

# Debt Service Funds

**Department Numbers 3030, 3800, 3810, 3820,  
3830, 3840, 3850**

## Mission

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As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest.

The Boone County Treasurer administers these budgets.

## Budget Highlights

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Debt service payments accounted for in debt service funds include the following:

- 1994 Series General Obligation Bonds- Road NID Program
- 1996 Series General Obligation Bonds- Road NID Program
- 1998 Series General Obligation Bonds- Road NID Program
- 2000A Series General Obligation Bonds-Sewer NID Program
- 2000B Series General Obligation Bonds-Road NID Program
- 2001 Series General Obligation Bonds- Road NID Program

In addition to the budgets presented on the following pages, the County maintains a balance of \$524,000 cash held in trust pursuant to the bonding requirements for the 2003 Special Obligation Refunding and Capital Improvement bonds. Usually, revenues or expenditures are not recorded in this particular debt service fund (i.e., the amount does not change throughout the life the bond and investment earnings are recorded as revenue in the general fund) and there is no need for an annual budget. However, due to refinancing activity in FY 2003, additional moneys were added to this fund to meet the new bonding requirements and this activity is shown on the following page.

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document.

# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3030 ADMIN. BUILDING SINK & INT.  
303 GOV BLDG 93 SERIES DBT SVC RSV

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3925	PROCEEDS OF SPCL OBLG BND	0	0	74,000	0	0	0	0
	SUBTOTAL *****	0	0	74,000	0	0	0	0
	TOTAL REVENUES *****	0	0	74,000	0	0	0	0
	OTHER							
83917	OTO:GENERAL FUND	0	0	500	0	0	0	0
	SUBTOTAL *****	0	0	500	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	500	0	0	0	0

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## Annual Budget

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

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	33,681	26,200	26,200	26,200	0	26,200	0
	SUBTOTAL *****	33,681	26,200	26,200	26,200	0	26,200	0
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	93	100	50	50	0	50	50-
3712	INT-LONG TERM INVEST	2,123	1,550	300	300	0	300	80-
3723	INT - NIDS	6	10	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	125	0	15	0	0	0	0
	SUBTOTAL *****	2,349	1,660	365	350	0	350	78-
	TOTAL REVENUES *****	36,030	27,860	26,565	26,550	0	26,550	4-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	30,000	30,000	30,000	0	30,000	0
84100	INTEREST EXPENSE	6,287	4,705	4,705	2,950	0	2,950	37-
86900	MISCELLANEOUS	500	1,100	500	1,000	0	1,000	9-
	SUBTOTAL *****	31,787	35,805	35,205	33,950	0	33,950	5-
	TOTAL EXPENDITURES *****	31,787	35,805	35,205	33,950	0	33,950	5-

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# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3810 1996 SERIES GO BONDS-ROAD NID 381 1996 SERIES GO BONDS-ROAD NID		2002	2003	2003	2004	2004	2004	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3056	PROPERTY TAXES NID ASSESSMENT PASS THRU	43,837	37,039	37,039	37,039	0	37,039	0
	SUBTOTAL *****	43,837	37,039	37,039	37,039	0	37,039	0
	INTEREST							
3711	INT-OVERNIGHT	8	10	0	0	0	0	0
3712	INT-LONG TERM INVEST	176	30	0	0	0	0	0
3723	INT - NIDS	2	5	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	38	0	2	0	0	0	0
	SUBTOTAL *****	226	45	2	0	0	0	0
	TOTAL REVENUES *****	44,063	37,084	37,041	37,039	0	37,039	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	40,000	0	40,000	14
84100	INTEREST EXPENSE	5,977	4,315	4,315	2,495	0	2,495	42-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	41,227	39,815	39,815	42,995	0	42,995	7
	TOTAL EXPENDITURES *****	41,227	39,815	39,815	42,995	0	42,995	7

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## Annual Budget

3820 1998 SERIES GO BONDS-ROAD NID 382 1998 SERIES GO BONDS-ROAD NID		2002	2003	2003	2004	2004	2004	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3056	PROPERTY TAXES NID ASSESSMENT PASS THRU	50,015	37,390	37,390	37,390	0	37,390	0
	SUBTOTAL *****	50,015	37,390	37,390	37,390	0	37,390	0
	INTEREST							
3711	INT-OVERNIGHT	39	40	22	22	0	22	45-
3712	INT-LONG TERM INVEST	867	550	0	0	0	0	0
3723	INT - NIDS	10	10	20	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	75	0	7	0	0	0	0
	SUBTOTAL *****	993	600	49	22	0	22	96-
	TOTAL REVENUES *****	51,009	37,990	37,439	37,412	0	37,412	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	35,000	35,000	35,000	35,000	0	35,000	0
84100	INTEREST EXPENSE	10,647	9,204	9,203	7,743	0	7,743	15-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	45,897	44,704	44,703	43,243	0	43,243	3-
	TOTAL EXPENDITURES *****	45,897	44,704	44,703	43,243	0	43,243	3-

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# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3830 2000A SERIES GO BONDS-SEWR NID								%CHG
383 2000A SERIES GO BONDS-SEWR NID								FROM
ACCT	DESCRIPTION	2002	2003	2003	2004	2004	2004	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	17,693	20,225	20,225	21,118	0	21,118	4
3059	NID PROP TAX PASS THRU-INTERST	8,911	9,518	9,518	8,625	0	8,625	9-
	SUBTOTAL *****	26,605	29,743	29,743	29,743	0	29,743	0
	INTEREST							
3711	INT-OVERNIGHT	57	60	32	32	0	32	46-
3712	INT-LONG TERM INVEST	1,495	1,100	65	65	0	65	94-
3723	INT - NIDS	4	0	75	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	82	0	24	0	0	0	0
	SUBTOTAL *****	1,640	1,160	196	97	0	97	91-
	TOTAL REVENUES *****	28,245	30,903	29,939	29,840	0	29,840	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	25,000	25,000	25,000	25,000	0	25,000	0
84100	INTEREST EXPENSE	12,807	11,570	11,570	10,314	0	10,314	10-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	38,057	37,070	37,070	35,814	0	35,814	3-
	TOTAL EXPENDITURES *****	38,057	37,070	37,070	35,814	0	35,814	3-

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## Annual Budget

3840 2000B SERIES GO BONDS-ROAD NID								%CHG
384 2000B SERIES GO BONDS-ROAD NID								FROM
ACCT	DESCRIPTION	2002	2003	2003	2004	2004	2004	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	16,702	15,176	15,176	15,846	0	15,846	4
3059	NID PROP TAX PASS THRU-INTERST	8,727	7,142	7,142	6,472	0	6,472	9-
	SUBTOTAL *****	25,429	22,318	22,318	22,318	0	22,318	0
	INTEREST							
3711	INT-OVERNIGHT	22	30	12	12	0	12	60-
3712	INT-LONG TERM INVEST	569	450	23	23	0	23	94-
3723	INT - NIDS	18	30	33	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	30	0	3	0	0	0	0
	SUBTOTAL *****	641	510	71	35	0	35	93-
	TOTAL REVENUES *****	26,070	22,828	22,389	22,353	0	22,353	2-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	15,000	16,000	16,000	17,000	0	17,000	6
84100	INTEREST EXPENSE	8,450	7,644	7,644	6,786	0	6,786	11-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	23,700	24,144	24,144	24,286	0	24,286	0
	TOTAL EXPENDITURES *****	23,700	24,144	24,144	24,286	0	24,286	0

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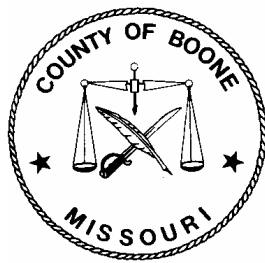
# Debt Service Funds

# Dept. Nos. 3030, 3800, 3810, 3820, 3830, 3840, 3850

## Annual Budget

3850 2001 SERIES GO BONDS-ROAD NID								%CHG
385 2001 SERIES GO BONDS-ROAD NID								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	54,664	21,684	21,684	23,103	0	23,103	6
3059	NID PROP TAX PASS THRU-INTERST	25,981	8,857	8,857	8,117	0	8,117	8-
	SUBTOTAL *****	80,645	30,541	30,541	31,220	0	31,220	2
	INTEREST							
3711	INT-OVERNIGHT	49	50	54	54	0	54	8
3712	INT-LONG TERM INVEST	1,118	900	1,034	1,034	0	1,034	14
3723	INT - NIDS	1	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	24	0	0	0	0	0	0
	SUBTOTAL *****	1,193	950	1,088	1,088	0	1,088	14
	TOTAL REVENUES *****	81,838	31,491	31,629	32,308	0	32,308	2
	OTHER							
84050	DEBT RETIREMENT-PRINCIPLE	0	25,000	25,000	27,000	0	27,000	8
84100	INTEREST EXPENSE	8,470	10,369	10,368	9,718	0	9,718	6-
86900	MISCELLANEOUS	272	500	500	500	0	500	0
	SUBTOTAL *****	8,742	35,869	35,868	37,218	0	37,218	3
	TOTAL EXPENDITURES *****	8,742	35,869	35,868	37,218	0	37,218	3

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# Capital Projects

## Department Numbers 4000, 4010, 4011, 4020, 4040

### Mission

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As needed, the County establishes a budget(s) in a capital project fund in order to account for the resources and expenditures associated with significant capital projects, such as the design, construction, or expansion of county facilities.

The Boone County Auditor administers these budgets.

### Budget Highlights

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**Courthouse Capital Project Fund (Dept. # 4000)**—the 2003 budget included funding for architectural planning for an eventual Courthouse expansion. No construction funds are budgeted at this time and there is no budget for 2004.

**Government Center Capital Project (Dept. # 4010)**—the 2003 budget included funding for architectural design and construction documents for completion of the Government Center 3<sup>rd</sup> floor area. No construction funds are budgeted at this time and there is no budget for 2004.

**Johnson Building Capital Project (Dept. # 4011)**—the 2003 budget included funding for architectural design for modifications to the Johnson Building. No construction funds are budgeted at this time and there is no budget for 2004.

**Juvenile Justice Center (JJC) Expansion Capital Project (Dept. # 4020)**—the 2003 budget included funding for architectural design and construction for an addition to the JJC facility. Construction, which will take place during 2003 and 2004, is financed with a portion of the proceeds received from refinancing the 1993 Series Special Obligation Bonds (originally issued for the Government Center). Unexpended and unencumbered construction funds at the end of FY 2003 will be re-budgeted in the following year.

**City-County Health Facility Capital Project (Dept. # 4040)**--The County and the City of Columbia jointly purchased office space (the old Nowell's grocery store on Worley Street) to be used for the City-County Health Department. The County and the City of Columbia are sharing the acquisition and renovation costs. The building consists of two units, Unit 1, which will house the Health Department and Unit 2, which the County plans to lease to the Family Health Center, a local not-for-profit health services organization that provides services to uninsured and under-insured residents. The City and the County will share the renovation costs of Unit 1 while the County is solely responsible for the renovation costs of Unit 2. The total project (including acquisition, design, renovation, furnishings, and site development) is estimated to cost approximately \$5.7 million. The County is responsible for approximately \$3.8 million of this total. The project is being financed with a combination of revenues, including the proceeds from the sale of the Boone Retirement Center to the Boone Hospital Board of Trustees (\$950,000); monies transferred from the Hospital Profit Share Fund (an original \$750,000 plus an additional \$100,000); a contribution pledged by the Boone Hospital Board of Trustees for Unit 2 (\$500,000); and approximately \$1.5 million of the bond proceeds.

Unexpended and unencumbered construction funds at the end of FY 2003 will be re-budgeted in the following year.

# Capital Projects

# Dept. Nos. 4000—4040

## Annual Budget

4000 JAIL/CRTHSE EXPSN/RENOVATION								%CHG
400 JAIL & CRTHSE EXPANSION/MODIF								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	194	0	70	0	0	0	0
3712	INT-LONG TERM INVEST	4,516	0	350	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	241	0	43	0	0	0	0
	SUBTOTAL *****	4,952	0	463	0	0	0	0
	TOTAL REVENUES *****	4,952	0	463	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	5,000	0	0	0	0	0	0
71211	A/E FEES	0	30,000	28,560	0	0	0	0
71212	A/E REIMBURSABLES	0	0	595	0	0	0	0
71231	OWNER COSTS	600	0	0	0	0	0	0
	SUBTOTAL *****	5,600	30,000	29,155	0	0	0	0
	OTHER							
83919	OTO: CAPITAL PROJECT FUND	0	123,000	123,000	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	2,417-	0	0	0	0
	SUBTOTAL *****	0	123,000	120,583	0	0	0	0
	TOTAL EXPENDITURES *****	5,600	153,000	149,738	0	0	0	0

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## Annual Budget

4010 ADMIN. BUILDING CONSTRUCTION								%CHG
401 GOV'T CENTER/JOHNSON BLDG CNST								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: CAP.PROJ. FUND	0	88,000	88,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	561,850	561,850	0	0	0	0
	SUBTOTAL *****	0	649,850	649,850	0	0	0	0
	TOTAL REVENUES *****	0	649,850	649,850	0	0	0	0
	CONTRACTUAL SERVICES							
71211	A/E FEES	0	38,000	24,500	0	0	0	0
	SUBTOTAL *****	0	38,000	24,500	0	0	0	0
	TOTAL EXPENDITURES *****	0	38,000	24,500	0	0	0	0

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# Capital Projects

# Dept. Nos. 4000—4040

## Annual Budget

4011 JOHNSON BUILDING								%CHG
401 GOV'T CENTER/JOHNSON BLDG CNST								FROM
ACCT	DESCRIPTION	2002	2003	2003	2004	2004	2004	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
	OTHER FINANCING SOURCES		REVISIONS		REQUEST	REQUEST	BUDGET	
3915	OTI: CAP.PROJ. FUND	0	15,000	15,000	0	0	0	0
	SUBTOTAL *****	0	15,000	15,000	0	0	0	0
	TOTAL REVENUES *****	0	15,000	15,000	0	0	0	0
CONTRACTUAL SERVICES								
71211	A/E FEES	0	15,000	9,920	0	0	0	0
	SUBTOTAL *****	0	15,000	9,920	0	0	0	0
	TOTAL EXPENDITURES *****	0	15,000	9,920	0	0	0	0

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## Annual Budget

4020 JJC EXPANSION & RENOVATION								%CHG
402 JJC EXPANSION/RENOVATION								FROM
ACCT	DESCRIPTION	2002	2003	2003	2004	2004	2004	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	BUD
	INTERGOVERNMENTAL REVENUE		REVISIONS		REQUEST	REQUEST	BUDGET	
3411	FEDERAL GRANT REIMBURSE	0	17,970	17,970	6,732	0	6,732	62-
	SUBTOTAL *****	0	17,970	17,970	6,732	0	6,732	62-
INTEREST								
3711	INT-OVERNIGHT	0	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	69	0	150	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	4-	0	0	0	0	0	0
	SUBTOTAL *****	65	0	165	0	0	0	0
OTHER FINANCING SOURCES								
3915	OTI: CAP.PROJ. FUND	0	10,000	10,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	1,109,498	1,109,498	0	0	0	0
	SUBTOTAL *****	0	1,119,498	1,119,498	0	0	0	0
	TOTAL REVENUES *****	65	1,137,468	1,137,633	6,732	0	6,732	99-
CONTRACTUAL SERVICES								
71201	CONSTR. COSTS (MAT)	0	1,014,200	1,014,200	0	0	0	0
71211	A/E FEES	0	70,000	63,220	0	0	0	0
71212	A/E REIMBURSABLES	0	0	3,725	0	0	0	0
71231	OWNER COSTS	0	42,520	42,520	7,480	0	7,480	82-
	SUBTOTAL *****	0	1,126,720	1,123,665	7,480	0	7,480	99-
	TOTAL EXPENDITURES *****	0	1,126,720	1,123,665	7,480	0	7,480	99-

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# Capital Projects

# Dept. Nos. 4000—4040

## Annual Budget

4040 CITY/COUNTY HEALTH FACILITY								%CHG
404 CITY/COUNTY HEALTH FACILITY								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	723	0	600	0	0	0	0
3712	INT-LONG TERM INVEST	13,320	0	12,000	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	599	0	599-	0	0	0	0
	SUBTOTAL *****	14,643	0	12,001	0	0	0	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	947,795	0	0	0	0	0	0
3880	CONTRIBUTIONS	0	500,000	500,000	0	0	0	0
	SUBTOTAL *****	947,795	500,000	500,000	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: CAP.PROJ. FUND	0	10,000	10,000	0	0	0	0
3917	OTI:SPECIAL REVENUE FUND	750,000	100,000	100,000	0	0	0	0
3925	PROCEEDS OF SPCL OBLG BND	0	1,683,313	1,683,313	0	0	0	0
	SUBTOTAL *****	750,000	1,793,313	1,793,313	0	0	0	0
	TOTAL REVENUES *****	1,712,438	2,293,313	2,305,314	0	0	0	0
	CONTRACTUAL SERVICES							
71103	ARCHITECTURAL SERVICES	48,507	145,406	145,406	0	0	0	0
71201	CONSTR. COSTS (MAT)	0	2,694,208	2,694,208	0	0	0	0
71231	OWNER COSTS	0	198,810	198,810	0	0	0	0
	SUBTOTAL *****	48,507	3,038,424	3,038,424	0	0	0	0
	OTHER							
84060	DEBT ISSUANCE COST	0	163,313	163,313	0	0	0	0
	SUBTOTAL *****	0	163,313	163,313	0	0	0	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	724,074	0	0	0	0	0	0
	SUBTOTAL *****	724,074	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	772,581	3,201,737	3,201,737	0	0	0	0

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# **Self-Insured Health Insurance**

## **Department Number 6000**

### **Mission**

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This budget was established to account for the operations of the County's self-insured health plan for County employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

### **Budget Highlights**

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County-paid premium revenues for employees reflect an 18% increase. In addition, the Self-Health Trust Committee has made significant changes to the plan which will be effective January 2004 designed to ensure fund stability.

# Self-Insured Health Insurance

Dept. No. 6000

## Annual Budget

6000 HEALTH INS ADMINISTRATION 600 SELF INSURED HEALTH PLAN							%CHG FROM PY BUD	
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLEMENTAL REQUEST	2004 ADOPTED BUDGET	
3530	INTERNAL SERVICE CHG	1,426,108	1,669,384	1,828,173	2,041,420	0	2,041,420	22
SUBTOTAL *****		1,426,108	1,669,384	1,828,173	2,041,420	0	2,041,420	22
INTEREST								
3711	INT-OVERNIGHT	975	1,000	1,000	900	0	900	10-
3712	INT-LONG TERM INVEST	26,377	27,700	23,000	24,000	0	24,000	13-
3798	INC/DEC IN FV OF INVESTMENTS	128	0	0	0	0	0	0
SUBTOTAL *****		27,482	28,700	24,000	24,900	0	24,900	13-
OTHER FINANCING SOURCES								
3913	OTI:GENERAL FUND	220,103	0	0	0	0	0	0
3917	OTI:SPECIAL REVENUE FUND	127,159	0	0	0	0	0	0
SUBTOTAL *****		347,262	0	0	0	0	0	0
TOTAL REVENUES *****		1,800,852	1,698,084	1,852,173	2,066,320	0	2,066,320	21
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,115,542	929,775	1,143,088	1,264,235	0	1,264,235	35
71055	PRESCRIPTION DRUG CLAIMS	355,814	451,689	429,542	433,745	0	433,745	3-
71060	UMBRELLA POLICY	114,942	1	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	217,699	346,500	339,169	332,386	0	332,386	4-
71117	PRESCRIP CARD ADMIN FEES	7,963	8,800	8,715	9,500	0	9,500	7
SUBTOTAL *****		1,811,962	1,736,765	1,920,514	2,039,866	0	2,039,866	17
TOTAL EXPENDITURES *****		1,811,962	1,736,765	1,920,514	2,039,866	0	2,039,866	17

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# **Self-Insured Dental Insurance**

## **Department Number 6010**

### **Mission**

---

This budget was established to account for the operations of the County's self-insured dental plan for County employees and the employees of the Boone County Fire Protections District. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Boone County Treasurer administers this budget.

### **Budget Highlights**

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The budget reflects an increase in employee premiums; however, no increases have been included for dependent coverage. Otherwise, there are no significant changes to this budget.

The Self-Health Trust Committee is monitoring this fund to ensure continued stability and solvency.

# Self-Insured Dental Insurance

Dept. No. 6010

## Annual Budget

6010 DENTAL INS ADMINISTRATION  
601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	135,673	150,105	152,100	162,423	0	162,423	8
	SUBTOTAL *****	<u>135,673</u>	<u>150,105</u>	<u>152,100</u>	<u>162,423</u>	<u>0</u>	<u>162,423</u>	<u>8</u>
	INTEREST							
3711	INT-OVERNIGHT	85	105	89	100	0	100	4-
3712	INT-LONG TERM INVEST	2,308	2,600	1,360	1,500	0	1,500	42-
3798	INC/DEC IN FV OF INVESTMENTS	2-	0	0	0	0	0	0
	SUBTOTAL *****	<u>2,390</u>	<u>2,705</u>	<u>1,449</u>	<u>1,600</u>	<u>0</u>	<u>1,600</u>	<u>40-</u>
	TOTAL REVENUES *****	138,064	152,810	153,549	164,023	0	164,023	7
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	123,995	132,000	134,147	144,879	0	144,879	9
71104	ADMINISTRATIVE SERVICES	20,579	21,000	21,000	22,260	0	22,260	6
	SUBTOTAL *****	<u>144,574</u>	<u>153,000</u>	<u>155,147</u>	<u>167,139</u>	<u>0</u>	<u>167,139</u>	<u>9</u>
	TOTAL EXPENDITURES *****	144,574	153,000	155,147	167,139	0	167,139	9

Decimal values have been truncated.

# Facilities and Grounds Maintenance

## Department Number 6100

### Mission

---

Facilities and Grounds Maintenance is one of two departments within the Building and Grounds internal service fund. This department provides maintenance services for all County owned facilities and departmental responsibilities include the following:

- To administer all repair and maintenance contracts for County buildings and equipment integral to the buildings.
- To schedule and deliver preventive maintenance services.
- To provide emergency repair service as needed.
- To identify and implement procedures designed to enhance energy efficiency in County buildings.
- To develop and implement equipment replacement cycle in order to maintain optimum operating capacity in all County facilities.

### Budget Highlights

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There are no significant changes to this budget.

### Goals and Objectives

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#### **Budget Year Objectives**

- Upgrade and enhance door security for Courthouse, Jail and Government Center.
- Repair pedestrian walkways and public areas at the downtown plaza commons.

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

- Evaluate floor conditions of carpet and tile, and establish a replacement schedule.  
**Response:** Ceramic tile flooring has been replaced in many areas of the Courthouse. Carpeting for the most-needed areas in the Courthouse has been budgeted for 2004.
- Develop a program to evaluate parking lot assets within the County.  
**Response:** Parking lots have been assessed and a yearly resurfacing plan is in place. The cracked Courthouse and Public Works parking lots were oversealed and restriped.

# Facilities and Grounds Maintenance

Dept. No. 6100

- Schedule and proceed with interior and exterior County-wide painting program.  
**Response:** Based on history and usage, the most highly utilized and visible areas were painted in the Courthouse. Painting continues for 2004.
- Review and develop County-wide locking security system for County buildings.  
**Response:** All in house keys for County buildings have been inventoried, and a report submitted to the Commission.

## Performance Measures

Performance Measure	2002	2003	2004
	Actual	Estimated	Projected
Number of Buildings Maintained	9	9	9
Number of Parking Lots Maintained	8	8	8
Number of Parks Maintained	2	2	2

## Personnel Detail

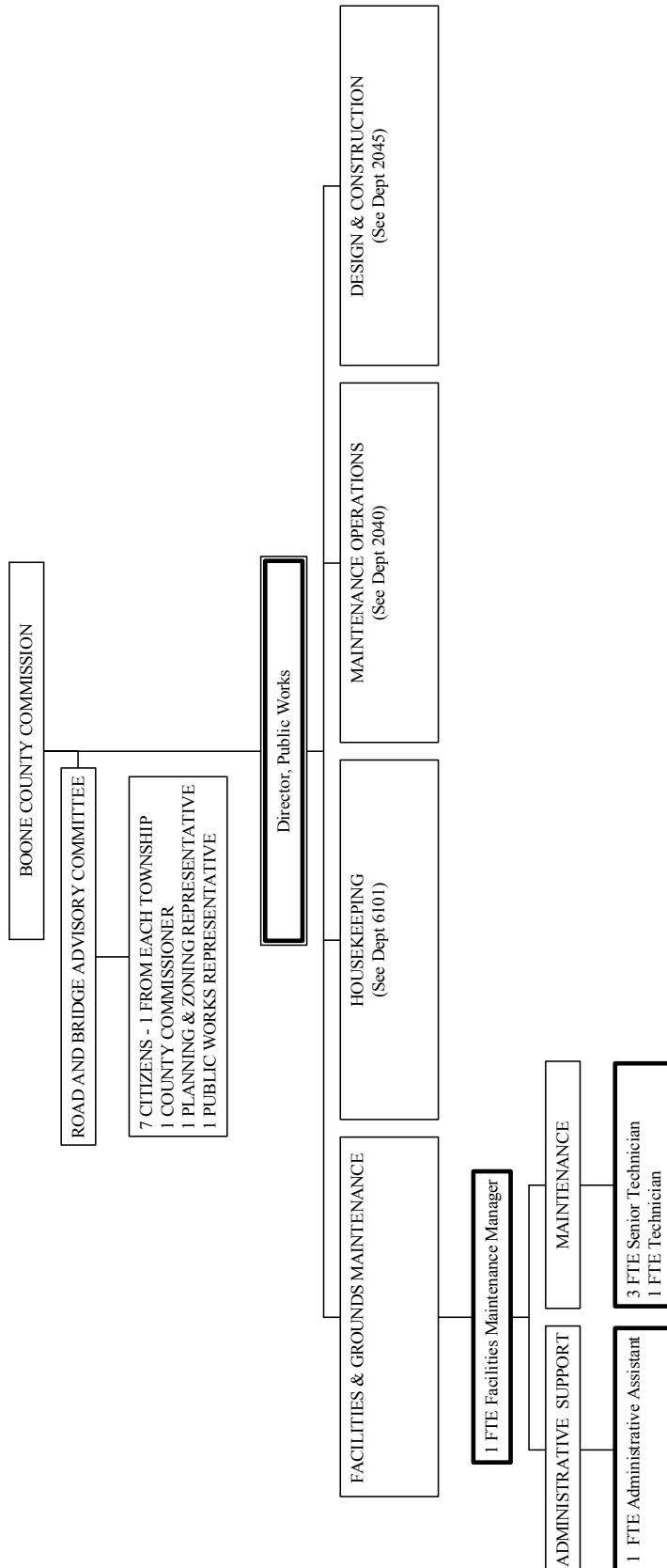
Position Title	2002	2003	2004	2003-2004
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Facilities Maintenance Manager	1.00	1.00	1.00	-
Technician, Sr.	3.00	3.00	3.00	-
Technician	2.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
Overtime	\$ 13,000	\$ 12,000	\$ 12,000	\$ -



# Facilities and Grounds Maintenance

Dept. No. 6100

## Organizational Chart



# Facilities and Grounds Maintenance

Dept. No. 6100

## Annual Budget

6100 FACILITIES & GROUNDS MTCE.							%CHG	
610 FACILITIES & GROUNDS		2002	2003	2003	2004	2004	2004	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
3530	INTERNAL SERVICE CHG	488,548	488,551	488,137	488,137	0	488,137	0
	SUBTOTAL *****	488,548	488,551	488,137	488,137	0	488,137	0
	INTEREST							
3711	INT-OVERNIGHT	441	470	234	234	0	234	50-
3712	INT-LONG TERM INVEST	11,175	8,800	2,000	2,000	0	2,000	77-
3798	INC/DEC IN FV OF INVESTMENTS	369	0	0	0	0	0	0
	SUBTOTAL *****	11,986	9,270	2,234	2,234	0	2,234	75-
	MISCELLANEOUS							
3882	RESTITUTION REIMB	500	0	334	0	0	0	0
	SUBTOTAL *****	500	0	334	0	0	0	0
	TOTAL REVENUES *****	501,035	497,821	490,705	490,371	0	490,371	1-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	195,991	203,935	211,400	218,504	0	221,612	8
10110	OVERTIME	9,508	12,000	11,500	12,000	0	12,000	0
10115	SHIFT DIFFERENTIAL	8	0	35	0	0	0	0
10120	HOLIDAY WORKED	494	480	814	480	0	480	0
10200	FICA	15,181	16,556	16,556	17,670	0	17,908	8
10300	HEALTH INSURANCE	20,755	20,460	20,460	24,150	0	24,150	18
10325	DISABILITY INSURANCE	826	955	955	1,062	0	1,062	11
10350	LIFE INSURANCE	191	198	227	234	0	234	18
10375	DENTAL INSURANCE	1,820	1,650	1,650	1,890	0	1,890	14
10400	WORKERS COMP	9,934	8,299	8,299	9,356	0	9,356	12
10500	401 (A) MATCH PLAN	1,750	3,510	1,950	3,510	0	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,053	1,053	1,053	0	1,053	0
	SUBTOTAL *****	256,461	269,096	274,899	289,909	0	293,255	8
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATION	401	400	0	400	0	400	0
23000	OFFICE SUPPLIES	653	775	775	1,000	0	1,000	29
23035	MAINTENANCE SUPPLIES	3,771	5,005	4,800	4,000	0	4,000	20-
23050	OTHER SUPPLIES	9,028	9,000	7,905	9,000	0	9,000	0
23300	UNIFORMS	595	900	900	900	0	900	0
23850	MINOR EQUIPMENT & TOOLS	4,460	4,000	3,285	935	0	935	76-
26100	PIPE & LUMBER	326	500	500	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	3,283	4,532	3,000	4,832	0	4,832	6
26600	STRT/TRAFFIC/CONST SIGNS	2,220	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	24,740	26,112	22,165	22,567	0	22,567	13-
	DUES TRAVEL & TRAINING							
37000	DUES	0	150	150	150	0	150	0
37210	TRAINING/SCHOOLS	1,364	1,750	1,400	2,000	0	2,000	14
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	75	0	75	0	75	0
37230	MEALS & LODGING-TRAINING	12	525	0	525	0	525	0
37235	MEALS & LODGING - OTHER	6	0	0	0	0	0	0
	SUBTOTAL *****	1,382	2,500	1,550	2,750	0	2,750	10
	UTILITIES							
48000	TELEPHONES	2,717	2,904	2,458	2,604	0	2,604	10-
48050	CELLULAR TELEPHONES	2,680	2,604	2,139	2,508	0	2,508	3-
48100	NATURAL GAS	3,787	7,020	6,400	6,000	0	6,000	14-
48200	ELECTRICITY	1,606	2,220	1,700	2,004	0	2,004	9-
48300	WATER	188	204	190	204	0	204	0
48400	SOLID WASTE	576	624	600	624	0	624	0
	SUBTOTAL *****	11,556	15,576	13,487	13,944	0	13,944	10-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,602	2,604	4,120	4,092	0	4,092	57
59100	VEHICLE REPAIRS	7,132	4,421	3,800	5,496	0	5,496	24
59105	TIRES	30	999	500	1,296	0	1,296	29
59201	SPECIAL MILEAGE	73	0	0	0	0	0	0
	SUBTOTAL *****	9,838	8,024	8,420	10,884	0	10,884	35

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# Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE. 610 FACILITIES & GROUNDS		2002	2003	2003	2004	2004	2004	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
60050	EQUIP SERVICE CONTRACT	25,242	33,575	21,270	26,107	0	26,107	22-
60100	BLDG REPAIRS/MAINTENANCE	52,213	58,950	64,994	79,890	3,000	79,890	35
60200	EQUIP REPAIRS/MAINTENANCE	42,735	60,100	61,000	32,900	0	32,900	45-
60400	GROUNDS MAINTENANCE	44,933	40,639	46,000	42,805	4,500	47,305	16
	SUBTOTAL *****	165,124	193,264	193,264	181,702	7,500	186,202	3-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	600	800	700	800	0	800	0
71100	OUTSIDE SERVICES	6,261	3,615	3,500	6,865	0	6,865	89
71101	PROFESSIONAL SERVICES	4,570	7,000	5,000	4,000	0	4,000	42-
71500	BUILDING USE/RENT CHARGE	2,204	1,886	1,886	1,886	0	1,886	0
71600	EQUIP LEASES & METER CHRG	357	540	480	720	0	720	33
71700	EQUIPMENT RENTALS	659	1,000	700	1,000	0	1,000	0
	SUBTOTAL *****	14,652	14,841	12,266	15,271	0	15,271	2
	OTHER							
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	350-	0	660-	0	0	0	0
	SUBTOTAL *****	350-	15,000	660-	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	4,100	0	0
91300	MACHINERY & EQUIPMENT	0	550	581	0	0	0	0
91304	HAND TOOLS	0	800	811	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	7,679	7,661	0	2,050	2,050	73-
	SUBTOTAL *****	0	9,029	9,053	0	6,150	2,050	77-
	TOTAL EXPENDITURES *****	483,406	553,442	534,444	552,027	13,650	561,923	1

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# Facilities and Grounds

## Housekeeping

### Department Number 6101

#### Mission

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Housekeeping is one of two departments within the Building and Grounds internal service fund. This department provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC). The JJC budget provides for separate housekeeping services.

#### Budget Highlights

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The FY 2004 budget reflects two changes in the personnel structure and organization. First, a Lead Custodian position is eliminated, adding a regular Custodian position in its place. Secondly, contract cleaning services for the Courthouse are eliminated, with a Custodian position added in its place. These changes are made with a net impact of nearly zero to the annual operating budget.

#### Goals and Objectives

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##### Budget Year Objectives

- Continue to negotiate outside contracts to stabilize and reduce department costs.

##### Progress on Prior Year Objectives

- Continue to evaluate outside contractors with a goal of downsizing these contracts.

**Response:** After meeting with Courthouse leadership personnel, the consensus was to not make any changes to outside vendor contracts in 2003.

- Continue to evaluate purchase programs and vendors.

**Response:** Research to perform tasks more efficiently at a reduced cost, comparing outside contracts and in-house staff is ongoing.

#### Performance Measures

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Performance Measure	2002 Actual	2003 Estimated	2004 Projected
Number of Buildings Serviced	6	6	6

**Facilities and Grounds  
Housekeeping**

**Dept. No. 6101**

**Personnel Detail**

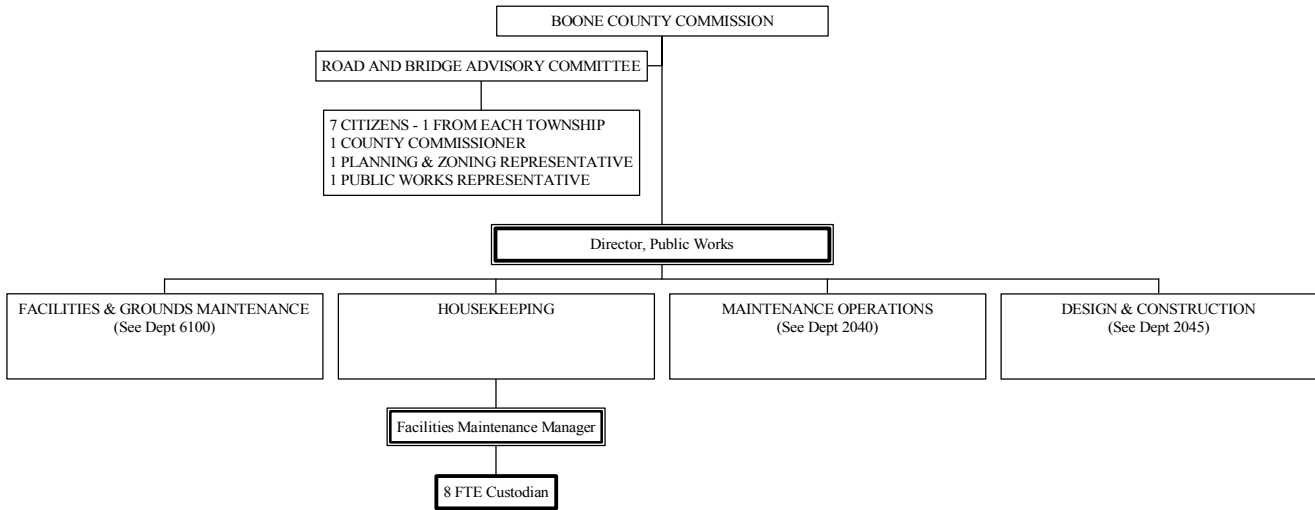
<b>Position Title</b>	<b>2002 Full-time Equivalent</b>	<b>2003 Full-time Equivalent</b>	<b>2004 Full-time Equivalent</b>	<b>2003-2004 Change</b>
Lead Custodian	1.00	1.00	-	(1.00)
Custodian	<u>6.00</u>	<u>6.00</u>	<u>8.00</u>	<u>2.00</u>
<b>Total FTEs</b>	<u><u>7.00</u></u>	<u><u>7.00</u></u>	<u><u>8.00</u></u>	<u><u>1.00</u></u>
Overtime	\$ 1,200	\$ 900	\$ 1,800	\$ 900

# Facilities and Grounds Housekeeping

Dept. No. 6101

## Organizational Chart

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# Facilities and Grounds Housekeeping

Dept. No. 6101

## Annual Budget

6101 HOUSEKEEPING								%CHG
610 FACILITIES & GROUNDS		2002	2003	2003	2004	2004	2004	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
3530	INTERNAL SERVICE CHG	260,156	260,157	260,860	260,860	0	260,860	0
	SUBTOTAL *****	260,156	260,157	260,860	260,860	0	260,860	0
	TOTAL REVENUES *****	260,156	260,157	260,860	260,860	0	260,860	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	139,992	148,732	140,000	154,190	0	169,739	14
10110	OVERTIME	937	900	3,360	900	900	1,800	100
10115	SHIFT DIFFERENTIAL	4,282	3,900	4,700	4,500	0	4,500	15
10120	HOLIDAY WORKED	83	0	19	50	0	50	0
10200	FICA	10,932	11,744	11,125	12,212	0	13,401	14
10300	HEALTH INSURANCE	20,755	23,870	23,870	28,175	0	32,200	34
10325	DISABILITY INSURANCE	590	677	564	734	0	830	22
10350	LIFE INSURANCE	226	231	242	273	0	313	35
10375	DENTAL INSURANCE	1,820	1,925	1,925	2,205	0	2,520	30
10400	WORKERS COMP	6,814	7,069	6,938	7,790	0	8,807	24
10500	401(A) MATCH PLAN	2,150	4,095	2,150	4,095	0	4,365	6
	SUBTOTAL *****	188,583	203,143	194,893	215,124	900	238,525	17
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	272	350	175	175	0	175	50-
23035	MAINTENANCE SUPPLIES	19,208	18,250	18,000	0	0	0	0
23050	OTHER SUPPLIES	3,801	2,800	2,700	20,600	0	20,600	635
23300	UNIFORMS	997	900	515	600	0	600	33-
23850	MINOR EQUIPMENT & TOOLS	144	1,200	600	2,640	0	2,640	120
	SUBTOTAL *****	24,424	23,500	21,990	24,015	0	24,015	2
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	50	0	50	0
	SUBTOTAL *****	0	0	0	550	0	550	0
UTILITIES								
48000	TELEPHONES	663	802	780	780	0	780	2-
	SUBTOTAL *****	663	802	780	780	0	780	2-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	47	60	55	60	0	60	0
59100	VEHICLE REPAIRS	0	50	50	50	0	50	0
59200	LOCAL MILEAGE	369	400	450	480	0	480	20
	SUBTOTAL *****	417	510	555	590	0	590	15
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	40,336	42,495	42,000	42,950	0	24,290	42-
60150	PEST CONTROL	1,208	1,100	2,000	2,096	0	2,096	90
60200	EQUIP REPAIRS/MAINTENANCE	103	200	200	175	0	175	12-
	SUBTOTAL *****	41,648	43,795	44,200	45,221	0	26,561	39-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	200	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	0	0	1,260	1,260	0
71600	EQUIP LEASES & METER CHRG	247	288	400	804	0	804	179
71700	EQUIPMENT RENTALS	0	100	0	0	0	0	0
	SUBTOTAL *****	247	588	400	804	1,260	2,064	251
OTHER								
86800	EMERGENCY	0	0	0	3,500	0	2,000	0
	SUBTOTAL *****	0	0	0	3,500	0	2,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	911	300	0	0	0	3,600	100
92300	REPLCMENT MACH & EQUIP	599	1,400	205	0	1,100	1,100	21-
	SUBTOTAL *****	1,511	1,700	205	0	1,100	4,700	176
	TOTAL EXPENDITURES *****	257,496	274,038	263,023	290,584	3,260	299,785	9

Decimal values have been truncated.

# **Capital Repairs and Replacement**

## **Department Number 6200**

### **Mission**

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This cost center accounts for the resources accumulated and spent for major facility repairs and replacements. This budget is intended to address repair and replacement needs only; it is not designed to address capital acquisition, construction, or expansion needs. Resources are accumulated through an internal service charge.

### **Budget Highlights**

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The budget includes funding to replace worn carpeting in the Circuit Clerk's office (\$70,000), in the Courthouse as well as exterior painting at the Public Works building (\$29,000).



# Capital Repairs and Replacement

Dept. No. 6200

## Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS  
 620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	151,980	151,981	151,676	151,676	0	151,676	0
	SUBTOTAL *****	<u>151,980</u>	<u>151,981</u>	<u>151,676</u>	<u>151,676</u>	<u>0</u>	<u>151,676</u>	<u>0</u>
	INTEREST							
3711	INT-OVERNIGHT	708	700	507	507	0	507	27-
3712	INT-LONG TERM INVEST	16,233	12,000	5,287	5,287	0	5,287	55-
3798	INC/DEC IN FV OF INVESTMENTS	720	0	0	0	0	0	0
	SUBTOTAL *****	<u>17,662</u>	<u>12,700</u>	<u>5,794</u>	<u>5,794</u>	<u>0</u>	<u>5,794</u>	<u>54-</u>
	TOTAL REVENUES *****	169,642	164,681	157,470	157,470	0	157,470	4-
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	0	95,000	95,000	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,000</u>	<u>95,000</u>	<u>0</u>
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	4,310	13,700	12,598	0	4,000	4,000	70-
	SUBTOTAL *****	<u>4,310</u>	<u>13,700</u>	<u>12,598</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>70-</u>
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	24,711	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	68,362	53,000	51,330	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	91,500	91,182	0	0	0	0
	SUBTOTAL *****	<u>93,073</u>	<u>144,500</u>	<u>142,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES *****	97,383	158,200	155,110	0	99,000	99,000	37-

Decimal values have been truncated.

# **Building Utilities**

**Department Numbers 6210, 6211, 6212, 6213**

## **Mission**

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The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, the Johnson Building, and the Centralia Clinic. Utility costs for the Juvenile Justice Center, the Sheriff & Corrections Center, and the Public Works facility are all accounted for within each respective operating budget. Revenues are derived from internal service fees.

## **Budget Highlights**

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Appropriations have been adjusted to reflect current usage and anticipated rate increases. The revenues are obtained through an internal service charge.

# Building Utilities

Dept. No. 6210, 6211,  
6212, 6213

## Annual Budget

6210 UTILITIES - GOVT CTR								%CHG
621 BUILDING UTILITIES		2002	2003	2003	2004	2004	2004	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	PY
	CHARGES FOR SERVICES		REVISIONS		REQUEST	REQUEST	BUDGET	BUD
3530	INTERNAL SERVICE CHG	82,554	82,554	82,554	82,554	0	82,554	0
	SUBTOTAL *****	82,554	82,554	82,554	82,554	0	82,554	0
	INTEREST							
3711	INT-OVERNIGHT	212	200	160	160	0	160	20-
3712	INT-LONG TERM INVEST	5,927	4,600	2,500	2,500	0	2,500	45-
3798	INC/DEC IN FV OF INVESTMENTS	65	0	0	0	0	0	0
	SUBTOTAL *****	6,206	4,800	2,660	2,660	0	2,660	44-
	TOTAL REVENUES *****	88,760	87,354	85,214	85,214	0	85,214	2-
	UTILITIES							
48100	NATURAL GAS	12,811	19,318	16,025	23,182	0	23,182	20
48200	ELECTRICITY	55,949	55,000	55,000	55,000	0	55,000	0
48300	WATER	4,236	5,125	5,125	5,125	0	5,125	0
48400	SOLID WASTE	834	911	1,011	1,020	0	1,020	11
48600	SEWER USE	1,642	2,200	2,600	2,600	0	2,600	18
	SUBTOTAL *****	75,474	82,554	79,761	86,927	0	86,927	5
	TOTAL EXPENDITURES *****	75,474	82,554	79,761	86,927	0	86,927	5

Decimal values have been truncated.

## Annual Budget

6211 UTILITIES - COURTHOUSE								%CHG
621 BUILDING UTILITIES		2002	2003	2003	2004	2004	2004	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	PY
	CHARGES FOR SERVICES		REVISIONS		REQUEST	REQUEST	BUDGET	BUD
3530	INTERNAL SERVICE CHG	162,400	162,400	162,400	162,400	0	162,400	0
	SUBTOTAL *****	162,400	162,400	162,400	162,400	0	162,400	0
	TOTAL REVENUES *****	162,400	162,400	162,400	162,400	0	162,400	0
	UTILITIES							
48100	NATURAL GAS	46,545	47,600	50,650	60,780	0	60,780	27
48200	ELECTRICITY	102,021	120,100	105,000	110,000	0	110,000	8-
48300	WATER	3,595	4,850	3,000	3,000	0	3,000	38-
48400	SOLID WASTE	1,365	1,821	1,100	1,100	0	1,100	39-
48600	SEWER USE	1,041	1,200	1,100	1,100	0	1,100	8-
	SUBTOTAL *****	154,568	175,571	160,850	175,980	0	175,980	0
	TOTAL EXPENDITURES *****	154,568	175,571	160,850	175,980	0	175,980	0

Decimal values have been truncated.

# Building Utilities

**Dept. No. 6210, 6211,  
6212, 6213**

## Annual Budget

6212 UTILITIES - JOHNSON BLDG  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	17,356	19,110	19,110	19,110	0	19,110	0
	SUBTOTAL *****	<u>17,356</u>	<u>19,110</u>	<u>19,110</u>	<u>19,110</u>	<u>0</u>	<u>19,110</u>	<u>0</u>
	TOTAL REVENUES *****	17,356	19,110	19,110	19,110	0	19,110	0
	UTILITIES							
48100	NATURAL GAS	2,506	5,500	5,500	6,600	0	6,600	20
48200	ELECTRICITY	11,015	12,360	12,360	12,360	0	12,360	0
48300	WATER	336	415	415	415	0	415	0
48400	SOLID WASTE	649	735	525	735	0	735	0
48600	SEWER USE	41	100	50	100	0	100	0
	SUBTOTAL *****	<u>14,549</u>	<u>19,110</u>	<u>18,850</u>	<u>20,210</u>	<u>0</u>	<u>20,210</u>	<u>5</u>
	TOTAL EXPENDITURES *****	14,549	19,110	18,850	20,210	0	20,210	5

Decimal values have been truncated.

## Annual Budget

6213 UTILITIES - CENTRALIA CLINIC  
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	4,026	4,025	4,025	4,025	0	4,025	0
	SUBTOTAL *****	<u>4,026</u>	<u>4,025</u>	<u>4,025</u>	<u>4,025</u>	<u>0</u>	<u>4,025</u>	<u>0</u>
	TOTAL REVENUES *****	4,026	4,025	4,025	4,025	0	4,025	0
	UTILITIES							
48100	NATURAL GAS	253	600	600	600	0	600	0
48200	ELECTRICITY	510	3,134	2,000	2,710	0	2,710	13-
48300	WATER	58	125	400	400	0	400	220
48400	SOLID WASTE	34	100	150	150	0	150	50
48600	SEWER USE	32	66	165	165	0	165	150
	SUBTOTAL *****	<u>890</u>	<u>4,025</u>	<u>3,315</u>	<u>4,025</u>	<u>0</u>	<u>4,025</u>	<u>0</u>
	TOTAL EXPENDITURES *****	890	4,025	3,315	4,025	0	4,025	0

Decimal values have been truncated.

# **George Spencer Trust**

## **Department Number 7200**

### **Mission**

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This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

### **Budget Highlights**

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An appropriation is included for educational scholarships as outlined in the trust agreement.

# George Spencer Trust

Dept. No. 7200

## Annual Budget

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7200 GEORGE SPENCER TRUST								%CHG
720 GEORGE SPENCER TRUST								FROM
ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	40	40	20	20	0	20	50-
3712	INT-LONG TERM INVEST	957	800	200	200	0	200	75-
3798	INC/DEC IN FV OF INVESTMENTS	48	0	10	0	0	0	0
	SUBTOTAL *****	<u>1,046</u>	<u>840</u>	<u>230</u>	<u>220</u>	<u>0</u>	<u>220</u>	<u>73-</u>
	TOTAL REVENUES *****	1,046	840	230	220	0	220	73-
	OTHER							
83150	SCHOLARSHIPS	1,550	1,000	982	274	0	274	72-
	SUBTOTAL *****	<u>1,550</u>	<u>1,000</u>	<u>982</u>	<u>274</u>	<u>0</u>	<u>274</u>	<u>72-</u>
	TOTAL EXPENDITURES *****	1,550	1,000	982	274	0	274	72-

Decimal values have been truncated.

# **Union Cemetery Maintenance**

## **Department Number 7210**

### **Mission**

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This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (\$4,770); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

### **Budget Highlights**

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No appropriations have been budgeted because the available resources in the fund, in excess of the trust corpus, are insufficient to accomplish even basic maintenance, mowing, and upkeep.

The County Attorney provided a legal opinion to the County Commission in January 2000, outlining various options regarding the going-concern issues related to this trust fund. No plan of action has been decided upon at this time.

# Union Cemetery Maintenance

Dept. No. 7210

## Annual Budget

7210 UNION CEMETERY MAINTENANCE  
 721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2002 ACTUAL	2003 BUDGET + REVISIONS	2003 PROJECTED	2004 CORE REQUEST	2004 SUPPLMENTAL REQUEST	2004 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	7	6	4	4	0	4	33-
3712	INT-LONG TERM INVEST	171	120	40	40	0	40	66-
3798	INC/DEC IN FV OF INVESTMENTS	8	0	2	0	0	0	0
	SUBTOTAL *****	187	126	46	44	0	44	65-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	0	300	0	0	0	0
	SUBTOTAL *****	0	0	300	0	0	0	0
	TOTAL REVENUES *****	187	126	346	44	0	44	65-

Decimal values have been truncated.