



BOONE COUNTY AUDITOR

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To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2006 Budget for Boone County, Missouri. The county budget is one of the most significant documents prepared by the County Auditor each year; likewise, its adoption is one of the most significant acts of the County Commission. The annual budget contains the funding allocations necessary to provide essential and statutorily required services as well as numerous discretionary services. This budget is the result of a legislatively designed process intended to guide the rational allocation of county resources within the framework of statutory responsibilities, local needs, and local planning processes. Upon adoption, the budget provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced; i.e., total resources available to a particular fund are equal to or greater than the proposed spending plan for that fund. All funds should be solvent at the conclusion of FY 2006 if the budget is implemented as adopted.

Planning Process and the Development of 2006 Budgetary Goals

Boone County's statutory elective form of government is significantly different from a charter form of government or a municipal city manager form of government. These differences greatly impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and responsible for discharging the statutory functions of their respective offices in accordance with state laws and the resources allocated to them by the County Commission. Although the County Commission is responsible for establishing the annual appropriations for each elected official, the County Commission has no other oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each individual elected official identifying immediate and long-range goals and objectives and then presenting funding requests in the annual budget process. The scope and content of funding requests vary greatly from office to office and from year to year. In some instances, individual elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are

under the appropriating authority of the individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.)

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

In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to those needs that are driven by essential statutory functions, where the County is required by state law to perform certain duties or provide specific services and has no authority to eliminate program activity or services. This is another significant difference between the County and municipal governments. Whereas most municipal governments are able to determine the scope of services to provide to their citizens, the County is required by state law to provide certain services which comprise the overwhelming majority of all services provided. These services are unique to the County; they are not provided by any local municipal government. They include such things as operation of the 13th Judicial Circuit Court (state court), operation of the Prosecuting Attorney's Office, operation of a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, civil process service for all of the County, maintenance and retention of property records for all of the County, assessment of all county property, collection of property taxes for all political subdivisions within the County, voter registration and election activity, and maintenance of county roads. Over the years, the County Commission has authorized and established additional services beyond those identified above; however, the overwhelming majority of county spending is directed toward statutorily required services.

Periodically, the County Commission will encounter a need to engage in a more extensive planning process that extends beyond a given budget year or cuts across several areas of elective responsibility. This process is highly informal and usually involves collaboration and cooperation of various elected officials in addition to the County Commission. The process is not intended to result in the development of a long-range entity-wide strategic plan; rather it is intended to develop goals and plans tailored to meet a specific need. Occasionally, the County Commission uses contractual services to develop planning tools for specific needs such as long-range land use plans and space need studies for county facilities.

The following budgetary goals for 2006 were identified through the process described above and account for significant county appropriations. They represent the highest budgetary priorities and primary areas of emphasis in the FY 2006 Budget.

2006 Budgetary Goal: Personnel—

Complete the two-year Implementation of the Salary Plan Update (Market Update).

Include funding for employee merit increases.

Provide comprehensive employee benefits at a reasonable cost to taxpayers.

Budgetary Impact— The County Commission approved implementing the results of the salary plan update over a two-year period, FY 2005 and FY 2006. The combined two-year total cost of the Salary Plan Update is approximately \$400,000 (\$295,000 to the General Fund, with the balance spread across several other funds including the Road and Bridge Fund, the Assessment Fund, and the Law Enforcement Services Fund). By implementing the plan over a two-year period, the budgetary impact was reduced to approximately 1.4% of payroll each year. The impact to the FY 2006 Budget is approximately \$210,000 (\$170,000 to the General Fund with the balance spread over other funds).

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

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

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

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

2006 Budgetary Goal: Public Works Road and Bridge System—

General and Routine Maintenance— Provide general road maintenance including street sweeping for curb and gutter subdivision roads; pavement marking and re-striping; snow and ice removal; routine grading; culvert pipe replacement; reclamation, re-building, and routine maintenance of chip and seal roads; pavement preservation and maintenance and repair of hard surface roads and streets; bridge deck repair; traffic sign replacement, and routine equipment replacement. (Refer to department number 2040.)

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

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

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

2006 Budgetary Goal: Technology—

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

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

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

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

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

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

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

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

2006 Budgetary Goal: Law Enforcement and Judicial—

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

Improve system-wide efficiency and effectiveness of the Law Enforcement and Judicial System through collaborative efforts of various elected officials including the judges, the Prosecuting Attorney, the Sheriff, and the County Commission and implement the recommendations developed through these collaborative efforts as well as those recommendations received from the Law Enforcement and Judicial Task Force.

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

The FY 2006 Budget includes sufficient appropriations from the Law Enforcement Services Fund (Prop L Fund) to complete all of the equipment initiatives outlined in Prop L. In addition, all of the planned additional FTE positions have been incorporated into the budget with the exception of two positions for the Prosecuting Attorney, an Assistant Prosecuting Attorney and a Legal Secretary. These positions will be addressed in future budget years; the timing will primarily depend upon the availability of office space.

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

2006 Budgetary Goal: Elections—

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

Provide funding for county election costs.

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

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

Budget Process and Calendar

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

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

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

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

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

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

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

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

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

Local Economic Indicators

For the past decade, Boone County has enjoyed a stable economic environment with moderate to accelerated growth. However, the County has experienced a distinct slowing in local economic growth the last few years and this has been incorporated into the budget estimates. The County has a varied economic base combined with a low unemployment rate. The local economy reflects a balanced mix of retail, education, service, light manufacturing, construction, and finance. The largest employers in the County include the University of Missouri, Columbia Board of Education, hospitals, insurance institutions, the City of Columbia, and several

manufacturers. The County's unemployment rate as of the second quarter of FY 2005 is 3.8%, up slightly from previous years but still one of the lowest rates in the state and compares favorably to the Missouri unemployment rate of 5.9% and the national rate of 5.0%.

Annual population growth rates for the past decade have varied between one and two percent, which is nearly twice the state's growth rate. Of the County's current population of approximately 142,000, 68% (96,500) reside in incorporated areas while 32% (45,500) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. Average household income for the County of \$37,485 is 89% of the average national income of \$41,994. This and other demographic information is presented in the Appendix section of this document.

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

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

Budget Summary by Fund Type

The schedule on the following page shows the FY 2006 Budget for the government as a whole, including governmental funds (major and nonmajor), internal service funds, and private purpose trust funds. This consolidated budget overview presents revenues by source, expenditures by object code, as well as projected fund balances at the end of the year.

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

2006 Budget Summary By Fund Type- All Funds Combined

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

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

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

Revenue Assumptions and Projections

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

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

Revenues by Source—All Governmental Funds Combined

Revenues by Source	2004 (Actual)	2005 (Budget)	2005 (Projected)	2006 (Budget)	% Change 06 Budget Over 05 Budget	% of Total for 2006
Property Taxes	\$ 3,222,224	3,414,000	3,482,000	3,590,000	5%	8.2%
Assessments	171,863	139,371	141,118	144,046	3%	0.3%
Sales Taxes	23,873,177	24,544,000	24,971,000	25,915,000	6%	59.2%
Franchise Taxes	143,692	135,900	162,000	162,000	19%	0.4%
Licenses and Permits	434,809	423,980	464,857	513,220	21%	1.2%
Intergovernmental	4,541,519	4,777,121	4,595,188	5,918,412	24%	13.5%
Charges for Services	4,622,385	4,888,374	4,626,480	5,080,120	4%	11.6%
Fines and Forfeitures	-	-	-	-	N/A	0.0%
Interest	228,030	157,411	323,124	275,359	75%	0.6%
Hospital Lease	1,430,923	1,452,000	1,477,571	1,507,000	4%	3.4%
Other*	473,151	639,929	736,986	690,315	8%	1.6%
Total Revenues	\$ 39,141,773	40,572,086	40,980,324	43,795,472	8%	100.0%

* Other includes Franchise Fees, Proceeds from Sale of County Assets, Insurance Proceeds, and other miscellaneous revenue.

Property Tax

Property tax comprises a small portion of the County's overall revenues. This is the result of a statutorily required property tax roll-back for the County's one-half cent sales tax for the General Fund and a voluntary roll-back associated with the one-half cent sales tax for road and bridge activities. The amount shown above includes *ad valorem* property taxes levied for the General Fund and Road and Bridge Fund.

Assessed valuation grows at an average annual rate between 4% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions. The FY 2006 Budget assumes a 4% growth in assessed valuation and no change in the property tax levy. The budgetary increase between the two budget years shown above appears larger than 4%. This is because the FY 2005 budgetary estimates were developed using the preliminary assessed valuation figures available at

that time and have not been adjusted to reflect more current assessed valuation. Total assessed value for the County exceeds \$1.68 billion and the estimated actual value is more than \$7.35 billion. Although the number of building permits issued throughout the County fluctuates from year to year, new construction continues to add to the assessed valuation every year. The estimated appraised value of new construction throughout the County for FY 2004, the most recently completed fiscal year, was nearly \$400,000,000.

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

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

Road and Bridge Operations-- \$.0475 per \$100 assessed valuation

Debt service tax levies will not be required since all existing debt is being retired through annual appropriations in the General Fund or lease rentals and special assessments, which are accounted for as revenues to the debt service funds. For further information on the County's debt, please refer to the summary of Long-Term Debt presented later in the Budget Message and in the General Information tab section. A multi-year history of the tax levies for the County and its political subdivisions is also presented in the Appendix.

Assessments

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

Sales Tax

Sales tax is the single largest source of revenue for the County. It accounts for nearly 60% of all operating revenues in the County's governmental funds. The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. It is expected to generate \$11.2 million in 2006, which represents approximately 50% of the total revenue in the General Fund.

One-half cent sales tax (expiring in 2008) in the Road and Bridge Sales Tax Fund. It is expected to generate \$11.2 million in 2006, which represents 77% of the total revenue to Road and Bridge operations. The County Commission intends to seek voter approval of an extension of this tax.

Constitutionally determined portion of the state's sales tax for motor vehicles. It is expected to generate \$470,000 in 2006, which represents 3% of the total revenue to the Road and Bridge operations.

Two percent tax applied to local land line phone tariffs. It is expected to generate \$245,000 in 2006, which represents the sole source of revenue for

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

One-eighth cent permanent law enforcement services tax. It is expected to generate \$2.8 million in 2006, which represents the primary source of revenue for the Law Enforcement Services fund.

The County is highly dependent on sales tax revenue to finance the majority of county services. As a result, the County is vulnerable to the inherent volatility of this source of revenue. This volatility is demonstrated in the annual sales tax growth rate table shown below.

Annual Growth Rates—Sales Tax

<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
9.6%	10.5%	6.1%	4.6%	5.0%	6.9%	3.6%	4.5%	3.9%	3.2%	3.8%	4.7%	4.7%*	4.0%**

* Projected ** Budget

Franchise Taxes and Licenses/Permit Revenue

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

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

Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2006 Budget includes amounts for grants that have been awarded to the County. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The increase in this category is attributable to inclusion of federal grant reimbursement monies related to election reform which will be used for equipment purchases (accounted for in the Federal HAVA Election Project Fund, a special revenue fund) as well as funding for one additional FTE in the Child Support Enforcement division in the Prosecuting Attorney's Office.

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

Certain payments received from the state such as the assessment reimbursement and daily prisoner housing per diem are subject to legislative appropriation. Although the state has significantly reduced funding to the County in recent years, no further reductions are planned or incorporated into the budget at this time.

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

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

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

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

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

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

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

Hospital Lease Revenue

The County Commission and the Boone Hospital Center Board of Trustees approved a revised and amended lease agreement with CH Allied Services, Inc. (CHAS), for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. Since the inception of the lease in 1988, the Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The initial term of the revised and amended lease agreement extends through December 31, 2010, subject to

early termination provisions. The lease provides a renewal option to CHAS for an additional five years.

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2006 Budget includes estimated lease revenue of \$1.5 million. The Hospital lease revenue accounts for 3.5% of revenue for all governmental funds and 7% of revenue to the General Fund.

Expenditure Assumptions and Projections

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

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

Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2004 (Actual)	2005 (Budget)	2005 (Projected)	2006 (Budget)	% Change 06 Budget over 05 Budget	% of Total for 2006
Policy & Administration*	\$ 6,433,542	7,991,060	6,439,372	8,947,147	12%	18.0%
Law Enforcement & Judicial	14,740,635	16,640,784	15,446,853	17,170,395	3%	34.6%
Environment, Buildings & Infrastructure	12,009,048	14,348,239	12,598,224	16,640,130	16%	33.6%
Community Health & Public Services	1,119,373	1,403,024	1,339,047	1,247,925	-11%	2.5%
Capital Outlay	4,207,794	5,270,568	5,225,216	3,360,347	-36%	6.8%
Debt Service	708,440	638,113	642,355	694,718	9%	1.4%
Other**	1,053,149	1,152,148	1,103,903	1,515,804	32%	3.1%
Total Expenditures	\$ 40,271,981	47,443,936	42,794,970	49,576,466	4%	100.0%

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

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

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

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above, expenditures for FY 2005 are projected at approximately 90% of budget. The spending ratio is unusually low due to several large projects being re-budgeted in FY 2006. In developing the FY 2006 Budget, a spending ratio of approximately 93%-95% has been assumed. Applying this spending ratio to the FY 2006 Budget of \$49.7 million yields an *estimated actual spending* of \$46.1 million to \$47.1 million. This still exceeds estimated revenues of \$43.8 million and demonstrates that the County expects to decrease overall fund balance levels in its

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

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

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

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

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

Policy and Administration

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

Law Enforcement and Judicial

This functional area reflects increases attributable to the County share of operating costs for the Joint Communication Information Center (General Fund), increased salaries and benefits for law enforcement and judicial personnel (various funds), an additional FTE in the Public Administrator's Office (General Fund), an additional FTE in the Court for Jury Administration (General Fund), an additional part-time fingerprint technician to be located in the Courthouse (Law Enforcement Services Fund), an additional FTE in the Child Support Enforcement Office (General Fund and fully funded by federal reimbursement), and increased fuel costs in the Sheriff and Corrections budgets (General Fund).

Environment, Buildings, and Infrastructure

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

Community Health and Welfare

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

Capital Outlay

The County is required by state law to maintain inventory records for all long-lived assets with a cost of \$1,000 or more. All assets meeting this requirement are budgeted for in the Fixed Asset, or Capital Outlay category. For depreciation and financial reporting purposes, however, the County observes a \$5,000 capitalization threshold. In the schedule above, all appropriations relating to fixed assets and capital improvements, across all functional areas, are combined and presented as “Capital Outlay” rather than as appropriations in a given functional area. The FY 2005 Budget included significant capital outlay expenditures in excess of \$2.0 million for downtown land and building acquisitions. The FY 2006 Budget does not include appropriations of this magnitude which accounts for the reduction shown in the table above.

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

Debt Service

Debt Service expenditures are increased from the prior year due to the additional debt issued during FY 2005 to finance the acquisition of downtown properties. As previously mentioned, the additional debt service payments are paid from revenue generated from the lease of the properties. Of the total \$695,000 debt service budgeted for FY 2006, \$420,000 of it is appropriated in the General Fund. The remaining \$275,000 is being retired either through special assessments or lease revenue. No property tax levies are required for debt service. Additional information regarding the County’s long-term debt is presented below and in the General Information tab section.

Other Expenditures

The increase in this category is due to grant-funded expenditures associated with the Bonne Femme Creek Watershed project planned for FY 2006.

Changes in Personnel Staffing Levels

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

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

Capital Planning and Budgeting

Each year, the County Commission approves funding for investment in new and replacement fixed assets. Established replacement schedules serve as a general guide in developing these appropriations. In addition, appropriations for new fixed assets are evaluated and ranked each year during the budget process. Unfunded requests of a given year are considered again the following year; however, they are not necessarily given preferential ranking. Appropriations for new and replacement fixed assets are included in each departmental budget. A complete schedule of capital appropriations for FY 2006 is presented in the Personnel and Capital Expenditure Summaries section. Historical data by department, fund, and functional area is also included.

The County does not prepare a separate comprehensive capital improvement budget for county buildings, properties, and infrastructure. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development in this area. Once approved, a capital improvement project is fully incorporated in the County's annual budget.

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

With voter passage of the 5-year one-half cent sales tax for county roads and bridges in 1993 and voter approval of a 10-year extension in November 1997, the Public Works Department developed a long-range capital improvement plan for road and bridge maintenance and improvement. The plan is incorporated into the annual operating budget and progress under the capital improvement plan is documented in the Public Works Department's Annual Report. (Refer to department number 2040 through 2049 for detailed budgetary information.)

Impact of Capital Expenditures on the Annual Operating Budget

As explained above, the FY 2006 Budget capital asset appropriations consist primarily of routine *replacement* equipment with nominal new equipment. These acquisitions have minimal impact on the annual operating budget and will be fully incorporated into the regular replacement cycle in future years. The operational impact of last year's capital projects was identified and fully incorporated into the operating budget at that time and are again included in the FY 2006 Budget on an on-going basis. There are no capital projects included in the FY 2006 Budget which would result in an on-going operational impact.

Fund Balances

The County continues to maintain healthy balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular fund. Fund balance may be restricted, designated, or undesignated/unreserved.

Undesignated/unreserved fund balance is intended to meet minimum fund balance requirements and would be available for appropriation in a significant emergency.

Since FY 2001, the County has worked toward improving the financial stability of the Road and Bridge Fund by creating an adequate undesignated/unreserved fund balance equal to approximately 5 to 7% of the annual budget. As demonstrated in the schedule below, this goal is achieved. This schedule shows the projected fund balance amounts at the end of FY 2006 for the County's major funds, nonmajor funds, and all governmental funds taken as a whole.

Projected Fund Balances at December 31, 2006

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

Reservations of fund equity are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued or for long-term receivables such as the McBaine Levy District. *Designations* of fund balance, on the other hand, are discretionary. The County currently designates a portion of the General Fund's fund balance for future capital projects. The designated resources have been accumulated over the past decade from unexpected revenues of a non-recurring nature. Detailed information for each fund is available in the Fund Statements section of this document.

The undesignated and unreserved fund balance is intended to meet three primary objectives. First, it provides contingency funds in the event the County experiences a revenue shortfall or an economic slow-down. Using fund balance as a contingency fund allows the County to continue operations without disruption, even though revenues may not be performing as expected. Secondly, it provides resources to meet cash flow requirements. Thirdly, it allows for financial planning and tax stability. The County has used these excess funds to finance such things as equipment replacements, minor land and building acquisitions, small-scale building construction and improvements, renovations or other capital expenditures, and to provide investment income. By using resources in this manner, the County has been able to finance moderately-sized projects without raising property taxes.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2006 is presented in the General Information section of this document. Long-term debt consists of the special obligation bonds for the Government Center (refinanced during 2003) which is being retired through appropriations in the General Fund (\$415,000); several general obligation bonds associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments (\$160,000); and taxable special obligation bonds used to finance the purchase of downtown properties which are currently leased to non-governmental entities and the lease revenue is currently providing sufficient resources to meet the debt service requirements (\$120,000).

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

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2005 is in excess of \$1.7 billion which results in a legal debt limit of approximately \$170,000,000. Please refer to the debt limit calculations provided in the General Information tab section. At this time, the County plans to issue additional debt in FY 2006 in conjunction with the Neighborhood Improvement District (NID) program and this debt will be retired through special assessments. The amount of the debt issue is expected to be less than \$500,000.

Conclusion

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

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Schedule of Commission Changes to the 2006 Proposed Budget

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

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

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

Summary of Commission Revisions Added to the Proposed Budget:

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

