |
| 1194   | Mail Services                        | 1.00        | 6100  | Facilities and Grounds Maintenance   | 6.00        |
| 1196   | Records Management Services          | 0.75        | 6101  | Facilities and Grounds Housekeeping  | 8.00        |
| 2010   | Assessment                           | 16.00       |   |                                      | 84.53       |
| 2110   | Collector Tax Maintenance            | 0.08        |   |                                      |             |
|  |                                      | 83.88       |   |                                      |             |
| <b><u>LE&amp;J - Courts</u></b>              |                                      |             | <b><u>Other</u></b>                                       |                                      |             |
| 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                      | 4.43        | 1750  | Bonne Femme Creek Watershed          | 0.69        |
| 1242   | Juvenile Justice Center              | 4.74        |   |                                      | 12.44       |
| 1243   | Juvenile Justice Grants & Contracts  | 1.83        |   |                                      |             |
| 2904   | Alternate Sentencing-Law Enf Sls Tax | 4.00        |   |                                      |             |
|  |                                      | 42.67       |   |                                      |             |
| <b><u>LE&amp;J - Sheriff/Corrections</u></b> |                                      |             | <b>Grand Total</b>  |                                      |             |
| 1251   | Sheriff                              | 63.09       |   |                                      | 414.54      |
| 1255   | Corrections                          | 60.81       |   |                                      |             |
| 2901   | Sheriff-Law Enf Sls Tax              | 14.75       |   |                                      |             |
| 2902   | Corrections-Law Enf Sls Tax          | 6.00        |   |                                      |             |
|  |                                      | 144.65      |   |                                      |             |



# Personnel cont'd

## Summary of Personnel by Fund—10 Years

| FULL-TIME EQUIVALENTS        |         |                                      |               |               |               |               |               |               |               |               |               |               | 2006-2007     |
|------------------------------|---------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| FUND                         | DEPT NO | DEPT NAME                            | 1998          | 1999          | 2000          | 2001          | 2002          | 2003          | 2004          | 2005          | 2006          | 2007          | Change        |
| 100                          | 1110    | Auditor                              | 4.25          | 4.25          | 4.25          | 4.50          | 4.50          | 4.50          | 4.50          | 4.50          | 4.50          | 4.50          | -             |
| 100                          | 1115    | Human Resources                      | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -             |
| 100                          | 1118    | Purchasing                           | 2.00          | 2.00          | 2.00          | 2.50          | 2.50          | 2.50          | 2.50          | 2.50          | 2.50          | 2.50          | -             |
| 100                          | 1121    | County Commission                    | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          | 5.50          | 5.50          | 5.50          | 5.45          | 5.45          | -             |
| 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          | 1.70          | 0.10          |
| 100                          | 1131    | County Clerk                         | 4.75          | 4.75          | 4.75          | 4.75          | 4.75          | 4.75          | 4.75          | 4.75          | 5.25          | 5.25          | -             |
| 100                          | 1132    | Election and Registration            | 9.25          | 7.38          | 9.68          | 7.00          | 6.77          | 6.77          | 8.77          | 6.77          | 7.77          | 7.77          | -             |
| 100                          | 1140    | Treasurer                            | 3.00          | 3.00          | 3.00          | 3.00          | 3.05          | 3.45          | 3.45          | 3.45          | 3.45          | 3.63          | 0.18          |
| 100                          | 1150    | Collector                            | 5.83          | 5.83          | 6.83          | 6.83          | 6.83          | 6.83          | 7.25          | 8.25          | 8.25          | 8.25          | -             |
| 100                          | 1160    | Recorder                             | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | -             |
| 100                          | 1170    | Information Technology               | 10.00         | 10.00         | 10.00         | 11.00         | 13.00         | 13.00         | 14.00         | 14.00         | 14.00         | 14.00         | -             |
| 100                          | 1175    | GIS - Consortium                     | 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          | 2.00          | -             |
| 100                          | 1194    | Mail Services                        | 1.15          | 1.30          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 1.00          | (1.00)        |
| 100                          | 1196    | Records Management Services          | 0.36          | 0.36          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | -             |
| 100                          | 1200    | Public Administrator                 | 3.00          | 3.00          | 3.00          | 3.50          | 3.50          | 3.50          | 3.50          | 3.50          | 4.50          | 4.50          | -             |
| 100                          | 1210    | Circuit Court Services               | 19.50         | 20.50         | 21.50         | 21.50         | 21.50         | 21.00         | 21.40         | 21.40         | 22.67         | 22.67         | -             |
| 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         | 13.03 a       | 3.88 a        | 3.88          | 3.20          | 4.05          | 4.05          | 4.17          | 4.24          | 4.43          | 0.19          |
| 100                          | 1242    | Juvenile Justice Center              | 24.09         | 14.29 a       | 4.30 a        | 4.30          | 4.44          | 4.44          | 4.62          | 4.74          | 4.70          | 4.74          | 0.04          |
| 100                          | 1243    | Juvenile Justice Grants & Contracts  | 9.24          | 9.32          | 8.19          | 8.36          | 6.99 c        | 6.62 c        | 4.68 c        | 4.24 c        | 3.60 c        | 1.83          | (1.77)        |
| 100                          | 1251    | Sheriff                              | 53.89         | 55.09         | 56.09         | 57.09         | 62.09         | 61.09         | 61.09         | 61.09         | 63.09         | 63.09         | -             |
| 100                          | 1255    | Corrections                          | 41.48         | 54.48 b       | 57.55 b       | 59.51         | 59.26         | 59.26         | 59.31         | 60.31         | 60.81         | 60.81         | -             |
| 100                          | 1261    | Prosecuting Attorney                 | 20.50         | 21.25         | 21.25         | 21.85         | 21.85         | 21.75         | 22.32         | 22.32         | 22.32         | 22.32         | -             |
| 100                          | 1262    | Victim Witness                       | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 2.75          | (0.25)        |
| 100                          | 1263    | IV-D                                 | 6.00          | 6.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 8.00          | 9.00          | 9.00          | -             |
| 100                          | 1340    | NID Administration                   | 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          | 5.42          | 5.42          | 5.42          | -             |
| 100                          | 1720    | Building Codes                       | 5.33          | 5.33          | 5.33          | 5.33          | 5.33          | 6.33          | 6.33          | 6.33          | 6.33          | 6.33          | -             |
| 100                          | 1750    | Bonne Femme Creek Watershed          | -             | -             | -             | -             | -             | 1.00          | 1.00          | 1.00          | 1.00          | 0.69 e        | (0.31)        |
| General Fund Total           |         |                                      | 279.24        | 274.33        | 264.52        | 268.40        | 272.98        | 274.26        | 276.52        | 276.74        | 284.45        | 281.63        | (2.82)        |
| 201                          | 2010    | Assessment                           | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 16.00         | 16.00         | -             |
| 204                          | 2040    | Public Works-R&B Maintenance         | 48.94         | 48.94         | 48.94         | 48.94         | 49.65         | 49.65         | 51.65         | 55.65         | 55.65         | 55.65         | -             |
| 204                          | 2045    | Public Works-Design & Construction   | 13.16         | 13.16         | 13.16         | 12.78         | 12.96         | 13.63         | 13.63         | 13.63         | 13.63         | 14.63         | 1.00          |
| 211                          | 2110    | Collector Tax Maintenance            | -             | -             | -             | -             | -             | -             | -             | 0.08          | 0.08          | 0.08          | -             |
| 250                          | 2500    | Sheriff Forfeiture Money             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 261                          | 2610    | PA Tax Collection                    | 0.30          | 0.30          | 0.30          | 0.60          | 1.00          | 1.00          | 0.50          | 0.50          | 1.12          | 0.62          | (0.50)        |
| 263                          | 2630    | PA Bad Check Collections             | 3.45          | 3.75          | 3.75          | 3.75          | 3.75          | 3.25          | 2.18          | 2.18          | 1.68          | 2.18          | 0.50          |
| 280                          | 2800    | Storage & Preservation               | 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       | 14.75 d       | -             |
| 290                          | 2902    | Corrections-Law Enf Sls Tax          | -             | -             | -             | -             | -             | 6.00 d        | 6.00 d        | 6.00 d        | 6.00 d        | 6.00 d        | -             |
| 290                          | 2903    | Prosecuting Attorney-Law Enf Sls Tax | -             | -             | -             | -             | -             | 2.00 d        | 3.00 d        | 3.00 d        | 5.00 d        | 5.00 d        | -             |
| 290                          | 2904    | Alternate Sentencing-Law Enf Sls Tax | -             | -             | -             | -             | -             | 3.00 d        | 3.50 d        | 4.00 d        | 4.00 d        | 4.00 d        | -             |
| Special Revenue Funds Total  |         |                                      | 81.43         | 82.30         | 82.30         | 82.07         | 83.36         | 108.53        | 110.46        | 114.04        | 117.91        | 118.91        | 1.00          |
| 610                          | 6100    | Facilities and Grounds Maintenance   | 6.50          | 6.50          | 6.50          | 7.00          | 7.00          | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          | -             |
| 610                          | 6101    | Facilities and Grounds Housekeeping  | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 8.00          | 8.00          | 8.00          | 8.00          | -             |
| Internal Service Funds Total |         |                                      | 13.50         | 13.50         | 13.50         | 14.00         | 14.00         | 13.00         | 14.00         | 14.00         | 14.00         | 14.00         | -             |
| Grand Total                  |         |                                      | <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>416.36</u> | <u>414.54</u> | <u>(1.82)</u> |

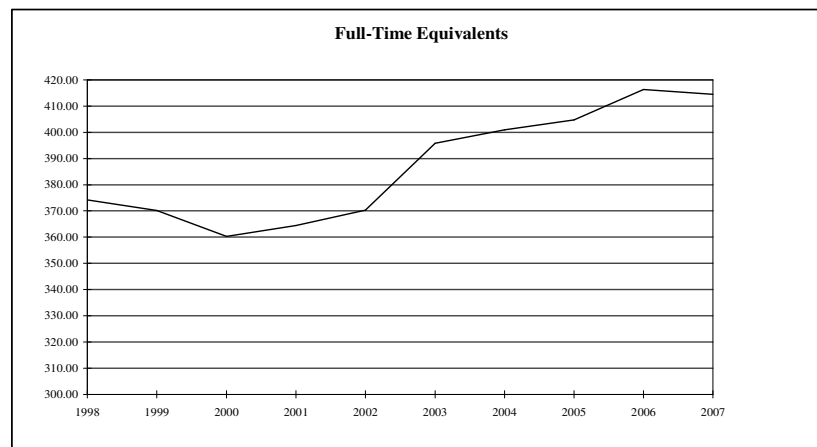
a House bill #971 became effective July 1, 1999. As a result, the State of Missouri assumed responsibility for most full-time Juvenile personnel.

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.

e Grant ends July 1, 2006.

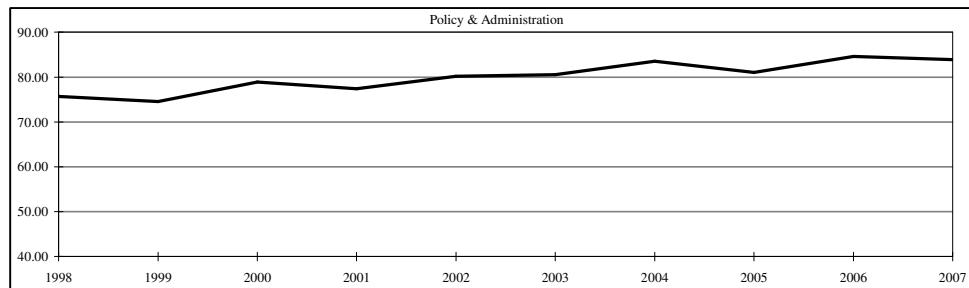




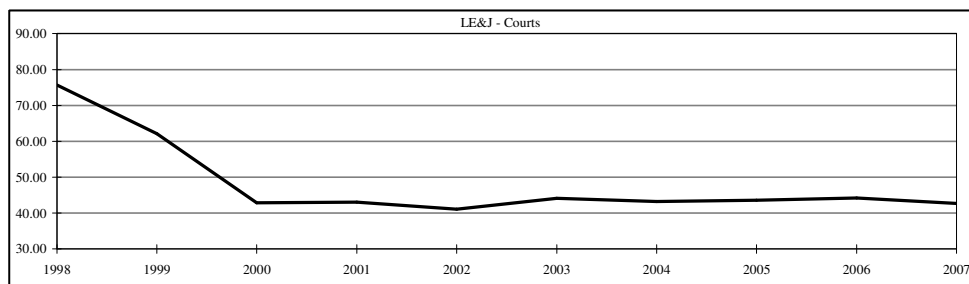
# Personnel cont'd

## Summary of Personnel by Function—10 Years

| DEPT NO                                   | DEPT NAME                   | 1998  | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  |
|---|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b><u>Policy &amp; Administration</u></b> |                             |       |       |       |       |       |       |       |       |       |       |
| 1110                                      | Auditor                     | 4.25  | 4.25  | 4.25  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  |
| 1115                                      | Human Resources             | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| 1118                                      | Purchasing                  | 2.00  | 2.00  | 2.00  | 2.50  | 2.50  | 2.50  | 2.50  | 2.50  | 2.50  | 2.50  |
| 1121                                      | County Commission           | 6.00  | 6.00  | 6.00  | 6.00  | 6.00  | 5.50  | 5.50  | 5.50  | 5.45  | 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  | 1.70  |
| 1131                                      | County Clerk                | 4.75  | 4.75  | 4.75  | 4.75  | 4.75  | 4.75  | 4.75  | 4.75  | 5.25  | 5.25  |
| 1132                                      | Election and Registration   | 9.25  | 7.38  | 9.68  | 7.00  | 6.77  | 6.77  | 8.77  | 6.77  | 7.77  | 7.77  |
| 1140                                      | Treasurer                   | 3.00  | 3.00  | 3.00  | 3.00  | 3.05  | 3.45  | 3.45  | 3.45  | 3.45  | 3.63  |
| 1150                                      | Collector                   | 5.83  | 5.83  | 6.83  | 6.83  | 6.83  | 6.83  | 6.83  | 7.25  | 8.25  | 8.25  |
| 1160                                      | Recorder                    | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  |
| 1170                                      | Information Technology      | 10.00 | 10.00 | 10.00 | 11.00 | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| 1175                                      | GIS - Consortium            | 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  | 2.00  |
| 1194                                      | Mail Services               | 1.15  | 1.30  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 1.00  |
| 1196                                      | Records Management Services | 0.36  | 0.36  | 0.75  | 0.75  | 0.75  | 0.75  | 0.75  | 0.75  | 0.75  | 0.75  |
| 2010                                      | Assessment                  | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 16.00 | 16.00 |
| 2110                                      | Collector Tax Maintenance   | -     | -     | -     | -     | -     | -     | -     | 0.08  | 0.08  | 0.08  |
| 2800                                      | Storage & Preservation      | 0.58  | 1.15  | 1.15  | 1.00  | 1.00  | 1.00  | 1.00  | -     | -     | -     |
|   |                             | 75.67 | 74.52 | 78.91 | 77.41 | 80.15 | 80.55 | 83.55 | 81.05 | 84.60 | 83.88 |



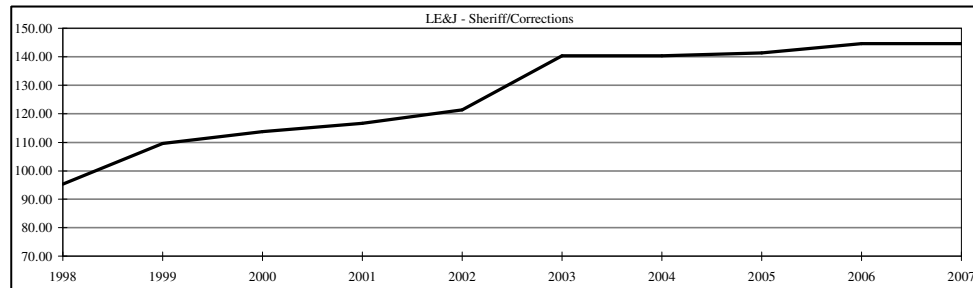
|                                 |                                      | 1998  | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  |
|---------------------------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b><u>LE&amp;J - Courts</u></b> |                                      |       |       |       |       |       |       |       |       |       |       |
| 1210                            | Circuit Court Services               | 19.50 | 20.50 | 21.50 | 21.50 | 21.50 | 21.00 | 21.40 | 21.40 | 22.67 | 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 | 13.03 | 3.88  | 3.88  | 3.20  | 4.05  | 4.05  | 4.17  | 4.24  | 4.43  |
| 1242                            | Juvenile Justice Center              | 24.09 | 14.29 | 4.30  | 4.30  | 4.44  | 4.44  | 4.62  | 4.74  | 4.70  | 4.74  |
| 1243                            | Juvenile Justice Grants & Contracts  | 9.24  | 9.32  | 8.19  | 8.36  | 6.99  | 6.62  | 4.68  | 4.24  | 3.60  | 1.83  |
| 2904                            | Alternate Sentencing-Law Enf Sls Tax | -     | -     | -     | -     | -     | 3.00  | 3.50  | 4.00  | 4.00  | 4.00  |
|                                 |                                      | 80.28 | 62.14 | 42.87 | 43.04 | 41.13 | 44.11 | 43.25 | 43.55 | 44.21 | 42.67 |



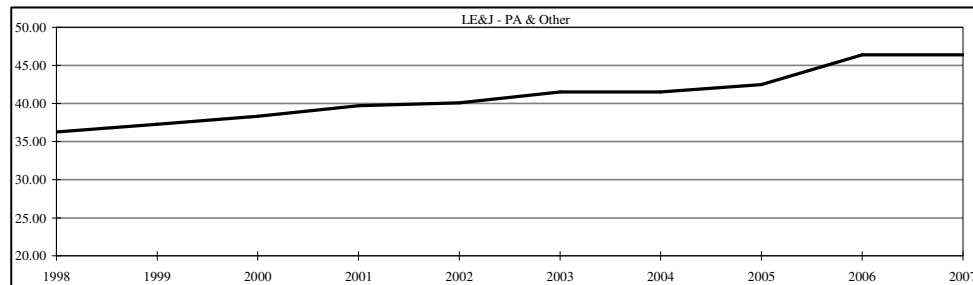
# Personnel cont'd

## Summary of Personnel by Function—10 Years

| DEPT NO                                      | DEPT NAME                   | 1998         | 1999          | 2000          | 2001          | 2002          | 2003          | 2004          | 2005          | 2006          | 2007          |
|--|-----------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b><u>LE&amp;J - Sheriff/Corrections</u></b> |                             |              |               |               |               |               |               |               |               |               |               |
| 1251   | Sheriff                     | 53.89        | 55.09         | 56.09         | 57.09         | 62.09         | 61.09         | 61.09         | 61.09         | 63.09         | 63.09         |
| 1255   | Corrections                 | 41.48        | 54.48         | 57.55         | 59.51         | 59.26         | 59.26         | 59.31         | 60.31         | 60.81         | 60.81         |
| 2500   | Sheriff Forfeiture Money    | -            | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 2901   | Sheriff-Law Enf Sls Tax     | -            | -             | -             | -             | -             | 14.00         | 14.00         | 14.00         | 14.75         | 14.75         |
| 2902   | Corrections-Law Enf Sls Tax | -            | -             | -             | -             | -             | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          |
|  |                             | <u>95.37</u> | <u>109.57</u> | <u>113.64</u> | <u>116.60</u> | <u>121.35</u> | <u>140.35</u> | <u>140.40</u> | <u>141.40</u> | <u>144.65</u> | <u>144.65</u> |



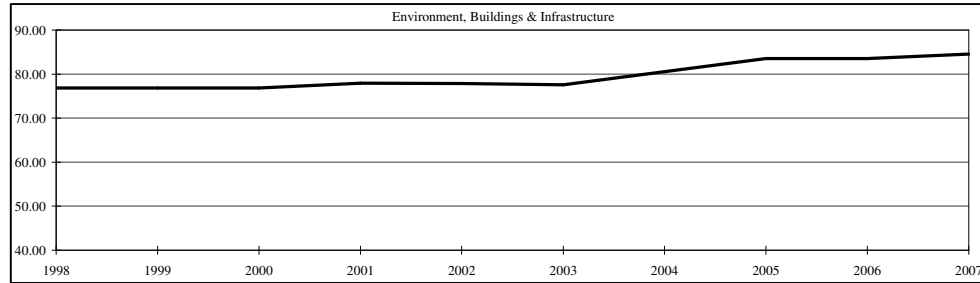
|   | 1998                                 | 1999         | 2000         | 2001         | 2002         | 2003         | 2004         | 2005         | 2006         | 2007         |
|---|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b><u>LE&amp;J - PA &amp; Other</u></b> |                                      |              |              |              |              |              |              |              |              |              |
| 1200                                    | Public Administrator                 | 3.00         | 3.00         | 3.00         | 3.50         | 3.50         | 3.50         | 3.50         | 4.50         | 4.50         |
| 1261                                    | Prosecuting Attorney                 | 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         | 2.75         | 2.75         |
| 1263                                    | IV-D                                 | 6.00         | 6.00         | 7.00         | 7.00         | 7.00         | 7.00         | 7.00         | 8.00         | 9.00         |
| 2610                                    | PA Tax Collection                    | 0.30         | 0.30         | 0.30         | 0.60         | 1.00         | 1.00         | 0.50         | 0.50         | 1.12         |
| 2630                                    | PA Bad Check Collections             | 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         | 5.00         |
|   |                                      | <u>36.25</u> | <u>37.30</u> | <u>38.30</u> | <u>39.70</u> | <u>40.10</u> | <u>41.50</u> | <u>41.50</u> | <u>42.50</u> | <u>46.37</u> |



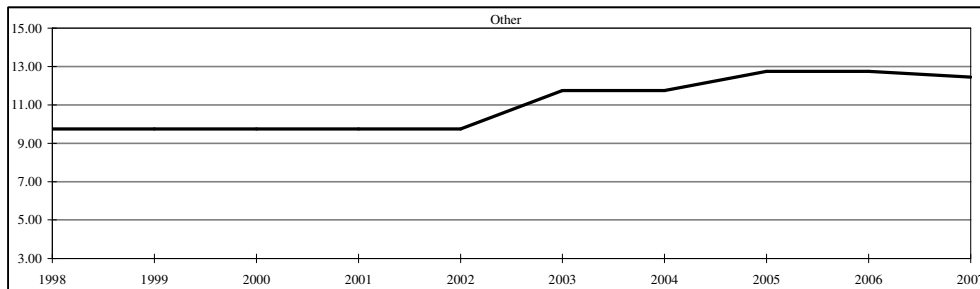
# Personnel cont'd

## Summary of Personnel by Function—10 Years

| DEPT NO  | DEPT NAME                           | 1998         | 1999         | 2000         | 2001         | 2002         | 2003         | 2004         | 2005         | 2006         | 2007         |
|--|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Environment, Buildings &amp; Infrastructure</b> |                                     |              |              |              |              |              |              |              |              |              |              |
| 1340   | NID Administration                  | 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        | 49.65        | 49.65        | 51.65        | 55.65        | 55.65        | 55.65        |
| 2045   | Public Works-Design & Construction  | 13.16        | 13.16        | 13.16        | 12.78        | 12.96        | 13.63        | 13.63        | 13.63        | 13.63        | 14.63        |
| 6100   | Facilities and Grounds Maintenance  | 6.50         | 6.50         | 6.50         | 7.00         | 7.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         |
| 6101   | Facilities and Grounds Housekeeping | 7.00         | 7.00         | 7.00         | 7.00         | 7.00         | 7.00         | 8.00         | 8.00         | 8.00         | 8.00         |
|  |                                     | <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> | <u>84.53</u> |



|              |                             | 1998        | 1999        | 2000        | 2001        | 2002        | 2003         | 2004         | 2005         | 2006         | 2007         |
|--------------|-----------------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|
| <b>Other</b> |                             |             |             |             |             |             |              |              |              |              |              |
| 1710         | Planning and Zoning         | 4.42        | 4.42        | 4.42        | 4.42        | 4.42        | 4.42         | 4.42         | 5.42         | 5.42         | 5.42         |
| 1720         | Building Codes              | 5.33        | 5.33        | 5.33        | 5.33        | 5.33        | 6.33         | 6.33         | 6.33         | 6.33         | 6.33         |
| 1750         | Bonne Femme Creek Watershed | -           | -           | -           | -           | -           | 1.00         | 1.00         | 1.00         | 1.00         | 0.69         |
|              |                             | <u>9.75</u> | <u>9.75</u> | <u>9.75</u> | <u>9.75</u> | <u>9.75</u> | <u>11.75</u> | <u>11.75</u> | <u>12.75</u> | <u>12.75</u> | <u>12.44</u> |

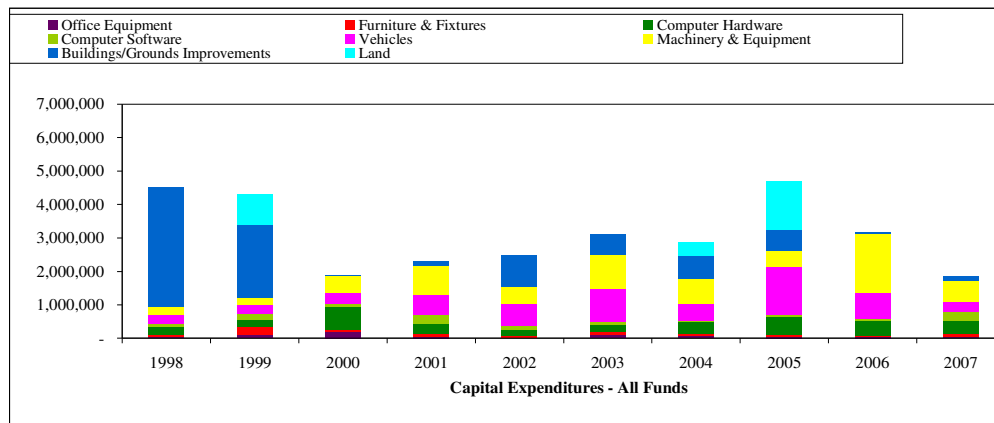


|             | 1998          | 1999          | 2000          | 2001          | 2002          | 2003          | 2004          | 2005          | 2006          | 2007          |
|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Grand Total | <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>416.11</u> | <u>414.54</u> |

# Capital Expenditures

## Summary of Capital Expenditures—All Funds Combined—10 Years

|                                | 1998<br>Actual      | 1999<br>Actual      | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Office Equipment               | \$ 31,377           | \$ 119,420          | \$ 181,422          | \$ 49,759           | \$ 25,562           |
| Furniture & Fixtures           | 75,524              | 217,178             | 80,231              | 89,532              | 49,210              |
| Computer Hardware              | 253,644             | 211,801             | 696,816             | 292,530             | 199,060             |
| Computer Software              | 68,655              | 181,279             | 72,411              | 276,695             | 97,547              |
| Vehicles                       | 263,087             | 271,591             | 326,892             | 602,003             | 662,650             |
| Machinery & Equipment          | 264,035             | 211,572             | 515,863             | 845,052             | 523,080             |
| Buildings/Grounds Improvements | 3,562,158 a         | 2,191,966 a         | 22,016              | 149,130             | 921,042             |
| Land                           | -                   | 910,000             | -                   | -                   | -                   |
| Total Capital Expenditures     | <u>\$ 4,518,481</u> | <u>\$ 4,314,807</u> | <u>\$ 1,895,651</u> | <u>\$ 2,304,701</u> | <u>\$ 2,478,151</u> |
|                                | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected   | 2007<br>Budget      |
| Office Equipment               | \$ 85,743           | \$ 63,886           | \$ 46,674           | \$ 39,493           | \$ 51,963           |
| Furniture & Fixtures           | 87,387              | 69,305              | 63,145              | 48,620              | 68,140              |
| Computer Hardware              | 249,563             | 351,291             | 527,831             | 421,602             | 412,639             |
| Computer Software              | 62,086              | 29,337              | 66,415              | 60,737              | 271,671             |
| Vehicles                       | 996,667 b           | 533,746 b           | 1,431,557           | 790,765             | 284,052             |
| Machinery & Equipment          | 1,008,282 b         | 727,185 b           | 478,317             | 1,760,218           | 642,945             |
| Buildings/Grounds Improvements | 609,582             | 708,183             | 626,700             | 47,661              | 131,250             |
| Land                           | -                   | 390,000             | 1,451,500           | -                   | -                   |
| Total Capital Expenditures     | <u>\$ 3,099,310</u> | <u>\$ 2,872,932</u> | <u>\$ 4,692,139</u> | <u>\$ 3,169,096</u> | <u>\$ 1,862,660</u> |



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

|   | 1998<br>Actual      | 1999<br>Actual      | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Capital Expenditures                              | \$ 4,518,481        | \$ 1,616,472        | \$ 1,895,651        | \$ 2,304,701        | \$ 2,478,151        |
| Less: Capital Expenditures in Non-Governmental Funds    | (26,501)            | (156,740)           | (51,249)            | (132,200)           | (94,585)            |
| Capital Outlay per schedule of Expenditures by Function | <u>\$ 4,491,980</u> | <u>\$ 1,459,732</u> | <u>\$ 1,844,402</u> | <u>\$ 2,172,501</u> | <u>\$ 2,383,566</u> |
|   | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected   | 2007<br>Budget      |
| Total Capital Expenditures                              | \$ 3,099,310        | \$ 2,872,932        | \$ 4,692,139        | \$ 3,169,096        | \$ 1,862,660        |
| Less: Capital Expenditures in Non-Governmental Funds    | (154,093)           | (5,122)             | (20,006)            | (1,889)             | (4,050)             |
| Capital Outlay per schedule of Expenditures by Function | <u>\$ 2,945,217</u> | <u>\$ 2,867,810</u> | <u>\$ 4,672,133</u> | <u>\$ 3,167,207</u> | <u>\$ 1,858,610</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—2007 Budget

| Fund               | Dept No | Dept Name                      | Office Equipment |             | Furniture & Fixtures |             | Computer Hardware |             | Computer Software |             | Vehicles  |             | Machinery & Equipment |             | Buildings/Ground Improvements |
|--------------------|---------|--------------------------------|------------------|-------------|----------------------|-------------|-------------------|-------------|-------------------|-------------|-----------|-------------|-----------------------|-------------|-------------------------------|
|                    |         |                                | Addition         | Replacement | Addition             | Replacement | Addition          | Replacement | Addition          | Replacement | Addition  | Replacement | Addition              | Replacement |                               |
| 100                | 1110    | Auditor                        | \$ -             | \$ 7,500    | \$ -                 | \$ -        | \$ -              | \$ -        | \$ -              | \$ -        | \$ -      | \$ -        | \$ -                  | \$ -        | \$ -                          |
| 100                | 1115    | Human Resources                | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1118    | Purchasing                     | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1121    | County Commission              | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1126    | County Counselor               | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1131    | County Clerk                   | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1132    | Election and Registration      | 13,100           | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1140    | Treasurer                      | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1150    | Collector                      | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1160    | Recorder                       | -                | 3,500       | -                    | 5,400       | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1170    | Information Technology         | -                | -           | -                    | -           | 26,941            | 170,083     | 45,844            | 5,000       | -         | -           | -                     | -           | -                             |
| 100                | 1175    | GIS - Consortium               | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1176    | GIS - County                   | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1191    | Insurance & Safety             | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1194    | Mail Services                  | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1196    | Records Management Services    | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1200    | Public Administrator           | 1,414            | 449         | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1210    | Circuit Court Services         | 5,400            | 9,500       | 8,300                | 2,750       | 7,220             | 4,400       | 5,540             | -           | -         | -           | -                     | -           | -                             |
| 100                | 1221    | Circuit Clerk                  | -                | 8,000       | -                    | 1,000       | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1230    | Jury Services & Court Costs    | -                | -           | -                    | -           | 16,400            | -           | 325               | -           | -         | -           | -                     | 3,375       | -                             |
| 100                | 1241    | Juvenile Office                | 900              | 400         | -                    | 8,000       | -                 | 750         | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1242    | Juvenile Justice Center        | -                | 300         | -                    | 3,500       | 1,200             | 3,050       | -                 | -           | -         | -           | -                     | 8,510       | -                             |
| 100                | 1243    | Juvenile Justice Grants        | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1251    | Sheriff                        | -                | 1,500       | -                    | 9,840       | -                 | -           | -                 | -           | -         | -           | -                     | 5,000       | -                             |
| 100                | 1255    | Corrections                    | -                | -           | -                    | -           | -                 | -           | -                 | -           | 25,000    | 25,000      | 6,100                 | 23,425      | -                             |
| 100                | 1261    | Prosecuting Attorney           | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | 13,200      | 600                   | -           | -                             |
| 100                | 1262    | Victim Witness                 | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1263    | IV-D                           | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| 100                | 1280    | Medical Examiner               | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | 6,250                         |
| 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            | -                | -           | -                    | -           | -                 | -           | 5,700             | -           | -         | -           | -                     | -           | -                             |
| 100                | 1720    | Building Codes                 | -                | -           | -                    | -           | -                 | -           | 3,800             | -           | -         | 21,052      | -                     | -           | -                             |
| 100                | 1730    | Animal Control                 | -                | -           | -                    | -           | -                 | -           | -                 | -           | -         | -           | -                     | -           | -                             |
| General Fund Total |         |                                | \$ 20,814        | \$ 31,149   | \$ 8,300             | \$ 30,490   | \$ 51,761         | \$ 178,283  | \$ 61,209         | \$ 5,000    | \$ 25,000 | \$ 59,252   | \$ 6,700              | \$ 40,310   | \$ 6,250                      |

# Capital Expenditures cont'd

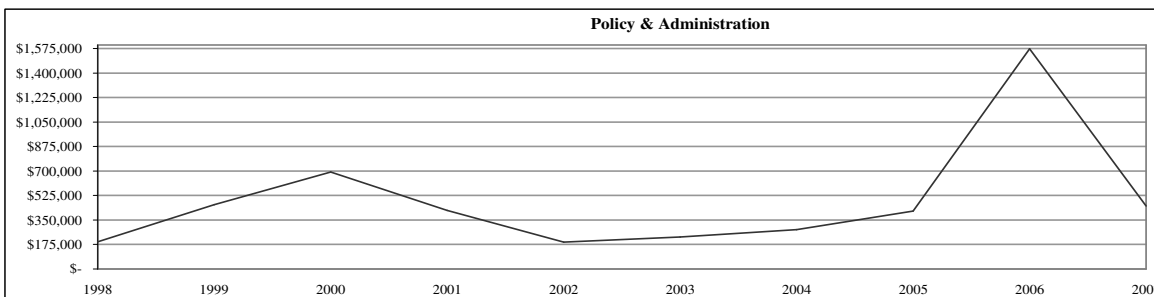
## Summary of Capital Expenditures by Fund—2007 Budget

| Fund                         | Dept No | Dept Name                                   | Office Equipment |                  | Furniture & Fixtures |                  | Computer Hardware |                   | Computer Software |                  | Vehicles         |                   | Machinery & Equipment |                   | Buildings/Ground Improvements |
|------------------------------|---------|---|------------------|------------------|----------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-----------------------|-------------------|-------------------------------|
|                              |         |   | Addition         | Replacement      | Addition             | Replacement      | Addition          | Replacement       | Addition          | Replacement      | Addition         | Replacement       | Addition              | Replacement       |                               |
| 201                          | 2010    | Assessment                                  | -                | -                | 600                  | 1,500            | 5,600             | 34,700            | 9,700             | -                | -                | -                 | -                     | -                 | -                             |
| 202                          | 2020    | E-911 Emergency Telephone                   | -                | -                | -                    | -                | 14,000            | -                 | 19,000            | -                | -                | -                 | -                     | -                 | -                             |
| 204                          | 2040    | Public Works-R&B Maintenance                | -                | -                | -                    | -                | -                 | 9,200             | -                 | -                | -                | 45,800            | 179,100               | 233,750           | 125,000                       |
| 204                          | 2045    | Public Works-Design & Construction          | -                | -                | -                    | -                | 9,132             | 17,604            | 5,700             | -                | -                | -                 | 1,000                 | -                 | -                             |
| 210                          | 2100    | Local Emergency Planning Committee          | -                | -                | -                    | -                | 3,000             | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 212                          | 2120    | Fairgrounds Maintenance Fund                | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 230                          | 2300    | Election Services                           | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 250                          | 2500    | Sheriff Forfeiture Money                    | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 261                          | 2610    | PA Tax Collection                           | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 263                          | 2630    | PA Bad Check Collections                    | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 280                          | 2800    | Storage & Preservation                      | -                | -                | 27,000               | -                | 3,200             | 27,300            | 62,000            | -                | -                | -                 | -                     | -                 | -                             |
| 283                          | 2830    | Circuit Drug Court                          | -                | -                | -                    | -                | 1,200             | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 285                          | 2850    | Administration of Justice                   | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 290                          | 2901    | Sheriff-Law Enf Sls Tax                     | -                | -                | -                    | -                | 41,364            | -                 | 507               | -                | -                | 154,000           | 117,485               | 37,100            | -                             |
| 290                          | 2902    | Corrections-Law Enf Sls Tax                 | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 290                          | 2903    | Prosecuting Attorney-Law Enf Sls Tax        | -                | -                | -                    | -                | -                 | 1,500             | 500               | -                | -                | -                 | -                     | -                 | -                             |
| 290                          | 2904    | Alternative Sentencing-Law Enf Sls Tax      | -                | -                | 250                  | -                | 500               | 1,200             | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 290                          | 2905    | Judicial Information System-Law Enf Sls Tax | -                | -                | -                    | -                | 11,545            | -                 | 69,055            | 39,000           | -                | -                 | -                     | -                 | -                             |
| 290                          | 2905    | Information System-Court Only               | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | 25,000                | -                 | -                             |
| Special Revenue Funds Total  |         |   | \$ -             | \$ -             | \$ 27,850            | \$ 1,500         | \$ 89,541         | \$ 91,504         | \$ 166,462        | \$ 39,000        | \$ -             | \$ 199,800        | \$ 322,585            | \$ 270,850        | \$ 125,000                    |
| 610                          | 6100    | Facilities and Grounds Maintenance          | -                | -                | -                    | -                | -                 | 1,550             | -                 | -                | -                | -                 | -                     | -                 | -                             |
| 610                          | 6101    | Facilities and Grounds Housekeeping         | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | 2,500                 | -                 | -                             |
| 620                          | 6200    | Capital Repairs & Replacements              | -                | -                | -                    | -                | -                 | -                 | -                 | -                | -                | -                 | -                     | -                 | -                             |
| Internal Service Funds Total |         |   | \$ -             | \$ -             | \$ -                 | \$ -             | \$ -              | \$ 1,550          | \$ -              | \$ -             | \$ -             | \$ -              | \$ 2,500              | \$ -              | \$ -                          |
| Total                        |         |   | <u>\$ 20,814</u> | <u>\$ 31,149</u> | <u>\$ 36,150</u>     | <u>\$ 31,990</u> | <u>\$ 141,302</u> | <u>\$ 271,337</u> | <u>\$ 227,671</u> | <u>\$ 44,000</u> | <u>\$ 25,000</u> | <u>\$ 259,052</u> | <u>\$ 331,785</u>     | <u>\$ 311,160</u> | <u>\$ 131,250</u>             |

# Capital Expenditures cont'd

## Summary of Capital Expenditures by Function—10 Years

| Dept No                            | Dept Name                        | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual    | 2002<br>Actual |
|------------------------------------|----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| <b>Policy &amp; Administration</b> |                                  |                |                |                |                   | \$ -           |
| 1110                               | Auditor                          | \$ -           | \$ -           | \$ -           | \$ 2,689          | -              |
| 1115                               | Human Resources                  | 1,433          | 2,101          | 1,571          | 10,192            | 15,383         |
| 1118                               | Purchasing                       | 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                        | -              | 574            | 1,055          | 20,000 t          | 2,578          |
| 1150                               | Collector                        | 511            | 5,826          | 733            | 343               | 3,297          |
| 1160                               | Recorder                         | -              | 6,390          | 3              | 230               | 1,122          |
| 1170                               | Information Technology           | 132,508        | 326,001 a      | 411,032 o      | 242,328           | 127,615        |
| 1175                               | GIS - Consortium                 | 13,646         | 4,139          | 15,702         | -                 | -              |
| 1176                               | GIS - County                     | -              | -              | -              | 30,155            | 6,005          |
| 1191                               | Insurance & Safety               | -              | -              | -              | -                 | -              |
| 1194                               | Mail Services                    | -              | 18,810         | -              | -                 | -              |
| 1196                               | Records Management Services      | 28,575         | 5,564          | -              | -                 | -              |
| 1288                               | Public Safety Grants/Spec Proj   | -              | -              | -              | -                 | -              |
| 2010                               | Assessment                       | 16,387         | 16,842         | 77,287 s       | 51,863            | 24,656         |
| 2110                               | Collector Tax Maint Activity     | -              | -              | -              | -                 | -              |
| 2300                               | Election Services                | -              | -              | 818            | -                 | 3,112          |
| 2310                               | HAVA Requirements Payments Grant | -              | -              | -              | -                 | -              |
| 2311                               | Election Reform Payments Grant   | -              | -              | -              | -                 | -              |
| 2800                               | Storage & Preservation           | 1,071          | -              | 118,305 s      | 55,129            | 8,460          |
|                                    |                                  | \$ 194,416     | \$ 458,717     | \$ 693,611     | \$ 416,812        | \$ 192,228     |
|                                    |                                  | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
| 1110                               | Auditor                          | \$ -           | \$ -           | \$ -           | \$ -              | \$ 7,500       |
| 1115                               | Human Resources                  | -              | 649            | 497            | -                 | -              |
| 1118                               | Purchasing                       | 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          | -              | -              | 71,440            | 13,100         |
| 1140                               | Treasurer                        | -              | 14,000 v       | -              | 2,307             | -              |
| 1150                               | Collector                        | 2,104          | -              | 3,508          | -                 | -              |
| 1160                               | Recorder                         | 11,133         | -              | 694            | (694)             | 8,900          |
| 1170                               | Information Technology           | 126,182        | 173,072 v      | 166,491        | 289,299           | 247,868        |
| 1175                               | GIS - Consortium                 | -              | 14,571         | 10,589         | -                 | -              |
| 1176                               | GIS - County                     | 7,264          | -              | -              | -                 | -              |
| 1191                               | Insurance & Safety               | 9,900          | 1,437          | -              | -                 | -              |
| 1194                               | Mail Services                    | 1,034          | -              | -              | -                 | -              |
| 1196                               | Records Management Services      | -              | -              | -              | -                 | -              |
| 1288                               | Public Safety Grants/Spec Proj   | -              | -              | 78,449         | 5,355             | -              |
| 2010                               | Assessment                       | 16,616         | 12,178         | 133,751        | 40,377            | 52,100         |
| 2110                               | Collector Tax Maint Activity     | 9,025          | 9,253          | 13,491         | 6,329             | -              |
| 2300                               | Election Services                | -              | 25,403         | -              | 2,458             | -              |
| 2310                               | HAVA Requirements Payments Grant | -              | -              | -              | 1,117,620         | -              |
| 2311                               | Election Reform Payments Grant   | -              | -              | -              | 9,905             | -              |
| 2800                               | Storage & Preservation           | 18,482         | 25,830         | 6,264          | 29,069            | 119,500        |
|                                    |                                  | \$ 227,866     | \$ 281,827     | \$ 414,800     | \$ 1,573,465      | \$ 448,968     |



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

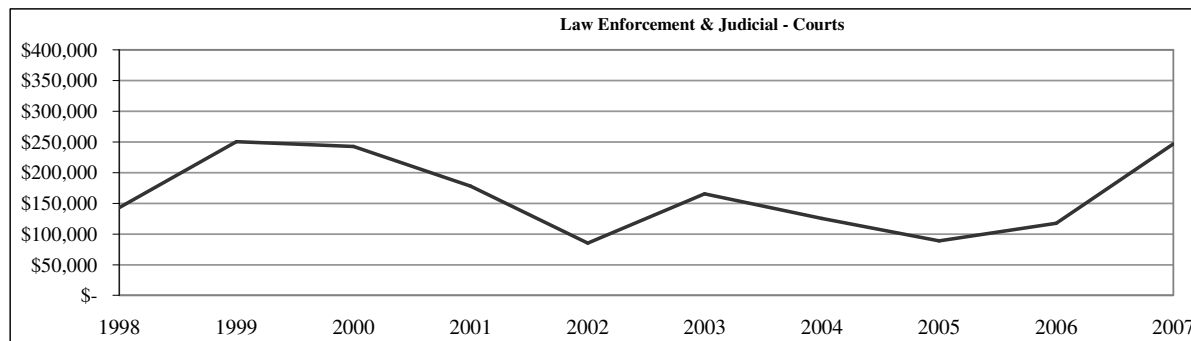
# Capital Expenditures cont'd

## Summary of Capital Expenditures by Function—10 Years

| Dept No  | Dept Name                                   | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual | 2002<br>Actual |
|--|---|----------------|----------------|----------------|----------------|----------------|
| <b>Law Enforcement &amp; Judicial - Courts</b> |   |                |                |                |                |                |
| 1210   | Circuit Court Services                      | \$ 84,611 c    | \$ 38,695      | \$ 66,220      | \$ 56,236      | \$ 24,680      |
| 1215   | Public Safety & Judicial Project            | -              | -              | -              | -              | -              |
| 1221   | Circuit Clerk                               | 23,751         | 15,687         | 38,920         | 27,927         | 11,486         |
| 1230   | Jury Services & Court Costs                 | 4,057          | 40,825 d       | 69,452 e       | 11,393         | 12,361         |
| 1241   | Juvenile Office                             | 12,397         | 20,256         | 48,375         | 34,271         | 21,106         |
| 1242   | Juvenile Justice Center                     | 14,920         | 131,428 d      | 10,677         | 10,213         | 11,433         |
| 1243   | Juvenile Justice Grants                     | 3,072          | 3,597          | 8,742          | 38,176         | 3,854          |
| 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               | -              | -              | -              | -              | -              |
|  |   | \$ 142,808     | \$ 250,488     | \$ 242,792     | \$ 178,216     | \$ 84,920      |

|      |   | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
|------|---|----------------|----------------|----------------|-------------------|----------------|
| 1210 | Circuit Court Services                      | \$ 26,240      | \$ 22,567      | \$ 18,137      | \$ 31,895         | \$ 43,110      |
| 1215 | Public Safety & Judicial Project            | -              | -              | -              | -                 | -              |
| 1221 | Circuit Clerk                               | 44,227         | 7,870          | 19,928         | 22,532            | 9,000          |
| 1230 | Jury Services & Court Costs                 | 39,479 y       | 20,428         | 9,116          | 16,125            | 20,100         |
| 1241 | Juvenile Office                             | 14,822         | 17,134         | 15,673         | 7,491             | 10,050         |
| 1242 | Juvenile Justice Center                     | 20,940         | 8,854          | 7,121          | 10,034            | 16,560         |
| 1243 | Juvenile Justice Grants                     | 2,365          | 13,091         | 12,637         | 24,145            | -              |
| 2830 | Circuit Drug Court                          | 1,952          | -              | 394            | 1,200             | 1,200          |
| 2850 | Administration of Justice                   | -              | -              | -              | 1,588             | -              |
| 2904 | Alternate Sentencing-Law Enf Sls Tax        | 15,681         | 3,100          | 4,297          | 2,395             | 1,950          |
| 2905 | Judicial Information System-Law Enf Sls Tax | -              | 9,771          | 1,569          | -                 | 119,600        |
| 2907 | Information System-Court Only               | -              | 22,203         | -              | -                 | 25,000         |
|      |   | \$ 165,706     | \$ 125,018     | \$ 88,872      | \$ 117,405        | \$ 246,570     |



- 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                     | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual | 2002<br>Actual |
|---|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Law Enforcement &amp; Judicial - Sheriff/Corrections</b> |                               |                |                |                |                |                |
| 1251  | Sheriff                       | \$ 249,013     | \$ 256,779     | \$ 290,293     | \$ 264,173     | \$ 155,607     |
| 1255  | Corrections                   | 36,273         | 35,358         | 41,944         | 177,668        | 19,294         |
| 1287  | Emergency Services & Dispatch | -              | -              | 10,291         | -              | -              |
| 2500  | Sheriff Forfeiture Money      | 19,734         | 19,619         | 18,964         | 3,100          | 21,912         |
| 2522  | DARE Program                  | -              | -              | -              | -              | -              |
| 2523  | Sheriff K9 Program            | -              | -              | -              | 8,000          | 9,000          |
| 2530  | Local Law Enforcement Grant   | 26,369         | 2,031          | 68,180         | 8,060          | 73,567         |
| 2532  | Local Law Enforcement Grant   | -              | -              | -              | -              | 34,415         |
| 2533  | Local Law Enforcement Grant   | -              | -              | -              | -              | -              |
| 2534  | Local Law Enforcement Grant   | -              | -              | -              | -              | -              |
| 2535  | Local Law Enforcement Grant   | -              | -              | -              | -              | -              |
| 2536  | Local Law Enforcement Grant   | -              | -              | -              | -              | -              |
| 2540  | Sheriff Civil Charges         | -              | -              | -              | -              | 20,514         |
| 2550  | Sheriff Revolving Fund        | -              | -              | -              | -              | -              |
| 2901  | Sheriff-Law Enf Sls Tax       | -              | -              | -              | -              | -              |
| 2902  | Corrections-Law Enf Sls Tax   | -              | -              | -              | -              | -              |
|   |                               | \$ 331,389     | \$ 313,787     | \$ 429,672     | \$ 461,001     | \$ 334,309     |

|      |                               | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
|------|-------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 1251 | Sheriff                       | \$ 43,559      | \$ 63,489      | \$ 87,844      | \$ 13,404         | \$ 16,340      |
| 1255 | Corrections                   | 31,465         | 26,159         | 33,227         | 61,156            | 79,525         |
| 1287 | Emergency Services & Dispatch | 26,050         | 30,781         | -              | -                 | -              |
| 2500 | Sheriff Forfeiture Money      | 31,137         | 22,289         | 8,250          | 410               | -              |
| 2522 | DARE Program                  | -              | -              | -              | -                 | -              |
| 2523 | Sheriff K9 Program            | -              | -              | -              | -                 | -              |
| 2530 | Local Law Enforcement Grant   | -              | 3,800          | -              | -                 | -              |
| 2532 | Local Law Enforcement Grant   | 5,812          | -              | -              | -                 | -              |
| 2533 | Local Law Enforcement Grant   | -              | 26,460         | 10,646         | -                 | -              |
| 2534 | Local Law Enforcement Grant   | -              | -              | 7,239          | 2,924             | -              |
| 2535 | Local Law Enforcement Grant   | -              | -              | -              | 10,411            | -              |
| 2536 | Local Law Enforcement Grant   | -              | -              | -              | 10,848            | -              |
| 2540 | Sheriff Civil Charges         | 54,863         | 62,031         | 30,752         | -                 | -              |
| 2550 | Sheriff Revolving Fund        | -              | -              | 5,440          | 600               | -              |
| 2901 | Sheriff-Law Enf Sls Tax       | 497,192        | 379,196        | 581,308        | 468,332           | 350,456        |
| 2902 | Corrections-Law Enf Sls Tax   | 49,335         | -              | 6,515          | 13,375            | -              |
|      |                               | \$ 739,413     | \$ 614,205     | \$ 771,221     | \$ 581,460        | \$ 446,321     |

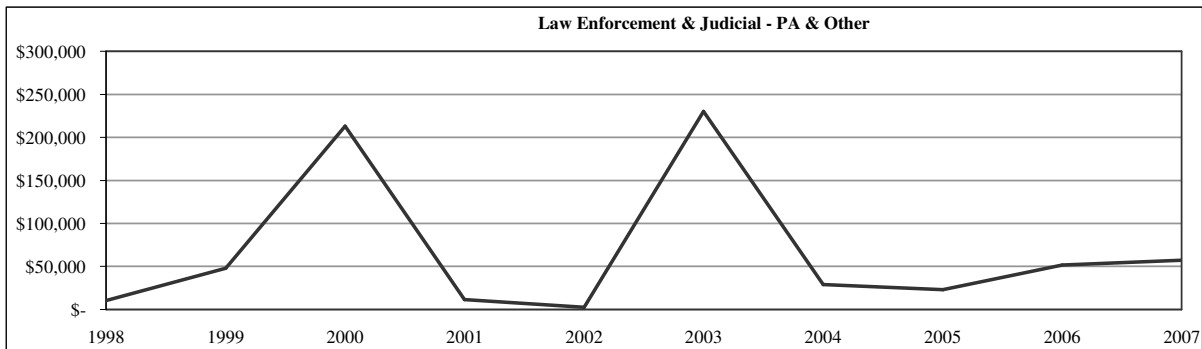


# Capital Expenditures cont'd

## Summary of Capital Expenditures by Function—10 Years

| Dept No  | Dept Name                            | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual | 2002<br>Actual |
|--|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Law Enforcement &amp; Judicial - PA &amp; Other</b> |                                      |                |                |                |                |                |
| 1200   | Public Administrator                 | \$ 570         | \$ 1,285       | \$ 1,705       | \$ 2,150       | \$ -           |
| 1261   | Prosecuting Attorney                 | 3,179          | 34,674         | 22,110         | 2,059          | 2,180          |
| 1262   | Victim Witness                       | -              | -              | 11,791         | 246            | -              |
| 1263   | IV-D                                 | -              | -              | 10,929         | 6,945          | 449            |
| 1280   | Medical Examiner                     | -              | -              | -              | -              | -              |
| 2020   | E-911 Emergency Telephone            | -              | -              | 164,371        | -              | -              |
| 2610   | PA Tax Collections                   | -              | -              | -              | -              | -              |
| 2630   | PA Bad Check Collections             | 6,624          | 11,827         | 2,003          | -              | -              |
| 2903   | Prosecuting Attorney-Law Enf Sls Tax | -              | -              | -              | -              | -              |
|  |                                      | \$ 10,373      | \$ 47,786      | \$ 212,909     | \$ 11,400      | \$ 2,629       |

|      |                                      | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
|------|--------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 1200 | Public Administrator                 | \$ -           | \$ -           | \$ 552         | \$ 3,242          | \$ 1,863       |
| 1261 | Prosecuting Attorney                 | 10,889         | -              | 20,772         | 16,598            | 13,800         |
| 1262 | Victim Witness                       | 747            | -              | -              | -                 | -              |
| 1263 | IV-D                                 | 1,356          | 4,374          | 1,721          | 6,405             | -              |
| 1280 | Medical Examiner                     | -              | -              | -              | -                 | 6,250          |
| 2020 | E-911 Emergency Telephone            | 215,546        | 18,900         | -              | 18,067            | 33,000         |
| 2610 | PA Tax Collections                   | -              | -              | -              | -                 | -              |
| 2630 | PA Bad Check Collections             | -              | -              | -              | -                 | -              |
| 2903 | Prosecuting Attorney-Law Enf Sls Tax | 1,589          | 5,743          | -              | 7,266             | 2,000          |
|      |                                      | \$ 230,127     | \$ 29,017      | \$ 23,045      | \$ 51,578         | \$ 56,913      |



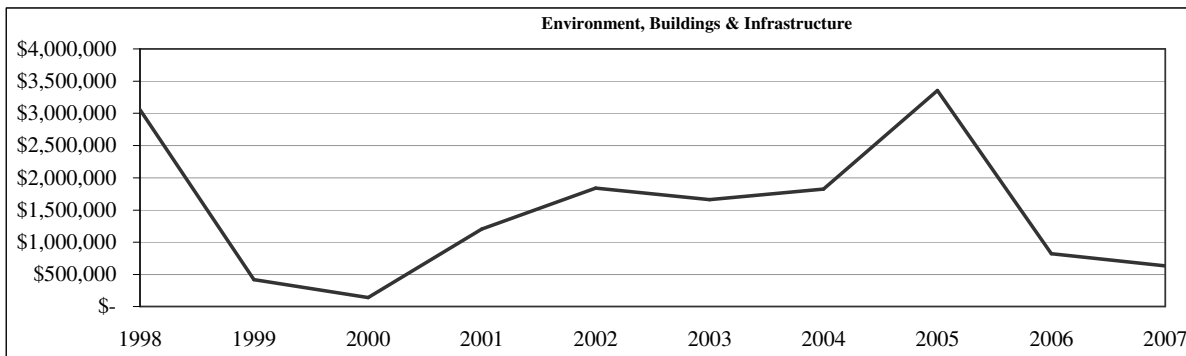
r Dept 2020 - replaced E911 telephone data terminals

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                            | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual    | 2002<br>Actual |
|--|--------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| <b>Environment, Buildings &amp; Infrastructure</b> |                                      |                |                |                |                   |                |
| 1340   | NID Administration                   | \$ 592         | \$ -           | \$ 252         | \$ -              | \$ -           |
| 1360   | Solid Waste Recycling                | -              | -              | -              | -                 | -              |
| 2040   | Public Works-R&B Maintenance         | 1,193,997 i    | 34,305         | 36,093         | 1,015,415 q       | 951,277        |
| 2045   | Public Works-Design & Construction   | 44,595         | 10,285         | 54,073         | 39,416            | 68,670         |
| 2120   | Fairground Maintenance               | -              | -              | -              | -                 | -              |
| 4000   | Jail/Crhse Expansion/Renovation      | 974,323 i      | 113,238        | -              | -                 | -              |
| 4010   | Administration Building Construction | 568            | -              | -              | -                 | -              |
| 4011   | Johnson Building                     | -              | -              | -              | -                 | -              |
| 4020   | JJC Expansion & Renovation           | 759,255 i      | 100,692        | -              | 17,346            | -              |
| 4021   | JJC Sewer                            | -              | -              | -              | -                 | -              |
| 4030   | Courthouse Square Construction       | 55,365         | 4,929          | -              | -                 | -              |
| 4040   | City/County Health Facility          | -              | -              | -              | -                 | 724,074        |
| 4050   | General Capital Fund Activity        | -              | -              | -              | -                 | -              |
| 6100   | Facilities and Grounds Maintenance   | 25,561         | 35,220         | 50,815         | 6,290             | -              |
| 6101   | Facilities and Grounds Housekeeping  | 940            | 940            | 434            | 9,078             | 1,512          |
| 6200   | Capital Repair & Replacement         | -              | 120,580        | -              | 116,832           | 93,073         |
|  |                                      | \$ 3,055,196   | \$ 420,189     | \$ 141,667     | \$ 1,204,377      | \$ 1,838,606   |
|  |                                      | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
| 1340   | NID Administration                   | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           |
| 1360   | Solid Waste Recycling                | -              | -              | -              | -                 | -              |
| 2040   | Public Works-R&B Maintenance         | 914,384        | 669,647        | 1,204,998      | 804,758           | 592,850        |
| 2045   | Public Works-Design & Construction   | 313,098 z      | 198,654        | 81,239         | 18,205            | 33,436         |
| 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          | -              | -              | -              | -                 | -              |
| 4050   | General Capital Fund Activity        | -              | 932,605        | 2,050,000      | -                 | -              |
| 6100   | Facilities and Grounds Maintenance   | 9,053          | 546            | 19,262         | -                 | 1,550          |
| 6101   | Facilities and Grounds Housekeeping  | 858            | 4,576          | 744            | 1,889             | 2,500          |
| 6200   | Capital Repair & Replacement         | 144,182        | -              | -              | -                 | -              |
|  |                                      | \$ 1,661,755   | \$ 1,820,999   | \$ 3,356,243   | \$ 824,852        | \$ 630,336     |

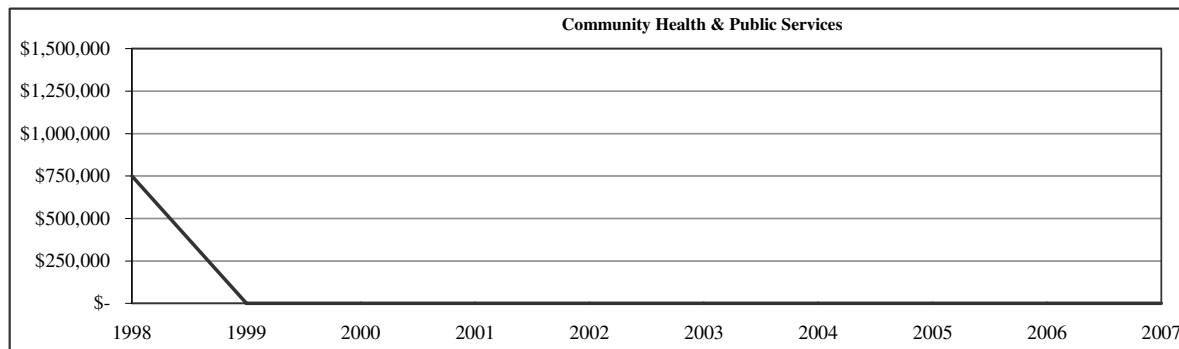


- i Dept 2040 - constructed snow and ice material facility at Public Works (shell only) : Dept 4000 - modified jail to increase secured detention  
 Dept 4020 - renovated old Juvenile Justice Center and leased to Reality House (a not-for-profit organization)  
 q Dept 2040 - replaced road maintenance 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             | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual    | 2002<br>Actual |
|--|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| <b><u>Community Health &amp; Public Services</u></b> |                       |                |                |                |                   |                |
| 1410   | Community Health      | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           |
| 2090   | Hospital Profit Share | 750,000 w      |                |                |                   | -              |
|  |                       | \$ 750,000     | \$ -           | \$ -           | \$ -              | \$ -           |
|  |                       |                |                |                |                   |                |
|  |                       | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
| 1410   | Community Health      | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           |
| 2090   | Hospital Profit Share | -              | -              | -              | -                 | -              |
|  |                       | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           |

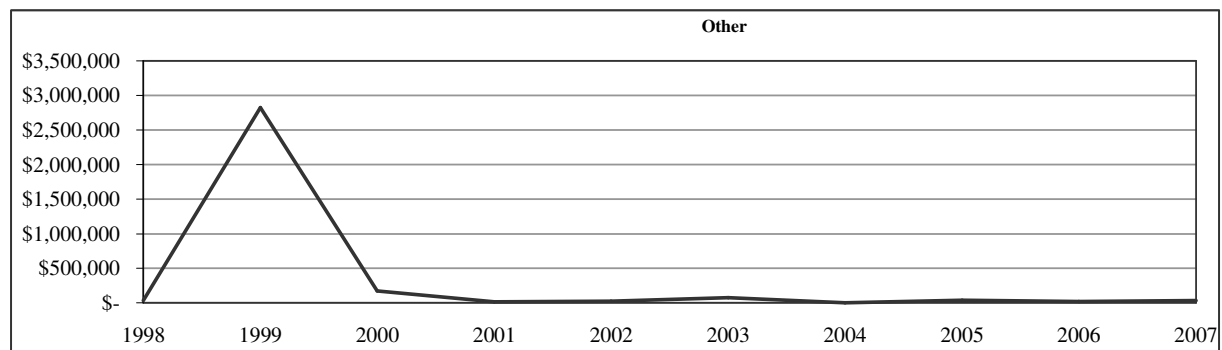


w Dept 2090 - City/County public health facility (account 84200); subsequently voided in FY2002 and the purchase was completed out of a Capital Project Fund

# Capital Expenditures cont'd

## Summary of Capital Expenditures by Function—10 Years

| Dept No      | Dept Name                          | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual    | 2002<br>Actual |
|--------------|------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| <b>Other</b> |                                    |                |                |                |                   |                |
| 1190         | Non-Departmental                   | \$ -           | \$ 787,784 m   | -              | 6,000             | -              |
| 2001         | Roger B Wilson Memorial            | -              | -              | -              | 7,668 u           | -              |
| 2090         | Hospital Profit Share              | 10,237 1       | 2,000,000 m    | 175,000 n      | -                 | -              |
| 2100         | Local Emergency Planning Committee | 3,525          | -              | -              | -                 | -              |
| 1610         | Parks and Recreation               | -              | -              | -              | -                 | -              |
| 1710         | Planning and Zoning                | -              | -              | -              | 1,816             | 9,263          |
| 1720         | Building Codes                     | 20,536         | 36,056         | -              | -                 | 16,196         |
| 1730         | Animal Control                     | -              | -              | -              | 17,411            | -              |
| 1750         | Bonne Femme Creek Watershed        | -              | -              | -              | -                 | -              |
|              |                                    | \$ 34,298      | 2,823,840      | \$ 175,000     | \$ 32,895         | \$ 25,459      |
|              |                                    | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
| 1190         | Non-Departmental                   | -              | -              | -              | -                 | -              |
| 2001         | Roger B Wilson Memorial            | -              | -              | -              | -                 | -              |
| 2090         | Hospital Profit Share              | -              | -              | -              | -                 | -              |
| 2100         | Local Emergency Planning Committee | 2,358          | -              | -              | 3,000             | 3,000          |
| 1610         | Parks and Recreation               | -              | 450            | -              | -                 | -              |
| 1710         | Planning and Zoning                | 1,666          | -              | 10,927         | -                 | 5,700          |
| 1720         | Building Codes                     | 68,308 aa      | 1,416          | 22,264         | 3,520             | 24,852         |
| 1730         | Animal Control                     | -              | -              | -              | 13,816            | -              |
| 1750         | Bonne Femme Creek Watershed        | 2,111          | -              | 4,767          | -                 | -              |
|              |                                    | \$ 74,443      | \$ 1,866       | \$ 37,958      | \$ 20,336         | \$ 33,552      |



- 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

# **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
- Law Enforcement and Judicial
- Public Works
- Health and Community Services
- Other



# County Auditor

## Department Number 1110

### Mission

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

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Complete the GASB 34 implementation for infrastructure assets (retroactive reporting). The County is required to comply with these provisions by FY 2007.
- Provide budgetary oversight for the Courthouse expansion project and develop related operating budgets (construction to begin in FY 2007).

#### Progress on Prior 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.  
**Response:** Accomplished.
- 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. Information Technology (IT) will provide the necessary programmer support.  
**Response:** Accomplished. The Procurement Card program was implemented mid-year 2006.



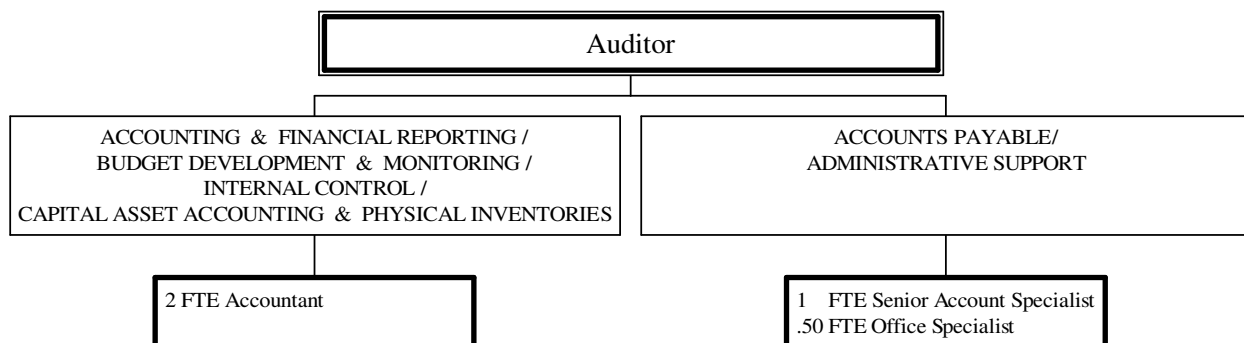
**Performance Measures**

| <b>Performance Measure</b>  | <b>2005<br/>Actual</b> | <b>2006<br/>Estimated</b> | <b>2007<br/>Projected</b> |
|---|------------------------|---------------------------|---------------------------|
| Number of County Budgets Established and Monitored                                  | 129                    | 132                       | 130                       |
| Number of Budget Revisions/Amendments Processed                                     | 134                    | 149                       | 140                       |
| Number of Purchase Orders Processed   | 394                    | 337                       | 350                       |
| Number of Payment Requisitions Processed  | 9,507                  | 9,530                     | 9,600                     |
| Number of Detail Lines on Payment Requisitions                                      | 18,903                 | 18,629                    | 19,000                    |
| Number of Contracts Certified   | 228                    | 237                       | 240                       |
| Number of Departments Inventoried   | 0                      | 0                         | 30                        |
| Recorded Value of Inventoried Assets (Millions)                                     | \$57.6                 | \$58.5                    | \$59.0                    |
| Number of Assets Inventoried  | 6,918                  | 7,100                     | 7,200                     |
| Number of Personnel Action Forms Processed  | 861                    | 947                       | 975                       |
| Number of Employee Positions Monitored  | 431                    | 437                       | 438                       |
| Number of Federal/State Grants Monitored  | 38                     | 30                        | 32                        |
| Receipt of GFOA Certificate of Achievement for<br>Excellence in Financial Reporting | Yes                    | Yes                       | Yes                       |
| Receipt of GFOA Distinguished Budget Presentation<br>Award                          | Yes                    | Yes                       | Yes                       |

**Personnel Detail**

| <b>Position Title</b>     | <b>2005<br/>Full-time<br/>Equivalent</b> | <b>2006<br/>Full-time<br/>Equivalent</b> | <b>2007<br/>Full-time<br/>Equivalent</b> | <b>2006-2007<br/>Change</b> |
|---------------------------|--|--|--|-----------------------------|
| Auditor (Elected)         | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Accountant                | 2.00                                     | 2.00                                     | 2.00                                     | -                           |
| Senior Account Specialist | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Office Specialist         | 0.50                                     | 0.50                                     | 0.50                                     | -                           |
| <b>Total FTEs</b>         | <b>4.50</b>                              | <b>4.50</b>                              | <b>4.50</b>                              | <b>-</b>                    |
| Overtime                  | \$ 5,590                                 | \$ 7,400                                 | \$ 7,600                                 | \$ 200                      |

**Organizational Chart**



# County Auditor

# Dept. No. 1110

## Annual Budget

1110 AUDITOR  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3510  | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | COPIES                         | 5              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 5              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 5              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 209,957        | 208,050                       | 206,361           | 214,914                 | 0                               | 214,914                   | 3                         |
| 10110 | OVERTIME                       | 5,589          | 7,400                         | 7,000             | 7,600                   | 0                               | 7,600                     | 2                         |
| 10120 | HOLIDAY WORKED                 | 440            | 750                           | 300               | 750                     | 0                               | 750                       | 0                         |
| 10200 | FICA                           | 15,356         | 16,539                        | 15,405            | 17,079                  | 0                               | 17,079                    | 3                         |
| 10300 | HEALTH INSURANCE               | 22,095         | 23,750                        | 23,750            | 23,750                  | 0                               | 23,750                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 900            | 1,058                         | 1,069             | 809                     | 0                               | 809                       | 23-                       |
| 10350 | LIFE INSURANCE                 | 180            | 195                           | 195               | 195                     | 0                               | 195                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,575          | 1,625                         | 1,625             | 1,780                   | 0                               | 1,780                     | 9                         |
| 10400 | WORKERS COMP                   | 884            | 910                           | 919               | 940                     | 0                               | 940                       | 3                         |
| 10500 | 401(A) MATCH PLAN              | 2,175          | 2,925                         | 1,938             | 2,925                   | 0                               | 2,925                     | 0                         |
|       | SUBTOTAL *****                 | 259,153        | 263,202                       | 258,562           | 270,742                 | 0                               | 270,742                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 501            | 900                           | 750               | 930                     | 0                               | 930                       | 3                         |
| 23000 | OFFICE SUPPLIES                | 1,267          | 1,800                         | 2,150             | 1,900                   | 0                               | 1,900                     | 5                         |
| 23001 | PRINTING                       | 665            | 1,000                         | 1,000             | 1,300                   | 0                               | 1,300                     | 30                        |
| 23050 | OTHER SUPPLIES                 | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 65             | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 2,500          | 4,000                         | 4,000             | 4,430                   | 0                               | 4,430                     | 10                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 575            | 680                           | 550               | 700                     | 0                               | 700                       | 2                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 684            | 2,090                         | 800               | 1,400                   | 0                               | 1,400                     | 33-                       |
| 37210 | TRAINING/SCHOOLS               | 0              | 0                             | 362               | 0                       | 0                               | 0                         | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 678            | 1,050                         | 1,100             | 1,050                   | 0                               | 1,050                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 227            | 1,200                         | 1,550             | 1,250                   | 0                               | 1,250                     | 4                         |
|       | SUBTOTAL *****                 | 2,165          | 5,020                         | 4,362             | 4,400                   | 0                               | 4,400                     | 12-                       |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 1,972          | 2,315                         | 2,100             | 2,315                   | 0                               | 2,315                     | 0                         |
|       | SUBTOTAL *****                 | 1,972          | 2,315                         | 2,100             | 2,315                   | 0                               | 2,315                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 16             | 180                           | 100               | 180                     | 0                               | 180                       | 0                         |
|       | SUBTOTAL *****                 | 16             | 180                           | 100               | 180                     | 0                               | 180                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 329            | 520                           | 350               | 550                     | 0                               | 550                       | 5                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 50                            | 0                 | 150                     | 0                               | 150                       | 200                       |
|       | SUBTOTAL *****                 | 329            | 570                           | 350               | 700                     | 0                               | 700                       | 22                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 860            | 865                           | 865               | 955                     | 0                               | 955                       | 10                        |
| 71500 | BUILDING USE/RENT CHARGE       | 14,385         | 15,092                        | 15,092            | 15,909                  | 0                               | 15,909                    | 5                         |
|       | SUBTOTAL *****                 | 15,245         | 15,957                        | 15,957            | 16,864                  | 0                               | 16,864                    | 5                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 92000 | REPLCMENT OFFICE EQUIP         | 0              | 0                             | 0                 | 0                       | 7,500                           | 7,500                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 7,500                           | 7,500                     | 0                         |
|       | TOTAL EXPENDITURES *****       | 281,381        | 291,244                       | 285,431           | 299,631                 | 7,500                           | 307,131                   | 5                         |

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# Human Resources

## Department Number 1115

### Mission

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

### Budget Highlights

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Appropriations for employment advertising and employee flu shots have been increased. Otherwise, there are no significant changes in the budget.

### Goals and Objectives

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#### Budget Year Objectives

- Centralized Recruitment Activities: Coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the County's job openings to attract a larger pool of well-qualified applicants.
- Comprehensive Classification and Compensation Study: Coordinate review of County positions to ensure proper placement in the County's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions as needed.
- Employee Retention Strategy: Develop an employee retention strategy; reduce turnover and associated training costs. Analyze exit questionnaires and 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.
- Centralized Training: 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 Employer's Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.

#### Progress on Prior Year Objectives

- Centralized Recruitment Activities: Coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking

references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the County's job openings to attract a larger pool of well-qualified applicants.

**Response:** As of June 30, 2006, HR processed 918 applications in FY 2006. HR continues to work with Information Technology (IT) staff to improve automation of on-line applications.

- **Comprehensive Classification and Compensation Study:** Coordinate review of County positions to ensure proper placement in the County's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions as needed.

**Response:** Position reclassification requests were received in FY 2006 from various departments and were reviewed by the Job Classification Committee, with recommendations forwarded to the Commission in April 2006, and subsequently approved. Prepared a "Salary Comparison in Relation to Midpoint" report and submitted to the Commission in July 2006. Created, updated and revised job descriptions as necessary and currently reformatting job descriptions to be published on the County website.

- **Employee Retention Strategy:** Develop an employee retention strategy; reduce turnover and associated training costs. Analyze exit questionnaires and recommend actions to reduce turnover and its associated costs.

**Response:** Compiled turnover rate information for Boone County over the last five years. Exit questionnaires are completed by employees who are leaving county government and the HR Director interviews those employees to ascertain reason(s) for resignation.

- **Affirmative Action Plan Update:** Complete EEO-4 Report and update the Affirmative Action Plan as necessary.

**Response:** Completed.

- **Personnel Policy Manual Update:** Review and update the manual in order to ensure legal compliance and the desire of elected officials and department heads. Publish updates on an estimated semi-annual basis.

**Response:** The Personnel Policy Manual is in the process of being reformatted to be published on the County website. Currently, revised Personnel Policy Manual pages are distributed to all employees as needed.

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

**Response:** HR staff coordinated a *Giving and Receiving Constructive Feedback* class and *New Employee Orientations*.

- **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:** Participation is ongoing. The HR Director is serving as Board Vice-President for the Missouri Public Employer's Labor Relations Association.

# Human Resources

Dept. No. 1115

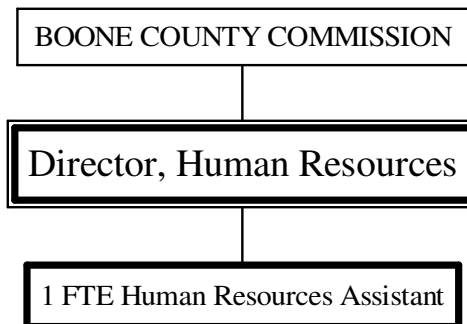
## Performance Measures

| Performance Measure                                     | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Applications Received/Processed               | 960            | 1,836             | 1,400             |
| Number of Job Postings                                  | 46             | 53                | 50                |
| Number of Typing Tests Administered                     | 231            | 370               | 281               |
| Number of Job Announcements Mailed/Emailed              | 3,634          | 4,346             | 4,100             |
| Number of Phone Calls Received by HR Asst (Approx)      | 2,399          | 2,472             | 2,436             |
| Number of Visitors /Cust Greeted by HR Asst (Approx)    | 1,836          | 2,340             | 2,088             |
| Number of Interviews Scheduled Through HR Office        | 117            | 132               | 100               |
| Number of Criminal Background Searches Initiated        | 63             | 60                | 46                |
| Number of Driving Record Searches Initiated             | 39             | 48                | 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    | 15             | 12                | 9                 |
| Number of Training Committee Meetings Facilitated       | 4              | 6                 | 6                 |
| Number of Personal Advisory Committee Mtgs Facilitated  | 5              | 5                 | 5                 |
| Number of Job Classification Committee Mtgs Facilitated | 8              | 8                 | 8                 |
| Number of New Employee Orientations Facilitated         | 3              | 5                 | 4                 |
| Number of Exit Interviews Performed                     | 15             | 15                | 15                |
| Number of Interns Trained/Supervised                    | 1              | 2                 | 2                 |

## Personnel Detail

| Position Title            | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Director, Human Resources | 1.00                            | 1.00                            | 1.00                            | -                   |
| Human Resources Assistant | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>         | <b>2.00</b>                     | <b>2.00</b>                     | <b>2.00</b>                     | <b>-</b>            |
| Overtime                  | \$ 1,900                        | \$ 2,000                        | \$ 4,000                        | \$ 2,000            |

## Organizational Chart



# Human Resources

Dept. No. 1115

## Annual Budget

1115 HUMAN RESOURCES  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 91,202         | 99,297                        | 93,768            | 100,461                 | 0                               | 100,461                   | 1                         |
| 10110 | OVERTIME                       | 1,779          | 2,000                         | 2,929             | 4,000                   | 0                               | 4,000                     | 100                       |
| 10120 | HOLIDAY WORKED                 | 100            | 0                             | 100               | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 7,056          | 7,749                         | 7,362             | 7,991                   | 0                               | 7,991                     | 3                         |
| 10300 | HEALTH INSURANCE               | 8,838          | 9,500                         | 9,500             | 9,500                   | 0                               | 9,500                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 417            | 489                           | 489               | 373                     | 0                               | 373                       | 23-                       |
| 10350 | LIFE INSURANCE                 | 72             | 78                            | 78                | 78                      | 0                               | 78                        | 0                         |
| 10375 | DENTAL INSURANCE               | 630            | 650                           | 650               | 712                     | 0                               | 712                       | 9                         |
| 10400 | WORKERS COMP                   | 403            | 420                           | 420               | 434                     | 0                               | 434                       | 3                         |
| 10500 | 401(A) MATCH PLAN              | 1,300          | 1,170                         | 1,300             | 1,170                   | 0                               | 1,170                     | 0                         |
|       | SUBTOTAL *****                 | 111,800        | 121,353                       | 116,596           | 124,719                 | 0                               | 124,719                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 1,477          | 1,660                         | 1,660             | 1,660                   | 0                               | 1,660                     | 0                         |
| 23000 | OFFICE SUPPLIES                | 591            | 1,400                         | 1,400             | 1,400                   | 0                               | 1,400                     | 0                         |
| 23001 | PRINTING                       | 428            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 23050 | OTHER SUPPLIES                 | 604            | 950                           | 950               | 950                     | 0                               | 950                       | 0                         |
|       | SUBTOTAL *****                 | 3,101          | 5,010                         | 5,010             | 5,010                   | 0                               | 5,010                     | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 425            | 550                           | 550               | 550                     | 0                               | 550                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 1,897          | 5,000                         | 1,700             | 8,300                   | 4,300                           | 12,600                    | 152                       |
| 37210 | TRAINING/SCHOOLS               | 565            | 1,305                         | 828               | 800                     | 0                               | 800                       | 38-                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 659            | 450                           | 812               | 450                     | 0                               | 450                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,257          | 1,185                         | 1,300             | 1,185                   | 0                               | 1,185                     | 0                         |
|       | SUBTOTAL *****                 | 4,804          | 8,490                         | 5,190             | 11,285                  | 4,300                           | 15,585                    | 83                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 925            | 1,050                         | 1,050             | 1,050                   | 0                               | 1,050                     | 0                         |
| 48050 | CELLULAR TELEPHONES            | 334            | 350                           | 350               | 350                     | 0                               | 350                       | 0                         |
|       | SUBTOTAL *****                 | 1,260          | 1,400                         | 1,400             | 1,400                   | 0                               | 1,400                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 36             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 36             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 1,060          | 645                           | 603               | 500                     | 0                               | 500                       | 22-                       |
|       | SUBTOTAL *****                 | 1,060          | 645                           | 603               | 500                     | 0                               | 500                       | 22-                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 685            | 5,400                         | 5,400             | 5,400                   | 0                               | 6,000                     | 11                        |
| 71500 | BUILDING USE/RENT CHARGE       | 4,958          | 4,855                         | 4,855             | 4,883                   | 0                               | 4,883                     | 0                         |
|       | SUBTOTAL *****                 | 5,643          | 10,255                        | 10,255            | 10,283                  | 0                               | 10,883                    | 6                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 83100 | AWARDS                         | 431            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 84010 | RECEPTION/MEETINGS             | 219            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 84300 | ADVERTISING                    | 39,009         | 40,700                        | 30,000            | 30,000                  | 0                               | 35,000                    | 14-                       |
|       | SUBTOTAL *****                 | 39,661         | 42,200                        | 31,500            | 31,500                  | 0                               | 36,500                    | 13-                       |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 92100 | REPLCMENT FURN & FIXTURES      | 496            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 496            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 167,864        | 189,453                       | 170,654           | 184,797                 | 4,300                           | 194,697                   | 2                         |

Decimal values have been truncated.

# Purchasing

## Department Number 1118

### Mission

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

### Budget Highlights

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Benefits have been added to the part-time position. Other than this, there are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

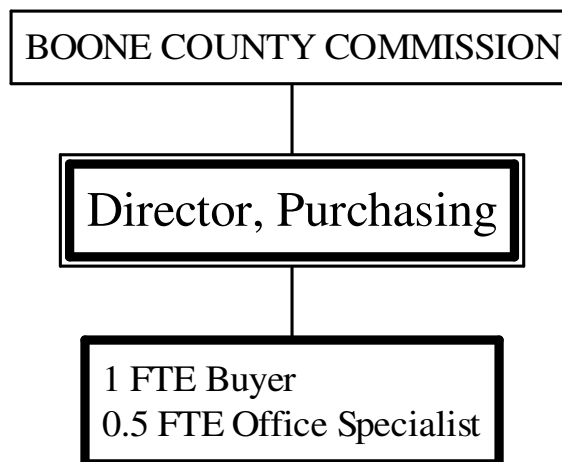
- Compare bid pricing received during the bid process to any available cooperative contract prior to award ensuring the most competitive price possible, as well as bringing the best value to and maximizing procurement effectiveness.  
**Response:** Implemented and ongoing. The estimated cost savings by purchasing from the state bid for four tandem axle dump trucks was \$56,944.
- Improve term and supply contract information sharing among user departments.  
**Response:** Currently, Purchasing Committee members receive term and supply contract award information via e-mail. Future plans include reviewing specific contracts awarded in a preceding quarter at each quarterly Purchasing Committee meeting.
- Implement the Procurement Card Pilot Program.  
**Response:** Implemented.

**Performance Measures**

| <b>Performance Measure</b>  | <b>2005<br/>Actual</b> | <b>2006<br/>Estimated</b> | <b>2007<br/>Projected</b> |
|---|------------------------|---------------------------|---------------------------|
| Number of Bids Prepared   | 82                     | 85                        | 85                        |
| Number of Proposals Prepared  | 7                      | 12                        | 8                         |
| Number of Contracts Completed   | 99                     | 100                       | 100                       |
| Number of Term & Supply Contracts Issued  | 32                     | 25                        | 25                        |
| Number of Purchase Requisitions Processed<br>(Includes fixed asset purchases not acquired<br>through sealed bids) | 53                     | 55                        | 55                        |
| Number of Contracts Renewed   | 90                     | 80                        | 80                        |

**Personnel Detail**

| <b>Position Title</b> | <b>2005<br/>Full-time<br/>Equivalent</b> | <b>2006<br/>Full-time<br/>Equivalent</b> | <b>2007<br/>Full-time<br/>Equivalent</b> | <b>2006-2007<br/>Change</b> |
|-----------------------|--|--|--|-----------------------------|
| Director, Purchasing  | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Buyer                 | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Office Specialist     | 0.50                                     | 0.50                                     | 0.50                                     | -                           |
| <b>Total FTEs</b>     | <b>2.50</b>                              | <b>2.50</b>                              | <b>2.50</b>                              | <b>-</b>                    |

**Organizational Chart**



# Purchasing

Dept. No. 1118

## Annual Budget

1118 PURCHASING  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 107,287        | 120,489                       | 116,843           | 121,924                 | 0                               | 121,924                   | 1                         |
| 10110 | OVERTIME                       | 0              | 1,500                         | 586               | 1,500                   | 0                               | 1,500                     | 0                         |
| 10200 | FICA                           | 7,903          | 9,217                         | 8,653             | 9,441                   | 0                               | 9,441                     | 2                         |
| 10300 | HEALTH INSURANCE               | 8,838          | 9,500                         | 9,500             | 14,250                  | 0                               | 14,250                    | 50                        |
| 10325 | DISABILITY INSURANCE           | 434            | 514                           | 514               | 441                     | 0                               | 441                       | 14-                       |
| 10350 | LIFE INSURANCE                 | 72             | 78                            | 78                | 117                     | 0                               | 117                       | 50                        |
| 10375 | DENTAL INSURANCE               | 630            | 650                           | 650               | 1,068                   | 0                               | 1,068                     | 64                        |
| 10400 | WORKERS COMP                   | 460            | 500                           | 500               | 512                     | 0                               | 512                       | 2                         |
| 10500 | 401(A) MATCH PLAN              | 1,300          | 1,170                         | 1,300             | 1,755                   | 0                               | 1,755                     | 50                        |
|       | SUBTOTAL *****                 | 126,925        | 143,618                       | 138,624           | 151,008                 | 0                               | 151,008                   | 5                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 258            | 165                           | 165               | 165                     | 0                               | 165                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 681            | 700                           | 550               | 700                     | 0                               | 700                       | 0                         |
| 23001 | PRINTING                       | 180            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 23050 | OTHER SUPPLIES                 | 293            | 400                           | 400               | 400                     | 0                               | 400                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 315            | 100                           | 250               | 947                     | 0                               | 947                       | 847                       |
|       | SUBTOTAL *****                 | 1,729          | 1,665                         | 1,665             | 2,512                   | 0                               | 2,512                     | 50                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 405            | 430                           | 585               | 610                     | 0                               | 610                       | 41                        |
| 37200 | SEMINARS/CONFEREN/MEETING      | 940            | 980                           | 980               | 980                     | 0                               | 980                       | 0                         |
| 37210 | TRAINING/SCHOOLS               | 748            | 500                           | 540               | 500                     | 0                               | 500                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 749            | 733                           | 733               | 746                     | 0                               | 746                       | 1                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,758          | 1,760                         | 1,265             | 2,160                   | 0                               | 2,160                     | 22                        |
|       | SUBTOTAL *****                 | 4,602          | 4,403                         | 4,103             | 4,996                   | 0                               | 4,996                     | 13                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 1,527          | 1,629                         | 1,629             | 1,629                   | 0                               | 1,629                     | 0                         |
|       | SUBTOTAL *****                 | 1,527          | 1,629                         | 1,629             | 1,629                   | 0                               | 1,629                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 877            | 1,159                         | 1,159             | 1,159                   | 0                               | 1,159                     | 0                         |
|       | SUBTOTAL *****                 | 877            | 1,159                         | 1,159             | 1,159                   | 0                               | 1,159                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 1,161          | 880                           | 880               | 948                     | 0                               | 948                       | 7                         |
|       | SUBTOTAL *****                 | 1,161          | 880                           | 880               | 948                     | 0                               | 948                       | 7                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71500 | BUILDING USE/RENT CHARGE       | 7,298          | 7,148                         | 7,148             | 7,190                   | 0                               | 7,190                     | 0                         |
|       | SUBTOTAL *****                 | 7,298          | 7,148                         | 7,148             | 7,190                   | 0                               | 7,190                     | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84010 | RECEPTION/MEETINGS             | 0              | 0                             | 0                 | 0                       | 300                             | 300                       | 0                         |
| 84300 | ADVERTISING                    | 1,161          | 1,400                         | 1,700             | 1,700                   | 0                               | 1,700                     | 21                        |
|       | SUBTOTAL *****                 | 1,161          | 1,400                         | 1,700             | 1,700                   | 300                             | 2,000                     | 42                        |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 387            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92100 | REPLCMNT FURN & FIXTURES       | 679            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,066          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 146,349        | 161,902                       | 156,908           | 171,142                 | 300                             | 171,442                   | 5                         |

Decimal values have been truncated.

# County Commission

## Department Number 1121

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Capital Projects: Expansion and remodeling of the Boone County Courthouse and Annex, which began late in the year 2006. Time lines will establish other capital projects approved by the (1/5cent) capital improvement tax passed by the Boone County Voters in April 2006.
- Reauthorization of Public Works Funding Initiative (Road and Bridge Tax): The (1/2 cent) sales tax funding for Boone County roads and bridges expires in the year 2008. It is the intention of the Commission to present a renewal to the voters in 2007 to continue funding the Public Works Department. The Boone County Commission will appoint a citizen committee to examine future capital improvements of the Boone County road's infrastructure, and report back to the Boone County Commission with recommendations regarding priority and needs.
- Fairgrounds Management & Development: The County Commission will use consultant's data to develop a management strategy to maximize the potential uses for the Fairgrounds. Joint efforts by the City of Columbia and Boone County are on-going in the development of recreational baseball and softball fields on the Atkins tract. The plan is to perform all site and grading necessary for the development of the baseball/softball fields and construct two fields under the first phase of this project. Projected completion will be mid-summer of 2007.
- Storm Water Ordinances: The County Commission will adopt and implement a land disturbance ordinance to start the implementation of the Environmental Protection Agency (EPA) Phase II regulations. The Commission plans to identify funding sources for the implementation and ongoing maintenance of the required regulations and infrastructure in 2007.
- Comprehensive Master Plan Update: The Boone County Planning and Zoning Commission reviewed the comprehensive Master Plan in 2006. A list of areas needing revisions was submitted to the County Commission and planning staff.

The planning staff is evaluating the internal capacity needed to make the suggested revisions. Revised components outside the ability of current staff will be completed by an outside consultant.

## Progress on Prior 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.  
**Response:** A three year tax initiative of (1/5 cent) was placed on the ballot to the voters of Boone County to cover the first phase for expansion of the Boone County Courthouse. Voters approved the three year tax initiative, which became effective October 1, 2006, and expires September 30, 2009. The first phase of the tax initiative will provide two new floors to the Courthouse Annex and a systematic planned refurbishing of the courthouse as well. A construction manager and an architect firm have been hired to implement plans the latter part of FY 2006.
- 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.  
**Response:** The County Commission has awarded a contract for a market assessment of the fairgrounds to be finalized in early 2007. The market assessment will assess the current and anticipated regional markets, recommend facility improvements to best capture the potential markets, assess the financial feasibility of the recommended facility improvements and recommend the best management and operating structure for the future.
- 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.  
**Response:** The City Manager and Boone County Commissioners, along with new department heads, now hold monthly meetings open to the public. This has been a very successful venture with discussions ranging from road rights-of way to new visioning plans for the City of Columbia and Boone County.
- 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.  
**Response:** The joint city/county storm water task force developed a proposed land disturbance and stream buffer ordinance. These ordinances were submitted to the County Commission to review for adoption. The ordinances are currently under review by the County Counselor and planning staff.

# County Commission

Dept. No. 1121

## Performance Measures

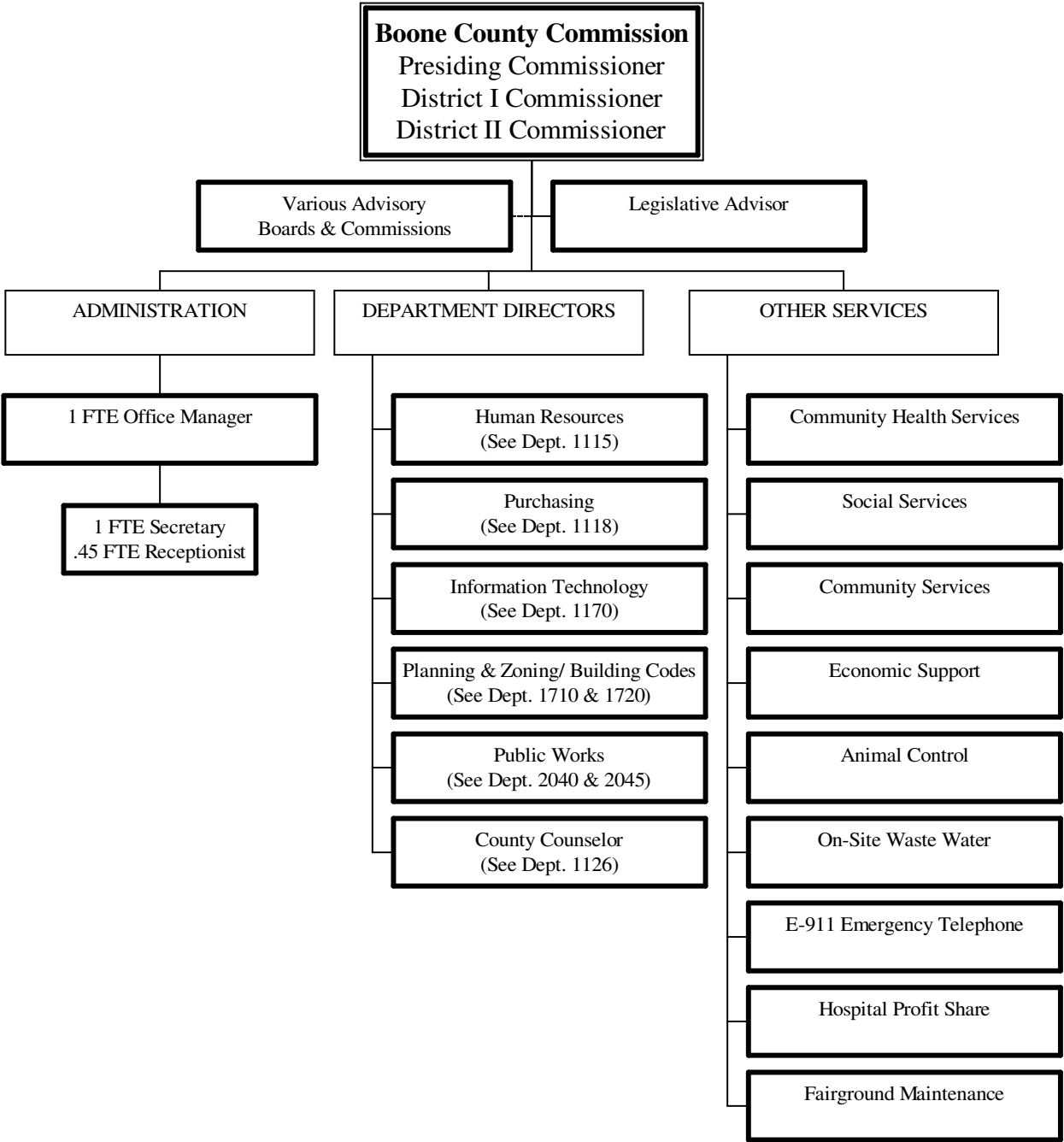
| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
|---------------------|----------------|-------------------|-------------------|

Unavailable

## Personnel Detail

| Position Title                     | 2005                    | 2006                    | 2007                    | 2006-2007 |
|------------------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                                    | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| Presiding Commissioner (Elected)   | 1.00                    | 1.00                    | 1.00                    | -         |
| Commissioner District I (Elected)  | 1.00                    | 1.00                    | 1.00                    | -         |
| Commissioner District II (Elected) | 1.00                    | 1.00                    | 1.00                    | -         |
| Office Manager                     | 1.00                    | 1.00                    | 1.00                    | -         |
| Secretary                          | 1.00                    | 1.00                    | 1.00                    | -         |
| Receptionist                       | 0.50                    | 0.45                    | 0.45                    | -         |
| Total FTEs                         | 5.50                    | 5.45                    | 5.45                    | -         |

Organizational Chart



# County Commission

# Dept. No. 1121

## Annual Budget

1121 COUNTY COMMISSION  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 297,618        | 314,308                       | 312,195           | 324,095                 | 0                               | 324,095                   | 3                         |
| 10200 | FICA                           | 23,210         | 25,028                        | 24,352            | 25,866                  | 0                               | 25,866                    | 3                         |
| 10300 | HEALTH INSURANCE               | 22,095         | 23,750                        | 23,750            | 23,750                  | 0                               | 23,750                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,297          | 1,505                         | 1,505             | 1,147                   | 0                               | 1,147                     | 23-                       |
| 10350 | LIFE INSURANCE                 | 180            | 195                           | 195               | 195                     | 0                               | 195                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,575          | 1,625                         | 1,625             | 1,780                   | 0                               | 1,780                     | 9                         |
| 10400 | WORKERS COMP                   | 1,364          | 1,395                         | 1,395             | 1,442                   | 0                               | 1,442                     | 3                         |
| 10500 | 401(A) MATCH PLAN              | 1,950          | 2,925                         | 2,000             | 2,925                   | 0                               | 2,925                     | 0                         |
| 10850 | VEHICLE ALLOWANCE              | 11,660         | 12,866                        | 12,866            | 14,023                  | 0                               | 14,023                    | 8                         |
|       | SUBTOTAL *****                 | 360,951        | 383,597                       | 379,883           | 395,223                 | 0                               | 395,223                   | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 316            | 480                           | 480               | 514                     | 0                               | 514                       | 7                         |
| 23000 | OFFICE SUPPLIES                | 925            | 850                           | 650               | 850                     | 0                               | 850                       | 0                         |
| 23001 | PRINTING                       | 0              | 1,000                         | 800               | 1,000                   | 0                               | 1,000                     | 0                         |
| 23050 | OTHER SUPPLIES                 | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 750                           | 650               | 750                     | 0                               | 750                       | 0                         |
|       | SUBTOTAL *****                 | 1,242          | 3,180                         | 2,680             | 3,214                   | 0                               | 3,214                     | 1                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 165            | 200                           | 225               | 225                     | 0                               | 225                       | 12                        |
| 37200 | SEMINARS/CONFEREN/MEETING      | 1,297          | 2,400                         | 2,400             | 2,400                   | 0                               | 2,400                     | 0                         |
| 37210 | TRAINING/SCHOOLS               | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,071          | 1,200                         | 1,200             | 1,600                   | 0                               | 1,600                     | 33                        |
| 37230 | MEALS & LODGING-TRAINING       | 1,144          | 2,000                         | 1,400             | 2,500                   | 0                               | 2,500                     | 25                        |
| 37235 | MEALS & LODGING - OTHER        | 11             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 3,690          | 6,300                         | 5,725             | 7,225                   | 0                               | 7,225                     | 14                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 3,849          | 3,660                         | 3,660             | 3,660                   | 0                               | 3,660                     | 0                         |
| 48050 | CELLULAR TELEPHONES            | 1,926          | 2,600                         | 2,600             | 3,960                   | 0                               | 3,960                     | 52                        |
|       | SUBTOTAL *****                 | 5,776          | 6,260                         | 6,260             | 7,620                   | 0                               | 7,620                     | 21                        |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 721            | 1,125                         | 800               | 1,125                   | 0                               | 1,125                     | 0                         |
| 59100 | VEHICLE REPAIRS                | 432            | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 59200 | LOCAL MILEAGE                  | 1,063          | 1,000                         | 1,000             | 1,400                   | 0                               | 1,400                     | 40                        |
|       | SUBTOTAL *****                 | 2,217          | 3,625                         | 3,300             | 4,025                   | 0                               | 4,025                     | 11                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 765            | 775                           | 775               | 775                     | 0                               | 775                       | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 765            | 975                           | 875               | 975                     | 0                               | 975                       | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 180            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 24,500         | 25,235                        | 25,235            | 25,995                  | 0                               | 25,995                    | 3                         |
| 71500 | BUILDING USE/RENT CHARGE       | 23,189         | 24,330                        | 24,330            | 25,651                  | 0                               | 25,651                    | 5                         |
|       | SUBTOTAL *****                 | 47,869         | 49,765                        | 49,765            | 51,846                  | 0                               | 51,846                    | 4                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 83100 | AWARDS                         | 300            | 350                           | 250               | 350                     | 0                               | 350                       | 0                         |
| 84010 | RECEPTION/MEETINGS             | 1,380          | 2,500                         | 1,770             | 2,000                   | 0                               | 2,000                     | 20-                       |
| 84300 | ADVERTISING                    | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
| 84400 | PUBLIC NOTICES                 | 0              | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                 | 1,681          | 3,350                         | 2,370             | 2,850                   | 0                               | 2,850                     | 14-                       |
|       | TOTAL EXPENDITURES *****       | 424,194        | 457,052                       | 450,858           | 472,978                 | 0                               | 472,978                   | 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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 37000 | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 26,249         | 27,000                        | 27,046            | 28,000                  | 0                               | 28,000                    | 3                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 983            | 3,400                         | 2,290             | 3,595                   | 0                               | 3,595                     | 5                         |
| 37210 | TRAINING/SCHOOLS               | 0              | 0                             | 112               | 0                       | 0                               | 0                         | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 312            | 2,200                         | 1,683             | 2,395                   | 0                               | 2,395                     | 8                         |
| 37230 | MEALS & LODGING-TRAINING       | 824            | 6,802                         | 3,900             | 7,327                   | 0                               | 7,327                     | 7                         |
|       | SUBTOTAL *****                 | 28,369         | 39,402                        | 35,031            | 41,317                  | 0                               | 41,317                    | 4                         |
|       | TOTAL EXPENDITURES *****       | 28,369         | 39,402                        | 35,031            | 41,317                  | 0                               | 41,317                    | 4                         |

Decimal values have been truncated.

# Emergency and Contingency

## Department Number 1123

### Mission

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

### Budget Highlights

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

The budget also includes contingency funds for various potential needs including funding for a pilot mobile office project for Building Inspection and county election costs related to renewal of the one-half cent sales tax for the road and bridge operations.

### Annual Budget

1123 EMERGENCY & CONTINGENCY  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
|       | DUES TRAVEL & TRAINING   |                |                               |                   |                         |                                |                           |                           |
|       | SUBTOTAL *****           | 0              | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
|       | OTHER                    |                |                               |                   |                         |                                |                           |                           |
| 86800 | EMERGENCY                | 0              | 516,883                       | 0                 | 725,000                 | 0                              | 725,000                   | 40                        |
| 86850 | CONTINGENCY              | 0              | 151,686                       | 0                 | 107,000                 | 0                              | 165,500                   | 9                         |
|       | SUBTOTAL *****           | 0              | 668,569                       | 0                 | 832,000                 | 0                              | 890,500                   | 33                        |
|       | TOTAL EXPENDITURES ***** | 0              | 668,569                       | 0                 | 832,000                 | 0                              | 890,500                   | 33                        |

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              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 48000 | UTILITIES                |                |                               |                   |                         |                                 |                           |                           |
|       | TELEPHONES               | 753            | 800                           | 800               | 800                     | 0                               | 800                       | 0                         |
|       | SUBTOTAL *****           | 753            | 800                           | 800               | 800                     | 0                               | 800                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****           | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 71500 | BUILDING USE/RENT CHARGE | 8,224          | 7,525                         | 7,525             | 6,989                   | 0                               | 6,989                     | 7-                        |
|       | SUBTOTAL *****           | 8,224          | 7,525                         | 7,525             | 6,989                   | 0                               | 6,989                     | 7-                        |
|       | TOTAL EXPENDITURES ***** | 8,977          | 8,325                         | 8,325             | 7,789                   | 0                               | 7,789                     | 6-                        |

Decimal values have been truncated.

# County Counselor

## Department Number 1126

### Mission

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

### Budget Highlights

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Budgeted hours for the part-time secretary position have been increased. Other than this, there are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

- Continue the conversion of a paper file archive into an image file archive. This project is ongoing from year to year.  
**Response:** Ongoing.
- Continue, to the extent requested, to provide County officials and departments with summaries of statutes and case interpretation applicable to their duties and functions.  
**Response:** Ongoing.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.  
**Response:** Ongoing.

## County Counselor

Dept. No. 1126

- Continue to assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.  
**Response:** Ongoing.

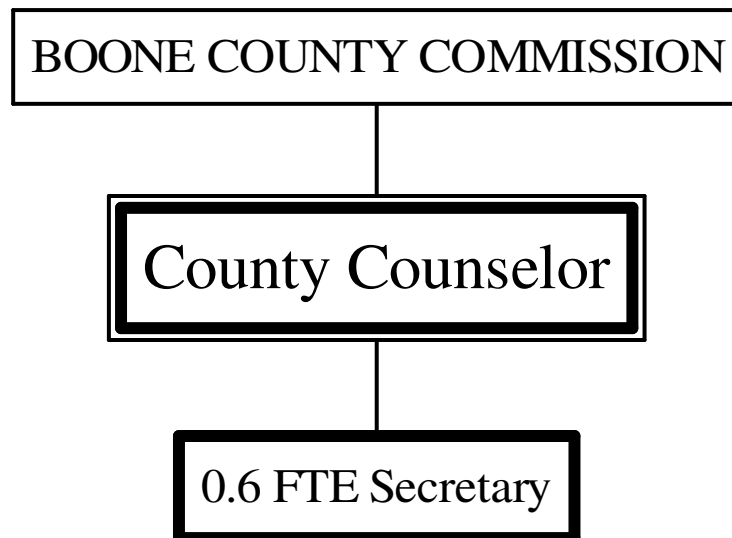
### Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Unavailable         |                |                   |                   |

### Personnel Detail

| Position Title   | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| County Counselor | 1.00                            | 1.00                            | 1.00                            | -                   |
| Secretary        | 0.60                            | 0.60                            | 0.70                            | 0.10                |
| Total FTEs       | 1.60                            | 1.60                            | 1.70                            | 0.10                |

### Organizational Chart



# County Counselor

Dept. No. 1126

## Annual Budget

1126 COUNTY COUNSELOR OFFICE  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3528  | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | REIMB PERSONNEL/PROJECTS       | 15,665         | 23,000                        | 23,000            | 15,000                  | 0                               | 15,000                    | 34-                       |
|       | SUBTOTAL *****                 | 15,665         | 23,000                        | 23,000            | 15,000                  | 0                               | 15,000                    | 34-                       |
|       | TOTAL REVENUES *****           | 15,665         | 23,000                        | 23,000            | 15,000                  | 0                               | 15,000                    | 34-                       |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 109,453        | 113,296                       | 113,493           | 117,198                 | 2,765                           | 119,963                   | 5                         |
| 10200 | FICA                           | 8,148          | 8,667                         | 8,648             | 8,965                   | 212                             | 9,177                     | 5                         |
| 10300 | HEALTH INSURANCE               | 8,838          | 9,500                         | 9,500             | 9,500                   | 0                               | 9,500                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 500            | 548                           | 548               | 420                     | 14                              | 434                       | 20-                       |
| 10350 | LIFE INSURANCE                 | 72             | 78                            | 78                | 78                      | 0                               | 78                        | 0                         |
| 10375 | DENTAL INSURANCE               | 630            | 650                           | 650               | 712                     | 0                               | 712                       | 9                         |
| 10400 | WORKERS COMP                   | 552            | 565                           | 565               | 585                     | 12                              | 597                       | 5                         |
| 10500 | 401(A) MATCH PLAN              | 650            | 1,170                         | 1,275             | 1,170                   | 0                               | 1,170                     | 0                         |
|       | SUBTOTAL *****                 | 128,845        | 134,474                       | 134,757           | 138,628                 | 3,003                           | 141,631                   | 5                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 4,251          | 4,223                         | 4,223             | 4,350                   | 0                               | 4,350                     | 3                         |
| 23000 | OFFICE SUPPLIES                | 420            | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 23001 | PRINTING                       | 0              | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 4,672          | 5,773                         | 5,773             | 5,900                   | 0                               | 5,900                     | 2                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 25             | 223                           | 223               | 223                     | 0                               | 223                       | 0                         |
| 37210 | TRAINING/SCHOOLS               | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 31             | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                 | 56             | 973                           | 973               | 973                     | 0                               | 973                       | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 774            | 900                           | 900               | 900                     | 0                               | 900                       | 0                         |
|       | SUBTOTAL *****                 | 774            | 900                           | 900               | 900                     | 0                               | 900                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 67             | 115                           | 61                | 100                     | 0                               | 100                       | 13-                       |
|       | SUBTOTAL *****                 | 67             | 115                           | 61                | 100                     | 0                               | 100                       | 13-                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71101 | PROFESSIONAL SERVICES          | 1,285          | 850                           | 850               | 850                     | 0                               | 850                       | 0                         |
| 71105 | LEGAL SERVICES                 | 10,782         | 25,000                        | 25,000            | 12,000                  | 0                               | 12,000                    | 52-                       |
| 71500 | BUILDING USE/RENT CHARGE       | 5,041          | 4,936                         | 4,936             | 4,964                   | 0                               | 4,964                     | 0                         |
|       | SUBTOTAL *****                 | 17,108         | 30,786                        | 30,786            | 17,814                  | 0                               | 17,814                    | 42-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84801 | TRANSCRIPTS-CIVIL              | 217            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                 | 217            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
|       | TOTAL EXPENDITURES *****       | 151,743        | 173,271                       | 173,500           | 164,565                 | 3,003                           | 167,568                   | 3-                        |

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                      | 2005              | 2006                | 2007                            | 2007   | 2007                         | 2007              |
|--------------|------|--------------------------------------|-------------------|---------------------|---------------------------------|--|------------------------------|-------------------|
|              |      |                                      | Actual            | Projected           | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total             |
| 100          | 1131 | County Clerk                         | \$ 272,027        | \$ 302,122          | \$ 276,872                      | \$ 29,366                                    | \$ -                         | \$ 306,238        |
| 100          | 1132 | Election & Registration              | 290,876           | 1,093,949           | 351,830                         | 220,694                                      | 13,100                       | 585,624           |
| 230          | 2300 | Election Services                    | 19,381            | 9,258               | -                               | 84,800                                       | -                            | 84,800            |
| 231          | 2310 | HAVA Requirements Pmts Grant         | -                 | 1,117,620           | -                               | -  | -                            | -                 |
| 231          | 2311 | Election Reform Payments Grant       | -                 | 9,905               | -                               | -  | -                            | -                 |
| 231          | 2312 | Voting Access for Disabilities Grant | -                 | 4,917               | -                               | -  | -                            | -                 |
| <b>Total</b> |      |                                      | <u>\$ 582,284</u> | <u>\$ 2,537,771</u> | <u>\$ 628,702</u>               | <u>\$ 334,860</u>                            | <u>\$ 13,100</u>             | <u>\$ 976,662</u> |

### Personnel Summary

| Fund              | Dept | Department Name                      | 2005                    | 2006                    | 2007                    |
|-------------------|------|--------------------------------------|-------------------------|-------------------------|-------------------------|
|                   |      |                                      | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100               | 1131 | County Clerk                         | 4.75                    | 5.25                    | 5.25                    |
| 100               | 1132 | Election & Registration              | 6.77                    | 7.77                    | 7.77                    |
| 230               | 2300 | Election Services                    | -                       | -                       | -                       |
| 231               | 2310 | HAVA Requirements Pmts Grant         | -                       | -                       | -                       |
| 231               | 2311 | Election Reform Payments Grant       | -                       | -                       | -                       |
| 231               | 2312 | Voting Access for Disabilities Grant | -                       | -                       | -                       |
| <b>Total FTEs</b> |      |                                      | <u>11.52</u>            | <u>13.02</u>            | <u>13.02</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

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable.

#### Progress on Prior Year Objectives

- Unavailable.

**Response:** Unavailable.

# County Clerk

Dept. No. 1131

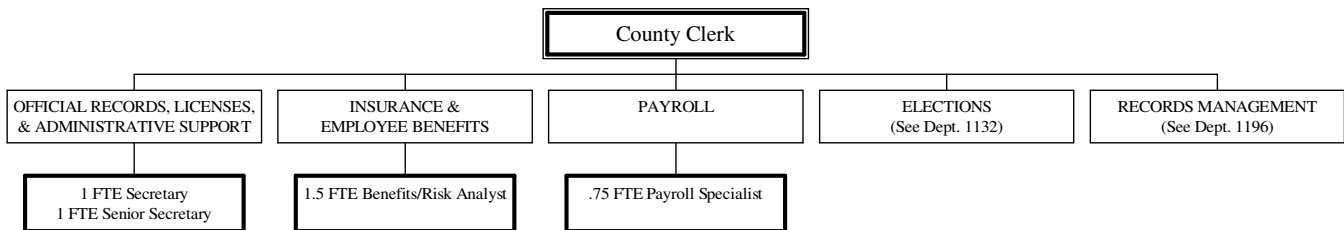
## Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Unavailable         |                |                   |                   |

## Personnel Detail

| Position Title         | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| County Clerk (Elected) | 1.00                            | 1.00                            | 1.00                            | -                   |
| Benefits/Risk Analyst  | 1.00                            | 1.50                            | 1.50                            | -                   |
| Secretary              | 1.00                            | 1.00                            | 1.00                            | -                   |
| Payroll Specialist     | 0.75                            | 0.75                            | 0.75                            | -                   |
| Senior Secretary       | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>      | <b>4.75</b>                     | <b>5.25</b>                     | <b>5.25</b>                     | <b>-</b>            |

## Organizational Chart



# County Clerk

Dept. No. 1131

## Annual Budget

1131 COUNTY CLERK  
100 GENERAL FUND

| ACCT  | DESCRIPTION                | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|----------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3316  | LICENSES AND PERMITS       |                |                               |                   |                         |                                 |                           |                           |
|       | LICENSES OTHER             | 3,024          | 3,000                         | 3,100             | 3,100                   | 0                               | 3,100                     | 3                         |
|       | SUBTOTAL *****             | 3,024          | 3,000                         | 3,100             | 3,100                   | 0                               | 3,100                     | 3                         |
|       | CHARGES FOR SERVICES       |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                     | 73             | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |
| 3569  | OTHER FEES                 | 2,708          | 2,600                         | 2,700             | 2,700                   | 0                               | 2,700                     | 3                         |
| 3580  | TAX SUPPLEMENT FEES        | 19,702         | 17,000                        | 22,500            | 22,500                  | 0                               | 22,500                    | 32                        |
|       | SUBTOTAL *****             | 22,484         | 19,750                        | 25,350            | 25,350                  | 0                               | 25,350                    | 28                        |
|       | MISCELLANEOUS              |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****             | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****       | 25,508         | 22,750                        | 28,450            | 28,450                  | 0                               | 28,450                    | 25                        |
|       | PERSONAL SERVICES          |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES           | 199,332        | 216,665                       | 218,299           | 223,632                 | 0                               | 223,632                   | 3                         |
| 10110 | OVERTIME                   | 1,263          | 0                             | 3,715             | 0                       | 0                               | 0                         | 0                         |
| 10120 | HOLIDAY WORKED             | 203            | 0                             | 172               | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                       | 14,432         | 16,574                        | 16,082            | 17,107                  | 0                               | 17,107                    | 3                         |
| 10300 | HEALTH INSURANCE           | 26,514         | 28,500                        | 28,500            | 28,500                  | 0                               | 28,500                    | 0                         |
| 10325 | DISABILITY INSURANCE       | 906            | 1,062                         | 1,062             | 811                     | 0                               | 811                       | 23-                       |
| 10350 | LIFE INSURANCE             | 216            | 234                           | 234               | 234                     | 0                               | 234                       | 0                         |
| 10375 | DENTAL INSURANCE           | 1,890          | 1,950                         | 1,950             | 2,136                   | 0                               | 2,136                     | 9                         |
| 10400 | WORKERS COMP               | 812            | 913                           | 913               | 942                     | 0                               | 942                       | 3                         |
| 10500 | 401(A) MATCH PLAN          | 3,250          | 3,510                         | 3,800             | 3,510                   | 0                               | 3,510                     | 0                         |
|       | SUBTOTAL *****             | 248,820        | 269,408                       | 274,727           | 276,872                 | 0                               | 276,872                   | 2                         |
|       | MATERIALS & SUPPLIES       |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS | 609            | 1,100                         | 600               | 1,100                   | 0                               | 1,100                     | 0                         |
| 23000 | OFFICE SUPPLIES            | 3,258          | 3,600                         | 3,000             | 3,600                   | 0                               | 3,600                     | 0                         |
| 23001 | PRINTING                   | 285            | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 23050 | OTHER SUPPLIES             | 352            | 500                           | 900               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****             | 4,504          | 5,950                         | 5,250             | 5,950                   | 0                               | 5,950                     | 0                         |
|       | DUES TRAVEL & TRAINING     |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                       | 25             | 400                           | 400               | 400                     | 0                               | 400                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING  | 712            | 1,200                         | 500               | 1,200                   | 0                               | 1,200                     | 0                         |
| 37210 | TRAINING/SCHOOLS           | 250            | 250                           | 0                 | 250                     | 0                               | 250                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING   | 795            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****             | 1,783          | 1,850                         | 900               | 1,850                   | 0                               | 1,850                     | 0                         |
|       | UTILITIES                  |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                 | 2,074          | 2,700                         | 2,100             | 2,700                   | 0                               | 2,700                     | 0                         |
|       | SUBTOTAL *****             | 2,074          | 2,700                         | 2,100             | 2,700                   | 0                               | 2,700                     | 0                         |
|       | VEHICLE EXPENSE            |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE              | 0              | 700                           | 400               | 700                     | 0                               | 700                       | 0                         |
|       | SUBTOTAL *****             | 0              | 700                           | 400               | 700                     | 0                               | 700                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE   |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT     | 1,012          | 900                           | 900               | 900                     | 0                               | 900                       | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE  | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****             | 1,012          | 1,000                         | 900               | 1,000                   | 0                               | 1,000                     | 0                         |
|       | CONTRACTUAL SERVICES       |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS        | 50             | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 71100 | OUTSIDE SERVICES           | 0              | 2,500                         | 2,500             | 1,000                   | 0                               | 1,000                     | 60-                       |
| 71500 | BUILDING USE/RENT CHARGE   | 13,532         | 14,195                        | 14,195            | 14,966                  | 0                               | 14,966                    | 5                         |
| 71600 | EQUIP LEASES & METER CHR   | 91             | 150                           | 100               | 150                     | 0                               | 150                       | 0                         |
|       | SUBTOTAL *****             | 13,673         | 16,895                        | 16,845            | 16,166                  | 0                               | 16,166                    | 4-                        |
|       | OTHER                      |                |                               |                   |                         |                                 |                           |                           |
| 84400 | PUBLIC NOTICES             | 158            | 2,100                         | 1,000             | 1,000                   | 0                               | 1,000                     | 52-                       |
|       | SUBTOTAL *****             | 158            | 2,100                         | 1,000             | 1,000                   | 0                               | 1,000                     | 52-                       |
|       | TOTAL EXPENDITURES *****   | 272,027        | 300,603                       | 302,122           | 306,238                 | 0                               | 306,238                   | 1                         |

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

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

### Goals and Objectives

#### Budget Year Objectives

- Unavailable.

#### Progress on Prior Year Objectives

- Unavailable.  
**Response:** Unavailable.

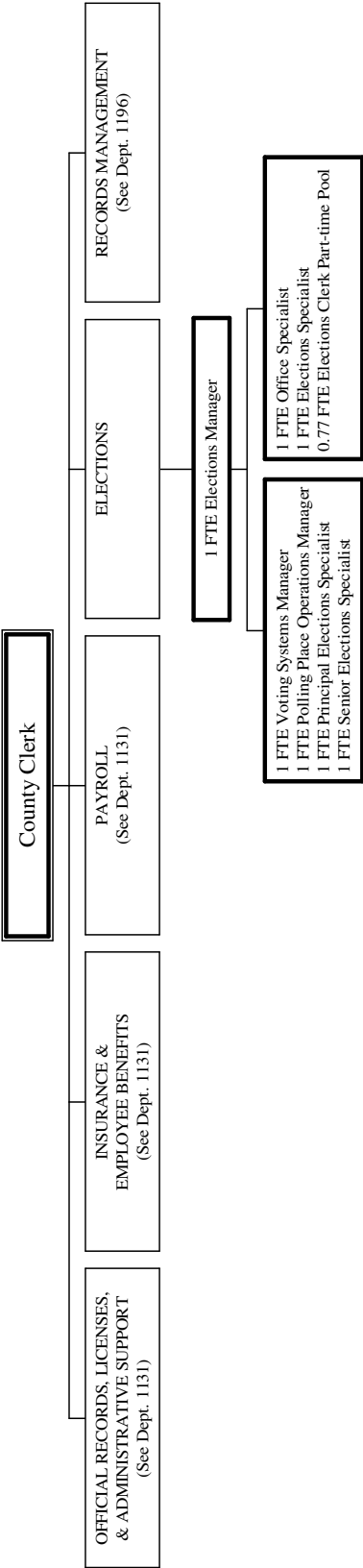
### Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Unavailable         |                |                   |                   |

### Personnel Detail

| Position Title                   | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Elections Manager                | 1.00                            | 1.00                            | 1.00                            | -                   |
| Voting Systems Manager           | -                               | 1.00                            | 1.00                            |                     |
| Polling Place Operations Manager | -                               | 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                            | 1.00                            | 1.00                            | -                   |
| Office Specialist                | 1.00                            | 1.00                            | 1.00                            | -                   |
| Elections Clerk Part-time Pool   | 0.77                            | 0.77                            | 0.77                            | -                   |
| <b>Total FTEs</b>                | <b>6.77</b>                     | <b>7.77</b>                     | <b>7.77</b>                     | <b>-</b>            |

Organizational Chart



# Elections and Registration

Dept. No. 1132

## Annual Budget

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE        | 10,722         | 0                             | 523-              | 0                       | 0                               | 0                         | 0                         |
| 3451  | STATE REIMB-GRANT/PROGRAM/OTHR | 2,603          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 13,326         | 0                             | 523-              | 0                       | 0                               | 0                         | 0                         |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                         | 103            | 50                            | 200               | 90                      | 0                               | 90                        | 80                        |
| 3526  | REIMBURSEMENT FOR ELECTION     | 13,776         | 22,000                        | 28,000            | 9,000                   | 0                               | 9,000                     | 59-                       |
|       | SUBTOTAL *****                 | 13,880         | 22,050                        | 28,200            | 9,090                   | 0                               | 9,090                     | 58-                       |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3830  | SALES                          | 351            | 500                           | 1,500             | 400                     | 0                               | 400                       | 20-                       |
| 3887  | ADMIN & INDIRECT COST REIMB    | 1,578          | 7,000                         | 7,000             | 700                     | 0                               | 700                       | 90-                       |
| 3890  | MISCELLANEOUS                  | 104            | 1,500                         | 350               | 350                     | 0                               | 350                       | 76-                       |
|       | SUBTOTAL *****                 | 2,033          | 9,000                         | 8,850             | 1,450                   | 0                               | 1,450                     | 83-                       |
|       | TOTAL REVENUES *****           | 29,240         | 31,050                        | 36,527            | 10,540                  | 0                               | 10,540                    | 66-                       |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 170,926        | 246,235                       | 210,312           | 287,555                 | 0                               | 287,555                   | 16                        |
| 10110 | OVERTIME                       | 5              | 0                             | 13,012            | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 11,344         | 18,837                        | 15,915            | 21,997                  | 0                               | 21,997                    | 16                        |
| 10300 | HEALTH INSURANCE               | 26,514         | 33,250                        | 28,500            | 33,250                  | 0                               | 33,250                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 777            | 1,115                         | 952               | 970                     | 0                               | 970                       | 13-                       |
| 10350 | LIFE INSURANCE                 | 195            | 273                           | 234               | 273                     | 0                               | 273                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,890          | 2,275                         | 1,950             | 2,492                   | 0                               | 2,492                     | 9                         |
| 10400 | WORKERS COMP                   | 872            | 1,029                         | 889               | 1,198                   | 0                               | 1,198                     | 16                        |
| 10500 | 401(A) MATCH PLAN              | 3,500          | 3,760                         | 3,250             | 4,095                   | 0                               | 4,095                     | 8                         |
| 10600 | UNEMPLOYMENT BENEFITS          | 2,820          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 218,845        | 306,774                       | 275,014           | 351,830                 | 0                               | 351,830                   | 14                        |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 512            | 0                             | 500               | 0                       | 0                               | 0                         | 0                         |
| 23000 | OFFICE SUPPLIES                | 1,718          | 9,800                         | 7,000             | 10,500                  | 0                               | 10,500                    | 7                         |
| 23001 | PRINTING                       | 1,482          | 12,000                        | 8,000             | 12,000                  | 0                               | 12,000                    | 0                         |
| 23005 | ELECTION SUPPLIES              | 839            | 16,000                        | 14,000            | 16,000                  | 0                               | 16,000                    | 0                         |
| 23050 | OTHER SUPPLIES                 | 0              | 1,500                         | 1,200             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 4,552          | 39,300                        | 30,700            | 40,000                  | 0                               | 40,000                    | 1                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 1,280          | 1,200                         | 1,200             | 1,200                   | 0                               | 1,200                     | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 287            | 2,000                         | 2,000             | 2,000                   | 2,000                           | 2,000                     | 0                         |
| 37210 | TRAINING/SCHOOLS               | 250            | 0                             | 250               | 250                     | 0                               | 250                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,421          | 1,700                         | 1,500             | 1,450                   | 1,550                           | 1,450                     | 14-                       |
| 37230 | MEALS & LODGING-TRAINING       | 1,238          | 1,800                         | 1,000             | 1,800                   | 0                               | 1,800                     | 0                         |
|       | SUBTOTAL *****                 | 4,477          | 6,700                         | 5,950             | 6,700                   | 3,550                           | 6,700                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 5,685          | 9,000                         | 5,200             | 6,000                   | 0                               | 6,000                     | 33-                       |
| 48050 | CELLULAR TELEPHONES            | 2,025          | 2,000                         | 2,200             | 2,000                   | 0                               | 2,000                     | 0                         |
|       | SUBTOTAL *****                 | 7,710          | 11,000                        | 7,400             | 8,000                   | 0                               | 8,000                     | 27-                       |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 105            | 850                           | 400               | 850                     | 0                               | 850                       | 0                         |
|       | SUBTOTAL *****                 | 105            | 850                           | 400               | 850                     | 0                               | 850                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 1,162          | 700                           | 1,100             | 1,100                   | 0                               | 1,700                     | 142                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                 | 1,162          | 950                           | 1,200             | 1,350                   | 0                               | 1,950                     | 105                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS            | 50             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 50,777         | 52,645                        | 52,645            | 44,894                  | 0                               | 44,894                    | 14-                       |
| 71505 | BUILDING LEASE CHARGES         | 0              | 37,000                        | 45,900            | 57,850                  | 0                               | 57,850                    | 56                        |
| 71525 | STORAGE CHARGES                | 2,700          | 2,700                         | 1,900             | 0                       | 0                               | 0                         | 0                         |
| 71600 | EQUIP LEASES & METER CHR       | 171            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
| 71700 | EQUIPMENT RENTALS              | 62             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 53,761         | 92,545                        | 100,645           | 102,944                 | 0                               | 102,944                   | 11                        |

# Elections and Registration

Dept. No. 1132

## Annual Budget

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | OTHER                    |                |                               |                   |                         |                                 |                           |                           |
| 84400 | PUBLIC NOTICES           | 260            | 0                             | 1,200             | 250                     | 0                               | 250                       | 0                         |
| 85900 | COUNTY ELECTION EXPENSE  | 0              | 600,000                       | 600,000           | 60,000                  | 0                               | 60,000                    | 90-                       |
|       | SUBTOTAL *****           | 260            | 600,000                       | 601,200           | 60,250                  | 0                               | 60,250                    | 89-                       |
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT         | 0              | 0                             | 0                 | 0                       | 0                               | 13,100                    | 0                         |
| 91300 | MACHINERY & EQUIPMENT    | 0              | 0                             | 0                 | 0                       | 49,500                          | 0                         | 0                         |
| 92300 | REPLCMENT MACH & EQUIP   | 0              | 0                             | 71,440            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 0              | 0                             | 71,440            | 0                       | 49,500                          | 13,100                    | 0                         |
|       | TOTAL EXPENDITURES ***** | 290,876        | 1,058,119                     | 1,093,949         | 571,924                 | 53,050                          | 585,624                   | 44-                       |

Decimal values have been truncated.

# 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 expected, but the number of elections is unknown, so no budgetary amount was used. Appropriations are established for training, travel, and contingencies.

### Annual Budget

2300 ELECTION SERVICES  
230 ELECTION SERVICES FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3526  | REIMBURSEMENT FOR ELECTION     | 9,703          | 12,000                        | 33,000            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 9,703          | 12,000                        | 33,000            | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 129            | 0                             | 150               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 856            | 0                             | 650               | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 881            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,867          | 0                             | 800               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 11,571         | 12,000                        | 33,800            | 0                       | 0                               | 0                         | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 3,124          | 3,000                         | 0                 | 6,000                   | 0                               | 6,000                     | 100                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 5,722          | 2,000                         | 0                 | 4,000                   | 0                               | 4,000                     | 100                       |
| 37230 | MEALS & LODGING-TRAINING       | 8,013          | 800                           | 1,000             | 800                     | 0                               | 800                       | 0                         |
| 37235 | MEALS & LODGING - OTHER        | 0              | 2,000                         | 4,000             | 2,000                   | 0                               | 2,000                     | 0                         |
|       | SUBTOTAL *****                 | 16,860         | 7,800                         | 5,000             | 12,800                  | 0                               | 12,800                    | 64                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48050 | CELLULAR TELEPHONES            | 2,521          | 1,800                         | 1,800             | 2,000                   | 0                               | 2,000                     | 11                        |
|       | SUBTOTAL *****                 | 2,521          | 1,800                         | 1,800             | 2,000                   | 0                               | 2,000                     | 11                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 86850 | CONTINGENCY                    | 0              | 36,942                        | 0                 | 70,000                  | 0                               | 70,000                    | 89                        |
|       | SUBTOTAL *****                 | 0              | 36,942                        | 0                 | 70,000                  | 0                               | 70,000                    | 89                        |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE              | 0              | 2,458                         | 2,458             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 2,458                         | 2,458             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 19,381         | 49,000                        | 9,258             | 84,800                  | 0                               | 84,800                    | 73                        |

Decimal values have been truncated.

# Federal HAVA Election Project

## Department Numbers 2310, 2311, 2312

### Mission

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

### Budget Highlights

There are no amounts appropriated in FY 2007.

### Annual Budget

2310 HAVA REQUIREMENTS PAYMTS GRANT  
231 FEDERAL HAVA ELECTION FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>FY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3411  | INTERGOVERNMENTAL REVENUE<br>FEDERAL GRANT REIMBURSE | 0              | 888,700                       | 888,700           | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 0              | 888,700                       | 888,700           | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST   |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                                       | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3913  | OTHER FINANCING SOURCES<br>OTI: FROM GENERAL FUND    | 0              | 0                             | 230,000           | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 0              | 0                             | 230,000           | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****                                 | 0              | 888,700                       | 1,118,700         | 0                       | 0                               | 0                         | 0                         |
| 91300 | FIXED ASSET ADDITIONS<br>MACHINERY & EQUIPMENT       | 0              | 888,700                       | 1,107,800         | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE                                    | 0              | 0                             | 8,896             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE                                    | 0              | 0                             | 924               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 0              | 888,700                       | 1,117,620         | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                             | 0              | 888,700                       | 1,117,620         | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# Federal HAVA Election Project

Dept. No. 2310

## Annual Budget

2311 ELECTION REFORM PAYMENTS GRANT  
231 FEDERAL HAVA ELECTION FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE   | 0              | 0                             | 9,550             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 9,550             | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                  |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT             | 0              | 0                             | 27                | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST      | 0              | 0                             | 159               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 186               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****      | 0              | 0                             | 9,736             | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT     | 0              | 0                             | 9,905             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 9,905             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****  | 0              | 0                             | 9,905             | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

## Annual Budget

2312 VOTING ACCESS FOR DISABL GRANT  
231 FEDERAL HAVA ELECTION FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE   | 0              | 8,274                         | 4,917             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 8,274                         | 4,917             | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****            | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****      | 0              | 8,274                         | 4,917             | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES      |                |                               |                   |                         |                                 |                           |                           |
| 23005 | ELECTION SUPPLIES         | 0              | 8,372                         | 4,917             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 8,372                         | 4,917             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****  | 0              | 8,372                         | 4,917             | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# County Treasurer

## Department Number 1140

### Mission

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

### Budget Highlights

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Budgeted hours for a part-time position have been increased and benefits have been added. Other than this, there are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable.

#### Progress on Prior Year Objectives

- Continue working with Information Technology (IT) to clean up old programs and tweak new programs.  
**Response:** Ongoing.
- Work with IT, the Collector, and the Neighborhood Improvement District (NID) project manager to automate the NID tracking process.  
**Response:** This project is currently on hold due to new programming needed in the Collector's Office.
- Evaluate the Treasurer's Office participation in rewrite of payroll and finance system.  
**Response:** This project is currently on hold.
- Continue participation in scheduling art exhibits for the Government Center and Johnson Building.  
**Response:** The County continues to participate in the rotating art program with Columbia Art League.
- Participate in getting the Purchasing Card Program up and running.  
**Response:** The Purchasing Card Program has been rolled out to all county offices and departments. The Treasurer's Office has assumed the task of Purchasing Card Administrator.
- Continue working with space needs in the Courthouse and Government Center.  
**Response:** Task completed.



# County Treasurer

Dept. No. 1140

- Work on a balancing system for Self-Insured Worker's Compensation Fund.

**Response:** Task completed.

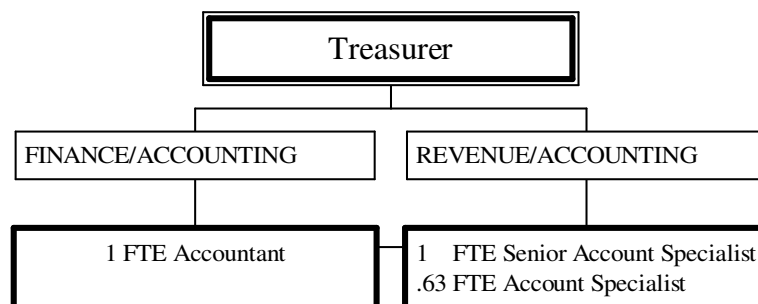
## Performance Measures

| Performance Measure                        | 2005      | 2006        | 2007        |
|--|-----------|-------------|-------------|
|  | Actual    | Estimated   | Projected   |
| Number of Receipts Issued                  | 4,410     | 4,620       | 4,650       |
| Number of Manual Non-Vendor Checks         | 181       | 130         | 135         |
| Number of Manual Vendor Checks             | 525       | 450         | 480         |
| Number of Prosecuting Attorney Bad Checks  | 2,451     | 2,200       | 2,250       |
| Number of Criminal Cost Checks             | 6         | 6           | 6           |
| Number of Out of County Cash Bonds         | 324       | 375         | 380         |
| Number of Restitution Checks               | 33        | 41          | 50          |
| Number of Worker's Compensation Checks     | 228       | 711         | 750         |
| Number of Jury Service Checks              | 2,281     | 2,000       | 2,100       |
| Number of Accounts Payable Checks          | 7,730     | 8,277       | 8,300       |
| Number of Payroll Checks                   | 10,749    | 11,000      | 11,200      |
| Number of Funds                            | 100       | 103         | 105         |
| Interest Received (All Funds)              | \$792,173 | \$1,600,000 | \$1,300,000 |
| Number of General/Special Obligation Bonds | 7         | 8           | 9           |
| Number of Travel Credit Cards              | 25        | 3           | 3           |
| Number of Purchasing Cards                 | N/A       | 58          | 60          |
| Number of Active NIDS                      | 15        | 13          | 14          |
| Number of Employees-Fitness Program        | 29        | 35          | 35          |

## Personnel Detail

| Position Title            | 2005                    | 2006                    | 2007                    | 2006-2007   |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------|
|                           | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change      |
| Treasurer (Elected)       | 1.00                    | 1.00                    | 1.00                    | -           |
| Accountant                | 1.00                    | 1.00                    | 1.00                    | -           |
| Senior Account Specialist | 1.00                    | 1.00                    | 1.00                    | -           |
| Account Specialist        | 0.45                    | 0.45                    | 0.63                    | 0.18        |
| <b>Total FTEs</b>         | <b>3.45</b>             | <b>3.45</b>             | <b>3.63</b>             | <b>0.18</b> |
| Overtime                  | \$ 200                  | \$ 200                  | \$ 300                  | \$ 100      |

## Organizational Chart



# County Treasurer

# Dept. No. 1140

## Annual Budget

1140 TREASURER  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
| 3510  | COPIES                         | 0              | 10                            | 0                 | 10                      | 0                              | 10                        | 0                         |
|       | SUBTOTAL *****                 | 0              | 10                            | 0                 | 10                      | 0                              | 10                        | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                |                           |                           |
| 3710  | INTEREST                       | 339            | 0                             | 6,458             | 6,000                   | 0                              | 6,000                     | 0                         |
| 3711  | INT-OVERNIGHT                  | 10,268         | 10,000                        | 13,000            | 12,000                  | 0                              | 12,000                    | 20                        |
| 3712  | INT-LONG TERM INVEST           | 66,935         | 85,000                        | 58,332            | 52,500                  | 0                              | 52,500                    | 38-                       |
| 3723  | INT - NIDS                     | 5,435          | 1,000                         | 3,847             | 1,000                   | 0                              | 1,000                     | 0                         |
| 3724  | INT - OTHER ENTITIES           | 508            | 500                           | 153               | 500                     | 0                              | 500                       | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 70,155         | 0                             | 121,058           | 108,950                 | 0                              | 108,950                   | 0                         |
|       | SUBTOTAL *****                 | 153,642        | 96,500                        | 202,848           | 180,950                 | 0                              | 180,950                   | 87                        |
|       | TOTAL REVENUES *****           | 153,642        | 96,510                        | 202,848           | 180,960                 | 0                              | 180,960                   | 87                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                |                           |                           |
| 10100 | SALARIES & WAGES               | 156,799        | 167,951                       | 164,186           | 172,860                 | 4,732                          | 177,592                   | 5                         |
| 10110 | OVERTIME                       | 471            | 200                           | 251               | 300                     | 0                              | 300                       | 50                        |
| 10200 | FICA                           | 11,627         | 12,863                        | 11,784            | 13,246                  | 367                            | 13,613                    | 5                         |
| 10300 | HEALTH INSURANCE               | 13,257         | 14,250                        | 14,250            | 14,250                  | 4,750                          | 19,000                    | 33                        |
| 10325 | DISABILITY INSURANCE           | 684            | 764                           | 775               | 584                     | 86                             | 670                       | 12-                       |
| 10350 | LIFE INSURANCE                 | 108            | 117                           | 117               | 117                     | 39                             | 156                       | 33                        |
| 10375 | DENTAL INSURANCE               | 945            | 975                           | 975               | 1,068                   | 356                            | 1,424                     | 46                        |
| 10400 | WORKERS COMP                   | 691            | 710                           | 710               | 731                     | 74                             | 805                       | 13                        |
| 10500 | 401(A) MATCH PLAN              | 1,750          | 1,755                         | 1,755             | 1,755                   | 650                            | 2,405                     | 37                        |
| 10600 | UNEMPLOYMENT BENEFITS          | 1,405          | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
|       | SUBTOTAL *****                 | 187,738        | 199,585                       | 194,803           | 204,911                 | 11,054                         | 215,965                   | 8                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 911            | 870                           | 700               | 750                     | 0                              | 750                       | 13-                       |
| 23000 | OFFICE SUPPLIES                | 369            | 350                           | 300               | 300                     | 0                              | 300                       | 14-                       |
| 23001 | PRINTING                       | 1,886          | 2,600                         | 2,000             | 2,000                   | 0                              | 2,000                     | 23-                       |
| 23050 | OTHER SUPPLIES                 | 687            | 1,200                         | 1,200             | 1,200                   | 0                              | 1,200                     | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 948            | 150                           | 100               | 150                     | 0                              | 150                       | 0                         |
|       | SUBTOTAL *****                 | 4,802          | 5,170                         | 4,300             | 4,400                   | 0                              | 4,400                     | 14-                       |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                |                           |                           |
| 37000 | DUES                           | 420            | 480                           | 550               | 500                     | 0                              | 500                       | 4                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 1,184          | 1,000                         | 700               | 800                     | 0                              | 800                       | 20-                       |
| 37210 | TRAINING/SCHOOLS               | 0              | 100                           | 50                | 100                     | 0                              | 100                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 709            | 1,100                         | 1,100             | 1,100                   | 0                              | 1,100                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 791            | 900                           | 1,300             | 1,000                   | 0                              | 1,000                     | 11                        |
|       | SUBTOTAL *****                 | 3,105          | 3,580                         | 3,700             | 3,500                   | 0                              | 3,500                     | 2-                        |
|       | UTILITIES                      |                |                               |                   |                         |                                |                           |                           |
| 48000 | TELEPHONES                     | 1,428          | 2,000                         | 1,500             | 2,000                   | 0                              | 2,000                     | 0                         |
|       | SUBTOTAL *****                 | 1,428          | 2,000                         | 1,500             | 2,000                   | 0                              | 2,000                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                |                           |                           |
| 59200 | LOCAL MILEAGE                  | 0              | 50                            | 0                 | 50                      | 0                              | 50                        | 0                         |
|       | SUBTOTAL *****                 | 0              | 50                            | 0                 | 50                      | 0                              | 50                        | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 498            | 535                           | 499               | 625                     | 0                              | 625                       | 16                        |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 100                           | 100               | 100                     | 0                              | 100                       | 0                         |
|       | SUBTOTAL *****                 | 498            | 635                           | 599               | 725                     | 0                              | 725                       | 14                        |

# County Treasurer

Dept. No. 1140

## Annual Budget

| 1140 TREASURER           |                               |                |                               |                   |                         |                                |                           | %CHG      |
|--------------------------|-------------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|-----------|
| 100 GENERAL FUND         |                               |                |                               |                   |                         |                                |                           | FROM      |
| ACCT                     | DESCRIPTION                   | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | PY<br>BUD |
| CONTRACTUAL SERVICES     |                               |                |                               |                   |                         |                                |                           |           |
| 70050                    | SOFTWARE SERVICE CONTRACT     | 5,980          | 6,400                         | 6,400             | 6,600                   | 0                              | 6,600                     | 3         |
| 71107                    | BANK/CREDIT CARD SERVICE FEES | 35,296         | 35,100                        | 37,000            | 37,500                  | 0                              | 37,500                    | 6         |
| 71108                    | CHECK PRINTING CHARGES        | 1,922          | 2,400                         | 2,100             | 2,400                   | 0                              | 2,400                     | 0         |
| 71500                    | BUILDING USE/RENT CHARGE      | 13,687         | 14,359                        | 14,359            | 15,140                  | 0                              | 15,140                    | 5         |
| SUBTOTAL *****           |                               | 56,886         | 58,259                        | 59,859            | 61,640                  | 0                              | 61,640                    | 5         |
| FIXED ASSET ADDITIONS    |                               |                |                               |                   |                         |                                |                           |           |
| 91100                    | FURNITURE AND FIXTURES        | 0              | 10,000                        | 0                 | 0                       | 0                              | 0                         | 0         |
| 92000                    | REPLCMENT OFFICE EQUIP        | 0              | 2,500                         | 2,307             | 0                       | 0                              | 0                         | 0         |
| SUBTOTAL *****           |                               | 0              | 12,500                        | 2,307             | 0                       | 0                              | 0                         | 0         |
| TOTAL EXPENDITURES ***** |                               | 254,458        | 281,779                       | 267,068           | 277,226                 | 11,054                         | 288,280                   | 2         |

Decimal values have been truncated.

# Collector of Revenue Summary

## Department Numbers 1150 and 2110

### Description

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

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

### Budget Summary

| Fund  | Dept | Department Name | 2005              | 2006              | 2007                            | 2007   | 2007                         | 2007              |
|-------|------|-----------------|-------------------|-------------------|---------------------------------|--|------------------------------|-------------------|
|       |      |                 | Actual            | Projected         | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total             |
| 100   | 1150 | Collector       | \$ 369,692        | \$ 389,849        | \$ 391,458                      | \$ 61,951                                    | \$ -                         | \$ 453,409        |
| 211   | 2110 | Tax Maintenance | 83,105            | 146,639           | 1,959                           | 134,148                                      | -                            | 136,107           |
| Total |      |                 | <u>\$ 452,797</u> | <u>\$ 536,488</u> | <u>\$ 393,417</u>               | <u>\$ 196,099</u>                            | <u>\$ -</u>                  | <u>\$ 589,516</u> |

### Personnel Summary

| Fund       | Dept | Department Name | 2005                    | 2006                    | 2007                    |
|------------|------|-----------------|-------------------------|-------------------------|-------------------------|
|            |      |                 | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100        | 1150 | Collector       | 7.25                    | 8.25                    | 8.25                    |
| 211        | 2110 | Tax Maintenance | - a                     | 0.08 a                  | 0.08 a                  |
| Total FTEs |      |                 | <u>7.25</u>             | <u>8.33</u>             | <u>8.33</u>             |

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

# Collector of Revenue

## Department Number 1150

### Mission

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

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

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

### Budget Highlights

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An additional position, Lead Deputy Collector, was added to the office mid-year 2006, the cost of which was reimbursed from the Tax Maintenance Fund. This position was approved in the FY 2007 budget, with funding provided by the General Fund (i.e., there will be no reimbursement from the Tax Maintenance Fund). Other than this, there are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Automate the posting of monthly installment payments for those taxpayers who enrolled to have the payment automatically withdrawn (ACH) from their bank account each month. Currently all monthly ACH payments are manually entered in to the installment plan file by office staff. It is hopeful that payment information supplied by the bank and Treasurer's Office can be captured by the AS400 and posted to the corresponding installment plans. There are currently over 600 parcels enrolled in the plan, of which approximately two-thirds are signed up for ACH debits. By automating this process, the amount of time needed by staff to process and reconcile payments will be reduced.

- Create a form that will allow taxpayers to enroll in the real estate installment plan via the internet/e-mail. Taxpayers wishing to sign up could input the required information into a form available online. Once the information is entered into the appropriate fields, the taxpayer would click submit, and the Collector's Office would receive an e-mail notification of the enrollment with the data. When the installment plan data is processed, a confirmation of enrollment e-mail can be sent back to the taxpayers. This may reduce some of the paper and postage costs associated with administering the plan. Certain security measures will have to be in place since the data being transmitted would contain taxpayers' bank information.
- Create procedures for handling Chapter 100 qualified taxpayers. The procedures for the billing, collection, and distribution of taxes for companies that are granted tax breaks, or incentives under Chapter 100 will need to be established. FY 2006 will be the first year the program will be used for a Boone County taxpayer. It can be assumed that most of the processes will be handled manually the first year. Hopefully, automation of many of the procedures can be developed once an understanding of the needs of the Chapter 100 program is gained.
- Automate the homestead preservation process. FY 2006 is the first year for processing the Homestead Preservation Credit. One staff member will be processing all of the credits in 2006. With automation, more staff members will be able to process the credits resulting in better efficiency and coverage in case of absences.
- Enhance the merchant's license receipt process by upgrading the receipt generation process to print in real time rather than overnight. This will minimize the time now spent on tracking which businesses received the hand stamped receipt when paid in person and which businesses must be mailed the generated receipt.

### Progress on Prior 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.

**Response:** Programming updates have successfully been made regarding this goal. Confirmation letters for re-enrollment in the installment plan are now automatically printed for those taxpayers wishing to continue with the plan from year to year. This is a mass printing and mailing process. New enrollments that have been received and processed prior to this printing are also automated. Letters pertaining to initial sign-ups after the creation of the mass letters are still handled manually by collector staff. All balance due letters are printed automatically with data captured by the AS400. This allows the letters to be mailed with the tax bills pertaining to the installment plan. The automation of these processes has dramatically cut down on the time to create and mail

correspondence relating to the installment plan. However, the creation of monthly payment coupons by automation has not been addressed at this time.

- 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.

**Response:** Steps have been taken to organize the queries and files frequently used by the Collector's Office. Many of the files and queries are referenced in two or more separate libraries used by the Collector's Office. This issue, along with authority conflicts has slowed the process. However, it is expected that the organizing of the queries and files will be completed by the end of calendar year 2006.

- 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.

**Response:** This goal will be completed before the start of the 2006 tax season. Once AS400 authority has been granted, staff will be able to process installment payments at any workstation located in the office. However, installment payments must be kept separate from other daily collections processed at the collection windows. It is necessary to have other office staff trained on all procedures relating to the installment plan during the busy tax season and throughout the year in times of absences.

- 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 13<sup>th</sup> 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.

**Response:** This goal continues to be elusive, but ongoing.

# Collector of Revenue

Dept. No. 1150

## Performance Measures

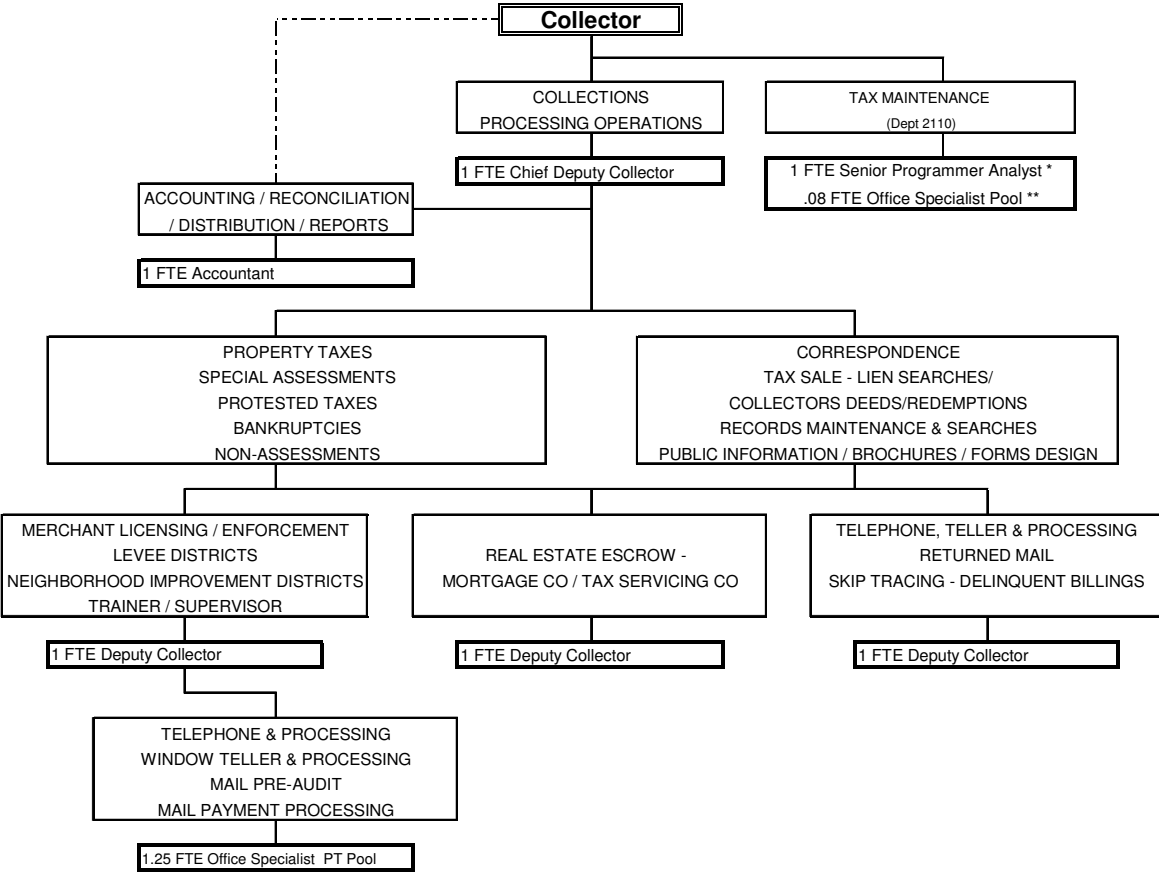
| Performance Measure                                     | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Real Estate Property Tax Bills Collected      | 56,323         | 57,450            | 58,600            |
| Number of Real Estate Parcels on Installment Payments   | 458            | 625               | 750               |
| Number of Delinquent Real Estate Prop. Tax Bills Mailed | 10,146         | 10,322            | 10,571            |
| Number of Personal Property Tax Bills Collected         | 59,186         | 60,075            | 60,975            |
| Number of Merchant Licenses Collected                   | 2,408          | 2,450             | 2,500             |
| Number of Cash Drawers Balanced                         | 1,795          | 1,947             | 2,100             |
| Number of In-Person Customers                           | 36,324         | 36,000            | 36,000            |
| Number of Statements of Non-Assessment                  | 10,458         | 10,727            | 10,900            |
| Number of Bankruptcy Claims, Notices, Filings & Dischgs | 1,424          | 1,470             | 1,470             |
| Number of Telephone Calls                               | 21,855         | 21,336            | 21,000            |
| Number of Address Changes                               | 12,008         | 12,092            | 13,075            |
| Number of Rejection Notices Generated                   | 1,243          | 1,214             | 1,231             |
| Number of Properties Subject to Tax Sale/Number Sold    | 163/5          | 201/7             | 200/8             |
| Number of Checks Generated                              | 1,081          | 768               | 792               |
| Number of Credit Card Transactions                      | 1,791          | 1,970             | 2,165             |
| Number of Returned Mail Records                         | 1,462          | 952               | 1,000             |
| Number of Returned Checks                               | 85             | 75                | 70                |
| Number of Duplicate Receipts Issued                     | 10,278         | 10,766            | 11,200            |
| Number of Bills Collected (All Types)                   | 118,597        | 120,500           | 122,000           |
| Number of Parcels With Homestead Preservation Credits   | N/A            | 468               | 100               |
| Number of M.O.R.E. Program Verifications                | 2,528          | 3,000             | 3,500             |
| Number of Bills Collected by IVR (6 months only)        | 522            | 700               | 850               |
| Number of Bills Paid Online                             | 1,769          | 1,900             | 2,200             |
| Total Collections By IVR                                | \$140,076      | \$190,000         | \$250,000         |
| Total Collections Online                                | \$587,807      | \$640,000         | \$750,000         |
| Total Collections (In Millions)                         | \$118.8        | \$122.4           | \$126.1           |

## Personnel Detail

| Position Title         | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Collector (Elected)    | 1.00                            | 1.00                            | 1.00                            | -                   |
| Chief Deputy Collector | 1.00                            | 1.00                            | 1.00                            | -                   |
| Accountant             | 1.00                            | 1.00                            | 1.00                            | -                   |
| Lead Deputy Collector  | -                               | 1.00                            | 1.00                            | -                   |
| Deputy Collector       | 2.00                            | 2.00                            | 3.00                            | 1.00                |
| Account Specialist     | 1.00                            | 1.00                            | -                               | (1.00)              |
| Office Specialist Pool | 0.83                            | 1.25                            | 1.25                            | -                   |
| <b>Total FTEs</b>      | <b>6.83</b>                     | <b>8.25</b>                     | <b>8.25</b>                     | <b>-</b>            |
| Overtime               | \$ 3,825                        | \$ 3,825                        | \$ 3,825                        | \$ -                |



Organizational Chart



\* 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) to be reimbursed from the Tax Maintenance Fund (department number 2110)  
\*\* .08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (department number 2110)

# Collector of Revenue

Dept. No. 1150

## Annual Budget

1150 COLLECTOR  
100 GENERAL FUND

| ACCT  | DESCRIPTION   | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3311  | LIQUOR  | 90,559         | 95,720                        | 95,444            | 97,830                  | 0                               | 97,830                    | 2                         |
| 3312  | AUCTION   | 560            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 3313  | MERCHANTS AND MANUFACTURE                             | 12,040         | 11,625                        | 12,280            | 12,525                  | 0                               | 12,525                    | 7                         |
|       | SUBTOTAL *****  | 103,159        | 107,845                       | 108,224           | 110,855                 | 0                               | 110,855                   | 2                         |
| 3493  | INTERGOVERNMENTAL REVENUE<br>FOREST CROPLAND PLT      | 418            | 420                           | 420               | 420                     | 0                               | 420                       | 0                         |
|       | SUBTOTAL *****  | 418            | 420                           | 420               | 420                     | 0                               | 420                       | 0                         |
| 3506  | CHARGES FOR SERVICES<br>CERTIFICATE OF REDEMPTION FEE | 6              | 1                             | 1                 | 2                       | 0                               | 2                         | 100                       |
| 3508  | DUPLICATE TAX RECEIPT                                 | 8,970          | 8,000                         | 9,270             | 9,690                   | 0                               | 9,690                     | 21                        |
| 3509  | DEED FEE  | 9              | 15                            | 12                | 15                      | 0                               | 15                        | 0                         |
| 3510  | COPIES  | 164            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 3511  | COST OF TAX SALE REIMBURS                             | 9,648          | 13,500                        | 12,313            | 13,500                  | 0                               | 13,500                    | 0                         |
| 3528  | REIMB PERSONNEL/PROJECTS                              | 0              | 31,264                        | 31,264            | 0                       | 40,257                          | 0                         | 0                         |
| 3550  | COMMISSIONS   | 1,240,433      | 1,243,850                     | 1,280,475         | 1,325,292               | 0                               | 1,325,292                 | 6                         |
| 3560  | COLLECTION FEES                                       | 1,271          | 1,416                         | 1,386             | 1,428                   | 0                               | 1,428                     | 0                         |
| 3577  | COLL DEL FEES & COMM                                  | 120,706        | 120,000                       | 122,300           | 124,745                 | 0                               | 124,745                   | 3                         |
|       | SUBTOTAL *****  | 1,381,211      | 1,418,296                     | 1,457,271         | 1,474,922               | 40,257                          | 1,474,922                 | 3                         |
| 3710  | INTEREST<br>INTEREST                                  | 4,365          | 4,365                         | 25,678            | 17,031                  | 0                               | 17,031                    | 290                       |
|       | SUBTOTAL *****  | 4,365          | 4,365                         | 25,678            | 17,031                  | 0                               | 17,031                    | 290                       |
| 3894  | MISCELLANEOUS<br>RETURNED CHECK PENALTY               | 2,100          | 2,500                         | 2,500             | 2,500                   | 0                               | 2,500                     | 0                         |
|       | SUBTOTAL *****  | 2,100          | 2,500                         | 2,500             | 2,500                   | 0                               | 2,500                     | 0                         |
|       | TOTAL REVENUES *****                                  | 1,491,254      | 1,533,426                     | 1,594,093         | 1,605,728               | 40,257                          | 1,605,728                 | 4                         |
| 10100 | PERSONAL SERVICES<br>SALARIES & WAGES                 | 260,014        | 307,585                       | 263,095           | 286,896                 | 31,720                          | 318,616                   | 3                         |
| 10110 | OVERTIME  | 2,786          | 3,825                         | 3,753             | 3,825                   | 0                               | 3,825                     | 0                         |
| 10120 | HOLIDAY WORKED  | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 10200 | FICA  | 19,667         | 23,861                        | 19,622            | 22,278                  | 2,427                           | 24,705                    | 3                         |
| 10300 | HEALTH INSURANCE                                      | 26,514         | 32,063                        | 32,063            | 28,500                  | 4,750                           | 33,250                    | 3                         |
| 10325 | DISABILITY INSURANCE                                  | 1,113          | 1,383                         | 1,383             | 946                     | 178                             | 1,124                     | 18-                       |
| 10350 | LIFE INSURANCE  | 216            | 273                           | 273               | 234                     | 39                              | 273                       | 0                         |
| 10375 | DENTAL INSURANCE                                      | 1,890          | 2,194                         | 2,194             | 2,136                   | 356                             | 2,492                     | 13                        |
| 10400 | WORKERS COMP  | 1,138          | 1,315                         | 1,315             | 1,226                   | 137                             | 1,363                     | 3                         |
| 10500 | 401 (A) MATCH PLAN                                    | 2,600          | 3,960                         | 2,425             | 3,510                   | 650                             | 4,160                     | 5                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION                         | 1,116          | 1,140                         | 1,140             | 0                       | 0                               | 1,150                     | 0                         |
| 10600 | UNEMPLOYMENT BENEFITS                                 | 777            | 3,815                         | 3,815             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****  | 317,832        | 381,914                       | 331,578           | 350,051                 | 40,257                          | 391,458                   | 2                         |
| 22500 | MATERIALS & SUPPLIES<br>SUBSCRIPTIONS/PUBLICATIONS    | 369            | 370                           | 370               | 400                     | 0                               | 400                       | 8                         |
| 23000 | OFFICE SUPPLIES                                       | 1,728          | 2,000                         | 2,000             | 2,200                   | 0                               | 2,200                     | 10                        |
| 23001 | PRINTING  | 9,527          | 14,030                        | 14,029            | 13,650                  | 0                               | 13,650                    | 2-                        |
| 23850 | MINOR EQUIPMENT & TOOLS                               | 897            | 1,200                         | 1,200             | 1,000                   | 0                               | 1,000                     | 16-                       |
|       | SUBTOTAL *****  | 12,522         | 17,600                        | 17,599            | 17,250                  | 0                               | 17,250                    | 1-                        |
| 37200 | DUES TRAVEL & TRAINING<br>SEMINARS/CONFEREN/MEETING   | 741            | 745                           | 745               | 775                     | 0                               | 775                       | 4                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)                        | 494            | 425                           | 425               | 500                     | 0                               | 500                       | 17                        |
| 37230 | MEALS & LODGING-TRAINING                              | 339            | 570                           | 570               | 570                     | 0                               | 570                       | 0                         |
|       | SUBTOTAL *****  | 1,574          | 1,740                         | 1,740             | 1,845                   | 0                               | 1,845                     | 6                         |
| 48000 | UTILITIES<br>TELEPHONES                               | 3,107          | 3,160                         | 3,500             | 3,500                   | 0                               | 3,500                     | 10                        |
|       | SUBTOTAL *****  | 3,107          | 3,160                         | 3,500             | 3,500                   | 0                               | 3,500                     | 10                        |
| 60050 | EQUIP & BLDG MAINTENANCE<br>EQUIP SERVICE CONTRACT    | 857            | 1,184                         | 1,184             | 845                     | 0                               | 845                       | 28-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE                             | 146            | 200                           | 200               | 500                     | 0                               | 500                       | 150                       |
|       | SUBTOTAL *****  | 1,004          | 1,384                         | 1,384             | 1,345                   | 0                               | 1,345                     | 2-                        |

# Collector of Revenue

Dept. No. 1150

1150 COLLECTOR  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS       | 90             | 255                           | 255               | 100                     | 0                               | 100                       | 60-                       |
| 71100 | OUTSIDE SERVICES          | 548            | 735                           | 700               | 750                     | 0                               | 750                       | 2                         |
| 71500 | BUILDING USE/RENT CHARGE  | 17,773         | 18,648                        | 18,648            | 19,661                  | 0                               | 19,661                    | 5                         |
|       | SUBTOTAL *****            | 18,411         | 19,638                        | 19,603            | 20,511                  | 0                               | 20,511                    | 4                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 84400 | PUBLIC NOTICES            | 3,385          | 4,000                         | 4,000             | 4,000                   | 0                               | 4,000                     | 0                         |
| 84500 | TITLE SEARCH              | 8,351          | 10,470                        | 10,445            | 13,500                  | 0                               | 13,500                    | 28                        |
| 86898 | OVER AND SHORT            | 6-             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 11,731         | 14,470                        | 14,445            | 17,500                  | 0                               | 17,500                    | 20                        |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 92000 | REPLCMENT OFFICE EQUIP    | 3,508          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES | 0              | 0                             | 0                 | 0                       | 3,200                           | 0                         | 0                         |
|       | SUBTOTAL *****            | 3,508          | 0                             | 0                 | 0                       | 3,200                           | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****  | 369,692        | 439,906                       | 389,849           | 412,002                 | 43,457                          | 453,409                   | 3                         |

Decimal values have been truncated.

# Collector Tax Maintenance

## Department Number 2110

### Mission

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

### Budget Highlights

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

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

### Personnel Detail

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| Position Title            | 2005       |   | 2006       |   | 2007       |   | 2006-2007 |
|---------------------------|------------|---|------------|---|------------|---|-----------|
|                           | Full-time  |   | Full-time  |   | Full-time  |   | Change    |
|                           | Equivalent |   | Equivalent |   | Equivalent |   |           |
| Senior Programmer Analyst | -          | * | -          | * | -          | * | -         |
| Office Specialist Pool    | <hr/>      |   | <hr/>      |   | <hr/>      |   | <hr/>     |
|                           | -          |   | 0.08       |   | 0.08       |   | -         |
| Total FTEs                | <hr/>      |   | <hr/>      |   | <hr/>      |   | <hr/>     |
|                           | -          |   | 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                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3577  | CHARGES FOR SERVICES<br>COLL DEL FEES & COMM | 120,692        | 120,000                       | 122,271           | 124,700                 | 0                               | 124,700                   | 3                         |
|       | SUBTOTAL *****                               | 120,692        | 120,000                       | 122,271           | 124,700                 | 0                               | 124,700                   | 3                         |
|       | INTEREST                                     |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                                     | 1,061          | 1,061                         | 2,760             | 2,760                   | 0                               | 2,760                     | 160                       |
| 3711  | INT-OVERNIGHT                                | 305            | 230                           | 366               | 366                     | 0                               | 366                       | 59                        |
| 3712  | INT-LONG TERM INVEST                         | 1,934          | 1,982                         | 1,522             | 1,522                   | 0                               | 1,522                     | 23-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS                 | 2,090          | 0                             | 5,766             | 4,000                   | 0                               | 4,000                     | 0                         |
|       | SUBTOTAL *****                               | 5,392          | 3,273                         | 10,414            | 8,648                   | 0                               | 8,648                     | 164                       |
|       | TOTAL REVENUES *****                         | 126,084        | 123,273                       | 132,685           | 133,348                 | 0                               | 133,348                   | 8                         |
|       | PERSONAL SERVICES                            |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                             | 886            | 2,644                         | 2,643             | 1,814                   | 0                               | 1,814                     | 31-                       |
| 10200 | FICA   | 67             | 203                           | 202               | 138                     | 0                               | 138                       | 32-                       |
| 10400 | WORKERS COMP                                 | 7              | 7                             | 7                 | 7                       | 0                               | 7                         | 0                         |
|       | SUBTOTAL *****                               | 961            | 2,854                         | 2,852             | 1,959                   | 0                               | 1,959                     | 31-                       |
|       | MATERIALS & SUPPLIES                         |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                              | 0              | 3,260                         | 2,970             | 300                     | 0                               | 300                       | 90-                       |
| 23015 | COMPUTER SUPPLIES                            | 0              | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
| 23050 | OTHER SUPPLIES                               | 142            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                      | 0              | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                               | 142            | 3,860                         | 3,570             | 900                     | 0                               | 900                       | 76-                       |
|       | DUES TRAVEL & TRAINING                       |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES   | 175            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING                    | 1,735          | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 37210 | TRAINING/SCHOOLS                             | 0              | 0                             | 0                 | 5,700                   | 0                               | 5,700                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)               | 1,041          | 1,850                         | 1,850             | 2,400                   | 0                               | 2,400                     | 29                        |
| 37230 | MEALS & LODGING-TRAINING                     | 2,492          | 2,100                         | 2,614             | 4,000                   | 0                               | 4,000                     | 90                        |
| 37235 | MEALS & LODGING - OTHER                      | 0              | 200                           | 670               | 200                     | 0                               | 200                       | 0                         |
| 37240 | REGISTRATION/TUITION                         | 595            | 1,750                         | 1,395             | 1,000                   | 0                               | 1,000                     | 42-                       |
|       | SUBTOTAL *****                               | 6,039          | 6,900                         | 7,529             | 14,300                  | 0                               | 14,300                    | 107                       |
|       | CONTRACTUAL SERVICES                         |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS                          | 0              | 25                            | 25                | 25                      | 0                               | 25                        | 0                         |
| 71100 | OUTSIDE SERVICES                             | 1,948          | 1,800                         | 12,387            | 1,920                   | 0                               | 1,920                     | 6                         |
| 71101 | PROFESSIONAL SERVICES                        | 60,522         | 93,264                        | 90,080            | 67,718                  | 40,257                          | 67,718                    | 27-                       |
| 71105 | LEGAL SERVICES                               | 0              | 10,000                        | 10,000            | 10,000                  | 0                               | 10,000                    | 0                         |
|       | SUBTOTAL *****                               | 62,471         | 105,089                       | 112,492           | 79,663                  | 40,257                          | 79,663                    | 24-                       |
|       | OTHER  |                |                               |                   |                         |                                 |                           |                           |
| 83917 | OTO: TO GENERAL FUND                         | 0              | 13,867                        | 13,867            | 0                       | 0                               | 0                         | 0                         |
| 86850 | CONTINGENCY                                  | 0              | 142                           | 0                 | 39,285                  | 0                               | 39,285                    | 565                       |
|       | SUBTOTAL *****                               | 0              | 14,009                        | 13,867            | 39,285                  | 0                               | 39,285                    | 180                       |
|       | FIXED ASSET ADDITIONS                        |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT                             | 1,338          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91100 | FURNITURE AND FIXTURES                       | 5,254          | 4,297                         | 4,297             | 0                       | 0                               | 0                         | 0                         |
| 91300 | MACHINERY & EQUIPMENT                        | 4,282          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE                            | 0              | 1,681                         | 1,623             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE                            | 0              | 409                           | 409               | 0                       | 0                               | 0                         | 0                         |
| 92300 | REPLCMENT MACH & EQUIP                       | 2,615          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                               | 13,490         | 6,387                         | 6,329             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                     | 83,105         | 139,099                       | 146,639           | 136,107                 | 40,257                          | 136,107                   | 2-                        |

Decimal values have been truncated.

# 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        | 2005              | 2006              | 2007                            | 2007   | 2007                         | 2007                |
|------|------|------------------------|-------------------|-------------------|---------------------------------|--|------------------------------|---------------------|
|      |      |                        | Actual            | Projected         | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total               |
| 100  | 1160 | Recorder               | \$ 496,876        | \$ 526,648        | \$ 428,055                      | \$ 121,925                                   | \$ 8,900                     | \$ 558,880          |
| 280  | 2800 | Storage & Preservation | 131,426           | 154,149           | -                               | 360,910                                      | 119,500                      | 480,410             |
|      |      | <b>Total</b>           | <u>\$ 628,302</u> | <u>\$ 680,797</u> | <u>\$ 428,055</u>               | <u>\$ 482,835</u>                            | <u>\$ 128,400</u>            | <u>\$ 1,039,290</u> |

### Personnel Summary

| Fund | Dept | Department Name        | 2005                    | 2006                    | 2007                    |
|------|------|------------------------|-------------------------|-------------------------|-------------------------|
|      |      |                        | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100  | 1160 | Recorder               | 9.00                    | 9.00                    | 9.00                    |
| 280  | 2800 | Storage & Preservation | -                       | -                       | -                       |
|      |      | <b>Total FTEs</b>      | <u>9.00</u>             | <u>9.00</u>             | <u>9.00</u>             |

# Recorder of Deeds

## Department Number 1160

### Mission

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

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

### Budget Highlights

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The budget includes appropriation for routine equipment and furniture replacement. Other than this, there are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Unavailable

#### Progress on Prior Year Objectives

- Unavailable

**Response:** Unavailable

# Recorder of Deeds

Dept. No. 1160

## Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
|---------------------|----------------|-------------------|-------------------|

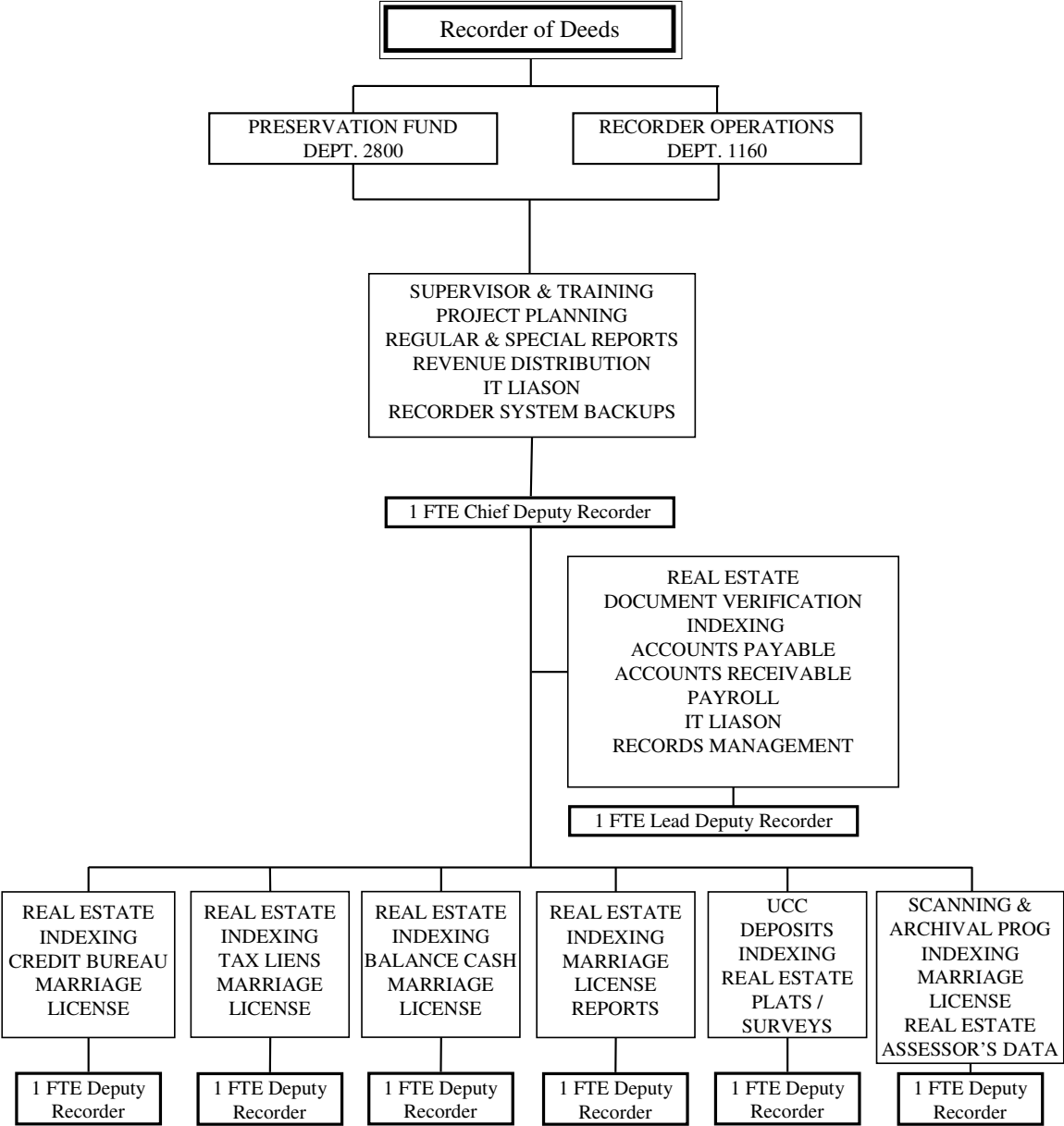
Unavailable

## Personnel Detail

| Position Title        | 2005                    | 2006                    | 2007                    | 2006-2007 |
|-----------------------|-------------------------|-------------------------|-------------------------|-----------|
|                       | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| Recorder (Elected)    | 1.00                    | 1.00                    | 1.00                    | -         |
| Chief Deputy Recorder | 1.00                    | 1.00                    | 1.00                    | -         |
| Lead Deputy Recorder  | 1.00                    | 1.00                    | 1.00                    | -         |
| Deputy Recorder       | 6.00                    | 6.00                    | 6.00                    | -         |
| <b>Total FTEs</b>     | <b>9.00</b>             | <b>9.00</b>             | <b>9.00</b>             | <b>-</b>  |
| Overtime              | \$ 2,500                | \$ 2,500                | \$ 2,500                | \$ -      |



Organizational Chart



# Recorder of Deeds

Dept. No. 1160

## Annual Budget

1160 RECORDER  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3315  | MARRIAGE                       | 18,422         | 21,500                        | 21,500            | 19,800                  | 0                               | 19,800                    | 7-                        |
|       | SUBTOTAL *****                 | 18,422         | 21,500                        | 21,500            | 19,800                  | 0                               | 19,800                    | 7-                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                         | 64,779         | 62,170                        | 59,650            | 56,100                  | 0                               | 56,100                    | 9-                        |
| 3561  | UCC FEES                       | 180            | 200                           | 100               | 100                     | 0                               | 100                       | 50-                       |
| 3562  | REAL ESTATE FEES               | 817,131        | 816,400                       | 789,712           | 742,480                 | 0                               | 742,480                   | 9-                        |
|       | SUBTOTAL *****                 | 882,090        | 878,770                       | 849,462           | 798,680                 | 0                               | 798,680                   | 9-                        |
|       | TOTAL REVENUES *****           | 900,512        | 900,270                       | 870,962           | 818,480                 | 0                               | 818,480                   | 9-                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 310,627        | 334,107                       | 327,646           | 344,715                 | 0                               | 344,715                   | 3                         |
| 10110 | OVERTIME                       | 2,840          | 2,500                         | 4,730             | 2,500                   | 0                               | 2,500                     | 0                         |
| 10120 | HOLIDAY WORKED                 | 335            | 0                             | 341               | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 22,192         | 25,750                        | 23,547            | 26,561                  | 0                               | 26,561                    | 3                         |
| 10300 | HEALTH INSURANCE               | 39,771         | 42,750                        | 42,750            | 42,750                  | 0                               | 42,750                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,410          | 1,640                         | 1,833             | 1,253                   | 0                               | 1,253                     | 23-                       |
| 10350 | LIFE INSURANCE                 | 315            | 351                           | 324               | 351                     | 0                               | 351                       | 0                         |
| 10375 | DENTAL INSURANCE               | 2,835          | 2,925                         | 2,925             | 3,204                   | 0                               | 3,204                     | 9                         |
| 10400 | WORKERS COMP                   | 1,383          | 1,411                         | 1,411             | 1,456                   | 0                               | 1,456                     | 3                         |
| 10500 | 401(A) MATCH PLAN              | 5,070          | 5,265                         | 5,050             | 5,265                   | 0                               | 5,265                     | 0                         |
|       | SUBTOTAL *****                 | 386,781        | 416,699                       | 410,557           | 428,055                 | 0                               | 428,055                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 556            | 680                           | 450               | 470                     | 0                               | 470                       | 30-                       |
| 23000 | OFFICE SUPPLIES                | 11,947         | 13,450                        | 10,500            | 12,250                  | 0                               | 12,250                    | 8-                        |
| 23001 | PRINTING                       | 1,863          | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 14,367         | 15,630                        | 12,450            | 14,220                  | 0                               | 14,220                    | 9-                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 535            | 350                           | 440               | 350                     | 0                               | 350                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 825            | 650                           | 2,360             | 650                     | 0                               | 650                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,415          | 1,600                         | 1,350             | 1,200                   | 0                               | 1,200                     | 25-                       |
| 37230 | MEALS & LODGING-TRAINING       | 3,300          | 2,800                         | 2,300             | 2,200                   | 0                               | 2,200                     | 21-                       |
| 37240 | REGISTRATION/TUITION           | 25             | 875                           | 1,710             | 875                     | 0                               | 875                       | 0                         |
|       | SUBTOTAL *****                 | 6,101          | 6,275                         | 8,160             | 5,275                   | 0                               | 5,275                     | 15-                       |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 4,436          | 5,100                         | 4,600             | 4,800                   | 0                               | 4,800                     | 5-                        |
|       | SUBTOTAL *****                 | 4,436          | 5,100                         | 4,600             | 4,800                   | 0                               | 4,800                     | 5-                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 12,376         | 18,150                        | 18,150            | 18,150                  | 0                               | 18,150                    | 0                         |
|       | SUBTOTAL *****                 | 12,376         | 18,150                        | 18,150            | 18,150                  | 0                               | 18,150                    | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71500 | BUILDING USE/RENT CHARGE       | 57,114         | 59,925                        | 59,925            | 63,180                  | 0                               | 63,180                    | 5                         |
| 71600 | EQUIP LEASES & METER CHRG      | 15,004         | 16,300                        | 13,500            | 16,300                  | 0                               | 16,300                    | 0                         |
|       | SUBTOTAL *****                 | 72,118         | 76,225                        | 73,425            | 79,480                  | 0                               | 79,480                    | 4                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 92000 | REPLCMENT OFFICE EQUIP         | 694            | 0                             | 694-              | 0                       | 3,500                           | 3,500                     | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES      | 0              | 0                             | 0                 | 0                       | 5,400                           | 5,400                     | 0                         |
|       | SUBTOTAL *****                 | 694            | 0                             | 694-              | 0                       | 8,900                           | 8,900                     | 0                         |
|       | TOTAL EXPENDITURES *****       | 496,876        | 538,079                       | 526,648           | 549,980                 | 8,900                           | 558,880                   | 3                         |

Decimal values have been truncated.

# **Record Preservation**

## **Department Number 2800**

### **Mission**

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

### **Budget Highlights**

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This budget includes appropriations related to record storage and preservation including amounts for training and travel, annual maintenance and support of the Recorder's operating software, archival restoration, redaction software, conversion of microfilm records to imaged records, mobile shelving, and various new and replacement computer hardware. 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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | OTHER FEES                     | 139,178        | 137,900                       | 135,730           | 126,500                 | 0                               | 126,500                   | 8-                        |
|       | SUBTOTAL *****                 | 139,178        | 137,900                       | 135,730           | 126,500                 | 0                               | 126,500                   | 8-                        |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 764            | 300                           | 700               | 700                     | 0                               | 700                       | 133                       |
| 3712  | INT-LONG TERM INVEST           | 4,873          | 4,200                         | 4,049             | 3,640                   | 0                               | 3,640                     | 13-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 5,181          | 0                             | 8,077             | 0                       | 0                               | 7,260                     | 0                         |
|       | SUBTOTAL *****                 | 10,819         | 4,500                         | 12,826            | 4,340                   | 0                               | 11,600                    | 157                       |
|       | TOTAL REVENUES *****           | 149,997        | 142,400                       | 148,556           | 130,840                 | 0                               | 138,100                   | 3-                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22000 | POSTAGE                        | 210            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23000 | OFFICE SUPPLIES                | 8,794          | 10,500                        | 10,300            | 10,500                  | 0                               | 10,500                    | 0                         |
| 23020 | MICROFILM/FILM                 | 669            | 1,400                         | 1,400             | 1,400                   | 0                               | 1,400                     | 0                         |
|       | SUBTOTAL *****                 | 9,674          | 11,900                        | 11,700            | 11,900                  | 0                               | 11,900                    | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 635            | 775                           | 840               | 625                     | 0                               | 625                       | 19-                       |
| 37200 | SEMINARS/CONFEREN/MEETING      | 3,400          | 800                           | 400               | 800                     | 0                               | 800                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 2,339          | 3,100                         | 3,100             | 4,400                   | 0                               | 4,400                     | 41                        |
| 37230 | MEALS & LODGING-TRAINING       | 8,028          | 7,760                         | 8,840             | 8,360                   | 0                               | 8,360                     | 7                         |
| 37240 | REGISTRATION/TUITION           | 15             | 3,245                         | 2,700             | 2,325                   | 0                               | 2,325                     | 28-                       |
|       | SUBTOTAL *****                 | 14,418         | 15,680                        | 15,880            | 16,510                  | 0                               | 16,510                    | 5                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 0              | 30,000                        | 20,000            | 30,000                  | 0                               | 30,000                    | 0                         |
| 71100 | OUTSIDE SERVICES               | 38,733         | 65,500                        | 25,500            | 65,500                  | 0                               | 65,500                    | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 62,336         | 92,000                        | 52,000            | 97,000                  | 0                               | 97,000                    | 5                         |
|       | SUBTOTAL *****                 | 101,069        | 187,500                       | 97,500            | 192,500                 | 0                               | 192,500                   | 2                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 86850 | CONTINGENCY                    | 0              | 239,600                       | 0                 | 270,000                 | 0                               | 140,000                   | 41-                       |
|       | SUBTOTAL *****                 | 0              | 239,600                       | 0                 | 270,000                 | 0                               | 140,000                   | 41-                       |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES         | 0              | 0                             | 0                 | 0                       | 27,000                          | 27,000                    | 0                         |
| 91301 | COMPUTER HARDWARE              | 2,275          | 2,500                         | 0                 | 0                       | 3,200                           | 3,200                     | 28                        |
| 91302 | COMPUTER SOFTWARE              | 0              | 4,500                         | 4,000             | 0                       | 62,000                          | 62,000                    | 277                       |
| 92301 | REPLC COMPUTER HDWR            | 3,989          | 27,960                        | 25,069            | 3,000                   | 24,300                          | 27,300                    | 2-                        |
|       | SUBTOTAL *****                 | 6,264          | 34,960                        | 29,069            | 3,000                   | 116,500                         | 119,500                   | 241                       |
|       | TOTAL EXPENDITURES *****       | 131,426        | 489,640                       | 154,149           | 493,910                 | 116,500                         | 480,410                   | 1-                        |

Decimal values have been truncated.

# Information Technology

## Department Number 1170

### Mission

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

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

### Budget Highlights

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The budget contains all appropriations necessary to accomplish the goals and objectives set forth below. This budget includes approximately \$248,000 for computer-related capital purchases and \$1.31 million for routine personnel and operations appropriations for a total budget of \$1.56 million. Additional funding for computer technology projects 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.
- Add a new 48-port gigabit network core switch and increase capacity of current core switch.
- Add 8-port Keyboard-Video-Monitor (KVM) switches in the Information Technology and Sheriff's Department server rooms to consolidate monitors, keyboards and mice.
- Upgrade Geographic Information System (GIS) server to MS SQL 2005.
- Network the Prosecuting Attorney's office copier.
- Upgrade network intrusion detection and firewall security systems.
- Add disk drives in 2 servers for hot spares in RAID set.
- Add disk drives to current Storage Area Network (SAN) and add a new SAN unit.

- Replace 41 standard desktop Personal Computers (PCs) as part of the five year replacement plan.
- Replace 1 PC with RAID-protected PC.
- Replace 1 laptop, 4 printers, 2 servers and 2 scanners.
- Replace 14 standard desktop CRT monitors with LCD flat panel monitors.
- Replace 1 CRT monitor with LCD flat panel monitor for GIS editing.
- Install AS400 Advanced Job Scheduler.
- Purchase new laptop and projector for Johnson Building.
- Purchase OCR software for Johnson Building copier.
- Purchase KATS software to track canines at the Sheriff's Department.
- Provide JAVA training for AS400 programmers.
- Purchase and implement Change Management system for the AS400.
- Evaluate software for remote communications for Planning and Building.
- Finish and implement payroll system rewrite.
- Take a physical count of all computer equipment, and implement bar coding in the process.
- Evaluate and recommend future platform for website development.
- Continue to work with Facilities Maintenance to find a software replacement for Maximo.
- Help Public Works implement document imaging with RVI.
- Install and configure Guardian Save on Sheriff's Department AS400 partition.
- Finish installation of multimedia in chambers.
- Support upgrade of HTE software to Naviline for Sheriff's Department.
- Help implement hardware and HTE data interfaces for Karpel Case Management system for Prosecuting Attorney.

## **Progress on Prior Year Objectives**

- Continue on-going core operations and technical support of all offices and departments throughout the County.  
**Response:** On-going.

- Continue on-going core programming and programming maintenance for all offices and departments throughout the County.  
**Response:** On-going.
- 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.  
**Response:** New UPS installed one year ahead of schedule. Will remove old UPS units in early FY 2007.
- Expand network at Sheriff's Department by adding a 48-port switch.  
**Response:** Completed.
- Purchase master console switches, keyboards and fold-down LCD monitors in server racks for administration of growing server farm.  
**Response:** Completed.
- 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.  
**Response:** Hardware purchased and installed. Application to be fully implemented in early FY 2007.
- Replace old Structured Query Language (SQL) server.  
**Response:** Completed.
- Purchase server switch to separate network backup traffic from user traffic.  
**Response:** Not funded.
- Add backup disk capacity to support AS400 and server normal growth.  
**Response:** Completed.
- Replace old Mugshot server.  
**Response:** Completed.
- Add SQL license to Mugshot server for serving mugshots to the Web and Mobile Data Terminals (MDTs).  
**Response:** Completed.
- 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.  
**Response:** Completed by upgrading to a new model AS400 one year early.
- Complete the replacement of all old 3477 AS400 terminals with 3488 terminals. This will be year two of a two-year replacement plan.  
**Response:** Completed.

- 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.  
**Response:** Completed.
- Replace three old laptop computers and purchase one new one.  
**Response:** Completed.
- Replace old InfoPrint 40 production printer.  
**Response:** Completed.
- Replace thirteen old black and white laser printers and purchase three new ones.  
**Response:** Completed.
- Replace one black and white laser printer with a color laser.  
**Response:** Completed.
- Replace forty-three old PCs and purchase two new ones.  
**Response:** Completed.
- Replace four PCs with Geographic Information System (GIS) mapping workstations.  
**Response:** Completed.
- Purchase and upgrade GIS software.  
**Response:** Completed.
- Purchase critical modifications to the Sheriff's Department AS400 Howard Technical Enterprises (HTE) software.  
**Response:** Two out of three completed. HTE agreed to do the third only in the new Naviline software, and not in our current version. Naviline upgrade scheduled for FY 2007.
- Purchase Sanction laptop software for the Prosecuting Attorney's Office.  
**Response:** Completed.
- Replace an old fax machine in the Information Technology Department.  
**Response:** Completed.
- Upgrade AS400 and backup software to support imaging at Public Works.  
**Response:** Decided to re-budget in FY 2007.
- Purchase and test hardware prototype for Planning and Building remote connectivity.  
**Response:** Prototype testing completed. Purchased software will be evaluated in FY 2007.
- Purchase a Global Positioning System (GPS) device and software for mapping GIS features in the field.  
**Response:** Not funded.
- Continue development of a new payroll system.  
**Response:** On-going.



# Information Technology

Dept. No. 1170

- Fully implement the new AS400 change management system.  
**Response:** Decided to re-budget in FY 2007.
- Continue participation in the Criminal Justice Information System (CJIS05) project.  
**Response:** On-going.

## Performance Measures

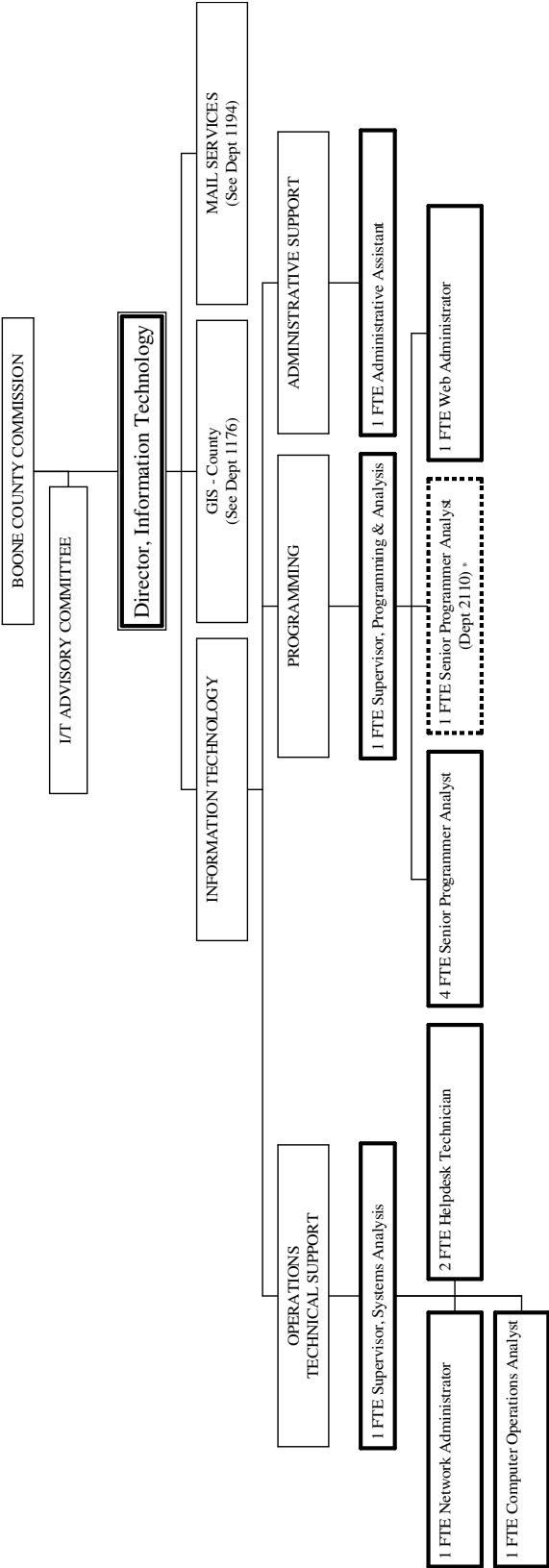
| Performance Measure                                     | 2005    | 2006      | 2007      |
|---|---------|-----------|-----------|
|   | Actual  | Estimated | Projected |
| Number of Pieces of Email SPAM                          | 623,132 | 1,731,878 | 2,000,000 |
| Number of Email Viruses Stopped                         | 22,299  | 3,727     | 4,000     |
| Inbound Pieces of Email                                 | 761,081 | 925,664   | 1,200,000 |
| Outbound Pieces of Email                                | 204,635 | 220,010   | 230,000   |
| Total Number of Email Attachments                       | 312,586 | 395,091   | 420,000   |
| Number of Times 0700 Report Viewed on Web               | N/A     | 90,226    | 92,000    |
| Number of Times Active Felony Warrants Viewed on Web    | N/A     | 18,982    | 20,000    |
| Number of Times Current Inmate Roster Viewed on Web     | N/A     | 23,149    | 25,000    |
| Number of Times Registered Offenders List Viewed on Web | N/A     | 24,739    | 26,000    |
| Work Orders Completed–Helpdesk Emergencies              | 1,071   | 1,104     | 1,000     |
| Work Orders Completed–Helpdesk Non-Emergencies          | 2,233   | 2,359     | 2,500     |
| Work Orders Completed–Operations                        | 792     | 123       | 130       |
| Work Orders Completed–Programming Projects              | 509     | 434       | 450       |
| Number of Personal Computers Supported                  | 271     | 274       | 277       |

## Personnel Detail

| Position Title                     | 2005                    | 2006                    | 2007                    | 2006-2007 |
|------------------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                                    | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| Director, Information Technology   | 1.00                    | 1.00                    | 1.00                    | -         |
| Supervisor, Systems Analysis       | 1.00                    | 1.00                    | 1.00                    | -         |
| Network Administrator              | 1.00                    | 1.00                    | 1.00                    | -         |
| Supervisor, Programming & Analysis | 1.00                    | 1.00                    | 1.00                    | -         |
| Computer Operations Analyst        | 1.00                    | 1.00                    | 1.00                    | -         |
| Senior Programmer Analyst          | 5.00 <sup>a</sup>       | 5.00 <sup>a</sup>       | 5.00 <sup>a</sup>       | -         |
| Web Administrator                  | 1.00                    | 1.00                    | 1.00                    | -         |
| Helpdesk Technician                | 2.00                    | 2.00                    | 2.00                    | -         |
| Administrative Assistant           | 1.00                    | 1.00                    | 1.00                    | -         |
| <b>Total FTEs</b>                  | <b>14.00</b>            | <b>14.00</b>            | <b>14.00</b>            | <b>-</b>  |
| Overtime                           | \$ 1,500                | \$ 2,500                | \$ 3,500                | \$ 1,000  |

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

Organizational Chart



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

# Information Technology

Dept. No. 1170

## Annual Budget

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3525  | REIMB. SPECIAL PROJECTS        | 39             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3528  | REIMB PERSONNEL/PROJECTS       | 60,522         | 60,900                        | 59,922            | 0                       | 0                               | 67,718                    | 11                        |
|       | SUBTOTAL *****                 | 60,562         | 60,900                        | 59,922            | 0                       | 0                               | 67,718                    | 11                        |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3835  | SALE OF COUNTY FIXED ASSET     | 0              | 0                             | 53,257            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 53,257            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 60,562         | 60,900                        | 113,179           | 0                       | 0                               | 67,718                    | 11                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 701,980        | 764,958                       | 758,127           | 788,964                 | 0                               | 788,964                   | 3                         |
| 10110 | OVERTIME                       | 2,551          | 2,500                         | 2,150             | 3,500                   | 0                               | 3,500                     | 40                        |
| 10200 | FICA                           | 53,405         | 58,710                        | 57,117            | 60,623                  | 0                               | 60,623                    | 3                         |
| 10300 | HEALTH INSURANCE               | 66,285         | 66,500                        | 66,500            | 66,500                  | 0                               | 66,500                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 3,175          | 3,706                         | 3,930             | 2,844                   | 0                               | 2,844                     | 23-                       |
| 10350 | LIFE INSURANCE                 | 501            | 546                           | 546               | 546                     | 0                               | 546                       | 0                         |
| 10375 | DENTAL INSURANCE               | 4,725          | 4,550                         | 4,550             | 4,984                   | 0                               | 4,984                     | 9                         |
| 10400 | WORKERS COMP                   | 3,188          | 3,187                         | 3,187             | 3,306                   | 0                               | 3,306                     | 3                         |
| 10500 | 401(A) MATCH PLAN              | 5,240          | 8,190                         | 6,120             | 8,190                   | 0                               | 8,190                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 3,129          | 3,485                         | 3,739             | 0                       | 0                               | 3,778                     | 8                         |
|       | SUBTOTAL *****                 | 844,181        | 916,332                       | 905,966           | 939,457                 | 0                               | 943,235                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 1,693          | 2,294                         | 1,800             | 1,294                   | 0                               | 1,294                     | 43-                       |
| 23000 | OFFICE SUPPLIES                | 1,893          | 3,000                         | 2,500             | 2,500                   | 0                               | 2,500                     | 16-                       |
| 23001 | PRINTING                       | 165            | 300                           | 100               | 200                     | 0                               | 200                       | 33-                       |
| 23015 | COMPUTER SUPPLIES              | 1,702          | 3,000                         | 5,107             | 4,000                   | 0                               | 4,000                     | 33                        |
| 23016 | MAGNETIC MEDIA                 | 5,791          | 8,560                         | 6,200             | 8,720                   | 0                               | 8,720                     | 1                         |
| 23017 | COMPUTER PAPER                 | 1,881          | 4,500                         | 3,000             | 3,000                   | 0                               | 3,000                     | 33-                       |
| 23018 | PRINTER SUPPLIES               | 51,439         | 56,950                        | 57,000            | 60,000                  | 0                               | 60,000                    | 5                         |
| 23050 | OTHER SUPPLIES                 | 1,231          | 2,000                         | 4,800             | 4,000                   | 0                               | 4,000                     | 100                       |
| 23850 | MINOR EQUIPMENT & TOOLS        | 2,898          | 2,000                         | 1,733             | 1,000                   | 0                               | 1,000                     | 50-                       |
|       | SUBTOTAL *****                 | 68,697         | 82,604                        | 82,240            | 84,714                  | 0                               | 84,714                    | 2                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 11,865         | 925                           | 12,175            | 975                     | 0                               | 975                       | 5                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 5,170          | 7,499                         | 7,000             | 6,103                   | 0                               | 6,103                     | 18-                       |
| 37210 | TRAINING/SCHOOLS               | 6,121          | 7,500                         | 7,500             | 14,385                  | 8,100                           | 22,485                    | 199                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 3,203          | 6,051                         | 3,400             | 5,425                   | 825                             | 6,250                     | 3                         |
| 37230 | MEALS & LODGING-TRAINING       | 7,263          | 10,528                        | 10,528            | 10,124                  | 2,654                           | 12,778                    | 21                        |
|       | SUBTOTAL *****                 | 33,623         | 32,503                        | 40,603            | 37,012                  | 11,579                          | 48,591                    | 49                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 11,217         | 8,388                         | 8,300             | 8,388                   | 0                               | 8,388                     | 0                         |
| 48002 | DATA COMMUNICATIONS            | 0              | 11,105                        | 11,000            | 14,289                  | 0                               | 14,289                    | 28                        |
|       | SUBTOTAL *****                 | 11,217         | 19,493                        | 19,300            | 22,677                  | 0                               | 22,677                    | 16                        |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 0              | 0                             | 15                | 0                       | 0                               | 0                         | 0                         |
| 59200 | LOCAL MILEAGE                  | 311            | 1,000                         | 400               | 500                     | 0                               | 500                       | 50-                       |
|       | SUBTOTAL *****                 | 311            | 1,000                         | 415               | 500                     | 0                               | 500                       | 50-                       |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 50,615         | 58,052                        | 65,000            | 57,787                  | 0                               | 57,787                    | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 365            | 5,000                         | 3,000             | 2,000                   | 0                               | 2,000                     | 60-                       |
|       | SUBTOTAL *****                 | 50,981         | 63,052                        | 68,000            | 59,787                  | 0                               | 59,787                    | 5-                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 52,384         | 86,699                        | 86,000            | 79,484                  | 0                               | 93,584                    | 7                         |
| 1170  | INFORMATION TECHNOLOGY         |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 22,318         | 22,788                        | 20,000            | 18,438                  | 0                               | 18,438                    | 19-                       |
| 71101 | PROFESSIONAL SERVICES          | 23,895         | 20,800                        | 15,000            | 5,000                   | 0                               | 5,000                     | 75-                       |
| 71500 | BUILDING USE/RENT CHARGE       | 29,349         | 30,792                        | 30,792            | 32,468                  | 0                               | 32,468                    | 5                         |
| 71600 | EQUIP LEASES & METER CHRG      | 1,047          | 1,344                         | 1,300             | 1,248                   | 0                               | 1,248                     | 7-                        |
|       | SUBTOTAL *****                 | 128,994        | 162,423                       | 153,092           | 136,638                 | 0                               | 150,738                   | 7-                        |

# Information Technology

# Dept. No. 1170

1170 INFORMATION TECHNOLOGY  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE        | 73,309         | 149,224                       | 146,324           | 0                       | 29,441                          | 26,941                    | 81-                       |
| 91302 | COMPUTER SOFTWARE        | 2,925          | 51,509                        | 9,148             | 0                       | 5,894                           | 45,844                    | 10-                       |
| 92301 | REPLC COMPUTER HDWR      | 90,256         | 129,079                       | 129,079           | 0                       | 171,583                         | 170,083                   | 31                        |
| 92302 | REPLC COMPUTER SOFTWARE  | 0              | 4,615                         | 4,748             | 0                       | 44,000                          | 5,000                     | 8                         |
|       | SUBTOTAL *****           | 166,491        | 334,427                       | 289,299           | 0                       | 250,918                         | 247,868                   | 25-                       |
|       | TOTAL EXPENDITURES ***** | 1,304,499      | 1,611,834                     | 1,558,915         | 1,280,785               | 262,497                         | 1,558,110                 | 3-                        |

Decimal values have been truncated.

# GIS – Consortium

## Department Number 1175

### Mission

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

### Budget Highlights

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

### Goals and Objectives

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#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

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

## Performance Measures

| Performance Measure                         | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Work Orders Completed for Consortium Users  | 42             | 60                | 75                |
| Number of Consortium Members Supported      | 29             | 40                | 45                |
| Number of Consortium Server Dataset Updates | 142            | 365               | 36                |

## Annual Budget

1175 GIS - CONSORTIUM  
100 GENERAL FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3525  | CHARGES FOR SERVICES<br>REIMB. SPECIAL PROJECTS    | 10,588         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                     | 10,588         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****                               | 10,588         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23016 | MATERIALS & SUPPLIES<br>MAGNETIC MEDIA             | 0              | 1,728                         | 0                 | 929                     | 0                               | 929                       | 46-                       |
|       | SUBTOTAL *****                                     | 0              | 1,728                         | 0                 | 929                     | 0                               | 929                       | 46-                       |
| 60050 | EQUIP & BLDG MAINTENANCE<br>EQUIP SERVICE CONTRACT | 0              | 3,000                         | 798               | 3,000                   | 0                               | 3,000                     | 0                         |
|       | SUBTOTAL *****                                     | 0              | 3,000                         | 798               | 3,000                   | 0                               | 3,000                     | 0                         |
| 71100 | CONTRACTUAL SERVICES<br>OUTSIDE SERVICES           | 0              | 4,000                         | 0                 | 4,000                   | 0                               | 4,000                     | 0                         |
|       | SUBTOTAL *****                                     | 0              | 4,000                         | 0                 | 4,000                   | 0                               | 4,000                     | 0                         |
| 92301 | FIXED ASSET ADDITIONS<br>REPLC COMPUTER HDWR       | 10,588         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                     | 10,588         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                           | 10,588         | 8,728                         | 798               | 7,929                   | 0                               | 7,929                     | 9-                        |

Decimal values have been truncated.

# GIS – County

## Department Number 1176

### Mission

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

### Budget Highlights

---

There are no significant changes to this budget.

### Goals and Objectives

---

#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

- Develop GIS layers according to a prioritized list.  
**Response:** The development of GIS layers is ongoing. Development of a "Master" Address Database is underway and should be complete by the end of FY 2006, but this project is highly dependent upon other department and entity interaction. Development of a Land Grade layer (map) to be used as a base agriculture land assessment was postponed at the request of the Assessor. The development of a Zoning layer (map) was completed and a public mapping viewer

is currently being developed, but this project is highly dependent 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. All single seat licenses of ArcView have been upgraded to either ArcView or ArcEditor. Multiple custom data entry forms and projects have been developed for the Planning and Building Inspection Department and Public Works to streamline field data collection and ensure data integrity.
- Develop and maintain standards for GIS data development and accuracy throughout the County.  
**Response:** The development of GIS standards is ongoing. This included continued development of Federal Geographic Data Committee metadata for all GIS datasets and maintenance of the custom Dataset Catalog for the GIS web site.
- Train county employees on the use of GIS.  
**Response:** The training of county employees on how to use 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. Various mapping supplies are needed to help train Consortium members. All mapping supplies needed for training were purchased and used in training.

## Performance Measures

| Performance Measure                       | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Internet Maps Served on the Web | 1,480,838      | 1,871,700         | 1,747,800         |
| Work Orders Completed–GIS Users           | 179            | 276               | 280               |
| Word Orders Completed–Consortium Users    | 42             | 60                | 75                |
| Word Orders Completed–Miscellaneous Users | 33             | 36                | 40                |
| Number of Desktop GIS Users Supported     | 17             | 21                | 28                |

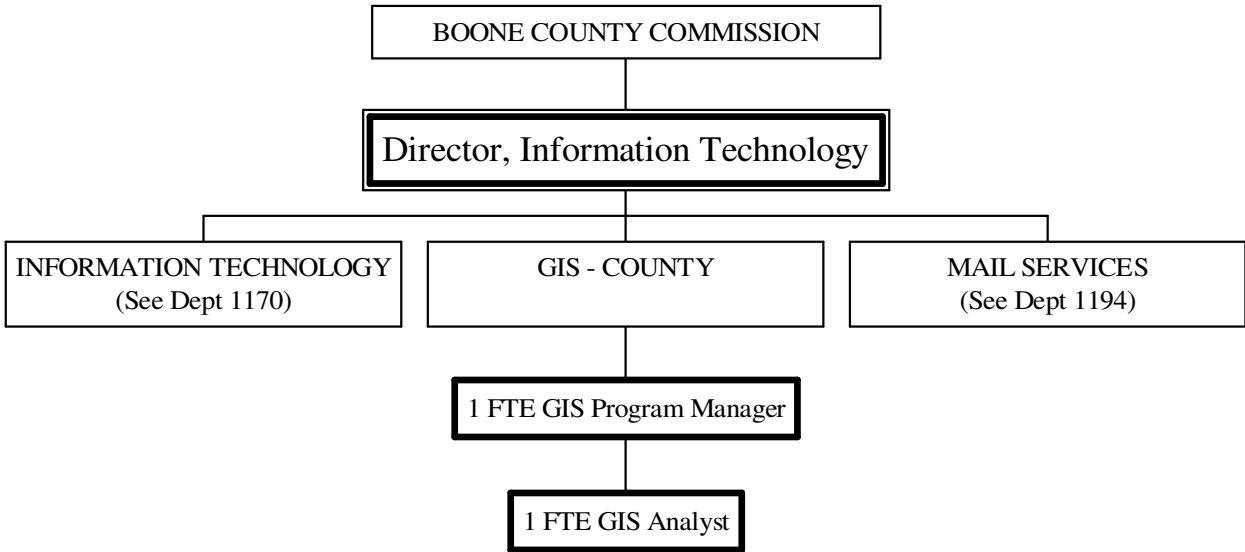
## Personnel Detail

| Position Title      | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| GIS Program Manager | 1.00                            | 1.00                            | 1.00                            | -                   |
| GIS Analyst         | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>   | <b>2.00</b>                     | <b>2.00</b>                     | <b>2.00</b>                     | <b>-</b>            |



**Organizational Chart**

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# GIS – County

Dept. No. 1176

## Annual Budget

1176 GIS – COUNTY  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | OTHER FEES                     | 35             | 0                             | 135               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 35             | 0                             | 135               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 35             | 0                             | 135               | 0                       | 0                               | 0                         | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 85,542         | 91,281                        | 91,214            | 97,248                  | 0                               | 97,248                    | 6                         |
| 10200 | FICA                           | 6,304          | 6,983                         | 6,611             | 7,439                   | 0                               | 7,439                     | 6                         |
| 10300 | HEALTH INSURANCE               | 8,838          | 9,500                         | 9,500             | 9,500                   | 0                               | 9,500                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 389            | 440                           | 474               | 347                     | 0                               | 347                       | 21-                       |
| 10350 | LIFE INSURANCE                 | 72             | 78                            | 78                | 78                      | 0                               | 78                        | 0                         |
| 10375 | DENTAL INSURANCE               | 630            | 650                           | 650               | 712                     | 0                               | 712                       | 9                         |
| 10400 | WORKERS COMP                   | 360            | 378                           | 392               | 403                     | 0                               | 403                       | 6                         |
| 10500 | 401(A) MATCH PLAN              | 650            | 1,170                         | 638               | 1,170                   | 0                               | 1,170                     | 0                         |
|       | SUBTOTAL *****                 | 102,786        | 110,480                       | 109,557           | 116,897                 | 0                               | 116,897                   | 5                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                | 26             | 200                           | 491               | 200                     | 0                               | 200                       | 0                         |
| 23001 | PRINTING                       | 0              | 50                            | 30                | 50                      | 0                               | 50                        | 0                         |
| 23016 | MAGNETIC MEDIA                 | 0              | 125                           | 75                | 125                     | 0                               | 125                       | 0                         |
| 23017 | COMPUTER PAPER                 | 563            | 2,050                         | 800               | 2,050                   | 0                               | 2,050                     | 0                         |
| 23018 | PRINTER SUPPLIES               | 470            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 1,059          | 2,625                         | 1,596             | 2,625                   | 0                               | 2,625                     | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 0              | 150                           | 0                 | 150                     | 0                               | 150                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 695            | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 102            | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 214            | 1,500                         | 2,601             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 1,012          | 5,650                         | 6,601             | 5,650                   | 0                               | 5,650                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 622            | 632                           | 632               | 632                     | 0                               | 632                       | 0                         |
|       | SUBTOTAL *****                 | 622            | 632                           | 632               | 632                     | 0                               | 632                       | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 22             | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
|       | SUBTOTAL *****                 | 22             | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 34             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 34             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 12,935         | 14,400                        | 14,400            | 14,500                  | 2,000                           | 21,500                    | 49                        |
| 71100 | OUTSIDE SERVICES               | 0              | 1,000                         | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 3,649          | 3,828                         | 3,828             | 4,035                   | 0                               | 4,035                     | 5                         |
| 71600 | EQUIP LEASES & METER CHRG      | 132            | 175                           | 175               | 175                     | 0                               | 175                       | 0                         |
|       | SUBTOTAL *****                 | 16,716         | 19,403                        | 18,403            | 19,710                  | 2,000                           | 26,710                    | 37                        |
|       | TOTAL EXPENDITURES *****       | 122,253        | 138,940                       | 136,889           | 145,664                 | 2,000                           | 152,664                   | 9                         |

Decimal values have been truncated.

# Non-Departmental

## Department Number 1190

### Mission

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

### Budget Highlights

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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 grew at annual rates of 3.7%, 4.7%, and 6.9% during FY 2003, 2004 and 2005. Current year revenues are projected to grow at approximately 6% and the FY 2007 budget assumes a 4% growth rate applied to the current year projection.

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

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

This budget accounts for the debt service required by the Series 2003 Refunding and Improvement Special Obligation Bond. These bonds, issued in 2003, retired the outstanding principle and interest on the Series 1993 Government Center Bonds (approximately \$1.9 million) and provided new construction funds in the amount of \$3.19 million. 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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES                 |                |                               |                   |                         |                                 |                           |                           |
| 3001  | REAL ESTATE CY                 | 1,780,280      | 1,850,000                     | 1,900,000         | 1,975,000               | 0                               | 1,975,000                 | 6                         |
| 3002  | PERSONAL PROPERTY CY           | 399,793        | 388,000                       | 425,000           | 442,000                 | 0                               | 442,000                   | 13                        |
| 3003  | RAILROAD AND UTILITY CY        | 81,072         | 84,000                        | 81,000            | 81,000                  | 0                               | 81,000                    | 3-                        |
| 3004  | REPLACEMENT SURTAX/GEN CY      | 172,895        | 160,000                       | 175,000           | 175,000                 | 0                               | 175,000                   | 9                         |
| 3011  | REAL ESTATE PY                 | 33,537         | 34,000                        | 34,000            | 34,000                  | 0                               | 34,000                    | 0                         |
| 3012  | PERSONAL PROPERTY PY           | 37,646         | 37,000                        | 37,000            | 37,000                  | 0                               | 37,000                    | 0                         |
|       | SUBTOTAL *****                 | 2,505,226      | 2,553,000                     | 2,652,000         | 2,744,000               | 0                               | 2,744,000                 | 7                         |
|       | SALES TAXES                    |                |                               |                   |                         |                                 |                           |                           |
| 3110  | SALES TAXES                    | 11,012,073     | 11,200,000                    | 11,670,000        | 12,137,000              | 0                               | 12,137,000                | 8                         |
|       | SUBTOTAL *****                 | 11,012,073     | 11,200,000                    | 11,670,000        | 12,137,000              | 0                               | 12,137,000                | 8                         |
|       | FRANCHISE TAXES                |                |                               |                   |                         |                                 |                           |                           |
| 3210  | MEDIACOM                       | 94,171         | 94,000                        | 100,800           | 104,000                 | 0                               | 104,000                   | 10                        |
| 3220  | CHARTER COMMUNICATIONS         | 68,067         | 68,000                        | 70,000            | 72,000                  | 0                               | 72,000                    | 5                         |
|       | SUBTOTAL *****                 | 162,239        | 162,000                       | 170,800           | 176,000                 | 0                               | 176,000                   | 8                         |
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3445  | FINANCIAL INSTITUTION TAX      | 5,105          | 4,500                         | 5,000             | 5,000                   | 0                               | 5,000                     | 11                        |
| 3446  | COUNTY STOCK INSURANCE         | 10,603         | 12,500                        | 10,000            | 10,000                  | 0                               | 10,000                    | 20-                       |
| 3490  | FISH & WILDLIFE PILT           | 2,413          | 500                           | 1,864             | 1,000                   | 0                               | 1,000                     | 100                       |
| 3491  | NATL FOREST PILT               | 4,965          | 4,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 25                        |
| 3492  | BUREAU OF LAND MGMT PILT       | 5,404          | 5,100                         | 5,400             | 5,400                   | 0                               | 5,400                     | 5                         |
|       | SUBTOTAL *****                 | 28,492         | 26,600                        | 27,264            | 26,400                  | 0                               | 26,400                    | 0                         |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3550  | COMMISSIONS                    | 6              | 0                             | 8                 | 10                      | 0                               | 10                        | 0                         |
| 3576  | NEIGHBRHD IMPVMT DIST FEE      | 3,912          | 0                             | 4,491             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 3,918          | 0                             | 4,499             | 10                      | 0                               | 10                        | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 15,255         | 10,800                        | 25,800            | 25,800                  | 0                               | 25,800                    | 138                       |
| 3718  | INT-SALES TAX                  | 16,384         | 12,500                        | 20,000            | 20,000                  | 0                               | 20,000                    | 60                        |
| 3719  | INT-FINANCIAL INST TAX         | 46             | 50                            | 120               | 75                      | 0                               | 75                        | 50                        |
| 3724  | INT - OTHER ENTITIES           | 19,140         | 16,240                        | 16,240            | 13,161                  | 0                               | 13,161                    | 18-                       |
|       | SUBTOTAL *****                 | 50,826         | 39,590                        | 62,160            | 59,036                  | 0                               | 59,036                    | 49                        |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3820  | LAND & BLDG RENT/LEASE         | 187,796        | 180,412                       | 180,412           | 183,491                 | 0                               | 183,491                   | 1                         |
| 3821  | BLDG RENT                      | 43,340         | 32,000                        | 28,893            | 33,570                  | 0                               | 33,570                    | 4                         |
| 3823  | HOSPITAL LEASE                 | 1,477,571      | 1,507,000                     | 1,528,104         | 1,566,306               | 0                               | 1,566,306                 | 3                         |
| 3835  | SALE OF COUNTY FIXED ASSET     | 9,615          | 5,000                         | 2,000             | 3,000                   | 0                               | 3,000                     | 40-                       |
| 3850  | UNCLAIMED FEES                 | 21,655         | 1,000                         | 0                 | 500                     | 0                               | 500                       | 50-                       |
| 3882  | RESTITUTION REIMB              | 0              | 0                             | 1,000             | 0                       | 0                               | 0                         | 0                         |
| 3887  | ADMIN & INDIRECT COST REIMB    | 154,113        | 157,000                       | 160,000           | 160,800                 | 0                               | 160,800                   | 2                         |
| 3890  | MISCELLANEOUS                  | 595            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3891  | DIVIDENDS/REBATES              | 0              | 0                             | 150               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 1,894,687      | 1,882,412                     | 1,900,559         | 1,947,867               | 0                               | 1,947,867                 | 3                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3912  | OTI: FROM DEBT SERVICE FUND    | 0              | 62,060                        | 61,400            | 0                       | 0                               | 0                         | 0                         |
| 3917  | OTI: FROM SPECIAL REVENUE FUND | 0              | 13,867                        | 13,867            | 0                       | 0                               | 0                         | 0                         |
| 3941  | PROCEEDS OF SALE OF CAP ASSET  | 355,130        | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 355,130        | 75,927                        | 75,267            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 16,012,595     | 15,939,529                    | 16,562,549        | 17,090,313              | 0                               | 17,090,313                | 7                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES                 | 300            | 750                           | 0                 | 750                     | 0                               | 750                       | 0                         |
|       | SUBTOTAL *****                 | 300            | 750                           | 0                 | 750                     | 0                               | 750                       | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                    | 1,240          | 0                             | 300               | 1,900                   | 0                               | 1,900                     | 0                         |
| 48200 | ELECTRICITY                    | 1,158          | 0                             | 600               | 3,800                   | 0                               | 3,800                     | 0                         |
| 48300 | WATER                          | 88             | 0                             | 30                | 190                     | 0                               | 190                       | 0                         |
| 48400 | SOLID WASTE                    | 59             | 0                             | 180               | 1,040                   | 0                               | 1,040                     | 0                         |
| 48600 | SEWER USE                      | 163            | 0                             | 36                | 208                     | 0                               | 208                       | 0                         |
|       | SUBTOTAL *****                 | 2,710          | 0                             | 1,146             | 7,138                   | 0                               | 7,138                     | 0                         |

# Non-Departmental

# Dept. No. 1190

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
| 59300 | VEHICLE EXPENSE<br>PARKING   | 15,361         | 19,140                        | 15,362            | 19,140                  | 0                              | 19,140                    | 0                         |
|       | SUBTOTAL *****               | 15,361         | 19,140                        | 15,362            | 19,140                  | 0                              | 19,140                    | 0                         |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                |                           |                           |
| 71100 | OUTSIDE SERVICES             | 520            | 750                           | 750               | 750                     | 0                              | 750                       | 0                         |
| 71101 | PROFESSIONAL SERVICES        | 99,456         | 106,900                       | 98,920            | 127,500                 | 0                              | 127,500                   | 19                        |
| 71105 | LEGAL SERVICES               | 5,616          | 5,000                         | 0                 | 5,000                   | 0                              | 5,000                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE     | 31,098         | 48,534                        | 48,000            | 60,561                  | 0                              | 60,561                    | 24                        |
|       | SUBTOTAL *****               | 136,690        | 161,184                       | 147,670           | 193,811                 | 0                              | 193,811                   | 20                        |
|       | OTHER                        |                |                               |                   |                         |                                |                           |                           |
| 83919 | OTO: TO CAPITAL PROJECT FUND | 300,000        | 2,550,000                     | 2,550,000         | 0                       | 0                              | 0                         | 0                         |
| 83920 | OTO: TO DEBT SERVICE FUND    | 0              | 0                             | 0                 | 10,000                  | 0                              | 10,000                    | 0                         |
| 83922 | OTO: TO SPECIAL REVENUE FUND | 0              | 0                             | 230,000           | 0                       | 0                              | 0                         | 0                         |
| 84050 | DEBT RETIREMENT-PRINCIPLE    | 270,000        | 270,000                       | 270,000           | 275,000                 | 0                              | 275,000                   | 1                         |
| 84100 | INTEREST EXPENSE             | 150,315        | 144,915                       | 144,915           | 139,465                 | 0                              | 139,465                   | 3-                        |
| 86897 | FICA/FED W/H OVER AND SHORT  | 35             | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
| 86898 | OVER AND SHORT               | 24             | 100                           | 50                | 100                     | 0                              | 100                       | 0                         |
| 86900 | MISCELLANEOUS                | 3,628          | 3,500                         | 3,628             | 4,000                   | 0                              | 4,000                     | 14                        |
| 86910 | PY ENCUMBRANCES NOT USED     | 4,103-         | 0                             | 1,000-            | 0                       | 0                              | 0                         | 0                         |
|       | SUBTOTAL *****               | 719,900        | 2,968,515                     | 3,197,593         | 428,565                 | 0                              | 428,565                   | 85-                       |
|       | TOTAL EXPENDITURES *****     | 874,963        | 3,149,589                     | 3,361,771         | 649,404                 | 0                              | 649,404                   | 79-                       |

Decimal values have been truncated.

# **Insurance and Safety**

## **Department Number 1191**

### **Mission**

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

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

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

### **Budget Highlights**

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There are no significant changes in this budget.

# Insurance and Safety

Dept. No. 1191

## Annual Budget

1191 INSURANCE & SAFETY  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3845  | INSURANCE PROCEEDS             | 0              | 0                             | 2,000             | 0                       | 0                               | 0                         | 0                         |
| 3891  | DIVIDENDS/REBATES              | 25,000         | 9,000                         | 10,500            | 0                       | 0                               | 13,900                    | 54                        |
|       | SUBTOTAL *****                 | 25,000         | 9,000                         | 12,500            | 0                       | 0                               | 13,900                    | 54                        |
|       | TOTAL REVENUES *****           | 25,000         | 9,000                         | 12,500            | 0                       | 0                               | 13,900                    | 54                        |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES                 | 888            | 900                           | 900               | 900                     | 0                               | 900                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 6,331          | 14,600                        | 14,600            | 5,600                   | 0                               | 5,600                     | 61-                       |
|       | SUBTOTAL *****                 | 7,219          | 15,500                        | 15,500            | 6,500                   | 0                               | 6,500                     | 58-                       |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 344            | 600                           | 0                 | 600                     | 0                               | 600                       | 0                         |
| 37210 | TRAINING/SCHOOLS               | 101            | 3,000                         | 0                 | 5,000                   | 0                               | 5,000                     | 66                        |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 0                             | 150               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 445            | 3,600                         | 150               | 5,600                   | 0                               | 5,600                     | 55                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71001 | AUTO PHYSICAL DAMAGE INS       | 12,351         | 14,000                        | 3,056             | 5,000                   | 0                               | 5,000                     | 64-                       |
| 71002 | AUTO LIABILITY INS             | 23,159         | 23,200                        | 36,395            | 38,000                  | 0                               | 38,000                    | 63                        |
| 71003 | INLAND MARINE INS              | 3,165          | 3,600                         | 239               | 1,000                   | 0                               | 1,000                     | 72-                       |
| 71004 | PROPERTY INSURANCE             | 49,715         | 54,000                        | 80,779            | 85,000                  | 25,000                          | 85,000                    | 57                        |
| 71006 | ERRORS & OMISSIONS INS         | 60,214         | 65,000                        | 56,519            | 61,000                  | 0                               | 61,000                    | 6-                        |
| 71007 | LAW ENFORCEMENT INS            | 32,423         | 35,000                        | 42,306            | 46,000                  | 0                               | 46,000                    | 31                        |
| 71008 | GENERAL LIABILITY INS          | 85,082         | 88,000                        | 196,713           | 206,000                 | 0                               | 206,000                   | 134                       |
| 71009 | D.P. EQUIP-INSURANCE           | 3,705          | 4,000                         | 6,032             | 6,000                   | 0                               | 6,000                     | 50                        |
| 71010 | CRIME INSURANCE                | 1,621          | 2,000                         | 8,762             | 9,100                   | 0                               | 9,100                     | 355                       |
| 71011 | PUBLIC OFFICIALS BOND          | 5,950          | 5,500                         | 5,900             | 7,500                   | 0                               | 7,500                     | 36                        |
| 71016 | AUTO CLAIMS DEDUCTIBLE         | 31,828         | 15,000                        | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71018 | OTHER CLAIMS DEDUCTIBLE        | 35,364         | 25,000                        | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71019 | PA'S E&O POLICY                | 1,192          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71020 | UNINSURED CLAIMS               | 0              | 2,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71100 | OUTSIDE SERVICES               | 250            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 346,023        | 336,300                       | 436,701           | 464,600                 | 25,000                          | 464,600                   | 38                        |
|       | TOTAL EXPENDITURES *****       | 353,689        | 355,400                       | 452,351           | 476,700                 | 25,000                          | 476,700                   | 34                        |

Decimal values have been truncated.

# Employee Benefits

## Department Number 1192

### Mission

This budget contains appropriations for employee benefits that are not otherwise included in individual departmental budgets. This budget includes amounts for (1) administrative fees for the County's Cafeteria Plan, (2) unemployment benefits, and (3) an Employee Assistance Plan (EAP). Boone County reimburses the State for the actual cost of the unemployment benefits it provides to former County employees. A lump sum is appropriated in this budget and is subsequently transferred to the applicable departmental budget as actual costs are incurred.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

1192 EMPLOYEE BENEFITS  
100 GENERAL FUND

| ACCT  | DESCRIPTION                                   | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3890  | MISCELLANEOUS                                 | 10,361         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                | 10,361         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****                          | 10,361         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10600 | PERSONAL SERVICES<br>UNEMPLOYMENT BENEFITS    | 110            | 97                            | 6,500             | 0                       | 0                               | 20,000                    | 518                       |
|       | SUBTOTAL *****                                | 110            | 97                            | 6,500             | 0                       | 0                               | 20,000                    | 518                       |
| 71101 | CONTRACTUAL SERVICES<br>PROFESSIONAL SERVICES | 0              | 12,000                        | 10,479            | 12,000                  | 0                               | 12,000                    | 0                         |
| 71104 | ADMINISTRATIVE SERVICES                       | 8,354          | 9,200                         | 8,400             | 8,700                   | 0                               | 8,700                     | 5-                        |
|       | SUBTOTAL *****                                | 8,354          | 21,200                        | 18,879            | 20,700                  | 0                               | 20,700                    | 2-                        |
| 86900 | OTHER<br>MISCELLANEOUS                        | 2,749          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                | 2,749          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                      | 11,214         | 21,297                        | 25,379            | 20,700                  | 0                               | 40,700                    | 91                        |

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

---

During FY 2006, a position was eliminated (in conjunction with a voluntary resignation) and mail services were contracted with a local provider. The FY 2007 budget reflects these changes.

### Goals and Objectives

---

#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

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

- 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.  
**Response:** Not funded.

### Performance Measures

---

| Performance Measure                          | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| Number of Pieces of Out-Going Mail Processed | 639,823        | 659,000           | 680,000           |

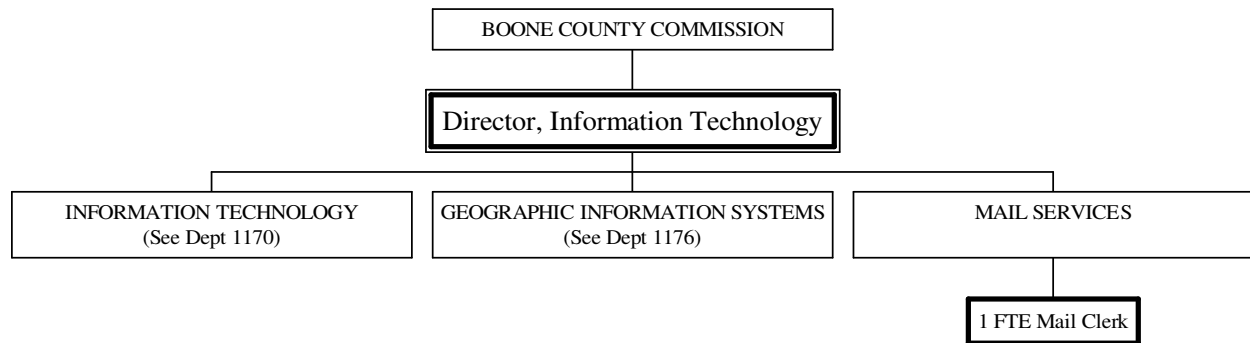
# Mail Services

Dept. No. 1194

## Personnel Detail

| Position Title    | 2005                    | 2006                    | 2007                    | 2006-2007     |
|-------------------|-------------------------|-------------------------|-------------------------|---------------|
|                   | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change        |
| Mail Clerk        | 2.00                    | 2.00                    | 1.00                    | (1.00)        |
| <b>Total FTEs</b> | <u>2.00</u>             | <u>2.00</u>             | <u>1.00</u>             | <u>(1.00)</u> |
| Overtime          | \$ -                    | \$ 500                  | \$ 200                  | \$ (300)      |

## Organizational Chart



# Mail Services

Dept. No. 1194

## Annual Budget

1194 MAIL SERVICES  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 43,848         | 46,752                        | 28,402            | 24,083                  | 0                               | 24,083                    | 48-                       |
| 10110 | OVERTIME                       | 742            | 500                           | 500               | 200                     | 0                               | 200                       | 60-                       |
| 10200 | FICA                           | 3,411          | 3,614                         | 2,190             | 1,857                   | 0                               | 1,857                     | 48-                       |
| 10300 | HEALTH INSURANCE               | 8,838          | 9,500                         | 6,729             | 4,750                   | 0                               | 4,750                     | 50-                       |
| 10325 | DISABILITY INSURANCE           | 190            | 228                           | 151               | 86                      | 0                               | 86                        | 62-                       |
| 10350 | LIFE INSURANCE                 | 69             | 78                            | 45                | 39                      | 0                               | 39                        | 50-                       |
| 10375 | DENTAL INSURANCE               | 630            | 650                           | 460               | 356                     | 0                               | 356                       | 45-                       |
| 10400 | WORKERS COMP                   | 908            | 1,102                         | 781               | 1,020                   | 0                               | 1,020                     | 7-                        |
| 10500 | 401(A) MATCH PLAN              | 740            | 1,170                         | 230               | 585                     | 0                               | 585                       | 50-                       |
| 10600 | UNEMPLOYMENT BENEFITS          | 0              | 2,637                         | 2,636             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 59,377         | 66,231                        | 42,124            | 32,976                  | 0                               | 32,976                    | 50-                       |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22000 | POSTAGE                        | 198,548        | 260,600                       | 226,000           | 278,000                 | 0                               | 278,000                   | 6                         |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 0              | 180                           | 50                | 100                     | 0                               | 100                       | 44-                       |
| 23000 | OFFICE SUPPLIES                | 460            | 400                           | 480               | 400                     | 0                               | 400                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 156            | 0                             | 100               | 400                     | 0                               | 400                       | 0                         |
|       | SUBTOTAL *****                 | 199,166        | 261,180                       | 226,630           | 278,900                 | 0                               | 278,900                   | 6                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 0              | 1                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 400                           | 0                 | 0                       | 0                               | 0                         | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 0              | 60                            | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 461                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 380            | 400                           | 415               | 400                     | 0                               | 400                       | 0                         |
| 48050 | CELLULAR TELEPHONES            | 28             | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
|       | SUBTOTAL *****                 | 409            | 450                           | 465               | 450                     | 0                               | 450                       | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 1,548          | 2,350                         | 2,110             | 2,500                   | 0                               | 2,500                     | 6                         |
| 59100 | VEHICLE REPAIRS                | 632            | 600                           | 600               | 600                     | 0                               | 600                       | 0                         |
| 59105 | TIRES                          | 376            | 600                           | 600               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,556          | 3,550                         | 3,310             | 3,100                   | 0                               | 3,100                     | 12-                       |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 17             | 19,620                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 17             | 19,620                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 3,988          | 4,200                         | 4,200             | 4,500                   | 0                               | 4,500                     | 7                         |
| 71100 | OUTSIDE SERVICES               | 0              | 0                             | 11,000            | 19,000                  | 0                               | 19,000                    | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 7,110          | 7,458                         | 7,458             | 7,864                   | 0                               | 7,864                     | 5                         |
| 71600 | EQUIP LEASES & METER CHRG      | 56,749         | 2,092                         | 1,083             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 67,847         | 13,750                        | 23,741            | 31,364                  | 0                               | 31,364                    | 128                       |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 92301 | REPLC COMPUTER HDWR            | 0              | 37,000                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 37,000                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 329,373        | 402,242                       | 296,270           | 346,790                 | 0                               | 346,790                   | 13-                       |

Decimal values have been truncated.

# Records Management Services

## Department Number 1196

### Mission

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

### Budget Highlights

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

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

### Goals and Objectives

---

#### Budget Year Objectives

- Unavailable.

#### Progress on Prior Year Objectives

- Unavailable.

**Response:** Unavailable.

### Performance Measures

---

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Unavailable         |                |                   |                   |

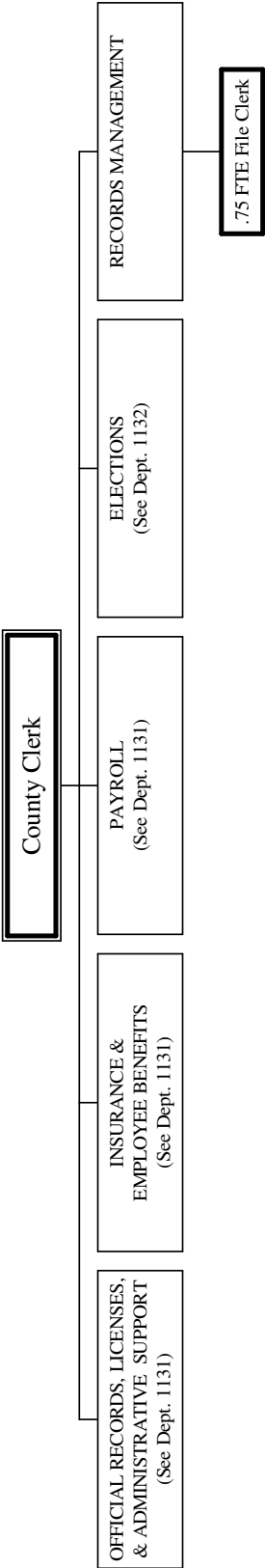
### Personnel Detail

---

| Position Title | 2005                    | 2006                    | 2007                    | 2006-2007 |
|----------------|-------------------------|-------------------------|-------------------------|-----------|
|                | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| File Clerk     | 0.75                    | 0.75                    | 0.75                    | -         |
| Total FTEs     | 0.75                    | 0.75                    | 0.75                    | -         |

Organizational Chart

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# Records Management Services

Dept. No. 1196

## Annual Budget

1196 RECORDS MANAGEMENT SERVICES  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES          | 11,098         | 17,438                        | 15,802            | 17,438                  | 0                               | 17,438                    | 0                         |
| 10200 | FICA                      | 849            | 1,334                         | 1,208             | 1,334                   | 0                               | 1,334                     | 0                         |
| 10300 | HEALTH INSURANCE          | 0              | 4,750                         | 2,375             | 4,750                   | 0                               | 4,750                     | 0                         |
| 10325 | DISABILITY INSURANCE      | 0              | 84                            | 33                | 62                      | 0                               | 62                        | 26-                       |
| 10350 | LIFE INSURANCE            | 0              | 39                            | 15                | 39                      | 0                               | 39                        | 0                         |
| 10375 | DENTAL INSURANCE          | 0              | 325                           | 163               | 356                     | 0                               | 356                       | 9                         |
| 10400 | WORKERS COMP              | 70             | 72                            | 72                | 72                      | 0                               | 72                        | 0                         |
| 10500 | 401(A) MATCH PLAN         | 0              | 585                           | 0                 | 585                     | 0                               | 585                       | 0                         |
|       | SUBTOTAL *****            | 12,017         | 24,627                        | 19,668            | 24,636                  | 0                               | 24,636                    | 0                         |
|       | MATERIALS & SUPPLIES      |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES           | 483            | 900                           | 700               | 900                     | 0                               | 900                       | 0                         |
|       | SUBTOTAL *****            | 483            | 900                           | 700               | 900                     | 0                               | 900                       | 0                         |
|       | UTILITIES                 |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                | 335            | 400                           | 360               | 400                     | 0                               | 400                       | 0                         |
|       | SUBTOTAL *****            | 335            | 400                           | 360               | 400                     | 0                               | 400                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE  |                |                               |                   |                         |                                 |                           |                           |
| 60200 | EQUIP REPAIRS/MAINTENANCE | 0              | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****            | 0              | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71500 | BUILDING USE/RENT CHARGE  | 27,779         | 27,434                        | 27,434            | 27,737                  | 0                               | 27,737                    | 1                         |
|       | SUBTOTAL *****            | 27,779         | 27,434                        | 27,434            | 27,737                  | 0                               | 27,737                    | 1                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 83160 | RECYCLING & DUMP FEES     | 1,025          | 5,000                         | 4,500             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | SUBTOTAL *****            | 1,025          | 5,000                         | 4,500             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | TOTAL EXPENDITURES *****  | 41,641         | 58,561                        | 52,762            | 58,873                  | 0                               | 58,873                    | 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 2007.

#### Annual Budget

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

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 9              | 0                             | 10                | 12                      | 0                               | 12                        | 0                         |
| 3712  | INT-LONG TERM INVEST         | 65             | 0                             | 45                | 50                      | 0                               | 50                        | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 67             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 142            | 0                             | 55                | 62                      | 0                               | 62                        | 0                         |
|       | MISCELLANEOUS                |                |                               |                   |                         |                                 |                           |                           |
| 3830  | SALES                        | 445            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 445            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****         | 587            | 0                             | 55                | 62                      | 0                               | 62                        | 0                         |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES             | 1,291          | 1,000                         | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****               | 1,291          | 1,000                         | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
|       | TOTAL EXPENDITURES *****     | 1,291          | 1,000                         | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |

Decimal values have been truncated.

# County Assessor

## Department Number 2010

### Mission

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

### Budget Highlights

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The State of Missouri has significantly reduced the reimbursement revenue to counties over the past few years. 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 set at \$5.95 per parcel for FY 2007. Additionally, the State Tax Commission approved an increase in the parcel count to 58,660, an increase of approximately 1,500 parcels.

The FY 2007 budget includes funding for rectified digital orthophotography (\$100,000) and replacement computer equipment.

### Goals and Objectives

---

#### Budget Year Objectives

- Provide outstanding service in the most cost efficient manner possible.
- Update Digital Orthohotography.

#### Progress on Prior Year Objectives

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



# County Assessor

Dept. No. 2010

## Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
|---------------------|----------------|-------------------|-------------------|

Unavailable

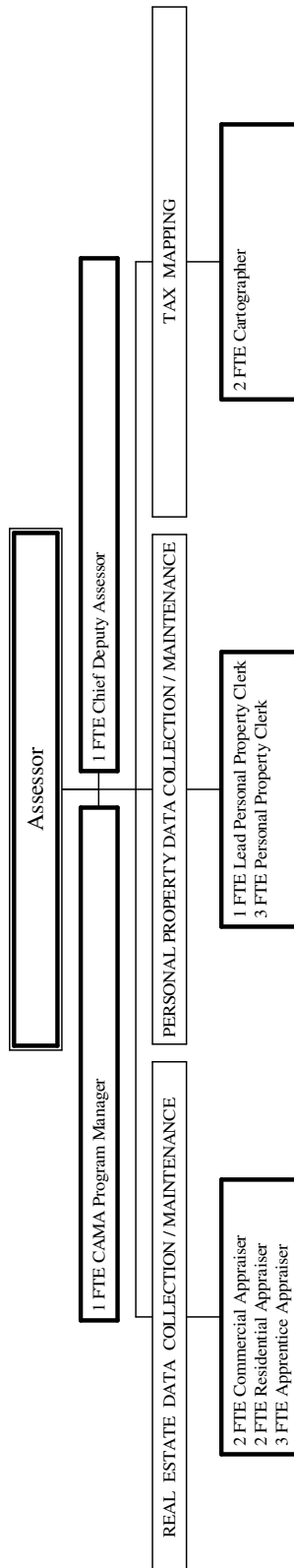
## Personnel Detail

| Position Title               | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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                            | 3.00                            | 3.00                            | -                   |
| Cartographer                 | 2.00                            | 2.00                            | 2.00                            | -                   |
| Chief Deputy                 | 1.00                            | 1.00                            | 1.00                            | -                   |
| Lead Personal Property Clerk | 1.00                            | 1.00                            | 1.00                            | -                   |
| Personal Property Clerk      | 2.00                            | 3.00 <sup>a</sup>               | 3.00                            | -                   |
| Office Specialist            | 1.00                            | - <sup>a</sup>                  | -                               | -                   |
| <b>Total FTEs</b>            | <b>15.00</b>                    | <b>16.00</b>                    | <b>16.00</b>                    | <b>-</b>            |
| Overtime                     | \$ 20,000                       | \$ 25,000                       | \$ 30,000                       | \$ 5,000            |

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

**Organizational Chart**

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# County Assessor

Dept. No. 2010

## Annual Budget

2010 ASSESSMENT  
201 ASSESSMENT FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3461  | INTERGOVERNMENTAL REVENUE<br>STATE REIMBURS-ASSESSMENT | 337,155        | 337,155                       | 337,155           | 349,027                 | 0                               | 349,027                   | 3                         |
|       | SUBTOTAL *****   | 337,155        | 337,155                       | 337,155           | 349,027                 | 0                               | 349,027                   | 3                         |
| 3550  | CHARGES FOR SERVICES<br>COMMISSIONS                    | 614,322        | 715,000                       | 750,000           | 772,000                 | 0                               | 772,000                   | 7                         |
|       | SUBTOTAL *****   | 614,322        | 715,000                       | 750,000           | 772,000                 | 0                               | 772,000                   | 7                         |
|       | INTEREST   |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST   | 671            | 0                             | 1,800             | 1,500                   | 0                               | 1,500                     | 0                         |
| 3711  | INT-OVERNIGHT  | 1,189          | 700                           | 1,110             | 1,000                   | 0                               | 1,000                     | 42                        |
| 3712  | INT-LONG TERM INVEST                                   | 8,012          | 5,000                         | 6,810             | 6,130                   | 0                               | 6,130                     | 22                        |
| 3798  | INC/DEC IN FV OF INVESTMENTS                           | 7,677          | 0                             | 15,740            | 14,150                  | 0                               | 14,150                    | 0                         |
|       | SUBTOTAL *****   | 17,551         | 5,700                         | 25,460            | 22,780                  | 0                               | 22,780                    | 299                       |
|       | MISCELLANEOUS  |                |                               |                   |                         |                                 |                           |                           |
| 3830  | SALES  | 13,380         | 8,000                         | 11,000            | 10,000                  | 0                               | 10,000                    | 25                        |
| 3835  | SALE OF COUNTY FIXED ASSET                             | 1,127          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****   | 14,508         | 8,000                         | 11,000            | 10,000                  | 0                               | 10,000                    | 25                        |
|       | TOTAL REVENUES *****                                   | 983,537        | 1,065,855                     | 1,123,615         | 1,153,807               | 0                               | 1,153,807                 | 8                         |
|       | PERSONAL SERVICES                                      |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                                       | 545,575        | 617,423                       | 563,348           | 636,143                 | 0                               | 636,143                   | 3                         |
| 10110 | OVERTIME   | 21,285         | 25,000                        | 25,000            | 30,000                  | 0                               | 30,000                    | 20                        |
| 10200 | FICA   | 40,874         | 49,145                        | 42,315            | 50,960                  | 0                               | 50,960                    | 3                         |
| 10300 | HEALTH INSURANCE                                       | 66,285         | 71,250                        | 66,500            | 71,250                  | 0                               | 71,250                    | 0                         |
| 10325 | DISABILITY INSURANCE                                   | 2,441          | 3,120                         | 2,920             | 2,397                   | 0                               | 2,397                     | 23-                       |
| 10350 | LIFE INSURANCE   | 507            | 585                           | 504               | 585                     | 0                               | 585                       | 0                         |
| 10375 | DENTAL INSURANCE                                       | 4,725          | 4,875                         | 4,550             | 5,340                   | 0                               | 5,340                     | 9                         |
| 10400 | WORKERS COMP   | 14,926         | 18,079                        | 16,257            | 18,735                  | 0                               | 18,735                    | 3                         |
| 10500 | 401(A) MATCH PLAN                                      | 8,225          | 8,775                         | 8,313             | 8,775                   | 0                               | 8,775                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION                          | 1,267          | 1,300                         | 1,357             | 0                       | 0                               | 1,412                     | 8                         |
|       | SUBTOTAL *****   | 706,112        | 799,552                       | 731,064           | 824,185                 | 0                               | 825,597                   | 3                         |
|       | MATERIALS & SUPPLIES                                   |                |                               |                   |                         |                                 |                           |                           |
| 22000 | POSTAGE  | 54,744         | 25,000                        | 25,000            | 55,000                  | 0                               | 55,000                    | 120                       |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS                             | 3,398          | 3,020                         | 4,500             | 4,500                   | 0                               | 4,500                     | 49                        |
| 23000 | OFFICE SUPPLIES  | 7,589          | 3,100                         | 3,100             | 3,100                   | 0                               | 3,100                     | 0                         |
| 23001 | PRINTING   | 6,147          | 9,000                         | 9,000             | 9,000                   | 0                               | 9,000                     | 0                         |
| 23017 | COMPUTER PAPER   | 1,290          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 23018 | PRINTER SUPPLIES                                       | 3,002          | 3,600                         | 3,600             | 3,600                   | 0                               | 3,600                     | 0                         |
| 23022 | MAPPING SUPPLIES                                       | 1,607          | 3,500                         | 3,500             | 3,500                   | 0                               | 3,500                     | 0                         |
| 23050 | OTHER SUPPLIES   | 600            | 500                           | 1,000             | 500                     | 0                               | 500                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                                | 0              | 250                           | 250               | 250                     | 1,700                           | 1,950                     | 680                       |
|       | SUBTOTAL *****   | 78,380         | 52,970                        | 54,950            | 84,450                  | 1,700                           | 86,150                    | 62                        |
|       | DUES TRAVEL & TRAINING                                 |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES   | 235            | 2,800                         | 2,800             | 2,800                   | 0                               | 2,800                     | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING                              | 315            | 4,285                         | 4,285             | 4,285                   | 0                               | 4,285                     | 0                         |
| 37210 | TRAINING/SCHOOLS                                       | 1,460          | 6,390                         | 8,190             | 8,190                   | 0                               | 8,190                     | 28                        |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)                         | 379            | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING                               | 893            | 4,000                         | 3,000             | 4,000                   | 0                               | 4,000                     | 0                         |
|       | SUBTOTAL *****   | 3,282          | 18,975                        | 19,775            | 20,775                  | 0                               | 20,775                    | 9                         |
|       | UTILITIES  |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES   | 5,081          | 5,800                         | 5,800             | 5,800                   | 0                               | 5,800                     | 0                         |
| 48050 | CELLULAR TELEPHONES                                    | 638            | 1,200                         | 1,200             | 1,200                   | 0                               | 1,200                     | 0                         |
|       | SUBTOTAL *****   | 5,719          | 7,000                         | 7,000             | 7,000                   | 0                               | 7,000                     | 0                         |
|       | VEHICLE EXPENSE  |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE                                     | 1,679          | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |
| 59100 | VEHICLE REPAIRS  | 1,037          | 3,650                         | 3,650             | 3,650                   | 0                               | 3,650                     | 0                         |
| 59200 | LOCAL MILEAGE  | 270            | 1,750                         | 1,750             | 1,750                   | 0                               | 1,750                     | 0                         |
|       | SUBTOTAL *****   | 2,987          | 8,400                         | 8,400             | 8,400                   | 0                               | 8,400                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE                               |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT                                 | 2,700          | 6,615                         | 6,615             | 5,297                   | 0                               | 5,297                     | 19-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE                              | 780            | 3,320                         | 3,320             | 3,320                   | 0                               | 3,320                     | 0                         |
|       | SUBTOTAL *****   | 3,481          | 9,935                         | 9,935             | 8,617                   | 0                               | 8,617                     | 13-                       |

# County Assessor

# Dept. No. 2010

2010 ASSESSMENT  
201 ASSESSMENT FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT | 3,735          | 16,893                        | 10,497            | 10,497                  | 0                              | 10,497                    | 37-                       |
| 71000 | INSURANCE AND BONDS       | 14,540         | 15,000                        | 15,000            | 15,000                  | 0                              | 15,000                    | 0                         |
| 71100 | OUTSIDE SERVICES          | 17,509         | 45,730                        | 37,270            | 20,000                  | 0                              | 20,000                    | 56-                       |
| 71101 | PROFESSIONAL SERVICES     | 9,500          | 100,000                       | 100,000           | 80,000                  | 150,000                        | 180,000                   | 80                        |
| 71105 | LEGAL SERVICES            | 0              | 8,000                         | 8,000             | 8,000                   | 0                              | 8,000                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE  | 41,709         | 43,760                        | 43,760            | 46,137                  | 0                              | 46,137                    | 5                         |
| 71600 | EQUIP LEASES & METER CHRG | 0              | 60                            | 60                | 60                      | 0                              | 60                        | 0                         |
|       | SUBTOTAL *****            | 86,993         | 229,443                       | 214,587           | 179,694                 | 150,000                        | 279,694                   | 21                        |
|       | OTHER                     |                |                               |                   |                         |                                |                           |                           |
| 84400 | PUBLIC NOTICES            | 1,506          | 3,193                         | 2,000             | 3,200                   | 0                              | 3,200                     | 0                         |
| 86800 | EMERGENCY                 | 0              | 0                             | 0                 | 5,000                   | 0                              | 5,000                     | 0                         |
| 86850 | CONTINGENCY               | 0              | 61,400                        | 0                 | 66,400                  | 0                              | 66,400                    | 8                         |
|       | SUBTOTAL *****            | 1,506          | 64,593                        | 2,000             | 74,600                  | 0                              | 74,600                    | 15                        |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                |                           |                           |
| 91000 | OFFICE EQUIPMENT          | 0              | 1,800                         | 0                 | 0                       | 1,800                          | 0                         | 0                         |
| 91100 | FURNITURE AND FIXTURES    | 0              | 4,000                         | 4,000             | 0                       | 600                            | 600                       | 85-                       |
| 91300 | MACHINERY & EQUIPMENT     | 249            | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE         | 44,859         | 23,270                        | 22,577            | 0                       | 5,600                          | 5,600                     | 75-                       |
| 91302 | COMPUTER SOFTWARE         | 0              | 0                             | 0                 | 0                       | 9,700                          | 9,700                     | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP    | 12,130         | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES | 14,358         | 0                             | 0                 | 0                       | 1,500                          | 1,500                     | 0                         |
| 92301 | REPLC COMPUTER HDWR       | 31,552         | 13,800                        | 13,800            | 0                       | 34,700                         | 34,700                    | 151                       |
| 92302 | REPLC COMPUTER SOFTWARE   | 30,600         | 0                             | 0                 | 0                       | 0                              | 0                         | 0                         |
|       | SUBTOTAL *****            | 133,750        | 42,870                        | 40,377            | 0                       | 53,900                         | 52,100                    | 21                        |
|       | TOTAL EXPENDITURES *****  | 1,022,215      | 1,233,738                     | 1,088,088         | 1,207,721               | 205,600                        | 1,362,933                 | 10                        |

Decimal values have been truncated.



# Circuit Court Clerk

## Department Number 1221

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Evaluate workflow to determine efficiency of file handling and best office design for courthouse expansion.
- Work with the Prosecuting Attorney's Office and Sheriff's Department to plan for future electronic filings and warrants.

#### Progress on Prior Year Objectives

- Analyze current methods of case processing to insure efficiency addressing increasing case filings and additional work loads.  
**Response:** On-going.
- 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.  
**Response:** Dockets for new and existing judges have been established. Because some judges are not able to hear certain cases for a period of time, change will be ongoing in the coming months.

# Circuit Court Clerk

Dept. No. 1221

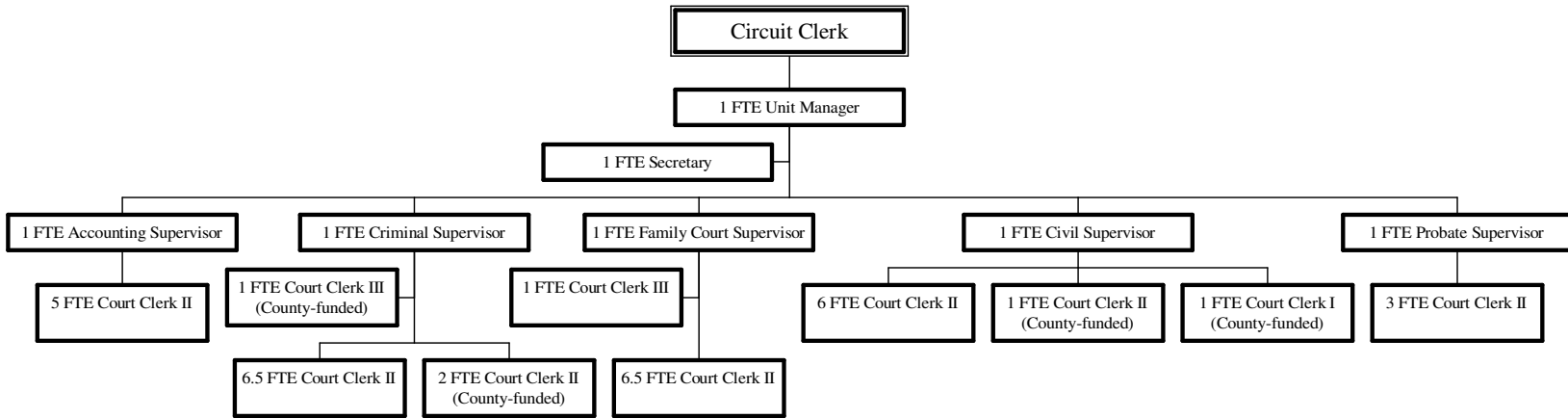
## Performance Measures

| Performance Measure  | 2005        | 2006        | 2007        |
|--|-------------|-------------|-------------|
|  | Actual      | Estimated   | Projected   |
| Number of Cases Filed  | 26,611      | 24,000      | 26,400      |
| Number of Cases Disposed                                       | 21,710      | 22,000      | 24,200      |
| Number of Cases Pending  | 8,121       | 8,800       | 9,600       |
| Funds Collected for Civil, Criminal, Traffic and Probate Cases | \$5,670,013 | \$5,715,300 | \$6,286,830 |

## Personnel Detail

| Position Title  | 2004       | 2005       | 2006       | 2005-2006 |
|-----------------|------------|------------|------------|-----------|
|                 | Full-time  | Full-time  | Full-time  |           |
|                 | Equivalent | Equivalent | 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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3465  | FED-STATE REIMB EXPENSES       | 17,989         | 16,000                        | 17,000            | 18,000                  | 0                               | 18,000                    | 12                        |
| 3469  | STATE REIMB-CRIMINAL COSTS     | 5,106          | 4,200                         | 4,200             | 4,600                   | 0                               | 4,600                     | 9                         |
|       | SUBTOTAL *****                 | 23,095         | 20,200                        | 21,200            | 22,600                  | 0                               | 22,600                    | 11                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                         | 21,603         | 20,000                        | 22,000            | 20,000                  | 0                               | 20,000                    | 0                         |
| 3565  | PROBATE FEES                   | 9,038          | 9,000                         | 9,000             | 9,000                   | 0                               | 9,000                     | 0                         |
| 3569  | OTHER FEES                     | 138            | 0                             | 300               | 0                       | 0                               | 0                         | 0                         |
| 3570  | CIRCUIT CLERK FEES             | 70,810         | 75,000                        | 68,000            | 73,500                  | 0                               | 73,500                    | 2-                        |
| 3571  | CRIME VICTIM COMPENSATION      | 2,383          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3594  | CREDIT CARD TRANSACTION FEE    | 4,749          | 3,000                         | 4,500             | 4,500                   | 0                               | 4,500                     | 50                        |
|       | SUBTOTAL *****                 | 108,724        | 107,000                       | 103,800           | 107,000                 | 0                               | 107,000                   | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 26,863         | 20,000                        | 37,000            | 30,000                  | 0                               | 30,000                    | 50                        |
|       | SUBTOTAL *****                 | 26,863         | 20,000                        | 37,000            | 30,000                  | 0                               | 30,000                    | 50                        |
|       | TOTAL REVENUES *****           | 158,682        | 147,200                       | 162,000           | 159,600                 | 0                               | 159,600                   | 8                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 106,996        | 119,765                       | 119,361           | 124,555                 | 0                               | 124,555                   | 3                         |
| 10200 | FICA                           | 7,167          | 9,162                         | 8,604             | 9,528                   | 0                               | 9,528                     | 3                         |
| 10300 | HEALTH INSURANCE               | 22,095         | 23,750                        | 23,750            | 23,750                  | 0                               | 23,750                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 491            | 573                           | 573               | 447                     | 0                               | 447                       | 21-                       |
| 10350 | LIFE INSURANCE                 | 174            | 195                           | 195               | 195                     | 0                               | 195                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,575          | 1,625                         | 1,625             | 1,780                   | 0                               | 1,780                     | 9                         |
| 10400 | WORKERS COMP                   | 479            | 492                           | 492               | 520                     | 0                               | 520                       | 5                         |
| 10500 | 401(A) MATCH PLAN              | 1,200          | 2,925                         | 650               | 2,925                   | 0                               | 2,925                     | 0                         |
|       | SUBTOTAL *****                 | 140,178        | 158,487                       | 155,250           | 163,700                 | 0                               | 163,700                   | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 603            | 850                           | 850               | 850                     | 0                               | 850                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 30,263         | 36,749                        | 36,749            | 38,000                  | 0                               | 38,000                    | 3                         |
| 23001 | PRINTING                       | 13,165         | 12,500                        | 12,500            | 14,000                  | 0                               | 14,000                    | 12                        |
| 23020 | MICROFILM/FILM                 | 5,628          | 6,300                         | 6,300             | 6,000                   | 0                               | 6,000                     | 4-                        |
| 23850 | MINOR EQUIPMENT & TOOLS        | 209            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                 | 49,871         | 57,399                        | 57,399            | 59,850                  | 0                               | 59,850                    | 4                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 75             | 400                           | 1,500             | 400                     | 0                               | 400                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 2,398          | 2,978                         | 2,200             | 3,300                   | 0                               | 3,300                     | 10                        |
| 37210 | TRAINING/SCHOOLS               | 0              | 1,200                         | 600               | 1,200                   | 0                               | 1,200                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 641            | 1,000                         | 1,200             | 1,000                   | 0                               | 1,000                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,413          | 2,100                         | 2,500             | 2,100                   | 0                               | 2,100                     | 0                         |
|       | SUBTOTAL *****                 | 4,528          | 7,678                         | 8,000             | 8,000                   | 0                               | 8,000                     | 4                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 10,826         | 14,500                        | 14,500            | 14,500                  | 0                               | 14,500                    | 0                         |
|       | SUBTOTAL *****                 | 10,826         | 14,500                        | 14,500            | 14,500                  | 0                               | 14,500                    | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 159            | 250                           | 250               | 300                     | 0                               | 300                       | 20                        |
|       | SUBTOTAL *****                 | 159            | 250                           | 250               | 300                     | 0                               | 300                       | 20                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 10,913         | 12,550                        | 12,550            | 13,000                  | 0                               | 13,000                    | 3                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 379            | 725                           | 725               | 675                     | 0                               | 675                       | 6-                        |
|       | SUBTOTAL *****                 | 11,292         | 13,275                        | 13,275            | 13,675                  | 0                               | 13,675                    | 3                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71500 | BUILDING USE/RENT CHARGE       | 158,212        | 167,083                       | 167,083           | 168,511                 | 0                               | 162,247                   | 2-                        |
| 71525 | STORAGE CHARGES                | 0              | 16,000                        | 16,000            | 16,000                  | 0                               | 16,000                    | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 86             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 158,298        | 183,183                       | 183,183           | 184,611                 | 0                               | 178,347                   | 2-                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING                    | 1,673          | 2,273                         | 1,951             | 1,400                   | 0                               | 1,400                     | 38-                       |
|       | SUBTOTAL *****                 | 1,673          | 2,273                         | 1,951             | 1,400                   | 0                               | 1,400                     | 38-                       |

# Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT          | 120            | 2,800                         | 2,800             | 0                       | 0                               | 0                         | 0                         |
| 91100 | FURNITURE AND FIXTURES    | 735            | 2,900                         | 5,721             | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE         | 2,414          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP    | 10,252         | 9,379                         | 8,841             | 8,000                   | 0                               | 8,000                     | 14-                       |
| 92100 | REPLCMENT FURN & FIXTURES | 399            | 1,500                         | 720               | 1,000                   | 0                               | 1,000                     | 33-                       |
| 92301 | REPLC COMPUTER HDWR       | 6,006          | 6,900                         | 4,450             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 19,927         | 23,479                        | 22,532            | 9,000                   | 0                               | 9,000                     | 61-                       |
|       | TOTAL EXPENDITURES *****  | 396,755        | 460,524                       | 456,340           | 455,036                 | 0                               | 448,772                   | 2-                        |

Decimal values have been truncated.

# **Circuit Court Summary**

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

## **Description**

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

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

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

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

## Budget Summary

| Fund         | Dept | Department Name                  | 2005                | 2006                | 2007                            | 2007   | 2007                         | 2007                |
|--------------|------|----------------------------------|---------------------|---------------------|---------------------------------|--|------------------------------|---------------------|
|              |      |                                  | Actual              | Projected           | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total               |
| 100          | 1210 | Circuit Court Services           | \$ 1,233,625        | \$ 1,316,531        | \$ 999,089                      | \$ 381,259                                   | \$ 43,110                    | \$ 1,423,458        |
| 100          | 1230 | Jury Services and Court Costs    | 201,134             | 223,065             | -                               | 213,550                                      | 20,100                       | 233,650             |
| 100          | 1241 | Juvenile Office                  | 385,327             | 410,972             | 119,040                         | 302,199                                      | 10,050                       | 431,289             |
| 100          | 1242 | Juvenile Justice Center          | 289,085             | 321,392             | 134,354                         | 192,621                                      | 16,560                       | 343,535             |
| 100          | 1243 | Judicial Grants and Contracts    | 216,392             | 225,057             | 69,392                          | 9,009  | -                            | 78,401              |
| 282          | 2820 | Family Services and Justice      | 125,942             | 129,150             | -                               | 131,750                                      | -                            | 131,750             |
| 283          | 2830 | Circuit Drug Court               | 8,255               | 13,890              | -                               | 15,190                                       | 1,200                        | 16,390              |
| 285          | 2850 | Administration of Justice        | 613                 | 17,533              | -                               | 11,500                                       | -                            | 11,500              |
| 290          | 2904 | Alt Sentencing-Law Enf Sales Tax | 168,157             | 174,955             | 161,046                         | 59,620                                       | 1,950                        | 222,616             |
| 290          | 2907 | Information System-Court         | 1,680               | 2,430               | -                               | 3,430  | 25,000                       | 28,430              |
| <b>Total</b> |      |                                  | <u>\$ 2,630,210</u> | <u>\$ 2,834,975</u> | <u>\$ 1,482,921</u>             | <u>\$ 1,320,128</u>                          | <u>\$ 117,970</u>            | <u>\$ 2,921,019</u> |

## Personnel Summary

| Fund              | Dept | Department Name                  | 2005                    | 2006                    | 2007                    |
|-------------------|------|----------------------------------|-------------------------|-------------------------|-------------------------|
|                   |      |                                  | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100               | 1210 | Circuit Court Services           | 21.40                   | 22.67                   | 22.67                   |
| 100               | 1230 | Jury Services and Court Costs    | -                       | -                       | -                       |
| 100               | 1241 | Juvenile Office                  | 4.17                    | 4.24                    | 4.43                    |
| 100               | 1242 | Juvenile Justice Center          | 4.74                    | 4.70                    | 4.74                    |
| 100               | 1243 | Judicial Grants and Contracts    | 4.24                    | 3.60 a                  | 1.83 a                  |
| 282               | 2820 | Family Services and Justice      | -                       | -                       | -                       |
| 283               | 2830 | Circuit Drug Court               | -                       | -                       | -                       |
| 285               | 2850 | Administration of Justice        | -                       | -                       | -                       |
| 290               | 2904 | Alt Sentencing-Law Enf Sales Tax | 4.00                    | 4.00                    | 4.00                    |
| 290               | 2907 | Information System-Court         | -                       | -                       | -                       |
| <b>Total FTEs</b> |      |                                  | <u>38.55</u>            | <u>39.21</u>            | <u>37.67</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

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

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

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

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.
- Provide for transition and training of new judges.
- Improve efficiency of scheduling court dockets.

#### Progress on Prior Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.  
**Response:** The first phase of a two-year implementation of position reclassification was accomplished.
- Maximize efficiency of facility and staff resources.  
**Response:** A jury supervisor position was established and a work area created for this employee.
- Enhance court security and monitoring capabilities.  
**Response:** The frequency of monitoring activities has been increased and the rate of courtroom coverage is at expected level.
- Improve officer safety.  
**Response:** Ballistic vests were purchased for all full-time court security staff.
- Improve jury administration.  
**Response:** A jury supervisor position was established in the 2006 budget.

# Circuit Court Services

Dept. No. 1210

## Performance Measures

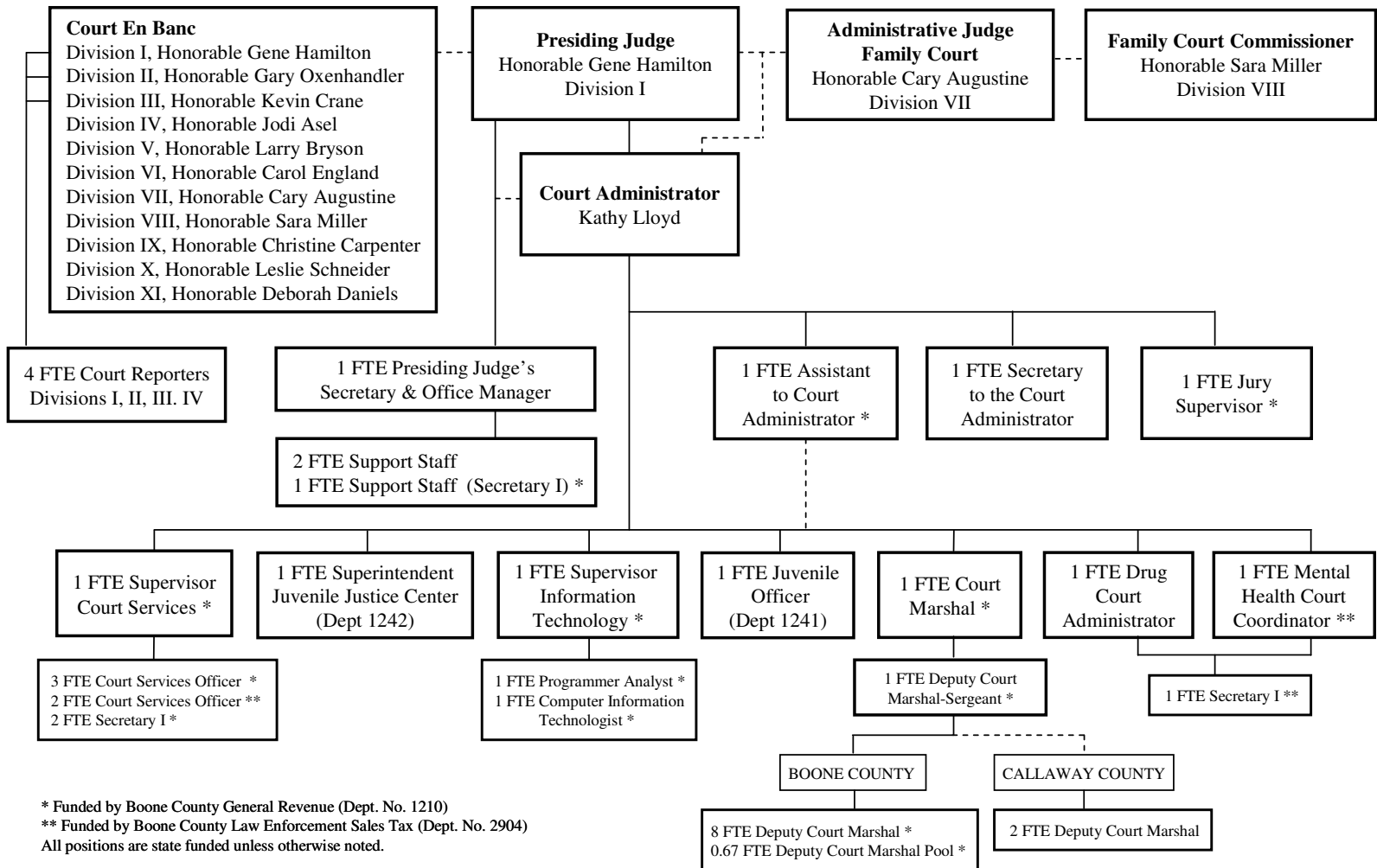
| Performance Measure                          | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| <b>Court Marshal</b>                         |                |                   |                   |
| Juries Reporting                             | 54             | 30                | 50                |
| Jury Trial Days                              | 90             | 60                | 100               |
| Court Time Covered by Court Marshal          | 98.8%          | 99%               | 99%               |
| Court Marshal Arrests                        | 504            | 450               | 475               |
| Court Marshal Commits                        | 240            | 322               | 350               |
| Number of Persons Through Security Screening | 219,476        | 210,000           | 220,000           |
| <b>Technology Services</b>                   |                |                   |                   |
| Users Supported                              | 175            | 180               | 180               |
| New Software Programs Implemented            | 3              | 2                 | 2                 |
| <b>Court Services</b>                        |                |                   |                   |
| Investigations Initiated                     | 3,441          | 3,200             | 3,300             |
| Bond Investigations Initiated                | 2,326          | 2,100             | 2,200             |
| Bond Supervision Cases Assigned              | 251            | 225               | 250               |
| Community Service Hours Worked               | 8,050          | 7,200             | 7,500             |
| Fines and Costs Collected                    | \$609,328      | \$550,000         | \$550,000         |
| Home Detention Days                          | 14,306         | 17,000            | 17,000            |
| VIP Program Participants                     | 431            | 525               | 550               |
| Probation Cases Assigned                     | 163            | 170               | 175               |

## Personnel Detail

| Position Title                     | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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                            | 0.67                            | 0.67                            | -                   |
| <b>Total FTEs</b>                  | <b>21.40</b>                    | <b>22.67</b>                    | <b>22.67</b>                    | <b>-</b>            |
| Overtime                           | \$ 22,624                       | \$ 22,000                       | \$ 22,000                       | \$ -                |

**Organizational Chart**

**Thirteenth Judicial Circuit Court**



# Circuit Court Services

Dept. No. 1210

## Annual Budget

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3465  | FED-STATE REIMB EXPENSES       | 1,971          | 2,500                         | 3,000             | 2,100                   | 0                               | 2,100                     | 16-                       |
| 3471  | REIMBURSEMENT CALLAWAY         | 43,174         | 45,000                        | 44,426            | 46,800                  | 0                               | 46,800                    | 4                         |
| 3473  | CHG. OF VENUE REIMB.-I.G.      | 4,621          | 5,000                         | 4,775             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | SUBTOTAL *****                 | 49,768         | 52,500                        | 52,201            | 53,900                  | 0                               | 53,900                    | 2                         |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3524  | HOME DETENTION PER DIEM        | 90,319         | 100,000                       | 100,000           | 100,000                 | 0                               | 100,000                   | 0                         |
| 3528  | REIMB PERSONNEL/PROJECTS       | 198            | 225                           | 1,100             | 300                     | 0                               | 300                       | 33                        |
| 3569  | OTHER FEES                     | 5,750          | 5,500                         | 5,500             | 5,500                   | 0                               | 5,500                     | 0                         |
|       | SUBTOTAL *****                 | 96,267         | 105,725                       | 106,600           | 105,800                 | 0                               | 105,800                   | 0                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3890  | MISCELLANEOUS                  | 346            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 346            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | TOTAL REVENUES *****           | 146,381        | 158,425                       | 159,001           | 159,900                 | 0                               | 159,900                   | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 683,862        | 736,857                       | 703,173           | 765,645                 | 0                               | 765,645                   | 3                         |
| 10110 | OVERTIME                       | 19,966         | 22,000                        | 17,976            | 22,000                  | 0                               | 22,000                    | 0                         |
| 10120 | HOLIDAY WORKED                 | 510            | 0                             | 1,112             | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 52,574         | 58,053                        | 52,450            | 60,254                  | 0                               | 60,254                    | 3                         |
| 10300 | HEALTH INSURANCE               | 92,799         | 104,500                       | 104,500           | 104,500                 | 0                               | 104,500                   | 0                         |
| 10325 | DISABILITY INSURANCE           | 3,089          | 3,592                         | 3,592             | 2,695                   | 0                               | 2,695                     | 24-                       |
| 10350 | LIFE INSURANCE                 | 768            | 858                           | 858               | 858                     | 0                               | 858                       | 0                         |
| 10375 | DENTAL INSURANCE               | 6,615          | 7,150                         | 7,150             | 7,832                   | 0                               | 7,832                     | 9                         |
| 10400 | WORKERS COMP                   | 22,426         | 22,013                        | 22,013            | 22,435                  | 0                               | 22,435                    | 1                         |
| 10500 | 401(A) MATCH PLAN              | 8,025          | 12,870                        | 7,150             | 12,870                  | 0                               | 12,870                    | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 4,867-         | 1,000                         | 2,367-            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 885,769        | 968,893                       | 917,607           | 999,089                 | 0                               | 999,089                   | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 231            | 850                           | 850               | 850                     | 0                               | 850                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 8,006          | 9,225                         | 8,550             | 9,500                   | 0                               | 9,500                     | 2                         |
| 23001 | PRINTING                       | 393            | 500                           | 750               | 800                     | 0                               | 800                       | 60                        |
| 23007 | COURT REPORTER SUPPLIES        | 2,062          | 2,200                         | 1,250             | 2,500                   | 0                               | 2,500                     | 13                        |
| 23015 | COMPUTER SUPPLIES              | 121            | 220                           | 150               | 250                     | 0                               | 250                       | 13                        |
| 23016 | MAGNETIC MEDIA                 | 20             | 100                           | 50                | 50                      | 0                               | 50                        | 50-                       |
| 23018 | PRINTER SUPPLIES               | 3,516          | 4,000                         | 3,500             | 4,000                   | 0                               | 4,000                     | 0                         |
| 23050 | OTHER SUPPLIES                 | 913            | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 23200 | AMMUNITION                     | 584            | 600                           | 600               | 600                     | 0                               | 600                       | 0                         |
| 23300 | UNIFORMS                       | 4,301          | 7,500                         | 6,000             | 8,500                   | 0                               | 8,500                     | 13                        |
| 23850 | MINOR EQUIPMENT & TOOLS        | 1,744          | 850                           | 850               | 1,000                   | 0                               | 1,000                     | 17                        |
|       | SUBTOTAL *****                 | 21,894         | 27,545                        | 24,050            | 29,550                  | 0                               | 29,550                    | 7                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 460            | 525                           | 525               | 600                     | 0                               | 600                       | 14                        |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,930          | 1,600                         | 1,600             | 2,000                   | 0                               | 2,000                     | 25                        |
| 37230 | MEALS & LODGING-TRAINING       | 1,599          | 3,200                         | 3,000             | 4,000                   | 0                               | 4,000                     | 25                        |
| 37235 | MEALS & LODGING - OTHER        | 90             | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 37240 | REGISTRATION/TUITION           | 3,257          | 4,500                         | 4,100             | 5,000                   | 0                               | 5,000                     | 11                        |
|       | SUBTOTAL *****                 | 7,337          | 10,125                        | 9,525             | 11,900                  | 0                               | 11,900                    | 17                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 16,970         | 20,000                        | 18,500            | 22,000                  | 0                               | 22,000                    | 10                        |
| 48050 | CELLULAR TELEPHONES            | 999            | 1,400                         | 1,400             | 2,900                   | 0                               | 2,900                     | 107                       |
|       | SUBTOTAL *****                 | 17,969         | 21,400                        | 19,900            | 24,900                  | 0                               | 24,900                    | 16                        |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 246            | 500                           | 400               | 500                     | 0                               | 500                       | 0                         |
| 59100 | VEHICLE REPAIRS                | 93             | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 59200 | LOCAL MILEAGE                  | 4,011          | 5,500                         | 5,500             | 6,000                   | 0                               | 6,000                     | 9                         |
| 59300 | PARKING                        | 0              | 25                            | 10                | 25                      | 0                               | 25                        | 0                         |
|       | SUBTOTAL *****                 | 4,351          | 6,525                         | 6,410             | 7,025                   | 0                               | 7,025                     | 7                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 5,407          | 6,275                         | 6,275             | 5,400                   | 0                               | 5,400                     | 13-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 474            | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 5,882          | 7,775                         | 7,775             | 6,900                   | 0                               | 6,900                     | 11-                       |



# Circuit Court Services

# Dept. No. 1210

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT | 1,425          | 4,400                         | 3,200             | 3,400                   | 0                               | 3,400                     | 22-                       |
| 71100 | OUTSIDE SERVICES          | 1,359          | 2,000                         | 1,800             | 2,000                   | 0                               | 2,000                     | 0                         |
| 71101 | PROFESSIONAL SERVICES     | 95,019         | 103,500                       | 103,500           | 110,000                 | 0                               | 110,000                   | 6                         |
| 71500 | BUILDING USE/RENT CHARGE  | 122,880        | 129,769                       | 129,769           | 130,876                 | 0                               | 129,084                   | 0                         |
| 71600 | EQUIP LEASES & METER CHRG | 49,897         | 60,500                        | 59,600            | 55,000                  | 0                               | 55,000                    | 9-                        |
|       | SUBTOTAL *****            | 270,580        | 300,169                       | 297,869           | 301,276                 | 0                               | 299,484                   | 0                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING               | 1,702          | 2,250                         | 1,500             | 1,500                   | 0                               | 1,500                     | 33-                       |
|       | SUBTOTAL *****            | 1,702          | 2,250                         | 1,500             | 1,500                   | 0                               | 1,500                     | 33-                       |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT          | 0              | 0                             | 0                 | 5,400                   | 0                               | 5,400                     | 0                         |
| 91100 | FURNITURE AND FIXTURES    | 721            | 8,000                         | 8,000             | 8,300                   | 0                               | 8,300                     | 3                         |
| 91300 | MACHINERY & EQUIPMENT     | 0              | 700                           | 700               | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE         | 0              | 5,370                         | 4,095             | 7,220                   | 0                               | 7,220                     | 34                        |
| 91302 | COMPUTER SOFTWARE         | 1,165          | 1,650                         | 1,650             | 5,540                   | 0                               | 5,540                     | 235                       |
| 92000 | REPLCMENT OFFICE EQUIP    | 4,384          | 9,150                         | 9,150             | 9,500                   | 0                               | 9,500                     | 3                         |
| 92100 | REPLCMENT FURN & FIXTURES | 701            | 1,300                         | 1,300             | 2,750                   | 0                               | 2,750                     | 111                       |
| 92301 | REPLC COMPUTER HDWR       | 11,164         | 9,250                         | 7,000             | 4,400                   | 0                               | 4,400                     | 52-                       |
|       | SUBTOTAL *****            | 18,137         | 35,420                        | 31,895            | 43,110                  | 0                               | 43,110                    | 21                        |
|       | TOTAL EXPENDITURES *****  | 1,233,624      | 1,380,102                     | 1,316,531         | 1,425,250               | 0                               | 1,423,458                 | 3                         |

Decimal values have been truncated.

# Jury Services and Court Costs

## Department Number 1230

### Mission

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Improve quality of the record for the court and participants.
- Enhance court security monitoring capabilities.
- Improve access to written information for non-English speaking defendants.

#### Progress on Prior Year Objectives

- Improve jury administration.  
**Response:** A jury supervisor position was established in the 2006 budget.
- Enhance court security and monitoring capabilities.  
**Response:** The frequency of monitoring activities has been increased, and the rate of courtroom coverage is at expected level. The panic alarm system is being upgraded to a wireless system and expanded to provide additional monitoring of areas not previously alarmed.
- 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.  
**Response:** Accomplished.

# Jury Services and Court Costs

Dept. No. 1230

## Performance Measures

| Performance Measure  | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| Number of Juries Reporting                                 | 54             | 30                | 50                |
| Number of Jury Trial Days                                  | 90             | 60                | 100               |
| Number of Jurors Assigned to Week of Service               | 6,700          | 7,400             | 7,500             |
| Number of Jurors Reporting to Courthouse for Service       | 2,420          | 1,200             | 2,000             |
| Number of Grand Jurors Reporting to Courthouse for Service | 350            | 360               | 360               |
| Number of Hearings Conducted by Closed Circuit Television  | 1,958          | 1,800             | 1,900             |

## Annual Budget

1230 JURY SERVICES & COURT COSTS  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3469  | STATE REIMB-CRIMINAL COSTS     | 7,977          | 6,750                         | 6,750             | 6,000                   | 0                               | 6,000                     | 11-                       |
| 3473  | CHG. OF VENUE REIMB.-I.G.      | 12,854         | 4,000                         | 6,500             | 6,000                   | 0                               | 6,000                     | 50                        |
|       | SUBTOTAL *****                 | 20,831         | 10,750                        | 13,250            | 12,000                  | 0                               | 12,000                    | 11                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3540  | DEFENDANT CRT COSTS&RECOUPMENT | 3,762          | 800                           | 800               | 800                     | 0                               | 800                       | 0                         |
|       | SUBTOTAL *****                 | 3,762          | 800                           | 800               | 800                     | 0                               | 800                       | 0                         |
|       | TOTAL REVENUES *****           | 24,593         | 11,550                        | 14,050            | 12,800                  | 0                               | 12,800                    | 10                        |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                | 1,011          | 1,400                         | 1,400             | 2,500                   | 0                               | 2,500                     | 78                        |
| 23001 | PRINTING                       | 1,766          | 5,850                         | 5,850             | 5,600                   | 0                               | 5,600                     | 4-                        |
| 23016 | MAGNETIC MEDIA                 | 0              | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 23050 | OTHER SUPPLIES                 | 124            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 673            | 600                           | 600               | 400                     | 0                               | 400                       | 33-                       |
|       | SUBTOTAL *****                 | 3,576          | 8,200                         | 8,200             | 8,850                   | 0                               | 8,850                     | 7                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 7,455          | 8,800                         | 8,800             | 8,800                   | 0                               | 8,800                     | 0                         |
|       | SUBTOTAL *****                 | 7,455          | 8,800                         | 8,800             | 8,800                   | 0                               | 8,800                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 8,234          | 9,700                         | 9,000             | 10,500                  | 0                               | 10,500                    | 8                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 152            | 100                           | 105               | 400                     | 0                               | 400                       | 300                       |
|       | SUBTOTAL *****                 | 8,386          | 9,800                         | 9,105             | 10,900                  | 0                               | 10,900                    | 11                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 58,690         | 55,000                        | 50,000            | 52,500                  | 0                               | 52,500                    | 4-                        |
|       | SUBTOTAL *****                 | 58,690         | 55,000                        | 50,000            | 52,500                  | 0                               | 52,500                    | 4-                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84000 | FOOD/LODGING JURIES            | 18,190         | 25,000                        | 25,000            | 30,000                  | 0                               | 30,000                    | 20                        |
| 84005 | JURORS PARKING                 | 6,606          | 7,000                         | 7,000             | 7,500                   | 0                               | 7,500                     | 7                         |
| 84300 | ADVERTISING                    | 370-           | 3,200                         | 3,200             | 3,200                   | 0                               | 3,200                     | 0                         |
| 84600 | COURT COSTS                    | 88,459         | 92,000                        | 95,000            | 91,000                  | 0                               | 91,000                    | 1-                        |
| 84700 | WITNESS EXPENSES               | 139            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 84801 | TRANSCRIPTS-CIVIL              | 882            | 335                           | 335               | 500                     | 0                               | 500                       | 49                        |
|       | SUBTOTAL *****                 | 113,908        | 127,835                       | 130,835           | 132,500                 | 0                               | 132,500                   | 3                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE              | 0              | 0                             | 0                 | 16,400                  | 0                               | 16,400                    | 0                         |
| 91302 | COMPUTER SOFTWARE              | 316            | 325                           | 325               | 325                     | 0                               | 325                       | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES      | 416            | 1,000                         | 1,000             | 0                       | 0                               | 0                         | 0                         |
| 92300 | REPLCMENT MACH & EQUIP         | 8,383          | 13,600                        | 13,600            | 3,375                   | 0                               | 3,375                     | 75-                       |
| 92301 | REPLC COMPUTER HDWR            | 0              | 1,200                         | 1,200             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 9,115          | 16,125                        | 16,125            | 20,100                  | 0                               | 20,100                    | 24                        |
|       | TOTAL EXPENDITURES *****       | 201,133        | 225,760                       | 223,065           | 233,650                 | 0                               | 233,650                   | 3                         |

Decimal values have been truncated.

# Juvenile Office

## Department Number 1241

### Mission

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

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Maximize and update office space and equipment for Juvenile Office staff by replacing outdated office furniture and equipment, and purchasing telephone headsets for clerical staff.
- Maximize services to youth and families in the areas of family counseling, substance abuse, young offenders, parent education, self esteem and aggressive offender by utilizing agencies within the community such as University of Missouri-School of Clinical Psychology, University Behavioral Health, The Communications Center, Inc., and licensed Clinical Social Workers.
- Increase services to youth and families in the areas addressed through our needs assessment, which include: behavior, attitude, interpersonal skills, peer relationships, mental health needs, substance abuse needs, academic performance, employment, parental management, and social support by purchasing materials to help guide deputy juvenile officers in supporting the youth in these areas.

#### Progress on Prior Year Objectives

- Maximize and update office space and equipment for Juvenile Office staff by replacing outdated computer equipment.  
**Response:** Accomplished by purchasing six new computers with flat screen monitors
- 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.  
**Response:** Accomplished by purchasing a larger television with built in VCR and DVD players.

- 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.

**Response:** Accomplished by continuing to employ a legal assistant through county funds.

- 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.

**Response:** Accomplished by utilizing University Behavioral Health; and two licensed Clinical Social Workers to provide intensive anger management, intensive substance abuse and intensive self esteem programs for youth served by the Juvenile Court.

## Performance Measures

| Performance Measure   | 2005   | 2006      | 2007      |
|---|--------|-----------|-----------|
|   | Actual | Estimated | Projected |
| Number of Total Referrals                                   | 4,167  | 4,150     | 4,350     |
| Number of New and Supplemental Filings a                    | 967    | 975       | 1,000     |
| Number of Cases Disposed a                                  | 852    | 950       | 1,000     |
| Number of Child Orders of Protection Filed (Family Court) b | 120    | N/A       | N/A       |
| Average Supervision Caseload Per Officer (Boone County) c   | 43     | 42        | 42        |

a Prior to 2005, cases filed and disposed included permanency hearing motions. In 2004, there were 377 permanency hearing motions filed and 395 disposed. Effective January 2005, the Juvenile Officer began using the Justice Information System to track and monitor cases. This system does not include permanency hearing motions in new filings and dispositions, resulting in a decrease in the number of actual case filings and dispositions in 2005 and in the number projected for 2006 and 2007.

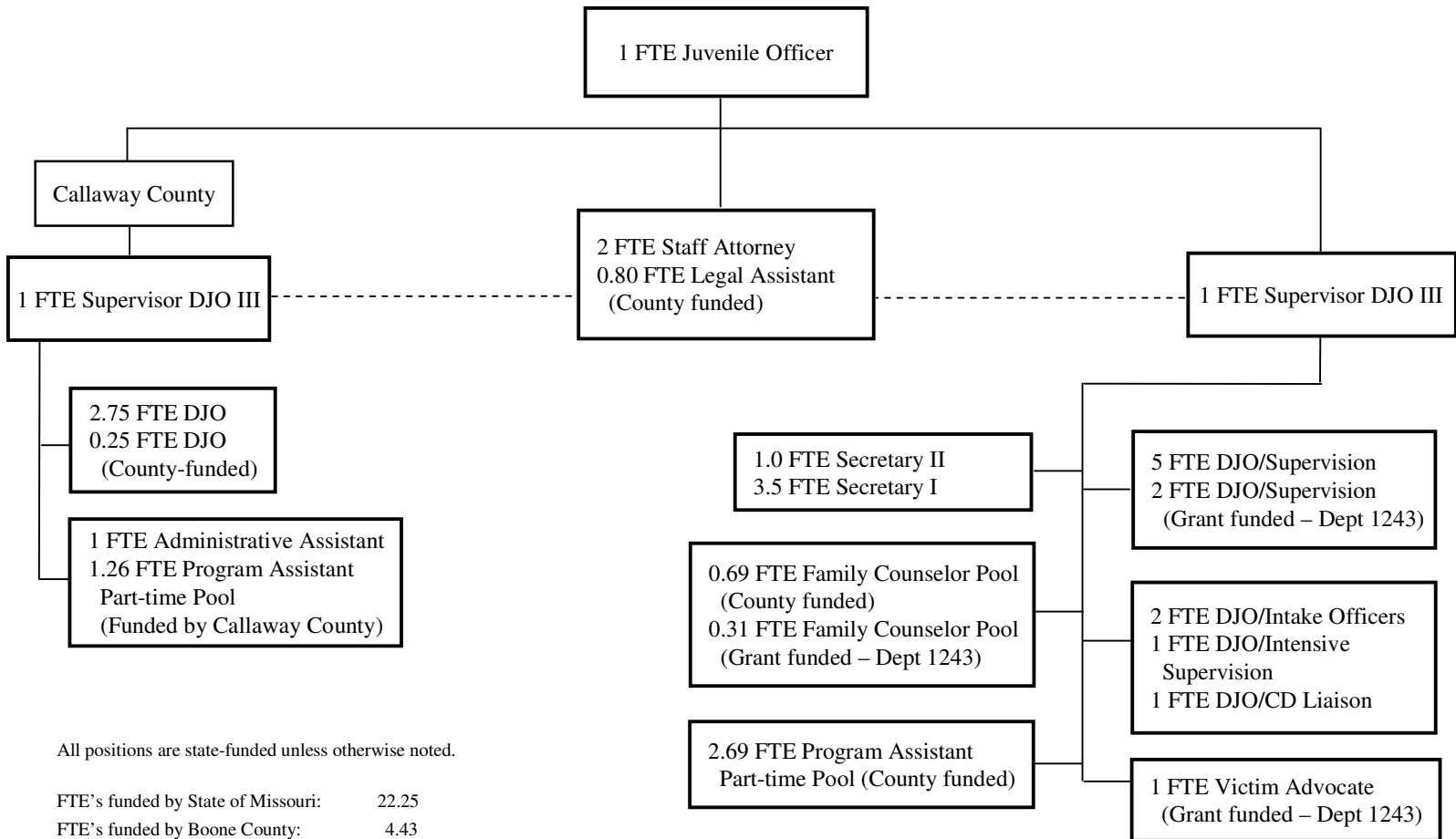
b Beginning, June 2005, the Children's Division assumed the responsibility of completing child order of protection investigations. Therefore, the slight decrease in overall referrals can be attributed to those cases no longer generating a referral in the Juvenile Office effective June 2005.

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

## Personnel Detail

| Position Title            | 2005                    | 2006                    | 2007                    | 2006-2007   |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------|
|                           | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change      |
| Deputy Juvenile Officer I | 0.25                    | 0.25                    | 0.25                    | -           |
| Family Counselor Pool     | 1.28                    | 0.50                    | 0.69                    | 0.19        |
| Program Assistant Pool    | 2.64                    | 2.69                    | 2.69                    | -           |
| Legal Assistant           | -                       | 0.80                    | 0.80                    | -           |
| <b>Total FTEs</b>         | <b>4.17</b>             | <b>4.24</b>             | <b>4.43</b>             | <b>0.19</b> |

**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:                                     | 4.43         |
| FTE's funded by Boone County,<br>reimbursed by grant (Dept 1243): | 3.31         |
| FTE's funded by Callaway County:                                  | <u>1.26</u>  |
| Total FTE's:  | <u>31.25</u> |

# Juvenile Office

Dept. No. 1241

## Annual Budget

1241 JUVENILE OFFICE  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3471  | REIMBURSEMENT CALLAWAY         | 4,653          | 4,900                         | 3,700             | 5,077                   | 0                               | 5,077                     | 3                         |
|       | SUBTOTAL *****                 | 4,653          | 4,900                         | 3,700             | 5,077                   | 0                               | 5,077                     | 3                         |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3524  | HOME DETENTION PER DIEM        | 5,354          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 3569  | OTHER FEES                     | 921            | 800                           | 800               | 800                     | 0                               | 800                       | 0                         |
|       | SUBTOTAL *****                 | 6,275          | 5,800                         | 5,800             | 5,800                   | 0                               | 5,800                     | 0                         |
|       | TOTAL REVENUES *****           | 10,928         | 10,700                        | 9,500             | 10,877                  | 0                               | 10,877                    | 1                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 85,201         | 97,368                        | 97,280            | 105,182                 | 0                               | 105,182                   | 8                         |
| 10200 | FICA                           | 6,465          | 7,448                         | 7,287             | 8,046                   | 0                               | 8,046                     | 8                         |
| 10300 | HEALTH INSURANCE               | 0              | 4,750                         | 4,750             | 4,750                   | 0                               | 4,750                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 12             | 111                           | 111               | 82                      | 0                               | 82                        | 26-                       |
| 10350 | LIFE INSURANCE                 | 0              | 39                            | 39                | 39                      | 0                               | 39                        | 0                         |
| 10375 | DENTAL INSURANCE               | 0              | 325                           | 325               | 356                     | 0                               | 356                       | 9                         |
| 10500 | 401(A) MATCH PLAN              | 0              | 585                           | 0                 | 585                     | 0                               | 585                       | 0                         |
|       | SUBTOTAL *****                 | 91,679         | 110,626                       | 109,792           | 119,040                 | 0                               | 119,040                   | 7                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 1,226          | 1,100                         | 1,100             | 1,100                   | 0                               | 1,100                     | 0                         |
| 23000 | OFFICE SUPPLIES                | 6,576          | 7,300                         | 7,300             | 7,300                   | 0                               | 7,300                     | 0                         |
| 23001 | PRINTING                       | 878            | 1,500                         | 1,500             | 1,200                   | 0                               | 1,200                     | 20-                       |
| 23015 | COMPUTER SUPPLIES              | 1,802          | 2,700                         | 2,700             | 2,700                   | 0                               | 2,700                     | 0                         |
| 23050 | OTHER SUPPLIES                 | 447            | 450                           | 450               | 1,000                   | 0                               | 1,000                     | 122                       |
| 23850 | MINOR EQUIPMENT & TOOLS        | 463            | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 11,395         | 13,150                        | 13,150            | 13,400                  | 0                               | 13,400                    | 1                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 1,015          | 1,050                         | 1,050             | 1,050                   | 0                               | 1,050                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 421            | 1,800                         | 1,700             | 1,800                   | 0                               | 1,800                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 2,000          | 2,050                         | 1,950             | 2,200                   | 0                               | 2,200                     | 7                         |
| 37235 | MEALS & LODGING - OTHER        | 62             | 350                           | 100               | 200                     | 0                               | 200                       | 42-                       |
| 37240 | REGISTRATION/TUITION           | 3,484          | 3,300                         | 3,300             | 3,300                   | 0                               | 3,300                     | 0                         |
|       | SUBTOTAL *****                 | 6,983          | 8,550                         | 8,100             | 8,550                   | 0                               | 8,550                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 9,417          | 10,000                        | 10,000            | 10,000                  | 0                               | 10,000                    | 0                         |
| 48050 | CELLULAR TELEPHONES            | 431            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 9,849          | 10,500                        | 10,500            | 10,500                  | 0                               | 10,500                    | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 1,410          | 2,500                         | 2,500             | 2,500                   | 0                               | 2,500                     | 0                         |
| 59100 | VEHICLE REPAIRS                | 689            | 350                           | 350               | 500                     | 0                               | 500                       | 42                        |
| 59105 | TIRES                          | 751            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 59200 | LOCAL MILEAGE                  | 5,115          | 6,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 16-                       |
|       | SUBTOTAL *****                 | 7,966          | 9,100                         | 8,100             | 8,250                   | 0                               | 8,250                     | 9-                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 2,260          | 3,700                         | 3,210             | 3,210                   | 0                               | 3,210                     | 13-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |
|       | SUBTOTAL *****                 | 2,260          | 3,850                         | 3,360             | 3,360                   | 0                               | 3,360                     | 12-                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 19,334         | 27,500                        | 20,000            | 25,000                  | 0                               | 25,000                    | 9-                        |
| 71101 | PROFESSIONAL SERVICES          | 0              | 0                             | 0                 | 0                       | 0                               | 2,000                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 114,556        | 120,979                       | 120,979           | 122,010                 | 0                               | 120,339                   | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 7,060          | 8,500                         | 8,500             | 8,500                   | 0                               | 8,500                     | 0                         |
|       | SUBTOTAL *****                 | 140,950        | 156,979                       | 149,479           | 155,510                 | 0                               | 155,839                   | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING                    | 1,106          | 1,330                         | 1,500             | 1,800                   | 0                               | 1,800                     | 35                        |
| 84600 | COURT COSTS                    | 95,327         | 100,000                       | 98,000            | 98,000                  | 0                               | 98,000                    | 2-                        |
| 85620 | OTHER MEDICAL                  | 2,135          | 1,937                         | 1,500             | 2,500                   | 0                               | 2,500                     | 29                        |
|       | SUBTOTAL *****                 | 98,568         | 103,267                       | 101,000           | 102,300                 | 0                               | 102,300                   | 0                         |



# Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT          | 0              | 0                             | 449               | 900                     | 0                               | 900                       | 0                         |
| 91301 | COMPUTER HARDWARE         | 1,389          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP    | 8,134          | 800                           | 307               | 400                     | 0                               | 400                       | 50-                       |
| 92100 | REPLCMENT FURN & FIXTURES | 0              | 0                             | 0                 | 8,000                   | 0                               | 8,000                     | 0                         |
| 92301 | REPLC COMPUTER HDWR       | 6,150          | 8,379                         | 6,735             | 750                     | 0                               | 750                       | 91-                       |
|       | SUBTOTAL *****            | 15,673         | 9,179                         | 7,491             | 10,050                  | 0                               | 10,050                    | 9                         |
|       | TOTAL EXPENDITURES *****  | 385,327        | 425,201                       | 410,972           | 430,960                 | 0                               | 431,289                   | 1                         |

Decimal values have been truncated.

# Juvenile Justice Center

## Department Number 1242

### Mission

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

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

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

### Budget Highlights

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Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The FY 2007 assumes this reduction will continue.

There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Replace an old desk with a workstation/desk combination that is better equipped for computers and would have more work space for the Superintendent's Office. This is an ongoing process to improve the efficiency of the workspaces and to provide a more professional environment.
- Purchase one washer and one dryer to replace a washer and dryer purchased in 2002, which are beginning to require costly repairs. By 2008, all clothes washers and dryers will have been replaced.

- Purchase a vacuum cleaner to replace one purchased in 1998, which is beginning to require costly repairs.
- Purchase seven 19" flat screen monitors to upgrade all staff computer monitors at JJC to flat screens improving the efficiency of the workspaces.
- Purchase a laser jet printer for the observation pod, replacing a printer purchased in 1998.
- Purchase a laser jet printer for the front office.
- Purchase a new telephone system replacing the original outdated telephone system to the building, for which parts to make repairs are no longer manufactured. The current maintenance contract expires in August, 2007, and will be not be renewable.
- Meet or exceed budgeted revenue figure of \$336,987.

**Progress on Prior 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.  
**Response:** Workstations for front office have been purchased and installed.
- Replace cabinets and countertops in the front office concluding the upgrade of cabinets and countertops at JJC.  
**Response:** Cabinets and countertop for the front office have been purchased and installed.
- 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.  
**Response:** Clothes washer and dryer have 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 installed.
- Meet or exceed budgeted revenue figure of \$392,620.  
**Response:** As of May 31, 2006, \$152,673, or 39% has been collected.

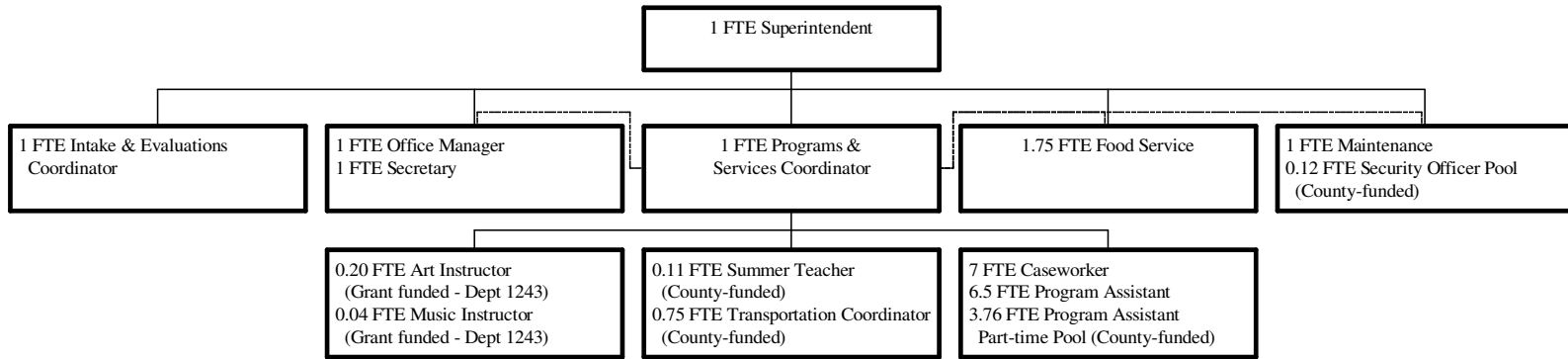
## Performance Measures

| Performance Measure                                       | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| <b>Detention</b>  |                |                   |                   |
| Number of Admissions                                      | 452            | 475               | 500               |
| Number of Resident Days                                   | 3,642          | 3,859             | 4,400             |
| Average Length of Stay                                    | 8.1            | 8.1               | 8.8               |
| <b>Evaluation</b>   |                |                   |                   |
| Number of Evaluations Completed                           | 142            | 155               | 170               |
| Number of Resident Days                                   | 5,146          | 5,200             | 5,500             |
| Average Length of Stay                                    | 33.4           | 34.0              | 35.0              |
| <b>Short Term/Placement</b>                               |                |                   |                   |
| Number of Placements                                      | 85             | 70                | 75                |
| Number of Resident Days                                   | 1,304          | 1,245             | 1,300             |
| Average Length of Stay                                    | 15.3           | 17.8              | 17.3              |
| <b>Average Length of Stay for all Placements Combined</b> | <b>22.8</b>    | <b>24</b>         | <b>26</b>         |
| <b>Average Daily Population</b>                           | <b>27.5</b>    | <b>30</b>         | <b>32</b>         |

## Personnel Detail

| Position Title             | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Program Assistant Pool     | 3.76                            | 3.68                            | 3.76                            | 0.08                |
| Teacher                    | 0.11                            | 0.11                            | 0.11                            | -                   |
| Security Officer Pool      | 0.12                            | 0.12                            | 0.12                            | -                   |
| Transportation Coordinator | 0.75                            | 0.75                            | 0.75                            | -                   |
| Music Instructor           | -                               | 0.04                            | -                               | (0.04)              |
| <b>Total FTEs</b>          | <b>4.74</b>                     | <b>4.70</b>                     | <b>4.74</b>                     | <b>0.04</b>         |
| Holiday Pay                | \$ 17,520                       | \$ 17,520                       | \$ 17,993                       | \$ 473              |

**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): 0.24  
Total FTE's: 26.23

# Juvenile Justice Center

Dept. No. 1242

## Annual Budget

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3410  | FED REIMB - USDA               | 36,245         | 36,000                        | 34,300            | 36,000                  | 0                               | 36,000                    | 0                         |
| 3411  | FEDERAL GRANT REIMBURSE        | 68,303         | 70,000                        | 60,000            | 70,000                  | 0                               | 70,000                    | 0                         |
| 3422  | REIMB OTHER CIRCUITS/GOVTS     | 40,450         | 46,000                        | 24,000            | 36,500                  | 0                               | 36,500                    | 20-                       |
| 3471  | REIMBURSEMENT CALLAWAY         | 28,394         | 38,000                        | 48,000            | 42,705                  | 0                               | 42,705                    | 12                        |
| 3475  | DYS CONTRACTS                  | 5,650          | 7,500                         | 7,500             | 7,500                   | 0                               | 7,500                     | 0                         |
| 3477  | STATE REIMB-DEL CHIL HOME      | 141,064        | 163,520                       | 139,000           | 138,682                 | 0                               | 138,682                   | 15-                       |
|       | SUBTOTAL *****                 | 320,106        | 361,020                       | 312,800           | 331,387                 | 0                               | 331,387                   | 8-                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3523  | PER DIEM PARENTAL PAYMENT      | 34,746         | 31,000                        | 40,000            | 35,000                  | 0                               | 35,000                    | 12                        |
| 3555  | MEAL REIMBURSEMENT             | 600            | 600                           | 510               | 600                     | 0                               | 600                       | 0                         |
|       | SUBTOTAL *****                 | 35,346         | 31,600                        | 40,510            | 35,600                  | 0                               | 35,600                    | 12                        |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3835  | SALE OF COUNTY FIXED ASSET     | 0              | 0                             | 153               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 153               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 355,453        | 392,620                       | 353,463           | 366,987                 | 0                               | 366,987                   | 6-                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 97,994         | 98,556                        | 109,773           | 101,376                 | 0                               | 101,376                   | 2                         |
| 10110 | OVERTIME                       | 86             | 0                             | 3                 | 0                       | 0                               | 0                         | 0                         |
| 10120 | HOLIDAY WORKED                 | 3,165          | 17,520                        | 4,354             | 17,993                  | 0                               | 17,993                    | 2                         |
| 10200 | FICA                           | 7,772          | 8,879                         | 8,503             | 9,131                   | 0                               | 9,131                     | 2                         |
| 10300 | HEALTH INSURANCE               | 4,419          | 4,750                         | 4,750             | 4,750                   | 0                               | 4,750                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 68             | 163                           | 163               | 124                     | 0                               | 124                       | 23-                       |
| 10350 | LIFE INSURANCE                 | 36             | 39                            | 39                | 39                      | 0                               | 39                        | 0                         |
| 10375 | DENTAL INSURANCE               | 315            | 325                           | 325               | 356                     | 0                               | 356                       | 9                         |
| 10500 | 401(A) MATCH PLAN              | 650            | 585                           | 650               | 585                     | 0                               | 585                       | 0                         |
|       | SUBTOTAL *****                 | 114,508        | 130,817                       | 128,560           | 134,354                 | 0                               | 134,354                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 310            | 600                           | 600               | 500                     | 0                               | 500                       | 16-                       |
| 23000 | OFFICE SUPPLIES                | 2,011          | 3,200                         | 3,200             | 2,450                   | 0                               | 2,450                     | 23-                       |
| 23001 | PRINTING                       | 992            | 1,504                         | 1,300             | 1,200                   | 0                               | 1,200                     | 20-                       |
| 23015 | COMPUTER SUPPLIES              | 1,401          | 1,945                         | 1,945             | 1,930                   | 0                               | 1,930                     | 0                         |
| 23025 | RESIDENT SUPPLIES              | 3,810          | 2,750                         | 2,750             | 2,750                   | 0                               | 2,750                     | 0                         |
| 23030 | KITCHEN SUPPLIES               | 103            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 23035 | MAINTENANCE SUPPLIES           | 4,825          | 5,400                         | 5,400             | 5,400                   | 0                               | 5,400                     | 0                         |
| 23050 | OTHER SUPPLIES                 | 1,197          | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 23400 | FOOD                           | 35,601         | 51,000                        | 40,000            | 45,000                  | 0                               | 45,000                    | 11-                       |
| 23502 | NON-PRES. MED. SUPPLIES        | 215            | 375                           | 300               | 375                     | 0                               | 375                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 2,082          | 595                           | 550               | 965                     | 0                               | 965                       | 62                        |
|       | SUBTOTAL *****                 | 52,551         | 68,619                        | 57,295            | 61,820                  | 0                               | 61,820                    | 9-                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 6              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,016          | 1,200                         | 1,200             | 1,200                   | 0                               | 1,200                     | 0                         |
| 37235 | MEALS & LODGING - OTHER        | 180            | 100                           | 50                | 50                      | 0                               | 50                        | 50-                       |
| 37240 | REGISTRATION/TUITION           | 1,313          | 1,783                         | 1,783             | 2,000                   | 0                               | 2,000                     | 12                        |
|       | SUBTOTAL *****                 | 2,516          | 3,583                         | 3,533             | 3,750                   | 0                               | 3,750                     | 4                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 4,052          | 4,330                         | 4,485             | 4,500                   | 0                               | 4,500                     | 3                         |
| 48050 | CELLULAR TELEPHONES            | 59             | 80                            | 20                | 40                      | 0                               | 40                        | 50-                       |
| 48100 | NATURAL GAS                    | 16,071         | 16,500                        | 16,627            | 18,500                  | 0                               | 18,500                    | 12                        |
| 48200 | ELECTRICITY                    | 26,265         | 26,000                        | 26,320            | 28,000                  | 0                               | 28,000                    | 7                         |
| 48300 | WATER                          | 2,174          | 2,400                         | 1,900             | 2,250                   | 0                               | 2,250                     | 6-                        |
| 48400 | SOLID WASTE                    | 0              | 2,612                         | 2,612             | 1,740                   | 0                               | 1,740                     | 33-                       |
| 48600 | SEWER USE                      | 1,391          | 1,500                         | 1,515             | 1,600                   | 0                               | 1,600                     | 6                         |
|       | SUBTOTAL *****                 | 50,016         | 53,422                        | 53,479            | 56,630                  | 0                               | 56,630                    | 6                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 1,102          | 1,250                         | 1,250             | 1,500                   | 0                               | 1,500                     | 20                        |
| 59100 | VEHICLE REPAIRS                | 213            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 59105 | TIRES                          | 92             | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 59200 | LOCAL MILEAGE                  | 0              | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
|       | SUBTOTAL *****                 | 1,409          | 1,900                         | 1,850             | 2,150                   | 0                               | 2,150                     | 13                        |

# Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 60050 | EQUIP & BLDG MAINTENANCE  |                |                               |                   |                         |                                 |                           |                           |
|       | EQUIP SERVICE CONTRACT    | 4,549          | 4,785                         | 4,780             | 3,140                   | 0                               | 3,140                     | 34-                       |
| 60100 | BLDG REPAIRS/MAINTENANCE  | 1,655          | 3,750                         | 2,500             | 3,000                   | 0                               | 3,000                     | 20-                       |
| 60150 | PEST CONTROL              | 720            | 792                           | 550               | 700                     | 0                               | 700                       | 11-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE | 2,338          | 1,360                         | 2,000             | 1,800                   | 0                               | 1,800                     | 32                        |
| 60400 | GROUNDS MAINTENANCE       | 164            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
|       | SUBTOTAL *****            | 9,427          | 10,987                        | 10,130            | 8,940                   | 0                               | 8,940                     | 18-                       |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES          | 1,063          | 990                           | 750               | 770                     | 0                               | 770                       | 22-                       |
| 71101 | PROFESSIONAL SERVICES     | 11,617         | 15,295                        | 14,000            | 16,525                  | 0                               | 16,525                    | 8                         |
| 71500 | BUILDING USE/RENT CHARGE  | 37,113         | 40,536                        | 40,536            | 40,536                  | 0                               | 40,536                    | 0                         |
|       | SUBTOTAL *****            | 49,793         | 56,821                        | 55,286            | 57,831                  | 0                               | 57,831                    | 1                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING               | 1,704          | 1,200                         | 1,200             | 1,300                   | 0                               | 1,300                     | 8                         |
| 85620 | OTHER MEDICAL             | 37             | 600                           | 25                | 200                     | 0                               | 200                       | 66-                       |
|       | SUBTOTAL *****            | 1,741          | 1,800                         | 1,225             | 1,500                   | 0                               | 1,500                     | 16-                       |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE         | 0              | 0                             | 0                 | 1,200                   | 0                               | 1,200                     | 0                         |
| 91302 | COMPUTER SOFTWARE         | 0              | 0                             | 316               | 0                       | 0                               | 0                         | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP    | 0              | 300                           | 173               | 300                     | 0                               | 300                       | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES | 3,145          | 6,354                         | 6,353             | 3,500                   | 0                               | 3,500                     | 44-                       |
| 92300 | REPLCMENT MACH & EQUIP    | 852            | 1,636                         | 1,577             | 8,510                   | 0                               | 8,510                     | 420                       |
| 92301 | REPLC COMPUTER HDWR       | 2,490          | 2,400                         | 1,615             | 3,050                   | 0                               | 3,050                     | 27                        |
| 92302 | REPLC COMPUTER SOFTWARE   | 632            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 7,121          | 10,690                        | 10,034            | 16,560                  | 0                               | 16,560                    | 54                        |
|       | TOTAL EXPENDITURES *****  | 289,084        | 338,639                       | 321,392           | 343,535                 | 0                               | 343,535                   | 1                         |

Decimal values have been truncated.

# Judicial Grants and Contracts

## Department Number 1243

### Mission

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

### Budget Highlights

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

The Grants Table below includes the FTE amounts funded by each grant, presented on an annualized basis. However, the data presented for FY 2007 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 2007. Please refer to department number 1241 and 1242 for Organizational Chart.



## Grants

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| <b>Title</b>  | <b>Current Term</b>                   | <b>Required Match</b>  |
|---|---------------------------------------|--|
| Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none"> <li>Funds .30 FTE Family Counselor Pool, position #536</li> </ul>   | July 1, 2006 to June 30, 2007         | No required match.   |
| Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> <li>Funds 2.0 FTE DJO, Position #560 &amp; 561</li> </ul>   | July 1, 2006 to June 30, 2007         | No required match.   |
| State Services to Victims Grant – Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>Funds 1.0 FTE Victim Advocate, Position #582</li> </ul>   | July 1, 2006 to June 30, 2007         | No required match  |
| Juvenile Accountability Incentive Block Grant – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>Funds 0.20 FTE Art Instructor, Position #602</li> <li>Funds 0.03 FTE Music Instructor, Position #705</li> <li>Funds travel, equipment, and supplies.</li> </ul> | October 1, 2006 to September 30, 2007 | Required match for current grant period includes \$2,364 for personnel, travel, equipment, and supplies. |
| Juvenile Justice & Delinquency Prevention Allocation to States – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>Funds professional services (substance abuse counselor)</li> </ul>   | October 1, 2006 to September 30, 2007 | No required match  |

# Judicial Grants and Contracts

Dept. No. 1243

## Personnel Detail

| Position Title  | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------|
| DJO (Probation Services Grant,<br>#560 & 561)                             | 1.83                            | 2.00                            | 1.00                            | (1.00)              |
| Family Counselor Pool (Intensive<br>Intervention Grant, #536)             | 0.50                            | 0.40                            | 0.15                            | (0.25)              |
| Victim Advocate (State Services to Victims<br>Grant, #582)                | 0.90                            | 1.00                            | 0.50                            | (0.50)              |
| Art Instructor (Juvenile Accountability<br>Incentive Block Grant, #602)   | 0.42                            | 0.20                            | 0.15                            | (0.05)              |
| Legal Assistant (Juvenile Accountability<br>Incentive Block Grant, #616)  | 0.60                            | -                               | -                               | -                   |
| Music Instructor (Juvenile Accountability<br>Incentive Block Grant, #705) | -                               | -                               | 0.03                            | 0.03                |
| <b>Total FTEs</b>   | <b>4.24</b>                     | <b>3.60</b>                     | <b>1.83 <sup>a</sup></b>        | <b>(1.77)</b>       |

- <sup>a</sup> The original 2007 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 2007 above represent totals for January through June only. A significant portion of the total reduction in FTE's from 2006 to 2007 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.

# Judicial Grants and Contracts

Dept. No. 1243

## Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE        | 96,615         | 90,469                        | 90,469            | 15,331                  | 0                               | 15,331                    | 83-                       |
| 3451  | STATE REIMB-GRANT/PROGRAM/OTHR | 109,935        | 124,016                       | 124,016           | 62,585                  | 0                               | 62,585                    | 49-                       |
|       | SUBTOTAL *****                 | 206,550        | 214,485                       | 214,485           | 77,916                  | 0                               | 77,916                    | 63-                       |
|       | TOTAL REVENUES *****           | 206,550        | 214,485                       | 214,485           | 77,916                  | 0                               | 77,916                    | 63-                       |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 106,804        | 107,314                       | 107,314           | 56,320                  | 0                               | 56,320                    | 47-                       |
| 10200 | FICA                           | 7,992          | 8,210                         | 8,210             | 4,308                   | 0                               | 4,308                     | 47-                       |
| 10300 | HEALTH INSURANCE               | 16,574         | 14,250                        | 14,250            | 14,250                  | 0                               | 7,125                     | 50-                       |
| 10325 | DISABILITY INSURANCE           | 390            | 441                           | 441               | 332                     | 0                               | 166                       | 62-                       |
| 10350 | LIFE INSURANCE                 | 117            | 117                           | 117               | 117                     | 0                               | 60                        | 48-                       |
| 10375 | DENTAL INSURANCE               | 1,184          | 975                           | 975               | 1,068                   | 0                               | 534                       | 45-                       |
| 10500 | 401(A) MATCH PLAN              | 0              | 1,755                         | 1,755             | 1,755                   | 0                               | 879                       | 49-                       |
|       | SUBTOTAL *****                 | 133,062        | 133,062                       | 133,062           | 78,150                  | 0                               | 69,392                    | 47-                       |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 0              | 1,903                         | 1,903             | 0                       | 0                               | 0                         | 0                         |
| 23050 | OTHER SUPPLIES                 | 2,002          | 579                           | 579               | 0                       | 0                               | 0                         | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 169                           | 169               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,002          | 2,651                         | 2,651             | 0                       | 0                               | 0                         | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,708          | 1,148                         | 1,148             | 0                       | 0                               | 0                         | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 2,816          | 3,071                         | 3,521             | 0                       | 0                               | 0                         | 0                         |
| 37240 | REGISTRATION/TUITION           | 135            | 2,349                         | 2,349             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 4,659          | 6,568                         | 7,018             | 0                       | 0                               | 0                         | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59100 | VEHICLE REPAIRS                | 0              | 50                            | 50                | 0                       | 0                               | 0                         | 0                         |
| 59200 | LOCAL MILEAGE                  | 0              | 200                           | 200               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 250                           | 250               | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 47,525         | 41,379                        | 40,929            | 0                       | 0                               | 0                         | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 15,000         | 2,001                         | 2,001             | 9,009                   | 0                               | 9,009                     | 350                       |
|       | SUBTOTAL *****                 | 62,525         | 43,380                        | 42,930            | 9,009                   | 0                               | 9,009                     | 79-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 85620 | OTHER MEDICAL                  | 1,505          | 15,001                        | 15,001            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,505          | 15,001                        | 15,001            | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91200 | BUILDINGS & IMPROVEMENTS       | 0              | 9,461                         | 9,461             | 0                       | 0                               | 0                         | 0                         |
| 91300 | MACHINERY & EQUIPMENT          | 12,637         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE              | 0              | 2,699                         | 2,699             | 0                       | 0                               | 0                         | 0                         |
| 91400 | AUTO/TRUCKS                    | 0              | 11,985                        | 11,985            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 12,637         | 24,145                        | 24,145            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 216,392        | 225,057                       | 225,057           | 87,159                  | 0                               | 78,401                    | 65-                       |

Decimal values have been truncated.

# Family Services and Justice

## Department Number 2820

### Mission

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

### Budget Highlights

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

### Goals and Objectives

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#### Budget Year Objectives

- Increase collection rate of Boone County Family Court fees to \$94,000.

#### Progress on Prior Year Objectives

- Increase collection rate of Boone County Family Court fees to \$90,000.  
**Response:** Year to date collection rate indicates this goal will be exceeded.

### Performance Measures

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| Performance Measure   | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Participants for Focus on Kids Parent Education Program | 809            | 850               | 850               |

# Family Services and Justice

Dept. No. 2820

## Annual Budget

2820 FAMILY SERVICES & JUSTICE  
282 FAMILY SERVICES & JUSTICE FUND

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE    |                |                               |                   |                         |                                 |                           |                           |
| 3471  | REIMBURSEMENT CALLAWAY       | 27,289         | 29,000                        | 29,000            | 29,000                  | 0                               | 29,000                    | 0                         |
|       | SUBTOTAL *****               | 27,289         | 29,000                        | 29,000            | 29,000                  | 0                               | 29,000                    | 0                         |
|       | CHARGES FOR SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 3575  | FAMILY COURT FEES            | 89,386         | 94,000                        | 94,000            | 95,240                  | 0                               | 95,240                    | 1                         |
|       | SUBTOTAL *****               | 89,386         | 94,000                        | 94,000            | 95,240                  | 0                               | 95,240                    | 1                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 174            | 75                            | 200               | 150                     | 0                               | 150                       | 100                       |
| 3712  | INT-LONG TERM INVEST         | 1,107          | 1,000                         | 1,000             | 2,000                   | 0                               | 2,000                     | 100                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 1,189          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 2,472          | 1,075                         | 1,200             | 2,150                   | 0                               | 2,150                     | 100                       |
|       | MISCELLANEOUS                |                |                               |                   |                         |                                 |                           |                           |
| 3890  | MISCELLANEOUS                | 2,055          | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****               | 2,055          | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | TOTAL REVENUES *****         | 121,203        | 125,575                       | 125,700           | 127,890                 | 0                               | 127,890                   | 1                         |
|       | MATERIALS & SUPPLIES         |                |                               |                   |                         |                                 |                           |                           |
| 23001 | PRINTING                     | 515            | 958                           | 750               | 750                     | 0                               | 750                       | 21-                       |
| 23050 | OTHER SUPPLIES               | 42             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****               | 557            | 1,058                         | 850               | 850                     | 0                               | 850                       | 19-                       |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES             | 26,173         | 29,500                        | 29,500            | 30,150                  | 0                               | 30,150                    | 2                         |
| 71101 | PROFESSIONAL SERVICES        | 99,210         | 98,592                        | 98,800            | 100,750                 | 0                               | 100,750                   | 2                         |
|       | SUBTOTAL *****               | 125,384        | 128,092                       | 128,300           | 130,900                 | 0                               | 130,900                   | 2                         |
|       | TOTAL EXPENDITURES *****     | 125,941        | 129,150                       | 129,150           | 131,750                 | 0                               | 131,750                   | 2                         |

Decimal values have been truncated.

# 13th Judicial Circuit Drug Court

## Department Number 2830

### Mission

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

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Increase cumulative graduation rate to 53% by December 31, 2007.
- Increase re-entry and probation participation to total 60 active participants by December 31, 2007.
- Increase the balance of fund to \$100,000 by December 31, 2007.

#### Progress on Prior Year Objectives

- Increase average participation to 115 active participants by December 31, 2006.  
**Response:** It is anticipated that the total number of active participants will reach 115 by December.
- Increase balance in the Drug Court Fund to \$74,000 by December 31, 2006.  
**Response:** Fund balance as of June 2006 exceeded stated goal.

### Performance Measures

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| Performance Measure                 | 2005   | 2006      | 2007      |
|-------------------------------------|--------|-----------|-----------|
|                                     | Actual | Estimated | Projected |
| Diversion Program                   | 50     | 60        | 60        |
| Probation Program                   | 21     | 40        | 40        |
| Re-Entry Program                    | 27     | 40        | 40        |
| Total Adult Drug Court Participants | 98     | 140       | 140       |

# 13th Judicial Circuit Drug Court

Dept. No. 2830

## Annual Budget

2830 CIRCUIT DRUG COURT  
283 CIRCUIT DRUG COURT

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3569  | OTHER FEES                     | 520            | 3,000                         | 500               | 500                     | 0                               | 500                       | 83-                       |
| 3581  | DRUG COURT FEES                | 18,892         | 19,000                        | 22,000            | 22,000                  | 0                               | 22,000                    | 15                        |
|       | SUBTOTAL *****                 | 19,412         | 22,000                        | 22,500            | 22,500                  | 0                               | 22,500                    | 2                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 133            | 75                            | 190               | 150                     | 0                               | 150                       | 100                       |
| 3712  | INT-LONG TERM INVEST           | 848            | 750                           | 800               | 550                     | 0                               | 550                       | 26-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 925            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,907          | 825                           | 990               | 700                     | 0                               | 700                       | 15-                       |
|       | TOTAL REVENUES *****           | 21,320         | 22,825                        | 23,490            | 23,200                  | 0                               | 23,200                    | 1                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                | 2,920          | 2,500                         | 2,500             | 3,000                   | 0                               | 3,000                     | 20                        |
| 23001 | PRINTING                       | 0              | 300                           | 100               | 300                     | 0                               | 300                       | 0                         |
| 23015 | COMPUTER SUPPLIES              | 55             | 150                           | 100               | 150                     | 0                               | 150                       | 0                         |
|       | SUBTOTAL *****                 | 2,976          | 2,950                         | 2,700             | 3,450                   | 0                               | 3,450                     | 16                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 130            | 140                           | 140               | 140                     | 0                               | 140                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,459          | 1,600                         | 1,500             | 1,600                   | 0                               | 1,600                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,624          | 2,600                         | 2,000             | 2,600                   | 0                               | 2,600                     | 0                         |
| 37240 | REGISTRATION/TUITION           | 720            | 1,500                         | 1,000             | 1,500                   | 0                               | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 3,933          | 5,840                         | 4,640             | 5,840                   | 0                               | 5,840                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 325            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                 | 325            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 0              | 150                           | 100               | 150                     | 0                               | 150                       | 0                         |
| 71100 | OUTSIDE SERVICES               | 0              | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 0              | 1,000                         | 500               | 500                     | 0                               | 500                       | 50-                       |
|       | SUBTOTAL *****                 | 0              | 2,150                         | 1,100             | 1,650                   | 0                               | 1,650                     | 23-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING                    | 0              | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 86300 | TESTING                        | 625            | 5,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 40-                       |
|       | SUBTOTAL *****                 | 625            | 5,250                         | 3,250             | 3,250                   | 0                               | 3,250                     | 38-                       |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT               | 197            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE              | 196            | 0                             | 0                 | 1,200                   | 0                               | 1,200                     | 0                         |
| 92301 | REPLC COMPUTER HDWR            | 0              | 1,200                         | 1,200             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 393            | 1,200                         | 1,200             | 1,200                   | 0                               | 1,200                     | 0                         |
|       | TOTAL EXPENDITURES *****       | 8,254          | 18,390                        | 13,890            | 16,390                  | 0                               | 16,390                    | 10-                       |

Decimal values have been truncated.

# Administration of Justice

## Department Number 2850

### Mission

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

### Budget Highlights

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The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as consulting services related to courtroom technology.

### Goals and Objectives

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#### Budget Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.
- Provide funds for consulting or contracting for services related to courtroom technology.
- Increase fund balance to \$50,000 in anticipation of technology expenditures related to courthouse expansion.

#### Progress on Prior Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.  
**Response:** The Court Administrator attended the Institute for Court Management course "Managing Technology Projects and Technology Resources" in April 2006. An employee from Technology Services is scheduled to attend training in August for basic audiovisual certification.
- Provide training for Court Marshals to enhance court security.  
**Response:** A new Court Marshal will be appointed in 2006. This fund may be used to provide training for the individual selected.
- Provide resources for judicial and administrative staff to enhance the administration of justice and to enhance the collection of moneys assessed by the courts.  
**Response:** Ballistic vests were purchased from this fund in 2006 to enhance officer safety. A laptop was purchased for court administration. Funds are being provided for two Adult Court Services staff to participate in an on-line course presented by the National Center for State Courts on collections enhancement.



# Administration of Justice

Dept. No. 2850

## Performance Measures

| Performance Measure                               | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Funds Deposited from Time Payment Fee Collections | \$ 20,612      | \$ 21,000         | \$ 21,000         |

## Annual Budget

2850 ADMINISTRATION OF JUSTICE  
285 ADMINISTRATION OF JUSTICE FUND

| ACCT  | DESCRIPTION                             | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3560  | CHARGES FOR SERVICES<br>COLLECTION FEES | 20,611         | 15,000                        | 21,000            | 21,000                  | 0                               | 21,000                    | 40                        |
|       | SUBTOTAL *****                          | 20,611         | 15,000                        | 21,000            | 21,000                  | 0                               | 21,000                    | 40                        |
|       | INTEREST                                |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                           | 53             | 50                            | 90                | 75                      | 0                               | 75                        | 50                        |
| 3712  | INT-LONG TERM INVEST                    | 324            | 100                           | 380               | 300                     | 0                               | 300                       | 200                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS            | 385            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                          | 764            | 150                           | 470               | 375                     | 0                               | 375                       | 150                       |
|       | TOTAL REVENUES *****                    | 21,376         | 15,150                        | 21,470            | 21,375                  | 0                               | 21,375                    | 41                        |
| 23300 | MATERIALS & SUPPLIES<br>UNIFORMS        | 0              | 8,450                         | 8,300             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                          | 0              | 8,450                         | 8,300             | 0                       | 0                               | 0                         | 0                         |
|       | DUES TRAVEL & TRAINING                  |                |                               |                   |                         |                                 |                           |                           |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)          | 0              | 1,554                         | 1,250             | 2,000                   | 0                               | 2,000                     | 28                        |
| 37230 | MEALS & LODGING-TRAINING                | 0              | 1,500                         | 1,250             | 2,000                   | 0                               | 2,000                     | 33                        |
| 37240 | REGISTRATION/TUITION                    | 613            | 2,500                         | 2,500             | 2,500                   | 0                               | 2,500                     | 0                         |
|       | SUBTOTAL *****                          | 613            | 5,554                         | 5,000             | 6,500                   | 0                               | 6,500                     | 17                        |
|       | CONTRACTUAL SERVICES                    |                |                               |                   |                         |                                 |                           |                           |
| 71101 | PROFESSIONAL SERVICES                   | 0              | 2,646                         | 2,645             | 5,000                   | 0                               | 5,000                     | 88                        |
|       | SUBTOTAL *****                          | 0              | 2,646                         | 2,645             | 5,000                   | 0                               | 5,000                     | 88                        |
|       | FIXED ASSET ADDITIONS                   |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE                       | 0              | 1,300                         | 1,272             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE                       | 0              | 325                           | 316               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                          | 0              | 1,625                         | 1,588             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                | 613            | 18,275                        | 17,533            | 11,500                  | 0                               | 11,500                    | 37-                       |

Decimal values have been truncated.

# **Alternative Sentencing Program Law Enforcement Sales Tax**

## **Department Number 2904**

### **Mission**

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

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

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

### **Budget Highlights**

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The budget includes appropriations 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**

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#### **Budget Year Objectives**

- Continue funding and development of transitional housing and crisis treatment resources for program participants.
- Establish linkages with other county agencies and programs that target the mentally ill population in order to maximize the delivery of services.
- Establish greater partnerships with the Public Defender's Office in terms of participation and collaboration with the Mental Health Court Program.
- Further develop linkages with Columbia area businesses in order to obtain food, hygiene items, clothing items and individualized personal items for clients participating in the Mental Health Court Program.
- Maintain an average daily population of 55 on EHD or 16% to 18% of Boone County in custody population, on EHD supervision.
- Maintain, on average, 100 participants per month on ACS Supervised Probation.

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

- Work with Bureau of Justice Administration to extend grant through 2006.  
**Response:** Accomplished, the grant was extended through November 2006.

# **Alternative Sentencing Program**

## **Law Enforcement Sales Tax**

**Dept. No. 2904**

- 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.  
**Response:** Supported Community Living Services—Housing Vouchers were provided for Mental Health Court clients. Mental Health Court clients continue to be placed on waiting lists with the Columbia Housing Authority upon admission for such complexes as Pacquin and Oak Towers. Mental Health Court clients apply for Section 8 Housing for admission as part of the intake process for Mental Health Court. Clients continue to reside in transitional housing arranged and/or funded by the Mental Health Court, and Mental Health Court continues to coordinate services with facilities such as Reality House, PMI House, Daybreak Treatment Center and Salvation Army Harbor House, etc. in order to address crisis bed services for clients. The Mental Health Court Coordinator sits on a committee associated with the Basic Needs Coalition in order to network with other agencies within the community.
- 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.  
**Response:** The Mental Health Court has added a Columbia Police Officer to the Mental Health Court Staffing Team. Coordination with the Columbia Police Department, Sheriff's Department and Jail helps to establish faster case processing time and improved 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.  
**Response:** Mental Health Court has received a number of donations from the Women's Lawyers Association, hotels, and the Voluntary Action Center.
- 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.  
**Response:** An average of 19% of the Boone County in custody population was on EHD supervision from January to June 2006.
- Maintain, on average, 90 participants per month on Adult Court Services (ACS) Supervised Probation or Judicial Parole.  
**Response:** This goal has been exceeded. As of May 2006, over 150 individuals were being supervised on ACS Probation or Judicial Parole.

# Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

## Performance Measures

| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Diversion Program   | 10             | 10                | 15                |
| Probation Program   | 18             | 24                | 24                |
| Re-Entry Program    | 0              | 4                 | 2                 |
| Total Admissions    | 28             | 38                | 41                |

## Personnel Detail

| Position Title            | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Mental Health Coordinator | 1.00                            | 1.00                            | 1.00                            | -                   |
| Court Services Officer    | 2.00                            | 2.00                            | 2.00                            | -                   |
| Secretary I               | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>         | <b>4.00</b>                     | <b>4.00</b>                     | <b>4.00</b>                     | <b>-</b>            |

# 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                        | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | CHARGES FOR SERVICES<br>OTHER FEES | 0              | 600                           | 600               | 300                     | 0                               | 300                       | 50-                       |
|       | SUBTOTAL *****                     | 0              | 600                           | 600               | 300                     | 0                               | 300                       | 50-                       |
|       | TOTAL REVENUES *****               | 0              | 600                           | 600               | 300                     | 0                               | 300                       | 50-                       |
|       | PERSONAL SERVICES                  |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                   | 110,898        | 116,976                       | 108,207           | 121,655                 | 0                               | 121,655                   | 3                         |
| 10110 | OVERTIME                           | 1,196          | 775                           | 552               | 775                     | 0                               | 775                       | 0                         |
| 10120 | HOLIDAY WORKED                     | 0              | 0                             | 50                | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                               | 8,338          | 9,007                         | 8,091             | 9,365                   | 0                               | 9,365                     | 3                         |
| 10300 | HEALTH INSURANCE                   | 17,676         | 19,000                        | 19,000            | 19,000                  | 0                               | 19,000                    | 0                         |
| 10325 | DISABILITY INSURANCE               | 508            | 562                           | 562               | 421                     | 0                               | 421                       | 25-                       |
| 10350 | LIFE INSURANCE                     | 144            | 156                           | 156               | 156                     | 0                               | 156                       | 0                         |
| 10375 | DENTAL INSURANCE                   | 1,260          | 1,300                         | 1,300             | 1,424                   | 0                               | 1,424                     | 9                         |
| 10400 | WORKERS COMP                       | 4,357          | 4,289                         | 4,289             | 4,350                   | 0                               | 4,350                     | 1                         |
| 10500 | 401(A) MATCH PLAN                  | 0              | 2,340                         | 0                 | 2,340                   | 0                               | 2,340                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION      | 1,450          | 1,500                         | 1,483             | 0                       | 0                               | 1,560                     | 4                         |
|       | SUBTOTAL *****                     | 145,829        | 155,905                       | 143,690           | 159,486                 | 0                               | 161,046                   | 3                         |
|       | MATERIALS & SUPPLIES               |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS         | 305            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 23000 | OFFICE SUPPLIES                    | 655            | 720                           | 720               | 720                     | 0                               | 720                       | 0                         |
| 23001 | PRINTING                           | 312            | 250                           | 250               | 350                     | 0                               | 350                       | 40                        |
| 23015 | COMPUTER SUPPLIES                  | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
| 23018 | PRINTER SUPPLIES                   | 64             | 200                           | 100               | 100                     | 0                               | 100                       | 50-                       |
| 23050 | OTHER SUPPLIES                     | 0              | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS            | 274            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                     | 1,611          | 1,620                         | 1,520             | 1,620                   | 0                               | 1,620                     | 0                         |
|       | DUES TRAVEL & TRAINING             |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                               | 0              | 250                           | 0                 | 250                     | 0                               | 250                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)     | 179            | 1,500                         | 500               | 1,500                   | 0                               | 1,500                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING           | 122            | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
| 37240 | REGISTRATION/TUITION               | 463            | 750                           | 500               | 750                     | 0                               | 750                       | 0                         |
|       | SUBTOTAL *****                     | 764            | 3,500                         | 1,500             | 3,500                   | 0                               | 3,500                     | 0                         |
|       | UTILITIES                          |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                         | 847            | 1,000                         | 1,000             | 1,075                   | 0                               | 1,075                     | 7                         |
|       | SUBTOTAL *****                     | 847            | 1,000                         | 1,000             | 1,075                   | 0                               | 1,075                     | 7                         |
|       | VEHICLE EXPENSE                    |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE                 | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
| 59200 | LOCAL MILEAGE                      | 25             | 600                           | 300               | 600                     | 0                               | 600                       | 0                         |
| 59300 | PARKING                            | 0              | 25                            | 0                 | 25                      | 0                               | 25                        | 0                         |
|       | SUBTOTAL *****                     | 25             | 725                           | 300               | 725                     | 0                               | 725                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE           |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT             | 576            | 650                           | 650               | 650                     | 0                               | 650                       | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE          | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                     | 576            | 900                           | 750               | 900                     | 0                               | 900                       | 0                         |
|       | CONTRACTUAL SERVICES               |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES                   | 3,250          | 20,000                        | 10,000            | 20,000                  | 13,000                          | 33,000                    | 65                        |
| 71101 | PROFESSIONAL SERVICES              | 0              | 2,500                         | 1,000             | 2,500                   | 0                               | 2,500                     | 0                         |
| 71600 | EQUIP LEASES & METER CHRG          | 0              | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                     | 3,250          | 23,500                        | 11,500            | 23,500                  | 13,000                          | 36,500                    | 55                        |
|       | OTHER                              |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING                        | 0              | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 86300 | TESTING                            | 10,956         | 15,000                        | 12,000            | 15,000                  | 0                               | 15,000                    | 0                         |
|       | SUBTOTAL *****                     | 10,956         | 15,300                        | 12,300            | 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              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES   | 2,039          | 0                             | 0                 | 250                     | 0                               | 250                       | 0                         |
| 91301 | COMPUTER HARDWARE        | 1,625          | 2,000                         | 1,272             | 500                     | 0                               | 500                       | 75-                       |
| 91302 | COMPUTER SOFTWARE        | 632            | 325                           | 316               | 0                       | 0                               | 0                         | 0                         |
| 92301 | REPLC COMPUTER HDWR      | 0              | 1,200                         | 807               | 1,200                   | 0                               | 1,200                     | 0                         |
|       | SUBTOTAL *****           | 4,296          | 3,525                         | 2,395             | 1,950                   | 0                               | 1,950                     | 44-                       |
|       | TOTAL EXPENDITURES ***** | 168,157        | 205,975                       | 174,955           | 208,056                 | 13,000                          | 222,616                   | 8                         |

Decimal values have been truncated.

# Alternative Sentencing Program Information System—Court Only

## 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  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 23018 | MATERIALS & SUPPLIES<br>PRINTER SUPPLIES           | 0              | 300                           | 150               | 150                     | 0                               | 150                       | 50-                       |
|       | SUBTOTAL *****                                     | 0              | 300                           | 150               | 150                     | 0                               | 150                       | 50-                       |
| 48000 | UTILITIES<br>TELEPHONES                            | 1,575          | 2,100                         | 2,100             | 2,100                   | 0                               | 2,100                     | 0                         |
|       | SUBTOTAL *****                                     | 1,575          | 2,100                         | 2,100             | 2,100                   | 0                               | 2,100                     | 0                         |
| 60050 | EQUIP & BLDG MAINTENANCE<br>EQUIP SERVICE CONTRACT | 105            | 240                           | 180               | 180                     | 0                               | 1,180                     | 391                       |
|       | SUBTOTAL *****                                     | 105            | 240                           | 180               | 180                     | 0                               | 1,180                     | 391                       |
| 91300 | FIXED ASSET ADDITIONS<br>MACHINERY & EQUIPMENT     | 0              | 0                             | 0                 | 0                       | 0                               | 25,000                    | 0                         |
|       | SUBTOTAL *****                                     | 0              | 0                             | 0                 | 0                       | 0                               | 25,000                    | 0                         |
|       | TOTAL EXPENDITURES *****                           | 1,680          | 2,640                         | 2,430             | 2,430                   | 0                               | 28,430                    | 976                       |

Decimal values have been truncated.

# **Sheriff & Corrections Summary**

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

## **Description**

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

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



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

## Budget Summary

| Fund         | Dept | Department Name                 | 2005                | 2006                 | 2007                            | 2007   | 2007                         | 2007                 |
|--------------|------|---------------------------------|---------------------|----------------------|---------------------------------|--|------------------------------|----------------------|
|              |      |                                 | Actual              | Projected            | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total                |
| 100          | 1251 | Sheriff                         | \$ 3,456,805        | \$ 3,824,734         | \$ 3,316,573                    | \$ 598,314                                   | \$ 16,340                    | \$ 3,931,227         |
| 100          | 1255 | Corrections                     | 3,706,489           | 3,828,856            | 2,860,524                       | 1,323,863                                    | 79,525                       | 4,263,912            |
| 250          | 2500 | Sheriff Forfeiture Money        | 26,496              | 3,198                | -                               | 3,270  | -                            | 3,270                |
| 251          | 2510 | Sheriff Training                | 28,497              | 41,654               | -                               | 31,250                                       | -                            | 31,250               |
| 252          | 2520 | Neighborhood Watch              | -                   | -                    | -                               | -  | -                            | -                    |
| 252          | 2521 | Community Traffic Safety        | 150                 | 150                  | -                               | 150  | -                            | 150                  |
| 252          | 2522 | DARE Program                    | 1,385               | 970                  | -                               | 1,100  | -                            | 1,100                |
| 253          | 253x | Law Enf-Dept of Justice Grants  | 7,239               | 28,120               | -                               | -  | -                            | -                    |
| 254          | 2540 | Sheriff Civil Charges           | 36,858              | 10,814               | -                               | 9,200  | -                            | 9,200                |
| 255          | 2550 | Sheriff Revolving Fund Activity | 13,609              | 9,761                | -                               | 5,000  | -                            | 5,000                |
| 290          | 2901 | Sheriff-Law Enf SalesTax        | 1,563,621           | 1,628,487            | 1,110,555                       | 137,128                                      | 350,456                      | 1,598,139            |
| 290          | 2902 | Corrections-Law Enf SalesTax    | 609,508             | 635,416              | 634,053                         | 35,510                                       | -                            | 669,563              |
| 290          | 2906 | Contract Inmate Housing         | 41,752              | 15,000               | -                               | 180,000                                      | -                            | 180,000              |
| <b>Total</b> |      |                                 | <u>\$ 9,492,409</u> | <u>\$ 10,027,160</u> | <u>\$ 7,921,705</u>             | <u>\$ 2,324,785</u>                          | <u>\$ 446,321</u>            | <u>\$ 10,692,811</u> |

## Personnel Summary

| Fund              | Dept | Department Name                | 2005                    | 2006                    | 2007                    |
|-------------------|------|--------------------------------|-------------------------|-------------------------|-------------------------|
|                   |      |                                | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100               | 1251 | Sheriff                        | 61.09                   | 63.09                   | 63.09                   |
| 100               | 1255 | Corrections                    | 60.31                   | 60.81                   | 60.81                   |
| 250               | 2500 | Sheriff Forfeiture Money       | -                       | -                       | -                       |
| 251               | 2510 | Sheriff Training               | -                       | -                       | -                       |
| 252               | 2520 | Neighborhood Watch             | -                       | -                       | -                       |
| 252               | 2521 | Community Traffic Safety       | -                       | -                       | -                       |
| 252               | 2522 | DARE Program                   | -                       | -                       | -                       |
| 253               | 253x | Law Enf-Dept of Justice Grants | -                       | -                       | -                       |
| 254               | 2540 | Sheriff Civil Charges          | -                       | -                       | -                       |
| 255               | 2550 | Sheriff Revolving Fnd Activity | -                       | -                       | -                       |
| 290               | 2901 | Sheriff-Law Enf Sales Tax      | 14.00                   | 14.75                   | 14.75                   |
| 290               | 2902 | Corrections-Law Enf Sales Tax  | 6.00                    | 6.00                    | 6.00                    |
| 290               | 2906 | Contract Inmate Housing        | -                       | -                       | -                       |
| <b>Total FTEs</b> |      |                                | <u>141.40</u>           | <u>144.65</u>           | <u>144.65</u>           |

# Sheriff

## Department Number 1251

### Mission

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

### Budget Highlights

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There are no significant changes to this budget.

Most of the Sheriff's operating costs are accounted for in this budget. However, supplemental funding is provided from a 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

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#### Budget Year Objectives

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

- Research and explore state, federal and other grants to financially assist the department.
- Provide increased traffic enforcement in Boone County.
- Provide faster response to calls for service by operating in north and south district offices.
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.
- Continue firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.
- Establish a Task Force for the investigation of computer/internet crimes made up of Boone County and other local and surrounding law enforcement agencies.

**Progress on Prior Year Objectives**

- Continue to improve radio communications between officers and Joint Communications.  
**Response:** Equipment specifications were received from JCIC in July 2006, and sent to Purchasing to put out a bid for improvements. Some equipment should be purchased before the end of 2006.
- 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.  
**Response:** Accomplished. The study recommended several changes to better utilize staff, which were made. A minimum staffing recommendation of patrol officers has been implemented, with possible deviation only in emergency situations.
- 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.  
**Response:** Accomplished. Reorganization of the tactical team resulted in some specialized training. Several team members attended basic SWAT as well as SWAT command school.
- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School

Resource Officers (SROs). Two of the D.A.R.E./SROs have been provided by a Department of Justice grant and two are provided by County funding.

**Response:** During 2006, Neighborhood Watch meetings were held, a Neighborhood Watch newsletter was printed, and the Bike Patrol actively responded to calls, made arrests in subdivisions, and enforced traffic/speed laws. Officers wrote 74 summons and made 7 arrests.

- 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.

**Response:** Accomplished.

- 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. Additionally, during the hiring process, psychological testing and extensive background checking are used to insure the hiring of suitable employees.

- Provide law enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County with paid officer staff and the Reserve Division.

**Response:** Extra enforcement and traffic control were provided in 2006 for the Memorial Day Air Show, the Centralia Anchor Festival, Hartsburg Pumpkin Festival, and Boone County Fair utilizing the Reserves, Bike Patrol and Explorers.

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

**Response:** Funding from a traffic grant with the Missouri Department of Transportation, Division of Highway Safety paid the salary for two traffic officers. The same grant will pay for 75% of the salary for two traffic officers in the upcoming year. Grants from the National Bureau of Justice have purchased updated technology in cameras and video equipment of interview rooms and for exterior and interior entrances to the department.

- Provide increased traffic enforcement in Boone County.

**Response:** All grant patrol positions are filled resulting in additional patrol in the County and an increase in traffic summonses issued and DWI arrests.

- Provide faster response to calls for service by operating in north and south district offices.

**Response:** Officers are operating successfully from the north and south substations, which are equipped to respond to calls, interview citizens, and work on reports.

- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.

**Response:** A forty hour Explorer Academy was held this year, and four students have been added to the Explorer Post program.

- Complete necessary training to comply with National Incident Management System/Incident Command System.

**Response:** Accomplished.

- 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.

**Response:** Firearm training has been increased. In addition to standard department qualifications, of which there are two held each year, firearms training was conducted in three areas: Firearms Training Simulator (FATS), Handgun Practical, and Basic Shotgun.

**Performance Measures**

| <b>Performance Measure</b>  | <b>2005</b>   | <b>2006</b>      | <b>2007</b>      |
|---|---------------|------------------|------------------|
|   | <b>Actual</b> | <b>Estimated</b> | <b>Projected</b> |
| Calls for Service   | 21,032        | 19,639           | 21,000           |
| Self-Initiated Calls for Service  | 28,502        | 32,448           | 35,000           |
| Watch In Passing/Building Checks  | 17,326        | 29,832           | 33,000           |
| Accidents Investigated  | 162           | 203              | 220              |
| Traffic Citations   | 3,710         | 3,636            | 3,700            |
| DWI Arrests   | 115           | 192              | 210              |
| Homicides   | 1             | 0                | 0                |
| Rapes   | 5             | 8                | 6                |
| Assaults  | 701           | 744              | 780              |
| Domestic Violence   | 537           | 504              | 525              |
| Sexual Assaults/Child   | 48            | 17               | 20               |
| Sexual Assaults/Adult   | 12            | 24               | 36               |
| Robberies   | 9             | 12               | 15               |
| Burglaries  | 215           | 216              | 217              |
| Larcenies   | 711           | 660              | 650              |
| Vandalisms  | 499           | 540              | 580              |
| Auto Thefts   | 69            | 84               | 100              |
| Value of Property Stolen  | \$767,569.20  | \$810,664.92     | \$850,000        |
| Value of Property Recovered   | \$103,947.16  | \$101,256.96     | \$102,000        |
| Probate Transports  | 686           | 840              | 994              |
| Ex-Partes Served  | 1,010         | 1,068            | 1,100            |
| Number of Civil Papers Received   | 13,494        | 13,176           | 13,200           |
| Number of Civil Papers Served   | 13,418        | 12,984           | 13,100           |
| Warrants Received   | 7,127         | 5,940            | 6,000            |
| Warrants Served   | 6,524         | 6,048            | 6,110            |
| Gun Permits Issued  | 2,000         | 2,052            | 2,100            |
| Concealed Carry Permits Issued  | 22            | 67               | 77               |
| D.A.R.E./SRO Hours  | 6,560         | 6,560            | 6,560            |
| Crime Prevention/Community Policing Hours   | 440           | 440              | 440              |
| K-9 Program Hours – Total Deployments   | 550           | 483              | 500              |
| This includes warrant arrests, vehicle searches, building searches, apprehensions, tracking, drugs located, and cash recovered. |               |                  |                  |

**Personnel Detail**

| <b>Position Title</b>                     | <b>2005<br/>Full-time<br/>Equivalent</b> | <b>2006<br/>Full-time<br/>Equivalent</b> | <b>2007<br/>Full-time<br/>Equivalent</b> | <b>2006-2007<br/>Change</b> |
|---|--|--|--|-----------------------------|
| 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                                     | 7.00                                     | 7.00                                     | -                           |
| Deputy Sheriff                            | 29.00                                    | 30.00                                    | 30.00                                    | -                           |
| 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                                     | - b                                      | - b                                      | -                           |
| Records Specialist                        | 3.00                                     | - b                                      | - b                                      | -                           |
| Office Specialist                         | -  | 9.20 b                                   | 9.20 b                                   | -                           |
| Evidence Technician                       | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Receptionist                              | 1.00                                     | 1.00                                     | 1.00                                     | -                           |
| Warrant Specialist Pool                   | 0.17                                     | 0.17                                     | 0.17                                     | -                           |
| Records Specialist Pool                   | 0.10                                     | 0.10                                     | 0.10                                     | -                           |
| Crossing Guard Pool                       | 0.12                                     | 0.12                                     | 0.12                                     | -                           |
| <b>Total FTEs</b>                         | <b>61.09</b>                             | <b>63.09</b>                             | <b>63.09</b>                             | <b>-</b>                    |
| Overtime--(excluding grant reimbursement) | \$ 107,559                               | \$ 139,490                               | \$ 164,039                               | \$ 24,549                   |
| Holiday                                   | \$ 39,174                                | \$ 43,261                                | \$ 45,467                                | \$ 2,206                    |

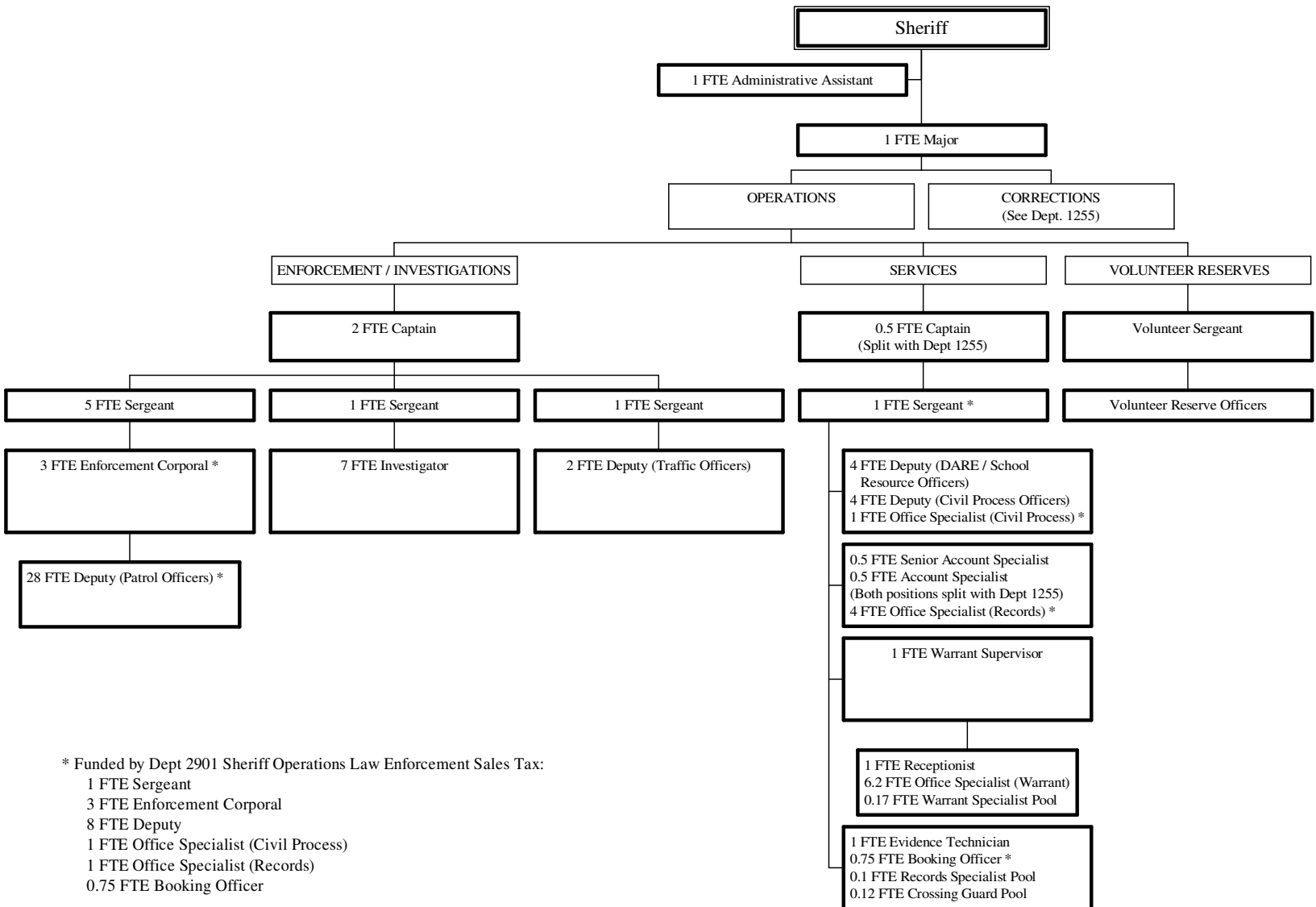
a 0.50 FTE in Corrections (department number 1255)

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

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

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

**Organizational Chart**





## Annual Budget

1251 SHERIFF  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3320  | LICENSES AND PERMITS           | 16,920         | 18,000                        | 17,500            | 17,500                  | 0                               | 17,500                    | 2-                        |
| 3325  | ATV PERMITS                    | 120            | 150                           | 135               | 150                     | 0                               | 150                       | 0                         |
|       | SUBTOTAL *****                 | 17,040         | 18,150                        | 17,635            | 17,650                  | 0                               | 17,650                    | 2-                        |
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE        | 133,406        | 144,423                       | 212,000           | 113,643                 | 0                               | 113,643                   | 21-                       |
| 3451  | STATE REIMB-GRANT/PROGRAM/OTHR | 1,035          | 0                             | 9,923             | 0                       | 0                               | 0                         | 0                         |
| 3469  | STATE REIMB-CRIMINAL COSTS     | 54,375         | 44,000                        | 45,000            | 45,000                  | 0                               | 45,000                    | 2                         |
|       | SUBTOTAL *****                 | 188,817        | 188,423                       | 266,923           | 158,643                 | 0                               | 158,643                   | 15-                       |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                         | 974            | 1,000                         | 1,800             | 1,800                   | 0                               | 1,800                     | 80                        |
| 3528  | REIMB PERSONNEL/PROJECTS       | 18,100         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3540  | DEFENDANT CRT COSTS&RECOUPMENT | 3,056          | 3,500                         | 2,300             | 2,500                   | 0                               | 2,500                     | 28-                       |
| 3563  | CIVIL PROCESS FEES             | 23,257         | 22,000                        | 24,000            | 24,000                  | 0                               | 24,000                    | 9                         |
| 3572  | SHERIFF'S FEES                 | 179,814        | 168,000                       | 174,000           | 174,000                 | 0                               | 174,000                   | 3                         |
| 3590  | INSPECTION FEES                | 140            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 225,342        | 194,700                       | 202,300           | 202,500                 | 0                               | 202,500                   | 4                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3835  | SALE OF COUNTY FIXED ASSET     | 60,932         | 48,000                        | 48,000            | 31,500                  | 0                               | 31,500                    | 34-                       |
| 3882  | RESTITUTION REIMB              | 0              | 1                             | 150               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 60,932         | 48,001                        | 48,150            | 31,500                  | 0                               | 31,500                    | 34-                       |
|       | TOTAL REVENUES *****           | 492,132        | 449,274                       | 535,008           | 410,293                 | 0                               | 410,293                   | 8-                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 2,026,304      | 2,302,492                     | 2,301,326         | 2,642,503               | 42,660                          | 2,394,665                 | 4                         |
| 10110 | OVERTIME                       | 189,307        | 139,490                       | 192,244           | 179,678                 | 0                               | 164,039                   | 17                        |
| 10115 | SHIFT DIFFERENTIAL             | 18,890         | 25,402                        | 22,009            | 27,942                  | 0                               | 27,942                    | 9                         |
| 10120 | HOLIDAY WORKED                 | 39,153         | 43,261                        | 41,396            | 49,921                  | 0                               | 45,467                    | 5                         |
| 10200 | FICA                           | 168,515        | 192,064                       | 190,648           | 221,853                 | 3,264                           | 201,357                   | 4                         |
| 10300 | HEALTH INSURANCE               | 273,978        | 301,625                       | 301,625           | 301,625                 | 4,750                           | 301,625                   | 0                         |
| 10325 | DISABILITY INSURANCE           | 9,345          | 12,189                        | 11,864            | 10,396                  | 239                             | 9,163                     | 24-                       |
| 10350 | LIFE INSURANCE                 | 2,118          | 2,476                         | 2,476             | 2,476                   | 39                              | 2,476                     | 0                         |
| 10375 | DENTAL INSURANCE               | 19,530         | 20,637                        | 20,637            | 22,606                  | 356                             | 22,606                    | 9                         |
| 10400 | WORKERS COMP                   | 96,002         | 106,230                       | 97,235            | 111,551                 | 1,953                           | 102,286                   | 3-                        |
| 10500 | 401(A) MATCH PLAN              | 33,555         | 37,147                        | 37,840            | 37,147                  | 650                             | 37,147                    | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 2,924          | 7,800                         | 6,862             | 0                       | 0                               | 7,800                     | 0                         |
| 10600 | UNEMPLOYMENT BENEFITS          | 0              | 1,776                         | 1,776             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,879,625      | 3,192,589                     | 3,227,938         | 3,607,698               | 53,911                          | 3,316,573                 | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 2,852          | 2,603                         | 2,603             | 2,603                   | 0                               | 2,603                     | 0                         |
| 23000 | OFFICE SUPPLIES                | 9,279          | 9,000                         | 12,500            | 12,500                  | 0                               | 12,500                    | 38                        |
| 23001 | PRINTING                       | 5,735          | 9,000                         | 7,500             | 7,500                   | 0                               | 7,500                     | 16-                       |
| 23020 | MICROFILM/FILM                 | 1,562          | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 23040 | NEIGHBORHOOD WATCH SUPPLY      | 1,579          | 1,400                         | 500               | 250                     | 0                               | 250                       | 82-                       |
| 23050 | OTHER SUPPLIES                 | 11,449         | 13,000                        | 13,000            | 14,820                  | 0                               | 14,820                    | 14                        |
| 23200 | AMMUNITION                     | 4,572          | 8,140                         | 8,140             | 8,970                   | 0                               | 8,970                     | 10                        |
| 23300 | UNIFORMS                       | 34,240         | 35,894                        | 35,894            | 35,100                  | 0                               | 35,100                    | 2-                        |
| 23305 | UNIFORM MAINTENANCE            | 5,816          | 6,324                         | 6,324             | 6,324                   | 0                               | 6,324                     | 0                         |
| 23350 | RESERVE OFFICERS SUPPLIES      | 4,892          | 7,552                         | 6,452             | 7,552                   | 0                               | 7,552                     | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 7,557          | 8,034                         | 8,034             | 8,034                   | 0                               | 8,034                     | 0                         |
|       | SUBTOTAL *****                 | 89,539         | 102,947                       | 102,947           | 105,653                 | 0                               | 105,653                   | 2                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 1,855          | 2,815                         | 2,815             | 2,815                   | 0                               | 2,815                     | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 12             | 500                           | 500               | 780                     | 0                               | 780                       | 56                        |
|       | SUBTOTAL *****                 | 1,867          | 3,315                         | 3,315             | 3,595                   | 0                               | 3,595                     | 8                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 22,590         | 24,000                        | 23,000            | 23,000                  | 0                               | 23,000                    | 4-                        |
| 48050 | CELLULAR TELEPHONES            | 22,149         | 23,000                        | 25,000            | 25,000                  | 0                               | 25,000                    | 8                         |
| 48100 | NATURAL GAS                    | 9,110          | 9,300                         | 9,300             | 9,400                   | 0                               | 9,400                     | 1                         |
| 48200 | ELECTRICITY                    | 18,248         | 18,000                        | 20,000            | 20,000                  | 0                               | 20,000                    | 11                        |
| 48300 | WATER                          | 3,805          | 4,500                         | 4,500             | 4,500                   | 0                               | 4,500                     | 0                         |
| 48400 | SOLID WASTE                    | 0              | 700                           | 700               | 700                     | 0                               | 700                       | 0                         |
|       | SUBTOTAL *****                 | 75,904         | 79,500                        | 82,500            | 82,600                  | 0                               | 82,600                    | 3                         |

# Sheriff

# Dept. No. 1251

1251 SHERIFF  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 152,866        | 197,805                       | 197,805           | 197,805                 | 0                               | 197,805                   | 0                         |
| 59025 | MOTOR VEHICLE TITLE EXP        | 154            | 170                           | 170               | 170                     | 0                               | 170                       | 0                         |
| 59030 | MOTOR VEHICLE LICENSE FEE      | 230            | 580                           | 659               | 680                     | 0                               | 680                       | 17                        |
| 59100 | VEHICLE REPAIRS                | 26,845         | 30,000                        | 32,000            | 33,300                  | 0                               | 33,300                    | 11                        |
| 59105 | TIRES                          | 8,866          | 12,500                        | 12,500            | 13,000                  | 0                               | 13,000                    | 4                         |
|       | SUBTOTAL *****                 | 188,962        | 241,055                       | 243,134           | 244,955                 | 0                               | 244,955                   | 1                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 4,446          | 3,867                         | 3,867             | 3,867                   | 0                               | 3,867                     | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 8,787          | 14,000                        | 13,768            | 9,800                   | 0                               | 9,800                     | 30-                       |
| 60250 | EQUIPMENT INSTALLATION CHARGES | 1,280          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 14,514         | 17,867                        | 17,635            | 13,667                  | 0                               | 13,667                    | 23-                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 1,584          | 1,584                         | 1,584             | 1,584                   | 0                               | 1,584                     | 0                         |
| 71000 | INSURANCE AND BONDS            | 50             | 100                           | 50                | 100                     | 0                               | 100                       | 0                         |
| 71100 | OUTSIDE SERVICES               | 1,795          | 6,350                         | 1,000             | 7,500                   | 0                               | 7,500                     | 18                        |
| 71104 | ADMINISTRATIVE SERVICES        | 747            | 0                             | 1,300             | 2,516                   | 0                               | 2,516                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 95,860         | 98,214                        | 98,214            | 98,214                  | 0                               | 98,214                    | 0                         |
| 71505 | BUILDING LEASE CHARGES         | 0              | 0                             | 11,300            | 12,185                  | 0                               | 12,185                    | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 3,099          | 3,207                         | 3,810             | 3,845                   | 0                               | 3,845                     | 19                        |
|       | SUBTOTAL *****                 | 103,136        | 109,455                       | 117,258           | 125,944                 | 0                               | 125,944                   | 15                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 85400 | CRIMINAL INVESTIGATION         | 14,134         | 15,000                        | 15,000            | 20,000                  | 0                               | 20,000                    | 33                        |
| 85620 | OTHER MEDICAL                  | 0              | 0                             | 503               | 0                       | 0                               | 0                         | 0                         |
| 86300 | TESTING                        | 1,276          | 1,600                         | 1,100             | 1,600                   | 0                               | 1,600                     | 0                         |
| 86900 | MISCELLANEOUS                  | 0              | 300                           | 0                 | 300                     | 0                               | 300                       | 0                         |
|       | SUBTOTAL *****                 | 15,410         | 16,900                        | 16,603            | 21,900                  | 0                               | 21,900                    | 29                        |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES         | 1,163          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91200 | BUILDINGS & IMPROVEMENTS       | 0              | 0                             | 0                 | 0                       | 250,000                         | 0                         | 0                         |
| 91300 | MACHINERY & EQUIPMENT          | 22,195         | 1,810                         | 1,912             | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE              | 0              | 7,973                         | 7,892             | 0                       | 0                               | 0                         | 0                         |
| 91400 | AUTO/TRUCKS                    | 41,344         | 0                             | 100               | 0                       | 0                               | 0                         | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP         | 0              | 0                             | 0                 | 0                       | 1,500                           | 1,500                     | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES      | 4,124          | 3,500                         | 3,500             | 0                       | 9,840                           | 9,840                     | 181                       |
| 92300 | REPLCMENT MACH & EQUIP         | 19,017         | 5,000                         | 0                 | 0                       | 5,000                           | 5,000                     | 0                         |
|       | SUBTOTAL *****                 | 87,844         | 18,283                        | 13,404            | 0                       | 266,340                         | 16,340                    | 10-                       |
|       | TOTAL EXPENDITURES *****       | 3,456,804      | 3,781,911                     | 3,824,734         | 4,206,012               | 320,251                         | 3,931,227                 | 3                         |

Decimal values have been truncated.

# Corrections

## Department Number 1255

### Mission

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

### Budget Highlights

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The budget includes the first-year funding for a 3-year replacement of Correctional Support Officers with Corrections Officers. Budgetary impact for the first year is approximately \$13,000. There are no other significant changes.

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

### Goals and Objectives

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#### Budget Year Objectives

- Retain and train competent staff to operate the Boone County Jail using psychological testing in addition to written testing to help ensure consideration of the most suitable personnel.
- Actively participate with members of the Court in monthly meetings to discuss procedures, population trends, and solutions to manage an increasing inmate population.
- Actively participate in discussions regarding the 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 using psychological testing in addition to written testing to help ensure consideration of the most suitable personnel.  
**Response:** Turnover remained at less than 10%, a significant improvement over past years.
- Actively participate with members of the Court in monthly meetings to discuss procedures, population trends, and solutions to manage an increasing inmate population.  
**Response:** Monthly meetings with the Court, Court Services, Commission representatives, Prosecutor, Public Defender, and members of the Defense Bar have been instrumental in creating additional alternatives to incarceration.
- Actively participate in development of a combined criminal justice information system for Boone County.  
**Response:** Meetings with all agencies in the Criminal Justice system regarding a combined judicial information system are ongoing.
- Train available staff in the latest methods of verbal and physical skills to assist them in dealing with the inmate population.  
**Response:** The introduction of “less lethal” technology to the detention setting has reduced both inmate and officer injuries significantly.

# Corrections

Dept. No. 1255

## Performance Measures

| Performance Measure                                | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| Inmates Booked                                     | 7,427          | 7,755             | 7,552             |
| Inmates Released                                   | 7,405          | 7,774             | 7,556             |
| Average Number of Inmates                          | 217            | 218               | 221               |
| Average Number of Inmates to Court                 | 467            | 442               | 448               |
| Inmates Transported from Arresting Agencies        | 297            | 308               | 304               |
| Cost to House Inmates in Other Locations Per Month | \$13,474       | \$10,254          | \$13,618          |

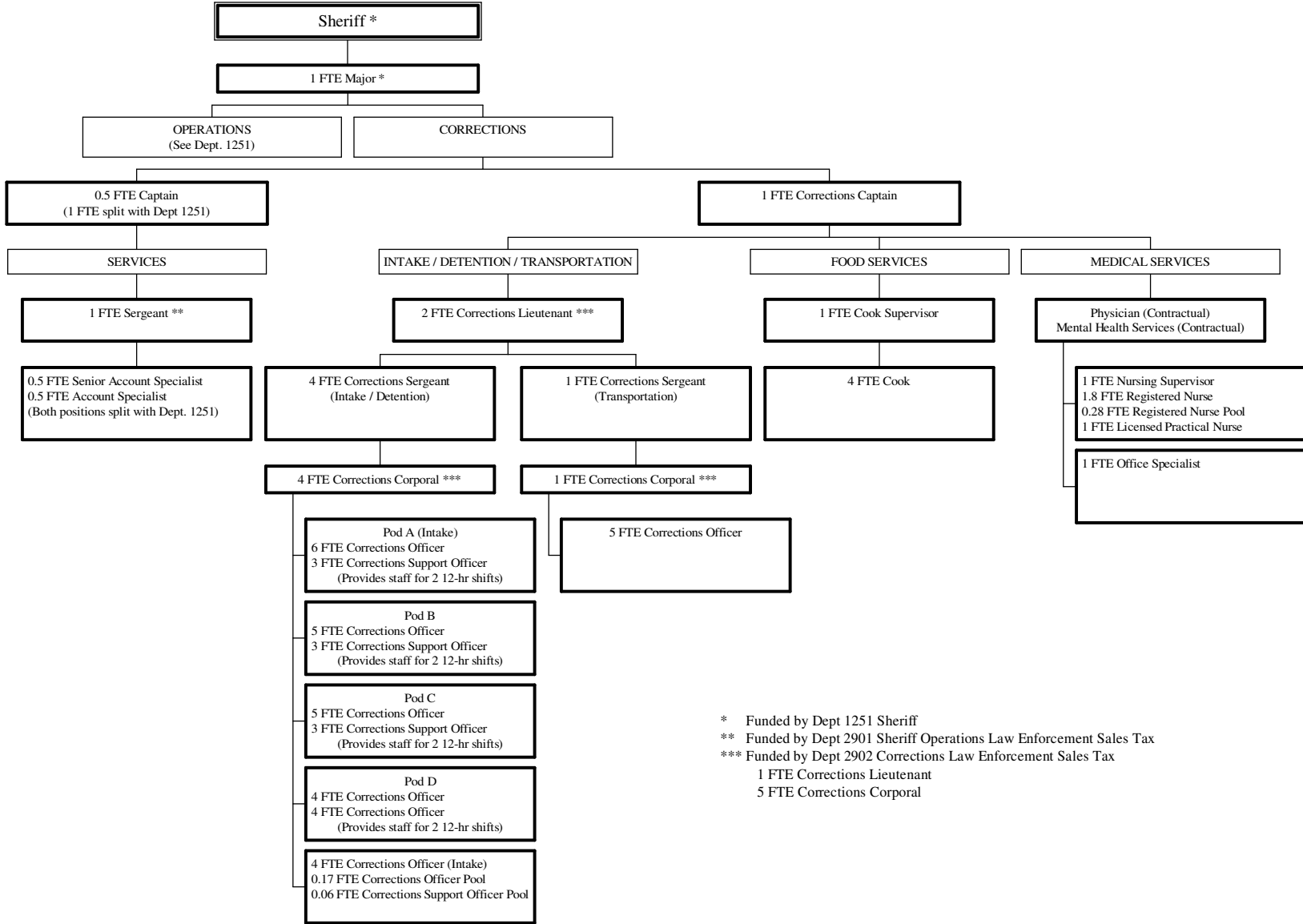
## Personnel Detail

| Position Title                   | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Captain                          | 1.50 a                          | 1.50 a                          | 1.50 a                          | -                   |
| Corrections Lieutenant           | 1.00                            | 1.00                            | 1.00                            | -                   |
| Corrections Sergeant             | 5.00                            | 5.00                            | 5.00                            | -                   |
| Corrections Officer              | 29.00                           | 29.00                           | 33.00                           | 4.00                |
| Corrections Officer Pool         | 0.17                            | 0.17                            | 0.17                            | -                   |
| Corrections Support Officer      | 14.00                           | 13.00                           | 9.00                            | (4.00)              |
| 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                            | 4.00 b                          | 4.00 b                          | -                   |
| Nursing Supervisor               | -                               | 1.00                            | 1.00                            | -                   |
| Registered Nurse                 | 2.80                            | 1.80                            | 1.80                            | -                   |
| Registered Nurse Pool            | 0.28                            | 0.28                            | 0.28                            | -                   |
| Licensed Practical Nurse         | -                               | 1.00                            | 1.00                            | -                   |
| Office Specialist                | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>                | <b>60.31</b>                    | <b>60.81</b>                    | <b>60.81</b>                    | <b>-</b>            |
| Overtime                         | \$ 155,000                      | \$ 200,863                      | \$ 212,461                      | \$ 11,598           |
| Holiday                          | \$ 45,230                       | \$ 43,209                       | \$ 45,875                       | \$ 2,666            |

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

b Mid-year 2006 position #205 Cook converted from 0.50 FTE to 1.0 FTE.

**Organizational Chart**



# Corrections

# Dept. No. 1255

## Annual Budget

1255 CORRECTIONS  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3420  | FEDERAL INCENTIVE PROGRAM      | 11,200         | 10,000                        | 10,000            | 11,000                  | 0                               | 11,000                    | 10                        |
| 3467  | STATE REIMB-EXTRADITION        | 41,158         | 35,000                        | 22,000            | 25,000                  | 0                               | 25,000                    | 28-                       |
| 3468  | STATE REIMB-TRANSPORTING       | 34,148         | 25,000                        | 35,000            | 30,000                  | 0                               | 30,000                    | 20                        |
| 3472  | PRIS HOUS-COUNTY&OTHRGOVT      | 24,500         | 20,000                        | 4,000             | 5,000                   | 0                               | 5,000                     | 75-                       |
| 3476  | STATE REIMB-PRISONER BD.       | 737,228        | 680,000                       | 650,000           | 650,000                 | 0                               | 650,000                   | 4-                        |
| 3494  | PRISONER HOUSING-US MARSHALS   | 1,274          | 2,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 50-                       |
| 3495  | PRISONER HOUSING-COLUMBIA      | 5,782          | 4,000                         | 4,000             | 4,000                   | 0                               | 4,000                     | 0                         |
| 3496  | PRISONER HOUSING-FEDERAL BOP   | 0              | 1                             | 4,000             | 4,000                   | 0                               | 4,000                     | 900                       |
|       | SUBTOTAL *****                 | 855,291        | 776,001                       | 730,000           | 730,000                 | 0                               | 730,000                   | 5-                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3510  | COPIES                         | 415            | 350                           | 250               | 300                     | 0                               | 300                       | 14-                       |
| 3518  | INMATE MED FEES (RECOUPMENT)   | 17,386         | 16,000                        | 17,000            | 17,000                  | 0                               | 17,000                    | 6                         |
| 3528  | REIMB PERSONNEL/PROJECTS       | 13,145         | 67,000                        | 75,000            | 72,000                  | 0                               | 72,000                    | 7                         |
| 3540  | DEFENDANT CRT COSTS&RECOUPMENT | 9,629          | 10,000                        | 16,000            | 16,000                  | 0                               | 16,000                    | 60                        |
| 3550  | COMMISSIONS                    | 9,875          | 10,050                        | 10,050            | 10,050                  | 0                               | 10,050                    | 0                         |
| 3553  | COMMISSIONS-PHONES             | 53,908         | 52,000                        | 52,000            | 52,000                  | 0                               | 52,000                    | 0                         |
| 3555  | MEAL REIMBURSEMENT             | 376            | 400                           | 600               | 400                     | 0                               | 400                       | 0                         |
|       | SUBTOTAL *****                 | 104,737        | 155,800                       | 170,900           | 167,750                 | 0                               | 167,750                   | 7                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3830  | SALES                          | 61,974         | 67,000                        | 67,000            | 67,000                  | 0                               | 67,000                    | 0                         |
| 3831  | SALE OF EVID/UNCLAIM PROP      | 4              | 10                            | 20                | 20                      | 0                               | 20                        | 100                       |
| 3835  | SALE OF COUNTY FIXED ASSET     | 0              | 4,000                         | 0                 | 0                       | 10,000                          | 10,000                    | 150                       |
| 3882  | RESTITUTION REIMB              | 0              | 1                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 61,979         | 71,011                        | 67,020            | 67,020                  | 10,000                          | 77,020                    | 8                         |
|       | TOTAL REVENUES *****           | 1,022,008      | 1,002,812                     | 967,920           | 964,770                 | 10,000                          | 974,770                   | 2-                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 1,584,379      | 1,895,899                     | 1,678,693         | 2,191,734               | 72,354                          | 1,969,710                 | 3                         |
| 10110 | OVERTIME                       | 189,176        | 200,863                       | 192,484           | 236,807                 | 0                               | 212,461                   | 5                         |
| 10115 | SHIFT DIFFERENTIAL             | 23,204         | 27,732                        | 22,923            | 27,732                  | 0                               | 27,732                    | 0                         |
| 10120 | HOLIDAY WORKED                 | 42,221         | 43,209                        | 46,781            | 51,740                  | 0                               | 45,875                    | 6                         |
| 10200 | FICA                           | 136,103        | 165,829                       | 143,888           | 191,863                 | 5,534                           | 172,566                   | 4                         |
| 10300 | HEALTH INSURANCE               | 267,349        | 287,375                       | 287,375           | 287,375                 | 9,690                           | 287,375                   | 0                         |
| 10325 | DISABILITY INSURANCE           | 7,393          | 10,483                        | 9,745             | 8,942                   | 360                             | 7,787                     | 25-                       |
| 10350 | LIFE INSURANCE                 | 2,004          | 2,359                         | 2,359             | 2,359                   | 80                              | 2,359                     | 0                         |
| 10375 | DENTAL INSURANCE               | 19,057         | 19,662                        | 19,662            | 21,538                  | 663                             | 21,538                    | 9                         |
| 10400 | WORKERS COMP                   | 73,879         | 84,519                        | 75,371            | 84,551                  | 1,453                           | 75,129                    | 11-                       |
| 10500 | 401(A) MATCH PLAN              | 20,715         | 35,392                        | 21,850            | 35,392                  | 1,361                           | 35,392                    | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 3,323          | 2,600                         | 6,863-            | 0                       | 0                               | 2,600                     | 0                         |
| 10600 | UNEMPLOYMENT BENEFITS          | 11,500         | 9,890                         | 9,889             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,380,305      | 2,785,812                     | 2,504,157         | 3,140,033               | 91,495                          | 2,860,524                 | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 829            | 850                           | 850               | 850                     | 0                               | 850                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 6,560          | 8,000                         | 7,200             | 5,000                   | 0                               | 5,000                     | 37-                       |
| 23001 | PRINTING                       | 2,519          | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 23020 | MICROFILM/FILM                 | 172            | 250                           | 200               | 200                     | 0                               | 200                       | 20-                       |
| 23025 | RESIDENT SUPPLIES              | 25,005         | 30,000                        | 30,000            | 30,000                  | 0                               | 30,000                    | 0                         |
| 23026 | INTAKE/INDIGENT SUPPLIES       | 4,176          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 23027 | INMATE WORK/INCENTIVE SUPPLY   | 7,094          | 7,500                         | 7,500             | 7,500                   | 0                               | 7,500                     | 0                         |
| 23030 | KITCHEN SUPPLIES               | 16,606         | 13,500                        | 13,500            | 13,500                  | 0                               | 13,500                    | 0                         |
| 23035 | MAINTENANCE SUPPLIES           | 10,704         | 10,000                        | 10,000            | 10,000                  | 0                               | 10,000                    | 0                         |
| 23050 | OTHER SUPPLIES                 | 61,974         | 67,000                        | 67,000            | 67,000                  | 0                               | 67,000                    | 0                         |
| 23200 | AMMUNITION                     | 4,153          | 6,550                         | 6,550             | 6,550                   | 0                               | 6,550                     | 0                         |
| 23300 | UNIFORMS                       | 17,669         | 20,000                        | 20,000            | 20,000                  | 0                               | 20,000                    | 0                         |
| 23305 | UNIFORM MAINTENANCE            | 3,120          | 3,200                         | 3,000             | 2,000                   | 0                               | 2,000                     | 37-                       |
| 23400 | FOOD                           | 181,988        | 189,000                       | 185,000           | 189,000                 | 0                               | 189,000                   | 0                         |
| 23501 | PRESCRIPTION DRUGS             | 97,268         | 100,000                       | 75,000            | 90,000                  | 0                               | 90,000                    | 10-                       |
| 23502 | NON-PRES. MED. SUPPLIES        | 8,931          | 7,000                         | 7,500             | 8,000                   | 0                               | 8,000                     | 14                        |
| 23800 | MEDICAL EQUIPMENT              | 249            | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 8,671          | 8,000                         | 8,000             | 8,000                   | 0                               | 8,000                     | 0                         |
|       | SUBTOTAL *****                 | 457,697        | 479,350                       | 449,800           | 466,100                 | 0                               | 466,100                   | 2-                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 207            | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 2,273          | 2,050                         | 2,050             | 2,050                   | 0                               | 2,050                     | 0                         |
| 37210 | TRAINING/SCHOOLS               | 2,519          | 3,500                         | 2,800             | 2,800                   | 3,500                           | 2,800                     | 20-                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 527            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 1,512          | 2,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 40-                       |
|       | SUBTOTAL *****                 | 7,040          | 9,250                         | 7,550             | 7,550                   | 3,500                           | 7,550                     | 18-                       |

# Corrections

# Dept. No. 1255

1255 CORRECTIONS  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 5,631          | 5,800                         | 5,800             | 5,800                   | 0                               | 5,800                     | 0                         |
| 48050 | CELLULAR TELEPHONES            | 1,992          | 2,760                         | 3,161             | 3,200                   | 0                               | 3,200                     | 15                        |
| 48100 | NATURAL GAS                    | 38,841         | 39,000                        | 39,000            | 40,000                  | 0                               | 40,000                    | 2                         |
| 48200 | ELECTRICITY                    | 77,797         | 77,000                        | 77,000            | 77,000                  | 0                               | 77,000                    | 0                         |
| 48300 | WATER                          | 16,221         | 18,600                        | 17,000            | 17,500                  | 0                               | 17,500                    | 5-                        |
| 48400 | SOLID WASTE                    | 0              | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |
|       | SUBTOTAL *****                 | 140,484        | 146,160                       | 144,961           | 146,500                 | 0                               | 146,500                   | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 21,560         | 28,380                        | 22,000            | 28,380                  | 0                               | 28,380                    | 0                         |
| 59025 | MOTOR VEHICLE TITLE EXP        | 22             | 15                            | 22                | 22                      | 0                               | 22                        | 46                        |
| 59030 | MOTOR VEHICLE LICENSE FEE      | 73             | 75                            | 0                 | 75                      | 0                               | 75                        | 0                         |
| 59100 | VEHICLE REPAIRS                | 3,965          | 4,000                         | 4,000             | 4,000                   | 0                               | 4,000                     | 0                         |
| 59105 | TIRES                          | 1,741          | 2,500                         | 2,100             | 2,500                   | 0                               | 2,500                     | 0                         |
|       | SUBTOTAL *****                 | 27,362         | 34,970                        | 28,122            | 34,977                  | 0                               | 34,977                    | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 3,054          | 4,400                         | 4,400             | 5,165                   | 0                               | 5,915                     | 34                        |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 2,366          | 5,000                         | 2,500             | 5,000                   | 0                               | 5,000                     | 0                         |
| 60250 | EQUIPMENT INSTALLATION CHARGES | 85             | 2,425                         | 1,500             | 2,000                   | 2,950                           | 4,950                     | 104                       |
|       | SUBTOTAL *****                 | 5,505          | 11,825                        | 8,400             | 12,165                  | 2,950                           | 15,865                    | 34                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS            | 100            | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
| 71100 | OUTSIDE SERVICES               | 120,000        | 120,000                       | 120,000           | 120,000                 | 0                               | 120,000                   | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 247,912        | 252,860                       | 252,860           | 252,860                 | 0                               | 252,860                   | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 570            | 574                           | 575               | 575                     | 0                               | 575                       | 0                         |
|       | SUBTOTAL *****                 | 368,582        | 373,534                       | 373,435           | 373,535                 | 0                               | 373,535                   | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 85600 | EXTRADITION EXPENSE            | 39,300         | 35,000                        | 22,000            | 25,000                  | 0                               | 25,000                    | 28-                       |
| 85605 | PRISONER TRANSPORT-INSTAT      | 2,222          | 200                           | 800               | 1,000                   | 0                               | 1,000                     | 400                       |
| 85610 | HOSPITAL COSTS                 | 57,893         | 60,000                        | 35,000            | 60,000                  | 0                               | 60,000                    | 0                         |
| 85620 | OTHER MEDICAL                  | 179,290        | 183,475                       | 183,475           | 183,336                 | 0                               | 183,336                   | 0                         |
| 86300 | TESTING                        | 7,577          | 16,500                        | 10,000            | 10,000                  | 0                               | 10,000                    | 39-                       |
|       | SUBTOTAL *****                 | 286,285        | 295,175                       | 251,275           | 279,336                 | 0                               | 279,336                   | 5-                        |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 0              | 11,600                        | 11,599            | 0                       | 10,156                          | 6,100                     | 47-                       |
| 91400 | AUTO/TRUCKS                    | 0              | 25,000                        | 20,088            | 0                       | 25,000                          | 25,000                    | 0                         |
| 92000 | REPLCMNT OFFICE EQUIP          | 5,420          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92100 | REPLCMNT FURN & FIXTURES       | 2,463          | 500                           | 500               | 0                       | 0                               | 0                         | 0                         |
| 92300 | REPLCMNT MACH & EQUIP          | 4,399          | 7,643                         | 7,642             | 0                       | 24,225                          | 23,425                    | 206                       |
| 92400 | REPLCMNT AUTO/TRUCKS           | 20,943         | 21,000                        | 21,327            | 0                       | 25,000                          | 25,000                    | 19                        |
|       | SUBTOTAL *****                 | 33,226         | 65,743                        | 61,156            | 0                       | 84,381                          | 79,525                    | 20                        |
|       | TOTAL EXPENDITURES *****       | 3,706,488      | 4,201,819                     | 3,828,856         | 4,460,196               | 182,326                         | 4,263,912                 | 1                         |

Decimal values have been truncated.



# **Sheriff Forfeiture Money**

## **Department Number 2500**

### **Mission**

---

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

### **Budget Highlights**

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

# Sheriff Forfeiture Money

Dept. No. 2500

## Annual Budget

2500 SHERIFF FORFEITURE MONEY  
250 SHERIFF FORFEITURE FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 251            | 0                             | 270               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 1,647          | 0                             | 1,130             | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 1,721          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 3,621          | 0                             | 1,400             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 3,621          | 0                             | 1,400             | 0                       | 0                               | 0                         | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10110 | OVERTIME                       | 2,869          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,869          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES                 | 1,785          | 5,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23200 | AMMUNITION                     | 756            | 400                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,541          | 5,400                         | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 165            | 2,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 37210 | TRAINING/SCHOOLS               | 275            | 1,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 89             | 2,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 526            | 2,500                         | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,055          | 7,500                         | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48050 | CELLULAR TELEPHONES            | 939            | 1,000                         | 685               | 700                     | 0                               | 700                       | 30-                       |
|       | SUBTOTAL *****                 | 939            | 1,000                         | 685               | 700                     | 0                               | 700                       | 30-                       |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 2,587          | 3,500                         | 2,000             | 2,500                   | 0                               | 2,500                     | 28-                       |
| 59030 | MOTOR VEHICLE LICENSE FEE      | 41             | 100                           | 38                | 0                       | 0                               | 0                         | 0                         |
| 59100 | VEHICLE REPAIRS                | 0              | 500                           | 0                 | 0                       | 0                               | 0                         | 0                         |
| 59105 | TIRES                          | 0              | 900                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,629          | 5,000                         | 2,038             | 2,500                   | 0                               | 2,500                     | 50-                       |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 6,692          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 6,692          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 369            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 111            | 137                           | 65                | 70                      | 0                               | 70                        | 48-                       |
|       | SUBTOTAL *****                 | 480            | 137                           | 65                | 70                      | 0                               | 70                        | 48-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 83922 | OTO: TO SPECIAL REVENUE FUND   | 1,037          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,037          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 8,249          | 1,150                         | 410               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 8,249          | 1,150                         | 410               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 26,496         | 20,187                        | 3,198             | 3,270                   | 0                               | 3,270                     | 83-                       |

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  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
| 3448                      | INTERGOVERNMENTAL REVENUE<br>LAW ENFORCEMENT POST FUND | 9,600          | 9,000                         | 10,699            | 10,000                  | 0                               | 10,000                    | 11                        |
|                           | SUBTOTAL *****   | 9,600          | 9,000                         | 10,699            | 10,000                  | 0                               | 10,000                    | 11                        |
| 3540                      | CHARGES FOR SERVICES<br>DEFENDANT CRT COSTS&RECOUPMENT | 23,070         | 22,000                        | 21,000            | 21,000                  | 0                               | 21,000                    | 4-                        |
|                           | SUBTOTAL *****   | 23,070         | 22,000                        | 21,000            | 21,000                  | 0                               | 21,000                    | 4-                        |
| 3711                      | INTEREST<br>INT-OVERNIGHT                              | 23             | 0                             | 15                | 15                      | 0                               | 15                        | 0                         |
| 3712                      | INT-LONG TERM INVEST                                   | 148            | 0                             | 60                | 60                      | 0                               | 60                        | 0                         |
| 3798                      | INC/DEC IN FV OF INVESTMENTS                           | 169            | 0                             | 175               | 175                     | 0                               | 175                       | 0                         |
|                           | SUBTOTAL *****   | 341            | 0                             | 250               | 250                     | 0                               | 250                       | 0                         |
|                           | TOTAL REVENUES *****                                   | 33,013         | 31,000                        | 31,949            | 31,250                  | 0                               | 31,250                    | 0                         |
| 37200                     | DUES TRAVEL & TRAINING<br>SEMINARS/CONFEREN/MEETING    | 3,817          | 7,654                         | 7,654             | 7,000                   | 0                               | 7,000                     | 8-                        |
| 37210                     | TRAINING/SCHOOLS                                       | 13,623         | 15,000                        | 15,000            | 10,250                  | 0                               | 10,250                    | 31-                       |
| 37220                     | TRAVEL (AIRFARE, MILEAGE, ETC)                         | 1,091          | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 37230                     | MEALS & LODGING-TRAINING                               | 9,964          | 17,000                        | 17,000            | 12,000                  | 0                               | 12,000                    | 29-                       |
|                           | SUBTOTAL *****   | 28,496         | 41,654                        | 41,654            | 31,250                  | 0                               | 31,250                    | 24-                       |
|                           | TOTAL EXPENDITURES *****                               | 28,496         | 41,654                        | 41,654            | 31,250                  | 0                               | 31,250                    | 24-                       |

Decimal values have been truncated.

# **Law Enforcement**

## **Citizen Contributions**

**Department Numbers 2520, 2521, 2522**

### **Mission**

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

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

### **Budget Highlights**

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

There are no significant changes to this budget.

# Law Enforcement Citizen Contributions

Dept. Nos. 2520,  
2521, 2522

## Annual Budget

2520 NEIGHBORHOOD WATCH  
252 PUBLIC SFTY CITIZEN CONTRIB

| ACCT | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|      | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711 | INT-OVERNIGHT                | 15             | 0                             | 17                | 0                       | 0                               | 0                         | 0                         |
| 3712 | INT-LONG TERM INVEST         | 98             | 0                             | 72                | 0                       | 0                               | 0                         | 0                         |
| 3798 | INC/DEC IN FV OF INVESTMENTS | 103            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|      | SUBTOTAL *****               | 216            | 0                             | 89                | 0                       | 0                               | 0                         | 0                         |
|      | TOTAL REVENUES *****         | 216            | 0                             | 89                | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

## Annual Budget

2521 COMMUNITY TRAFFIC SAFETY  
252 PUBLIC SFTY CITIZEN CONTRIB

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>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                 | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|-----------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | MISCELLANEOUS CONTRIBUTIONS |                |                               |                   |                         |                                 |                           |                           |
| 3880  |                             | 1,110          | 0                             | 150               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****              | 1,110          | 0                             | 150               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****        | 1,110          | 0                             | 150               | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES        |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES              | 864            | 850                           | 450               | 500                     | 0                               | 500                       | 41-                       |
|       | SUBTOTAL *****              | 864            | 850                           | 450               | 500                     | 0                               | 500                       | 41-                       |
|       | DUES TRAVEL & TRAINING      |                |                               |                   |                         |                                 |                           |                           |
| 37240 | REGISTRATION/TUITION        | 520            | 600                           | 520               | 600                     | 0                               | 600                       | 0                         |
|       | SUBTOTAL *****              | 520            | 600                           | 520               | 600                     | 0                               | 600                       | 0                         |
|       | TOTAL EXPENDITURES *****    | 1,384          | 1,450                         | 970               | 1,100                   | 0                               | 1,100                     | 24-                       |

Decimal values have been truncated.

# **Law Enforcement**

## **Department of Justice Grants**

### **Department Numbers 2530 - 2539**

#### **Mission**

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These budgets were established to account for federal funds received by the County pursuant to the Local Law Enforcement Block Grant program. The County must adhere to federally established policies and procedures in appropriating and expending the funds. The Boone County Sheriff administers this budget.

#### **Budget Highlights**

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In accordance with generally accepted accounting principles, monies received are recorded as deferred revenue until such time as the County complies with the specific grant requirements that would then allow for revenue recognition. The County is required to identify proposed projects 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

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

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE    |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE      | 6,602          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 6,602          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 11             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST         | 82             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 89             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 182            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****         | 6,785          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES         |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES               | 10             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS      | 191            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 201            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS        |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES       | 9,373          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91300 | MACHINERY & EQUIPMENT        | 274            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE            | 656            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE            | 340            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 10,645         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****     | 10,847         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

### Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE        | 7,239          | 0                             | 2,097             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 7,239          | 0                             | 2,097             | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 13             | 0                             | 4                 | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 109            | 0                             | 17                | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 79             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 201            | 0                             | 21                | 0                       | 0                               | 0                         | 0                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3917  | OTI: FROM SPECIAL REVENUE FUND | 1,037          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,037          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 8,478          | 0                             | 2,118             | 0                       | 0                               | 0                         | 0                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23020 | MICROFILM/FILM                 | 0              | 0                             | 125               | 0                       | 0                               | 0                         | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 488                           | 362               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 488                           | 487               | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 1,021          | 1,555                         | 701               | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE              | 4,622          | 1,958                         | 1,905             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE              | 1,595          | 319                           | 318               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 7,239          | 3,832                         | 2,924             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 7,239          | 4,320                         | 3,411             | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# Law Enforcement

## Department of Justice Grants

Dept. Nos. 2530 - 2539

### Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE        | 0              | 0                             | 11,311            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 11,311            | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 19             | 0                             | 37                | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 82             | 0                             | 153               | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 117            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 220            | 0                             | 190               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 220            | 0                             | 11,501            | 0                       | 0                               | 0                         | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60250 | EQUIPMENT INSTALLATION CHARGES | 0              | 900                           | 900               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 900                           | 900               | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 0              | 9,505                         | 10,411            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 9,505                         | 10,411            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 0              | 10,405                        | 11,311            | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

### Annual Budget

2536 JUSTICE ASSISTANCE GRANT 2006  
253 LAW ENF-DEPT OF JUSTICE GRANTS

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE   | 0              | 13,314                        | 13,314            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 13,314                        | 13,314            | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                  |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT             | 0              | 0                             | 10                | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST      | 0              | 0                             | 50                | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 60                | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****      | 0              | 13,314                        | 13,374            | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT | 0              | 2,550                         | 2,550             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 2,550                         | 2,550             | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT     | 0              | 3,350                         | 3,348             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE         | 0              | 7,500                         | 7,500             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 10,850                        | 10,848            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****  | 0              | 13,400                        | 13,398            | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.



# 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. At this time, resources are accumulating in the fund to be used in the future for projects yet to be identified.

### Annual Budget

2540 SHERIFF CIVIL CHARGES  
254 SHERIFF CIVIL CHARGES FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3563  | CHARGES FOR SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 3563  | CIVIL PROCESS FEES       | 8,570          | 10,000                        | 6,000             | 10,000                  | 0                               | 10,000                    | 0                         |
| 3572  | SHERIFF'S FEES           | 41,429         | 40,000                        | 44,000            | 40,000                  | 0                               | 40,000                    | 0                         |
|       | SUBTOTAL *****           | 50,000         | 50,000                        | 50,000            | 50,000                  | 0                               | 50,000                    | 0                         |
|       | TOTAL REVENUES *****     | 50,000         | 50,000                        | 50,000            | 50,000                  | 0                               | 50,000                    | 0                         |
|       | MATERIALS & SUPPLIES     |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES           | 386            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 386            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | UTILITIES                |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES               | 1,741          | 3,356                         | 3,000             | 3,200                   | 0                               | 3,200                     | 4-                        |
| 48200 | ELECTRICITY              | 667            | 1,505                         | 1,300             | 1,800                   | 0                               | 1,800                     | 19                        |
| 48300 | WATER                    | 173            | 300                           | 175               | 200                     | 0                               | 200                       | 33-                       |
|       | SUBTOTAL *****           | 2,582          | 5,161                         | 4,475             | 5,200                   | 0                               | 5,200                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT   | 0              | 1,314                         | 1,314             | 1,400                   | 0                               | 1,400                     | 6                         |
|       | SUBTOTAL *****           | 0              | 1,314                         | 1,314             | 1,400                   | 0                               | 1,400                     | 6                         |
|       | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES         | 3,136          | 1,071                         | 1,070             | 1,600                   | 0                               | 1,600                     | 49                        |
| 71101 | PROFESSIONAL SERVICES    | 0              | 2,955                         | 2,955             | 0                       | 0                               | 0                         | 0                         |
| 71500 | BUILDING USE/RENT CHARGE | 0              | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****           | 3,136          | 5,026                         | 5,025             | 2,600                   | 0                               | 2,600                     | 48-                       |
|       | OTHER                    |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****           | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES   | 2,552          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91200 | BUILDINGS & IMPROVEMENTS | 3,949          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91210 | LEASEHOLD IMPROVEMENTS   | 24,250         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 30,751         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES ***** | 36,857         | 11,501                        | 10,814            | 9,200                   | 0                               | 9,200                     | 20-                       |

Decimal values have been truncated.

# **Sheriff Revolving Fund Activity**

## **Department Number 2550**

### **Mission**

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

### **Budget Highlights**

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The Boone County Sheriff's department accepts and processes permit applications. In addition, the Boone County Sheriff has entered into contracts with the City of Ashland and the City of Hallsville Police Departments whereby the police departments accept and process the permit applications and collect the statutory fee. The fees are turned over to the County Treasurer and accounted for in this budget. Contractual payments are then made 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 70 permits issued by the Boone County Sheriff's Department in the upcoming year (total of 170 permits).

# Sheriff Revolving Fund Activity

Dept. No. 2550

## Annual Budget

2550 SHERIFF REVOLVING FND ACTIVITY  
255 SHERIFF REVOLVING FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FRANCHISE TAXES                |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | LICENSES AND PERMITS           |                |                               |                   |                         |                                 |                           |                           |
| 3320  | PERMITS                        | 10,932         | 9,300                         | 10,540            | 10,540                  | 0                               | 10,540                    | 13                        |
|       | SUBTOTAL *****                 | 10,932         | 9,300                         | 10,540            | 10,540                  | 0                               | 10,540                    | 13                        |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 0              | 0                             | 7                 | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 0              | 0                             | 33                | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 40                | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 10,932         | 9,300                         | 10,580            | 10,540                  | 0                               | 10,540                    | 13                        |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23300 | UNIFORMS                       | 519            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 519            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37210 | TRAINING/SCHOOLS               | 0              | 3,000                         | 2,800             | 0                       | 0                               | 0                         | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 0                             | 200               | 0                       | 0                               | 0                         | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 0              | 1,161                         | 1,161             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 4,161                         | 4,161             | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 7,650          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | SUBTOTAL *****                 | 7,650          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 5,439          | 600                           | 600               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 5,439          | 600                           | 600               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 13,609         | 9,761                         | 9,761             | 5,000                   | 0                               | 5,000                     | 48-                       |

Decimal values have been truncated.

# 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 on-going funding for several positions including 1 Sergeant; 11 additional Deputies along with vehicles, equipment and uniforms; 2 additional Office Specialists; and a .75 FTE Booking Officer. The budget also includes on-going funding related to the County's 2002 Salary Plan for Sheriff Personnel, and various law enforcement equipment and vehicles.

The FY 2007 budget includes funding to implement increased supervision by converting 3 Deputy positions to Corporal positions, which represents a new level of supervision to the overall departmental structure.

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

#### Personnel Detail

| Position Title       | 2005                    | 2006                    | 2007                    | 2006-2007 |
|----------------------|-------------------------|-------------------------|-------------------------|-----------|
|                      | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| Sergeant             | 1.00                    | 1.00                    | 1.00                    | -         |
| Enforcement Corporal | -                       | -                       | 3.00                    | 3.00      |
| Deputy Sheriff       | 11.00                   | 11.00                   | 8.00                    | (3.00)    |
| Office Specialist    | 1.00                    | 2.00                    | 2.00                    | -         |
| Records Specialist   | 1.00                    | -                       | -                       | -         |
| Booking Officer      | -                       | 0.75                    | 0.75                    | -         |
| <b>Total FTEs</b>    | <b>14.00</b>            | <b>14.75</b>            | <b>14.75</b>            | <b>-</b>  |
| Overtime             | \$ 48,611               | \$ 69,474               | \$ 69,639               | \$ 165    |
| Holiday              | \$ 19,951               | \$ 24,058               | \$ 25,360               | \$ 1,302  |

# Sheriff Operations

## Law Enforcement Sales Tax

Dept. No. 2901

### Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 673,291        | 776,640                       | 762,375           | 557,045                 | 8,487                           | 813,370                   | 4                         |
| 10110 | OVERTIME                       | 70,882         | 69,474                        | 68,401            | 54,000                  | 0                               | 69,639                    | 0                         |
| 10115 | SHIFT DIFFERENTIAL             | 7,486          | 9,651                         | 7,981             | 9,651                   | 0                               | 9,651                     | 0                         |
| 10120 | HOLIDAY WORKED                 | 16,866         | 24,058                        | 22,353            | 20,906                  | 0                               | 25,360                    | 5                         |
| 10200 | FICA                           | 58,517         | 67,305                        | 65,575            | 49,082                  | 648                             | 70,226                    | 4                         |
| 10300 | HEALTH INSURANCE               | 61,866         | 71,250                        | 71,250            | 71,250                  | 0                               | 71,250                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 3,325          | 4,205                         | 4,226             | 2,304                   | 48                              | 3,585                     | 14-                       |
| 10350 | LIFE INSURANCE                 | 462            | 585                           | 585               | 585                     | 0                               | 585                       | 0                         |
| 10375 | DENTAL INSURANCE               | 4,410          | 4,875                         | 4,875             | 5,340                   | 0                               | 5,340                     | 9                         |
| 10400 | WORKERS COMP                   | 30,411         | 24,741                        | 33,736            | 21,819                  | 390                             | 31,474                    | 27                        |
| 10500 | 401(A) MATCH PLAN              | 5,415          | 8,640                         | 6,550             | 8,775                   | 0                               | 8,775                     | 1                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 1,032          | 1,150                         | 1,208             | 0                       | 0                               | 1,300                     | 13                        |
|       | SUBTOTAL *****                 | 933,966        | 1,062,574                     | 1,049,115         | 800,757                 | 9,573                           | 1,110,555                 | 4                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23050 | OTHER SUPPLIES                 | 832            | 1,200                         | 2,000             | 2,336                   | 0                               | 2,336                     | 94                        |
| 23200 | AMMUNITION                     | 9,983          | 19,698                        | 19,698            | 34,191                  | 0                               | 34,191                    | 73                        |
| 23300 | UNIFORMS                       | 10,237         | 10,847                        | 10,847            | 12,287                  | 0                               | 12,287                    | 13                        |
| 23305 | UNIFORM MAINTENANCE            | 1,354          | 1,800                         | 1,000             | 1,000                   | 0                               | 1,000                     | 44-                       |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 7,307                         | 7,307             | 10,855                  | 0                               | 10,855                    | 48                        |
|       | SUBTOTAL *****                 | 22,408         | 40,852                        | 40,852            | 60,669                  | 0                               | 60,669                    | 48                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 9,263          | 27,795                        | 26,000            | 31,464                  | 0                               | 31,464                    | 13                        |
| 48050 | CELLULAR TELEPHONES            | 3,532          | 5,885                         | 5,885             | 5,880                   | 0                               | 5,880                     | 0                         |
|       | SUBTOTAL *****                 | 12,795         | 33,680                        | 31,885            | 37,344                  | 0                               | 37,344                    | 10                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 2,313          | 21,629                        | 16,170            | 21,015                  | 0                               | 21,015                    | 2-                        |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 961            | 1,000                         | 1,500             | 6,000                   | 0                               | 6,000                     | 500                       |
| 60250 | EQUIPMENT INSTALLATION CHARGES | 17,529         | 19,920                        | 19,920            | 3,390                   | 7,910                           | 11,300                    | 43-                       |
|       | SUBTOTAL *****                 | 20,805         | 42,549                        | 37,590            | 30,405                  | 7,910                           | 38,315                    | 9-                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 0              | 600                           | 713               | 800                     | 0                               | 800                       | 33                        |
|       | SUBTOTAL *****                 | 0              | 600                           | 713               | 800                     | 0                               | 800                       | 33                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 86910 | PY ENCUMBRANCES NOT USED       | 7,662-         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 7,662-         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 71,370         | 128,990                       | 128,990           | 0                       | 117,485                         | 117,485                   | 8-                        |
| 91301 | COMPUTER HARDWARE              | 198,898        | 5,109                         | 7,593             | 0                       | 41,364                          | 41,364                    | 709                       |
| 91302 | COMPUTER SOFTWARE              | 0              | 0                             | 0                 | 0                       | 507                             | 507                       | 0                         |
| 92300 | REPLCMENT MACH & EQUIP         | 13,664         | 23,264                        | 18,491            | 0                       | 37,100                          | 37,100                    | 59                        |
| 92301 | REPLC COMPUTER HDWR            | 0              | 0                             | 853               | 0                       | 0                               | 0                         | 0                         |
| 92400 | REPLCMENT AUTO/TRUCKS          | 297,374        | 312,405                       | 312,405           | 0                       | 154,000                         | 154,000                   | 50-                       |
|       | SUBTOTAL *****                 | 581,307        | 469,768                       | 468,332           | 0                       | 350,456                         | 350,456                   | 25-                       |
|       | TOTAL EXPENDITURES *****       | 1,563,621      | 1,650,023                     | 1,628,487         | 929,975                 | 367,939                         | 1,598,139                 | 3-                        |

Decimal values have been truncated.

# Corrections

## Law Enforcement Sales Tax

### Department Number 2902

#### Mission

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

#### Budget Highlights

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This budget provides funding for Corrections operations, supplementing the primary operating appropriations accounted for in the General Fund (department number 1255). This budget includes on-going funding for several positions including 5 additional Corrections Officers 1 additional Corrections Lieutenant. The budget also includes on-going funding related to the County's 2002 Salary Plan for all Corrections Personnel. Funding provided through this budget allows the County to operate an inmate transport and intake service to local police departments, thereby relieving them of the need to transport individuals to the Jail for booking.

The FY 2007 budget includes funding to implement increased supervision by converting 5 Corrections Officer positions to Corporal positions, which represents a new level of supervision to the overall departmental structure.

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

#### Personnel Detail

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| Position Title         | 2005                    | 2006                    | 2007                    | 2006-2007 |
|------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                        | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change    |
| Corrections Lieutenant | 1.00                    | 1.00                    | 1.00                    | -         |
| Corrections Corporal   | -                       | -                       | 5.00                    | 5.00      |
| Corrections Officer    | 5.00                    | 5.00                    | -                       | (5.00)    |
| <b>Total FTEs</b>      | <b>6.00</b>             | <b>6.00</b>             | <b>6.00</b>             | <b>-</b>  |
| Overtime               | \$ 38,948               | \$ 45,914               | \$ 49,201               | \$ 3,287  |
| Holiday                | \$ 11,188               | \$ 11,354               | \$ 11,811               | \$ 457    |

# Corrections

## Law Enforcement Sales Tax

Dept. No. 2902

### Annual Budget

2902 CORRECTIONS- LE SALES TAX  
290 LAW ENFORCEMENT SERVICES FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 414,413        | 443,991                       | 428,902           | 224,291                 | 12,170                          | 470,421                   | 5                         |
| 10110 | OVERTIME                       | 45,857         | 45,914                        | 54,472            | 24,855                  | 0                               | 49,201                    | 7                         |
| 10115 | SHIFT DIFFERENTIAL             | 2,648          | 3,615                         | 2,172             | 3,616                   | 0                               | 3,616                     | 0                         |
| 10120 | HOLIDAY WORKED                 | 12,512         | 11,354                        | 11,093            | 5,946                   | 0                               | 11,811                    | 4                         |
| 10200 | FICA                           | 35,784         | 38,622                        | 37,629            | 19,791                  | 930                             | 40,930                    | 5                         |
| 10300 | HEALTH INSURANCE               | 26,514         | 28,500                        | 28,500            | 28,500                  | 0                               | 28,500                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,963          | 2,384                         | 2,405             | 929                     | 70                              | 2,214                     | 7-                        |
| 10350 | LIFE INSURANCE                 | 189            | 234                           | 234               | 234                     | 0                               | 234                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,890          | 1,950                         | 1,950             | 2,136                   | 0                               | 2,136                     | 9                         |
| 10400 | WORKERS COMP                   | 20,540         | 11,031                        | 20,179            | 11,503                  | 555                             | 21,480                    | 94                        |
| 10500 | 401(A) MATCH PLAN              | 2,120          | 3,510                         | 2,455             | 3,510                   | 0                               | 3,510                     | 0                         |
| 10600 | UNEMPLOYMENT BENEFITS          | 5,500          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 569,932        | 591,105                       | 589,991           | 325,311                 | 13,725                          | 634,053                   | 7                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23300 | UNIFORMS                       | 4,621          | 5,652                         | 5,652             | 5,652                   | 0                               | 5,652                     | 0                         |
|       | SUBTOTAL *****                 | 4,621          | 5,652                         | 5,652             | 5,652                   | 0                               | 5,652                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60250 | EQUIPMENT INSTALLATION CHARGES | 2,964          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,964          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 18,280         | 19,198                        | 19,198            | 22,658                  | 0                               | 22,658                    | 18                        |
|       | SUBTOTAL *****                 | 18,280         | 19,198                        | 19,198            | 22,658                  | 0                               | 22,658                    | 18                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 85620 | OTHER MEDICAL                  | 7,193          | 7,200                         | 7,200             | 7,200                   | 0                               | 7,200                     | 0                         |
|       | SUBTOTAL *****                 | 7,193          | 7,200                         | 7,200             | 7,200                   | 0                               | 7,200                     | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT          | 0              | 13,375                        | 13,375            | 0                       | 0                               | 0                         | 0                         |
| 92400 | REPLCMENT AUTO/TRUCKS          | 6,515          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 6,515          | 13,375                        | 13,375            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 609,508        | 636,530                       | 635,416           | 360,821                 | 13,725                          | 669,563                   | 5                         |

Decimal values have been truncated.

# Contract Inmate Housing Law Enforcement Sales Tax

## Department Number 2906

### Mission

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

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

### Budget Highlights

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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

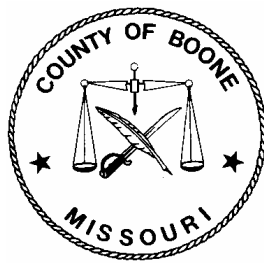
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2906 CONTRACT INMATE HOUSING-LE TAX  
290 LAW ENFORCEMENT SERVICES FUND

| ACCT  | DESCRIPTION                              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 71100 | CONTRACTUAL SERVICES<br>OUTSIDE SERVICES | 41,752         | 180,000                       | 15,000            | 180,000                 | 0                               | 180,000                   | 0                         |
|       | SUBTOTAL *****                           | 41,752         | 180,000                       | 15,000            | 180,000                 | 0                               | 180,000                   | 0                         |
|       | TOTAL EXPENDITURES *****                 | 41,752         | 180,000                       | 15,000            | 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**

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

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

# Prosecuting Attorney Summary

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

## Budget Summary

| Fund         | Dept | Department Name          | 2005                | 2006                | 2007                            | 2007   | 2007                         | 2007                |
|--------------|------|--------------------------|---------------------|---------------------|---------------------------------|--|------------------------------|---------------------|
|              |      |                          | Actual              | Projected           | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total               |
| 100          | 1261 | Prosecuting Attorney     | \$ 1,453,157        | \$ 1,533,035        | \$ 1,362,762                    | \$ 216,042                                   | \$ 13,800                    | \$ 1,592,604        |
| 100          | 1262 | Victim Witness           | 147,238             | 157,953             | 139,286                         | 23,925                                       | -                            | 163,211             |
| 100          | 1263 | IV-D Child Support       | 404,838             | 486,488             | 409,148                         | 104,633                                      | -                            | 513,781             |
| 100          | 1264 | PA Retirement            | 7,752               | 7,752               | -                               | 7,752  | -                            | 7,752               |
| 260          | 2600 | PA Training              | 6,254               | 6,038               | -                               | 7,210  | -                            | 7,210               |
| 261          | 2610 | PA Tax Collection        | 24,275              | 42,581              | 23,414                          | 1,603  | -                            | 25,017              |
| 262          | 2620 | PA Contingency           | 19,998              | 19,945              | -                               | 20,000                                       | -                            | 20,000              |
| 263          | 2630 | PA Bad Check Collections | 113,681             | 101,809             | 119,515                         | 8,430  | -                            | 127,945             |
| 264          | 2640 | PA Forfeiture Money      | 1,620               | 1,754               | -                               | 15,150                                       | -                            | 15,150              |
| 290          | 2903 | PA-Law Enf Sales Tax     | 153,695             | 220,124             | 280,376                         | 4,562  | 2,000                        | 286,938             |
| <b>Total</b> |      |                          | <u>\$ 2,332,508</u> | <u>\$ 2,577,479</u> | <u>\$ 2,334,501</u>             | <u>\$ 409,307</u>                            | <u>\$ 15,800</u>             | <u>\$ 2,759,608</u> |

## Personnel Summary

| Fund              | Dept | Department Name          | 2005                    | 2006                    | 2007                    |
|-------------------|------|--------------------------|-------------------------|-------------------------|-------------------------|
|                   |      |                          | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 100               | 1261 | Prosecuting Attorney     | 22.32                   | 22.32                   | 22.32                   |
| 100               | 1262 | Victim Witness           | 3.00                    | 3.00                    | 2.75                    |
| 100               | 1263 | IV-D Child Support       | 8.00                    | 9.00                    | 9.00                    |
| 100               | 1264 | PA Retirement            | -                       | -                       | -                       |
| 260               | 2600 | PA Training              | -                       | -                       | -                       |
| 261               | 2610 | PA Tax Collection        | 0.62                    | 1.12                    | 0.62                    |
| 262               | 2620 | PA Contingency           | -                       | -                       | -                       |
| 263               | 2630 | PA Bad Check Collections | 2.18                    | 1.68                    | 2.18                    |
| 264               | 2640 | PA Forfeiture Money      | -                       | -                       | -                       |
| 290               | 2903 | PA-Law Enf Sales Tax     | 3.00                    | 5.00                    | 5.00                    |
| <b>Total FTEs</b> |      |                          | <u>39.12</u>            | <u>42.12</u>            | <u>41.87</u>            |

# Prosecuting Attorney

## Department Number 1261

### Mission

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

### Budget Highlights

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The budget includes appropriations for a replacement vehicle. Otherwise, there are no significant changes to this budget. The Prosecuting Attorney's information system will be replaced and significantly upgraded in the coming year, with funding provided from the Law Enforcement Services Fund, a special revenue fund receiving revenues from a one-eighth-cent sales tax, which are used for law enforcement purposes. Refer to department number 2905.

### Goals and Objectives

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#### Budget Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.
- Purchase and implement the statewide Prosecutor Case Management System (Karpel Computer Systems) and achieve integration with the courts and local law enforcement.
- Address the problem of storing and microfilming criminal case files.

#### Progress on Prior Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.  
**Response:** Ongoing.
- Purchase and implement a new prosecutor case management system and integration with the courts and local law enforcement.  
**Response:** Implementing a new case management system that will integrate with the courts and local law enforcement has been a goal for over five years. Work with the Missouri Office of Prosecution Service to review prosecutor case management systems has been underway since 2004. On August 11, 2006, Karpel Computer Systems was awarded the State contract for a statewide prosecutor case management system. It is now available for purchase and implementation.

## Prosecuting Attorney

Dept. No. 1261

- Address the problem of storing and microfilming criminal case files.

**Response:** This is an ongoing goal. The Prosecutor's Office continues involvement with a committee working on a county-wide solution for storage. This year, the Circuit Clerk's Office and Juvenile Office moved all of their files out of the Johnson Building, thereby freeing up more space for the Prosecuting Attorney's disposed cases. Destruction of old misdemeanor files that are over ten years old, and traffic cases that are over two years old continues, which temporarily frees up space for storing more disposed files, however, files are currently still stored in several different locations. The goal ultimately is to have all disposed files together to enhance efficiency of retrieval.

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

**Response:** Space shortage in the Prosecuting Attorney's office has been an ongoing problem, but passage of the Courthouse expansion project will resolve this issue.

## Performance Measures

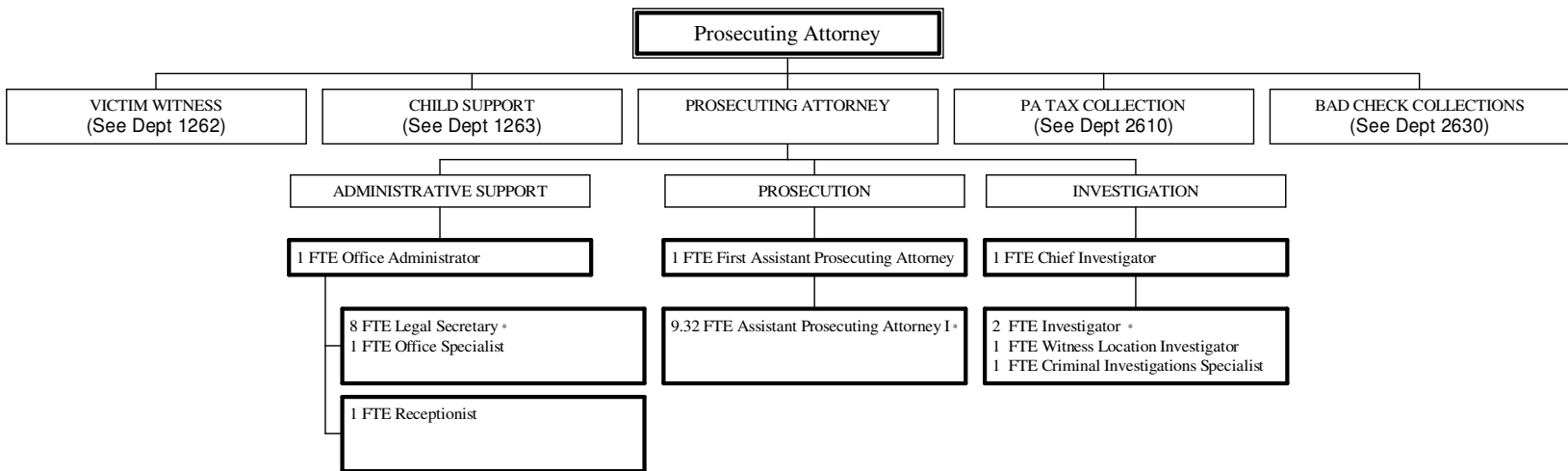
| Performance Measure           | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|-------------------------------|----------------|-------------------|-------------------|
| Number of Felonies Filed      | 1,798          | 1,630             | 1,700             |
| Number of Misdemeanors Filed  | 4,403          | 4,601             | 4,700             |
| Number of Traffic Cases Filed | 5,161          | 4,432             | 4,500             |
| Total Number of Cases Filed   | 11,362         | 10,663            | 10,900            |

## Personnel Detail

| Position Title                       | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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 <sup>a</sup>               | 7.32 <sup>a</sup>               | 7.32 <sup>a</sup>               | -                   |
| Chief Investigator                   | 1.00                            | 1.00                            | 1.00                            | -                   |
| Investigator                         | 1.00                            | 1.00                            | 1.00                            | -                   |
| Office Administrator                 | 1.00                            | 1.00                            | 1.00                            | -                   |
| Witness Location Investigator        | 1.00                            | 1.00                            | 1.00                            | -                   |
| Legal Secretary                      | 6.00                            | 6.00                            | 6.00                            | -                   |
| Criminal Investigations Specialist   | 1.00                            | 1.00                            | 1.00                            | -                   |
| Office Specialist                    | 1.00                            | 1.00                            | 1.00                            | -                   |
| Receptionist                         | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>                    | <b>22.32</b>                    | <b>22.32</b>                    | <b>22.32</b>                    | <b>-</b>            |
| Overtime                             | \$ 18,700                       | \$ 20,750                       | \$ 22,000                       | \$ 1,250            |

<sup>a</sup> Assistant Prosecuting Attorney I .68 FTE in Dept. No. 2630

**Organizational Chart**



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

# Prosecuting Attorney

Dept. No. 1261

## Annual Budget

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3411  | INTERGOVERNMENTAL REVENUE<br>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   | 30             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3528  | REIMB PERSONNEL/PROJECTS                             | 27,042         | 26,608                        | 28,934            | 28,900                  | 0                               | 28,900                    | 8                         |
| 3560  | COLLECTION FEES                                      | 25,001         | 25,000                        | 18,519            | 25,000                  | 0                               | 25,000                    | 0                         |
| 3574  | P.A. FEES  | 166,954        | 130,000                       | 149,677           | 152,860                 | 0                               | 152,860                   | 17                        |
|       | SUBTOTAL *****                                       | 219,028        | 181,608                       | 197,130           | 206,760                 | 0                               | 206,760                   | 13                        |
|       | MISCELLANEOUS  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                                       | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****                                 | 286,753        | 249,333                       | 264,855           | 274,485                 | 0                               | 274,485                   | 10                        |
|       | PERSONAL SERVICES                                    |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                                     | 1,008,927      | 1,083,473                     | 1,061,768         | 1,111,512               | 0                               | 1,111,512                 | 2                         |
| 10110 | OVERTIME   | 19,391         | 20,750                        | 21,782            | 22,000                  | 0                               | 22,000                    | 6                         |
| 10120 | HOLIDAY WORKED                                       | 471            | 400                           | 400               | 400                     | 0                               | 400                       | 0                         |
| 10200 | FICA   | 75,318         | 84,503                        | 79,420            | 86,744                  | 0                               | 86,744                    | 2                         |
| 10300 | HEALTH INSURANCE                                     | 98,632         | 106,020                       | 106,020           | 106,020                 | 0                               | 106,020                   | 0                         |
| 10325 | DISABILITY INSURANCE                                 | 4,667          | 5,356                         | 5,528             | 4,074                   | 0                               | 4,074                     | 23-                       |
| 10350 | LIFE INSURANCE                                       | 803            | 870                           | 870               | 870                     | 0                               | 870                       | 0                         |
| 10375 | DENTAL INSURANCE                                     | 7,030          | 7,254                         | 7,254             | 7,945                   | 0                               | 7,945                     | 9                         |
| 10400 | WORKERS COMP   | 7,261          | 7,352                         | 7,352             | 7,598                   | 0                               | 7,598                     | 3                         |
| 10500 | 401 (A) MATCH PLAN                                   | 10,275         | 13,057                        | 9,813             | 13,057                  | 0                               | 13,057                    | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION                        | 5,415          | 5,736                         | 3,613             | 0                       | 0                               | 2,542                     | 55-                       |
|       | SUBTOTAL *****                                       | 1,238,192      | 1,334,771                     | 1,303,820         | 1,360,220               | 0                               | 1,362,762                 | 2                         |
|       | MATERIALS & SUPPLIES                                 |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS                           | 15,676         | 17,190                        | 17,500            | 17,670                  | 0                               | 17,670                    | 2                         |
| 23000 | OFFICE SUPPLIES                                      | 11,299         | 10,900                        | 10,900            | 14,312                  | 0                               | 14,312                    | 31                        |
| 23001 | PRINTING   | 1,990          | 3,055                         | 3,055             | 3,800                   | 0                               | 3,800                     | 24                        |
| 23050 | OTHER SUPPLIES                                       | 156            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                              | 889            | 250                           | 604               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                                       | 30,012         | 31,645                        | 32,309            | 36,282                  | 0                               | 36,282                    | 14                        |
|       | DUES TRAVEL & TRAINING                               |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES   | 4,010          | 4,085                         | 4,085             | 3,735                   | 0                               | 3,735                     | 8-                        |
| 37200 | SEMINARS/CONFEREN/MEETING                            | 1,650          | 3,690                         | 2,690             | 3,690                   | 0                               | 3,690                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)                       | 1,034          | 2,120                         | 2,120             | 2,280                   | 0                               | 2,280                     | 7                         |
| 37230 | MEALS & LODGING-TRAINING                             | 2,419          | 2,048                         | 3,355             | 2,322                   | 0                               | 2,322                     | 13                        |
|       | SUBTOTAL *****                                       | 9,114          | 11,943                        | 12,250            | 12,027                  | 0                               | 12,027                    | 0                         |
|       | UTILITIES  |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES   | 10,877         | 13,625                        | 13,625            | 13,625                  | 0                               | 13,625                    | 0                         |
| 48050 | CELLULAR TELEPHONES                                  | 1,288          | 1,560                         | 1,280             | 1,560                   | 0                               | 1,560                     | 0                         |
|       | SUBTOTAL *****                                       | 12,166         | 15,185                        | 14,905            | 15,185                  | 0                               | 15,185                    | 0                         |
|       | VEHICLE EXPENSE                                      |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE                                   | 4,520          | 4,080                         | 5,039             | 5,760                   | 0                               | 5,760                     | 41                        |
| 59030 | MOTOR VEHICLE LICENSE FEE                            | 147            | 90                            | 75                | 90                      | 0                               | 90                        | 0                         |
| 59100 | VEHICLE REPAIRS                                      | 520            | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 59105 | TIRES  | 15             | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |
| 59200 | LOCAL MILEAGE  | 869            | 750                           | 1,234             | 750                     | 0                               | 750                       | 0                         |
| 59201 | SPECIAL MILEAGE                                      | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                                       | 6,073          | 6,670                         | 8,098             | 8,350                   | 0                               | 8,350                     | 25                        |
|       | EQUIP & BLDG MAINTENANCE                             |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT                               | 3,848          | 4,699                         | 3,902             | 3,453                   | 0                               | 3,453                     | 26-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE                            | 117            | 200                           | 75                | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                                       | 3,966          | 4,899                         | 3,977             | 3,653                   | 0                               | 3,653                     | 25-                       |
|       | CONTRACTUAL SERVICES                                 |                |                               |                   |                         |                                 |                           |                           |
| 71000 | INSURANCE AND BONDS                                  | 84             | 0                             | 0                 | 225                     | 0                               | 225                       | 0                         |
| 71100 | OUTSIDE SERVICES                                     | 80             | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 71500 | BUILDING USE/RENT CHARGE                             | 132,338        | 139,760                       | 139,760           | 140,953                 | 0                               | 139,020                   | 0                         |
| 71600 | EQUIP LEASES & METER CHRG                            | 356            | 360                           | 318               | 300                     | 0                               | 300                       | 16-                       |
|       | SUBTOTAL *****                                       | 132,859        | 141,120                       | 141,078           | 142,478                 | 0                               | 140,545                   | 0                         |

# Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES    | 0              | 2,650                         | 1,773             | 0                       | 0                               | 0                         | 0                         |
| 91300 | MACHINERY & EQUIPMENT     | 349            | 0                             | 0                 | 0                       | 600                             | 600                       | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP    | 0              | 11,436                        | 12,280            | 0                       | 0                               | 0                         | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES | 1,822          | 2,512                         | 2,545             | 0                       | 0                               | 0                         | 0                         |
| 92400 | REPLCMENT AUTO/TRUCKS     | 18,600         | 0                             | 0                 | 0                       | 13,200                          | 13,200                    | 0                         |
|       | SUBTOTAL *****            | 20,772         | 16,598                        | 16,598            | 0                       | 13,800                          | 13,800                    | 16-                       |
|       | TOTAL EXPENDITURES *****  | 1,453,157      | 1,562,831                     | 1,533,035         | 1,578,195               | 13,800                          | 1,592,604                 | 1                         |

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# Victim Witness

## Department Number 1262

### Mission

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The Victim/Witness Department of the Prosecuting Attorney's Office is responsible for initially contacting and maintaining a communication link with victims and witnesses. Primary responsibilities include contacting victims and their families, notifying witnesses and victims of all scheduled court appearances of the defendant and/or any continuance of their case, answering all questions regarding the case, securing restitution, and informing victims and witnesses about the judicial process, how it works, and what their role in it will be.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.  
**Response:** 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, 2006 the Victim Response Team handled 614 property related crimes and 808 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 (CVCVF). In the current fiscal year, as of April 30, 2006, \$181,707 as paid to victims, and \$32,557 was received in restitution for CVCVF. Boone County ranks first in restitution collection for the CVCR in the State of Missouri to date this year.
- 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, Salvation Army,

## Victim Witness

**Dept. No. 1262**

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. Written resources are utilized when appropriate, and a survey is sent to each victim to help evaluate provided services.

### Performance Measures

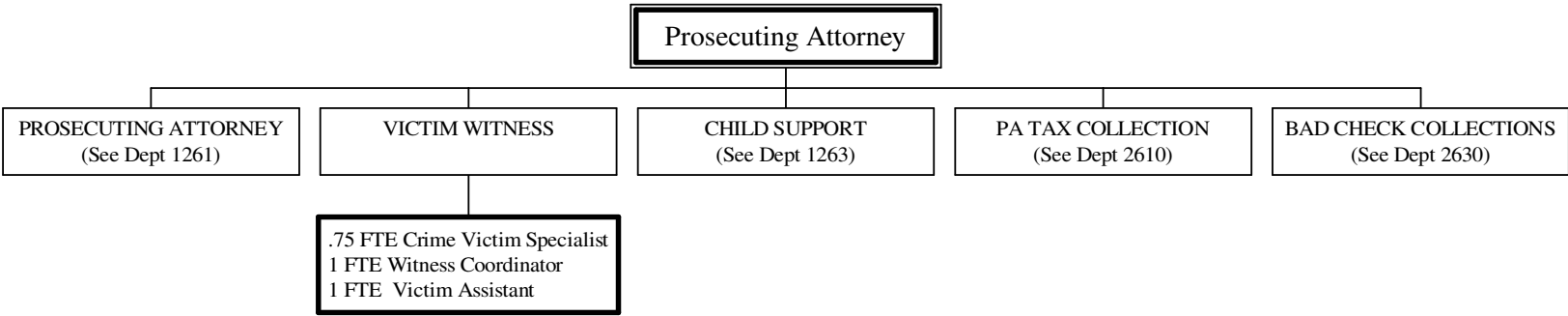
| Performance Measure                          | 2005   | 2006      | 2007      |
|--|--------|-----------|-----------|
|  | Actual | Estimated | Projected |
| Child Physical Abuse                         | 7      | 5         | 10        |
| Child Sexual Abuse                           | 52     | 67        | 60        |
| DUI/DWI Crashes                              | 9      | 12        | 10        |
| Domestic Violence                            | 1,205  | 1,385     | 1,300     |
| Adult Sexual Assault                         | 68     | 75        | 75        |
| Survivors of Homicide                        | 26     | 35        | 25        |
| Robbery                                      | 48     | 42        | 48        |
| Burglary                                     | 92     | 145       | 125       |
| Assault                                      | 476    | 516       | 515       |
| Victims of Property Related Crimes           | 919    | 795       | 850       |
| Total Victims Served by Victim Response Team | 2,902  | 3,077     | 3,018     |

### Personnel Detail

| Position Title                         | 2005                    | 2006                    | 2007                    | 2006-2007   |
|--|-------------------------|-------------------------|-------------------------|-------------|
|  | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent | Change      |
| Crime Victim Specialist (Grant Funded) | 1.00 <sup>a</sup>       | 1.00 <sup>a</sup>       | 0.75 <sup>a</sup>       | 0.25        |
| Victim Assistant                       | 1.00                    | 1.00                    | 1.00                    | -           |
| Witness Coordinator                    | 1.00                    | 1.00                    | 1.00                    | -           |
| <b>Total FTEs</b>                      | <b>3.00</b>             | <b>3.00</b>             | <b>2.75</b>             | <b>0.25</b> |
| Overtime                               | \$0                     | \$300                   | \$300                   | -           |

<sup>a</sup> 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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3411  | FEDERAL GRANT REIMBURSE        | 51,882         | 52,695                        | 52,696            | 40,775                  | 0                               | 40,775                    | 22-                       |
|       | SUBTOTAL *****                 | 51,882         | 52,695                        | 52,696            | 40,775                  | 0                               | 40,775                    | 22-                       |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 51,882         | 52,695                        | 52,696            | 40,775                  | 0                               | 40,775                    | 22-                       |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 100,011        | 109,588                       | 110,047           | 111,062                 | 0                               | 111,062                   | 1                         |
| 10110 | OVERTIME                       | 143            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 10120 | HOLIDAY WORKED                 | 130            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 7,345          | 8,406                         | 7,986             | 8,519                   | 0                               | 8,519                     | 1                         |
| 10300 | HEALTH INSURANCE               | 13,257         | 14,277                        | 13,090            | 14,250                  | 0                               | 14,250                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 465            | 532                           | 485               | 401                     | 0                               | 401                       | 24-                       |
| 10350 | LIFE INSURANCE                 | 108            | 117                           | 107               | 117                     | 0                               | 117                       | 0                         |
| 10375 | DENTAL INSURANCE               | 945            | 977                           | 896               | 1,068                   | 0                               | 1,068                     | 9                         |
| 10400 | WORKERS COMP                   | 535            | 503                           | 503               | 575                     | 0                               | 575                       | 14                        |
| 10500 | 401 (A) MATCH PLAN             | 1,300          | 1,755                         | 1,275             | 1,755                   | 0                               | 1,755                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 978            | 1,188                         | 871               | 0                       | 0                               | 1,239                     | 4                         |
|       | SUBTOTAL *****                 | 125,220        | 137,643                       | 135,560           | 138,047                 | 0                               | 139,286                   | 1                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 230            | 424                           | 389               | 389                     | 0                               | 389                       | 8-                        |
| 23000 | OFFICE SUPPLIES                | 928            | 1,100                         | 1,100             | 1,700                   | 0                               | 1,700                     | 54                        |
| 23001 | PRINTING                       | 2,175          | 710                           | 1,970             | 1,370                   | 0                               | 1,370                     | 92                        |
| 23050 | OTHER SUPPLIES                 | 0              | 0                             | 100               | 250                     | 0                               | 250                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 0                             | 100               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 3,335          | 2,234                         | 3,659             | 3,909                   | 0                               | 3,909                     | 74                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 275            | 275                           | 275               | 275                     | 0                               | 275                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 860            | 380                           | 380               | 780                     | 0                               | 780                       | 105                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 482            | 162                           | 162               | 979                     | 0                               | 979                       | 504                       |
| 37230 | MEALS & LODGING-TRAINING       | 1,213          | 1,379                         | 800               | 2,115                   | 0                               | 2,115                     | 53                        |
|       | SUBTOTAL *****                 | 2,831          | 2,196                         | 1,617             | 4,149                   | 0                               | 4,149                     | 88                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 1,725          | 1,775                         | 1,775             | 1,775                   | 0                               | 1,775                     | 0                         |
|       | SUBTOTAL *****                 | 1,725          | 1,775                         | 1,775             | 1,775                   | 0                               | 1,775                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 55             | 72                            | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 55             | 72                            | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71600 | EQUIP LEASES & METER CHRG      | 192            | 192                           | 192               | 192                     | 0                               | 192                       | 0                         |
|       | SUBTOTAL *****                 | 192            | 192                           | 192               | 192                     | 0                               | 192                       | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84010 | RECEPTION/MEETINGS             | 101            | 150                           | 118               | 150                     | 0                               | 150                       | 0                         |
| 84600 | COURT COSTS                    | 2,253          | 1,900                         | 1,900             | 1,900                   | 0                               | 1,900                     | 0                         |
| 84700 | WITNESS EXPENSES               | 8,191          | 10,000                        | 8,282             | 7,000                   | 0                               | 7,000                     | 30-                       |
| 84800 | TRANSCRIPTS-CRIMINAL           | 3,332          | 5,965                         | 4,850             | 4,850                   | 0                               | 4,850                     | 18-                       |
|       | SUBTOTAL *****                 | 13,878         | 18,015                        | 15,150            | 13,900                  | 0                               | 13,900                    | 22-                       |
|       | TOTAL EXPENDITURES *****       | 147,238        | 162,127                       | 157,953           | 161,972                 | 0                               | 163,211                   | 0                         |

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

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

There are no significant changes to the budget.

### Goals and Objectives

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#### Budget Year Objectives

- Increase effectiveness in enforcing court orders.

#### Progress on Prior Year Objectives

- Provide better communication for clients.  
**Response:** Custodial parents, non-custodial parents, or attorneys can call 1-866-313-9960 with questions regarding an enforcement case. This number connects them with a state-wide call center that has been established in Jefferson City which will handle routine questions regarding enforcement cases.
- Increase effectiveness in enforcing court orders.  
**Response:** Training continues on new procedures as they are established by Family Support Division-Child Support Enforcement, as well as all other training provided by the State. One of the most sweeping changes of 2006 in child support regarding enforcement case work is handling of the following different enforcement areas by specialists: Locate Enforcement, Case Management, Financial, and Interstate.

# Child Support Enforcement

Dept. No. 1263

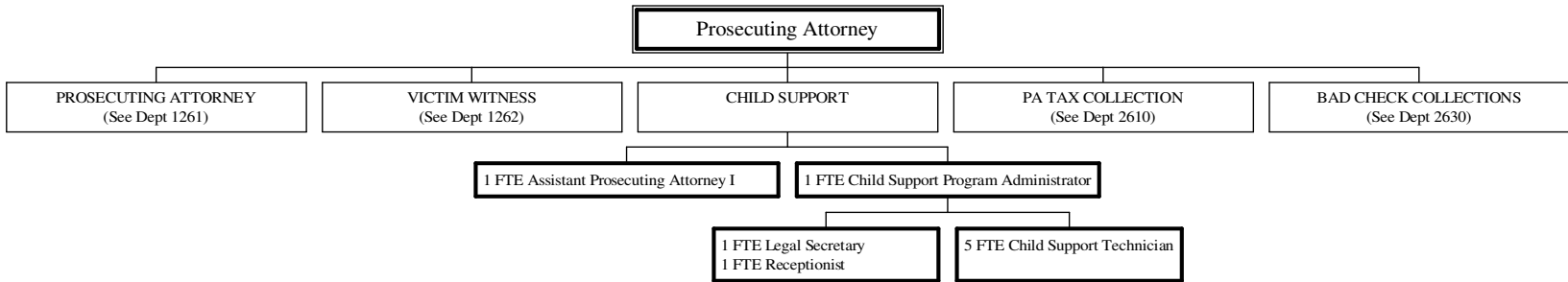
## Performance Measures

| Performance Measure                           | 2005   | 2006      | 2007      |
|---|--------|-----------|-----------|
|   | Actual | Estimated | Projected |
| Number of Criminal Non Support Cases Filed    | 10     | 38        | 30        |
| Number of Criminal Non Support Cases Disposed | 18     | 20        | 15        |
| Number of Referrals                           | 356    | 494       | 600       |
| Number of Judgments Entered                   | 127    | 136       | 140       |

## Personnel Detail

| Position Title                      | 2005                    | 2006                    | 2007                    | 2006-2007  |
|-------------------------------------|-------------------------|-------------------------|-------------------------|------------|
|                                     | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>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                    | 5.00                    | 5.00                    | -          |
| Legal Secretary                     | 1.00                    | 1.00                    | 1.00                    | -          |
| Receptionist                        | 1.00                    | 1.00                    | 1.00                    | -          |
| <b>Total FTEs</b>                   | <b>8.00</b>             | <b>9.00</b>             | <b>9.00</b>             | <b>-</b>   |
| Overtime                            | \$ 1,450                | \$ 6,100                | \$ 4,200                | \$ (1,900) |

**Organizational Chart**



# Child Support Enforcement

Dept. No. 1263

## Annual Budget

1263 IV-D

100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3465  | FED-STATE REIMB EXPENSES       | 403,598        | 521,269                       | 521,269           | 583,041                 | 0                               | 583,041                   | 11                        |
|       | SUBTOTAL *****                 | 403,598        | 521,269                       | 521,269           | 583,041                 | 0                               | 583,041                   | 11                        |
|       | TOTAL REVENUES *****           | 403,598        | 521,269                       | 521,269           | 583,041                 | 0                               | 583,041                   | 11                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 257,797        | 313,116                       | 303,616           | 325,304                 | 0                               | 325,304                   | 3                         |
| 10110 | OVERTIME                       | 469            | 6,100                         | 4,200             | 4,200                   | 0                               | 4,200                     | 31-                       |
| 10120 | HOLIDAY WORKED                 | 217            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 17,993         | 24,145                        | 21,452            | 25,207                  | 0                               | 25,207                    | 4                         |
| 10300 | HEALTH INSURANCE               | 35,352         | 42,750                        | 42,750            | 42,750                  | 0                               | 42,750                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,149          | 1,530                         | 1,557             | 1,179                   | 0                               | 1,179                     | 22-                       |
| 10350 | LIFE INSURANCE                 | 282            | 351                           | 351               | 351                     | 0                               | 351                       | 0                         |
| 10375 | DENTAL INSURANCE               | 2,520          | 2,925                         | 2,925             | 3,204                   | 0                               | 3,204                     | 9                         |
| 10400 | WORKERS COMP                   | 1,400          | 1,621                         | 1,621             | 1,688                   | 0                               | 1,688                     | 4                         |
| 10500 | 401 (A) MATCH PLAN             | 2,040          | 5,330                         | 1,913             | 5,265                   | 0                               | 5,265                     | 1-                        |
|       | SUBTOTAL *****                 | 319,222        | 397,868                       | 380,385           | 409,148                 | 0                               | 409,148                   | 2                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 539            | 839                           | 839               | 839                     | 0                               | 839                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 2,995          | 2,950                         | 2,950             | 2,950                   | 0                               | 2,950                     | 0                         |
| 23001 | PRINTING                       | 101            | 730                           | 730               | 1,079                   | 0                               | 1,079                     | 47                        |
| 23850 | MINOR EQUIPMENT & TOOLS        | 308            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 3,944          | 5,019                         | 5,019             | 5,368                   | 0                               | 5,368                     | 6                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 490            | 595                           | 595               | 700                     | 0                               | 700                       | 17                        |
| 37200 | SEMINARS/CONFEREN/MEETING      | 2,065          | 3,212                         | 3,212             | 3,120                   | 0                               | 3,120                     | 2-                        |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,728          | 2,299                         | 1,899             | 3,662                   | 0                               | 3,662                     | 59                        |
| 37230 | MEALS & LODGING-TRAINING       | 5,061          | 4,368                         | 5,568             | 6,596                   | 0                               | 6,596                     | 51                        |
|       | SUBTOTAL *****                 | 9,344          | 10,474                        | 11,274            | 14,078                  | 0                               | 14,078                    | 34                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 3,568          | 3,888                         | 3,888             | 4,517                   | 0                               | 4,517                     | 16                        |
| 48002 | DATA COMMUNICATIONS            | 0              | 8,204                         | 6,578             | 7,200                   | 0                               | 7,200                     | 12-                       |
| 48100 | NATURAL GAS                    | 2,173          | 2,970                         | 2,970             | 3,000                   | 0                               | 3,000                     | 1                         |
| 48200 | ELECTRICITY                    | 3,663          | 3,400                         | 3,400             | 3,830                   | 0                               | 3,830                     | 12                        |
| 48300 | WATER                          | 163            | 180                           | 180               | 206                     | 0                               | 206                       | 14                        |
| 48400 | SOLID WASTE                    | 168            | 168                           | 168               | 168                     | 0                               | 168                       | 0                         |
| 48600 | SEWER USE                      | 178            | 180                           | 180               | 202                     | 0                               | 202                       | 12                        |
|       | SUBTOTAL *****                 | 9,915          | 18,990                        | 17,364            | 19,123                  | 0                               | 19,123                    | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 240            | 415                           | 415               | 453                     | 0                               | 453                       | 9                         |
|       | SUBTOTAL *****                 | 240            | 415                           | 415               | 453                     | 0                               | 453                       | 9                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 0              | 1,096                         | 1,096             | 1,226                   | 0                               | 1,226                     | 11                        |
| 71000 | INSURANCE AND BONDS            | 0              | 150                           | 150               | 170                     | 0                               | 170                       | 13                        |
| 71100 | OUTSIDE SERVICES               | 9,804          | 7,218                         | 9,718             | 9,718                   | 0                               | 9,718                     | 34                        |
| 71500 | BUILDING USE/RENT CHARGE       | 47,897         | 51,257                        | 51,257            | 51,257                  | 0                               | 51,257                    | 0                         |
| 71600 | EQUIP LEASES & METER CHRG      | 2,749          | 3,405                         | 3,405             | 3,240                   | 0                               | 3,240                     | 4-                        |
|       | SUBTOTAL *****                 | 60,450         | 63,126                        | 65,626            | 65,611                  | 0                               | 65,611                    | 3                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT               | 166            | 850                           | 313               | 0                       | 0                               | 0                         | 0                         |
| 91100 | FURNITURE AND FIXTURES         | 1,554          | 3,696                         | 3,569             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE              | 0              | 625                           | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92100 | REPLCMENT FURN & FIXTURES      | 0              | 2,855                         | 2,523             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,721          | 8,026                         | 6,405             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 404,838        | 503,918                       | 486,488           | 513,781                 | 0                               | 513,781                   | 1                         |

Decimal values have been truncated.



# Prosecuting Attorney Retirement

Dept. No. 1264

## Mission

The Prosecuting Attorney's Retirement Fund is a statutory retirement fund provided for prosecuting attorneys in the State of Missouri. Boone County is required by law to make a specified annual contribution to the fund; however, the fund is controlled and managed by the State of Missouri.

## Budget Highlights

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

## Annual Budget

1264 PA RETIREMENT  
100 GENERAL FUND

| ACCT  | DESCRIPTION                        | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 86790 | MO PROSECUTOR'S RETIREMEN<br>OTHER | 7,752          | 7,752                         | 7,752             | 7,752                   | 0                               | 7,752                     | 0                         |
|       | SUBTOTAL *****                     | 7,752          | 7,752                         | 7,752             | 7,752                   | 0                               | 7,752                     | 0                         |
|       | TOTAL EXPENDITURES *****           | 7,752          | 7,752                         | 7,752             | 7,752                   | 0                               | 7,752                     | 0                         |

Decimal values have been truncated.

# 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

| ACCT                 | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|----------------------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 2600 PA TRAINING     |                                |                |                               |                   |                         |                                 |                           |                           |
| 260 PA TRAINING FUND |                                |                |                               |                   |                         |                                 |                           |                           |
|                      | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3540                 | DEFENDANT CRT COSTS&RECOUPMENT | 5,798          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
|                      | SUBTOTAL *****                 | 5,798          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
|                      | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711                 | INT-OVERNIGHT                  | 11             | 10                            | 14                | 14                      | 0                               | 14                        | 40                        |
| 3712                 | INT-LONG TERM INVEST           | 80             | 97                            | 57                | 57                      | 0                               | 57                        | 41                        |
| 3798                 | INC/DEC IN FV OF INVESTMENTS   | 81             | 0                             | 159               | 159                     | 0                               | 159                       | 0                         |
|                      | SUBTOTAL *****                 | 173            | 107                           | 230               | 230                     | 0                               | 230                       | 114                       |
|                      | TOTAL REVENUES *****           | 5,972          | 5,107                         | 5,230             | 5,230                   | 0                               | 5,230                     | 2                         |
|                      | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200                | SEMINARS/CONFEREN/MEETING      | 790            | 790                           | 960               | 790                     | 0                               | 790                       | 0                         |
| 37210                | TRAINING/SCHOOLS               | 1,290          | 2,300                         | 800               | 2,300                   | 0                               | 2,300                     | 0                         |
| 37220                | TRAVEL (AIRFARE, MILEAGE, ETC) | 1,714          | 1,380                         | 1,132             | 1,380                   | 0                               | 1,380                     | 0                         |
| 37230                | MEALS & LODGING-TRAINING       | 2,460          | 2,740                         | 3,146             | 2,740                   | 0                               | 2,740                     | 0                         |
|                      | SUBTOTAL *****                 | 6,254          | 7,210                         | 6,038             | 7,210                   | 0                               | 7,210                     | 0                         |
|                      | TOTAL EXPENDITURES *****       | 6,254          | 7,210                         | 6,038             | 7,210                   | 0                               | 7,210                     | 0                         |

Decimal values have been truncated.

# Prosecuting Attorney

## Tax Collection

### Department Number 2610

#### Mission

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

#### Budget Highlights

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There are no significant changes to this budget.

#### Goals and Objectives

---

##### Budget Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (MoDOR).
- Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.

##### Progress on Prior Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (DOR).

**Response:** The Boone County Prosecuting Attorney expects to meet or exceed budgeted revenue for both the State of Missouri and Boone County. Again, the Department of Revenue (DOR) chose not to continue with a Tax Amnesty program in 2006. The Prosecutor's Office has actively solicited tax petitions from the DOR and successfully collected on 90% of the petitions. Boone County is currently ranked third in the State of Missouri for collections, preceded only by St. Louis and Jackson County. Boone County was approved by the DOR for access to the WebCACS program, a direct connection to the Division of Taxation and Collections. This allows for quicker response to inquiries by the Prosecutor's Office, as well as taxpayers.

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

**Response:** On-going.

# Prosecuting Attorney Tax Collection

Dept. No. 2610

## Performance Measures

| Performance Measure                      | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| Amount Remitted to Department of Revenue | \$ 31,974      | \$ 250,000        | \$ 230,000        |
| Percent Received by Boone County         | \$ 46,395      | \$ 50,000         | \$ 46,000         |

## Personnel Detail

| Position Title               | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Bad Check /Tax Administrator | 0.25 a                          | 0.50 b                          | 0.25 a                          | (0.25)              |
| Account Specialist           | 0.25 a                          | 0.50 b                          | 0.25 a                          | (0.25)              |
| Account Specialist PT Pool   | 0.12                            | 0.12                            | 0.12                            | -                   |
| <b>Total FTEs</b>            | <b>0.62</b>                     | <b>1.12</b>                     | <b>0.62</b>                     | <b>(0.50)</b>       |
| Overtime                     | \$ 1,000                        | \$ 200                          | \$ 375                          | \$ 175              |

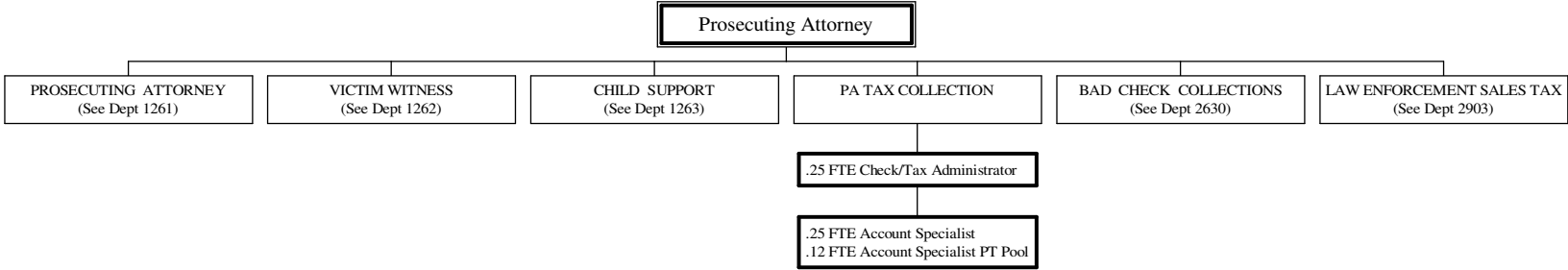
a Bad Check/Tax Administrator .75 FTE in 2630 and Account Specialist .75 FTE in 2630

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

**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                             | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3560  | CHARGES FOR SERVICES<br>COLLECTION FEES | 24,981         | 25,000                        | 20,500            | 25,000                  | 0                               | 25,000                    | 0                         |
|       | SUBTOTAL *****                          | 24,981         | 25,000                        | 20,500            | 25,000                  | 0                               | 25,000                    | 0                         |
|       | INTEREST                                |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                           | 76             | 56                            | 69                | 65                      | 0                               | 65                        | 16                        |
| 3712  | INT-LONG TERM INVEST                    | 489            | 500                           | 284               | 250                     | 0                               | 250                       | 50-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS            | 528            | 0                             | 1,039             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                          | 1,094          | 556                           | 1,392             | 1,315                   | 0                               | 1,315                     | 136                       |
|       | TOTAL REVENUES *****                    | 26,075         | 25,556                        | 21,892            | 26,315                  | 0                               | 26,315                    | 2                         |
|       | PERSONAL SERVICES                       |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                        | 20,908         | 47,458                        | 37,535            | 21,272                  | 0                               | 21,272                    | 55-                       |
| 10110 | OVERTIME                                | 175            | 200                           | 375               | 375                     | 0                               | 375                       | 87                        |
| 10120 | HOLIDAY WORKED                          | 9              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                                    | 1,605          | 3,648                         | 2,874             | 1,656                   | 0                               | 1,656                     | 54-                       |
| 10325 | DISABILITY INSURANCE                    | 8              | 1                             | 0                 | 1                       | 0                               | 0                         | 0                         |
| 10400 | WORKERS COMP                            | 107            | 194                           | 194               | 111                     | 0                               | 111                       | 42-                       |
|       | SUBTOTAL *****                          | 22,813         | 51,501                        | 40,978            | 23,415                  | 0                               | 23,414                    | 54-                       |
|       | MATERIALS & SUPPLIES                    |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS              | 279            | 278                           | 278               | 278                     | 0                               | 278                       | 0                         |
| 23000 | OFFICE SUPPLIES                         | 682            | 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 *****                          | 961            | 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                         |
|       | OTHER                                   |                |                               |                   |                         |                                 |                           |                           |
| 84700 | WITNESS EXPENSES                        | 500            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                          | 500            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                | 24,275         | 53,104                        | 42,581            | 25,018                  | 0                               | 25,017                    | 52-                       |

Decimal values have been truncated.

# 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                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | CHARGES FOR SERVICES         |                |                               |                   |                         |                                 |                           |                           |
|       | OTHER FEES                   | 18,458         | 20,000                        | 19,792            | 20,000                  | 0                               | 20,000                    | 0                         |
|       | SUBTOTAL *****               | 18,458         | 20,000                        | 19,792            | 20,000                  | 0                               | 20,000                    | 0                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 14             | 20                            | 25                | 30                      | 0                               | 30                        | 50                        |
| 3712  | INT-LONG TERM INVEST         | 115            | 190                           | 104               | 120                     | 0                               | 120                       | 36-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 76             | 0                             | 380               | 450                     | 0                               | 450                       | 0                         |
|       | SUBTOTAL *****               | 206            | 210                           | 509               | 600                     | 0                               | 600                       | 185                       |
|       | TOTAL REVENUES *****         | 18,664         | 20,210                        | 20,301            | 20,600                  | 0                               | 20,600                    | 1                         |
|       | 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                  | 6,380          | 5,500                         | 1,222             | 5,500                   | 0                               | 5,500                     | 0                         |
| 84700 | WITNESS EXPENSES             | 2,642          | 7,500                         | 8,430             | 6,500                   | 0                               | 6,500                     | 13-                       |
| 84800 | TRANSCRIPTS-CRIMINAL         | 10,976         | 6,500                         | 10,168            | 6,500                   | 0                               | 6,500                     | 0                         |
| 85400 | CRIMINAL INVESTIGATION       | 0              | 500                           | 125               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****               | 19,998         | 20,000                        | 19,945            | 19,000                  | 0                               | 19,000                    | 5-                        |
|       | TOTAL EXPENDITURES *****     | 19,998         | 20,000                        | 19,945            | 20,000                  | 0                               | 20,000                    | 0                         |

Decimal values have been truncated.

# Prosecuting Attorney

## Bad Check Collections

### Department Number 2630

#### Mission

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

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

#### Budget Highlights

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There are no significant changes to this budget.

#### Goals and Objectives

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##### Budget Year Objectives

- Increase the current level of collection of administrative handling fees, Missouri Office of Prosecution Services (MOPS) fees, and restitution to victims.
- Serve victims of bad checks and electronic funds transfers by aggressively pursuing the prosecution of bad check writers.
- Increase payments obtained without filing criminal charges.

##### Progress on Prior Year Objectives

- 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.
- Increase the current level of collection of administrative handling fees, Missouri Office of Prosecution Services (MOPS) fees and restitution to victims.  
**Response:** An amendment to Section 570.120 RSMo (passing bad checks) went into effect August 28, 2005, which significantly increased the statutory amount of administrative handling costs applied to each bad check. At the same time, wide-spread use of debit cards has reduced the volume of bad checks since efficiency of the electronic funds transfer (EFT) method of payment allows merchants or individuals to know immediately if a payment is good, permitting rejection on the spot. While the number of bad checks has decreased, collection amounts increased as a result of the amendment.



# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

- Serve victims of bad checks by aggressively pursuing the prosecution of bad check writers.  
**Response:** On-going.
- Attempt recovery of more restitution and fees under the 10 day notice process.  
**Response:** Fewer bad check writers are choosing the option of paying their bad check(s) under the 10-day notice time period resulting in an increase in criminal charges filed with the court and more uncollectible checks returned to victims/businesses.
- Increase payments obtained without filing criminal charges.  
**Response:** While the change in statute has resulted in increased funds collected per bad check recovered, there has also been an increase in criminal charges filed because more bad check writers are less likely to pay their bad checks, and the Prosecutor's Office has less control in collection.

## Performance Measures

| Performance Measure                               | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Bad Checks Received                     | 8,939          | 5,000             | 5,500             |
| Number of Cases Filed                             | 343            | 300               | 350               |
| Number of Convictions                             | 343            | 300               | 300               |
| Number of Dismissals                              | 25             | 50                | 30                |
| Court Ordered Restitution Received in PA's Office | \$529,634      | \$75,000          | \$500,000         |
| Restitution Received in PA's Office               | \$707,377      | \$425,000         | \$550,000         |
| PA Fees Collected                                 | \$120,927      | \$124,000         | \$100,000         |

## Personnel Detail

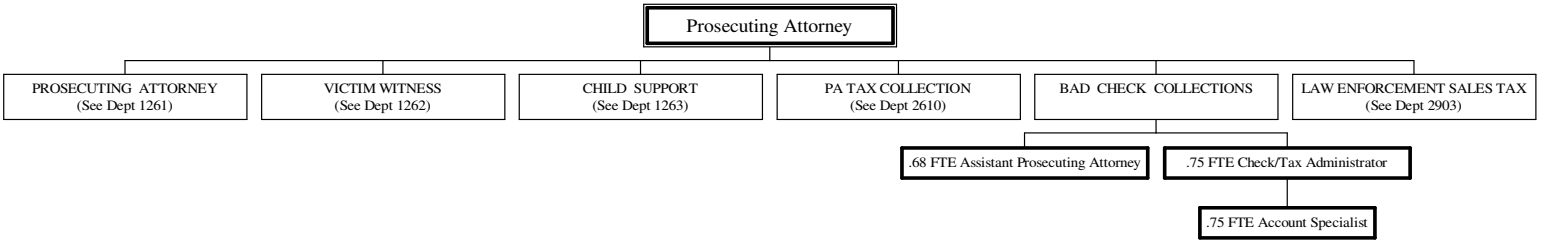
| Position Title                   | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Assistant Prosecuting Attorney I | 0.68 b                          | 0.68 b                          | 0.68 b                          | -                   |
| Bad Check /Tax Administrator     | 0.75 a                          | 0.50 c                          | 0.75 a                          | 0.25                |
| Account Specialist               | 0.75 a                          | 0.50 c                          | 0.75 a                          | 0.25                |
| <b>Total FTEs</b>                | <b>2.18</b>                     | <b>1.68</b>                     | <b>2.18</b>                     | <b>0.50</b>         |
| Overtime                         | \$ 1,500                        | \$ 750                          | \$ 750                          | \$ -                |

**Prosecuting Attorney  
Bad Check Collections**

**Dept. No. 2630**

**Organizational Chart**

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# Prosecuting Attorney Bad Check Collections

Dept. No. 2630

## Annual Budget

2630 PA BAD CHECK COLLECTIONS  
263 PA BAD CHECK FUND

| ACCT  | DESCRIPTION                             | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3560  | CHARGES FOR SERVICES<br>COLLECTION FEES | 121,248        | 120,000                       | 140,000           | 100,000                 | 0                               | 100,000                   | 16-                       |
|       | SUBTOTAL *****                          | 121,248        | 120,000                       | 140,000           | 100,000                 | 0                               | 100,000                   | 16-                       |
|       | INTEREST                                |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                           | 81             | 55                            | 135               | 100                     | 0                               | 100                       | 81                        |
| 3712  | INT-LONG TERM INVEST                    | 509            | 500                           | 560               | 500                     | 0                               | 500                       | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS            | 584            | 0                             | 2,011             | 1,750                   | 0                               | 1,750                     | 0                         |
|       | SUBTOTAL *****                          | 1,175          | 555                           | 2,706             | 2,350                   | 0                               | 2,350                     | 323                       |
|       | MISCELLANEOUS                           |                |                               |                   |                         |                                 |                           |                           |
| 3892  | DEPOSIT OVERAGE                         | 157            | 125                           | 120               | 120                     | 0                               | 120                       | 4-                        |
|       | SUBTOTAL *****                          | 157            | 125                           | 120               | 120                     | 0                               | 120                       | 4-                        |
|       | TOTAL REVENUES *****                    | 122,580        | 120,680                       | 142,826           | 102,470                 | 0                               | 102,470                   | 15-                       |
|       | PERSONAL SERVICES                       |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                        | 85,786         | 75,114                        | 73,613            | 95,233                  | 0                               | 95,233                    | 26                        |
| 10110 | OVERTIME                                | 402            | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 10120 | HOLIDAY WORKED                          | 28             | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                                    | 6,470          | 5,803                         | 5,235             | 7,342                   | 0                               | 7,342                     | 26                        |
| 10300 | HEALTH INSURANCE                        | 11,842         | 12,730                        | 12,730            | 12,730                  | 0                               | 12,730                    | 0                         |
| 10325 | DISABILITY INSURANCE                    | 322            | 366                           | 394               | 343                     | 0                               | 343                       | 6-                        |
| 10350 | LIFE INSURANCE                          | 96             | 104                           | 104               | 104                     | 0                               | 104                       | 0                         |
| 10375 | DENTAL INSURANCE                        | 844            | 871                           | 871               | 954                     | 0                               | 954                       | 9                         |
| 10400 | WORKERS COMP                            | 473            | 388                           | 388               | 492                     | 0                               | 492                       | 26                        |
| 10500 | 401(A) MATCH PLAN                       | 650            | 1,567                         | 638               | 1,567                   | 0                               | 1,567                     | 0                         |
|       | SUBTOTAL *****                          | 106,916        | 97,693                        | 94,723            | 119,515                 | 0                               | 119,515                   | 22                        |
|       | MATERIALS & SUPPLIES                    |                |                               |                   |                         |                                 |                           |                           |
| 22000 | POSTAGE                                 | 0              | 5                             | 5                 | 5                       | 0                               | 5                         | 0                         |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS              | 97             | 63                            | 81                | 102                     | 0                               | 102                       | 61                        |
| 23000 | OFFICE SUPPLIES                         | 2,546          | 3,250                         | 3,272             | 3,250                   | 0                               | 3,250                     | 0                         |
| 23001 | PRINTING                                | 2,868          | 2,440                         | 2,400             | 2,424                   | 0                               | 2,424                     | 0                         |
| 23050 | OTHER SUPPLIES                          | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                 | 223            | 300                           | 100               | 300                     | 0                               | 300                       | 0                         |
|       | SUBTOTAL *****                          | 5,737          | 6,308                         | 5,958             | 6,331                   | 0                               | 6,331                     | 0                         |
|       | DUES TRAVEL & TRAINING                  |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                                    | 325            | 325                           | 325               | 325                     | 0                               | 325                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING               | 0              | 160                           | 0                 | 160                     | 0                               | 160                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)          | 0              | 124                           | 0                 | 124                     | 0                               | 124                       | 0                         |
| 37235 | MEALS & LODGING - OTHER                 | 0              | 440                           | 0                 | 440                     | 0                               | 440                       | 0                         |
|       | SUBTOTAL *****                          | 325            | 1,049                         | 325               | 1,049                   | 0                               | 1,049                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE                |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT                  | 700            | 700                           | 700               | 700                     | 0                               | 700                       | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE               | 0              | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
|       | SUBTOTAL *****                          | 700            | 750                           | 700               | 750                     | 0                               | 750                       | 0                         |
|       | CONTRACTUAL SERVICES                    |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES                        | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
|       | SUBTOTAL *****                          | 0              | 250                           | 100               | 250                     | 0                               | 250                       | 0                         |
|       | OTHER                                   |                |                               |                   |                         |                                 |                           |                           |
| 86896 | DEPOSIT SHORTAGE                        | 2              | 50                            | 3                 | 50                      | 0                               | 50                        | 0                         |
|       | SUBTOTAL *****                          | 2              | 50                            | 3                 | 50                      | 0                               | 50                        | 0                         |
|       | TOTAL EXPENDITURES *****                | 113,681        | 106,100                       | 101,809           | 127,945                 | 0                               | 127,945                   | 20                        |

Decimal values have been truncated.

# Prosecuting Attorney Forfeiture Fund

## Department Number 2640

### Mission

The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. At such time that the existing resources in the fund are fully expended, the fund will be closed.

Expenditures must comply with strict federal program guidelines and are restricted to drug enforcement or drug prosecution activities.

### Budget Highlights

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

### Annual Budget

2640 PA FORFEITURE MONEY  
264 PA FORFEITURE FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
|       | INTEREST                       |                |                               |                   |                         |                                |                           |                           |
| 3711  | INT-OVERNIGHT                  | 32             | 25                            | 32                | 25                      | 0                              | 25                        | 0                         |
| 3712  | INT-LONG TERM INVEST           | 210            | 225                           | 137               | 130                     | 0                              | 130                       | 42-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 224            | 0                             | 493               | 400                     | 0                              | 400                       | 0                         |
|       | SUBTOTAL *****                 | 467            | 250                           | 662               | 555                     | 0                              | 555                       | 122                       |
|       | TOTAL REVENUES *****           | 467            | 250                           | 662               | 555                     | 0                              | 555                       | 122                       |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 550            | 500                           | 660               | 500                     | 0                              | 500                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 365            | 700                           | 236               | 700                     | 0                              | 700                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 705            | 700                           | 858               | 700                     | 0                              | 700                       | 0                         |
|       | SUBTOTAL *****                 | 1,620          | 1,900                         | 1,754             | 1,900                   | 0                              | 1,900                     | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                |                           |                           |
| 71100 | OUTSIDE SERVICES               | 0              | 13,750                        | 0                 | 13,250                  | 0                              | 13,250                    | 3-                        |
|       | SUBTOTAL *****                 | 0              | 13,750                        | 0                 | 13,250                  | 0                              | 13,250                    | 3-                        |
|       | TOTAL EXPENDITURES *****       | 1,620          | 15,650                        | 1,754             | 15,150                  | 0                              | 15,150                    | 3-                        |

Decimal values have been truncated.

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

#### Budget Highlights

The Law Enforcement Sales Tax proposal included 5 additional positions for the Prosecuting Attorney's Office. The final two positions were added mid-year 2006 and the FY 2007 budget includes funding for all 5 positions.

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                  | 2005                    | 2006                    | 2007                    | 2006-2007 |
|----------------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                                  | Full-Time<br>Equivalent | Full-Time<br>Equivalent | Full-Time<br>Equivalent | Change    |
| Investigator                     | 1.00                    | 1.00                    | 1.00                    | -         |
| Legal Secretary                  | 1.00                    | 2.00 a                  | 2.00                    | -         |
| Assistant Prosecuting Attorney I | 1.00                    | 2.00 a                  | 2.00                    | -         |
| <b>Total FTEs</b>                | <b>3.00</b>             | <b>5.00</b>             | <b>5.00</b>             | <b>-</b>  |
| Overtime                         | \$ 2,200                | \$ 800                  | \$ 2,100                | \$ 1,300  |

# Prosecuting Attorney Law Enforcement Sales Tax

Dept. No. 2903

## Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 123,432        | 180,495                       | 171,738           | 228,421                 | 0                               | 228,421                   | 26                        |
| 10110 | OVERTIME                       | 1,401          | 800                           | 2,067             | 2,100                   | 0                               | 2,100                     | 162                       |
| 10120 | HOLIDAY WORKED                 | 110            | 200                           | 0                 | 200                     | 0                               | 200                       | 0                         |
| 10200 | FICA                           | 9,315          | 12,180                        | 12,976            | 17,650                  | 0                               | 17,650                    | 44                        |
| 10300 | HEALTH INSURANCE               | 13,257         | 19,000                        | 19,000            | 23,750                  | 0                               | 23,750                    | 25                        |
| 10325 | DISABILITY INSURANCE           | 563            | 771                           | 899               | 824                     | 0                               | 824                       | 6                         |
| 10350 | LIFE INSURANCE                 | 108            | 157                           | 157               | 195                     | 0                               | 195                       | 24                        |
| 10375 | DENTAL INSURANCE               | 945            | 1,300                         | 1,300             | 1,780                   | 0                               | 1,780                     | 36                        |
| 10400 | WORKERS COMP                   | 694            | 701                           | 701               | 1,181                   | 0                               | 1,181                     | 68                        |
| 10500 | 401(A) MATCH PLAN              | 1,300          | 2,340                         | 1,588             | 2,925                   | 0                               | 2,925                     | 25                        |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 1,208          | 1,185                         | 1,333             | 0                       | 0                               | 1,350                     | 13                        |
|       | SUBTOTAL *****                 | 152,335        | 219,129                       | 211,759           | 279,026                 | 0                               | 280,376                   | 27                        |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                | 0              | 0                             | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 0              | 0                             | 0                 | 650                     | 0                               | 650                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 0              | 0                             | 0                 | 320                     | 0                               | 320                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 0                             | 0                 | 280                     | 0                               | 280                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 0              | 0                             | 0                 | 392                     | 0                               | 392                       | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 1,642                   | 0                               | 1,642                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 1,304          | 2,299                         | 1,099             | 1,920                   | 0                               | 1,920                     | 16-                       |
|       | SUBTOTAL *****                 | 1,304          | 2,299                         | 1,099             | 1,920                   | 0                               | 1,920                     | 16-                       |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 55             | 56                            | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 55             | 56                            | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT               | 0              | 325                           | 325               | 0                       | 0                               | 0                         | 0                         |
| 91100 | FURNITURE AND FIXTURES         | 0              | 6,450                         | 2,819             | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE              | 0              | 3,850                         | 3,462             | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE              | 0              | 850                           | 660               | 0                       | 500                             | 500                       | 41-                       |
| 92301 | REPLC COMPUTER HDWR            | 0              | 0                             | 0                 | 0                       | 1,500                           | 1,500                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 11,475                        | 7,266             | 0                       | 2,000                           | 2,000                     | 82-                       |
|       | TOTAL EXPENDITURES *****       | 153,695        | 232,959                       | 220,124           | 283,588                 | 2,000                           | 286,938                   | 23                        |

Decimal values have been truncated.



# Public Administrator

## Department Number 1200

### Mission

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The office of the Public Administrator was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases: (1) when a stranger dies intestate in the County without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify; (2) when persons die intestate without any known heirs; (3) when persons unknown die or are found dead in the County; (4) when money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same; (5) when any estate of any person who dies intestate therein, or elsewhere, is left in the County liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state; (6) the persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator; (7) the estates of all minors whose parents are dead, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate; (8) the estates or person and estate of all disabled or incapacitated persons in this County who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify; (9) where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

### Budget Highlights

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The budget includes appropriations for routine office equipment. In addition, increased Building Use charges have been allocated to this office as a result of interior renovation at the Courthouse which resulted in significant increases to the Public Administrator's space (more than doubled).

### Goals and Objectives

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#### Budget Year Objectives

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

#### Progress on Prior Year Objectives

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



## 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.

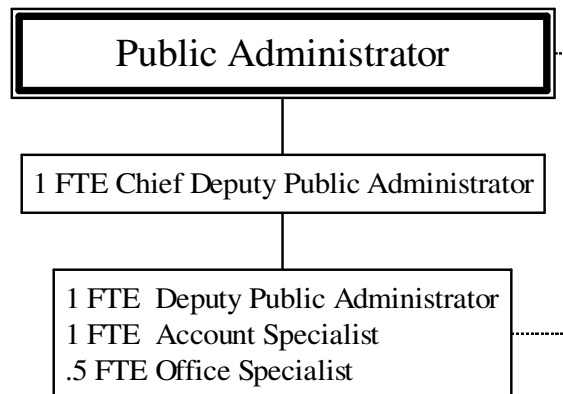
### Performance Measures

| Performance Measure   | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Total Assets Managed<br>(excluding real estate, burial plans, life insurance) | \$3,944,524    | \$4,888,273       | \$4,900,000       |
| Owned Real Estate Managed   | 4              | 6                 | 4                 |
| Owned Mobile Homes Managed  | 1              | 2                 | 2                 |
| Annual Income Managed   | \$1,896,691    | \$2,709,679       | \$2,600,000       |
| Total Number of Cases   | 308            | 334               | 350               |

### Personnel Detail

| Position Title                    | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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                            | -                   |
| <b>Total FTEs</b>                 | <b>3.50</b>                     | <b>4.50</b>                     | <b>4.50</b>                     | <b>-</b>            |
| Overtime                          | \$ 500                          | \$ 500                          | \$ 500                          | \$ -                |

### Organizational Chart



# Public Administrator

Dept. No. 1200

## Annual Budget

1200 PUBLIC ADMINISTRATOR  
100 GENERAL FUND

| ACCT  | DESCRIPTION                              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3559  | CHARGES FOR SERVICES<br>PUBLIC ADM. FEES | 97,009         | 90,000                        | 97,965            | 95,000                  | 0                               | 95,000                    | 5                         |
|       | SUBTOTAL *****                           | 97,009         | 90,000                        | 97,965            | 95,000                  | 0                               | 95,000                    | 5                         |
|       | TOTAL REVENUES *****                     | 97,009         | 90,000                        | 97,965            | 95,000                  | 0                               | 95,000                    | 5                         |
|       | PERSONAL SERVICES                        |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                         | 153,102        | 196,201                       | 189,742           | 202,667                 | 0                               | 202,667                   | 3                         |
| 10110 | OVERTIME                                 | 125            | 500                           | 410               | 500                     | 0                               | 500                       | 0                         |
| 10200 | FICA                                     | 10,905         | 15,047                        | 13,725            | 15,542                  | 0                               | 15,542                    | 3                         |
| 10300 | HEALTH INSURANCE                         | 13,257         | 19,000                        | 19,000            | 23,750                  | 0                               | 23,750                    | 25                        |
| 10325 | DISABILITY INSURANCE                     | 652            | 901                           | 883               | 736                     | 0                               | 736                       | 18-                       |
| 10350 | LIFE INSURANCE                           | 108            | 156                           | 156               | 195                     | 0                               | 195                       | 25                        |
| 10375 | DENTAL INSURANCE                         | 945            | 1,300                         | 1,300             | 1,780                   | 0                               | 1,780                     | 36                        |
| 10400 | WORKERS COMP                             | 662            | 833                           | 833               | 855                     | 0                               | 855                       | 2                         |
| 10500 | 401(A) MATCH PLAN                        | 1,040          | 2,405                         | 1,045             | 2,925                   | 0                               | 2,925                     | 21                        |
|       | SUBTOTAL *****                           | 180,798        | 236,343                       | 227,094           | 248,950                 | 0                               | 248,950                   | 5                         |
|       | MATERIALS & SUPPLIES                     |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                          | 930            | 1,400                         | 1,400             | 1,600                   | 0                               | 1,600                     | 14                        |
| 23001 | PRINTING                                 | 421            | 520                           | 719               | 700                     | 0                               | 700                       | 34                        |
| 23015 | COMPUTER SUPPLIES                        | 0              | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
| 23018 | PRINTER SUPPLIES                         | 342            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 23050 | OTHER SUPPLIES                           | 30             | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                  | 0              | 100                           | 100               | 600                     | 0                               | 600                       | 500                       |
|       | SUBTOTAL *****                           | 1,724          | 3,170                         | 3,319             | 4,050                   | 0                               | 4,050                     | 27                        |
|       | DUES TRAVEL & TRAINING                   |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                                     | 170            | 270                           | 270               | 270                     | 0                               | 270                       | 0                         |
| 37210 | TRAINING/SCHOOLS                         | 634            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)           | 106            | 700                           | 700               | 700                     | 0                               | 700                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING                 | 0              | 1,205                         | 1,205             | 1,205                   | 0                               | 1,205                     | 0                         |
|       | SUBTOTAL *****                           | 910            | 2,675                         | 2,675             | 2,675                   | 0                               | 2,675                     | 0                         |
|       | UTILITIES                                |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                               | 1,384          | 1,700                         | 1,575             | 1,700                   | 0                               | 1,700                     | 0                         |
| 48050 | CELLULAR TELEPHONES                      | 575            | 900                           | 319               | 1,650                   | 0                               | 1,650                     | 83                        |
|       | SUBTOTAL *****                           | 1,959          | 2,600                         | 1,894             | 3,350                   | 0                               | 3,350                     | 28                        |
|       | VEHICLE EXPENSE                          |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                            | 7,077          | 9,000                         | 9,450             | 10,200                  | 0                               | 10,200                    | 13                        |
|       | SUBTOTAL *****                           | 7,077          | 9,000                         | 9,450             | 10,200                  | 0                               | 10,200                    | 13                        |
|       | EQUIP & BLDG MAINTENANCE                 |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT                   | 791            | 792                           | 750               | 700                     | 0                               | 700                       | 11-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE                | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                           | 791            | 892                           | 850               | 800                     | 0                               | 800                       | 10-                       |
|       | CONTRACTUAL SERVICES                     |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT                | 800            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71000 | INSURANCE AND BONDS                      | 50             | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 71105 | LEGAL SERVICES                           | 1,877          | 1,700                         | 1,700             | 1,700                   | 0                               | 1,700                     | 0                         |
| 71107 | BANK/CREDIT CARD SERVICE FEES            | 210            | 210                           | 210               | 210                     | 0                               | 210                       | 0                         |
| 71500 | BUILDING USE/RENT CHARGE                 | 9,931          | 10,486                        | 10,486            | 10,574                  | 0                               | 22,234                    | 112                       |
| 71525 | STORAGE CHARGES                          | 235            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 71600 | EQUIP LEASES & METER CHRG                | 59             | 80                            | 80                | 80                      | 0                               | 80                        | 0                         |
|       | SUBTOTAL *****                           | 13,162         | 12,826                        | 12,826            | 12,914                  | 0                               | 24,574                    | 91                        |
|       | FIXED ASSET ADDITIONS                    |                |                               |                   |                         |                                 |                           |                           |
| 91000 | OFFICE EQUIPMENT                         | 0              | 600                           | 358               | 0                       | 1,414                           | 1,414                     | 135                       |
| 91100 | FURNITURE AND FIXTURES                   | 552            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP                   | 0              | 2,885                         | 2,884             | 0                       | 449                             | 449                       | 84-                       |
|       | SUBTOTAL *****                           | 552            | 3,485                         | 3,242             | 0                       | 1,863                           | 1,863                     | 46-                       |
|       | TOTAL EXPENDITURES *****                 | 206,977        | 270,991                       | 261,350           | 282,939                 | 1,863                           | 296,462                   | 9                         |

Decimal values have been truncated.

# Medical Examiner

## Department Number 1280

### Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

### Budget Highlights

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

Beginning in FY 2007 and continuing for a total of 5 years, the County will pay an additional amount toward the cost of facility improvements.

### Annual Budget

1280 MEDICAL EXAMINER  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 71101 | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
|       | PROFESSIONAL SERVICES    | 134,717        | 138,760                       | 138,759           | 142,930                 | 0                               | 142,930                   | 3                         |
|       | SUBTOTAL *****           | 134,717        | 138,760                       | 138,759           | 142,930                 | 0                               | 142,930                   | 3                         |
|       | OTHER                    |                |                               |                   |                         |                                 |                           |                           |
| 86300 | TESTING                  | 24,999         | 25,750                        | 25,000            | 25,000                  | 0                               | 25,000                    | 2-                        |
|       | SUBTOTAL *****           | 24,999         | 25,750                        | 25,000            | 25,000                  | 0                               | 25,000                    | 2-                        |
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 91200 | BUILDINGS & IMPROVEMENTS | 0              | 0                             | 0                 | 6,250                   | 0                               | 6,250                     | 0                         |
|       | SUBTOTAL *****           | 0              | 0                             | 0                 | 6,250                   | 0                               | 6,250                     | 0                         |
|       | TOTAL EXPENDITURES ***** | 159,717        | 164,510                       | 163,759           | 174,180                 | 0                               | 174,180                   | 5                         |

Decimal values have been truncated.

# District Defender

## Department Number 1285

### Mission

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

### Budget Highlights

There are no significant changes in this budget.

### Annual Budget

1285 PUBLIC DEFENDER  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 71500 | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
|       | BUILDING USE/RENT CHARGE | 33,488         | 33,072                        | 33,072            | 33,436                  | 0                               | 33,436                    | 1                         |
|       | SUBTOTAL *****           | 33,488         | 33,072                        | 33,072            | 33,436                  | 0                               | 33,436                    | 1                         |
|       | TOTAL EXPENDITURES ***** | 33,488         | 33,072                        | 33,072            | 33,436                  | 0                               | 33,436                    | 1                         |

Decimal values have been truncated.

# Emergency Services and Dispatch

## Department Number 1287

### Mission

This budget accounts for the County's share of operational costs for Joint Communications Information Center (JCIC) and Emergency Management. The County shares in the operational costs as outlined in a cooperative agreement and the cost-share ratio is adjusted each year. The County's share includes costs for the Hallsville, Sturgeon, and Ashland Police Departments.

In addition, the County is responsible for 33% of the shared costs and 100% of the County costs included in the Emergency Management budget.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

1287 EMERGENCY SERVICES & DISPATCH  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE |                |                               |                   |                         |                                 |                           |                           |
| 3411  | FEDERAL GRANT REIMBURSE   | 17,550         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 17,550         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****      | 17,550         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES          | 480,712        | 719,918                       | 683,922           | 708,847                 | 0                               | 708,847                   | 1-                        |
|       | SUBTOTAL *****            | 480,712        | 719,918                       | 683,922           | 708,847                 | 0                               | 708,847                   | 1-                        |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 86670 | EMERGENCY MANAGEMENT      | 54,498         | 59,584                        | 59,584            | 68,630                  | 0                               | 68,630                    | 15                        |
|       | SUBTOTAL *****            | 54,498         | 59,584                        | 59,584            | 68,630                  | 0                               | 68,630                    | 15                        |
|       | TOTAL EXPENDITURES *****  | 535,211        | 779,502                       | 743,506           | 777,477                 | 0                               | 777,477                   | 0                         |

Decimal values have been truncated.

# 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 2007, and future funding is uncertain at this time.

### Annual Budget

1288 PUBLIC SAFETY GRANTS/SPEC PROJ  
100 GENERAL FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3411  | INTERGOVERNMENTAL REVENUE<br>FEDERAL GRANT REIMBURSE | 118,344        | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 118,344        | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****                                 | 118,344        | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |
| 37230 | DUES TRAVEL & TRAINING<br>MEALS & LODGING-TRAINING   | 6,300          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 6,300          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71100 | CONTRACTUAL SERVICES<br>OUTSIDE SERVICES             | 35,320         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 35,320         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91300 | FIXED ASSET ADDITIONS<br>MACHINERY & EQUIPMENT       | 62,632         | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |
| 91301 | COMPUTER HARDWARE                                    | 15,816         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 78,448         | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                             | 120,069        | 5,400                         | 5,355             | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# **E-911 Emergency Telephone**

## **Department Number 2020**

### **Mission**

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

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

### **Budget Highlights**

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

The budget includes funding for hardware and software upgrades totaling \$33,000.

# E-911 Emergency Telephone

Dept. No. 2020

## Annual Budget

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

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3120  | SALES TAXES<br>EMERGENCY TELEPHONE TAX             | 239,231        | 245,000                       | 224,000           | 224,000                 | 0                               | 224,000                   | 8-                        |
|       | SUBTOTAL *****                                     | 239,231        | 245,000                       | 224,000           | 224,000                 | 0                               | 224,000                   | 8-                        |
|       | INTEREST   |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                                      | 934            | 700                           | 1,100             | 1,000                   | 0                               | 1,000                     | 42                        |
| 3712  | INT-LONG TERM INVEST                               | 6,011          | 6,500                         | 5,060             | 5,100                   | 0                               | 5,100                     | 21-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS                       | 6,442          | 0                             | 10,000            | 5,000                   | 0                               | 5,000                     | 0                         |
|       | SUBTOTAL *****                                     | 13,387         | 7,200                         | 16,160            | 11,100                  | 0                               | 11,100                    | 54                        |
|       | TOTAL REVENUES *****                               | 252,618        | 252,200                       | 240,160           | 235,100                 | 0                               | 235,100                   | 6-                        |
| 60050 | EQUIP & BLDG MAINTENANCE<br>EQUIP SERVICE CONTRACT | 36,043         | 58,000                        | 38,927            | 62,000                  | 0                               | 62,000                    | 6                         |
|       | SUBTOTAL *****                                     | 36,043         | 58,000                        | 38,927            | 62,000                  | 0                               | 62,000                    | 6                         |
|       | CONTRACTUAL SERVICES                               |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES                                   | 173,245        | 103,920                       | 103,000           | 104,100                 | 0                               | 104,100                   | 0                         |
| 71110 | CONTRACT LABOR                                     | 27,792         | 30,000                        | 28,254            | 31,000                  | 0                               | 31,000                    | 3                         |
|       | SUBTOTAL *****                                     | 201,037        | 133,920                       | 131,254           | 135,100                 | 0                               | 135,100                   | 0                         |
|       | OTHER  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                                     | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS                              |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE                                  | 0              | 0                             | 0                 | 0                       | 14,000                          | 14,000                    | 0                         |
| 91302 | COMPUTER SOFTWARE                                  | 0              | 0                             | 0                 | 0                       | 19,000                          | 19,000                    | 0                         |
| 92302 | REPLC COMPUTER SOFTWARE                            | 0              | 18,500                        | 18,067            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                     | 0              | 18,500                        | 18,067            | 0                       | 33,000                          | 33,000                    | 78                        |
|       | TOTAL EXPENDITURES *****                           | 237,080        | 210,420                       | 188,248           | 197,100                 | 33,000                          | 230,100                   | 9                         |

Decimal values have been truncated.



# Law Enforcement /Judicial Information System

## Law Enforcement Sales Tax

### Department Number 2905

#### Mission

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

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

#### Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities. In addition, the FY 2007 budget includes funding to purchase and install a new information system for the Prosecuting Attorney's Office, an upgrade to the Sheriff/Jail information system, and software that will expand and improve use of the existing Mugshot software. The budgetary impact of these projects is approximately \$177,000.

#### Annual Budget

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

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | UTILITIES                 |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                | 13,928         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 48002 | DATA COMMUNICATIONS       | 0              | 18,456                        | 18,456            | 18,456                  | 0                               | 18,456                    | 0                         |
|       | SUBTOTAL *****            | 13,928         | 18,456                        | 18,456            | 18,456                  | 0                               | 18,456                    | 0                         |
|       | EQUIP & BLDG MAINTENANCE  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****            | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT | 0              | 0                             | 0                 | 0                       | 12,950                          | 12,950                    | 0                         |
| 71101 | PROFESSIONAL SERVICES     | 0              | 0                             | 0                 | 0                       | 45,150                          | 45,150                    | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 0                 | 0                       | 58,100                          | 58,100                    | 0                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****            | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 91301 | COMPUTER HARDWARE         | 1,569          | 0                             | 0                 | 0                       | 11,545                          | 11,545                    | 0                         |
| 91302 | COMPUTER SOFTWARE         | 0              | 0                             | 0                 | 0                       | 69,055                          | 69,055                    | 0                         |
| 92302 | REPLC COMPUTER SOFTWARE   | 0              | 0                             | 0                 | 0                       | 39,000                          | 39,000                    | 0                         |
|       | SUBTOTAL *****            | 1,569          | 0                             | 0                 | 0                       | 119,600                         | 119,600                   | 0                         |
|       | TOTAL EXPENDITURES *****  | 15,497         | 18,456                        | 18,456            | 18,456                  | 177,700                         | 196,156                   | 962                       |

Decimal values have been truncated.

# Neighborhood Improvement District Administration

## Department Number 1340

### Mission

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This budget is administered by Public Works and is intended to provide administrative support for the Neighborhood Improvement District (NID) program. The Missouri statutes authorize the County Commission to establish a neighborhood improvement district and approve a specific improvement project. Although the statutes allow formation of a NID pursuant to either a petition or election process, Boone County policies only allow a petition process. The NID statutes permit a wide array of improvement projects; however, County policy limits such projects to road and/or sewer projects.

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

### Budget Highlights

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NID activity levels are insufficient to justify staff dedicated solely to this program. However, there is a need for NID coordination and administration which is provided by existing Public Works staff, with appropriate reimbursement being made to Public Works from this budget.

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

### Goals and Objectives

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#### Budget Year Objectives

- Build a minimum of one road project.
- Build a minimum of one sanitary sewer project.
- Process all applications when received.
- Develop a NID information system.
- Accurately account for all reimbursable man hours and costs related to a specific NID project.
- Accurately bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects.
- Develop procedures to limit Design and Construction expenditures on proposed NID projects prior to an order of Notice to Proceed.
- Monitor potential and actual legislative changes to the NID statutes.

# Neighborhood Improvement District Administration

Dept. No. 1340

## Progress on Prior Year Objectives

- Build a minimum of one road project.  
**Response:** No projects were built this year.
- Build a minimum of one sanitary sewer project.  
**Response:** No projects built this year.
- Process all applications when received.  
**Response:** All applicants have received a response. Three are awaiting an initial meeting; one project has been resurrected and is currently in the petition signing process.
- Develop a NID information system.  
**Response:** Process still in design stage.
- Coordinate all sanitary sewer NID projects through the Boone County Regional Sewer District (BCRSD).  
**Response:** BCRSD has been handling day to day activity concerning sanitary sewer NIDs. All other activities remain the same.
- Accurately account for all reimbursable man hours and costs related to a specific NID project.  
**Response:** On-going.
- Accurately bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects.  
**Response:** On-going.
- Develop procedures to limit Design and Construction expenditures on proposed NID projects prior to an order of Notice to Proceed.  
**Response:** On-going.
- Monitor potential and actual legislative changes to the NID statutes.  
**Response:** On-going.

## Performance Measures

| Performance Measure                  | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--------------------------------------|----------------|-------------------|-------------------|
| <b>Roadway</b>                       |                |                   |                   |
| Number of New Applications Submitted | 2              | 1                 | 3                 |
| Number of NID Applications on File   | N/A            | 1                 | N/A               |
| Number of Active NID Projects        | N/A            | 1                 | N/A               |
| Number of NID Projects Approved      | 2              | 0                 | 2                 |
| Number of NID Projects Completed     | 2              | 2                 | 2                 |
| <b>Sewer</b>                         |                |                   |                   |
| Number of New Applications Submitted | 4              | 0                 | 4                 |
| Number of NID Applications on File   | N/A            | 12                | N/A               |
| Number of Active NID Projects        | N/A            | 4                 | N/A               |
| Number of NID Projects Approved      | 1              | 2                 | 2                 |
| Number of NID Projects Completed     | 0              | 0                 | 1                 |

# Neighborhood Improvement District Administration

Dept. No. 1340

## Annual Budget

1340 NID ADMINISTRATION  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | CHARGES FOR SERVICES     |                |                               |                   |                         |                                 |                           |                           |
|       | OTHER FEES               | 0              | 0                             | 3,580             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 0              | 0                             | 3,580             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****     | 0              | 0                             | 3,580             | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES         | 0              | 1,500                         | 1,500             | 1,500                   | 0                               | 1,500                     | 0                         |
| 71102 | ENGINEERING SERVICES     | 1,997          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 71104 | ADMINISTRATIVE SERVICES  | 4,485          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
|       | SUBTOTAL *****           | 6,482          | 11,500                        | 11,500            | 11,500                  | 0                               | 11,500                    | 0                         |
|       | OTHER                    |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING              | 0              | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
| 84400 | PUBLIC NOTICES           | 0              | 200                           | 200               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****           | 0              | 950                           | 950               | 950                     | 0                               | 950                       | 0                         |
|       | TOTAL EXPENDITURES ***** | 6,482          | 12,450                        | 12,450            | 12,450                  | 0                               | 12,450                    | 0                         |

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# Solid Waste Recycling

## Department Number 1360

### Mission

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This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District, Region H, to meet the State mandated goal to reduce the amount of solid waste going into landfills 40% by 1998 and to continue to maintain this reduction. In addition, it is intended to: study, explore, examine, and research solid waste issues confronting the citizens, businesses and environs of Boone County; to promote the responsible management of solid waste through education and implementation of recycling and waste reduction programs; and to coordinate solid waste management solutions with public agencies, organizations, community and civic groups.

### Budget Highlights

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There are no significant changes in this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Maintain the permanent recycling program at the 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:** The timeliness of hauls after notification is anticipated to be addressed by switching to the City of Columbia for both processing and hauling services. The program plans to continue operating the remaining three sites. Efforts to evaluate requests for service to Ashland and Rocheport are getting underway.
- Consolidate the processing, hauling and maintenance into service from a single service provider.  
**Response:** The process of switching to the City for all program services continues to move forward slowly, but is still being pursued. Informal information from the City is that the request is moving through their channels.

## Solid Waste Recycling

Dept. No. 1360

- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.  
**Response:** Data from the past is too scattered to actually draw direct conclusions with respect to diversion rates. This is primarily due to failure of service providers to document weight tickets. What can be concluded is that a change to the City for both hauling and processing will provide proper documentation since they must document their own activities in a similar manner.
- Establish a recycling program for the Sheriff's Office/Jail facility.  
**Response:** This program remains under consideration, but is currently on hold.
- Represent the County on various boards and committees related to Solid Waste.  
**Response:** Boone County has the longest consistent representation by a single individual at the MMSWMD region H. With the retirement of Mr. Beck as the City representative, Boone County became the entity with the longest representation by the same person attending the committee and board meetings. Boone County continues to hold the vice chair of the Advisory Committee for the MMSWMD region H.

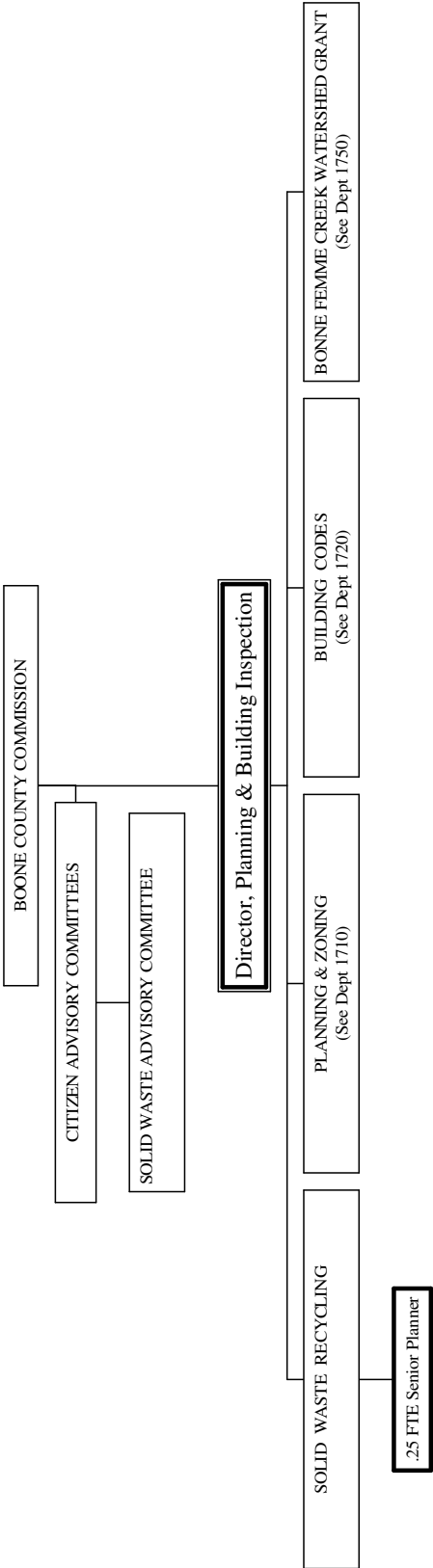
### Performance Measures

| Performance Measure                           | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Recycling Containers in Use         | 6              | 6                 | 6                 |
| Number of Active Recycling Sites Administered | 3              | 3                 | 3-5               |

### Personnel Detail

| Position Title | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 10100 | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 12,292         | 12,727                        | 12,808            | 13,247                  | 0                               | 13,247                    | 4                         |
| 10200 | FICA                           | 229            | 973                           | 953               | 1,013                   | 0                               | 1,013                     | 4                         |
| 10300 | HEALTH INSURANCE               | 1,104          | 1,187                         | 1,187             | 1,187                   | 0                               | 1,187                     | 0                         |
| 10325 | DISABILITY INSURANCE           | 56             | 61                            | 67                | 47                      | 0                               | 47                        | 22-                       |
| 10350 | LIFE INSURANCE                 | 9              | 9                             | 9                 | 9                       | 0                               | 9                         | 0                         |
| 10375 | DENTAL INSURANCE               | 78             | 81                            | 81                | 89                      | 0                               | 89                        | 9                         |
| 10400 | WORKERS COMP                   | 103            | 98                            | 98                | 102                     | 0                               | 102                       | 4                         |
| 10500 | 401(A) MATCH PLAN              | 162            | 146                           | 159               | 146                     | 0                               | 146                       | 0                         |
|       | SUBTOTAL *****                 | 14,035         | 15,282                        | 15,362            | 15,840                  | 0                               | 15,840                    | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 0              | 208                           | 208               | 208                     | 0                               | 208                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 75             | 344                           | 344               | 344                     | 0                               | 344                       | 0                         |
| 23001 | PRINTING                       | 46             | 582                           | 500               | 582                     | 0                               | 582                       | 0                         |
| 23020 | MICROFILM/FILM                 | 0              | 2                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23050 | OTHER SUPPLIES                 | 10             | 1,040                         | 0                 | 1,040                   | 0                               | 1,040                     | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 0              | 54                            | 0                 | 54                      | 0                               | 54                        | 0                         |
| 26000 | PAVEMENT REPAIRS MATERIAL      | 0              | 320                           | 200               | 320                     | 0                               | 320                       | 0                         |
| 26201 | ROCK-VENDOR HAULED             | 0              | 320                           | 200               | 320                     | 0                               | 320                       | 0                         |
|       | SUBTOTAL *****                 | 132            | 2,870                         | 1,452             | 2,868                   | 0                               | 2,868                     | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING      | 117            | 224                           | 100               | 224                     | 0                               | 224                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 100                           | 50                | 100                     | 0                               | 100                       | 0                         |
| 37235 | MEALS & LODGING - OTHER        | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 117            | 424                           | 150               | 424                     | 0                               | 424                       | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 0              | 144                           | 144               | 144                     | 0                               | 144                       | 0                         |
|       | SUBTOTAL *****                 | 0              | 144                           | 144               | 144                     | 0                               | 144                       | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 3,600                         | 3,600             | 3,600                   | 0                               | 3,600                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 3,600                         | 3,600             | 3,600                   | 0                               | 3,600                     | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES               | 5,899          | 15,750                        | 6,000             | 15,750                  | 0                               | 15,750                    | 0                         |
|       | SUBTOTAL *****                 | 5,899          | 15,750                        | 6,000             | 15,750                  | 0                               | 15,750                    | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 83160 | RECYCLING & DUMP FEES          | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
| 84300 | ADVERTISING                    | 0              | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 1,100                         | 500               | 1,100                   | 0                               | 1,100                     | 0                         |
|       | TOTAL EXPENDITURES *****       | 20,184         | 39,170                        | 27,208            | 39,726                  | 0                               | 39,726                    | 1                         |

Decimal values have been truncated.



# 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              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|--------------------------------|---------------------------|---------------------------|
|       | CHARGES FOR SERVICES     |                |                               |                   |                         |                                |                           |                           |
| 3525  | REIMB. SPECIAL PROJECTS  | 5,158          | 4,975                         | 5,085             | 5,000                   | 0                              | 5,000                     | 0                         |
|       | SUBTOTAL *****           | 5,158          | 4,975                         | 5,085             | 5,000                   | 0                              | 5,000                     | 0                         |
|       | TOTAL REVENUES *****     | 5,158          | 4,975                         | 5,085             | 5,000                   | 0                              | 5,000                     | 0                         |
|       | PERSONAL SERVICES        |                |                               |                   |                         |                                |                           |                           |
| 10100 | SALARIES & WAGES         | 4,368          | 4,368                         | 4,368             | 4,368                   | 0                              | 4,368                     | 0                         |
| 10200 | FICA                     | 334            | 334                           | 303               | 334                     | 0                              | 334                       | 0                         |
| 10400 | WORKERS COMP             | 37             | 34                            | 34                | 34                      | 0                              | 34                        | 0                         |
|       | SUBTOTAL *****           | 4,739          | 4,736                         | 4,705             | 4,736                   | 0                              | 4,736                     | 0                         |
|       | TOTAL EXPENDITURES ***** | 4,739          | 4,736                         | 4,705             | 4,736                   | 0                              | 4,736                     | 0                         |

Decimal values have been truncated.

# 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          | 2005                 | 2006                 | 2007                            | 2007   | 2007                         | 2007                 |
|-------|------|--------------------------|----------------------|----------------------|---------------------------------|--|------------------------------|----------------------|
|       |      |                          | Actual               | Projected            | Class 1<br>Personal<br>Services | Classes 2-8<br>Other Services<br>and Charges | Class 9<br>Capital<br>Outlay | Total                |
| 204   | 2040 | Maintenance Operations   | \$ 7,374,859         | \$ 7,361,490         | \$ 2,901,978                    | \$ 6,573,385                                 | \$ 592,850                   | \$ 10,068,213        |
| 204   | 2045 | Design & Construction    | 3,154,743            | 3,208,833            | 812,495                         | 4,246,287                                    | 33,436                       | 5,092,218            |
| 204   | 2048 | Insurance Claim Activity | -                    | 7,387                | -                               | 35,000                                       | -                            | 35,000               |
| 204   | 2049 | Administration           | 2,465,316            | 2,590,333            | -                               | 3,545,000                                    | -                            | 3,545,000            |
| Total |      |                          | <u>\$ 12,994,918</u> | <u>\$ 13,168,043</u> | <u>\$ 3,714,473</u>             | <u>\$ 14,399,672</u>                         | <u>\$ 626,286</u>            | <u>\$ 18,740,431</u> |

### Personnel Summary

| Fund       | Dept | Department Name        | 2005                    | 2006                    | 2007                    |
|------------|------|------------------------|-------------------------|-------------------------|-------------------------|
|            |      |                        | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>Equivalent |
| 204        | 2040 | Maintenance Operations | 55.65                   | 55.65                   | 55.65                   |
| 204        | 2045 | Design & Construction  | 13.63                   | 13.63                   | 14.63                   |
| Total FTEs |      |                        | <u>69.28</u>            | <u>69.28</u>            | <u>70.28</u>            |

# **Public Works**

## **Road and Bridge Maintenance**

### **Department Number 2040**

#### **Mission**

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Public Works - Road and Bridge Maintenance is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

#### **Budget Highlights**

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The budget includes appropriations for general road maintenance and routine equipment repair and replacement to accomplish the goals outlined below. The FY 2007 appropriations total more than \$10 million. Appropriations related to roadway capital improvements and major reconstructions are included in department number 2045.

#### **Goals and Objectives**

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

- Provide routine grading and gravel for the County's approximately 485 miles of gravel roads.
- Prioritize replacement and addition of culvert pipes throughout the County.
- Provide snow removal using a combination of in-house and contracted services.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.
- Repair 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.
- Provide traffic signage and signage maintenance on the County maintained roads.

## Public Works

### Road and Bridge Maintenance

Dept. No. 2040

- 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:** Accomplished. The County is divided into nine districts with one motor grader operator assigned to each district.
- Prioritize replacement and addition of culvert pipes throughout the County.  
**Response:** Accomplished. The County leased a rubber tired backhoe to supplement the three rubber tired backhoes and excavator doing pipe installation and replacement. Approximately \$150,000 was spent on metal pipe culverts in 2006. In addition, the County replaced a large culvert on Schooler Road that was budgeted to be contracted in 2006.
- Provide snow removal using a combination of in-house staff and contracted services.  
**Response:** Accomplished. 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.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.  
**Response:** Accomplished. The County completed the reclaim and rebuild of approximately 4.5 miles of failed chip and seal roads. An additional 2.9 miles of failed roads have been reclaimed and rebuilt with the chip and seal application to be completed in 2007.
- Repair approximately 10 miles of failed chip and seal roads.  
**Response:** This goal was exceeded. Repairs were made to approximately 30 miles of failed chip and sealed roads. Additional failed chip and sealed roads will be repaired in 2007 under routine maintenance.
- Re-apply chip and seal to approximately 30 miles of chip and seal roads.  
**Response:** This goal was exceeded. County maintenance crews re-applied almost 70 road miles of single application chip and seal on the County's existing chip and seal roads.
- Apply asphalt overlay to 5.3 miles of existing asphalt pavements.  
**Response:** Accomplished. The County contracted for over 6.19 miles of asphalt overlay over existing asphalt.
- Apply a pavement preservation chip and seal application on approximately 12.2 miles of existing asphalt pavements.  
**Response:** This goal met, as modified. The County contracted for over 11 miles of preservation chip and seal over existing hard surface roads (one section of road received asphalt instead of chip and seal).

## Public Works

### Road and Bridge Maintenance

Dept. No. 2040

- Apply a pavement preservation micro-surfacing on approximately 1 mile of existing asphalt pavements.  
**Response:** Accomplished. Micro-surfacing applied in two subdivisions for a total of 1.18 miles.
- Provide annual street sweeping for curb and gutter subdivision roads.  
**Response:** Accomplished. The street sweeping was completed by contract services in the spring of 2006.
- Apply bridge deck sealer and make minor bridge deck repairs.  
**Response:** This goal was not met due to time constraints during the construction season.
- Provide traffic signage and signage maintenance on the County maintained roads.  
**Response:** Accomplished. Public Works continues to provide new and replacement signs as needed.
- Provide striping on specific County roads.  
**Response:** This goal was met with contracted striping on specified county roads.
- Provide routine equipment maintenance, repair and replacement.  
**Response:** Accomplished. Public Works continues to schedule maintenance on equipment and replace equipment as scheduled.
- Enhance and promote safety.  
**Response:** This goal was met through routine “tool box safety talks,” and by providing safety training. In addition, the Public Works Maintenance Department hosts a spring and fall Safety Day.

### Performance Measures

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| Performance Measure | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---------------------|----------------|-------------------|-------------------|
| Unavailable.        |                |                   |                   |

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

### Personnel Detail

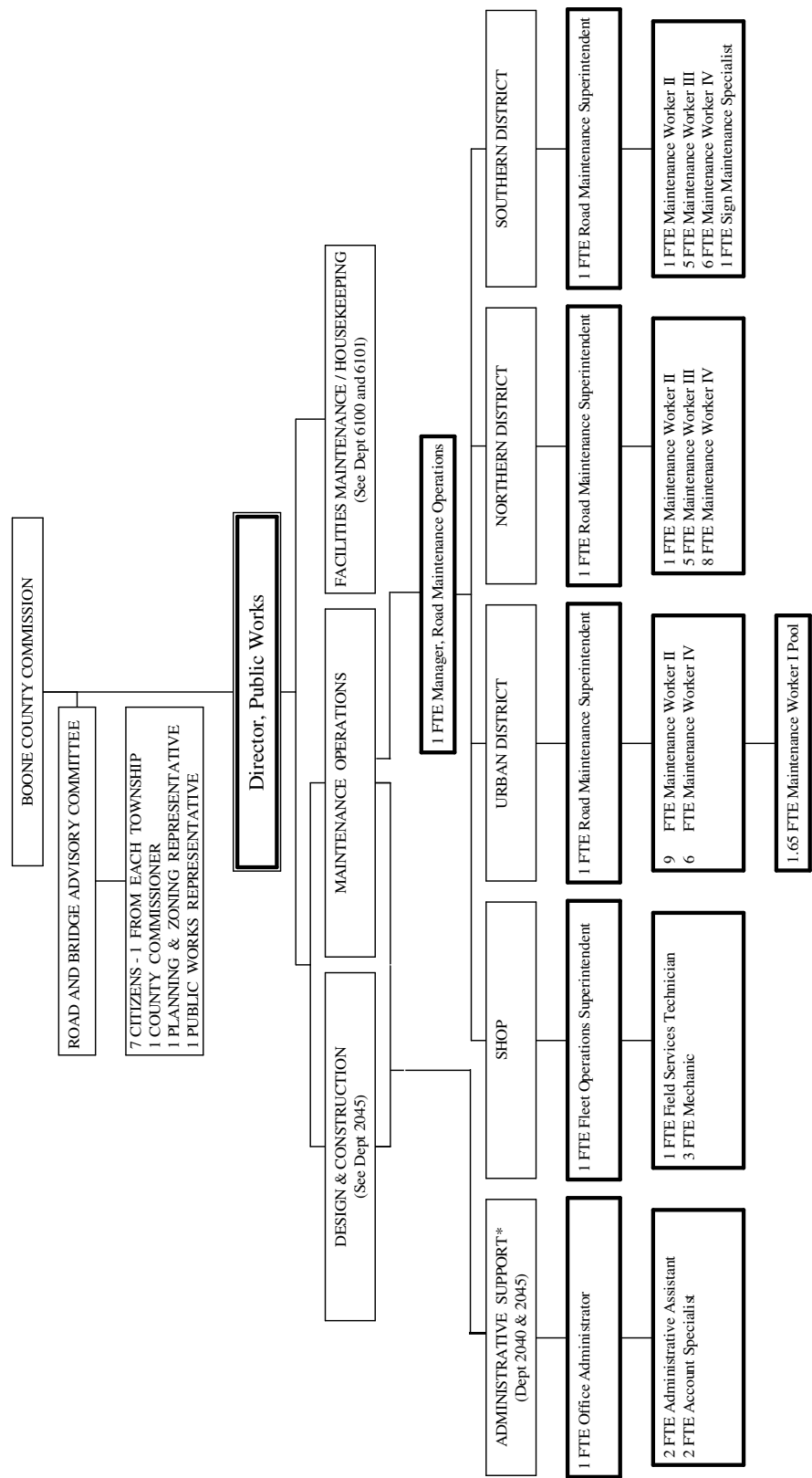
| Position Title                       | 2005                    | 2006                    | 2007                    | 2006-2007 |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                                      | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>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 Maintenance Superintendent      | 3.00                    | 3.00                    | 3.00                    | -         |
| Fleet Operations Superintendent      | 1.00                    | 1.00                    | 1.00                    | -         |
| Mechanic                             | 3.00                    | 3.00                    | 3.00                    | -         |
| Maintenance Worker IV                | 20.00                   | 20.00                   | 20.00                   | -         |
| Maintenance Worker III               | 10.00                   | 10.00                   | 10.00                   | -         |
| Sign Maintenance Specialist          | 1.00                    | 1.00                    | 1.00                    | -         |
| Maintenance Worker II                | 11.00                   | 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                    | -         |
| <b>Total FTEs</b>                    | <b>55.65</b>            | <b>55.65</b>            | <b>55.65</b>            | <b>-</b>  |
| Overtime                             | \$ 40,000               | \$ 50,000               | \$ 50,000               | \$ -      |
| Crew Leader                          | \$ 12,348               | \$ 12,348               | \$ 12,348               | \$ -      |
| Night Premium Pool                   | \$ 1,000                | \$ 1,000                | \$ 1,000                | \$ -      |

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

Public Works  
Road and Bridge Maintenance

Dept. No. 2040

Organizational Chart



\* Administrative Support FTEs are budgeted 50% each in Maintenance Operations (2040) and Design and Construction (2045)

# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

### Annual Budget

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 1,913,893      | 2,118,050                     | 1,968,186         | 2,166,841               | 0                               | 2,162,542                 | 2                         |
| 10110 | OVERTIME                       | 20,049         | 50,000                        | 25,000            | 50,000                  | 0                               | 50,000                    | 0                         |
| 10120 | HOLIDAY WORKED                 | 0              | 0                             | 92                | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 140,783        | 170,323                       | 145,219           | 174,055                 | 0                               | 173,726                   | 1                         |
| 10300 | HEALTH INSURANCE               | 238,626        | 256,500                       | 256,500           | 256,500                 | 0                               | 256,500                   | 0                         |
| 10325 | DISABILITY INSURANCE           | 8,558          | 10,562                        | 9,776             | 7,963                   | 0                               | 7,963                     | 24-                       |
| 10350 | LIFE INSURANCE                 | 1,872          | 2,106                         | 2,106             | 2,106                   | 0                               | 2,106                     | 0                         |
| 10375 | DENTAL INSURANCE               | 17,010         | 17,550                        | 17,550            | 19,224                  | 0                               | 19,224                    | 9                         |
| 10400 | WORKERS COMP                   | 171,978        | 182,561                       | 182,561           | 184,728                 | 0                               | 184,728                   | 1                         |
| 10500 | 401(A) MATCH PLAN              | 23,275         | 31,590                        | 21,775            | 31,590                  | 0                               | 31,590                    | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 5,756          | 5,933                         | 4,188             | 0                       | 0                               | 3,899                     | 34-                       |
| 10850 | VEHICLE ALLOWANCE              | 4,200          | 4,200                         | 4,200             | 4,200                   | 0                               | 4,200                     | 0                         |
| 10900 | MECHANIC TOOL ALLOWANCE        | 4,559          | 4,500                         | 4,500             | 4,500                   | 0                               | 4,500                     | 0                         |
| 10910 | PERS. SAFETY EQUIP ALLOW       | 189            | 2,750                         | 1,000             | 1,000                   | 0                               | 1,000                     | 63-                       |
|       | SUBTOTAL *****                 | 2,550,751      | 2,856,625                     | 2,642,653         | 2,902,707               | 0                               | 2,901,978                 | 1                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 252            | 750                           | 750               | 500                     | 0                               | 500                       | 33-                       |
| 23000 | OFFICE SUPPLIES                | 847            | 3,270                         | 3,270             | 2,000                   | 0                               | 2,000                     | 38-                       |
| 23001 | PRINTING                       | 411            | 1,800                         | 1,800             | 500                     | 0                               | 500                       | 72-                       |
| 23015 | COMPUTER SUPPLIES              | 0              | 0                             | 49                | 0                       | 0                               | 0                         | 0                         |
| 23050 | OTHER SUPPLIES                 | 13,961         | 40,000                        | 40,000            | 40,000                  | 0                               | 40,000                    | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 11,464         | 9,987                         | 25,000            | 25,000                  | 0                               | 25,000                    | 150                       |
| 26000 | PAVEMENT REPAIRS MATERIAL      | 65,166         | 205,000                       | 65,000            | 130,000                 | 0                               | 130,000                   | 36-                       |
| 26200 | ROCK                           | 537,039        | 450,000                       | 450,000           | 700,000                 | 0                               | 700,000                   | 55                        |
| 26201 | ROCK-VENDOR HAULED             | 596,383        | 1,205,000                     | 405,000           | 805,000                 | 0                               | 1,000,000                 | 17-                       |
| 26300 | MATERIAL & CHEMICAL SUPP.      | 7,458          | 180,000                       | 80,000            | 180,000                 | 0                               | 180,000                   | 0                         |
| 26400 | ROAD OIL                       | 291,590        | 300,000                       | 399,566           | 400,000                 | 0                               | 400,000                   | 33                        |
| 26420 | CULVERTS                       | 212,885        | 300,000                       | 160,000           | 300,000                 | 0                               | 300,000                   | 0                         |
| 26600 | STRT/TRAFFIC/CONST SIGNS       | 33,472         | 56,000                        | 56,000            | 65,000                  | 0                               | 65,000                    | 16                        |
|       | SUBTOTAL *****                 | 1,770,934      | 2,751,807                     | 1,686,435         | 2,648,000               | 0                               | 2,843,000                 | 3                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 1,896          | 1,900                         | 1,900             | 2,200                   | 0                               | 2,200                     | 15                        |
| 37210 | TRAINING/SCHOOLS               | 5,930          | 20,000                        | 10,000            | 20,000                  | 0                               | 20,000                    | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 960            | 2,000                         | 2,000             | 2,400                   | 0                               | 2,400                     | 20                        |
| 37230 | MEALS & LODGING-TRAINING       | 1,720          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 37240 | REGISTRATION/TUITION           | 570            | 3,500                         | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 11,077         | 32,400                        | 18,900            | 29,600                  | 0                               | 29,600                    | 8-                        |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                    | 1,540          | 9,682                         | 2,682             | 10,300                  | 0                               | 10,300                    | 6                         |
| 48200 | ELECTRICITY                    | 43,803         | 75,000                        | 50,000            | 60,000                  | 0                               | 60,000                    | 20-                       |
| 48300 | WATER                          | 2,678          | 10,000                        | 10,000            | 5,000                   | 0                               | 5,000                     | 50-                       |
| 48400 | SOLID WASTE                    | 9,618          | 10,000                        | 10,000            | 12,000                  | 0                               | 12,000                    | 20                        |
| 48600 | SEWER USE                      | 2,520          | 2,520                         | 2,520             | 2,520                   | 0                               | 2,520                     | 0                         |
| 48700 | LP GAS                         | 0              | 2,500                         | 2,500             | 2,500                   | 0                               | 2,500                     | 0                         |
|       | SUBTOTAL *****                 | 60,160         | 109,702                       | 77,702            | 92,320                  | 0                               | 92,320                    | 15-                       |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 305,884        | 385,000                       | 385,017           | 385,000                 | 0                               | 385,000                   | 0                         |
| 59001 | MOTOR FUEL/PROPANE             | 3,416          | 300                           | 392               | 500                     | 0                               | 500                       | 66                        |
| 59025 | MOTOR VEHICLE TITLE EXP        | 163            | 300                           | 300               | 500                     | 0                               | 500                       | 66                        |
| 59050 | ENGINE FLUIDS                  | 10,686         | 17,000                        | 24,768            | 20,000                  | 0                               | 20,000                    | 17                        |
| 59105 | TIRES                          | 45,161         | 63,500                        | 63,500            | 65,000                  | 0                               | 65,000                    | 2                         |
| 59200 | LOCAL MILEAGE                  | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 365,312        | 466,200                       | 474,077           | 471,100                 | 0                               | 471,100                   | 1                         |



# Public Works

## Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|--------------------|
| 60050 | EQUIP & BLDG MAINTENANCE  |                |                               |                   |                         |                                 |                           |                    |
| 60050 | EQUIP SERVICE CONTRACT    | 4,760          | 5,835                         | 5,835             | 6,000                   | 0                               | 6,000                     | 2                  |
| 60100 | BLDG REPAIRS/MAINTENANCE  | 57,360         | 2,950                         | 8,492             | 2,000                   | 110,000                         | 112,000                   | 696                |
| 60200 | EQUIP REPAIRS/MAINTENANCE | 206,963        | 250,000                       | 220,000           | 260,000                 | 0                               | 260,000                   | 4                  |
|       | SUBTOTAL *****            | 269,084        | 258,785                       | 234,327           | 268,000                 | 110,000                         | 378,000                   | 46                 |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                    |
| 70050 | SOFTWARE SERVICE CONTRACT | 11,748         | 14,000                        | 14,127            | 17,000                  | 0                               | 17,000                    | 21                 |
| 71000 | INSURANCE AND BONDS       | 500            | 2,250                         | 500               | 525                     | 0                               | 525                       | 76-                |
| 71001 | AUTO PHYSICAL DAMAGE INS  | 18,500         | 23,463                        | 4,315             | 4,531                   | 0                               | 4,531                     | 80-                |
| 71002 | AUTO LIABILITY INS        | 19,849         | 25,174                        | 51,381            | 53,951                  | 0                               | 53,951                    | 114                |
| 71003 | INLAND MARINE INS         | 2,285          | 2,899                         | 5,197             | 5,457                   | 0                               | 5,457                     | 88                 |
| 71004 | PROPERTY INSURANCE        | 32,544         | 6,083                         | 6,082             | 6,386                   | 0                               | 6,386                     | 4                  |
| 71005 | BOILER & MACHINERY INS    | 0              | 4,601                         | 0                 | 0                       | 0                               | 0                         | 0                  |
| 71006 | ERRORS & OMISSIONS INS    | 43,744         | 11,701                        | 11,701            | 12,286                  | 0                               | 12,286                    | 4                  |
| 71008 | GENERAL LIABILITY INS     | 70,551         | 30,594                        | 30,593            | 41,343                  | 0                               | 41,343                    | 35                 |
| 71009 | D.P. EQUIP-INSURANCE      | 3,118          | 3,380                         | 275               | 289                     | 0                               | 289                       | 91-                |
| 71010 | CRIME INSURANCE           | 1,379          | 1,750                         | 1,814             | 1,905                   | 0                               | 1,905                     | 8                  |
| 71016 | AUTO CLAIMS DEDUCTIBLE    | 15,739         | 7,725                         | 7,725             | 0                       | 0                               | 0                         | 0                  |
| 71018 | OTHER CLAIMS DEDUCTIBLE   | 30,000         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                  |
| 71100 | OUTSIDE SERVICES          | 928,251        | 1,753,037                     | 1,299,037         | 2,262,566               | 0                               | 2,341,926                 | 33                 |
| 71101 | PROFESSIONAL SERVICES     | 0              | 0                             | 4,125             | 25,000                  | 0                               | 25,000                    | 0                  |
| 71500 | BUILDING USE/RENT CHARGE  | 67,111         | 71,616                        | 71,616            | 71,616                  | 0                               | 71,616                    | 0                  |
| 71600 | EQUIP LEASES & METER CHRG | 1,077          | 4,000                         | 4,000             | 2,000                   | 0                               | 2,000                     | 50-                |
| 71700 | EQUIPMENT RENTALS         | 16,995         | 75,000                        | 25,000            | 75,000                  | 0                               | 75,000                    | 0                  |
|       | SUBTOTAL *****            | 1,263,400      | 2,037,273                     | 1,537,488         | 2,579,855               | 0                               | 2,659,215                 | 30                 |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                    |
| 84010 | RECEPTION/MEETINGS        | 77             | 150                           | 150               | 150                     | 0                               | 150                       | 0                  |
| 86800 | EMERGENCY                 | 0              | 100,000                       | 0                 | 100,000                 | 0                               | 100,000                   | 0                  |
| 86910 | PY ENCUMBRANCES NOT USED  | 120,937-       | 0                             | 115,000-          | 0                       | 0                               | 0                         | 0                  |
|       | SUBTOTAL *****            | 120,859-       | 100,150                       | 114,850-          | 100,150                 | 0                               | 100,150                   | 0                  |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                    |
| 91200 | BUILDINGS & IMPROVEMENTS  | 0              | 50,000                        | 38,200            | 0                       | 125,000                         | 125,000                   | 150                |
| 91300 | MACHINERY & EQUIPMENT     | 141,213        | 135,000                       | 122,385           | 0                       | 179,100                         | 179,100                   | 32                 |
| 91302 | COMPUTER SOFTWARE         | 0              | 5,000                         | 5,000             | 0                       | 0                               | 0                         | 0                  |
| 92300 | REPLCMENT MACH & EQUIP    | 93,419         | 279,399                       | 227,088           | 0                       | 233,750                         | 233,750                   | 16-                |
| 92301 | REPLC COMPUTER HDWR       | 2,758          | 1,200                         | 1,041             | 0                       | 9,200                           | 9,200                     | 666                |
| 92400 | REPLCMENT AUTO/TRUCKS     | 967,606        | 438,500                       | 411,044           | 0                       | 45,800                          | 45,800                    | 89-                |
|       | SUBTOTAL *****            | 1,204,997      | 909,099                       | 804,758           | 0                       | 592,850                         | 592,850                   | 34-                |
|       | TOTAL EXPENDITURES *****  | 7,374,859      | 9,522,041                     | 7,361,490         | 9,091,732               | 702,850                         | 10,068,213                | 5                  |

Decimal values have been truncated.

# **Public Works**

## **Design and Construction**

### **Department Number 2045**

#### **Mission**

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Public Works - Design and Construction is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those authorized by the one-half cent sales tax package that was approved by voters in 1993 (Proposition I) and renewed for an additional 10 years in 1998 (Proposition II). This Division conducts and coordinates the inspection and acceptance of subdivision streets as well as provides technical assistance to other County offices. The Division also administers the Neighborhood Improvement District (NID) program. (The operating budget for the NID program is funded in the General Fund; please refer to department number 1340.)

#### **Budget Highlights**

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The budget includes appropriations of nearly \$5.1 million to implement the budgetary goals outlined below. Appropriations related to general maintenance and routine equipment repair and replacement are included in department number 2040.

#### **Goals and Objectives**

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

- 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.
- Design, bid and construct bridge structures along River Road and Marshall Lane.
- Design, bid, and construct bridge deck improvements for bridges along Riley Road, Rolling Hills Road (South), Nashville Church Road, and Andrew Sapp Road.
- Design a bridge for the improvements necessary along Thomas Hill Road.
- Design, bid, and construct two street and drainage improvement projects in Meadowbrook West and Boone Industrial (Phase II) subdivisions.
- Design, bid, and construct roadway and drainage improvements in the Meadow Lake subdivision.
- Design, bid, and construct three low water crossings (Lloyd Hudson Road, Bell Road, and Moreau Road).
- Design, bid, and construct a drainage improvement project at the Hackbery/Cearview intersection.
- Design, bid, and construct asphalt pave in place projects on Nashville Church Road, Breedlove Road, and Oak Grove School Road.

## Public Works Design and Construction

Dept. No. 2045

- Design, bid, and construct chip seal project on Barnes School Road.
- Construct bank stabilization measures along Jemerson Creek Road (designed in 2006), Smith Hatchery Road (designed in 2006); and Minor Hill Road (currently under design).
- Design, bid and construct drainage improvements near the intersection of Broadview Court and Suncrest Court in the Sunrise Estates subdivision.
- Design, bid and construct drainage improvements in two locations along Spiva Crossing.
- Design roadway improvements along Rolling Hills Road between Route WW and New Haven Road.
- Construct inlets to improve storm water drainage in Georgetown subdivision.
- Study and design drainage improvements for the Sunrise Estates subdivision.

### Progress on Prior Year Objectives

- Design, bid and construct McBaine Bridge Project in accordance with procedures/reporting requirements inherent in utilization of federal funding and coordination of intergovernmental cooperative projects.  
**Response:** Right of way plans are under review and the easement acquisition process has begun. Construction is scheduled for 2007.
- Bid and construct two street and drainage improvement projects (designed in 2005) in Lake of the Woods (Phase II) and Boone Industrial subdivisions.  
**Response:** Completed.
- Design, bid and construct two bridges (Tucker School and Thomas Hill).  
**Response:** Tucker School Bridge is currently under construction. Design of the Thomas Hill Bridge was postponed and will be rescheduled for 2007 with construction in the future as budget allows.
- Design four bridges for construction in 2007.  
**Response:** County staff is reviewing right of way plans and beginning the easement acquisition process for the McBaine Bridge. Construction is scheduled for 2007. The Tucker School Bridge is under construction. The design of the Thomas Hill bridge was postponed until 2007 with construction to be completed as budget allows
- Design, bid and construct four low water crossings (Thomas Hill Road, Bell Road, Moreau Road and Jemerson Creek Road).  
**Response:** The low water crossing along Thomas Hill Road was completed. The low water crossings along Bell Road and Moreau Road are currently under design and are expected to be constructed in 2007.

## Public Works Design and Construction

Dept. No. 2045

- Design, bid and construct a modified low water crossing (subject to federal approval for Flood Plain Development) on Green Road.  
**Response:** Completed.
- Design, bid and construct a drainage improvement project at the Hackberry Boulevard/Clearview Road intersection.  
**Response:** Right of way plans are under review, and the easement acquisition process has begun.
- 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.  
**Response:** Route K was improved at the proposed intersection with Scott Boulevard to provide proper sight distance. The City of Columbia and the State of Missouri participated in funding. MoDOT provided the inspection and the County administered the contract.
- Design, bid and construct asphalt pave in place projects on Schooler Road, Martin Lane and Crump Lane.  
**Response:** Completed.
- Design the drainage improvements and chip seal project on Boothe Lane.  
**Response:** Completed.
- Design, bid and construct four structures for improvement of storm water drainage.  
**Response:** A pre-cast box culvert was installed by contract on Boothe Lane. A large metal pipe was designed for Schooler Road, and installed by the County. The balance of the fund offset cost overruns on other storm water projects.
- Design, bid and construct inlets to improve storm water drainage in Georgetown subdivision.  
**Response:** This project is currently under construction.
- Assist State and City of Columbia in funding Environmental Impact Study for Highway 740.  
**Response:** The County contributed \$140,000 to this study.
- Enter into and complete design contract for Sunrise Estates Storm Drainage and Street Improvement Project.  
**Response:** The consultant on this project is completing the survey work necessary to begin the study and design of drainage improvements. The consultant will be retained following completion of the survey to complete a Storm Water Management Study of the subdivision in 2007, which will provide recommendations for the improvements necessary.
- Enter into and complete design contract for Creasy Springs Road Improvements (cooperative agreement with City of Columbia).  
**Response:** Completed.

# Public Works

## Design and Construction

Dept. No. 2045

### Performance Measures

| Performance Measure                                  | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|--|----------------|-------------------|-------------------|
| Total Number of Right of Way Acquisitions            | 9              | 36                | 45                |
| Number of Right Away Construction Permits Issued     | 165            | 166               | 175               |
| Review of Roadway Plans for New Road Construction    | 7              | 6                 | 5                 |
| Miles of Roadways Taken to Commission for Acceptance | 1.65           | .38               | 2.5               |
| Number of Driveway Culvert Permits Issued            | 154            | 178               | 200               |
| Number of Permits for New Road Construction          | 4              | 2                 | 4                 |
| Number of Major Road Reconstruction Projects         | 5              | 4                 | 0                 |
| Number of Traffic Counts                             | 308            | 323               | 350               |
| Number of Bridge Replacements/Reconstructions        | 6              | 1                 | 3                 |
| Number of MoDNR Monuments Set                        | 10             | 10                | 10                |

### Personnel Detail

| Position Title                 | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>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                            | -                   |
| Asset Management Technician    | -                               | -                               | 1.00                            | -                   |
| Engineering Intern Pool        | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>              | <b>13.63</b>                    | <b>13.63</b>                    | <b>14.63</b>                    | <b>-</b>            |
| Overtime                       | \$5,000                         | \$5,000                         | \$6,000                         | 1,000.00            |

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

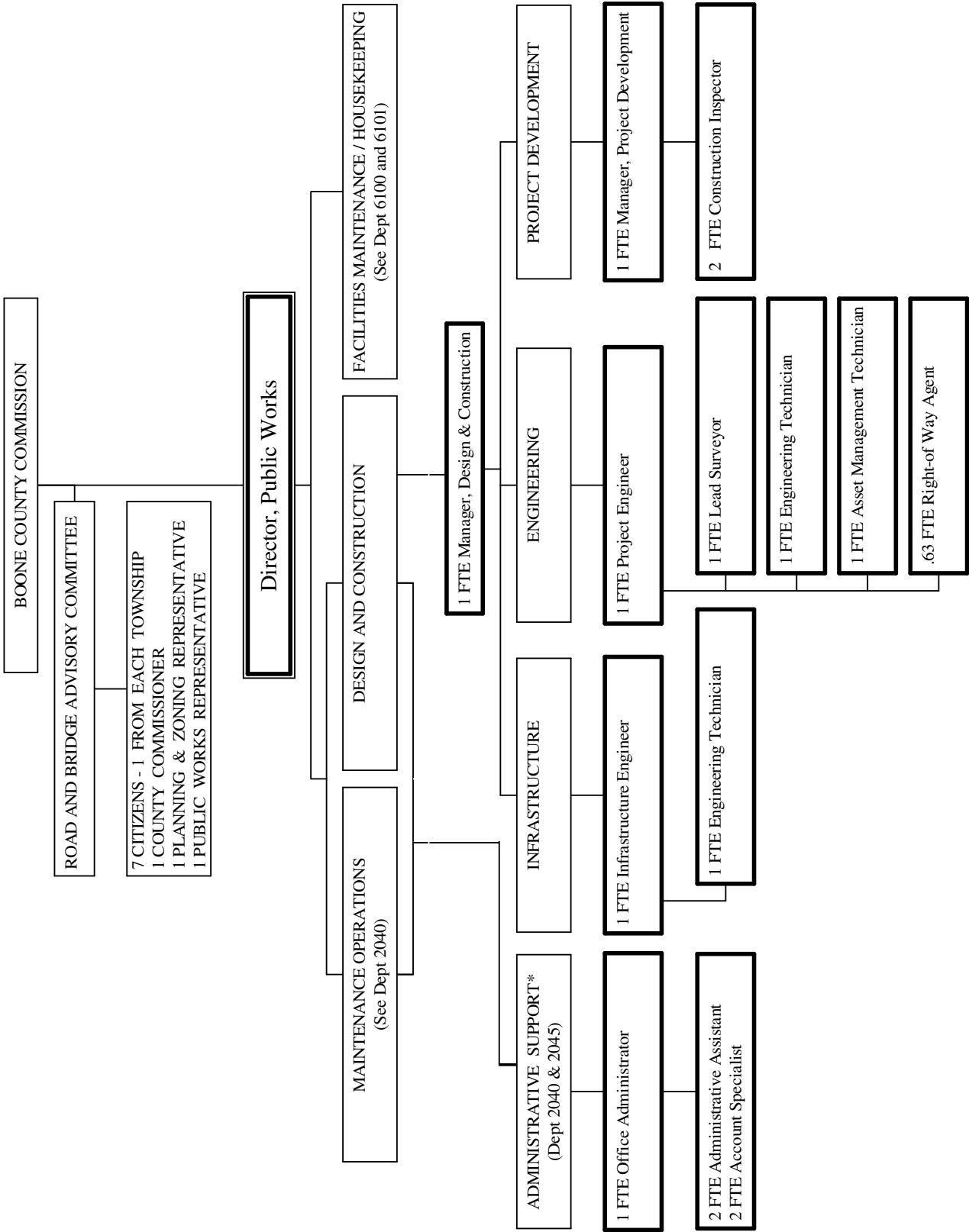
b County Surveyor deleted and Infrastructure Engineer added

c Surveyor deleted and Lead Surveyor added

Public Works  
Design and Construction

Dept. No. 2045

Organizational Chart



\* Administrative Support FTEs are budgeted 50% each in Maintenance Operations (2040) and Design and Construction (2045)

# Public Works

## Design and Construction

Dept. No. 2045

### Annual Budget

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 546,927        | 615,610                       | 583,424           | 631,064                 | 36,796                          | 663,561                   | 7                         |
| 10110 | OVERTIME                       | 5,314          | 5,000                         | 5,000             | 6,000                   | 0                               | 6,000                     | 20                        |
| 10120 | HOLIDAY WORKED                 | 186            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA                           | 40,551         | 47,476                        | 42,042            | 48,735                  | 2,815                           | 51,221                    | 7                         |
| 10300 | HEALTH INSURANCE               | 57,447         | 61,750                        | 61,750            | 61,750                  | 4,750                           | 66,500                    | 7                         |
| 10325 | DISABILITY INSURANCE           | 2,400          | 2,872                         | 2,973             | 2,186                   | 207                             | 2,393                     | 16-                       |
| 10350 | LIFE INSURANCE                 | 441            | 507                           | 507               | 507                     | 39                              | 546                       | 7                         |
| 10375 | DENTAL INSURANCE               | 4,095          | 4,225                         | 4,225             | 4,628                   | 356                             | 4,984                     | 17                        |
| 10400 | WORKERS COMP                   | 6,040          | 6,129                         | 6,129             | 6,287                   | 295                             | 6,582                     | 7                         |
| 10500 | 401(A) MATCH PLAN              | 6,700          | 7,605                         | 7,375             | 7,605                   | 650                             | 8,255                     | 8                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 1,963          | 2,023                         | 2,081             | 0                       | 0                               | 2,123                     | 4                         |
| 10600 | UNEMPLOYMENT BENEFITS          | 1,430          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10910 | PERS. SAFETY EQUIP ALLOW       | 0              | 330                           | 100               | 330                     | 0                               | 330                       | 0                         |
|       | SUBTOTAL *****                 | 673,497        | 753,527                       | 715,606           | 769,092                 | 45,908                          | 812,495                   | 7                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 786            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 23000 | OFFICE SUPPLIES                | 2,120          | 2,100                         | 2,373             | 2,500                   | 0                               | 2,500                     | 19                        |
| 23001 | PRINTING                       | 279-           | 5,900                         | 5,900             | 6,000                   | 0                               | 6,000                     | 1                         |
| 23015 | COMPUTER SUPPLIES              | 611            | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 23017 | COMPUTER PAPER                 | 1,015          | 1,000                         | 1,000             | 1,200                   | 0                               | 1,200                     | 20                        |
| 23018 | PRINTER SUPPLIES               | 0              | 1,000                         | 1,000             | 500                     | 0                               | 500                       | 50-                       |
| 23021 | DRAFTING SUPPLIES              | 69             | 500                           | 500               | 300                     | 0                               | 300                       | 40-                       |
| 23050 | OTHER SUPPLIES                 | 1,483          | 1,950                         | 1,950             | 2,000                   | 0                               | 2,000                     | 2                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 4,410          | 3,900                         | 3,900             | 4,000                   | 0                               | 4,000                     | 2                         |
| 26600 | STRT/TRAFFIC/CONST SIGNS       | 556            | 750                           | 750               | 750                     | 0                               | 750                       | 0                         |
|       | SUBTOTAL *****                 | 10,774         | 19,100                        | 19,373            | 19,250                  | 0                               | 19,250                    | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 928            | 1,600                         | 1,916             | 1,800                   | 0                               | 1,800                     | 12                        |
| 37210 | TRAINING/SCHOOLS               | 2,957          | 10,200                        | 10,200            | 8,000                   | 0                               | 8,000                     | 21-                       |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 463            | 1,050                         | 1,050             | 1,000                   | 0                               | 1,000                     | 4-                        |
| 37230 | MEALS & LODGING-TRAINING       | 1,964          | 3,100                         | 3,100             | 3,500                   | 0                               | 3,500                     | 12                        |
|       | SUBTOTAL *****                 | 6,312          | 15,950                        | 16,266            | 14,300                  | 0                               | 14,300                    | 10-                       |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 5,929          | 6,460                         | 6,460             | 6,700                   | 0                               | 6,700                     | 3                         |
| 48002 | DATA COMMUNICATIONS            | 0              | 12,612                        | 7,612             | 12,972                  | 0                               | 12,972                    | 2                         |
| 48050 | CELLULAR TELEPHONES            | 20,102         | 14,910                        | 14,910            | 15,500                  | 0                               | 15,500                    | 3                         |
|       | SUBTOTAL *****                 | 26,032         | 33,982                        | 28,982            | 35,172                  | 0                               | 35,172                    | 3                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 14,581         | 17,000                        | 17,000            | 20,000                  | 0                               | 20,000                    | 17                        |
| 59100 | VEHICLE REPAIRS                | 3,818          | 3,100                         | 5,889             | 3,000                   | 0                               | 3,000                     | 3-                        |
| 59105 | TIRES                          | 1,470          | 1,000                         | 1,000             | 1,300                   | 0                               | 1,300                     | 30                        |
| 59200 | LOCAL MILEAGE                  | 88             | 100                           | 100               | 300                     | 0                               | 300                       | 200                       |
|       | SUBTOTAL *****                 | 19,959         | 21,200                        | 23,989            | 24,600                  | 0                               | 24,600                    | 16                        |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 1,818          | 2,300                         | 2,000             | 2,670                   | 0                               | 2,670                     | 16                        |
| 60100 | BLDG REPAIRS/MAINTENANCE       | 0              | 0                             | 76                | 0                       | 0                               | 0                         | 0                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 1,560          | 500                           | 300               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 3,378          | 2,800                         | 2,376             | 3,170                   | 0                               | 3,170                     | 13                        |

# Public Works

## Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION                | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|----------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CONTRACTUAL SERVICES       |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT  | 0              | 3,500                         | 4,118             | 5,566                   | 1,200                           | 6,766                     | 93                        |
| 71000 | INSURANCE AND BONDS        | 150            | 11,050                        | 8,800             | 9,240                   | 0                               | 9,240                     | 16-                       |
| 71100 | OUTSIDE SERVICES           | 2,185,219      | 3,918,898                     | 2,700,000         | 1,141,150               | 0                               | 3,359,339                 | 14-                       |
| 71101 | PROFESSIONAL SERVICES      | 0              | 224,000                       | 224,000           | 143,000                 | 0                               | 153,000                   | 31-                       |
| 71102 | ENGINEERING SERVICES       | 225,141        | 191,250                       | 191,250           | 292,000                 | 0                               | 351,000                   | 83                        |
| 71118 | EASEMENT ACQUISITION COSTS | 41,657         | 80,000                        | 80,000            | 180,000                 | 0                               | 170,000                   | 112                       |
| 71600 | EQUIP LEASES & METER CHRG  | 1,112          | 1,500                         | 665               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****             | 2,453,281      | 4,430,198                     | 3,208,833         | 1,770,956               | 1,200                           | 4,049,345                 | 8-                        |
|       | OTHER                      |                |                               |                   |                         |                                 |                           |                           |
| 84010 | RECEPTION/MEETINGS         | 0              | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |
| 84400 | PUBLIC NOTICES             | 158            | 300                           | 300               | 300                     | 0                               | 300                       | 0                         |
| 86800 | EMERGENCY                  | 0              | 68,373                        | 0                 | 100,000                 | 0                               | 100,000                   | 46                        |
| 86910 | PY ENCUMBRANCES NOT USED   | 119,890-       | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****             | 119,731-       | 68,823                        | 450               | 100,450                 | 0                               | 100,450                   | 45                        |
|       | FIXED ASSET ADDITIONS      |                |                               |                   |                         |                                 |                           |                           |
| 91300 | MACHINERY & EQUIPMENT      | 1,579          | 1,000                         | 1,000             | 0                       | 1,000                           | 1,000                     | 0                         |
| 91301 | COMPUTER HARDWARE          | 7,344          | 23,645                        | 10,845            | 0                       | 9,132                           | 9,132                     | 61-                       |
| 91302 | COMPUTER SOFTWARE          | 2,721          | 4,165                         | 3,520             | 0                       | 5,700                           | 5,700                     | 36                        |
| 91400 | AUTO/TRUCKS                | 22,100         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92301 | REPLC COMPUTER HDWR        | 5,530          | 2,840                         | 2,840             | 0                       | 17,604                          | 17,604                    | 519                       |
| 92302 | REPLC COMPUTER SOFTWARE    | 19,864         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92400 | REPLCMENT AUTO/TRUCKS      | 22,100         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****             | 81,238         | 31,650                        | 18,205            | 0                       | 33,436                          | 33,436                    | 5                         |
|       | TOTAL EXPENDITURES *****   | 3,154,743      | 5,377,230                     | 4,034,080         | 2,736,990               | 80,544                          | 5,092,218                 | 5-                        |

Decimal values have been truncated.



# Public Works

## Insurance Claim Activity

### Department Number 2048

#### Mission

This budget accounts for revenues and expenditures, other than for premium costs, related to insurance claim activity pertaining to the Public Works Department (Road and Bridge activities). Appropriations for insurance premiums are included department number 2040. This department, or cost center, accounts for activity related to claims including deductible amounts, insurance recoveries, and related repair and replacement expenditures. This budget was established in FY 2006 in response to revised accounting and reporting requirements pertaining to insurance recoveries.

#### Budget Highlights

The budget includes an appropriation for estimated deductibles related to auto and other claims. The budget will be amended throughout the year to reflect gross insurance recoveries, if any, along with the related expenditures.

#### Annual Budget

2048 PW-INSURANCE CLAIM ACTIVITY  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE |                |                               |                   |                         |                                 |                           |                           |
| 3482  | FED DISASTER              | 0              | 0                             | 8,189             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 8,189             | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****      | 0              | 0                             | 8,189             | 0                       | 0                               | 0                         | 0                         |
|       | VEHICLE EXPENSE           |                |                               |                   |                         |                                 |                           |                           |
| 59100 | VEHICLE REPAIRS           | 0              | 0                             | 5,187             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 5,187             | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71016 | AUTO CLAIMS DEDUCTIBLE    | 0              | 0                             | 1,000             | 15,000                  | 0                               | 15,000                    | 0                         |
| 71018 | OTHER CLAIMS DEDUCTIBLE   | 0              | 0                             | 1,200             | 20,000                  | 0                               | 20,000                    | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 2,200             | 35,000                  | 0                               | 35,000                    | 0                         |
|       | TOTAL EXPENDITURES *****  | 0              | 0                             | 7,387             | 35,000                  | 0                               | 35,000                    | 0                         |

Decimal values have been truncated.

# Public Works – Administration

## Department Number 2049

### Mission

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This budget accounts for revenues and other resources dedicated to road and bridge activities. It also accounts for expenditures that are not attributable to either Road and Bridge Maintenance (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

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

Passage of the one-half cent sales tax was accompanied by a voluntary roll-back of the property tax levy from \$.29 to \$.05 per \$100 assessed valuation (AV), which has been further reduced to \$.0475 per \$100 AV. The voluntary roll-back in the property tax rate reduces the amount of a 25% property tax rebate paid to local jurisdictions. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to not only restore the lost revenue to these jurisdictions, but to provide additional resources beyond what they would have received for the 25% rebate. The total amount paid to each jurisdiction is determined by formula and is equal to 1.5 times the amount that would have been distributed as a 25% rebate of property taxes based on a tax levy of \$.29 per \$100 assessed valuation.

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

The 10-year history of these payments is shown in the table below:

| <b>Year</b> | <b>Payments<br/>To Special<br/>Road District</b> | <b>Replacement<br/>Revenue</b> | <b>Road Tax<br/>Grants</b> | <b>Revenue<br/>Sharing</b> | <b>Total</b> |
|-------------|--|--------------------------------|----------------------------|----------------------------|--------------|
| 1996        | 187,505.21                                       | 737,575.42                     | 200,000.00                 | -                          | 1,125,080.63 |
| 1997        | 179,557.63                                       | 775,858.25                     | 200,000.00                 | -                          | 1,155,415.88 |
| 1998        | 165,262.92                                       | 943,637.36                     | 200,000.00                 | -                          | 1,308,900.28 |
| 1999        | 209,781.75                                       | 1,001,982.02                   | -                          | 1,344,000.00               | 2,555,763.77 |
| 2000        | 204,255.52                                       | 1,078,382.60                   | -                          | 752,000.00                 | 2,034,638.12 |
| 2001        | 240,780.36                                       | 1,118,012.20                   | -                          | 602,596.00                 | 1,961,388.56 |
| 2002        | 237,344.97                                       | 1,187,942.40                   | -                          | 772,240.00                 | 2,197,527.37 |
| 2003        | 259,343.27                                       | 1,193,128.20                   | -                          | 688,093.00                 | 2,140,564.47 |
| 2004        | 206,806.01                                       | 1,251,929.40                   | -                          | 683,760.00                 | 2,142,495.41 |
| 2005        | 249,565.14                                       | 1,321,445.12                   | -                          | 744,306.00                 | 2,315,316.26 |
| 2006        | 285,654.71                                       | 1,495,255.92                   | -                          | 688,977.00                 | 2,469,887.63 |
| 2007        | 260,300.00                                       | 1,752,700.00                   | -                          | 1,382,000.00               | 3,395,000.00 |

# Public Works – Administration

Dept. No. 2049

## Annual Budget

2049 PW-ADMINISTRATION  
204 ROAD & BRIDGE FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES                 |                |                               |                   |                         |                                 |                           |                           |
| 3001  | REAL ESTATE CY                 | 688,143        | 715,000                       | 735,000           | 764,000                 | 0                               | 764,000                   | 6                         |
| 3002  | PERSONAL PROPERTY CY           | 152,981        | 150,000                       | 162,000           | 169,000                 | 0                               | 169,000                   | 12                        |
| 3003  | RAILROAD AND UTILITY CY        | 27,909         | 28,000                        | 28,000            | 28,000                  | 0                               | 28,000                    | 0                         |
| 3004  | REPLACEMENT SURTAX/GEN CY      | 130,301        | 115,000                       | 130,000           | 130,000                 | 0                               | 130,000                   | 13                        |
| 3011  | REAL ESTATE PY                 | 12,152         | 15,000                        | 13,000            | 13,000                  | 0                               | 13,000                    | 13-                       |
| 3012  | PERSONAL PROPERTY PY           | 13,514         | 14,000                        | 14,000            | 14,000                  | 0                               | 14,000                    | 0                         |
| 3013  | RAILROAD & UTILITY PY          | 723            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,025,725      | 1,037,000                     | 1,082,000         | 1,118,000               | 0                               | 1,118,000                 | 7                         |
|       | SALES TAXES                    |                |                               |                   |                         |                                 |                           |                           |
| 3130  | MOTOR VEHICLE SALES TAX        | 455,145        | 470,000                       | 469,000           | 470,000                 | 0                               | 470,000                   | 0                         |
|       | SUBTOTAL *****                 | 455,145        | 470,000                       | 469,000           | 470,000                 | 0                               | 470,000                   | 0                         |
|       | LICENSES AND PERMITS           |                |                               |                   |                         |                                 |                           |                           |
| 3320  | PERMITS                        | 16,870         | 20,500                        | 17,000            | 17,000                  | 0                               | 17,000                    | 17-                       |
|       | SUBTOTAL *****                 | 16,870         | 20,500                        | 17,000            | 17,000                  | 0                               | 17,000                    | 17-                       |
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
| 3445  | FINANCIAL INSTITUTION TAX      | 2,021          | 1,900                         | 2,000             | 2,000                   | 0                               | 2,000                     | 5                         |
| 3450  | COUNTY AID ROAD TAX            | 1,262,479      | 1,280,000                     | 1,241,000         | 1,250,000               | 0                               | 1,250,000                 | 2-                        |
| 3465  | FED-STATE REIMB EXPENSES       | 4,000          | 889,537                       | 12,000            | 2,000                   | 0                               | 827,987                   | 6-                        |
| 3482  | FED DISASTER                   | 0              | 0                             | 1,516             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,268,501      | 2,171,437                     | 1,256,516         | 1,254,000               | 0                               | 2,079,987                 | 4-                        |
|       | CHARGES FOR SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 3525  | REIMB. SPECIAL PROJECTS        | 107,739        | 381,000                       | 570,447           | 0                       | 0                               | 0                         | 0                         |
| 3528  | REIMB PERSONNEL/PROJECTS       | 7,751          | 0                             | 6,500             | 0                       | 0                               | 0                         | 0                         |
| 3551  | COMMISSIONS-CSRD               | 5,216          | 5,500                         | 5,300             | 5,300                   | 0                               | 5,300                     | 3-                        |
| 3573  | MECHANIC CHARGES               | 10,256         | 13,000                        | 10,500            | 10,500                  | 0                               | 10,500                    | 19-                       |
| 3585  | FUEL SURCHARGE                 | 11,052         | 12,000                        | 11,100            | 11,100                  | 0                               | 11,100                    | 7-                        |
|       | SUBTOTAL *****                 | 142,016        | 411,500                       | 603,847           | 26,900                  | 0                               | 26,900                    | 93-                       |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 729            | 750                           | 2,452             | 1,400                   | 0                               | 1,400                     | 86                        |
| 3719  | INT-FINANCIAL INST TAX         | 17             | 18                            | 50                | 50                      | 0                               | 50                        | 177                       |
|       | SUBTOTAL *****                 | 747            | 768                           | 2,502             | 1,450                   | 0                               | 1,450                     | 88                        |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3830  | SALES                          | 3,359          | 1,000                         | 3,100             | 1,000                   | 0                               | 1,000                     | 0                         |
| 3835  | SALE OF COUNTY FIXED ASSET     | 17,959         | 5,000                         | 82,220            | 1,000                   | 0                               | 1,000                     | 80-                       |
| 3890  | MISCELLANEOUS                  | 0              | 0                             | 240               | 0                       | 0                               | 0                         | 0                         |
| 3891  | DIVIDENDS/REBATES              | 0              | 0                             | 4,238             | 0                       | 0                               | 2,600                     | 0                         |
|       | SUBTOTAL *****                 | 21,319         | 6,000                         | 89,798            | 2,000                   | 0                               | 4,600                     | 23-                       |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3917  | OTI: FROM SPECIAL REVENUE FUND | 7,588,582      | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 7,588,582      | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 10,518,908     | 4,117,205                     | 3,520,663         | 2,889,350               | 0                               | 3,717,937                 | 9-                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71104 | ADMINISTRATIVE SERVICES        | 150,000        | 150,000                       | 150,000           | 150,000                 | 0                               | 150,000                   | 0                         |
| 71300 | REBATES TO SP DISTRICTS        | 249,565        | 231,125                       | 253,600           | 260,300                 | 0                               | 260,300                   | 12                        |
| 71400 | REPLACEMENT REVENUE            | 1,321,445      | 1,495,256                     | 1,495,256         | 1,752,700               | 0                               | 1,752,700                 | 17                        |
| 71450 | REVENUE SHARING                | 744,306        | 691,477                       | 691,477           | 700,000                 | 0                               | 1,382,000                 | 99                        |
|       | SUBTOTAL *****                 | 2,465,316      | 2,567,858                     | 2,590,333         | 2,863,000               | 0                               | 3,545,000                 | 38                        |
|       | TOTAL EXPENDITURES *****       | 2,465,316      | 2,567,858                     | 2,590,333         | 2,863,000               | 0                               | 3,545,000                 | 38                        |

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-department number 2040; Design and Construction-department number 2045; and Administration-department number 2049). These amounts are reported as operating transfers.

For reporting purposes for Road and Bridge activities, however, this budget is combined with other Road and Bridge budgets to provide consolidated and comprehensive financial information.

### Budget Highlights

There are no significant changes included in this budget.

### Annual Budget

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

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3110  | SALES TAXES                  | 10,997,341     | 11,200,000                    | 11,670,000        | 12,137,000              | 0                               | 12,137,000                | 8                         |
|       | SUBTOTAL *****               | 10,997,341     | 11,200,000                    | 11,670,000        | 12,137,000              | 0                               | 12,137,000                | 8                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 12,575         | 8,200                         | 13,000            | 13,000                  | 0                               | 13,000                    | 58                        |
| 3712  | INT-LONG TERM INVEST         | 78,065         | 50,000                        | 70,280            | 63,250                  | 0                               | 63,250                    | 26                        |
| 3718  | INT-SALES TAX                | 16,361         | 6,000                         | 26,000            | 26,000                  | 0                               | 26,000                    | 333                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 82,729         | 10,000                        | 133,980           | 120,580                 | 0                               | 120,580                   | 105                       |
|       | SUBTOTAL *****               | 189,731        | 74,200                        | 243,260           | 222,830                 | 0                               | 222,830                   | 200                       |
|       | TOTAL REVENUES *****         | 11,187,073     | 11,274,200                    | 11,913,260        | 12,359,830              | 0                               | 12,359,830                | 9                         |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 83922 | OTO: TO SPECIAL REVENUE FUND | 7,588,582      | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 7,588,582      | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****     | 7,588,582      | 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 \$160,000. 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 and profitability improvement of the fairground's commercial operations and an additional \$10,000 is included to address unforeseen facility-related needs that may arise during the year.

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.

### Annual Budget

2120 FAIRGROUND MAINTENANCE FUND  
212 FAIRGROUND MAINTENANCE FUND

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 796            | 0                             | 950               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST         | 5,113          | 0                             | 4,000             | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 5,471          | 0                             | 8,000             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 11,381         | 0                             | 12,950            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****         | 11,381         | 0                             | 12,950            | 0                       | 0                               | 0                         | 0                         |
|       | EQUIP & BLDG MAINTENANCE     |                |                               |                   |                         |                                 |                           |                           |
| 60200 | EQUIP REPAIRS/MAINTENANCE    | 0              | 2,250                         | 2,250             | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 0              | 2,250                         | 2,250             | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71101 | PROFESSIONAL SERVICES        | 0              | 34,980                        | 34,980            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 0              | 34,980                        | 34,980            | 0                       | 0                               | 0                         | 0                         |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 84010 | RECEPTION/MEETINGS           | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
| 86850 | CONTINGENCY                  | 0              | 112,270                       | 0                 | 160,000                 | 0                               | 160,000                   | 42                        |
|       | SUBTOTAL *****               | 0              | 112,770                       | 500               | 160,500                 | 0                               | 160,500                   | 42                        |
|       | TOTAL EXPENDITURES *****     | 0              | 150,000                       | 37,730            | 160,500                 | 0                               | 160,500                   | 7                         |

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 costs resulting from a salary study authorized by the City of Columbia. In addition, a review of cost allocation between the On-Site Waste Water program (department number 1740) and Environmental Health (included in this budget), revealed that an adjustment was needed to better allocate costs. This adjustment resulted in an increase to this budget and a corresponding decrease to the On-Site Waste Water budget.

### Annual Budget

1410 COMMUNITY HEALTH  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3320  | LICENSES AND PERMITS      |                |                               |                   |                         |                                 |                           |                           |
|       | PERMITS                   | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****            | 0              | 100                           | 0                 | 100                     | 0                               | 100                       | 0                         |
|       | CHARGES FOR SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 3596  | NUISANCE ABATEMENT REIMB. | 0              | 0                             | 842               | 2,475                   | 0                               | 2,475                     | 0                         |
|       | SUBTOTAL *****            | 0              | 0                             | 842               | 2,475                   | 0                               | 2,475                     | 0                         |
|       | TOTAL REVENUES *****      | 0              | 100                           | 842               | 2,575                   | 0                               | 2,575                     | 475                       |
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES          | 1,000          | 2,500                         | 850               | 3,000                   | 0                               | 3,000                     | 20                        |
| 71500 | BUILDING USE/RENT CHARGE  | 25,542         | 26,000                        | 26,000            | 27,664                  | 0                               | 27,664                    | 6                         |
|       | SUBTOTAL *****            | 26,542         | 28,500                        | 26,850            | 30,664                  | 0                               | 30,664                    | 7                         |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 86640 | DENTAL ASSISTANCE         | 5,000          | 5,000                         | 5,000             | 5,000                   | 0                               | 5,000                     | 0                         |
| 86655 | ENERGY ASSISTANCE PROGRAM | 7,000          | 7,000                         | 7,000             | 7,000                   | 0                               | 7,000                     | 0                         |
| 86680 | DEPT OF HEALTH & COMM SRV | 681,438        | 837,485                       | 778,861           | 910,826                 | 0                               | 910,826                   | 8                         |
|       | SUBTOTAL *****            | 693,438        | 849,485                       | 790,861           | 922,826                 | 0                               | 922,826                   | 8                         |
|       | TOTAL EXPENDITURES *****  | 719,980        | 877,985                       | 817,711           | 953,490                 | 0                               | 953,490                   | 8                         |

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.

### Budget Highlights

The total appropriations are comprised of the following:

- Funding for Services as Recommended by the CSAC (reflects level County funding, with no overall increase)
- Administration Services Provided Through the Office of Community Services

In prior years, this budget included grant revenues and related appropriations for the Child Advocacy Center, a program which is no longer funded through the County; instead, the State of Missouri contracts directly with a local provider.

### Annual Budget

1420 SOCIAL SERVICES  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3451  | STATE REIMB-GRANT/PROGRAM/OTHR | 147,942        | 28,178                        | 28,177            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 147,942        | 28,178                        | 28,177            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 147,942        | 28,178                        | 28,177            | 0                       | 0                               | 0                         | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84200 | OTHER CONTRACTS                | 63,465         | 19,050                        | 18,050            | 18,050                  | 2,286                           | 18,050                    | 5-                        |
| 85800 | SPECIAL GRANT EXPENSES         | 97,800         | 28,178                        | 28,177            | 0                       | 0                               | 0                         | 0                         |
| 86621 | IN HOME ASSISTANCE             | 7,754          | 16,500                        | 6,000             | 16,500                  | 0                               | 16,500                    | 0                         |
| 86625 | ADULT OFFENDER RES.TRMT        | 13,000         | 13,000                        | 13,000            | 10,000                  | 0                               | 10,000                    | 23-                       |
| 86630 | ELDERLY SUPPORT SERVICES       | 13,250         | 13,250                        | 13,250            | 13,850                  | 0                               | 13,850                    | 4                         |
| 86631 | ADULT DAY CARE                 | 2,000          | 2,000                         | 2,000             | 2,000                   | 1,000                           | 2,000                     | 0                         |
| 86647 | EMERGNCY SHELTER/CHILDREN      | 7,000          | 7,000                         | 7,000             | 10,150                  | 0                               | 10,150                    | 45                        |
| 86650 | CHILD DAY CARE                 | 13,750         | 13,750                        | 13,750            | 13,750                  | 0                               | 13,750                    | 0                         |
| 86665 | EMERGENCY FOOD PANTRY          | 15,000         | 15,000                        | 15,000            | 17,250                  | 0                               | 17,250                    | 15                        |
| 86682 | COMMUNITY SERV ADVS COMM       | 18,400         | 18,950                        | 18,950            | 18,950                  | 0                               | 18,950                    | 0                         |
| 86690 | ELDRLY-HANDCPPED TRANSP.       | 10,000         | 10,000                        | 10,000            | 8,000                   | 0                               | 8,000                     | 20-                       |
|       | SUBTOTAL *****                 | 261,419        | 156,678                       | 145,177           | 128,500                 | 3,286                           | 128,500                   | 17-                       |
|       | TOTAL EXPENDITURES *****       | 261,419        | 156,678                       | 145,177           | 128,500                 | 3,286                           | 128,500                   | 17-                       |

Decimal values have been truncated.

# Community Services

## Department Number 1430

### Mission

This budget reflects all amounts appropriated by the County Commission for various community services.

### Budget Highlights

The budget includes appropriations for the following services and programs:

- **Soil and Water Conservation District:** The District identifies current resource problems and needs and identifies opportunities for conservation and development of natural resources.
- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals.
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount.
- **University Extension Council:** The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

### Annual Budget

1430 COMMUNITY SERVICES  
100 GENERAL FUND

| ACCT                     | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|--------------------------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 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                   | 580                             | 10,260                    | 5                         |
| 86615                    | INDIGENT BURIALS          | 0              | 1,000                         | 500               | 1,000                   | 0                               | 2,000                     | 100                       |
| 86675                    | EXTENSION COUNCIL         | 150,000        | 150,000                       | 150,000           | 150,000                 | 0                               | 150,000                   | 0                         |
| 86689                    | BOONE CO. HISTORICAL SOCI | 21,000         | 21,000                        | 21,000            | 21,000                  | 4,000                           | 21,000                    | 0                         |
| SUBTOTAL *****           |                           | 195,680        | 196,680                       | 196,180           | 196,680                 | 4,580                           | 198,260                   | 0                         |
| TOTAL EXPENDITURES ***** |                           | 195,680        | 196,680                       | 196,180           | 196,680                 | 4,580                           | 198,260                   | 0                         |

Decimal values have been truncated.



# Domestic Violence Fund

## Department Number 2030

### Mission

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for the Domestic Violence Fund.

### 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                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | LICENSES AND PERMITS         |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****               | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | CHARGES FOR SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 3566  | RECORDER FEES                | 10,250         | 10,500                        | 11,100            | 11,000                  | 0                               | 11,000                    | 4                         |
| 3567  | DOM VIOLENCE FEES-CIR CLK    | 26,700         | 22,500                        | 23,480            | 24,000                  | 0                               | 24,000                    | 6                         |
|       | SUBTOTAL *****               | 36,950         | 33,000                        | 34,580            | 35,000                  | 0                               | 35,000                    | 6                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 22             | 15                            | 25                | 30                      | 0                               | 30                        | 100                       |
| 3712  | INT-LONG TERM INVEST         | 141            | 125                           | 91                | 100                     | 0                               | 100                       | 20-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 168            | 0                             | 147               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 332            | 140                           | 263               | 130                     | 0                               | 130                       | 7-                        |
|       | TOTAL REVENUES *****         | 37,282         | 33,140                        | 34,843            | 35,130                  | 0                               | 35,130                    | 6                         |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 86900 | MISCELLANEOUS                | 34,139         | 36,510                        | 36,464            | 38,900                  | 0                               | 38,900                    | 6                         |
|       | SUBTOTAL *****               | 34,139         | 36,510                        | 36,464            | 38,900                  | 0                               | 38,900                    | 6                         |
|       | TOTAL EXPENDITURES *****     | 34,139         | 36,510                        | 36,464            | 38,900                  | 0                               | 38,900                    | 6                         |

Decimal values have been truncated.

# Local Emergency Planning Committee

## Department Number 2100

### Mission

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

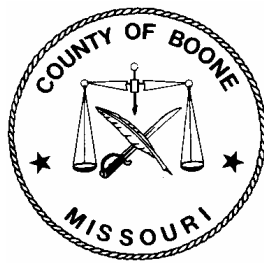
### Budget Highlights

There are no significant changes in this budget.

### Annual Budget

| 2100 LOCAL EMERG PLANNING COMMITTEE |                                |                |                               |                   |                         |                                 |                           |                           |  |
|-------------------------------------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|--|
| 210 LOCAL EMERG PLANNING COMMITTEE  |                                |                |                               |                   |                         |                                 |                           |                           |  |
| ACCT                                | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |  |
|                                     | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |  |
| 3451                                | STATE REIMB-GRANT/PROGRAM/OTHR | 11,393         | 8,000                         | 7,000             | 8,000                   | 0                               | 8,000                     | 0                         |  |
|                                     | SUBTOTAL *****                 | 11,393         | 8,000                         | 7,000             | 8,000                   | 0                               | 8,000                     | 0                         |  |
|                                     | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |  |
| 3711                                | INT-OVERNIGHT                  | 27             | 35                            | 30                | 30                      | 0                               | 30                        | 14-                       |  |
| 3712                                | INT-LONG TERM INVEST           | 185            | 250                           | 120               | 130                     | 0                               | 130                       | 48-                       |  |
| 3798                                | INC/DEC IN FV OF INVESTMENTS   | 173            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |  |
|                                     | SUBTOTAL *****                 | 386            | 285                           | 150               | 160                     | 0                               | 160                       | 43-                       |  |
|                                     | TOTAL REVENUES *****           | 11,779         | 8,285                         | 7,150             | 8,160                   | 0                               | 8,160                     | 1-                        |  |
|                                     | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |  |
| 22000                               | POSTAGE                        | 0              | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |  |
| 23001                               | PRINTING                       | 0              | 100                           | 100               | 100                     | 0                               | 100                       | 0                         |  |
| 23050                               | OTHER SUPPLIES                 | 10,915         | 7,500                         | 6,000             | 7,500                   | 0                               | 7,500                     | 0                         |  |
|                                     | SUBTOTAL *****                 | 10,915         | 7,750                         | 6,250             | 7,750                   | 0                               | 7,750                     | 0                         |  |
|                                     | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |  |
| 37210                               | TRAINING/SCHOOLS               | 3,940          | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |  |
| 37230                               | MEALS & LODGING-TRAINING       | 0              | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |  |
|                                     | SUBTOTAL *****                 | 3,940          | 2,000                         | 2,000             | 2,000                   | 0                               | 2,000                     | 0                         |  |
|                                     | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |  |
| 71100                               | OUTSIDE SERVICES               | 88             | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |  |
|                                     | SUBTOTAL *****                 | 88             | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |  |
|                                     | OTHER                          |                |                               |                   |                         |                                 |                           |                           |  |
| 84300                               | ADVERTISING                    | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |  |
|                                     | SUBTOTAL *****                 | 0              | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |  |
|                                     | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |  |
| 91301                               | COMPUTER HARDWARE              | 0              | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |  |
|                                     | SUBTOTAL *****                 | 0              | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |  |
|                                     | TOTAL EXPENDITURES *****       | 14,943         | 14,250                        | 12,750            | 14,250                  | 0                               | 14,250                    | 0                         |  |

Decimal values have been truncated.



# Economic Support

## Department Number 1510

### Mission

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

### Budget Highlights

The budget includes appropriations for the following:

- **Downtown Business District:** Promotes economic activity by funding community events and holiday festivities sponsored by the Downtown Business District; the requested amount is intended to approximate lost tax revenue to the District attributable to land within the district that is owned by the County.
- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia.
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

### Annual Budget

1510 ECONOMIC SUPPORT  
100 GENERAL FUND

| ACCT                     | DESCRIPTION                | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|--------------------------|----------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 84200                    | OTHER CONTRACTS            | 8,875          | 7,000                         | 7,000             | 0                       | 0                               | 0                         | 0                         |
| 86685                    | ECONOMIC DEVELOP-REDI      | 35,000         | 35,000                        | 35,000            | 35,000                  | 0                               | 35,000                    | 0                         |
| 86686                    | ECONOMIC DEVELOP-CENTRALIA | 4,000          | 4,000                         | 4,000             | 4,000                   | 0                               | 4,000                     | 0                         |
| 86687                    | ECON DEVELOP.-SHOW-ME GMS  | 20,000         | 20,000                        | 20,000            | 20,000                  | 0                               | 20,000                    | 0                         |
| SUBTOTAL *****           |                            | 67,875         | 66,000                        | 66,000            | 59,000                  | 0                               | 59,000                    | 10-                       |
| TOTAL EXPENDITURES ***** |                            | 67,875         | 66,000                        | 66,000            | 59,000                  | 0                               | 59,000                    | 10-                       |

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              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | UTILITIES                |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES               | 1,716          | 1,980                         | 1,980             | 1,980                   | 0                               | 1,980                     | 0                         |
| 48200 | ELECTRICITY              | 78             | 84                            | 70                | 84                      | 0                               | 84                        | 0                         |
|       | SUBTOTAL *****           | 1,794          | 2,064                         | 2,050             | 2,064                   | 0                               | 2,064                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE |                |                               |                   |                         |                                 |                           |                           |
| 60400 | GROUNDS MAINTENANCE      | 13,715         | 20,320                        | 17,321            | 20,948                  | 0                               | 20,948                    | 3                         |
|       | SUBTOTAL *****           | 13,715         | 20,320                        | 17,321            | 20,948                  | 0                               | 20,948                    | 3                         |
|       | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 71101 | PROFESSIONAL SERVICES    | 0              | 2,520                         | 2,484             | 0                       | 0                               | 0                         | 0                         |
| 71500 | BUILDING USE/RENT CHARGE | 24,332         | 21,130                        | 21,130            | 21,130                  | 0                               | 21,130                    | 0                         |
|       | SUBTOTAL *****           | 24,332         | 23,650                        | 23,614            | 21,130                  | 0                               | 21,130                    | 10-                       |
|       | TOTAL EXPENDITURES ***** | 39,842         | 46,034                        | 42,985            | 44,142                  | 0                               | 44,142                    | 4-                        |

Decimal values have been truncated.

# Planning and Zoning

## Department Number 1710

### Mission

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The Planning and Zoning Operations Department serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations and subdivision regulations. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

### Budget Highlights

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The budget includes a \$15,000 professional services appropriation, intended to address the periodic need for additional planning services related to specific large-scale projects. Other than this, 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.
- Encourage development that has minimal impact on surrounding sites and the environment.
- Encourage development in areas that are logical extensions of existing development while discouraging sprawl or the premature development of areas lacking adequate infrastructure to support them.

#### Progress on Prior Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.  
**Response:** Planning and Zoning has responded to numerous requests for information regarding zoning and subdivision regulations during the past year. Work with realtors, engineers, surveyors, developers, other units of government and private citizens continues on a daily basis. The addition of a staff planner in 2005 has enhanced the ability of the department in this regard.
- 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.  
**Response:** The Storm Water Task Force has recommended that Boone County adopt regulations requiring that a land disturbance permit be obtained when one acre or more of land is disturbed. The Public Works Department and the Planning and Building Inspections Department have separate responsibilities outlined in the regulations.

## Planning and Zoning

Dept. No. 1710

- Review existing conditions in an effort to anticipate development impacts of several large scale developments proposed for the City of Columbia on nearby properties.

**Response:** Existing infrastructure has been evaluated in the area of several large developments. Additional infrastructure is being provided by the City of Columbia and the University of Missouri to accommodate the projected growth.

- Review the County land use master plan and look at the Highway 63 corridor.

**Response:** A subcommittee of the Planning and Zoning Commission reviewed the county master plan. While the review indicated that many sections of the master plan are still current; those that need updating were identified. The County Commission has asked staff to review the report prepared by the Planning and Zoning Commission and determine which areas can be updated by the staff, and which areas will require assistance from an outside source.

## Performance Measures

| Performance Measure                         | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Number of Zoning Applications Processed     | 17             | 20                | 20                |
| Number of Conditional Use Permits Processed | 9              | 15                | 16                |
| Number of Subdivision Plats Processed       | 61             | 60                | 60                |
| Number of Administrative Services           | 38             | 40                | 40                |
| Number of Floodplain Checks Performed       | 517            | 500               | 500               |
| Number of Subdivision Addresses Assigned    | 231            | 175               | 175               |
| Number of New Addresses Established         | 572            | 350               | 400               |
| Number of Address Conflicts Resolved        | 10             | 8                 | 10                |
| Number of County Commission Hearings        | 12             | 12                | 12                |
| Number of P & Z Meetings Conducted          | 23             | 23                | 23                |
| Number of BOA Meetings Conducted            | 11             | 11                | 12                |

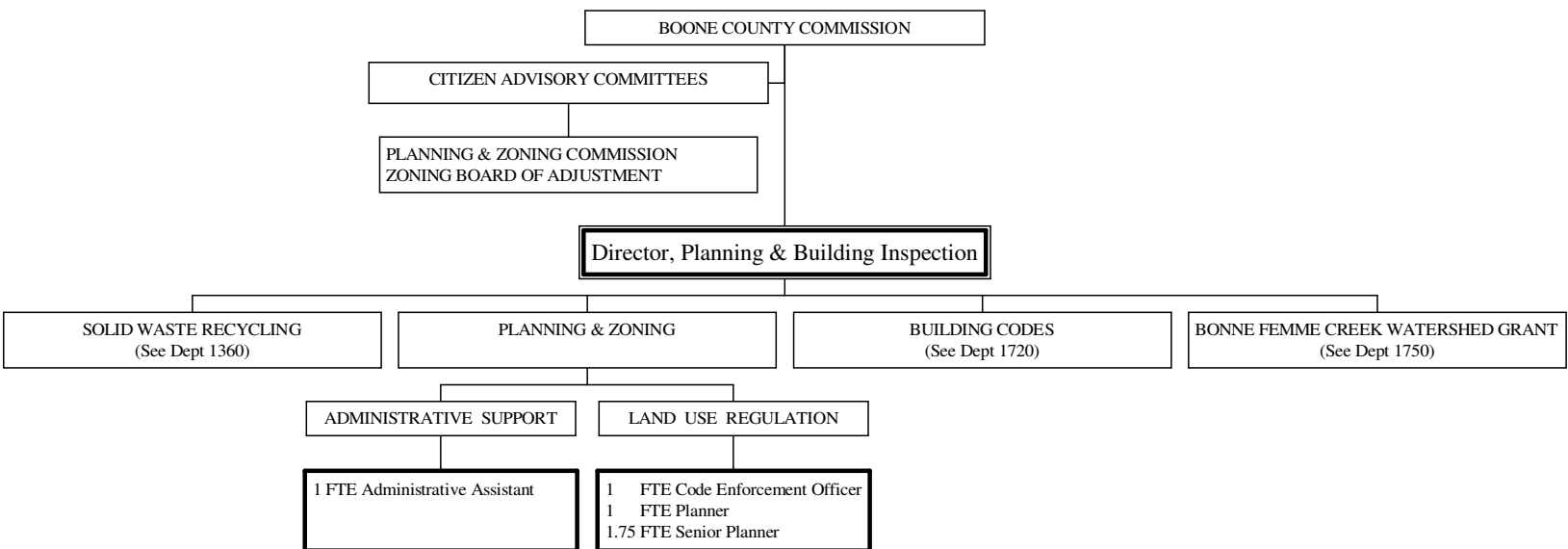
## Personnel Detail

| Position Title               | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Director Planning & Building | 0.67 a                          | 0.67 a                          | 0.67 a                          | -                   |
| Senior Planner               | 1.75 b                          | 1.75 b                          | 1.75 b                          | -                   |
| Planner                      | -                               | 1.00                            | 1.00                            | -                   |
| Code Enforcement Officer     | 1.00                            | 1.00                            | 1.00                            | -                   |
| Administrative Assistant     | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>            | <b>5.42</b>                     | <b>5.42</b>                     | <b>5.42</b>                     | <b>-</b>            |
| Overtime                     | \$ 2,000                        | \$ 5,000                        | \$ 7,000                        | \$ 2,000            |

a .33 FTE Director Planning & Building in Building Codes (Dept. No. 1720)

b .25 FTE Senior Planner in Solid Waste Recycling (Dept. No. 1360)

**Organizational Chart**





# Planning and Zoning

Dept. No. 1710

## Annual Budget

1710 PLANNING & ZONING  
100 GENERAL FUND

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3569  | OTHER FEES                     | 9,342          | 8,000                         | 10,000            | 8,000                   | 0                               | 8,000                     | 0                         |
|       | SUBTOTAL *****                 | 9,342          | 8,000                         | 10,000            | 8,000                   | 0                               | 8,000                     | 0                         |
|       | TOTAL REVENUES *****           | 9,342          | 8,000                         | 10,000            | 8,000                   | 0                               | 8,000                     | 0                         |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 235,866        | 258,508                       | 253,725           | 267,791                 | 17,472                          | 267,791                   | 3                         |
| 10110 | OVERTIME                       | 3,636          | 5,000                         | 7,000             | 7,000                   | 0                               | 7,000                     | 40                        |
| 10120 | HOLIDAY WORKED                 | 0              | 500                           | 350               | 500                     | 0                               | 500                       | 0                         |
| 10200 | FICA                           | 17,457         | 20,196                        | 18,248            | 21,059                  | 0                               | 21,059                    | 4                         |
| 10300 | HEALTH INSURANCE               | 23,950         | 25,745                        | 25,745            | 25,745                  | 0                               | 25,745                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,056          | 1,275                         | 1,322             | 985                     | 0                               | 985                       | 22-                       |
| 10350 | LIFE INSURANCE                 | 189            | 211                           | 211               | 211                     | 0                               | 211                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,707          | 1,761                         | 1,761             | 1,929                   | 0                               | 1,929                     | 9                         |
| 10400 | WORKERS COMP                   | 1,988          | 1,921                         | 1,921             | 2,006                   | 0                               | 2,006                     | 4                         |
| 10500 | 401(A) MATCH PLAN              | 2,233          | 3,170                         | 2,435             | 3,170                   | 0                               | 3,170                     | 0                         |
|       | SUBTOTAL *****                 | 288,083        | 318,287                       | 312,718           | 330,396                 | 17,472                          | 330,396                   | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 430            | 600                           | 600               | 600                     | 0                               | 600                       | 0                         |
| 23000 | OFFICE SUPPLIES                | 628            | 800                           | 700               | 800                     | 0                               | 800                       | 0                         |
| 23001 | PRINTING                       | 553            | 700                           | 600               | 700                     | 0                               | 700                       | 0                         |
| 23020 | MICROFILM/FILM                 | 32             | 1                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 23050 | OTHER SUPPLIES                 | 191            | 350                           | 300               | 350                     | 0                               | 350                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 80             | 100                           | 75                | 100                     | 0                               | 100                       | 0                         |
|       | SUBTOTAL *****                 | 1,918          | 2,551                         | 2,275             | 2,550                   | 0                               | 2,550                     | 0                         |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 1,537          | 1,780                         | 1,780             | 1,780                   | 0                               | 1,780                     | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 687            | 1,500                         | 1,200             | 1,500                   | 0                               | 1,500                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 483            | 700                           | 500               | 700                     | 0                               | 700                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 539            | 1,000                         | 700               | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                 | 3,248          | 4,980                         | 4,180             | 4,980                   | 0                               | 4,980                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 2,031          | 3,000                         | 2,800             | 3,000                   | 0                               | 3,000                     | 0                         |
| 48050 | CELLULAR TELEPHONES            | 0              | 100                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,031          | 3,100                         | 2,800             | 3,000                   | 0                               | 3,000                     | 3-                        |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59200 | LOCAL MILEAGE                  | 1,650          | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |
|       | SUBTOTAL *****                 | 1,650          | 3,000                         | 3,000             | 3,000                   | 0                               | 3,000                     | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 328            | 560                           | 400               | 360                     | 0                               | 360                       | 35-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 0              | 300                           | 100               | 300                     | 0                               | 300                       | 0                         |
|       | SUBTOTAL *****                 | 328            | 860                           | 500               | 660                     | 0                               | 660                       | 23-                       |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT      | 752            | 1,500                         | 1,500             | 1,700                   | 1,400                           | 3,100                     | 106                       |
| 71000 | INSURANCE AND BONDS            | 50             | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 0              | 1,700                         | 1,200             | 2,700                   | 20,000                          | 17,700                    | 941                       |
| 71500 | BUILDING USE/RENT CHARGE       | 14,360         | 15,067                        | 15,067            | 15,886                  | 0                               | 15,886                    | 5                         |
|       | SUBTOTAL *****                 | 15,162         | 18,317                        | 17,817            | 20,336                  | 21,400                          | 36,736                    | 100                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84300 | ADVERTISING                    | 0              | 150                           | 0                 | 0                       | 0                               | 0                         | 0                         |
| 84400 | PUBLIC NOTICES                 | 355            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 355            | 650                           | 500               | 500                     | 0                               | 500                       | 23-                       |
|       | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES         | 5,142          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 91302 | COMPUTER SOFTWARE              | 5,621          | 0                             | 0                 | 0                       | 5,700                           | 5,700                     | 0                         |
| 92000 | REPLCMENT OFFICE EQUIP         | 163            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 10,927         | 0                             | 0                 | 0                       | 5,700                           | 5,700                     | 0                         |
|       | TOTAL EXPENDITURES *****       | 323,704        | 351,745                       | 343,790           | 365,422                 | 44,572                          | 387,522                   | 10                        |

Decimal values have been truncated.

# Building Codes

## Department Number 1720

### Mission

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The Building Codes Department is responsible for inspecting new construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

### Budget Highlights

---

The FY 2006 and 2007 budgets include 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.

The budget also includes funding to replace a pick-up and to purchase new code software. Other than these items, there are no significant changes to this budget.

### Goals and Objectives

---

#### Budget Year Objectives

- Provide code information and inspection services on a timely basis.
- Provide inspections that are consistent and fair.
- Complete plan reviews for commercial projects within three weeks of submission.

#### Progress on Prior Year Objectives

- Provide code information and inspection services within four hours of receipt of inspection request.  
**Response:** For scheduling reasons, the “four hours notice” policy has been changed to “morning or afternoon” inspections. Both staff and contractors have found this to be a more realistic reflection of the ability to meet inspection requests in a timely manner.
- Address concerns about consistency and fairness in the inspection process.  
**Response:** Staff meets monthly with representatives of the Home Builders Association to discuss inspection concerns. Staff meets on a weekly basis to specifically address concerns, observations and process. Consistency has improved markedly. Staff has also been involved in review of the new building code. The review process has involved many representatives of the construction trades, which has fostered open discussion and an on-going dialogue that benefits all parties.

## Building Codes

Dept. No. 1720

- Complete plan reviews within three weeks of submission.

**Response:** This objective has been met by training other inspectors to review construction plans.

### Performance Measures

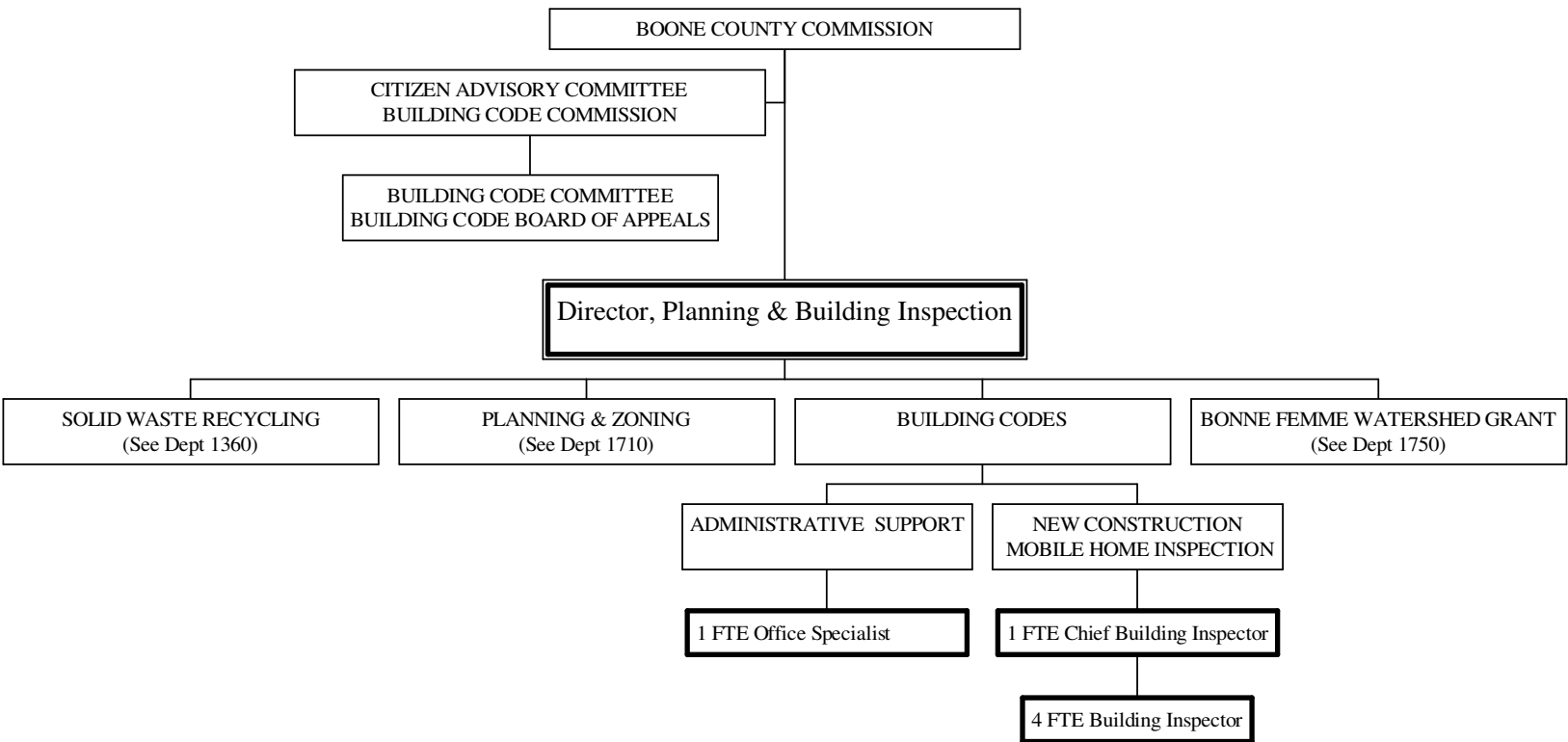
| Performance Measure                     | 2005   | 2006      | 2007      |
|---|--------|-----------|-----------|
|   | Actual | Estimated | Projected |
| Number of Building Permits Processed    | 1,082  | 1,100     | 1,250     |
| Number of Mobile Home Permits Processed | 22     | 30        | 25        |
| Number of Inspections Conducted         | 9,042  | 8,414     | 9,100     |
| Number of Plan Reviews Performed        | 62     | 50        | 50        |
| Number of Building Reports Completed    | 21     | 21        | 21        |

### Personnel Detail

| Position Title               | 2005                    | 2006                    | 2007                    | 2006-2007 |
|------------------------------|-------------------------|-------------------------|-------------------------|-----------|
|                              | Full-time<br>Equivalent | Full-time<br>Equivalent | Full-time<br>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                    | -         |
| <b>Total FTEs</b>            | <b>6.33</b>             | <b>6.33</b>             | <b>6.33</b>             | <b>-</b>  |
| Overtime                     | \$ 24,000               | \$ 24,000               | \$ 27,000               | \$ 3,000  |

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                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3320  | LICENSES AND PERMITS           |                |                               |                   |                         |                                 |                           |                           |
|       | PERMITS                        | 262,911        | 280,000                       | 225,000           | 225,000                 | 0                               | 225,000                   | 19-                       |
|       | SUBTOTAL *****                 | 262,911        | 280,000                       | 225,000           | 225,000                 | 0                               | 225,000                   | 19-                       |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 3894  | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
|       | RETURNED CHECK PENALTY         | 0              | 100                           | 25                | 50                      | 0                               | 50                        | 50-                       |
|       | SUBTOTAL *****                 | 0              | 100                           | 25                | 50                      | 0                               | 50                        | 50-                       |
|       | TOTAL REVENUES *****           | 262,911        | 280,100                       | 225,025           | 225,050                 | 0                               | 225,050                   | 19-                       |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 236,431        | 256,343                       | 255,449           | 264,491                 | 26,686                          | 264,491                   | 3                         |
| 10110 | OVERTIME                       | 29,487         | 24,000                        | 39,222            | 27,000                  | 0                               | 27,000                    | 12                        |
| 10120 | HOLIDAY WORKED                 | 0              | 1,500                         | 850               | 1,500                   | 0                               | 1,500                     | 0                         |
| 10200 | FICA                           | 19,465         | 21,561                        | 21,520            | 22,413                  | 2,039                           | 22,413                    | 3                         |
| 10300 | HEALTH INSURANCE               | 27,972         | 30,067                        | 30,067            | 30,067                  | 4,025                           | 30,067                    | 0                         |
| 10325 | DISABILITY INSURANCE           | 1,073          | 1,365                         | 1,349             | 1,052                   | 114                             | 1,052                     | 22-                       |
| 10350 | LIFE INSURANCE                 | 221            | 246                           | 246               | 246                     | 39                              | 246                       | 0                         |
| 10375 | DENTAL INSURANCE               | 1,993          | 2,057                         | 2,057             | 2,253                   | 315                             | 2,253                     | 9                         |
| 10400 | WORKERS COMP                   | 7,709          | 9,093                         | 9,093             | 9,402                   | 54                              | 9,402                     | 3                         |
| 10500 | 401 (A) MATCH PLAN             | 2,699          | 3,703                         | 3,015             | 3,703                   | 650                             | 3,703                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION  | 1,538          | 1,200                         | 1,400             | 0                       | 0                               | 1,822                     | 51                        |
| 10600 | UNEMPLOYMENT BENEFITS          | 244            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 328,836        | 351,135                       | 364,268           | 362,127                 | 33,922                          | 363,949                   | 3                         |
|       | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 22500 | SUBSCRIPTIONS/PUBLICATIONS     | 2,638          | 4,000                         | 4,112             | 4,000                   | 0                               | 4,000                     | 0                         |
| 23000 | OFFICE SUPPLIES                | 750            | 1,050                         | 800               | 1,050                   | 0                               | 1,050                     | 0                         |
| 23001 | PRINTING                       | 715            | 620                           | 550               | 620                     | 0                               | 620                       | 0                         |
| 23050 | OTHER SUPPLIES                 | 537            | 600                           | 475               | 600                     | 0                               | 600                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS        | 382            | 1,400                         | 850               | 1,200                   | 285                             | 1,200                     | 14-                       |
|       | SUBTOTAL *****                 | 5,023          | 7,670                         | 6,787             | 7,470                   | 285                             | 7,470                     | 2-                        |
|       | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES                           | 490            | 450                           | 450               | 450                     | 0                               | 450                       | 0                         |
| 37200 | SEMINARS/CONFEREN/MEETING      | 459            | 1,650                         | 800               | 1,650                   | 0                               | 1,650                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 357                           | 250               | 357                     | 0                               | 357                       | 0                         |
| 37230 | MEALS & LODGING-TRAINING       | 273            | 800                           | 700               | 800                     | 0                               | 800                       | 0                         |
|       | SUBTOTAL *****                 | 1,222          | 3,257                         | 2,200             | 3,257                   | 0                               | 3,257                     | 0                         |
|       | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                     | 1,889          | 1,950                         | 1,950             | 1,950                   | 400                             | 1,950                     | 0                         |
| 48050 | CELLULAR TELEPHONES            | 3,467          | 3,700                         | 3,600             | 3,700                   | 0                               | 3,700                     | 0                         |
|       | SUBTOTAL *****                 | 5,356          | 5,650                         | 5,550             | 5,650                   | 400                             | 5,650                     | 0                         |
|       | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE             | 12,774         | 15,000                        | 15,000            | 15,000                  | 0                               | 15,000                    | 0                         |
| 59100 | VEHICLE REPAIRS                | 1,929          | 3,000                         | 2,800             | 3,000                   | 0                               | 3,000                     | 0                         |
| 59105 | TIRES                          | 545            | 2,000                         | 1,500             | 2,000                   | 0                               | 2,000                     | 0                         |
| 59200 | LOCAL MILEAGE                  | 0              | 400                           | 250               | 400                     | 0                               | 400                       | 0                         |
|       | SUBTOTAL *****                 | 15,249         | 20,400                        | 19,550            | 20,400                  | 0                               | 20,400                    | 0                         |
|       | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT         | 301            | 510                           | 360               | 360                     | 0                               | 360                       | 29-                       |
| 60200 | EQUIP REPAIRS/MAINTENANCE      | 100            | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
|       | SUBTOTAL *****                 | 401            | 710                           | 460               | 560                     | 0                               | 560                       | 21-                       |
| 70050 | SOFTWARE SERVICE CONTRACT      | 0              | 500                           | 500               | 0                       | 0                               | 0                         | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 0              | 1,000                         | 0                 | 0                       | 0                               | 0                         | 0                         |
| 71500 | BUILDING USE/RENT CHARGE       | 6,872          | 7,210                         | 7,210             | 7,602                   | 0                               | 7,602                     | 5                         |
|       | SUBTOTAL *****                 | 6,872          | 8,710                         | 7,710             | 7,602                   | 0                               | 7,602                     | 12-                       |

# Building Codes

Dept. No. 1720

1720 BUILDING CODES  
100 GENERAL FUND

| ACCT                     | DESCRIPTION            | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|--------------------------|------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 84300                    | ADVERTISING            | 0              | 200                           | 100               | 200                     | 0                               | 200                       | 0                         |
| 84400                    | PUBLIC NOTICES         | 116            | 150                           | 150               | 150                     | 0                               | 150                       | 0                         |
| SUBTOTAL *****           |                        | 116            | 350                           | 250               | 350                     | 0                               | 350                       | 0                         |
| FIXED ASSET ADDITIONS    |                        |                |                               |                   |                         |                                 |                           |                           |
| 91100                    | FURNITURE AND FIXTURES | 0              | 0                             | 0                 | 0                       | 4,950                           | 0                         | 0                         |
| 91302                    | COMPUTER SOFTWARE      | 0              | 3,520                         | 3,520             | 0                       | 3,800                           | 3,800                     | 7                         |
| 92000                    | REPLCMENT OFFICE EQUIP | 163            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92400                    | REPLCMENT AUTO/TRUCKS  | 22,100         | 0                             | 0                 | 0                       | 21,052                          | 21,052                    | 0                         |
| SUBTOTAL *****           |                        | 22,263         | 3,520                         | 3,520             | 0                       | 29,802                          | 24,852                    | 606                       |
| TOTAL EXPENDITURES ***** |                        | 385,342        | 401,402                       | 410,295           | 407,416                 | 64,409                          | 434,090                   | 8                         |

Decimal values have been truncated.

# Animal Control

## Department Number 1730

### Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the Boone County/Columbia City Health Department.

### Budget Highlights

The contract with the City of Columbia provides 2.0 FTE animal control officers (out of a total city staff of 6 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs. Increased budgetary costs are primarily due to increased payroll resulting from a salary study authorized by the City of Columbia.

### Annual Budget

1730 ANIMAL CONTROL  
100 GENERAL FUND

| ACCT  | DESCRIPTION              | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3320  | LICENSES AND PERMITS     | 1,111          | 825                           | 1,600             | 825                     | 0                               | 825                       | 0                         |
|       | PERMITS                  | 1,111          | 825                           | 1,600             | 825                     | 0                               | 825                       | 0                         |
|       | SUBTOTAL *****           | 1,111          | 825                           | 1,600             | 825                     | 0                               | 825                       | 0                         |
|       | CHARGES FOR SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 3515  | IMPOUNDMENT FEES         | 3,690          | 3,800                         | 3,600             | 3,800                   | 0                               | 3,800                     | 0                         |
| 3516  | BOARDING FEES            | 4,220          | 3,800                         | 3,100             | 3,800                   | 0                               | 3,800                     | 0                         |
|       | SUBTOTAL *****           | 7,910          | 7,600                         | 6,700             | 7,600                   | 0                               | 7,600                     | 0                         |
|       | MISCELLANEOUS            |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****           | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****     | 9,021          | 8,425                         | 8,300             | 8,425                   | 0                               | 8,425                     | 0                         |
|       | VEHICLE EXPENSE          |                |                               |                   |                         |                                 |                           |                           |
| 59025 | MOTOR VEHICLE TITLE EXP  | 0              | 0                             | 22                | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 0              | 0                             | 22                | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES     |                |                               |                   |                         |                                 |                           |                           |
| 71900 | ANIMAL CONTROL           | 131,470        | 138,789                       | 138,789           | 147,351                 | 0                               | 147,351                   | 6                         |
|       | SUBTOTAL *****           | 131,470        | 138,789                       | 138,789           | 147,351                 | 0                               | 147,351                   | 6                         |
|       | FIXED ASSET ADDITIONS    |                |                               |                   |                         |                                 |                           |                           |
| 92400 | REPLCMENT AUTO/TRUCKS    | 0              | 25,000                        | 13,816            | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****           | 0              | 25,000                        | 13,816            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES ***** | 131,470        | 163,789                       | 152,627           | 147,351                 | 0                               | 147,351                   | 10-                       |

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

A review of cost allocation between the On-Site Waste Water program and Environmental Health (included in the Community Health budget, department number 1410), revealed that an adjustment was needed to better allocate costs. This adjustment resulted in a reduction to this budget and a corresponding increase to the Health Department budget. Other than this, there are no significant changes in this budget.

### Annual Budget

1740 ON-SITE WASTE WATER  
100 GENERAL FUND

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | LICENSES AND PERMITS      |                |                               |                   |                         |                                 |                           |                           |
| 3321  | WASTE WATER CONST. PERMIT | 37,860         | 52,000                        | 42,000            | 41,000                  | 0                               | 41,000                    | 21-                       |
|       | SUBTOTAL *****            | 37,860         | 52,000                        | 42,000            | 41,000                  | 0                               | 41,000                    | 21-                       |
|       | TOTAL REVENUES *****      | 37,860         | 52,000                        | 42,000            | 41,000                  | 0                               | 41,000                    | 21-                       |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 86606 | ON-SITE SEWAGE PROGRAM    | 105,028        | 105,179                       | 105,179           | 84,349                  | 0                               | 84,349                    | 19-                       |
|       | SUBTOTAL *****            | 105,028        | 105,179                       | 105,179           | 84,349                  | 0                               | 84,349                    | 19-                       |
|       | TOTAL EXPENDITURES *****  | 105,028        | 105,179                       | 105,179           | 84,349                  | 0                               | 84,349                    | 19-                       |

Decimal values have been truncated.



# Bonne Femme Creek Watershed

## Department Number 1750

### Mission

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The Director of Planning & Zoning and Building Codes is responsible for this budget. This budget accounts for grant revenues and expenditures for the Land-Use Planning and Water Quality Restoration Project in the Bonne Femme Creek Watershed. This four-year project is financed with a grant from the Missouri Department of Natural Resources (MoDNR) as well as in-kind match from Boone County and other local agencies.

Bonne Femme Watershed encompasses an area of 59,702 acres in southern Boone County in close proximity to the rapidly growing cities of Ashland and Columbia. This environmentally sensitive watershed contains several cave, stream, and park recreation opportunities. These areas have been affected by current levels of development and are attractive to increased urban growth. This project will address water pollution from leaky or non-maintained septic systems, sediment from construction, storm water runoff, as well as nutrient and herbicide pollutants in the Bonne Femme Creek Watershed.

The project consists of two phases. Phase I entails collecting and analyzing data and drafting a watershed management plan. It also includes educational and outreach activities. Phase II is intended to protect and improve the watershed by providing technical and financial assistance to developers, builders and property owners; developing and implementing Best Management Practices (BMP); developing scientifically-based land-use policy recommendations for local officials; and monitoring the impact of BMPs on the watershed water quality.

The project began mid-year 2003 and the County's budget was amended accordingly.

### Budget Highlights

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The budget reflects revenues and expenditures through the end of the grant, or the third quarter. The costs include full funding for a Planner position and related operational items included in the grant.

### Goals and Objectives

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#### Budget Year Objectives

- Continue to conduct outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.
- Continue to monitor water quality in the Bonne Femme Watershed.
- Conduct cleanup events in the watershed.
- Continue to work with developers to complete a Conservation or Low Impact Development.
- Distribute cost share money to implement BMPs in the watershed.

- Continue to develop land use policy recommendations through steering, policy and stakeholder committees.
- Continue to maintain and update database, website, and GIS as needed.
- Prepare invoices, quarterly progress reports, annual reports, and financial reports for submittal to the MoDNR.

### Progress on Prior Year Objectives

- Continue to develop scientifically based land-use policies with the help of policy and citizen advisory committees.  
**Response:** The stakeholder committee has completed approximately 80% of their work on the Watershed Plan. Work began in July 2006 on Chapter 6, the final chapter of the plan. This chapter will contain the land use policy recommendations.
- Work with developers to identify and complete a Conservation Development project.  
**Response:** Project staff has been working with two developers, one of which will submit an application for cost share to the County in August 2006. Construction cannot begin until County Commission approval of a proposed rezoning and preliminary plat. The developer would like to begin construction in the fall of 2006. A third developer has shown interest in participating in the program and will meet with project staff in August 2006.
- Continue to provide access to stream monitoring data, research results, and project information to watershed residents through newsletters, a website, and presentations.  
**Response:** Information collection and dissemination through various media continues.
- Conduct education and outreach activities to engage stakeholders, developers, and landowners in the Bonne Femme Watershed.  
**Response:** Regular scheduled meetings provide educational sessions to stakeholders. Two events were held in 2006, one targeted real estate and design professionals, while the other targeted homeowners. Both events focused on on-site wastewater systems.
- Develop a cost share plan to implement best management practices BMPs in the watershed using information gathered in the sub-watershed sensitivity analysis.  
**Response:** A cost share plan has been completed and submitted to the MoDNR for review and approval.
- Conduct clean-up events in Bonne Femme Watershed.  
**Response:** Project partners, Friends of Rock Bridge Memorial State Park and Rock Bridge Memorial State Park staff, are coordinating clean up events.
- Conduct a sub-watershed sensitivity analysis to determine potentially susceptible areas in the Bonne Femme Watershed.  
**Response:** A sub-watershed sensitivity analysis was completed by Applied Ecological Services and delivered to the County in late 2005.

# Bonne Femme Creek Watershed

Dept. No. 1750

- Complete development of a watershed management plan.  
**Response:** A watershed management plan, written by a stakeholder committee, is approximately 80% complete.
- Prepare invoices, progress reports, and financial reports for submission to MoDNR.  
**Response:** Quarterly progress reports have been submitted to MoDNR. Invoices for the first and second quarters of 2006 are pending.

## Performance Measures

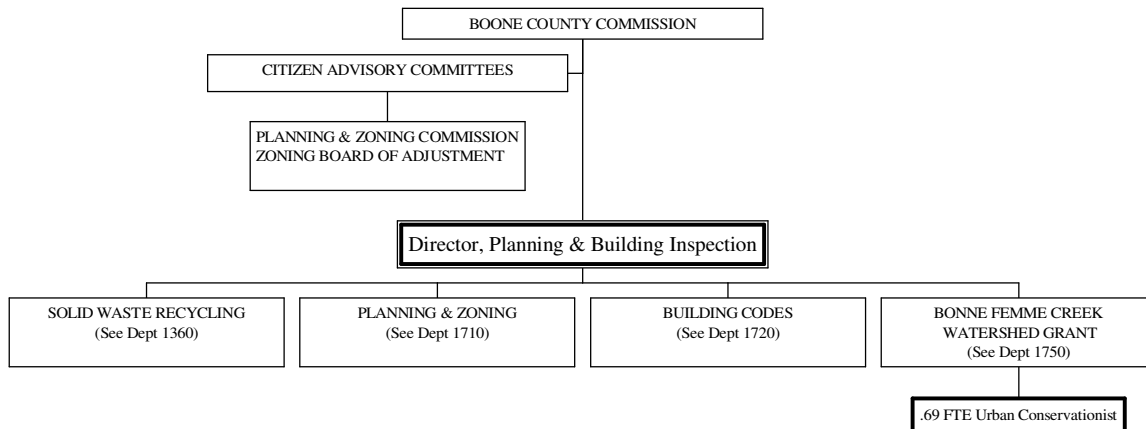
| Performance Measure                               | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|---|----------------|-------------------|-------------------|
| Sites Monitored for Water Quality                 | 10             | 10                | 10                |
| Cave Mapping and Stream Cleanup Events            | 5              | 3                 | 2                 |
| Steering Committee Meetings                       | 12             | 12                | 6                 |
| Stakeholder and Policy Committee Meetings         | 11             | 13                | 8                 |
| Presentations to Local Groups                     | 5              | 3                 | 2                 |
| Watershed Forums Conducted                        | 1              | 1                 | 1                 |
| Workshops Conducted for Development Community     | 1              | 2                 | 1                 |
| Public Meeting/Open Houses Conducted              | 1              | 1                 | 2                 |
| Sub watershed Sensitivity Analyses                | 0              | 1                 | 0                 |
| Newsletters Mailed to Watershed Residents         | 1              | 1                 | 1                 |
| Watershed Management Plans Developed              | 0              | 1                 | 0                 |
| Quarterly Reports and Invoices Submitted to MoDNR | 4              | 4                 | 4                 |

## Personnel Detail

| Position Title        | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|-----------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Urban Conservationist | 1.00                            | 1.00                            | 0.69 <sup>a</sup>               | (0.31)              |
| <b>Total FTEs</b>     | <b>1.00</b>                     | <b>1.00</b>                     | <b>0.69</b>                     | <b>(0.31)</b>       |

<sup>a</sup> Grant funding ends July 2007

## Organizational Chart

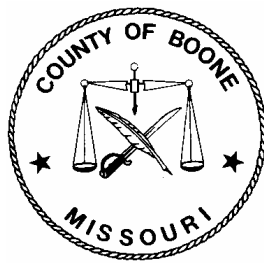


## Annual Budget

1750 BONNE FEMME CREEK WATERSHED  
100 GENERAL FUND

| ACCT  | DESCRIPTION  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3411  | INTERGOVERNMENTAL REVENUE<br>FEDERAL GRANT REIMBURSE | 116,019        | 408,580                       | 274,477           | 393,400                 | 0                               | 393,400                   | 3-                        |
|       | SUBTOTAL *****                                       | 116,019        | 408,580                       | 274,477           | 393,400                 | 0                               | 393,400                   | 3-                        |
|       | TOTAL REVENUES *****                                 | 116,019        | 408,580                       | 274,477           | 393,400                 | 0                               | 393,400                   | 3-                        |
|       | PERSONAL SERVICES                                    |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                                     | 40,218         | 45,295                        | 43,516            | 45,295                  | 0                               | 32,160                    | 28-                       |
| 10110 | OVERTIME   | 0              | 0                             | 92                | 0                       | 0                               | 0                         | 0                         |
| 10120 | HOLIDAY WORKED                                       | 174            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 10200 | FICA   | 2,813          | 3,465                         | 3,039             | 3,465                   | 0                               | 2,461                     | 28-                       |
| 10300 | HEALTH INSURANCE                                     | 4,419          | 4,750                         | 4,750             | 4,750                   | 0                               | 3,170                     | 33-                       |
| 10325 | DISABILITY INSURANCE                                 | 183            | 218                           | 218               | 161                     | 0                               | 81                        | 62-                       |
| 10350 | LIFE INSURANCE                                       | 36             | 39                            | 39                | 39                      | 0                               | 26                        | 33-                       |
| 10375 | DENTAL INSURANCE                                     | 315            | 325                           | 325               | 356                     | 0                               | 238                       | 26-                       |
| 10400 | WORKERS COMP   | 376            | 349                           | 349               | 349                     | 0                               | 233                       | 33-                       |
| 10500 | 401 (A) MATCH PLAN                                   | 650            | 585                           | 585               | 585                     | 0                               | 450                       | 23-                       |
|       | SUBTOTAL *****                                       | 49,186         | 55,026                        | 52,913            | 55,000                  | 0                               | 38,819                    | 29-                       |
|       | MATERIALS & SUPPLIES                                 |                |                               |                   |                         |                                 |                           |                           |
| 22000 | POSTAGE  | 1,264          | 2,704                         | 2,700             | 2,704                   | 0                               | 2,704                     | 0                         |
| 23000 | OFFICE SUPPLIES                                      | 0              | 0                             | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
| 23001 | PRINTING   | 3,582          | 12,848                        | 12,000            | 12,848                  | 0                               | 12,848                    | 0                         |
| 23050 | OTHER SUPPLIES                                       | 922            | 5,200                         | 5,200             | 5,200                   | 0                               | 5,200                     | 0                         |
|       | SUBTOTAL *****                                       | 5,768          | 20,752                        | 19,900            | 21,752                  | 0                               | 21,752                    | 4                         |
|       | DUES TRAVEL & TRAINING                               |                |                               |                   |                         |                                 |                           |                           |
| 37200 | SEMINARS/CONFEREN/MEETING                            | 400            | 250                           | 250               | 250                     | 0                               | 250                       | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)                       | 0              | 790                           | 790               | 790                     | 0                               | 790                       | 0                         |
|       | SUBTOTAL *****                                       | 400            | 1,040                         | 1,040             | 1,040                   | 0                               | 1,040                     | 0                         |
|       | UTILITIES  |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES   | 275            | 624                           | 624               | 624                     | 0                               | 624                       | 0                         |
|       | SUBTOTAL *****                                       | 275            | 624                           | 624               | 624                     | 0                               | 624                       | 0                         |
|       | CONTRACTUAL SERVICES                                 |                |                               |                   |                         |                                 |                           |                           |
| 71100 | OUTSIDE SERVICES                                     | 8,154          | 332,733                       | 200,000           | 332,733                 | 0                               | 332,733                   | 0                         |
|       | SUBTOTAL *****                                       | 8,154          | 332,733                       | 200,000           | 332,733                 | 0                               | 332,733                   | 0                         |
|       | FIXED ASSET ADDITIONS                                |                |                               |                   |                         |                                 |                           |                           |
| 91100 | FURNITURE AND FIXTURES                               | 4,766          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                       | 4,766          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****                             | 68,551         | 410,175                       | 274,477           | 411,149                 | 0                               | 394,968                   | 3-                        |

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, 3860**

## **Mission**

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As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding general obligation debt. The Boone County Treasurer administers these budgets.

## **Budget Highlights**

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

- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (#3040)
- 1996 Series General Obligation Bonds-Road NID Program (#3810)
- 1998 Series General Obligation Bonds-Road NID Program (#3820)
- 2000A Series General Obligation Bonds-Sewer NID Program (#3830)
- 2000B Series General Obligation Bonds-Road NID Program (#3840)
- 2001 Series General Obligation Bonds-Road NID Program (#3850)
- 2006A Series General Obligation bonds-Road NID Program (#3860)

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



# Debt Service Funds

# Dept. Nos. 3040, 3810, 3820 3830, 3840, 3850, 3860

## Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 3,458          | 0                             | 8,000             | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 45             | 0                             | 75                | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 247            | 0                             | 325               | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 390            | 0                             | 800               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 4,141          | 0                             | 9,200             | 0                       | 0                               | 0                         | 0                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3820  | LAND & BLDG RENT/LEASE         | 87,019         | 168,466                       | 123,466           | 32,696                  | 0                               | 32,696                    | 80-                       |
|       | SUBTOTAL *****                 | 87,019         | 168,466                       | 123,466           | 32,696                  | 0                               | 32,696                    | 80-                       |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3913  | OTI: FROM GENERAL FUND         | 0              | 0                             | 0                 | 10,000                  | 0                               | 10,000                    | 0                         |
| 3925  | PROCEEDS OF SPECIAL OBLG BONDS | 200,500        | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 200,500        | 0                             | 0                 | 10,000                  | 0                               | 10,000                    | 0                         |
|       | TOTAL REVENUES *****           | 291,661        | 168,466                       | 132,666           | 42,696                  | 0                               | 42,696                    | 74-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84100 | INTEREST EXPENSE               | 29,724         | 117,592                       | 117,590           | 117,592                 | 0                               | 117,592                   | 0                         |
| 86900 | MISCELLANEOUS                  | 1,500          | 2,000                         | 1,511             | 2,000                   | 0                               | 2,000                     | 0                         |
|       | SUBTOTAL *****                 | 31,224         | 119,592                       | 119,101           | 119,592                 | 0                               | 119,592                   | 0                         |
|       | TOTAL EXPENDITURES *****       | 31,224         | 119,592                       | 119,101           | 119,592                 | 0                               | 119,592                   | 0                         |

Decimal values have been truncated.

## Annual Budget

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

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES               |                |                               |                   |                         |                                 |                           |                           |
| 3056  | NID ASSESSMENT PASS THRU     | 23,872         | 23,724                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 23,872         | 23,724                        | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                     | 6              | 0                             | 38                | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                | 13             | 10                            | 30                | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST         | 86             | 90                            | 126               | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 89             | 0                             | 175               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 196            | 100                           | 369               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****         | 24,069         | 23,824                        | 369               | 0                       | 0                               | 0                         | 0                         |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 83917 | OTO: TO GENERAL FUND         | 0              | 15,378                        | 15,200            | 0                       | 0                               | 0                         | 0                         |
| 84050 | DEBT RETIREMENT-PRINCIPLE    | 15,000         | 15,000                        | 15,000            | 0                       | 0                               | 0                         | 0                         |
| 84100 | INTEREST EXPENSE             | 1,140          | 383                           | 382               | 0                       | 0                               | 0                         | 0                         |
| 86900 | MISCELLANEOUS                | 270            | 500                           | 104               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 16,410         | 31,261                        | 30,686            | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****     | 16,410         | 31,261                        | 30,686            | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# Debt Service Funds

# Dept. Nos. 3040, 3810, 3820 3830, 3840, 3850, 3860

## Annual Budget

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

| ACCT  | DESCRIPTION                                | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3056  | PROPERTY TAXES<br>NID ASSESSMENT PASS THRU | 38,532         | 35,838                        | 34,655            | 35,839                  | 0                               | 35,839                    | 0                         |
|       | SUBTOTAL *****                             | 38,532         | 35,838                        | 34,655            | 35,839                  | 0                               | 35,839                    | 0                         |
|       | INTEREST                                   |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                                   | 100            | 0                             | 207               | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                              | 60             | 50                            | 50                | 50                      | 0                               | 50                        | 0                         |
| 3712  | INT-LONG TERM INVEST                       | 384            | 400                           | 200               | 200                     | 0                               | 200                       | 50-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS               | 431            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                             | 977            | 450                           | 457               | 250                     | 0                               | 250                       | 44-                       |
|       | TOTAL REVENUES *****                       | 39,510         | 36,288                        | 35,112            | 36,089                  | 0                               | 36,089                    | 0                         |
|       | OTHER                                      |                |                               |                   |                         |                                 |                           |                           |
| 84050 | DEBT RETIREMENT-PRINCIPLE                  | 35,000         | 40,000                        | 40,000            | 40,000                  | 0                               | 40,000                    | 0                         |
| 84100 | INTEREST EXPENSE                           | 6,255          | 4,633                         | 4,632             | 2,883                   | 0                               | 2,883                     | 37-                       |
| 86900 | MISCELLANEOUS                              | 315            | 500                           | 295               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                             | 41,570         | 45,133                        | 44,927            | 43,383                  | 0                               | 43,383                    | 3-                        |
|       | TOTAL EXPENDITURES *****                   | 41,570         | 45,133                        | 44,927            | 43,383                  | 0                               | 43,383                    | 3-                        |

Decimal values have been truncated.

## Annual Budget

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

| ACCT  | DESCRIPTION                                      | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3058  | PROPERTY TAXES<br>NID PROP TAX PASS THRU-PRINCIP | 25,148         | 24,988                        | 27,392            | 26,018                  | 0                               | 26,018                    | 4                         |
| 3059  | NID PROP TAX PASS THRU-INTERST                   | 7,918          | 6,359                         | 5,610             | 5,329                   | 0                               | 5,329                     | 16-                       |
|       | SUBTOTAL *****                                   | 33,067         | 31,347                        | 33,002            | 31,347                  | 0                               | 31,347                    | 0                         |
|       | INTEREST   |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST   | 25             | 0                             | 50                | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                                    | 82             | 70                            | 100               | 100                     | 0                               | 100                       | 42                        |
| 3712  | INT-LONG TERM INVEST                             | 541            | 600                           | 400               | 400                     | 0                               | 400                       | 33-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS                     | 549            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                                   | 1,198          | 670                           | 550               | 500                     | 0                               | 500                       | 25-                       |
|       | TOTAL REVENUES *****                             | 34,265         | 32,017                        | 33,552            | 31,847                  | 0                               | 31,847                    | 0                         |
|       | OTHER  |                |                               |                   |                         |                                 |                           |                           |
| 84050 | DEBT RETIREMENT-PRINCIPLE                        | 25,000         | 30,000                        | 30,000            | 30,000                  | 0                               | 30,000                    | 0                         |
| 84100 | INTEREST EXPENSE                                 | 9,045          | 7,635                         | 7,635             | 6,083                   | 0                               | 6,083                     | 20-                       |
| 86900 | MISCELLANEOUS                                    | 353            | 500                           | 250               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                                   | 34,398         | 38,135                        | 37,885            | 36,583                  | 0                               | 36,583                    | 4-                        |
|       | TOTAL EXPENDITURES *****                         | 34,398         | 38,135                        | 37,885            | 36,583                  | 0                               | 36,583                    | 4-                        |

Decimal values have been truncated.

# Debt Service Funds

# Dept. Nos. 3040, 3810, 3820 3830, 3840, 3850, 3860

## Annual Budget

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

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES                 |                |                               |                   |                         |                                 |                           |                           |
| 3058  | NID PROP TAX PASS THRU-PRINCIP | 18,884         | 16,464                        | 18,875            | 16,710                  | 0                               | 16,710                    | 1                         |
| 3059  | NID PROP TAX PASS THRU-INTERST | 6,282          | 4,518                         | 3,595             | 3,183                   | 0                               | 3,183                     | 29-                       |
|       | SUBTOTAL *****                 | 25,166         | 20,982                        | 22,470            | 19,893                  | 0                               | 19,893                    | 5-                        |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 101            | 0                             | 212               | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 34             | 30                            | 50                | 50                      | 0                               | 50                        | 66                        |
| 3712  | INT-LONG TERM INVEST           | 224            | 230                           | 200               | 200                     | 0                               | 200                       | 13-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 239            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 600            | 260                           | 462               | 250                     | 0                               | 250                       | 3-                        |
|       | TOTAL REVENUES *****           | 25,766         | 21,242                        | 22,932            | 20,143                  | 0                               | 20,143                    | 5-                        |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84050 | DEBT RETIREMENT-PRINCIPLE      | 18,000         | 18,000                        | 18,000            | 20,000                  | 0                               | 20,000                    | 11                        |
| 84100 | INTEREST EXPENSE               | 5,876          | 4,940                         | 4,940             | 3,952                   | 0                               | 3,952                     | 20-                       |
| 86900 | MISCELLANEOUS                  | 270            | 500                           | 250               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 24,146         | 23,440                        | 23,190            | 24,452                  | 0                               | 24,452                    | 4                         |
|       | TOTAL EXPENDITURES *****       | 24,146         | 23,440                        | 23,190            | 24,452                  | 0                               | 24,452                    | 4                         |

Decimal values have been truncated.

## Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID  
385 2001 SERIES GO BONDS-ROAD NID

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES                 |                |                               |                   |                         |                                 |                           |                           |
| 3058  | NID PROP TAX PASS THRU-PRINCIP | 43,816         | 25,121                        | 38,192            | 22,576                  | 0                               | 22,576                    | 10-                       |
| 3059  | NID PROP TAX PASS THRU-INTERST | 10,800         | 7,034                         | 8,959             | 5,295                   | 0                               | 5,295                     | 24-                       |
|       | SUBTOTAL *****                 | 54,616         | 32,155                        | 47,151            | 27,871                  | 0                               | 27,871                    | 13-                       |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 182            | 0                             | 490               | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 170            | 130                           | 250               | 250                     | 0                               | 250                       | 92                        |
| 3712  | INT-LONG TERM INVEST           | 1,092          | 1,100                         | 1,000             | 1,000                   | 0                               | 1,000                     | 9-                        |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 1,185          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 2,631          | 1,230                         | 1,740             | 1,250                   | 0                               | 1,250                     | 1                         |
|       | TOTAL REVENUES *****           | 57,248         | 33,385                        | 48,891            | 29,121                  | 0                               | 29,121                    | 12-                       |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84050 | DEBT RETIREMENT-PRINCIPLE      | 27,000         | 29,000                        | 29,000            | 30,000                  | 0                               | 30,000                    | 3                         |
| 84100 | INTEREST EXPENSE               | 8,968          | 8,120                         | 8,119             | 7,131                   | 0                               | 7,131                     | 12-                       |
| 86900 | MISCELLANEOUS                  | 261            | 500                           | 261               | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 36,229         | 37,620                        | 37,380            | 37,631                  | 0                               | 37,631                    | 0                         |
|       | TOTAL EXPENDITURES *****       | 36,229         | 37,620                        | 37,380            | 37,631                  | 0                               | 37,631                    | 0                         |

Decimal values have been truncated.

# Debt Service Funds

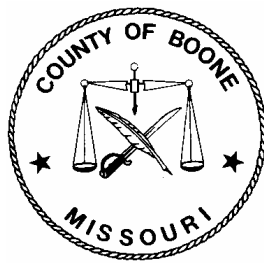
**Dept. Nos. 3040, 3810, 3820  
3830, 3840, 3850, 3860**

## Annual Budget

3860 2006A SERIES GO BONDS-ROAD NID  
386 2006A SERIES GO BONDS-ROAD NID

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | PROPERTY TAXES                 |                |                               |                   |                         |                                 |                           |                           |
| 3058  | NID PROP TAX PASS THRU-PRINCIP | 0              | 0                             | 14,792            | 14,792                  | 0                               | 14,792                    | 0                         |
| 3059  | NID PROP TAX PASS THRU-INTERST | 0              | 0                             | 6,961             | 6,961                   | 0                               | 6,961                     | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 21,753            | 21,753                  | 0                               | 21,753                    | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 0              | 0                             | 66                | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 0              | 0                             | 20                | 20                      | 0                               | 20                        | 0                         |
| 3712  | INT-LONG TERM INVEST           | 0              | 0                             | 80                | 80                      | 0                               | 80                        | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 166               | 100                     | 0                               | 100                       | 0                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3919  | OTI: FROM NID FUND             | 0              | 0                             | 949               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 949               | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 0              | 0                             | 22,868            | 21,853                  | 0                               | 21,853                    | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84050 | DEBT RETIREMENT-PRINCIPLE      | 0              | 0                             | 0                 | 18,000                  | 0                               | 18,000                    | 0                         |
| 84100 | INTEREST EXPENSE               | 0              | 0                             | 0                 | 8,582                   | 0                               | 8,582                     | 0                         |
| 86900 | MISCELLANEOUS                  | 0              | 0                             | 0                 | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 27,082                  | 0                               | 27,082                    | 0                         |
|       | TOTAL EXPENDITURES *****       | 0              | 0                             | 0                 | 27,082                  | 0                               | 27,082                    | 0                         |

Decimal values have been truncated.



# Capital Projects

## Department Numbers 4000–4060

### Mission

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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 and Treasurer share administrative responsibilities for these budgets.

### Budget Highlights

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The FY 2006 budget included funding for courthouse modifications to accommodate an additional circuit judge and related staff which are fully funded by the State. It also included funding to complete site improvements at the Boone County-City of Columbia Health Facility.

The FY 2007 budget does not include capital improvement appropriations at this time. However, the Commission is expected to give final approval to the Courthouse Expansion Project during the first quarter of FY 2007 and the budget will be amended at that time. Funding for this project will come from a three-year one-fifth cent sales tax which became effective in October 2006.

# Capital Projects

Dept. Nos. 4000-4060

## Annual Budget

4000 JAIL/CRTHSE EXPSN/RENOVATION  
400 JAIL & CRTHSE EXPANSION/MODIF

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 35             | 0                             | 500               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 203            | 0                             | 2,000             | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 578            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 817            | 0                             | 2,500             | 0                       | 0                               | 0                         | 0                         |
|       | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3913  | OTI: FROM GENERAL FUND         | 0              | 350,000                       | 350,000           | 0                       | 0                               | 0                         | 0                         |
| 3915  | OTI: FROM CAPITAL PROJECT FUND | 20,728         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 20,728         | 350,000                       | 350,000           | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 21,546         | 350,000                       | 352,500           | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71201 | CONSTRUCTION COSTS (MATERIALS) | 0              | 350,000                       | 125,950           | 0                       | 0                               | 0                         | 0                         |
| 71211 | A/E FEES                       | 19,100         | 0                             | 15,384            | 0                       | 0                               | 0                         | 0                         |
| 71212 | A/E REIMBURSABLES              | 370            | 0                             | 1,085             | 0                       | 0                               | 0                         | 0                         |
| 71231 | OWNER COSTS                    | 240            | 0                             | 107,581           | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 19,710         | 350,000                       | 250,000           | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 19,710         | 350,000                       | 250,000           | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

## Annual Budget

4010 ADMIN. BUILDING CONSTRUCTION  
401 GOV'T CENTER/JOHNSON BLDG CNST

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 12,122         | 0                             | 24,000            | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 182            | 0                             | 200               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 1,194          | 0                             | 1,000             | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 1,247          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 14,747         | 0                             | 25,200            | 0                       | 0                               | 0                         | 0                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
| 3915  | OTI: FROM CAPITAL PROJECT FUND | 82,573         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 82,573         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 97,320         | 0                             | 25,200            | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71211 | A/E FEES                       | 0              | 21,150                        | 21,150            | 0                       | 0                               | 0                         | 0                         |
| 71212 | A/E REIMBURSABLES              | 0              | 150                           | 150               | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 0              | 21,300                        | 21,300            | 0                       | 0                               | 0                         | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 83919 | OTO: TO CAPITAL PROJECT FUND   | 12,126         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 12,126         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 12,126         | 21,300                        | 21,300            | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

# Capital Projects

Dept. Nos. 4000-4060

## Annual Budget

4040 CITY/COUNTY HEALTH FACILITY  
404 CITY/COUNTY HEALTH FACILITY

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTERGOVERNMENTAL REVENUE      |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3710  | INTEREST                       | 6,410          | 0                             | 10,000            | 0                       | 0                               | 0                         | 0                         |
| 3711  | INT-OVERNIGHT                  | 89-            | 0                             | 500               | 0                       | 0                               | 0                         | 0                         |
| 3712  | INT-LONG TERM INVEST           | 818-           | 0                             | 2,000             | 0                       | 0                               | 0                         | 0                         |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 36-            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 5,467          | 0                             | 12,500            | 0                       | 0                               | 0                         | 0                         |
|       | OTHER FINANCING SOURCES        |                |                               |                   |                         |                                 |                           |                           |
|       | SUBTOTAL *****                 | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL REVENUES *****           | 5,467          | 0                             | 12,500            | 0                       | 0                               | 0                         | 0                         |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71201 | CONSTRUCTION COSTS (MATERIALS) | 0              | 190,000                       | 190,000           | 0                       | 0                               | 0                         | 0                         |
| 71231 | OWNER COSTS                    | 3,457          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 3,457          | 190,000                       | 190,000           | 0                       | 0                               | 0                         | 0                         |
|       | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 84060 | DEBT ISSUANCE COST             | 1,043          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****                 | 1,043          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****       | 4,501          | 190,000                       | 190,000           | 0                       | 0                               | 0                         | 0                         |

Decimal values have been truncated.

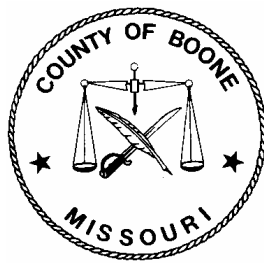
## Annual Budget

4060 SALES TAX ACTIVITY- MAIN  
406 1/5CENT SALES TAX CAP IMP FUND

| ACCT | DESCRIPTION             | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|------|-------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|      | SALES TAXES             |                |                               |                   |                         |                                 |                           |                           |
| 3110 | SALES TAXES             | 0              | 0                             | 1,160,000         | 4,850,000               | 0                               | 4,850,000                 | 0                         |
|      | SUBTOTAL *****          | 0              | 0                             | 1,160,000         | 4,850,000               | 0                               | 4,850,000                 | 0                         |
|      | INTEREST                |                |                               |                   |                         |                                 |                           |                           |
|      | SUBTOTAL *****          | 0              | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|      | OTHER FINANCING SOURCES |                |                               |                   |                         |                                 |                           |                           |
| 3913 | OTI: FROM GENERAL FUND  | 0              | 2,200,000                     | 2,200,000         | 0                       | 0                               | 0                         | 0                         |
|      | SUBTOTAL *****          | 0              | 2,200,000                     | 2,200,000         | 0                       | 0                               | 0                         | 0                         |
|      | TOTAL REVENUES *****    | 0              | 2,200,000                     | 3,360,000         | 4,850,000               | 0                               | 4,850,000                 | 120                       |

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 and Boone County Auditor, in conjunction with the Self-Health Trust Committee, administer this budget.

### Budget Highlights

The budget reflects no increase in county-paid premiums for employees. In addition, there is no increase in employee-paid premiums for dependent coverage and the cost-structure for dependent and family coverage has been significantly improved. There are no other significant changes to this budget.

### Annual Budget

6000 HEALTH INS ADMINISTRATION  
600 SELF INSURED HEALTH PLAN

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | INTERNAL SERVICE CHG         | 2,187,026      | 2,407,656                     | 2,300,000         | 2,323,675               | 0                               | 2,323,675                 | 3-                        |
|       | SUBTOTAL *****               | 2,187,026      | 2,407,656                     | 2,300,000         | 2,323,675               | 0                               | 2,323,675                 | 3-                        |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 3,508          | 3,204                         | 5,776             | 5,891                   | 0                               | 5,891                     | 83                        |
| 3712  | INT-LONG TERM INVEST         | 24,039         | 36,780                        | 21,750            | 19,570                  | 0                               | 19,570                    | 46-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 22,130         | 0                             | 53,149            | 47,830                  | 0                               | 47,830                    | 0                         |
|       | SUBTOTAL *****               | 49,678         | 39,984                        | 80,675            | 73,291                  | 0                               | 73,291                    | 83                        |
|       | TOTAL REVENUES *****         | 2,236,705      | 2,447,640                     | 2,380,675         | 2,396,966               | 0                               | 2,396,966                 | 2-                        |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71050 | INSURANCE CLAIMS             | 1,059,349      | 1,040,020                     | 1,157,500         | 1,365,782               | 0                               | 1,365,782                 | 31                        |
| 71055 | PRESCRIPTION DRUG CLAIMS     | 425,955        | 455,000                       | 448,717           | 450,000                 | 0                               | 450,000                   | 1-                        |
| 71101 | PROFESSIONAL SERVICES        | 0              | 0                             | 12,250            | 44,400                  | 0                               | 44,400                    | 0                         |
| 71104 | ADMINISTRATIVE SERVICES      | 307,725        | 306,200                       | 294,231           | 252,255                 | 0                               | 252,255                   | 17-                       |
| 71117 | PRESCRIP CARD ADMIN FEES     | 3,524          | 3,640                         | 3,684             | 3,640                   | 0                               | 3,640                     | 0                         |
|       | SUBTOTAL *****               | 1,796,555      | 1,804,860                     | 1,916,382         | 2,116,077               | 0                               | 2,116,077                 | 17                        |
|       | TOTAL EXPENDITURES *****     | 1,796,555      | 1,804,860                     | 1,916,382         | 2,116,077               | 0                               | 2,116,077                 | 17                        |

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 9.5% increase in employer-paid premiums for employee coverage. There is no increase in employee-paid dependent premiums.

### Annual Budget

6010 DENTAL INS ADMINISTRATION  
601 SELF INSURED DENTAL PLAN

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES         |                |                               |                   |                         |                                 |                           |                           |
|       | INTERNAL SERVICE CHG         | 169,183        | 177,386                       | 177,362           | 190,469                 | 0                               | 190,469                   | 7                         |
|       | SUBTOTAL *****               | 169,183        | 177,386                       | 177,362           | 190,469                 | 0                               | 190,469                   | 7                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 204            | 200                           | 310               | 316                     | 0                               | 316                       | 58                        |
| 3712  | INT-LONG TERM INVEST         | 1,421          | 2,270                         | 1,212             | 1,090                   | 0                               | 1,090                     | 51-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 1,254          | 0                             | 2,961             | 2,660                   | 0                               | 2,660                     | 0                         |
|       | SUBTOTAL *****               | 2,880          | 2,470                         | 4,483             | 4,066                   | 0                               | 4,066                     | 64                        |
|       | TOTAL REVENUES *****         | 172,063        | 179,856                       | 181,845           | 194,535                 | 0                               | 194,535                   | 8                         |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71050 | INSURANCE CLAIMS             | 129,034        | 140,700                       | 145,370           | 167,699                 | 0                               | 167,699                   | 19                        |
| 71100 | OUTSIDE SERVICES             | 810-           | 0                             | 811               | 0                       | 0                               | 0                         | 0                         |
| 71104 | ADMINISTRATIVE SERVICES      | 24,820         | 26,938                        | 24,062            | 26,203                  | 0                               | 26,203                    | 2-                        |
|       | SUBTOTAL *****               | 153,044        | 167,638                       | 170,243           | 193,902                 | 0                               | 193,902                   | 15                        |
|       | TOTAL EXPENDITURES *****     | 153,044        | 167,638                       | 170,243           | 193,902                 | 0                               | 193,902                   | 15                        |

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 Commission has appointed a Self-Insured Workers' Compensation Advisory Committee to provide oversight and make recommendations to the County Commission. County Clerk provides staff support to the advisory committee and administers the fund.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

6020 WORKERS COMP ADMINISTRATION  
602 SELF INSURED WORKERS COMP

| ACCT  | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | INTERNAL SERVICE CHG           | 487,372        | 477,450                       | 514,661           | 529,158                 | 0                               | 529,158                   | 10                        |
|       | SUBTOTAL *****                 | 487,372        | 477,450                       | 514,661           | 529,158                 | 0                               | 529,158                   | 10                        |
|       | INTEREST                       |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                  | 379            | 900                           | 1,630             | 1,500                   | 0                               | 1,500                     | 66                        |
| 3712  | INT-LONG TERM INVEST           | 1,763          | 8,580                         | 5,243             | 4,700                   | 0                               | 4,700                     | 45-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS   | 3,113          | 0                             | 14,490            | 13,000                  | 0                               | 13,000                    | 0                         |
|       | SUBTOTAL *****                 | 5,256          | 9,480                         | 21,363            | 19,200                  | 0                               | 19,200                    | 102                       |
|       | TOTAL REVENUES *****           | 492,628        | 486,930                       | 536,024           | 548,358                 | 0                               | 548,358                   | 12                        |
|       | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES               | 0              | 10,000                        | 2,000             | 12,324                  | 0                               | 12,324                    | 23                        |
| 10200 | FICA                           | 0              | 0                             | 153               | 942                     | 0                               | 942                       | 0                         |
| 10400 | WORKERS COMP                   | 0              | 0                             | 0                 | 52                      | 0                               | 52                        | 0                         |
|       | SUBTOTAL *****                 | 0              | 10,000                        | 2,153             | 13,318                  | 0                               | 13,318                    | 33                        |
|       | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71050 | INSURANCE CLAIMS               | 194,835        | 250,000                       | 235,175           | 225,000                 | 0                               | 225,000                   | 10-                       |
| 71060 | EXCESS LOSS/COVERAGE POLICY    | 29,937         | 75,000                        | 27,552            | 50,000                  | 0                               | 50,000                    | 33-                       |
| 71061 | SECOND INJ/ADMIN SURCHARGE/TAX | 0              | 0                             | 0                 | 15,000                  | 0                               | 40,100                    | 0                         |
| 71100 | OUTSIDE SERVICES               | 116,469        | 0                             | 716               | 1,000                   | 0                               | 1,000                     | 0                         |
| 71101 | PROFESSIONAL SERVICES          | 0              | 0                             | 0                 | 5,000                   | 0                               | 5,000                     | 0                         |
| 71104 | ADMINISTRATIVE SERVICES        | 8,447          | 28,275                        | 41,208            | 25,000                  | 0                               | 25,000                    | 11-                       |
|       | SUBTOTAL *****                 | 349,690        | 353,275                       | 304,651           | 321,000                 | 0                               | 346,100                   | 2-                        |
|       | TOTAL EXPENDITURES *****       | 349,690        | 363,275                       | 306,804           | 334,318                 | 0                               | 359,418                   | 1-                        |

Decimal values have been truncated.

# Facilities and Grounds Maintenance

## Department Number 6100

### Mission

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Facilities and Grounds Maintenance is one of two departments within the Building and Grounds internal service fund. This department provides maintenance services for all county owned facilities. Departmental responsibilities include the following:

- Administer all repair and maintenance contracts for County buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in County buildings.
- Develop and implement equipment replacement cycle in order to maintain optimum operating capacity in all County facilities.

### Budget Highlights

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The budget includes \$35,000 to fund replacement of the facilities maintenance and work-order software. The funding is included in the Contingency appropriation, pending final approval by the County Commission. There are no significant changes to this budget.

### Goals and Objectives

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#### Budget Year Objectives

- Add new Heating Ventilation and Air Conditioning (HVAC) to the administrative wing of the Boone County Jail.
- Repair and seal Public Works parking lot.
- Replace existing compressed air unit that serves the Jail HVAC pneumatic controls.

#### Progress on Prior Year Objectives

- Repair and seal downtown parking lots.  
**Response:** Accomplished.
- 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.  
**Response:** Accomplished.
- Replace existing Work Request Software allowing data base to operate on a more reliable and maintainable system.  
**Response:** Proposal over-budget. Re-budgeted for 2007.

# Facilities and Grounds Maintenance

Dept. No. 6100

## Performance Measures

| Performance Measure               | 2005<br>Actual | 2006<br>Estimated | 2007<br>Projected |
|-----------------------------------|----------------|-------------------|-------------------|
| Number of Buildings Maintained    | 9              | 10                | 10                |
| Number of Parking Lots Maintained | 8              | 9                 | 9                 |
| Number of Parks Maintained        | 2              | 2                 | 2                 |

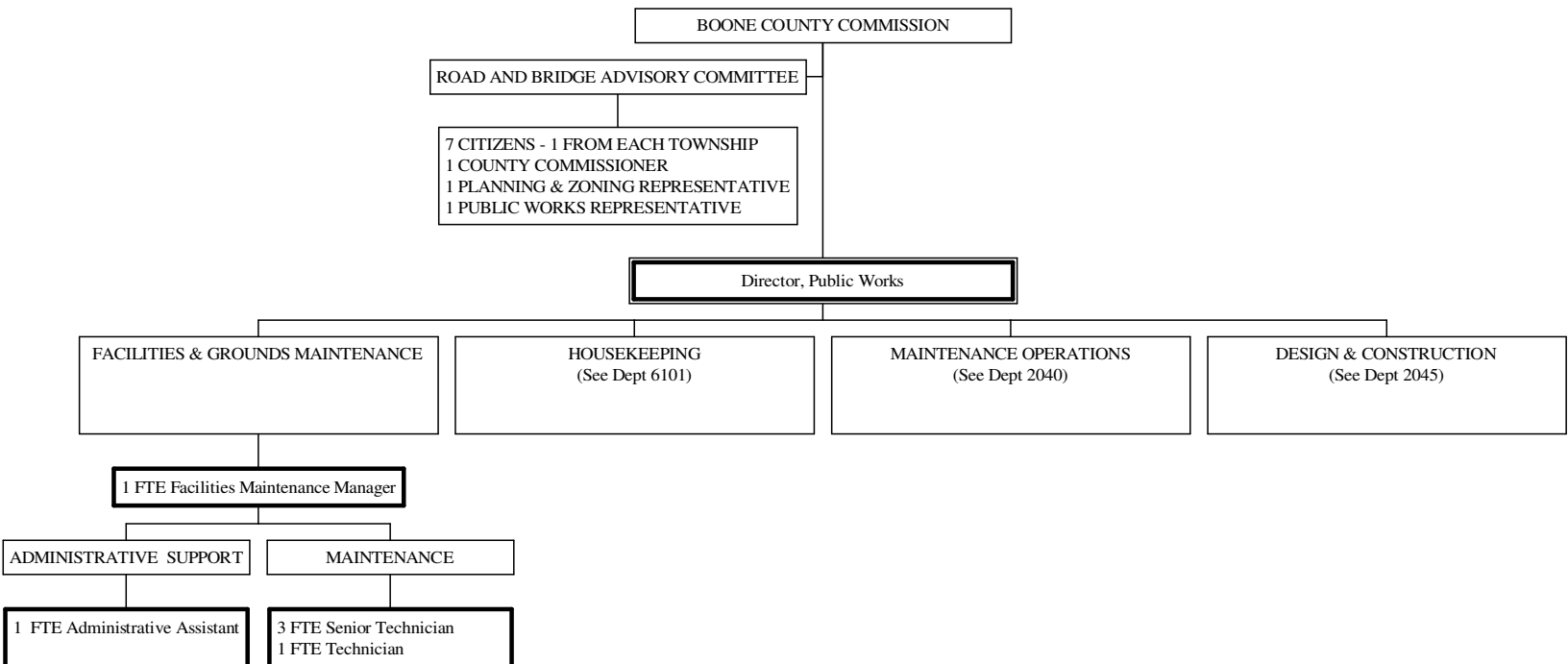
## Personnel Detail

| Position Title                 | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Facilities Maintenance Manager | 1.00                            | 1.00                            | 1.00                            | -                   |
| Senior Technician              | 3.00                            | 3.00                            | 3.00                            | -                   |
| Technician                     | 1.00                            | 1.00                            | 1.00                            | -                   |
| Administrative Assistant       | 1.00                            | 1.00                            | 1.00                            | -                   |
| <b>Total FTEs</b>              | <b>6.00</b>                     | <b>6.00</b>                     | <b>6.00</b>                     | <b>-</b>            |
| Overtime                       | \$ 12,000                       | \$ 11,000                       | \$ 11,000                       | \$ -                |

# Facilities and Grounds Maintenance

Dept. No. 6100

## Organizational Chart



# Facilities and Grounds Maintenance

Dept. No. 6100

## Annual Budget

6100 FACILITIES & GROUNDS MTCE  
610 FACILITIES & GROUNDS

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 640,284        | 640,289                       | 640,289           | 640,289                 | 0                               | 640,289                   | 0                         |
|       | SUBTOTAL *****                               | 640,284        | 640,289                       | 640,289           | 640,289                 | 0                               | 640,289                   | 0                         |
|       | INTEREST                                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                                | 626            | 500                           | 789               | 700                     | 0                               | 700                       | 40                        |
| 3712  | INT-LONG TERM INVEST                         | 3,841          | 4,015                         | 3,573             | 3,210                   | 0                               | 3,210                     | 20-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS                 | 4,215          | 0                             | 7,118             | 6,400                   | 0                               | 6,400                     | 0                         |
|       | SUBTOTAL *****                               | 8,684          | 4,515                         | 11,480            | 10,310                  | 0                               | 10,310                    | 128                       |
|       | TOTAL REVENUES *****                         | 648,968        | 644,804                       | 651,769           | 650,599                 | 0                               | 650,599                   | 0                         |
|       | PERSONAL SERVICES                            |                |                               |                   |                         |                                 |                           |                           |
| 10100 | SALARIES & WAGES                             | 231,177        | 242,455                       | 238,368           | 237,807                 | 0                               | 246,405                   | 1                         |
| 10110 | OVERTIME                                     | 8,869          | 11,000                        | 11,000            | 11,000                  | 0                               | 11,000                    | 0                         |
| 10120 | HOLIDAY WORKED                               | 199            | 480                           | 480               | 480                     | 0                               | 480                       | 0                         |
| 10200 | FICA   | 17,510         | 18,800                        | 18,248            | 19,070                  | 0                               | 19,728                    | 4                         |
| 10300 | HEALTH INSURANCE                             | 26,514         | 28,500                        | 28,500            | 28,500                  | 0                               | 28,500                    | 0                         |
| 10325 | DISABILITY INSURANCE                         | 1,018          | 1,196                         | 1,202             | 898                     | 0                               | 898                       | 24-                       |
| 10350 | LIFE INSURANCE                               | 216            | 234                           | 234               | 234                     | 0                               | 234                       | 0                         |
| 10375 | DENTAL INSURANCE                             | 1,890          | 1,950                         | 1,950             | 2,136                   | 0                               | 2,136                     | 9                         |
| 10400 | WORKERS COMP                                 | 10,063         | 9,756                         | 9,756             | 9,921                   | 0                               | 9,921                     | 1                         |
| 10500 | 401(A) MATCH PLAN                            | 2,600          | 3,510                         | 2,435             | 3,510                   | 0                               | 3,510                     | 0                         |
| 10510 | CERF-EMPLOYER PD CONTRIBUTION                | 1,147          | 1,153                         | 1,223             | 0                       | 0                               | 1,169                     | 1                         |
|       | SUBTOTAL *****                               | 301,205        | 319,034                       | 313,396           | 313,556                 | 0                               | 323,981                   | 1                         |
|       | MATERIALS & SUPPLIES                         |                |                               |                   |                         |                                 |                           |                           |
| 23000 | OFFICE SUPPLIES                              | 350            | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
| 23035 | MAINTENANCE SUPPLIES                         | 5,772          | 6,000                         | 5,000             | 6,000                   | 0                               | 6,000                     | 0                         |
| 23050 | OTHER SUPPLIES                               | 12,731         | 11,600                        | 8,623             | 9,600                   | 0                               | 9,600                     | 17-                       |
| 23300 | UNIFORMS                                     | 538            | 900                           | 450               | 900                     | 0                               | 900                       | 0                         |
| 23850 | MINOR EQUIPMENT & TOOLS                      | 2,087          | 1,500                         | 4,571             | 1,500                   | 0                               | 1,500                     | 0                         |
| 26100 | PIPE & LUMBER                                | 0              | 500                           | 32                | 500                     | 0                               | 500                       | 0                         |
| 26300 | MATERIAL & CHEMICAL SUPP.                    | 7              | 5,500                         | 2,805             | 5,500                   | 0                               | 5,500                     | 0                         |
| 26600 | STRT/TRAFFIC/CONST SIGNS                     | 782            | 500                           | 1,083             | 500                     | 0                               | 500                       | 0                         |
|       | SUBTOTAL *****                               | 22,270         | 27,500                        | 23,064            | 25,500                  | 0                               | 25,500                    | 7-                        |
|       | DUES TRAVEL & TRAINING                       |                |                               |                   |                         |                                 |                           |                           |
| 37000 | DUES   | 100            | 370                           | 467               | 385                     | 0                               | 385                       | 4                         |
| 37210 | TRAINING/SCHOOLS                             | 1,037          | 2,000                         | 1,000             | 2,000                   | 0                               | 2,000                     | 0                         |
| 37220 | TRAVEL (AIRFARE, MILEAGE, ETC)               | 0              | 75                            | 0                 | 75                      | 0                               | 75                        | 0                         |
| 37230 | MEALS & LODGING-TRAINING                     | 0              | 525                           | 0                 | 525                     | 0                               | 525                       | 0                         |
|       | SUBTOTAL *****                               | 1,137          | 2,970                         | 1,467             | 2,985                   | 0                               | 2,985                     | 0                         |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48000 | TELEPHONES                                   | 3,190          | 3,204                         | 3,034             | 3,204                   | 0                               | 3,204                     | 0                         |
| 48050 | CELLULAR TELEPHONES                          | 2,512          | 2,508                         | 2,021             | 2,508                   | 0                               | 2,508                     | 0                         |
| 48100 | NATURAL GAS                                  | 4,568          | 5,520                         | 3,842             | 4,608                   | 0                               | 4,608                     | 16-                       |
| 48200 | ELECTRICITY                                  | 1,475          | 2,280                         | 1,386             | 1,608                   | 0                               | 1,608                     | 29-                       |
| 48300 | WATER  | 153            | 240                           | 161               | 240                     | 0                               | 240                       | 0                         |
| 48400 | SOLID WASTE                                  | 707            | 624                           | 542               | 624                     | 0                               | 624                       | 0                         |
|       | SUBTOTAL *****                               | 12,607         | 14,376                        | 10,986            | 12,792                  | 0                               | 12,792                    | 11-                       |
|       | VEHICLE EXPENSE                              |                |                               |                   |                         |                                 |                           |                           |
| 59000 | MOTORFUEL/GASOLINE                           | 4,290          | 5,200                         | 4,170             | 5,200                   | 0                               | 5,200                     | 0                         |
| 59100 | VEHICLE REPAIRS                              | 5,358          | 5,496                         | 4,780             | 5,496                   | 0                               | 5,496                     | 0                         |
| 59105 | TIRES  | 17             | 1,000                         | 0                 | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****                               | 9,666          | 11,696                        | 8,950             | 11,696                  | 0                               | 11,696                    | 0                         |
|       | EQUIP & BLDG MAINTENANCE                     |                |                               |                   |                         |                                 |                           |                           |
| 60050 | EQUIP SERVICE CONTRACT                       | 23,447         | 26,200                        | 26,067            | 22,263                  | 0                               | 22,263                    | 15-                       |
| 60100 | BLDG REPAIRS/MAINTENANCE                     | 86,951         | 96,150                        | 96,150            | 80,556                  | 24,000                          | 99,556                    | 3                         |
| 60200 | EQUIP REPAIRS/MAINTENANCE                    | 79,192         | 53,600                        | 60,213            | 44,400                  | 2,200                           | 46,600                    | 13-                       |
| 60400 | GROUNDS MAINTENANCE                          | 38,337         | 31,409                        | 28,541            | 32,270                  | 0                               | 32,270                    | 2                         |
|       | SUBTOTAL *****                               | 227,928        | 207,359                       | 210,971           | 179,489                 | 26,200                          | 200,689                   | 3-                        |



# Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE  
610 FACILITIES & GROUNDS

| ACCT  | DESCRIPTION               | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|---------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | CONTRACTUAL SERVICES      |                |                               |                   |                         |                                 |                           |                           |
| 70050 | SOFTWARE SERVICE CONTRACT | 650            | 800                           | 660               | 800                     | 0                               | 800                       | 0                         |
| 71100 | OUTSIDE SERVICES          | 6,981          | 12,085                        | 4,650             | 16,085                  | 0                               | 16,085                    | 33                        |
| 71101 | PROFESSIONAL SERVICES     | 860            | 7,500                         | 6,450             | 10,000                  | 0                               | 10,000                    | 33                        |
| 71500 | BUILDING USE/RENT CHARGE  | 4,545          | 4,579                         | 4,579             | 4,601                   | 0                               | 4,601                     | 0                         |
| 71600 | EQUIP LEASES & METER CHRG | 325            | 720                           | 524               | 720                     | 0                               | 720                       | 0                         |
| 71700 | EQUIPMENT RENTALS         | 1,715          | 1,000                         | 1,010             | 1,000                   | 0                               | 1,000                     | 0                         |
|       | SUBTOTAL *****            | 15,076         | 26,684                        | 17,873            | 33,206                  | 0                               | 33,206                    | 24                        |
|       | OTHER                     |                |                               |                   |                         |                                 |                           |                           |
| 86800 | EMERGENCY                 | 0              | 0                             | 0                 | 15,000                  | 0                               | 15,000                    | 0                         |
| 86850 | CONTINGENCY               | 0              | 0                             | 0                 | 0                       | 35,000                          | 35,000                    | 0                         |
| 86910 | PY ENCUMBRANCES NOT USED  | 825-           | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 825-           | 0                             | 0                 | 15,000                  | 35,000                          | 50,000                    | 0                         |
|       | FIXED ASSET ADDITIONS     |                |                               |                   |                         |                                 |                           |                           |
| 92100 | REPLCMENT FURN & FIXTURES | 683            | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92300 | REPLCMENT MACH & EQUIP    | 3,334          | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92301 | REPLC COMPUTER HDWR       | 2,369          | 0                             | 0                 | 0                       | 3,150                           | 1,550                     | 0                         |
| 92302 | REPLC COMPUTER SOFTWARE   | 0              | 12,000                        | 0                 | 0                       | 0                               | 0                         | 0                         |
| 92400 | REPLCMENT AUTO/TRUCKS     | 12,875         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****            | 19,262         | 12,000                        | 0                 | 0                       | 3,150                           | 1,550                     | 87-                       |
|       | TOTAL EXPENDITURES *****  | 608,331        | 621,619                       | 586,707           | 594,224                 | 64,350                          | 662,399                   | 6                         |

Decimal values have been truncated.

# Facilities and Grounds

## Housekeeping

### Department Number 6101

#### Mission

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Housekeeping is one of two departments within the Building and Grounds internal service fund. This department provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC). The JJC budget provides for separate housekeeping services.

#### Budget Highlights

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There are no significant changes to this budget.

#### Goals and Objectives

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##### Budget Year Objectives

- Consolidate all chemical and paper contracts throughout all buildings serviced by Housekeeping.

##### Progress on Prior Year Objectives

- Gather information regarding customer satisfaction through daily inspections of the buildings and frequent contact with the occupants of the space.  
**Response:** Implemented an inspection program and increased feedback and face to face time with building occupants.
- Conduct six service trainings with Housekeeping staff.  
**Response:** Local vendors were used to instruct on various new methods of modern housekeeping tools and techniques.

#### Performance Measures

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##### Performance Measure

|                              | 2005   | 2006      | 2007      |
|------------------------------|--------|-----------|-----------|
|                              | Actual | Estimated | Projected |
| Number of Buildings Serviced | 7      | 7         | 7         |

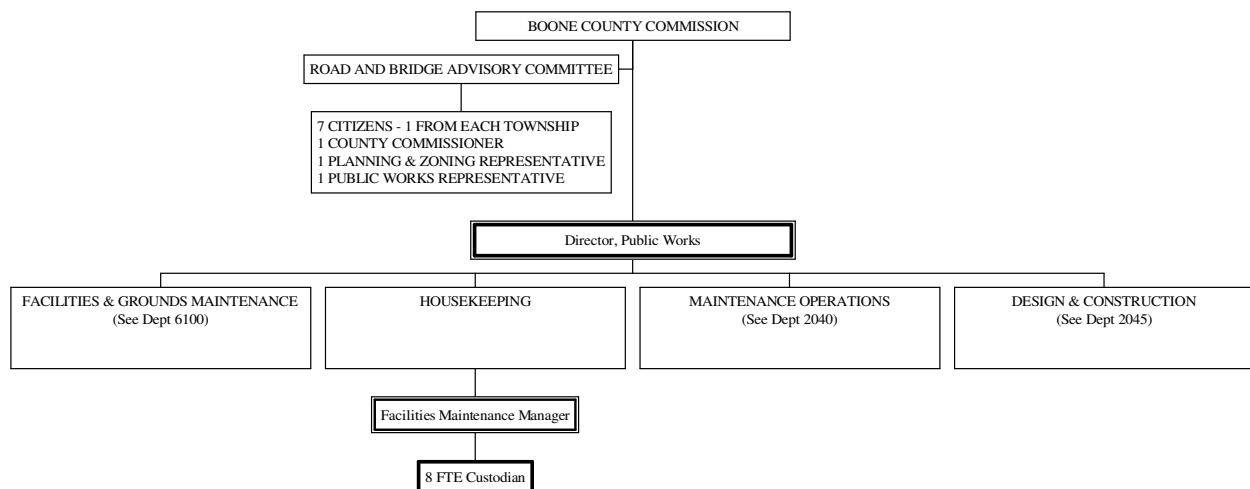
# Facilities and Grounds Housekeeping

Dept. No. 6101

## Personnel Detail

| Position Title    | 2005<br>Full-time<br>Equivalent | 2006<br>Full-time<br>Equivalent | 2007<br>Full-time<br>Equivalent | 2006-2007<br>Change |
|-------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|
| Custodian         | 8.00                            | 8.00                            | 8.00                            | -                   |
| <b>Total FTEs</b> | <b>8.00</b>                     | <b>8.00</b>                     | <b>8.00</b>                     | <b>-</b>            |
| Overtime          | \$ 1,800                        | \$ 1,000                        | \$ 1,000                        | \$ -                |

## Organizational Chart



# Facilities and Grounds Housekeeping

Dept. No. 6101

## Annual Budget

| 6101 HOUSEKEEPING                   |                                |                |                               |                   |                         |                                 |                           |                           |
|-------------------------------------|--------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 610 FACILITIES & GROUNDS            |                                |                |                               |                   |                         |                                 |                           |                           |
| ACCT                                | DESCRIPTION                    | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
| 3530                                | INTERNAL SERVICE CHG           | 301,316        | 301,313                       | 303,120           | 303,120                 | 0                               | 303,120                   | 0                         |
|                                     | SUBTOTAL *****                 | 301,316        | 301,313                       | 303,120           | 303,120                 | 0                               | 303,120                   | 0                         |
|                                     | MISCELLANEOUS                  |                |                               |                   |                         |                                 |                           |                           |
| 3835                                | SALE OF COUNTY FIXED ASSET     | 0              | 0                             | 105               | 0                       | 0                               | 0                         | 0                         |
|                                     | SUBTOTAL *****                 | 0              | 0                             | 105               | 0                       | 0                               | 0                         | 0                         |
|                                     | TOTAL REVENUES *****           | 301,316        | 301,313                       | 303,225           | 303,120                 | 0                               | 303,120                   | 0                         |
|                                     | PERSONAL SERVICES              |                |                               |                   |                         |                                 |                           |                           |
| 10100                               | SALARIES & WAGES               | 169,416        | 176,731                       | 174,803           | 182,181                 | 0                               | 182,181                   | 3                         |
| 10110                               | OVERTIME                       | 2,294          | 1,000                         | 1,000             | 1,000                   | 0                               | 1,000                     | 0                         |
| 10115                               | SHIFT DIFFERENTIAL             | 5,764          | 6,275                         | 5,729             | 6,275                   | 0                               | 6,275                     | 0                         |
| 10120                               | HOLIDAY WORKED                 | 484            | 100                           | 291               | 100                     | 0                               | 100                       | 0                         |
| 10200                               | FICA                           | 13,377         | 14,084                        | 13,273            | 14,501                  | 0                               | 14,501                    | 2                         |
| 10300                               | HEALTH INSURANCE               | 35,352         | 38,000                        | 38,000            | 38,000                  | 0                               | 38,000                    | 0                         |
| 10325                               | DISABILITY INSURANCE           | 773            | 890                           | 890               | 679                     | 0                               | 679                       | 23-                       |
| 10350                               | LIFE INSURANCE                 | 288            | 312                           | 312               | 312                     | 0                               | 312                       | 0                         |
| 10375                               | DENTAL INSURANCE               | 2,520          | 2,600                         | 2,600             | 2,848                   | 0                               | 2,848                     | 9                         |
| 10400                               | WORKERS COMP                   | 8,531          | 8,281                         | 8,281             | 8,535                   | 0                               | 8,535                     | 3                         |
| 10500                               | 401 (A) MATCH PLAN             | 2,250          | 4,680                         | 2,550             | 4,680                   | 0                               | 4,680                     | 0                         |
|                                     | SUBTOTAL *****                 | 241,051        | 252,953                       | 247,729           | 259,111                 | 0                               | 259,111                   | 2                         |
|                                     | MATERIALS & SUPPLIES           |                |                               |                   |                         |                                 |                           |                           |
| 23000                               | OFFICE SUPPLIES                | 0              | 175                           | 0                 | 175                     | 0                               | 175                       | 0                         |
| 23050                               | OTHER SUPPLIES                 | 21,477         | 23,100                        | 19,358            | 23,100                  | 0                               | 23,100                    | 0                         |
| 23300                               | UNIFORMS                       | 562            | 1,000                         | 500               | 1,000                   | 0                               | 1,000                     | 0                         |
| 23850                               | MINOR EQUIPMENT & TOOLS        | 475            | 2,500                         | 2,290             | 2,400                   | 0                               | 2,400                     | 4-                        |
|                                     | SUBTOTAL *****                 | 22,515         | 26,775                        | 22,148            | 26,675                  | 0                               | 26,675                    | 0                         |
|                                     | DUES TRAVEL & TRAINING         |                |                               |                   |                         |                                 |                           |                           |
| 37210                               | TRAINING/SCHOOLS               | 0              | 0                             | 0                 | 500                     | 0                               | 500                       | 0                         |
| 37220                               | TRAVEL (AIRFARE, MILEAGE, ETC) | 0              | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
|                                     | SUBTOTAL *****                 | 0              | 50                            | 0                 | 550                     | 0                               | 550                       | 0                         |
|                                     | UTILITIES                      |                |                               |                   |                         |                                 |                           |                           |
| 48000                               | TELEPHONES                     | 103            | 125                           | 62                | 135                     | 0                               | 135                       | 8                         |
|                                     | SUBTOTAL *****                 | 103            | 125                           | 62                | 135                     | 0                               | 135                       | 8                         |
|                                     | VEHICLE EXPENSE                |                |                               |                   |                         |                                 |                           |                           |
| 59000                               | MOTORFUEL/GASOLINE             | 36             | 96                            | 45                | 108                     | 0                               | 108                       | 12                        |
| 59100                               | VEHICLE REPAIRS                | 0              | 50                            | 0                 | 50                      | 0                               | 50                        | 0                         |
| 59200                               | LOCAL MILEAGE                  | 1,425          | 1,830                         | 1,503             | 1,570                   | 0                               | 1,570                     | 14-                       |
|                                     | SUBTOTAL *****                 | 1,462          | 1,976                         | 1,548             | 1,728                   | 0                               | 1,728                     | 12                        |
|                                     | EQUIP & BLDG MAINTENANCE       |                |                               |                   |                         |                                 |                           |                           |
| 60125                               | CUSTODIAL/JANITORIAL SERV      | 25,018         | 30,624                        | 30,624            | 29,890                  | 0                               | 29,890                    | 2-                        |
| 60150                               | PEST CONTROL                   | 66             | 2,230                         | 2,530             | 2,230                   | 0                               | 2,230                     | 0                         |
| 60200                               | EQUIP REPAIRS/MAINTENANCE      | 424            | 500                           | 500               | 500                     | 0                               | 500                       | 0                         |
|                                     | SUBTOTAL *****                 | 25,508         | 33,354                        | 33,654            | 32,620                  | 0                               | 32,620                    | 2-                        |
|                                     | CONTRACTUAL SERVICES           |                |                               |                   |                         |                                 |                           |                           |
| 71600                               | EQUIP LEASES & METER CHRG      | 202            | 220                           | 190               | 260                     | 0                               | 260                       | 18                        |
|                                     | SUBTOTAL *****                 | 202            | 220                           | 190               | 260                     | 0                               | 260                       | 18                        |
|                                     | OTHER                          |                |                               |                   |                         |                                 |                           |                           |
| 86800                               | EMERGENCY                      | 0              | 3,500                         | 0                 | 3,500                   | 0                               | 3,500                     | 0                         |
| 86910                               | PY ENCUMBRANCES NOT USED       | 850-           | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|                                     | SUBTOTAL *****                 | 850-           | 3,500                         | 0                 | 3,500                   | 0                               | 3,500                     | 0                         |
|                                     | FIXED ASSET ADDITIONS          |                |                               |                   |                         |                                 |                           |                           |
| 91300                               | MACHINERY & EQUIPMENT          | 0              | 2,140                         | 1,889             | 0                       | 2,500                           | 2,500                     | 16                        |
| 92300                               | REPLCMENT MACH & EQUIP         | 744            | 1,470                         | 0                 | 0                       | 0                               | 0                         | 0                         |
|                                     | SUBTOTAL *****                 | 744            | 3,610                         | 1,889             | 0                       | 2,500                           | 2,500                     | 30-                       |
|                                     | TOTAL EXPENDITURES *****       | 290,737        | 322,563                       | 307,220           | 324,579                 | 2,500                           | 327,079                   | 1                         |
| Decimal values have been truncated. |                                |                |                               |                   |                         |                                 |                           |                           |

# Capital Repairs and Replacement

## Department Number 6200

### Mission

This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

### Budget Highlights

The budget includes appropriations for the following major capital repair and replacement projects: 1) Upgrade/replace door locking system at the Jail; 2) Professional services to evaluate and design the parking lot repair at the Jail; and 3) improve the HVAC capacity and performance at the Sheriff/Jail facility. Appropriations for these projects total \$403,500.

### Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS  
620 BLDG/GRND CAPITAL R & R

| ACCT  | DESCRIPTION                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | INTERNAL SERVICE CHG         | 155,600        | 183,952                       | 183,952           | 183,952                 | 0                               | 183,952                   | 0                         |
|       | SUBTOTAL *****               | 155,600        | 183,952                       | 183,952           | 183,952                 | 0                               | 183,952                   | 0                         |
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 1,710          | 1,460                         | 2,169             | 2,000                   | 0                               | 2,000                     | 36                        |
| 3712  | INT-LONG TERM INVEST         | 10,814         | 15,828                        | 9,140             | 8,200                   | 0                               | 8,200                     | 48-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 11,833         | 0                             | 21,350            | 19,200                  | 0                               | 19,200                    | 0                         |
|       | SUBTOTAL *****               | 24,358         | 17,288                        | 32,659            | 29,400                  | 0                               | 29,400                    | 70                        |
|       | TOTAL REVENUES *****         | 179,958        | 201,240                       | 216,611           | 213,352                 | 0                               | 213,352                   | 6                         |
|       | EQUIP & BLDG MAINTENANCE     |                |                               |                   |                         |                                 |                           |                           |
| 60110 | MAJOR BLDG REPAIRS/REPL      | 0              | 42,279                        | 42,278            | 0                       | 725,000                         | 355,000                   | 739                       |
|       | SUBTOTAL *****               | 0              | 42,279                        | 42,278            | 0                       | 725,000                         | 355,000                   | 739                       |
|       | CONTRACTUAL SERVICES         |                |                               |                   |                         |                                 |                           |                           |
| 71101 | PROFESSIONAL SERVICES        | 0              | 3,000                         | 2,475             | 0                       | 48,500                          | 48,500                    | 516                       |
|       | SUBTOTAL *****               | 0              | 3,000                         | 2,475             | 0                       | 48,500                          | 48,500                    | 516                       |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 86910 | PY ENCUMBRANCES NOT USED     | 1,250-         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | SUBTOTAL *****               | 1,250-         | 0                             | 0                 | 0                       | 0                               | 0                         | 0                         |
|       | TOTAL EXPENDITURES *****     | 1,250-         | 45,279                        | 44,753            | 0                       | 773,500                         | 403,500                   | 791                       |

Decimal values have been truncated.

# Building Utilities

## Department Number 6210-6214

### Mission

The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, the Johnson Building, the Centralia Clinic, and 607 E. Ash (Guarantee Land Title building). Utility costs for the Juvenile Justice Center, the Sheriff & Corrections Center, and the Public Works facility are all accounted for within each respective operating budget. Revenues are derived from internal service fees.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

6210 UTILITIES - GOVT CTR  
621 BUILDING UTILITIES

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 94,468         | 100,597                       | 100,598           | 116,746                 | 0                               | 116,746                   | 16                        |
|       | SUBTOTAL *****                               | 94,468         | 100,597                       | 100,598           | 116,746                 | 0                               | 116,746                   | 16                        |
|       | INTEREST                                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                                | 399            | 300                           | 498               | 500                     | 0                               | 500                       | 66                        |
| 3712  | INT-LONG TERM INVEST                         | 2,545          | 4,170                         | 2,232             | 2,000                   | 0                               | 2,000                     | 52-                       |
| 3798  | INC/DEC IN FV OF INVESTMENTS                 | 2,589          | 0                             | 5,202             | 4,680                   | 0                               | 4,680                     | 0                         |
|       | SUBTOTAL *****                               | 5,533          | 4,470                         | 7,932             | 7,180                   | 0                               | 7,180                     | 60                        |
|       | TOTAL REVENUES *****                         | 100,001        | 105,067                       | 108,530           | 123,926                 | 0                               | 123,926                   | 17                        |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                                  | 26,110         | 28,316                        | 30,701            | 33,096                  | 0                               | 33,096                    | 16                        |
| 48200 | ELECTRICITY                                  | 63,454         | 67,154                        | 72,717            | 77,808                  | 0                               | 77,808                    | 15                        |
| 48300 | WATER  | 1,353          | 1,490                         | 1,797             | 1,959                   | 0                               | 1,959                     | 31                        |
| 48400 | SOLID WASTE                                  | 2,605          | 2,688                         | 2,688             | 2,709                   | 0                               | 2,709                     | 0                         |
| 48600 | SEWER USE                                    | 909            | 950                           | 1,140             | 1,174                   | 0                               | 1,174                     | 23                        |
|       | SUBTOTAL *****                               | 94,432         | 100,598                       | 109,043           | 116,746                 | 0                               | 116,746                   | 16                        |
|       | TOTAL EXPENDITURES *****                     | 94,432         | 100,598                       | 109,043           | 116,746                 | 0                               | 116,746                   | 16                        |

Decimal values have been truncated.

### Annual Budget

6211 UTILITIES - COURTHOUSE  
621 BUILDING UTILITIES

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 182,846        | 204,301                       | 204,302           | 209,145                 | 0                               | 209,145                   | 2                         |
|       | SUBTOTAL *****                               | 182,846        | 204,301                       | 204,302           | 209,145                 | 0                               | 209,145                   | 2                         |
|       | TOTAL REVENUES *****                         | 182,846        | 204,301                       | 204,302           | 209,145                 | 0                               | 209,145                   | 2                         |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                                  | 58,659         | 68,874                        | 65,074            | 71,150                  | 0                               | 71,150                    | 3                         |
| 48200 | ELECTRICITY                                  | 114,699        | 126,145                       | 120,920           | 129,385                 | 0                               | 129,385                   | 2                         |
| 48300 | WATER  | 3,053          | 3,384                         | 2,785             | 3,036                   | 0                               | 3,036                     | 10-                       |
| 48400 | SOLID WASTE                                  | 3,841          | 4,056                         | 4,056             | 4,088                   | 0                               | 4,088                     | 0                         |
| 48600 | SEWER USE                                    | 1,607          | 1,840                         | 1,442             | 1,486                   | 0                               | 1,486                     | 19-                       |
|       | SUBTOTAL *****                               | 181,861        | 204,299                       | 194,277           | 209,145                 | 0                               | 209,145                   | 2                         |
|       | TOTAL EXPENDITURES *****                     | 181,861        | 204,299                       | 194,277           | 209,145                 | 0                               | 209,145                   | 2                         |

Decimal values have been truncated.

# Building Utilities

# Dept. No. 6210, 6211, 6212, 6213, 6214

## Annual Budget

6212 UTILITIES - JOHNSON BLDG  
621 BUILDING UTILITIES

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 17,820         | 19,657                        | 19,657            | 20,555                  | 0                               | 20,555                    | 4                         |
|       | SUBTOTAL *****                               | 17,820         | 19,657                        | 19,657            | 20,555                  | 0                               | 20,555                    | 4                         |
|       | TOTAL REVENUES *****                         | 17,820         | 19,657                        | 19,657            | 20,555                  | 0                               | 20,555                    | 4                         |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                                  | 3,395          | 3,410                         | 2,418             | 2,607                   | 0                               | 2,607                     | 23-                       |
| 48200 | ELECTRICITY                                  | 11,656         | 15,177                        | 15,637            | 16,732                  | 0                               | 16,732                    | 10                        |
| 48300 | WATER  | 174            | 177                           | 269               | 293                     | 0                               | 293                       | 65                        |
| 48400 | SOLID WASTE                                  | 2,858          | 504                           | 504               | 508                     | 0                               | 508                       | 0                         |
| 48600 | SEWER USE                                    | 307            | 391                           | 403               | 415                     | 0                               | 415                       | 6                         |
|       | SUBTOTAL *****                               | 18,392         | 19,659                        | 19,231            | 20,555                  | 0                               | 20,555                    | 4                         |
|       | TOTAL EXPENDITURES *****                     | 18,392         | 19,659                        | 19,231            | 20,555                  | 0                               | 20,555                    | 4                         |

Decimal values have been truncated.

## Annual Budget

6213 UTILITIES - CENTRALIA CLINIC  
621 BUILDING UTILITIES

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 2,750          | 2,392                         | 2,392             | 1,856                   | 0                               | 1,856                     | 22-                       |
|       | SUBTOTAL *****                               | 2,750          | 2,392                         | 2,392             | 1,856                   | 0                               | 1,856                     | 22-                       |
|       | TOTAL REVENUES *****                         | 2,750          | 2,392                         | 2,392             | 1,856                   | 0                               | 1,856                     | 22-                       |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                                  | 590            | 662                           | 457               | 493                     | 0                               | 493                       | 25-                       |
| 48200 | ELECTRICITY                                  | 1,103          | 1,175                         | 945               | 1,012                   | 0                               | 1,012                     | 13-                       |
| 48300 | WATER  | 290            | 328                           | 154               | 168                     | 0                               | 168                       | 48-                       |
| 48400 | SOLID WASTE                                  | 115            | 127                           | 135               | 136                     | 0                               | 136                       | 7                         |
| 48600 | SEWER USE                                    | 84             | 100                           | 45                | 47                      | 0                               | 47                        | 53-                       |
|       | SUBTOTAL *****                               | 2,184          | 2,392                         | 1,736             | 1,856                   | 0                               | 1,856                     | 22-                       |
|       | TOTAL EXPENDITURES *****                     | 2,184          | 2,392                         | 1,736             | 1,856                   | 0                               | 1,856                     | 22-                       |

Decimal values have been truncated.

## Annual Budget

6214 UTILITIES - 607 E ASH  
621 BUILDING UTILITIES

| ACCT  | DESCRIPTION                                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|--|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
| 3530  | CHARGES FOR SERVICES<br>INTERNAL SERVICE CHG | 0              | 11,520                        | 11,520            | 11,799                  | 0                               | 11,799                    | 2                         |
|       | SUBTOTAL *****                               | 0              | 11,520                        | 11,520            | 11,799                  | 0                               | 11,799                    | 2                         |
|       | TOTAL REVENUES *****                         | 0              | 11,520                        | 11,520            | 11,799                  | 0                               | 11,799                    | 2                         |
|       | UTILITIES                                    |                |                               |                   |                         |                                 |                           |                           |
| 48100 | NATURAL GAS                                  | 0              | 2,400                         | 1,784             | 2,403                   | 0                               | 2,403                     | 0                         |
| 48200 | ELECTRICITY                                  | 0              | 8,700                         | 705               | 8,700                   | 0                               | 8,700                     | 0                         |
| 48300 | WATER  | 0              | 300                           | 71                | 300                     | 0                               | 300                       | 0                         |
| 48600 | SEWER USE                                    | 0              | 120                           | 183               | 396                     | 0                               | 396                       | 230                       |
|       | SUBTOTAL *****                               | 0              | 11,520                        | 2,743             | 11,799                  | 0                               | 11,799                    | 2                         |
|       | TOTAL EXPENDITURES *****                     | 0              | 11,520                        | 2,743             | 11,799                  | 0                               | 11,799                    | 2                         |

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                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|-------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|       | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711  | INT-OVERNIGHT                | 67             | 60                            | 80                | 75                      | 0                               | 75                        | 25                        |
| 3712  | INT-LONG TERM INVEST         | 434            | 420                           | 420               | 400                     | 0                               | 400                       | 4-                        |
| 3798  | INC/DEC IN FV OF INVESTMENTS | 464            | 0                             | 969               | 0                       | 0                               | 700                       | 0                         |
|       | SUBTOTAL *****               | 966            | 480                           | 1,469             | 475                     | 0                               | 1,175                     | 144                       |
|       | TOTAL REVENUES *****         | 966            | 480                           | 1,469             | 475                     | 0                               | 1,175                     | 144                       |
|       | OTHER                        |                |                               |                   |                         |                                 |                           |                           |
| 83150 | SCHOLARSHIPS                 | 280            | 330                           | 1,300             | 1,200                   | 0                               | 1,200                     | 263                       |
|       | SUBTOTAL *****               | 280            | 330                           | 1,300             | 1,200                   | 0                               | 1,200                     | 263                       |
|       | TOTAL EXPENDITURES *****     | 280            | 330                           | 1,300             | 1,200                   | 0                               | 1,200                     | 263                       |

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                  | 2005<br>ACTUAL | 2006<br>BUDGET +<br>REVISIONS | 2006<br>PROJECTED | 2007<br>CORE<br>REQUEST | 2007<br>SUPPLEMENTAL<br>REQUEST | 2007<br>ADOPTED<br>BUDGET | %CHG<br>FROM<br>PY<br>BUD |
|------|------------------------------|----------------|-------------------------------|-------------------|-------------------------|---------------------------------|---------------------------|---------------------------|
|      | INTEREST                     |                |                               |                   |                         |                                 |                           |                           |
| 3711 | INT-OVERNIGHT                | 14             | 20                            | 20                | 20                      | 0                               | 20                        | 0                         |
| 3712 | INT-LONG TERM INVEST         | 92             | 110                           | 110               | 110                     | 0                               | 110                       | 0                         |
| 3798 | INC/DEC IN FV OF INVESTMENTS | 98             | 0                             | 250               | 0                       | 0                               | 150                       | 0                         |
|      | SUBTOTAL *****               | 205            | 130                           | 380               | 130                     | 0                               | 280                       | 115                       |
|      | MISCELLANEOUS                |                |                               |                   |                         |                                 |                           |                           |
| 3880 | CONTRIBUTIONS                | 101            | 100                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|      | SUBTOTAL *****               | 101            | 100                           | 0                 | 0                       | 0                               | 0                         | 0                         |
|      | TOTAL REVENUES *****         | 306            | 230                           | 380               | 130                     | 0                               | 280                       | 21                        |

Decimal values have been truncated.

# Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and, current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Glossary of financial accounting and budgeting terms.

# Statistical and Demographic Information

## Principal Employers Current and Nine Years Ago

| Employer                                       | 1996      |      |                                       | 2005      |      |                                       |
|--|-----------|------|---------------------------------------|-----------|------|---------------------------------------|
|  | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| University of Missouri                         | 14,298    | 1    | 18.12%                                | 7,642     | 1    | 8.81%                                 |
| University Hospital & Clinics                  | 4,720     | 2    | 5.98%                                 | 3,551     | 2    | 4.09%                                 |
| Columbia Public Schools                        | 2,300     | 3    | 2.91%                                 | 2,030     | 3    | 2.34%                                 |
| Boone Hospital Center                          | 1,439     | 4    | 1.82%                                 | 1,334     | 4    | 1.54%                                 |
| A. B. Chance Company                           | 1,200     | 5    | 1.52%                                 | -         | -    | -                                     |
| US Department of Veterans Affairs              | 1,166     | 6    | 1.48%                                 | 924       | 10   | 1.07%                                 |
| City of Columbia                               | 985       | 7    | 1.25%                                 | 1,187     | 5    | 1.37%                                 |
| Shelter Insurance Companies                    | 964       | 8    | 1.22%                                 | 1,019     | 7    | 1.17%                                 |
| Columbia Regional Hospital                     | 900       | 9    | 1.14%                                 | -         | -    | 0.00%                                 |
| 3M   | 712       | 10   | 0.90%                                 | -         | -    | 0.00%                                 |
| State Farm Insurance Companies                 | -         | -    | -                                     | 1,079     | 6    | 1.24%                                 |
| Federal Government (Excludes Veterans Affairs) | -         | -    | -                                     | 1,002     | 8    | 1.16%                                 |
| MBS Textbook Exchange                          | -         | -    | -                                     | 935       | 9    | 1.08%                                 |
| Total employment for principal employers       | 28,684    |      | 36.35%                                | 20,703    |      | 23.87%                                |
| Total county employment                        | 78,914    |      |                                       | 86,740    |      |                                       |

Source: Regional Economic Development, Inc.

Data excludes retail sector. The 1996 data is based on total employees while the 2005 data is based on total benefited full-time equivalent employees.

# Statistical and Demographic Information cont'd

## Demographic Statistics

|      | Population        |                      |         |                      |                            |  | Unemployment Rate Percentages |                   |      |
|------|-------------------|----------------------|---------|----------------------|----------------------------|--|-------------------------------|-------------------|------|
|      | State of Missouri |                      |         | Boone County         |                            |  | Boone County                  | State of Missouri | USA  |
|      | Total             | Percentage of Growth | Total   | Percentage of Growth | Per Capita Personal Income | Personal Income (thousands of dollars) |                               |                   |      |
| 1996 | 5,431,553         | 0.99%                | 128,366 | 2.27%                | 22,343                     | 2,868,084                              | 1.7%                          | 4.7%              | 5.4% |
| 1997 | 5,481,193         | 0.91%                | 130,981 | 2.04%                | 23,380                     | 3,062,397                              | 1.6%                          | 4.3%              | 4.9% |
| 1998 | 5,521,765         | 0.74%                | 132,601 | 1.24%                | 24,456                     | 3,242,933                              | 1.5%                          | 4.0%              | 4.5% |
| 1999 | 5,561,948         | 0.73%                | 134,081 | 1.12%                | 25,203                     | 3,379,210                              | 1.1%                          | 3.1%              | 4.2% |
| 2000 | 5,606,265         | 0.80%                | 135,752 | 1.25%                | 26,685                     | 3,622,579                              | 1.2%                          | 3.3%              | 4.0% |
| 2001 | 5,643,326         | 0.66%                | 136,977 | 0.90%                | 27,251                     | 3,732,809                              | 1.8%                          | 4.5%              | 4.7% |
| 2002 | 5,681,045         | 0.67%                | 138,600 | 1.18%                | 27,620                     | 3,828,183                              | 2.2%                          | 5.2%              | 5.8% |
| 2003 | 5,718,717         | 0.66%                | 140,067 | 1.06%                | 28,565                     | 4,001,080                              | 2.3%                          | 5.6%              | 6.0% |
| 2004 | 5,759,532         | 0.71%                | 141,216 | 0.82%                | 30,381                     | 4,290,346                              | 2.3%                          | 5.7%              | 5.5% |
| 2005 | 5,800,310         | 0.71%                | 143,326 | 1.49%                | *                          | *                                      | 3.4%                          | 5.3%              | 4.6% |

\* Information not yet available.

### Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

# Statistical and Demographic Information cont'd

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

|      |    | Real Property  |                        | Personal Property |                        |
|------|----|----------------|------------------------|-------------------|------------------------|
|      |    | Assessed Value | Estimated Actual Value | Assessed Value    | Estimated Actual Value |
| 1995 | \$ | 716,622,930    | 3,335,885,595          | 202,967,083       | 587,500,223            |
| 1996 |    | 753,190,586    | 3,496,479,199          | 238,794,586       | 742,872,496            |
| 1997 |    | 934,741,528    | 4,407,848,616          | 253,804,060       | 788,481,489            |
| 1998 |    | 976,044,501    | 4,599,885,883          | 265,669,016       | 825,348,746            |
| 1999 |    | 1,014,572,774  | 4,777,589,810          | 288,357,598       | 880,075,103            |
| 2000 |    | 1,052,505,854  | 4,967,567,370          | 315,782,804       | 976,051,739            |
| 2001 |    | 1,147,616,965  | 5,444,668,147          | 324,415,743       | 1,000,989,854          |
| 2002 |    | 1,211,532,232  | 5,712,271,756          | 318,306,177       | 980,490,034            |
| 2003 |    | 1,261,766,684  | 5,947,626,218          | 331,539,757       | 1,021,119,386          |
| 2004 |    | 1,322,804,574  | 6,235,000,732          | 326,331,460       | 1,004,463,013          |
| 2005 | \$ | 1,568,599,080  | 7,413,866,636          | 366,628,276       | 1,120,607,334          |

|      |    | Railroads and Utility |                        | Total          |                        |
|------|----|-----------------------|------------------------|----------------|------------------------|
|      |    | Assessed Value        | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 1995 | \$ | 26,512,225            | 82,850,703             | 946,102,238    | 4,006,236,521          |
| 1996 |    | 27,894,061            | 87,168,941             | 1,019,879,233  | 4,326,520,636          |
| 1997 |    | 28,516,469            | 89,113,966             | 1,217,062,057  | 5,285,444,071          |
| 1998 |    | 28,055,971            | 87,674,909             | 1,269,769,488  | 5,512,909,538          |
| 1999 |    | 31,134,255            | 97,294,547             | 1,334,064,627  | 5,754,959,460          |
| 2000 |    | 31,701,039            | 99,065,747             | 1,399,989,697  | 6,042,684,856          |
| 2001 |    | 35,426,571            | 110,708,035            | 1,507,459,279  | 6,556,366,036          |
| 2002 |    | 31,877,923            | 99,618,509             | 1,561,716,332  | 6,792,380,299          |
| 2003 |    | 33,157,009            | 103,615,653            | 1,626,463,450  | 7,072,361,257          |
| 2004 |    | 33,787,494            | 105,585,919            | 1,682,923,528  | 7,345,049,664          |
| 2005 | \$ | 33,685,781            | 105,268,066            | 1,968,913,137  | 8,639,742,036          |

# Statistical and Demographic Information cont'd

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

|  | 1997             | 1998             | 1999             | 2000             | 2001             | 2002             | 2003             | 2004             | 2005             | 2006             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>BOONE COUNTY</b>                      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| General Revenue                          | \$ 0.1200        | \$ 0.1200        | \$ 0.1300        | \$ 0.1300        | \$ 0.1300        | \$ 0.1300        | \$ 0.1300        | \$ 0.1300        | \$ 0.1200        | 0.1200           |
| Road and Bridge (1)                      | 0.0500           | 0.0500           | 0.0500           | 0.0500           | 0.0500           | 0.0500           | 0.0500           | 0.0500           | 0.0475           | 0.0475           |
| Group Homes                              | 0.1100           | 0.1200           | 0.1200           | 0.1200           | 0.1189           | 0.1194           | 0.1194           | 0.1195           | 0.1114           | 0.1114           |
| Total Boone County                       | <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> | <u>\$ 0.2789</u> |
| County-wide Surtax on Class III Property | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        | \$ 0.6100        |
| <b>OTHER POLITICAL SUBDIVISIONS</b>      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| State of Missouri                        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        | \$ 0.0300        |
| Boone County Library District            | 0.2300           | 0.2400           | 0.2400           | 0.3200           | 0.3200           | 0.3200           | 0.3200           | 0.3200           | 0.2986           | 0.2986           |
| Special Business District                | 0.4300           | 0.4300           | 0.4300           | 0.4300           | 0.4300           | 0.4300           | 0.4900           | 0.4900           | 0.4781           | 0.4834           |
| Boone County Fire Protection District    | 0.8800           | 0.8500           | 0.8500           | 0.8500           | 0.8495           | 0.8495           | 0.8379           | 0.8231           | 0.8148           | 0.7016           |
| Centralia Road and Bridge District       | 0.2200           | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| Columbia Regional Library District       | 0.2800           | 0.2900           | 0.6500           | 0.6500           | 0.6441           | 0.6391           | 0.6341           | 0.6341           | 0.5720           | 0.5270           |
| City of Columbia                         | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           | 0.4100           |
| City of Ashland                          | 0.5700           | 0.4700           | 0.3000           | 0.3000           | 0.5062           | 0.7306           | 0.7306           | 0.6806           | 0.3178           | 0.3028           |
| City of Centralia                        | 1.3200           | 1.3200           | 1.3400           | 0.9700           | 0.9526           | 0.9579           | 0.9579           | 0.9596           | 0.9288           | 0.9288           |
| Centralia Library District               | -                | -                | -                | 0.3900           | 0.3722           | 0.3854           | 0.3853           | 0.3888           | 0.3775           | 0.3736           |
| City of Hallsville                       | 0.9600           | 0.9700           | 0.9700           | 0.9700           | 0.9468           | 0.9447           | 0.9467           | 0.9467           | 0.8664           | 0.8664           |
| Town of Harrisburg                       | 0.3200           | 0.3300           | 0.3300           | 0.3300           | 0.3284           | 0.3284           | 0.3312           | 0.3479           | 0.3259           | 0.3259           |
| Village of Hartsburg                     | 0.4000           | 0.4000           | 0.4000           | 0.3999           | 0.4157           | 0.4114           | 0.4124           | 0.4495           | 0.4292           | 0.4292           |
| City of Rocheport                        | 0.2700           | 0.2800           | 0.2800           | 0.2974           | 0.2974           | 0.2974           | 0.3048           | 0.3086           | 0.2550           | 0.2554           |
| City of Sturgeon                         | 0.3900           | 0.3900           | 0.3900           | 0.3900           | 0.4900           | 0.4900           | 0.4900           | 0.4900           | 0.4900           | 0.4900           |
| Columbia Public Schools                  | 4.1200           | 4.1200           | 4.7000           | 4.7900           | 4.7544           | 4.7544           | 4.9444           | 4.9444           | 4.6863           | 4.6706           |
| Southern Boone County R-I Schools        | 3.9800           | 4.0600           | 4.6600           | 4.6572           | 4.6236           | 4.5963           | 4.6068           | 4.6014           | 4.3658           | 4.5158           |
| Hallsville R-IV Schools                  | 4.3800           | 4.3800           | 4.3800           | 4.1200           | 4.1200           | 4.1200           | 4.1200           | 4.1200           | 3.9032           | 3.9032           |
| Sturgeon R-V Schools                     | 3.7500           | 3.6900           | 3.6000           | 4.0000           | 4.0200           | 4.0200           | 4.0797           | 4.7500           | 4.6988           | 4.6838           |
| Centralia R-VI Schools                   | 3.2200           | 3.2200           | 3.2200           | 3.2200           | 3.2200           | 3.5611           | 3.5611           | 3.5611           | 3.5000           | 3.5094           |
| Harrisburg R-VIII Schools                | 3.8000           | 3.7300           | 4.1200           | 4.2929           | 4.3491           | 4.3313           | 3.3800           | 4.3943           | 4.3746           | 4.3572           |
| New Franklin R-I Schools                 | 3.6200           | 3.8700           | 3.8700           | 3.8700           | 3.8255           | 3.8700           | 3.0100           | 3.8700           | 3.8700           | 3.8700           |
| Fayette R-III Schools                    | 2.9900           | 2.9900           | 3.8900           | 3.8766           | 4.1500           | 4.1223           | 3.2300           | 4.1498           | 4.1346           | 4.1401           |
| North Callaway R-I Schools               | 3.2400           | 3.3100           | 3.3100           | 3.3100           | 3.3100           | 3.3100           | 3.0500           | 3.6100           | 3.6100           | 3.6100           |
| Southern Boone County Fire District      | 0.4400           | 0.4200           | 0.4100           | 0.4100           | 0.4078           | 0.3082           | 0.2500           | 0.4541           | 0.4403           | 0.4329           |
| Moniteau Watershed Subdistrict           | -                | -                | -                | -                | -                | -                | 0.3200           | -                | -                | -                |
| Callahan Watershed Subdistrict           | \$ 0.1000        | \$ 0.0900        | \$ 0.0900        | \$ 0.0900        | \$ 0.0900        | \$ 0.0900        | \$ 0.3200        | \$ 0.0900        | \$ 0.0900        | 0.0900           |

# Statistical and Demographic Information cont'd

## OVERLAPPING SALES TAX RATES- STATE, COUNTY, AND CITIES AS OF DECEMBER 31, 2006

|  |                                   |               |  |
|--|-----------------------------------|---------------|--|
| <b>Unincorporated Areas of Boone<br/>County including McBaine,<br/>Midway, Prathersville, and Wilton</b> | 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                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>5.550%</b> |  |
| <b>Hartsburg and Village of Pierpont</b>   | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads (Misc.)  | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 0.500%        | Permanent                                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>6.050%</b> |  |
| <b>Ashland and Rocheport</b>   | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads (Misc.)  | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 1.000%        | Permanent                                      |
|  | City Capital Improvements (Misc.) | 0.500%        | Permanent                                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>7.050%</b> |  |
| <b>Sturgeon</b>  | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads (Misc.)  | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 1.000%        | Permanent                                      |
|  | City Transportation               | 0.500%        | Permanent                                      |
|  | City Law Enforcement              | 0.500%        | Permanent                                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>7.550%</b> |  |
| <b>Centralia</b>   | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads (Misc.)  | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 1.000%        | Permanent                                      |
|  | City Transportation               | 0.500%        | Permanent                                      |
|  | City Stormwater and Parks Tax     | 0.500%        | Permanent                                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>7.550%</b> |  |
| <b>Columbia</b>  | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads (Misc.)  | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 1.000%        | Permanent                                      |
|  | City Transportation               | 0.500%        | Permanent                                      |
|  | City Capital Improvements (Misc.) | 0.250%        | Sunset December 31, 2015                       |
|  | City Stormwater and Parks         | 0.250%        | Roll back to permanent 1/8-cent March 31, 2011 |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>7.550%</b> |  |
| <b>Hallsville and Harrisburg</b>   | State                             | 4.225%        | Permanent                                      |
|  | County General Revenue            | 0.500%        | Permanent                                      |
|  | County Maintenance-Roads          | 0.500%        | Sunset September 30, 2008                      |
|  | County Law Enforcement Services   | 0.125%        | Permanent                                      |
|  | County Capital Improvement        | 0.200%        | Sunset September 30, 2009                      |
|  | City General Revenue              | 1.000%        | Permanent                                      |
| <b>Combined Sales Tax Rates</b>  |                                   | <b>6.550%</b> |  |

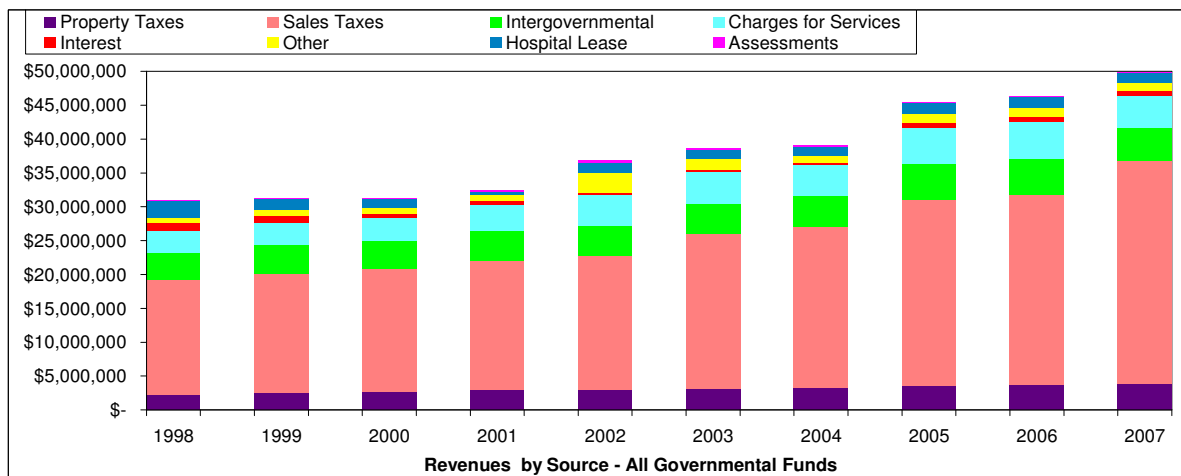
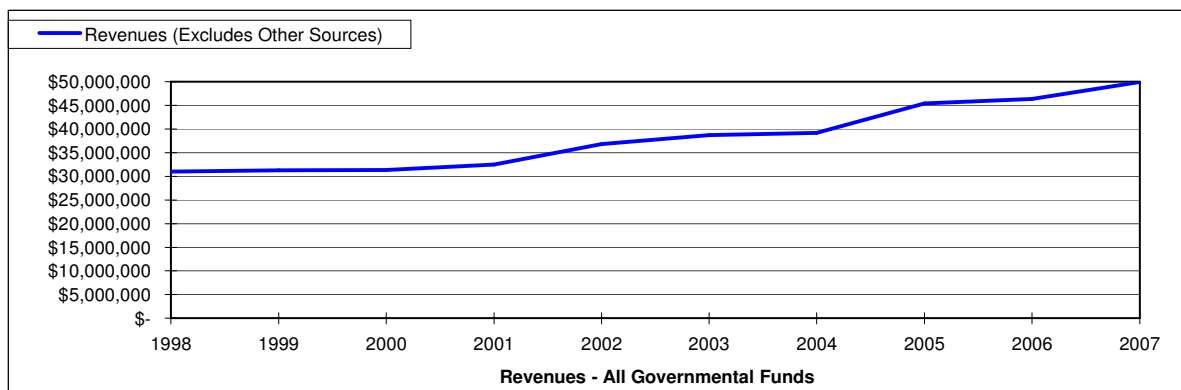
Source: Missouri Department of Revenue, Division of Taxation and Collection

# Revenues by Source

## All Governmental Funds

|                      | 1998                 | 1999                 | 2000                 | 2001                 | 2002                 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                      | Actual               | Actual               | Actual               | Actual               | Actual               |
| Property Taxes       | \$ 2,290,922         | \$ 2,578,335         | \$ 2,676,010         | \$ 2,961,134         | \$ 3,024,767         |
| Assessments          | 127,986              | 158,600              | 146,380              | 228,545              | 353,496              |
| Sales Taxes          | 16,930,073           | 17,590,705           | 18,289,363           | 19,094,072           | 19,704,957           |
| Intergovernmental    | 3,971,630 e          | 4,178,382            | 4,002,744            | 4,380,202            | 4,489,297            |
| Charges for Services | 3,324,086 h          | 3,320,677            | 3,340,926            | 3,854,780            | 4,480,285            |
| Interest             | 1,175,709            | 1,053,235            | 712,075              | 601,390              | 415,203              |
| Hospital Lease       | 2,417,885            | 1,545,733            | 1,350,000            | 450,000 k            | 1,371,600            |
| Other                | 741,993              | 877,386 f            | 812,351              | 907,815              | 2,967,148            |
| <b>Total</b>         | <b>\$ 30,980,284</b> | <b>\$ 31,303,053</b> | <b>\$ 31,329,849</b> | <b>\$ 32,477,938</b> | <b>\$ 36,806,753</b> |

|                      | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                      | Actual               | Actual               | Actual               | Projected            | Budget               |
| Property Taxes       | \$ 3,162,565         | \$ 3,222,224         | \$ 3,587,227         | \$ 3,734,000         | \$ 3,862,000         |
| Assessments          | 208,564              | 171,863              | 159,031              | 159,031              | 136,703              |
| Sales Taxes          | 22,830,022           | 23,873,177           | 27,452,573           | 28,110,500           | 32,852,250           |
| Intergovernmental    | 4,430,181            | 4,541,519            | 5,308,926            | 5,221,347            | 4,979,298            |
| Charges for Services | 4,793,377            | 4,622,385            | 5,383,167            | 5,473,671            | 4,786,005            |
| Interest             | 189,516              | 228,030              | 659,753              | 751,741              | 605,364              |
| Hospital Lease       | 1,404,518            | 1,430,923            | 1,477,571            | 1,528,104            | 1,566,306            |
| Other                | 1,683,784            | 1,051,652            | 1,439,211            | 1,408,543            | 1,178,967            |
| <b>Total</b>         | <b>\$ 38,702,527</b> | <b>\$ 39,141,773</b> | <b>\$ 45,467,459</b> | <b>\$ 46,386,937</b> | <b>\$ 49,966,893</b> |



e Child Advocacy grant, CDBG projects, Community Sentencing  
 f Sheriff Forfeiture receipts, prepaid rent from Reality House  
 h High real estate fees, Public Administrator fees

k Hospital lease revision and modification  
 l Sale of Boone Retirement Center, Workers Comp Refunds

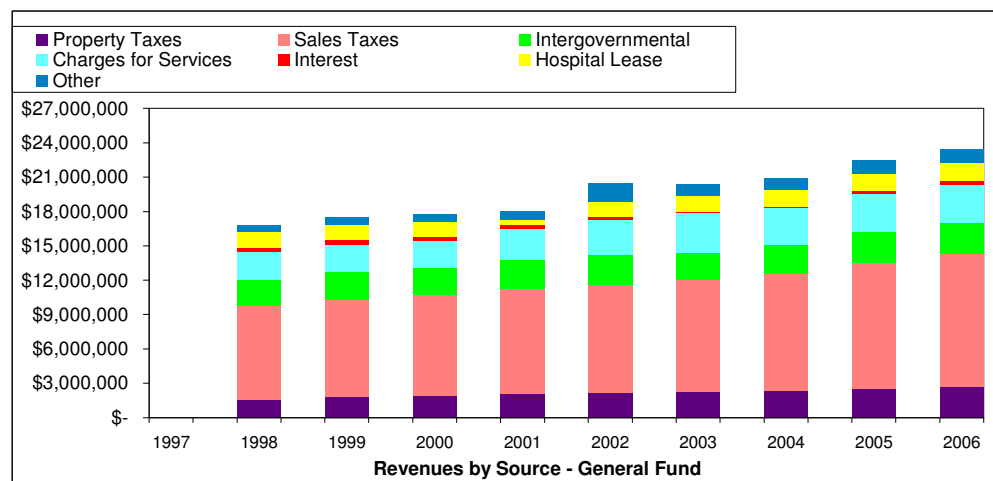
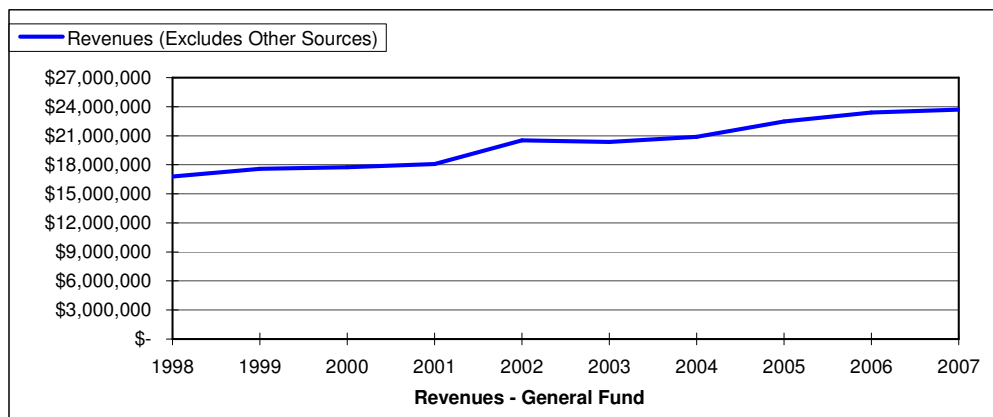


# Revenues by Source cont'd

## General Fund (Major Fund)

|                      | 1998                 | 1999                 | 2000                 | 2001                 | 2002                 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                      | Actual               | Actual               | Actual               | Actual               | Actual               |
| Property Taxes       | \$ 1,586,450         | \$ 1,843,090         | \$ 1,911,459         | \$ 2,125,808         | \$ 2,164,787         |
| Sales Taxes          | 8,158,523            | 8,450,433            | 8,833,057            | 9,178,946            | 9,476,493            |
| Intergovernmental    | 2,314,963 d          | 2,405,485            | 2,333,745            | 2,457,894            | 2,539,282            |
| Charges for Services | 2,400,383 e          | 2,437,472            | 2,338,071            | 2,757,625            | 3,129,346            |
| Interest             | 381,342              | 369,153              | 350,472              | 318,710              | 200,144              |
| Hospital Lease       | 1,350,000            | 1,350,000            | 1,350,000            | 450,000 g            | 1,371,600            |
| Other                | 583,646              | 697,013 f            | 636,218 f            | 763,834              | 1,631,933            |
| <b>Total</b>         | <b>\$ 16,775,307</b> | <b>\$ 17,552,646</b> | <b>\$ 17,753,022</b> | <b>\$ 18,052,817</b> | <b>\$ 20,513,585</b> |

|                      | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                      | Actual               | Actual               | Actual               | Projected            | Budget               |
| Property Taxes       | \$ 2,257,713         | \$ 2,307,407         | \$ 2,505,227         | \$ 2,652,000         | \$ 2,744,000         |
| Sales Taxes          | 9,834,025            | 10,297,638           | 11,012,073           | 11,670,000           | 12,137,000           |
| Intergovernmental    | 2,296,641            | 2,493,022            | 2,730,478            | 2,642,899            | 2,503,284            |
| Charges for Services | 3,487,843            | 3,250,234            | 3,309,347            | 3,399,851            | 3,340,865            |
| Interest             | 84,725               | 112,636              | 235,698              | 327,686              | 287,017              |
| Hospital Lease       | 1,404,518            | 1,430,923            | 1,477,571            | 1,528,104            | 1,566,306            |
| Other                | 980,225              | 995,184              | 1,185,637            | 1,154,969            | 1,102,511            |
| <b>Total</b>         | <b>\$ 20,345,690</b> | <b>\$ 20,887,044</b> | <b>\$ 22,456,031</b> | <b>\$ 23,375,509</b> | <b>\$ 23,680,983</b> |



d Child Advocacy grant, Community Sentencing  
e High real estate fees, public administrator fees

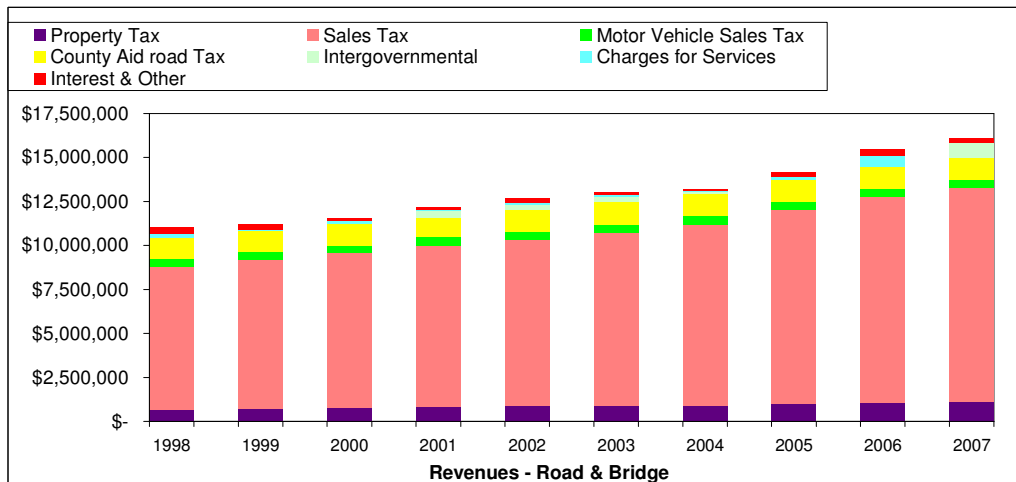
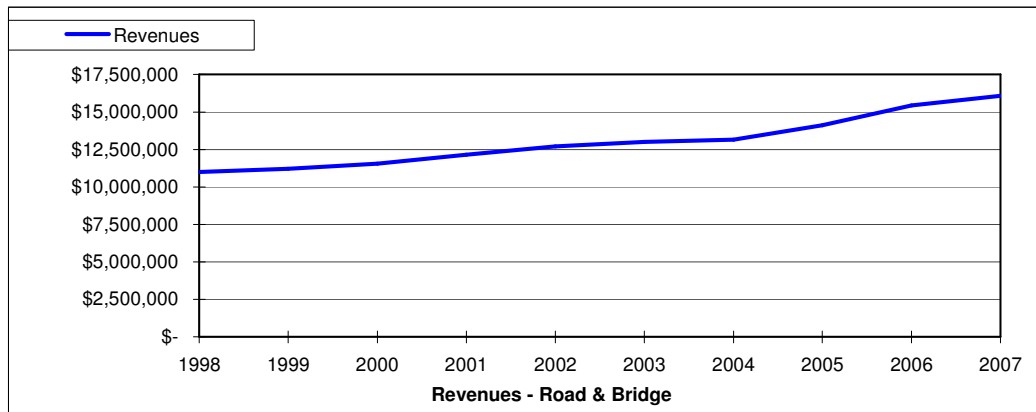
f Pepaid rent from Reality House  
g Hospital lease revision and modification  
h Workers Comp Refund

# Revenues by Source cont'd

## Road & Bridge Fund (Major Fund)

|                         | 1998                 | 1999                 | 2000                 | 2001                 | 2002                 |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                         | Actual               | Actual               | Actual               | Actual               | Actual               |
| Property Tax            | \$ 683,733           | \$ 735,144           | \$ 764,551           | \$ 835,326           | \$ 859,980           |
| Sales Tax               | 8,147,716            | 8,441,863            | 8,831,967            | 9,174,117            | 9,470,442            |
| Motor Vehicle Sales Tax | 419,095              | 464,560              | 397,201              | 474,814              | 468,670              |
| County Aid road Tax     | 1,190,596            | 1,196,743            | 1,231,899            | 1,113,021            | 1,210,403            |
| Intergovernmental       | 719                  | 864                  | 20,410               | 368,546              | 304,552              |
| Charges for Services    | 203,331              | 81,322               | 146,171              | 58,762               | 114,383              |
| Interest & Other        | 357,024              | 284,276              | 169,795              | 137,092              | 265,548              |
| <b>Total</b>            | <b>\$ 11,002,214</b> | <b>\$ 11,204,772</b> | <b>\$ 11,561,994</b> | <b>\$ 12,161,678</b> | <b>\$ 12,693,978</b> |

|                         | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                         | Actual               | Actual               | Actual               | Projected            | Budget               |
| Property Tax            | \$ 904,852           | \$ 914,817           | \$ 1,025,726         | \$ 1,082,000         | \$ 1,118,000         |
| Sales Tax               | 9,829,638            | 10,288,081           | 10,997,342           | 11,670,000           | 12,137,000           |
| Motor Vehicle Sales Tax | 467,070              | 468,451              | 455,145              | 469,000              | 470,000              |
| County Aid road Tax     | 1,260,384            | 1,270,054            | 1,262,479            | 1,241,000            | 1,250,000            |
| Intergovernmental       | 320,269              | 112,265              | 6,022                | 23,705               | 829,987              |
| Charges for Services    | 78,836               | 32,888               | 142,016              | 603,847              | 26,900               |
| Interest & Other        | 144,756              | 73,889               | 228,669              | 352,560              | 245,880              |
| <b>Total</b>            | <b>\$ 13,005,805</b> | <b>\$ 13,160,445</b> | <b>\$ 14,117,399</b> | <b>\$ 15,442,112</b> | <b>\$ 16,077,767</b> |



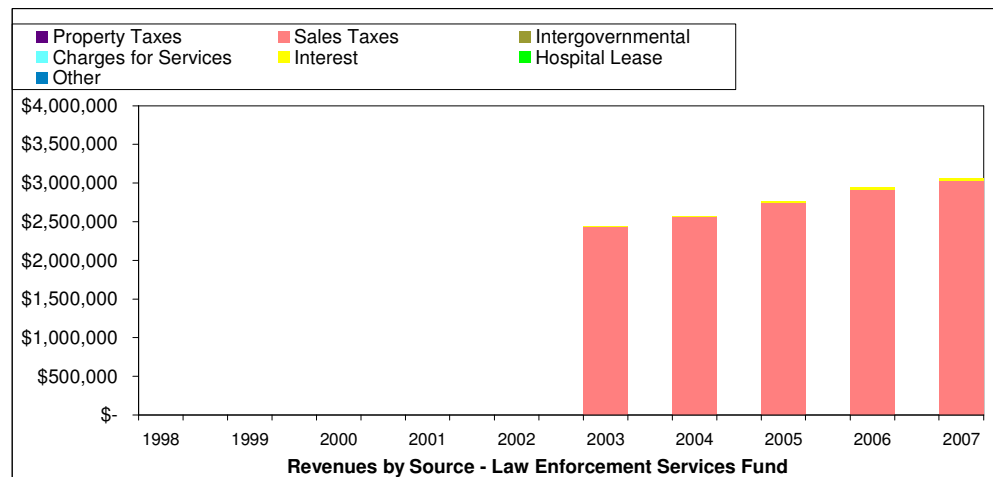
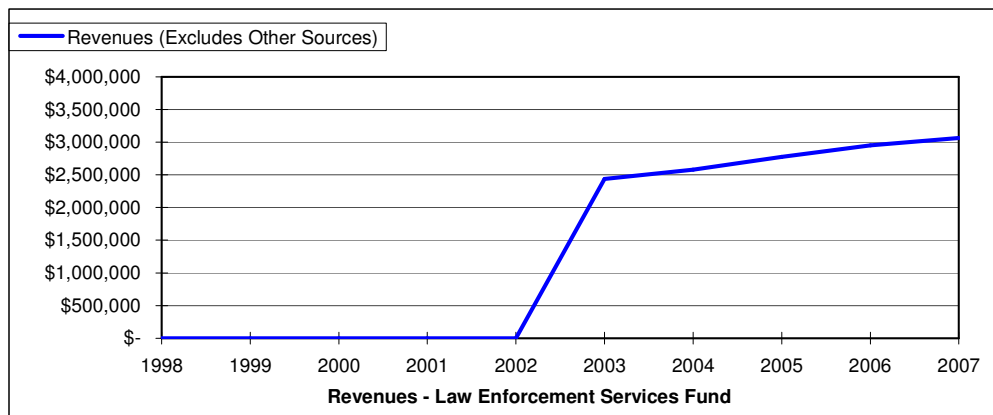
Note: Use Tax revenues excluded

# Revenues by Source cont'd

## Law Enforcement Services Fund (Major Fund)

|                      | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual | 2002<br>Actual |
|----------------------|----------------|----------------|----------------|----------------|----------------|
| Property Taxes       | -              | -              | -              | -              | -              |
| Sales Taxes          | -              | -              | -              | -              | -              |
| Intergovernmental    | -              | -              | -              | -              | -              |
| Charges for Services | -              | -              | -              | -              | -              |
| Interest             | -              | -              | -              | -              | -              |
| Hospital Lease       | -              | -              | -              | -              | -              |
| Other                | -              | -              | -              | -              | -              |
| <b>Total</b>         | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

|                      | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected   | 2007<br>Budget      |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes       | -                   | \$ -                | \$ -                | \$ -                | \$ -                |
| Sales Taxes          | 2,430,935           | 2,567,492           | 2,748,220           | 2,917,500           | 3,034,250           |
| Intergovernmental    | -                   | -                   | -                   | -                   | -                   |
| Charges for Services | -                   | -                   | -                   | -                   | -                   |
| Interest             | 5,613               | 10,880              | 25,128              | 31,244              | 28,712              |
| Hospital Lease       | -                   | -                   | -                   | -                   | -                   |
| Other                | -                   | -                   | -                   | 600                 | 300                 |
| <b>Total</b>         | <b>\$ 2,436,548</b> | <b>\$ 2,578,372</b> | <b>\$ 2,773,348</b> | <b>\$ 2,949,344</b> | <b>\$ 3,063,262</b> |

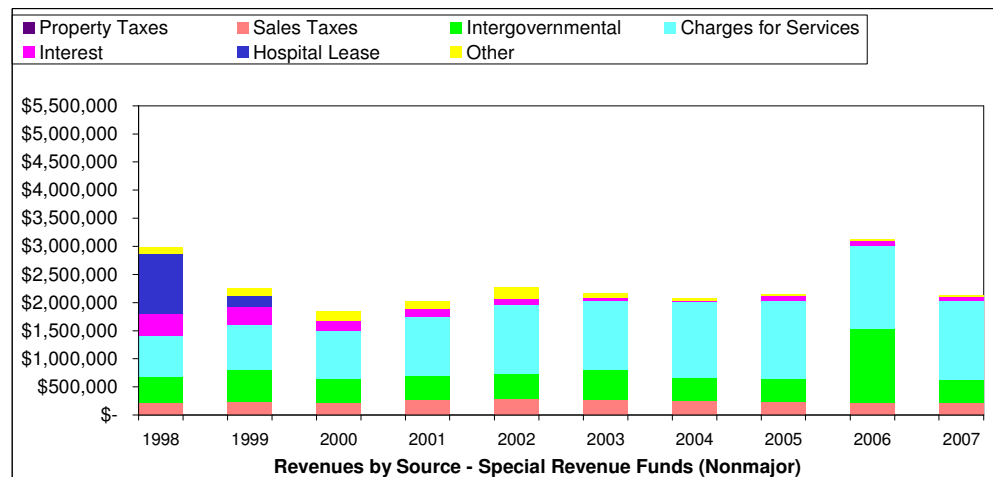
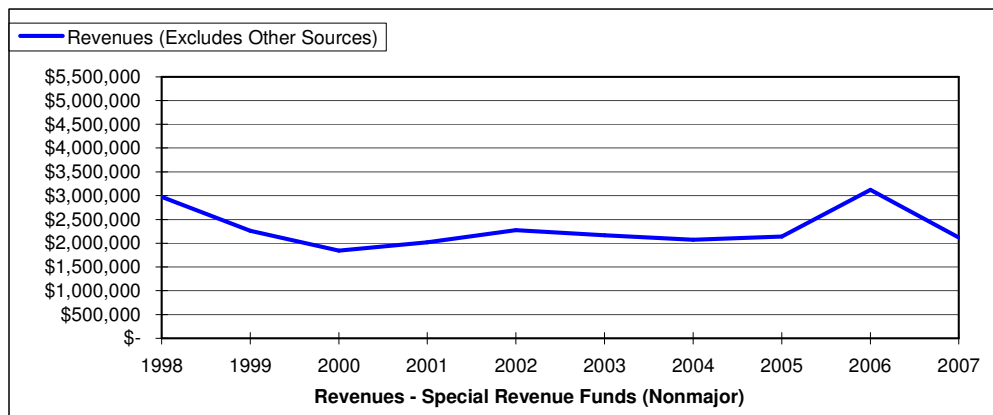


# Revenues by Source cont'd

## Special Revenue Funds (Nonmajor Funds)

|                      | 1998<br>Actual      | 1999<br>Actual      | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes       | 14,727              | -                   | -                   | \$ -                | \$ -                |
| Sales Taxes          | 204,739             | 233,850             | 227,138             | 266,195             | 289,352             |
| Intergovernmental    | 465,352             | 575,290             | 416,690             | 440,741             | 435,060             |
| Charges for Services | 720,372             | 801,883             | 856,684             | 1,038,393           | 1,236,556           |
| Interest             | 393,081             | 311,982             | 171,710             | 135,426             | 105,733             |
| Hospital Lease       | 1,067,885           | 195,733             | -                   | -                   | -                   |
| Other                | 109,935             | 141,130             | 170,088             | 140,828             | 204,493             |
| <b>Total</b>         | <b>\$ 2,976,091</b> | <b>\$ 2,259,868</b> | <b>\$ 1,842,310</b> | <b>\$ 2,021,583</b> | <b>\$ 2,271,194</b> |

|                      | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected   | 2007<br>Budget      |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Sales Taxes          | 268,354             | 251,515             | 239,231             | 224,000             | 224,000             |
| Intergovernmental    | 535,884             | 418,250             | 399,282             | 1,313,743           | 396,027             |
| Charges for Services | 1,226,698           | 1,339,263           | 1,393,819           | 1,469,373           | 1,417,940           |
| Interest             | 55,563              | 29,460              | 77,627              | 93,023              | 63,005              |
| Hospital Lease       | -                   | -                   | -                   | -                   | -                   |
| Other                | 81,581              | 35,902              | 29,207              | 23,310              | 22,160              |
| <b>Total</b>         | <b>\$ 2,168,080</b> | <b>\$ 2,074,390</b> | <b>\$ 2,139,166</b> | <b>\$ 3,123,449</b> | <b>\$ 2,123,132</b> |

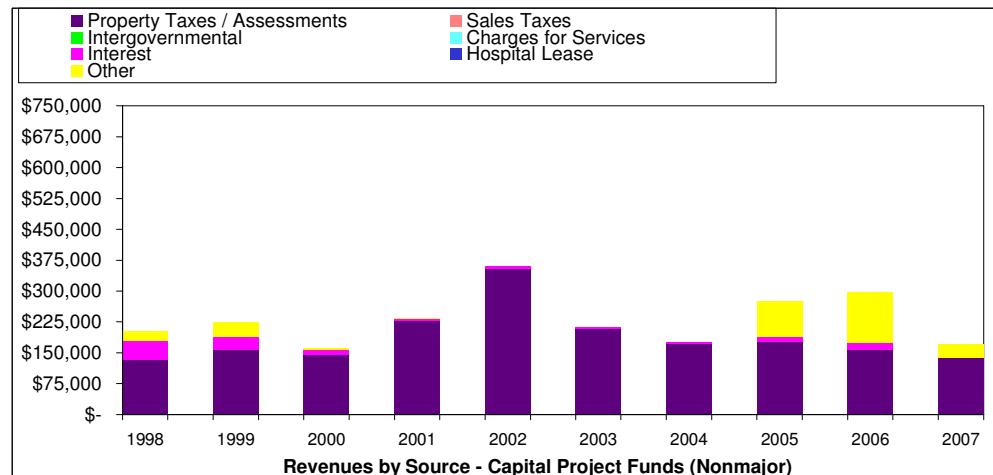
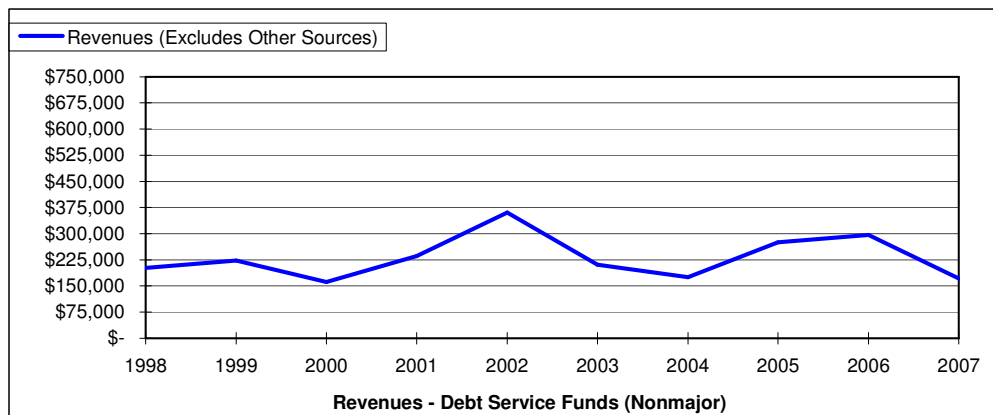


# Revenues by Source cont'd

## Debt Service Funds (Nonmajor Funds)

|                              | 1998<br>Actual    | 1999<br>Actual    | 2000<br>Actual    | 2001<br>Actual    | 2002<br>Actual    |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Taxes / Assessments | 133,998           | 158,700           | 146,380           | \$ 228,545        | \$ 353,496        |
| Sales Taxes                  | -                 | -                 | -                 | -                 | -                 |
| Intergovernmental            | -                 | -                 | -                 | -                 | -                 |
| Charges for Services         | -                 | -                 | -                 | -                 | -                 |
| Interest                     | 44,585            | 29,757            | 12,111            | 4,969             | 7,043             |
| Hospital Lease               | -                 | -                 | -                 | -                 | -                 |
| Other                        | 23,344            | 35,277            | 2,500             | 2,250             | -                 |
| <b>Total</b>                 | <b>\$ 201,927</b> | <b>\$ 223,734</b> | <b>\$ 160,991</b> | <b>\$ 235,764</b> | <b>\$ 360,539</b> |

|                              | 2003<br>Actual    | 2004<br>Actual    | 2005<br>Actual    | 2006<br>Projected | 2007<br>Budget    |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Taxes / Assessments | \$ 208,564        | \$ 171,863        | \$ 177,004        | \$ 159,031        | \$ 136,703        |
| Sales Taxes                  | -                 | -                 | -                 | -                 | -                 |
| Intergovernmental            | -                 | -                 | -                 | -                 | -                 |
| Charges for Services         | -                 | -                 | -                 | -                 | -                 |
| Interest                     | 2,702             | 3,133             | 11,127            | 13,826            | 2,350             |
| Hospital Lease               | -                 | -                 | -                 | -                 | -                 |
| Other                        | -                 | -                 | 87,019            | 123,466           | 32,696            |
| <b>Total</b>                 | <b>\$ 211,266</b> | <b>\$ 174,996</b> | <b>\$ 275,150</b> | <b>\$ 296,323</b> | <b>\$ 171,749</b> |

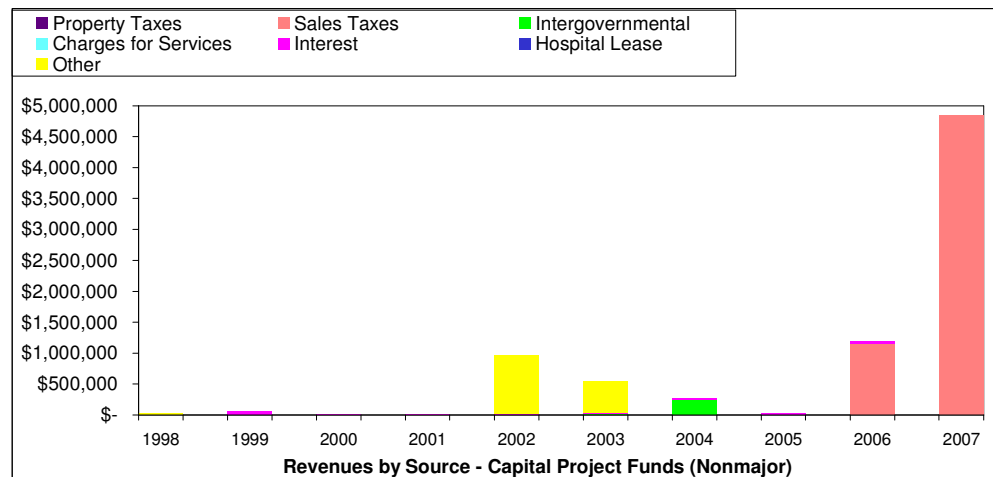
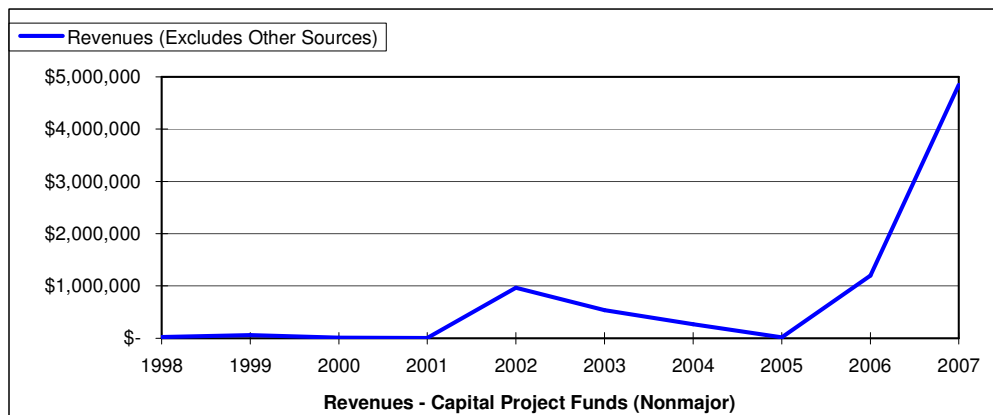


# Revenues by Source cont'd

## Capital Project Funds (Nonmajor Funds)

|                      | 1998<br>Actual   | 1999<br>Actual   | 2000<br>Actual   | 2001<br>Actual  | 2002<br>Actual    |
|----------------------|------------------|------------------|------------------|-----------------|-------------------|
| Property Taxes       | -                | -                | -                | \$ -            | \$ -              |
| Sales Taxes          | -                | -                | -                | -               | -                 |
| Intergovernmental    | -                | -                | -                | -               | -                 |
| Charges for Services | -                | -                | -                | -               | -                 |
| Interest             | 2,070            | 61,483           | 11,532           | 6,096           | 19,662            |
| Hospital Lease       | -                | -                | -                | -               | -                 |
| Other                | 22,675           | 550              | -                | -               | 947,795           |
| <b>Total</b>         | <b>\$ 24,745</b> | <b>\$ 62,033</b> | <b>\$ 11,532</b> | <b>\$ 6,096</b> | <b>\$ 967,457</b> |

|                      | 2003<br>Actual    | 2004<br>Actual    | 2005<br>Actual   | 2006<br>Projected   | 2007<br>Budget      |
|----------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| Property Taxes       | \$ -              | \$ -              | \$ -             | \$ -                | \$ -                |
| Sales Taxes          | -                 | -                 | -                | 1,160,000           | 4,850,000           |
| Intergovernmental    | 17,003            | 247,928           | -                | -                   | -                   |
| Charges for Services | -                 | -                 | -                | -                   | -                   |
| Interest             | 17,110            | 18,598            | 21,544           | 40,200              | -                   |
| Hospital Lease       | -                 | -                 | -                | -                   | -                   |
| Other                | 501,025           | -                 | -                | -                   | -                   |
| <b>Total</b>         | <b>\$ 535,138</b> | <b>\$ 266,526</b> | <b>\$ 21,544</b> | <b>\$ 1,200,200</b> | <b>\$ 4,850,000</b> |



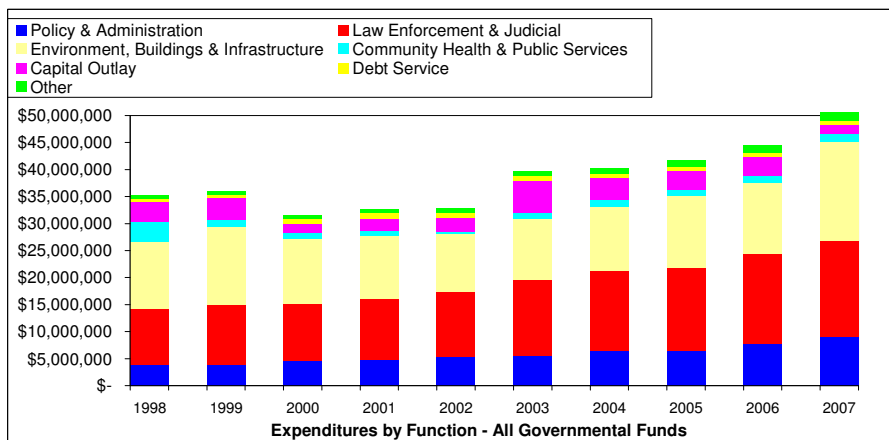
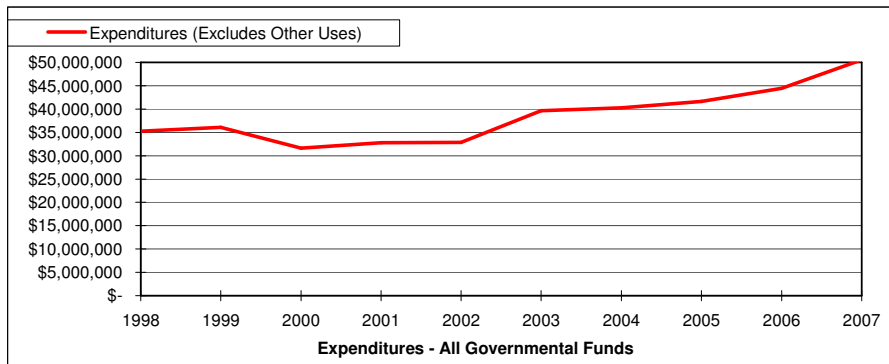
# Expenditures by Function

## Budget Basis–All Governmental Funds

|   | 1998<br>Actual       | 1999<br>Actual       | 2000<br>Actual       | 2001<br>Actual       | 2002<br>Actual       |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Policy & Administration                 | \$ 3,802,655         | \$ 3,903,151         | \$ 4,560,505         | \$ 4,745,728         | \$ 5,417,872         |
| Law Enforcement & Judicial              | 10,488,868           | 10,956,345 b         | 10,634,713           | 11,448,413           | 11,999,375           |
| Environment, Buildings & Infrastructure | 12,367,141           | 14,569,961 e         | 12,017,312           | 11,527,484           | 10,796,014           |
| Community Health & Public Services      | 3,653,728 a          | 1,168,952 c          | 1,003,103            | 922,578              | 409,924 g            |
| Capital Outlay                          | 3,741,979            | 4,158,067 d          | 1,804,103            | 2,172,501            | 2,437,674            |
| Debt Service                            | 598,815              | 648,292              | 886,669              | 1,214,370            | 978,195              |
| Other                                   | 637,201              | 680,175              | 698,670              | 738,367              | 821,923              |
| <b>Total</b>                            | <b>\$ 35,290,386</b> | <b>\$ 36,084,944</b> | <b>\$ 31,605,075</b> | <b>\$ 32,769,441</b> | <b>\$ 32,860,977</b> |

|   | 2003<br>Actual       | 2004<br>Actual       | 2005<br>Actual       | 2006<br>Projected    | 2007<br>Budget       |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Policy & Administration                 | \$ 5,639,499         | \$ 6,433,542         | \$ 6,390,449 f       | \$ 7,759,487 f       | \$ 9,005,840 f       |
| Law Enforcement & Judicial              | 13,903,356           | 14,740,635           | 15,439,387           | 16,553,902           | 17,805,217           |
| Environment, Buildings & Infrastructure | 11,295,630           | 12,009,048           | 13,239,462           | 13,252,420           | 18,331,557           |
| Community Health & Public Services      | 1,180,571            | 1,119,373            | 1,223,294            | 1,205,282            | 1,330,400            |
| Capital Outlay                          | 5,851,451            | 4,207,794            | 3,556,417            | 3,628,507            | 1,858,610            |
| Debt Service                            | 931,760              | 708,440              | 698,284              | 692,884              | 703,188              |
| Other                                   | 871,549              | 1,053,149            | 1,083,857            | 1,378,017            | 1,520,870            |
| <b>Total</b>                            | <b>\$ 39,673,816</b> | <b>\$ 40,271,981</b> | <b>\$ 41,631,150</b> | <b>\$ 44,470,499</b> | <b>\$ 50,555,682</b> |



a Community projects, sirens, Health Dept building commitment, Boone Retirement Center

b E911 system upgrade, jail expansion and out-of-county housing

c Child Advocacy grant, PEAK project

d Boone County Fairgrounds purchase

e El Chaparral road maintenance project, Revenue Sharing

f Budget includes 3% emergency appropriation

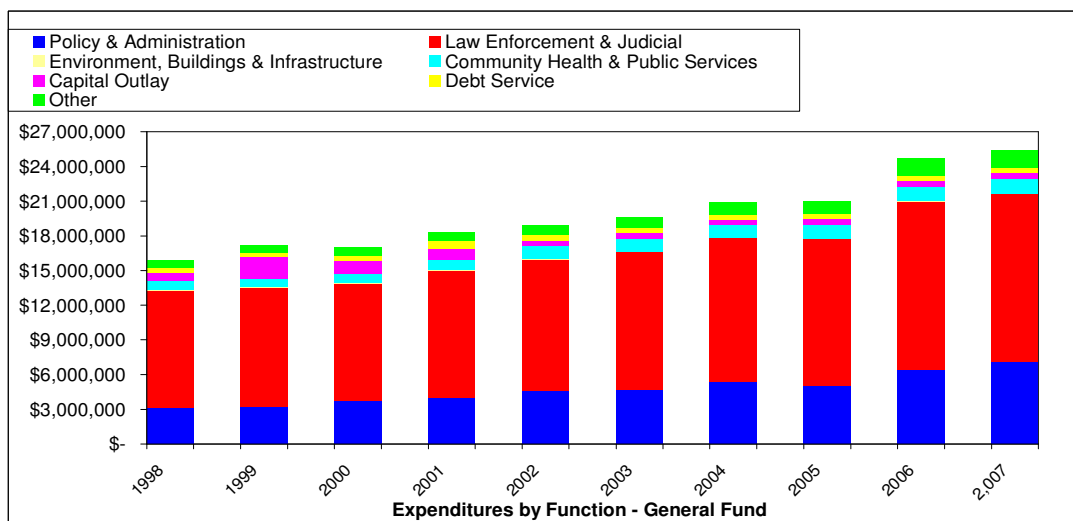
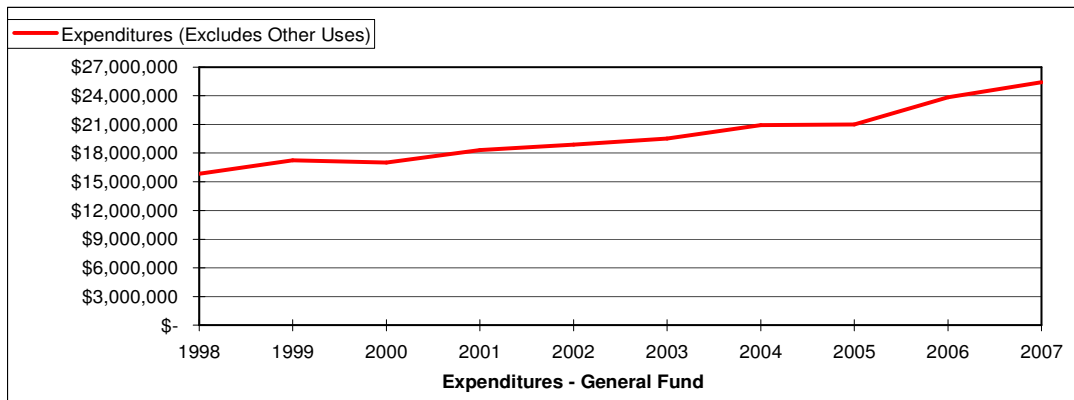
g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

# Expenditures by Function cont'd

## Budget Basis General Fund (Major Fund)

|   | 1998          |   | 1999          |   | 2000          |   | 2001          |   | 2002          |
|---|---------------|---|---------------|---|---------------|---|---------------|---|---------------|
|   | Actual        |   | Actual        |   | Actual        |   | Actual        |   | Actual        |
| Policy & Administration                 | \$ 3,127,793  |   | \$ 3,240,036  |   | \$ 3,747,967  | e | \$ 4,043,753  |   | \$ 4,547,968  |
| Law Enforcement & Judicial              | 10,156,292    | c | 10,236,230    |   | 10,127,223    |   | 10,923,727    |   | 11,386,048    |
| Environment, Buildings & Infrastructure | 45,518        |   | 59,127        |   | 41,136        |   | 88,104        |   | 100,315       |
| Community Health & Public Services      | 830,583       | b | 780,156       |   | 825,467       |   | 876,752       |   | 1,137,647     |
| Capital Outlay                          | 629,927       | d | 1,844,299     | d | 1,128,902     | d | 966,503       | d | 443,910       |
| Debt Service                            | 414,503       |   | 412,415       |   | 456,339       |   | 682,357       |   | 455,739       |
| Other                                   | 637,201       |   | 680,175       |   | 698,670       |   | 738,367       |   | 821,923       |
| Total                                   | \$ 15,841,817 |   | \$ 17,252,438 |   | \$ 17,025,704 |   | \$ 18,319,563 |   | \$ 18,893,550 |

|   | 2003          |   | 2004          |   | 2005          |   | 2006          |   | 2007          |
|---|---------------|---|---------------|---|---------------|---|---------------|---|---------------|
|   | Actual        |   | Actual        |   | Actual        |   | Projected     |   | Budget        |
| Policy & Administration                 | \$ 4,710,075  |   | \$ 5,435,426  | e | \$ 5,079,498  | f | \$ 6,448,536  |   | \$ 7,112,190  |
| Law Enforcement & Judicial              | 11,893,918    |   | 12,385,434    |   | 12,666,320    |   | 13,780,835    |   | 14,496,549    |
| Environment, Buildings & Infrastructure | 99,211        |   | 49,456        |   | 31,405        |   | 44,363        |   | 56,912        |
| Community Health & Public Services      | 1,042,239     |   | 1,079,703     |   | 1,177,080     |   | 1,159,068     |   | 1,280,250     |
| Capital Outlay                          | 517,969       | d | 425,776       | d | 525,980       | d | 598,070       | d | 524,518       |
| Debt Service                            | 405,635       |   | 492,651       |   | 420,315       |   | 414,915       |   | 414,465       |
| Other                                   | 871,549       |   | 1,053,149     |   | 1,083,857     |   | 1,378,017     |   | 1,520,870     |
| Total                                   | \$ 19,540,596 |   | \$ 20,921,595 |   | \$ 20,984,455 |   | \$ 23,823,804 |   | \$ 25,405,754 |



b Child Advocacy grant  
c Increased operating costs at Jail

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

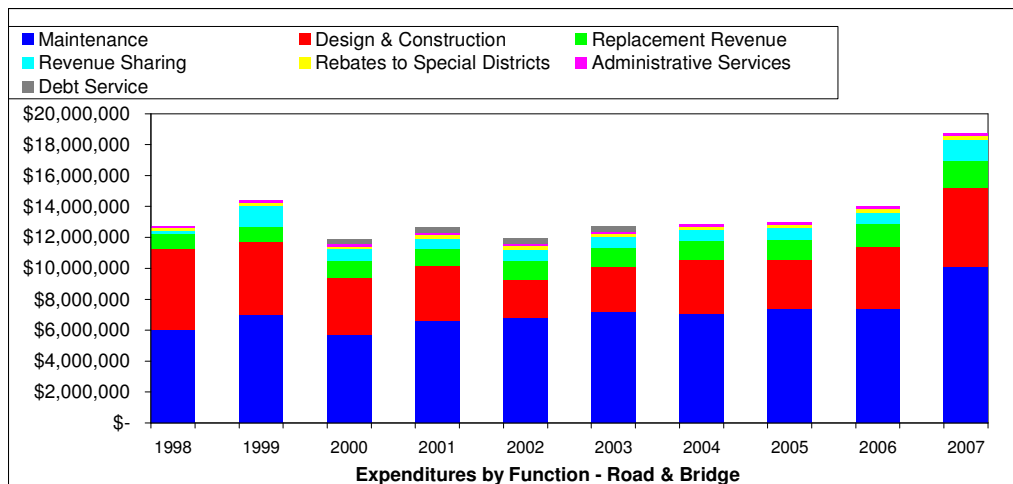
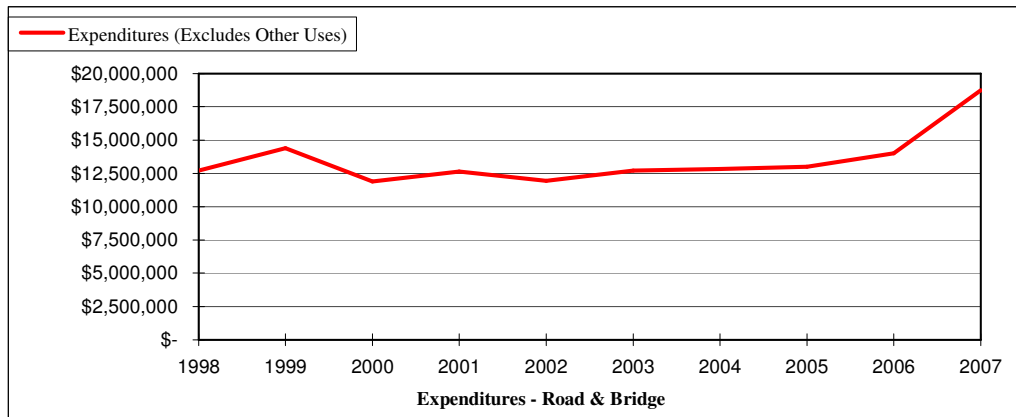


# Expenditures by Function cont'd

## Budget Basis Road & Bridge Fund (Major Fund)

|                              | 1998<br>Actual       | 1999<br>Actual       | 2000<br>Actual       | 2001<br>Actual       | 2002<br>Actual       |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Maintenance                  | \$ 6,000,505         | \$ 6,965,812         | \$ 5,686,485         | \$ 6,580,751         | \$ 6,805,762         |
| Design & Construction        | 5,291,677            | 4,731,846            | 3,706,381            | 3,597,840            | 2,441,946            |
| Replacement Revenue          | 943,637              | 1,001,982            | 1,078,382            | 1,118,012            | 1,187,942            |
| Revenue Sharing              | 200,000              | 1,344,000            | 752,000              | 602,596              | 772,240              |
| Rebates to Special Districts | 165,262              | 209,781              | 204,255              | 240,780              | 237,345              |
| Administrative Services      | 110,000              | 150,000              | 150,000              | 150,000              | 150,000              |
| Debt Service                 | -                    | -                    | 311,698              | 352,397              | 333,044              |
| <b>Total</b>                 | <b>\$ 12,711,081</b> | <b>\$ 14,403,421</b> | <b>\$ 11,889,201</b> | <b>\$ 12,642,377</b> | <b>\$ 11,928,279</b> |

|                              | 2003<br>Actual       | 2004<br>Actual       | 2005<br>Actual       | 2006<br>Projected    | 2007<br>Budget       |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Maintenance                  | \$ 7,181,519         | \$ 7,090,470         | \$ 7,374,859         | \$ 7,368,877         | 10,103,213           |
| Design & Construction        | 2,938,486            | 3,444,740            | 3,154,744            | 4,034,080            | 5,092,218            |
| Replacement Revenue          | 1,193,128            | 1,251,930            | 1,321,445            | 1,495,256            | 1,752,700            |
| Revenue Sharing              | 688,093              | 683,760              | 744,306              | 691,477              | 1,382,000            |
| Rebates to Special Districts | 259,343              | 206,801              | 249,565              | 253,600              | 260,300              |
| Administrative Services      | 150,000              | 150,000              | 150,000              | 150,000              | 150,000              |
| Debt Service                 | 309,181              | -                    | -                    | -                    | -                    |
| <b>Total</b>                 | <b>\$ 12,719,750</b> | <b>\$ 12,827,701</b> | <b>\$ 12,994,919</b> | <b>\$ 13,993,290</b> | <b>\$ 18,740,431</b> |

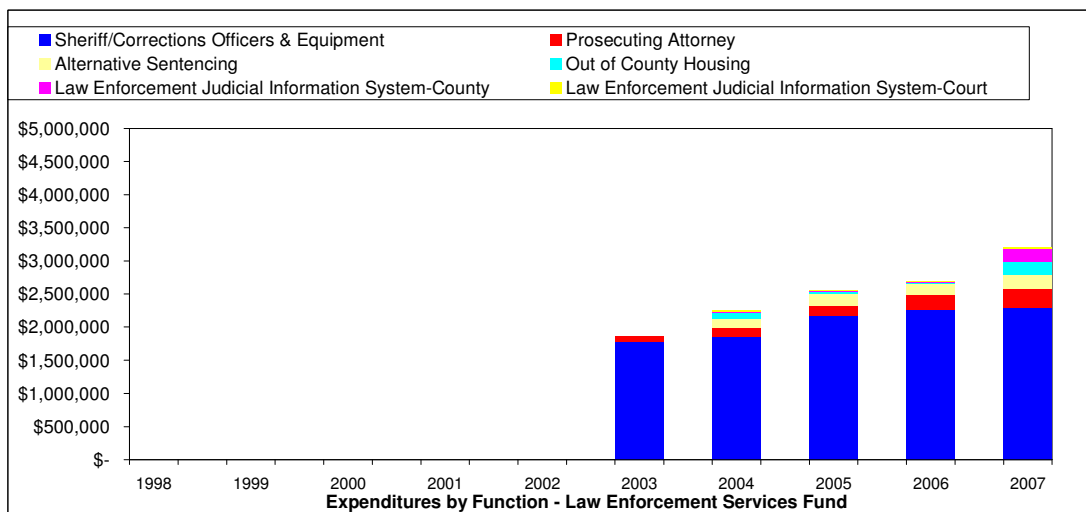
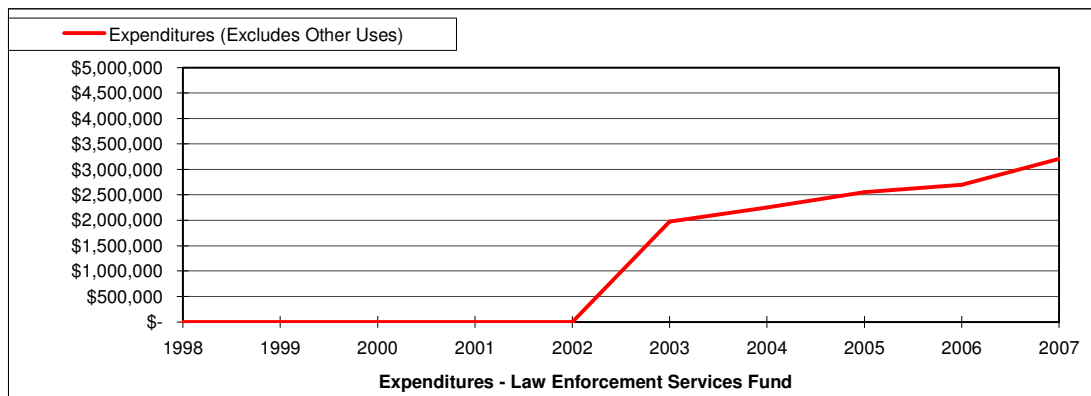


# Expenditures by Function cont'd

## Budget Basis Law Enforcement Services Fund (Major Fund)

|  | 1998<br>Actual | 1999<br>Actual | 2000<br>Actual | 2001<br>Actual | 2002<br>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  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |

|  | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Projected | 2007<br>Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Sheriff/Corrections Officers & Equipment           | \$ 1,776,116   | \$ 1,850,685   | \$ 2,173,129   | \$ 2,263,903      | \$ 2,292,702   |
| Prosecuting Attorney                               | 78,632         | 144,722        | 153,696        | 220,124           | 286,938        |
| Alternative Sentencing                             | 114,011        | 138,304        | 168,158        | 174,955           | 222,616        |
| Out of County Housing                              | -              | 85,781         | 41,752         | 15,000            | 180,000        |
| Law Enforcement Judicial Information System-County | -              | 10,513         | 15,497         | 18,456            | 196,156        |
| Law Enforcement Judicial Information System-Court  | -              | 22,204         | 1,680          | 2,430             | 28,430         |
| Total  | \$ 1,968,759   | \$ 2,252,209   | \$ 2,553,912   | \$ 2,694,868      | \$ 3,206,842   |



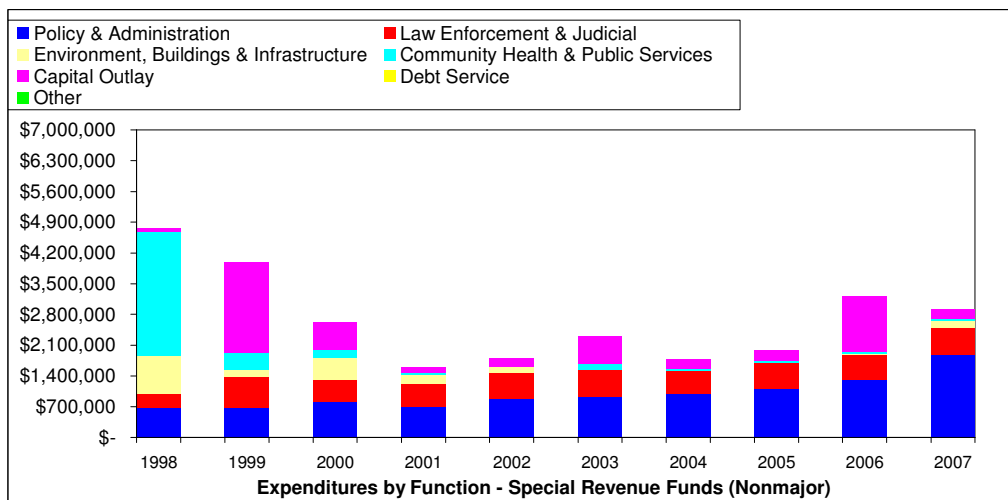
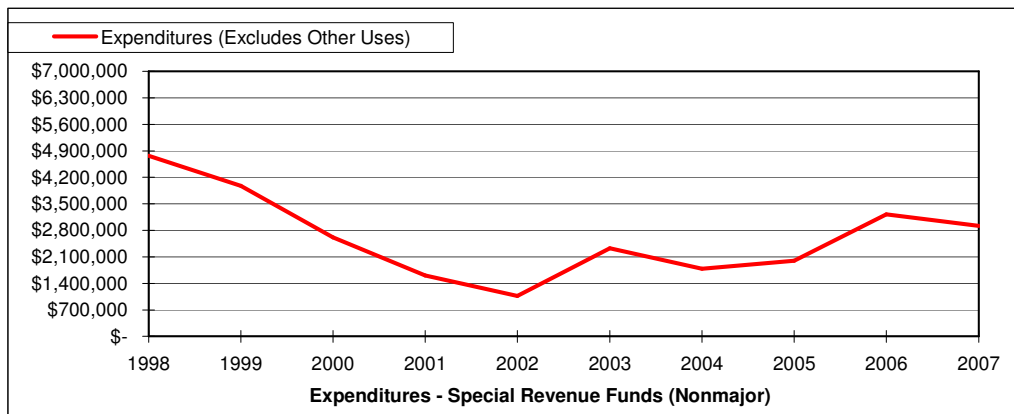
# Expenditures by Function cont'd

## Budget Basis Special Revenue Funds (Nonmajor Funds)

|   | 1998<br>Actual      | 1999<br>Actual      | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Policy & Administration                 | \$ 674,862          | \$ 663,115          | \$ 812,538          | \$ 701,975          | \$ 869,904          |
| Law Enforcement & Judicial              | 332,576             | 720,115             | 507,490             | 524,686             | 613,327             |
| Environment, Buildings & Infrastructure | 849,134             | 152,003             | 488,838             | 204,231             | 120,411             |
| Community Health & Public Services      | 2,823,145           | 388,796             | 177,636             | 45,826              | (727,723)           |
| Capital Outlay                          | 83,947              | 2,050,319           | 625,334             | 133,821             | 195,635             |
| Debt Service                            | -                   | -                   | -                   | -                   | -                   |
| Other                                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total</b>                            | <b>\$ 4,763,664</b> | <b>\$ 3,974,348</b> | <b>\$ 2,611,836</b> | <b>\$ 1,610,539</b> | <b>\$ 1,071,554</b> |

|   | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected   | 2007<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Policy & Administration                 | \$ 929,424          | \$ 998,116          | \$ 1,103,915        | \$ 1,310,951        | \$ 1,893,650        |
| Law Enforcement & Judicial              | 605,276             | 523,005             | 599,356             | 569,567             | 600,832             |
| Environment, Buildings & Infrastructure | 13,331              | 193                 | -                   | 37,730              | 160,500             |
| Community Health & Public Services      | 138,332             | 39,670              | 49,084              | 46,214              | 50,150              |
| Capital Outlay                          | 635,971             | 221,115             | 239,823             | 1,254,806           | 208,800             |
| Debt Service                            | -                   | -                   | -                   | -                   | -                   |
| Other                                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total</b>                            | <b>\$ 2,322,334</b> | <b>\$ 1,782,099</b> | <b>\$ 1,992,178</b> | <b>\$ 3,219,268</b> | <b>\$ 2,913,932</b> |



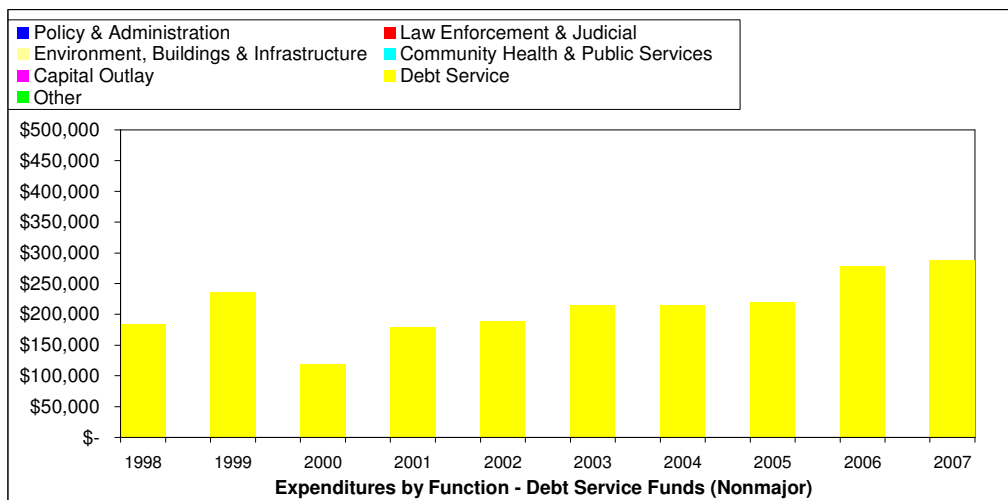
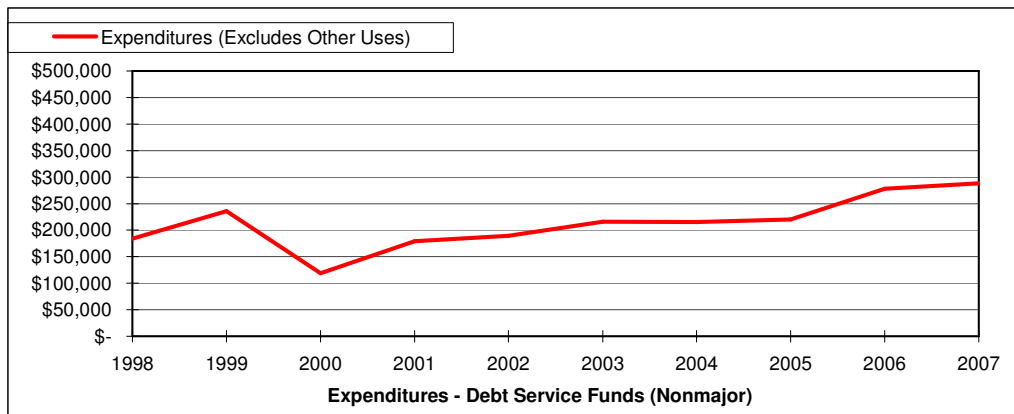
# Expenditures by Function cont'd

## Budget Basis Debt Service Funds (Nonmajor Funds)

|   | 1998<br>Actual    | 1999<br>Actual    | 2000<br>Actual    | 2001<br>Actual    | 2002<br>Actual    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Policy & Administration                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Law Enforcement & Judicial              | -                 | -                 | -                 | -                 | -                 |
| Environment, Buildings & Infrastructure | -                 | -                 | -                 | -                 | -                 |
| Community Health & Public Services      | -                 | -                 | -                 | -                 | -                 |
| Capital Outlay                          | -                 | -                 | -                 | -                 | -                 |
| Debt Service                            | 184,312           | 235,877           | 118,632 a         | 179,616 b         | 189,412           |
| Other                                   | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>                            | <b>\$ 184,312</b> | <b>\$ 235,877</b> | <b>\$ 118,632</b> | <b>\$ 179,616</b> | <b>\$ 189,412</b> |

|   | 2003<br>Actual    | 2004<br>Actual    | 2005<br>Actual    | 2006<br>Projected | 2007<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Policy & Administration                 | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Law Enforcement & Judicial              | -                 | -                 | -                 | -                 | -                 |
| Environment, Buildings & Infrastructure | -                 | -                 | -                 | -                 | -                 |
| Community Health & Public Services      | -                 | -                 | -                 | -                 | -                 |
| Capital Outlay                          | -                 | -                 | -                 | -                 | -                 |
| Debt Service                            | 216,143           | 215,789           | 220,180           | 277,969           | 288,723           |
| Other                                   | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>                            | <b>\$ 216,143</b> | <b>\$ 215,789</b> | <b>\$ 220,180</b> | <b>\$ 277,969</b> | <b>\$ 288,723</b> |



a Nursing Home Obligation Bonds issued in 1979 matured

b 2000 Series NID Road/Sewer Bonds first payments

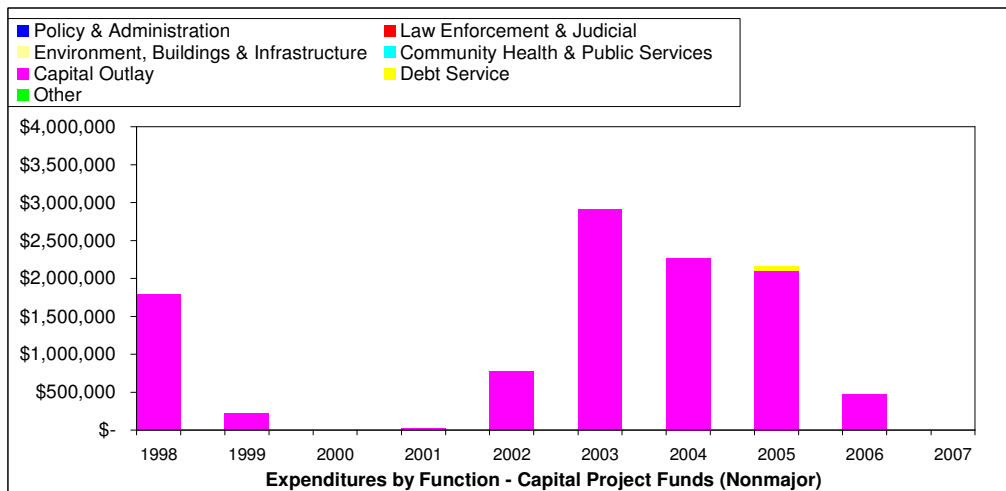
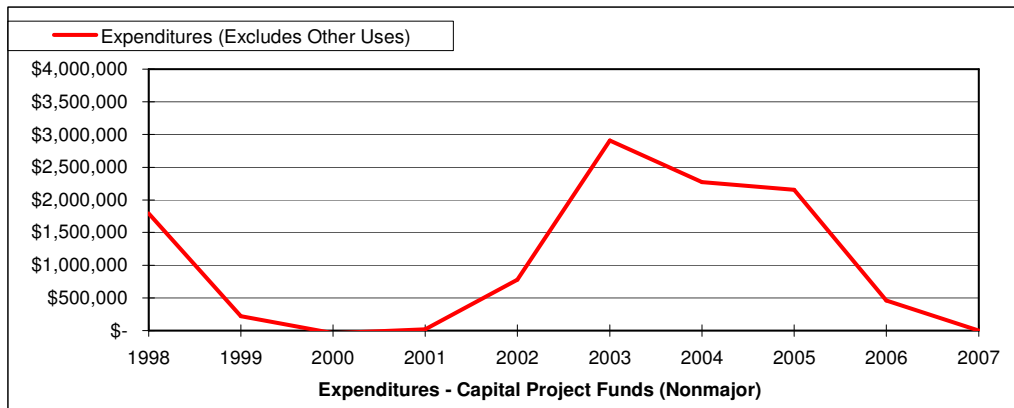
# Expenditures by Function cont'd

## Budget Basis Capital Project Funds (Nonmajor Funds)

|   | 1998<br>Actual      | 1999<br>Actual    | 2000<br>Actual     | 2001<br>Actual   | 2002<br>Actual    |
|---|---------------------|-------------------|--------------------|------------------|-------------------|
| Policy & Administration                 | \$ -                | \$ -              | \$ -               | \$ -             | \$ -              |
| Law Enforcement & Judicial              | -                   | -                 | -                  | -                | -                 |
| Environment, Buildings & Infrastructure | -                   | -                 | -                  | -                | -                 |
| Community Health & Public Services      | -                   | -                 | -                  | -                | -                 |
| Capital Outlay                          | 1,789,513 a         | 218,859           | (40,298)           | 17,346           | 778,182           |
| Debt Service                            | -                   | -                 | -                  | -                | -                 |
| Other                                   | -                   | -                 | -                  | -                | -                 |
| <b>Total</b>                            | <b>\$ 1,789,513</b> | <b>\$ 218,859</b> | <b>\$ (40,298)</b> | <b>\$ 17,346</b> | <b>\$ 778,182</b> |

|   | 2003<br>Actual      | 2004<br>Actual      | 2005<br>Actual      | 2006<br>Projected | 2007<br>Budget |
|---|---------------------|---------------------|---------------------|-------------------|----------------|
| Policy & Administration                 | \$ -                | \$ -                | \$ -                | \$ -              | \$ -           |
| Law Enforcement & Judicial              | -                   | -                   | -                   | -                 | -              |
| Environment, Buildings & Infrastructure | -                   | -                   | -                   | -                 | -              |
| Community Health & Public Services      | -                   | -                   | -                   | -                 | -              |
| Capital Outlay                          | 2,906,234 c         | 2,272,588 d         | 2,096,532 e         | 461,300           | -              |
| Debt Service                            | -                   | -                   | 55,601              | -                 | -              |
| Other                                   | -                   | -                   | -                   | -                 | -              |
| <b>Total</b>                            | <b>\$ 2,906,234</b> | <b>\$ 2,272,588</b> | <b>\$ 2,152,133</b> | <b>\$ 461,300</b> | <b>\$ -</b>    |



- 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.

## Glossary cont'd

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

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

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

**Budget 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.

## Glossary cont'd

### **Capital Outlay**

**(Class "9")**—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

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

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

**CART**—County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

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

**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.



## Glossary cont'd

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

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

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

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

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

**Depreciation**—The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

**Distinguished Budget Presentation Awards Program**—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**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.

## Glossary cont'd

**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.

**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.

## Glossary cont'd

**Fund Accounting**-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

**Fund Balance**-The excess of a fund's assets over its liabilities which is *available for appropriation*.

**Fund Equity**-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

**Fund Type**-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

**GAAP**-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB**-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

**GASB 34**-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

**General Fund or General Revenue Fund**-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

**General Obligation Bonds**-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

**GFOA**-Government Finance Officers Association

**Goal**-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**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.

## Glossary cont'd

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

**HAVA**- Help Americans Vote Act

**Infrastructure Assets**-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

**Inter-fund Transfers**—The movement of moneys between funds of the same governmental entity.

**Intergovernmental Revenue**—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charge**—The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

**Internal Service Fund**-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

**Levy**—(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$ .12 levy represents a tax of \$ .12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

**Line Item**—The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit “object codes;” the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, “1” denotes the Personal Services expenditure category. For a more detailed description, refer to the “Description of the Accounting and Budgeting Systems” section.

**Long-term Debt**-Debt with a maturity of more than one year after the date of issuance.

**Measurable and Available**-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. “Measurable” refers to the ability to quantify the revenue and “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

## Glossary cont'd

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

**MODOT**—Missouri Department of Transportation

**NID**—Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

**Non-expendable Trust Fund**—A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

**Object**—As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

**Object Classification**—A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

**Operating Budget**—A budget that applies to all outlays other than capital outlays.

**Other Financing Sources**—An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

**Other Financing Uses**—An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

**Performance Measures**—A quantitative means of assessing the efficiency and effectiveness of government services.

**Personal Services**—Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances**—Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Private Purpose Trust Fund**—A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

## Glossary cont'd

**Property Taxes**-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

**Proprietary Funds**-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

**Publication**-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

**Recognized (Recorded)**-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an un-recorded gain.

**RSMo**-Revised Statutes of Missouri

**Reserves**-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

**Reserve for Encumbrances**-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

**Resources**-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**-A source of income to finance government operations.

**Revenue Bonds**-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

**Revenue Class**-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

**Self-insured**-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

**Short-term Debt**-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

## Glossary cont'd

**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.

**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.

## **Glossary cont'd**

**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.



