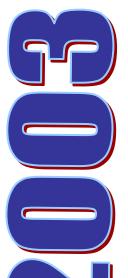


# **Boone County Missouri**





**Keith Schnarre** 

**Presiding Commissioner** 

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

June E. Pitchford

Boone County Auditor Budget Officer



**GOVERNMENT FINANCE OFFICERS ASSOCIATION** 

# Distinguished Budget Presentation Award

PRESENTED TO

Boone County
Missouri

For the Fiscal Year Beginning

January 1, 2002

President

**Executive Director** 

Offry R. Ener

The Government Finance Officers Association of the United States and Canada (GFOS) presented an award of Distinguished Budget Presentation to the County of Boone for its annual budget for the fiscal year beginning January 1, 2002.

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**

## 2003 Budget

### **Table of Contents**

#### **Budget Message**

Budget Message	i
General Information	
Entity Structure and Organization	1
County Office Directory	2
Organizational Chart	3
Budget Calendar and Process	4
Budget Revisions and Budget Amendments	4
Statutory Provisions Governing Circuit Court Budgets	5
Description of the Accounting and Budgeting Systems	6
Overview and Description of Special Revenue Funds	12
Overview and Description of Other Funds	18
Fiscal and Budget Policies	21
Summary of Long-Term Debt	26
Statistical and Demographic Information	28
Largest Employers in Boone County	28
Demographic Statistics	29
Assessed and Estimated Actual Value of Taxable Property Last 10 Fiscal Years	30
Property Tax Rates	31
Schedule of Sales Tax Rates	32
Budget Terms	33
Fund Statements	
Governmental Funds	
All Governmental Funds Combined	37
General Fund	38
Special Revenue Funds (Combined)	40
Special Revenue Funds (Individual)	41
Debt Service Funds (Combined)	69

Debt Service Funds (Individual)	70
Capital Project Funds (Combined)	77
Capital Project Funds (Individual)	78
Internal Service Funds	
Interal Service Funds (Combined)	82
Internal Service Funds (Individual)	83
Trust Funds	
Non-Expendable Trust Funds (Combined)	88
Non-Expendable Trust Funds (Individual)	89
Financial Summaries	
Aggregate Revenues and Expenditures—All Governmental Funds Combined	91
Sales Tax Growth Rates	93
Summary of Revenues by Source—All Governmental Funds Combined	94
Summary of Expenditure by Function—All Governmental Funds Combined	97
Aggregate Revenues and Expenditures—General Funds Only	100
Summary of Revenues by Source—Public Works Only	104
Summary of Expenditure by Function—Public Works Only	106
Capital and Personnel Summaries	
Capital Expenditure Highlights—1994 to Present	107
Summary of Capital Expenditures—All Funds Combined	111
Summary of Capital Expenditures	113
Summary of Capital Expenditures by Function	114
Summary of Personnel by Function	121
Summary of Personnel by Fund—10 Years	123
Summary of Personnel by Function—10 Years	124
Detailed Operating Budgets—General Fund and	
Special Revenue Funds	127
General Administration	
County Auditor—Dept. No. 1110	129
Human Resources—Dept. No. 1115	134
Purchasing—Dept. No. 1118	140
County Commission—Dept. No. 1121	145
County Association Dues—Dept. No. 1122	150

Emergency and Contingency—Dept. No. 13	123 153
Centralia Office—Dept. No. 1125	155
County Counselor—Dept. No. 1126	157
County Clerk	
Summary	161
County Clerk—Dept. No. 1131	162
Election and Registration—Dept. No. 13	132 166
Election Services—Dept. No. 2300	171
County Treasurer—Dept. No. 1140	174
Collector of Revenue	
Summary	179
Collector of Revenue—Dept. No. 1150	180
Collector Tax Maintenance—Dept. No. 2	2110 188
Recorder of Deeds	
Summary	190
Recorder of Deeds—Dept. No. 1160	191
Record Preservation—Dept. No. 2800	195
Information Technology—Dept. No. 1170	198
GIS-Consortium—Dept. No. 1175	205
GIS-County—Dept. No. 1176	208
Non-Departmental—Dept. No. 1190	213
Insurance and Safety—Dept. No. 1191	217
Employee Benefits—Dept. No. 1192	220
Mail Services—Dept. No. 1194	222
Records Management Services—Dept. No.	1196 225
County Assessor—Dept. No. 2010	229
Law Enforcement and Judicial—Circu	it Courts
Circuit Court Clerk—Dept. No. 1221	235
Circuit Court	
Summary	241
Circuit Court Services—Dept. No. 1210	243
Jury Services and Court Costs—Dept. I	No. 1230 251
Juvenile Office—Dept. No. 1241	255
Juvenile Justice Center—Dept. No. 124	261
Judicial Grants and Contracts—Dept. I	No. 1243 268

Family Services and Justice—Dept. No. 2820	272
13th Judicial Circuit Drug Court—Dept. No. 2830	275
Alternative Sentencing Program-	
Law Enforcement Sales Tax—Dept. No. 2904	278
Law Enforcement and Judicial—Sheriff/Corrections	
Sheriff and Corrections	
Summary	281
County Sheriff—Dept. No. 1251	283
Alternative Correction Program—Dept. No. 1254	292
Corrections—Dept. No. 1255	294
Sheriff Forfeiture Money—Dept. No. 2500	300
Sheriff Training—Dept. No. 2510	303
Law Enforcement Citizen Contributions	
Neighborhood Watch-Citizen Contributions—Dept. No. 2520	305
Community Traffic Safety-Citizen Contributions—Dept. No. 2521	305
D.A.R.E. Program-Citizen Contributions—Dept. No. 2522	305
Sheriff K-9 Program—Dept. No. 2523	305
Local Law Enforcement Block Grant—Dept. No. 2530	310
Sheriff Civil Charges—Dept. No. 2540	312
Sheriff Operations-Law Enforcement Sales Tax—Dept. No. 2901	314
Corrections-Law Enforcement Sales Tax—Dept. No. 2902	317
Law Enforcement and Judicial—Prosecuting Attorney	
County Prosecuting Attorney	
Summary	319
County Prosecuting Attorney—Dept. No. 1261	321
Victim Witness—Dept. No. 1262	328
Child Support Enforcement—Dept. No. 1263	333
Prosecuting Attorney Retirement—Dept. No. 1264	337
Prosecuting Attorney Training—Dept. No. 2600	339
Prosecuting Attorney Tax Collection—Dept. No. 2610	341
Prosecuting Attorney Contingency—Dept. No. 2620	345
Prosecuting Attorney Bad Check Collection—Dept. No. 2630	347
Prosecuting Attorney Forfeiture Money—Dept. No. 2640	353
Prosecuting Attorney-Law Enforcement Sales Tax—Dept. No. 2903	355

#### Law Enforcement and Judicial—Other

Public Administrator—Dept. No. 1200	357
Medical Examiner—Dept. No. 1280	362
Public Defender—Dept. No. 1285	365
Emergency Services and Dispatch—Dept. No. 1287	367
E-911 Emergency Telephone—Dept. No. 2020	369
Local Emergency Planning Committee—Dept. No. 2100	372
Law Enforcement Sales Tax—Dept. No. 2900	374
Law Enforcement Judicial Information System-	
Law Enforcement Sales Tax—Dept. No. 2905	376
Public Works and Infrastructure	
NID Administration—Dept. No. 1340	379
Solid Waste Recycling—Dept. No. 1360	384
Boone County Regional Sewer District Management Service—Dept. No. 1370	389
Public Works Summary of Combined Budgets	392
Public Works-Road and Bridge Maintenance—Dept. No. 2040	393
Public Works-Design and Construction—Dept. No. 2045	401
Public Works-Administration—Dept. No. 2049	409
Road Sales Tax—Dept. No. 2080	412
Community Development Block Grant Infrastructure Projects	414
Airport Improvements—Dept. No. 2052	414
Fairway Meadows East Sewer—Dept. No. 2053	414
Fairground Capital and Maintenance—Dept. No. 2120	416
Health and Community Services	
Commuity Health—Dept. No. 1410	419
Social Services—Dept. No. 1420	421
Community Services—Dept. No. 1430	423
Domestic Violence—Dept. No. 2030	425
Hospital Profit Share—Dept. No. 2090	427
Other	
Economic Support—Dept. No. 1510	429
Parks and Recreation—Dept. No. 1610	431
Planning and Zoning—Dept. No. 1710	433

Building Codes—Dept. No. 1720	438
Animal Control—Dept. No. 1730	444
On-Site Waste Water—Dept. No. 1740	446
Detailed Operating Budgets-Other Funds	449
Debt Service Funds	
1994 Series General Obligation Bonds - Clearview Road NID—Dept. No. 3800	450
1996 Series General Obligation Bonds – Road NIDS—Dept. No. 3810	450
1998 Series General Obligation Bonds – Road NIDS—Dept. No. 3820	450
2000 (A) Series General Obligation Bonds – Sewer NIDS—Dept. No. 3830	450
2000 (B) Series General Obligation Bonds – Road NIDS—Dept. No. 3840	450
2001 Series General Obligation Bonds - Road NIDS—Dept. No. 3850	450
Capital Project Funds	
Jail/Courthouse Expansion/Renovation—Dept. No. 4000	457
Government Center Capital Project Fund—Dept. No. 4010	457
Johnson Building Capital Project Fund—Dept. No. 4011	457
Old Juvenile Justice Center Expansion/Renovation—Dept. No. 4020	457
City-County health Facility Capital Project Fund—Dept. No. 4040	457
Internal Service Funds	
Self-Insured Health Insurance—Dept. No. 6000	464
Self-Insured Dental Insurance—Dept. No. 6010	466
Facilities and Grounds Maintenance—Dept. No. 6100	468
Facilities and Grounds Housekeeping—Dept. No. 6101	474
Capital Repairs and Replacements—Dept. No. 6200	478
Building Utilities	
Government Center Building Utilities—Dept. No. 6210	480
Courthouse Building Utilities—Dept. No. 6211	480
Johnson Building Utilities—Dept. No. 6212	480
Centralia Clinic Building Utilities—Dept. No. 6213	480
Trust Funds	
George Spencer Trust—Dept. No. 7200	485
Union Cemetery Maintenance Trust—Dept. No. 7210	487