

2009 BUDGET

Boone County Missouri



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 1, 2008

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Boone for its annual budget for the fiscal year beginning January 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Boone County, Missouri

2009 Budget

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BOONE COUNTY AUDITOR

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December 16, 2008

To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2009 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within the framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

Organizational Structure and It's Impact on Planning Processes and Long-term Goals

Boone County's statutory elective form of government differs significantly from a charter form of government or a municipal city manager form of government. These differences 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 are responsible for discharging their statutory functions 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 elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. In some instances, 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 an 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.)

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies
- Equipping county employees with adequate knowledge, skills, technology and other resources to deliver public services and providing competitive compensation and benefits for county employees

As noted above, the County's statutory organizational structure does not provide a formal mechanism for the development of cohesive and coordinated budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward these county-wide goals through alternative means. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are two examples of standing committees which provide an organizational mechanism for policy review and development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials (other than County Commissioners) and appointed department directors. Committee recommendations are subject to County Commission approval.

Local Economic Conditions

For the past two decades, Boone County has enjoyed a stable economic environment with moderate growth. The County has a varied economic base and has generally experienced low unemployment and steady job growth. The local economy reflects a balanced mix of retail, education, service industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, hospitals, insurance institutions, the City of Columbia, and several manufacturers.

Boone County's local economy has historically shown greater strength and resiliency than nearby communities or the state as a whole, evident through its lower unemployment rates, higher annual population growth and job growth rates, and stronger sales tax growth rates, even during periods of economic decline. While the local economy appears to be somewhat insulated from some of the most severe effects of the current economic recession, Boone County's local economy is weakening and slowing, particularly evident in its increasing unemployment rate, falling job growth rate, and stagnant sales tax growth (discussed in greater detail later in this Budget Message). These indicators are unlike any observed during previous episodes of economic slow-down over the past three decades. The weakening local economy has had a significant impact on both the FY 2008 and FY 2009 budgets. If present conditions continue, it will potentially have an even greater impact to subsequent years' budgets.

Unemployment is rising in Boone County, but it remains significantly lower than the state and national rates. The County's unemployment rate at December 2008 was 4.5%, an increase of about 1% over the prior year. By comparison, the state and federal rates at December 2008 were 7.3% and 7.2%, respectively. Boone County's population continues growing at annual rates of 1-2%, which is about twice that of the state. The County's population is estimated at 153,000, with the County seat, Columbia, having a population of approximately 100,000. The median household

income in Boone County for 2004 (most recent data available) was \$41,400, which compares to the state's median household income of \$40,800. [This and other demographic information is presented in the *Appendix* section of this document.]

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, declined significantly during the 4th quarter of 2008 from a mid-year high of 5.6% to the December low of 0.1%. The drop was triggered by steeply falling oil prices. This budget assumes that low inflation will continue.

The Missouri state budget crisis of the early 1990's significantly affected the County's budget and is expected to continue doing so into the foreseeable future. State funding reductions and legislative changes reduced revenues to the County by nearly \$300,000. The loss in revenue resulted from state funding reductions for prisoner per diem, juvenile detention per diem, reimbursement for Public Administrator personnel, and assessment reimbursement. In addition, other legislative changes reduced revenues collected by the County (such as Sheriff's fees and the ability to charge for copies of public records). Some of the reductions have been partially restored, but not in full. This budget assumes continuation of these reductions, but it assumes no further reductions.

Emerging Issues Facing the County

Erosion of the County's primary tax base. As explained in greater detail later, the County is significantly dependent on locally-enacted sales tax levies to finance local services, with more than 60% of county operating revenues derived from this single revenue source. In the short-term, this makes the County especially vulnerable to the inherent volatility of this revenue stream. Of greater concern, however, is the long-term detrimental effect of the erosion of this tax base through remote retail sales (including internet sales) and the continuing shift toward a service-based economy. Since Missouri sales tax laws exempt services from sales tax, this continuing economic shift has a significant detrimental effect on this important revenue source.

Increasing costs associated with unfunded mandates, inflationary pressures, and rising demand for services in the face of stagnant revenues. The most recent unfunded mandate delivered to the County was HAVA election reform (Help Americans Vote Act). Not only did this result in significant permanent increases in election-related overhead costs, but it has significantly increased the costs of conducting each election. Other mandates, such as storm water management, have had an on-going budgetary impact for several years. Despite relatively low inflation, the County is faced with increasing costs in several budget categories including rock, utilities, equipment service contracts, and software service contracts.

Need for long-term infrastructure planning and improvement. The County operates a Public Works department which is financed primarily with a one-half cent sales tax, nominal property taxes, and the County's share of the state gasoline tax. These funding sources provide revenues sufficient to cover the cost of routine maintenance and small-scale improvement projects, but major improvements are too costly to finance within the annual operating budget. Therefore, in order to adequately address these infrastructure needs, the County needs to develop a long-term infrastructure capital improvement plan and obtain the additional funding necessary to implement the plan.

2009 Budgetary Issues and Solutions

As previously noted, the statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities but these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission are responsible for evaluating 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 significantly impact the development of the budget.

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 to 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 exercise some degree of control regarding the scope of services provided to their citizens, the County is mandated by state law to provide certain services and these comprise the overwhelming majority of all County services provided. These services consist primarily of state responsibilities which have been delegated to local county governments. 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 the entire County, maintenance and retention of property records for all of the county, assessment of all county property, collection of property taxes for all political subdivisions within the County, voter registration and election activity, and maintenance of county roads. Over the years, the County Commission has authorized additional services beyond those identified above; however, the overwhelming majority of county spending is directed toward statutorily required services.

The following budgetary issues were identified through the process described above and significantly shaped the final budgetary appropriations. It is important to note that a significant 2008 budget priority, Election Expense, will not impact the 2009 Budget. However, additional square footage in the Courthouse will be opened for operations in 2009 and this has impacted certain operating costs, primarily utilities (via Building Use Charge). Other than these two items, the overall priorities for 2009 were largely unchanged from 2008.

In light of the on-going economic recession and its impact on operating revenues, the primary budget focus in both FY 2008 and FY 2009 has been cost containment and cost reduction. While specific strategies have been pursued more aggressively in 2009 than the prior year, the overall approach has avoided making program or service cuts.

2009 Budgetary Issue: Impact of Declining and Stagnant Revenues—

The County's most significant revenue source, sales tax, began its slide in 2007, falling significantly short of the FY 2007 estimated 4% growth. The FY 2008 growth assumption was revised accordingly to 0.5%; however, it appears that flat or negative growth may be experienced. Accordingly, the FY 2009 revenue projection assumes no

growth. In addition, real estate recording fees, which peaked in FY 2003 but have been declining since, are budgeted at 2001 revenue levels. Similarly, building permit fee revenue, which grew substantially in the second half of FY 2005 and peaked in FY 2006, has fallen sharply the last two years to levels equal to that of nearly a decade earlier. The FY 2009 Budget assumes no improvement or growth in this revenue.

Budgetary Impact— Overall, revenues to the County’s major funds (General Fund, Road and Bridge Fund, and the Law Enforcement Services Fund) reflect no growth, presenting significant budgetary challenges in view of general inflationary pressures, the County’s goal to maintain competitive wages and benefits, and to provide adequate technology and other tools to employees. In order to avoid staffing or service reductions, the general overall budgetary approach included the following: no new programs or expansions in existing service levels; reductions in general operating accounts from cost-savings measures; minimal increases in permanent FTE positions; no salary or wage increases; deferral of equipment purchase and replacement; and appropriating portions of fund balance (i.e., reducing undesignated/unreserved fund balance).

2009 Budgetary Issue: Market Update for the County’s Salary Plan, Employee Compensation, and Benefits—

The County adopted a new Salary Plan in FY 2002, phasing-in implementation over a 3-year period (FY 2002-FY 2005). A market update to this salary plan was adopted in FY 2005, with implementation phased-in over a 2-year period (FY 2005 and FY 2006). In FY 2007, the County authorized another market update study, with the goal of implementing it in FY 2008. However, the cost to implement the market update was prohibitive, particularly in light of sluggish revenues. In addition, county officials and department directors were critical of the overall market update process, the quality of data obtained, the underlying assumptions used in the study, and the resulting recommended market adjustments. As a result, implementation of the market update was indefinitely placed on hold.

The FY 2009 budget includes NO funding for salary and wage increases. This follows on the heels of a 1% merit increase included in the FY 2008 budget. In addition, a vacant position in the Recorder’s office was eliminated and hours for a vacant Cook position at the Jail were reduced from full time to one-half time.

The County provides health and dental benefits through a self-insured benefits program. The County pays 100% of the employee premium; dependent coverage is available to employees at the employee’s cost. FY 2009 reflects no increases in premiums.

Budgetary Impact— Budget savings of \$48,800 from eliminating Recorder’s position (\$35,500) and reducing the cook to part-time (\$13,300) is reflected in the budget. Within the governmental funds as a whole, 42% of the budget is accounted for by salary/wages and benefits. Within each of the major funds, the allocation is as follows: General Fund, 58%; Road and Bridge Fund, 19%; and Law Enforcement Services Fund, 69%.

2009 Budgetary Issue: Public Works Road and Bridge System—

The County’s 812 miles of road inventory includes a variety of surface types: 472 miles of gravel roads (58%); 97 miles of chip-seal/cold-mix roads (12%); 209 miles of

asphalt roads (26%), and 34 miles of concrete surface roads (4%). The County provides general road maintenance for the various surface types 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; and traffic sign replacement. The FY 2009 budget reflects no significant changes in these services.

Each year, the County provides funding for a variety of small-scale projects including arch/bridge projects; drainage improvement projects; subdivision improvements; low water crossing projects; and storm water improvements. The County Commission determines the specific projects to be included in each year's budget, after receiving and reviewing PW staff recommendations.

Each year, the County provides funding to other political subdivisions through Replacement Revenue distributions, payments to the Centralia Special Road District, and Revenue Sharing distributions. FY 2009 funding levels are consistent with those of prior years, except that the FY 2008 budget included a significant increase for the County's cost-share for the Scott Boulevard Improvement Project.

The County Commission included appropriations in the FY 2009 budget to upgrade three (3) Maintenance Worker II positions and to add two (2) permanent Maintenance Worker III positions. One of the additional permanent positions replaced a temporary position that had previously been included in the budget. Since revenues are not increasing sufficient to cover these increased personnel costs, on-going funding of these positions will require a permanent reduction in other budget categories, such as road materials or contractual services.

Budgetary Impact— The 2009 Budget includes appropriations totaling \$20.3 million for road and bridge activities, all accounted for in the Road and Bridge Fund. Of this total, \$10.8 million is allocated to the Maintenance Division (department numbers 2040 and 2048) for maintenance activities and projects; \$6.4 million is allocated to the Design and Construction Division (department number 2045); and \$3.1 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (department number 2049).

2009 Budgetary Issue: Investment in Computer Technology—

The County provides desktop computer equipment and technologies for employees as well as shared system resources and technologies. The FY 2009 budget includes appropriations to replace and upgrade essential equipment and to maintain necessary disk capacity for back-up and operational needs of the County's various server-based networks and its IBM iSeries platform operations.

Budgetary Impact— Due to limited resources, the regular replacement schedule for desktop PC's was suspended in 2008 and again in 2009, with replacement funding based on a condition assessment performed by Information Technology staff. In addition, other requests for computer technology equipment replacement and upgrades were carefully evaluated, with funding limited to those determined to be the highest priority and essential to maintaining adequate security and back-up as well as to ensure proper functioning of existing systems. FY 2009 appropriations for

replacement computer equipment is \$86,000 (all funds combined), with \$62,700 accounted for in the General Fund. This compares to FY 2008 appropriations totaling \$118,300 (all funds combined) and FY 2007 appropriations of \$180,500 (all funds combined).

Investment in new computer hardware is also very limited. The FY 2009 budget includes approximately \$55,000 (all funds combined) and with nearly one-half of it related to Courthouse technology associated with the expansion.

FY 2009 appropriations for new computer software amount to \$137,000 (all funds combined) of which approximately one-half pertains to redaction software to be purchased from the Record Preservation Fund. It also includes approximately \$20,000 for a Web development tool and \$10,000 related to Courthouse technology. The 2009 budget compares to FY 2008 appropriations of \$56,000 (all funds combined) and FY 2007 appropriations of \$228,000 (all funds combined).

2009 Budgetary Issue: Law Enforcement and Judicial—

In addition to funding the Prosecuting Attorney, the Sheriff, Jail, and operations of the courthouse, the County operates several alternative sentencing programs. These programs not only reduce the jail inmate population but provide sentencing alternatives that reduce the likelihood of recidivism while allowing the individuals to continue working and living within the community.

The County desires to maintain serviceable law enforcement equipment through scheduled replacement and to implement and maintain new equipment and software technologies where appropriate. The County also recognizes the need to provide specialized training to law enforcement officers.

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

The FY 2009 budget includes appropriations for on-going Court operations, including an increase for the utility and facility costs resulting from the Courthouse expansion project as well as increased equipment service contracts related to the new courtroom audio/visual technology. These costs have been fully incorporated into the various annual operating budgets and the combined annual budgetary impact is approximately \$133,000.

The FY 2009 budget includes funding for on-going operations for all other law enforcement-related budgets, including equipment and vehicle replacements that were identified as high priorities. The budget also includes funding for the mobile video

camera technology project described above as well as acquisition of new officer equipment. Due to limited revenues, several equipment initiatives are being implemented with a phased-in approach over the next 3 to 5 years. This budget includes funding for these continuing priorities (mobile data terminal modem upgrades; mobile video camera system for patrol cars; and mobile radio replacement).

Budget Process and Calendar

Boone County is a first class non-charter county where the County Auditor serves as Budget Officer and its annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. 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 and information. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

The FY 2009 Budget was adopted on December 16, 2008.

Budget Summary Schedules

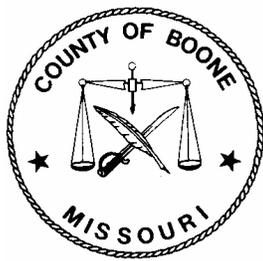
The schedules and matrices presented on the following pages are intended to show the relationship between the County's various functional units and its overall financial structure.

The first schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and 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.

The second schedule shows the relationship between functional areas and classification of expenditure.

The third schedule shows the relationship between budget amounts for each functional unit and the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.



2009 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds		
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund
REVENUES:			
Property Taxes	\$ 2,957,800	\$ 1,204,800	\$ -
Assessments	-	-	-
Sales Taxes	11,618,000	11,989,500	2,899,000
Franchise Taxes	183,000	-	-
Licenses and Permits	273,211	13,000	-
Intergovernmental	2,261,894	1,919,550	-
Charges for Services	3,637,486	33,395	-
Fines and Forfeitures	6,000	-	-
Interest	213,829	141,530	22,950
Hospital Lease	1,679,600	-	-
Other *	496,136	1,000	-
Total Revenues	23,326,956	15,302,775	2,921,950
EXPENDITURES:			
Personal Services	14,468,115	3,857,398	2,247,482
Materials & Supplies	1,281,700	2,986,365	87,900
Dues Travel & Training	209,907	39,100	16,140
Utilities	496,680	107,240	76,014
Vehicle Expense	483,925	863,300	625
Equip & Bldg Maintenance	205,978	419,124	52,248
Contractual Services	4,178,913	11,102,793	341,478
Debt Service (Principal and Interest)	416,090	-	-
Other	2,991,552	201,350	70,480
Fixed Asset Additions	206,719	797,023	376,183
Total Expenditures	24,939,579	20,373,693	3,268,550
REVENUES OVER (UNDER) EXPENDITURES	(1,612,623)	(5,070,918)	(346,600)
OTHER FINANCING SOURCES (USES):			
Transfer In	-	-	-
Transfer Out	(120,000)	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	5,100	149,250	15,750
Proceeds of Long-Term Debt	-	-	-
Retirement of Long-Term Debt	-	-	-
Total Other Financing Sources (Uses)	(114,900)	149,250	15,750
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,727,523)	(4,921,668)	(330,850)
FUND BALANCE (GAAP), beginning of year	7,343,140	9,094,464	1,535,484
Less encumbrances, beginning of year	(242,539)	(1,133,863)	(89,426)
Add encumbrances, end of year	242,539	1,133,863	89,426
FUND BALANCE (GAAP), end of year	\$ 5,615,617	\$ 4,172,796	\$ 1,204,634
FUND BALANCE RESERVES/DESIGNATIONS, end of year	767,539	2,173,263	877,426
FUND BALANCE, end of year	5,615,617	4,172,796	1,204,634
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(767,539)	(2,173,263)	(877,426)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,848,078	\$ 1,999,533	\$ 327,208

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
\$ -	\$ 4,162,600	\$ -	\$ -	\$ 4,162,600
96,620	96,620	-	-	96,620
220,800	26,727,300	-	-	26,727,300
-	183,000	-	-	183,000
50,872	337,083	-	-	337,083
452,199	4,633,643	-	-	4,633,643
1,741,227	5,412,108	4,687,840	-	10,099,948
-	6,000	-	-	6,000
89,268	467,577	110,985	3,055	581,617
-	1,679,600	-	-	1,679,600
60,455	557,591	10,000	50	567,641
2,711,441	44,263,122	4,808,825	3,105	49,075,052
997,518	21,570,513	594,606	-	22,165,119
128,838	4,484,803	56,600	-	4,541,403
136,527	401,674	2,850	-	404,524
15,094	695,028	463,512	-	1,158,540
15,400	1,363,250	17,598	-	1,380,848
55,795	733,145	347,901	-	1,081,046
840,323	16,463,507	3,386,214	4,000	19,853,721
287,774	703,864	-	-	703,864
572,990	3,836,372	442,300	1,600	4,280,272
214,660	1,594,585	203,000	-	1,797,585
3,264,919	51,846,741	5,514,581	5,600	57,366,922
(553,478)	(7,583,619)	(705,756)	(2,495)	(8,291,870)
120,000	120,000	50,000	-	170,000
-	(120,000)	(50,000)	-	(170,000)
-	170,100	-	-	170,100
-	-	-	-	-
-	-	-	-	-
120,000	170,100	-	-	170,100
(433,478)	(7,413,519)	(705,756)	(2,495)	(8,121,770)
4,653,265	22,626,353	4,863,099	121,694	27,611,146
(45,661)	(1,511,489)	(294,405)	-	(1,805,894)
45,661	1,511,489	294,405	-	1,805,894
\$ 4,219,787	\$ 15,212,834	\$ 4,157,343	\$ 119,199	\$ 19,489,376
1,040,028	4,858,256	504,722	37,321	5,400,299
4,219,787	15,212,834	4,157,343	119,199	19,489,376
(1,040,028)	(4,858,256)	(504,722)	(37,321)	(5,400,299)
\$ 3,179,759	\$ 10,354,578	\$ 3,652,621	\$ 81,878	\$ 14,089,077

**Matrix of Expenditures by Function and Class—
All Governmental Funds Combined Excluding Capital Project Funds**

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*
Policy & Administration	\$ 4,680,961	\$ 546,283	\$ 203,001	\$ 76,275
Law Enforcement & Judicial - Courts	1,722,602	187,608	52,355	166,201
Law Enforcement & Judicial - Sheriff/Corrections	7,969,987	678,394	56,295	289,016
Law Enforcement & Judicial - PA	2,333,816	60,505	22,848	41,892
Law Enforcement & Judicial - Other	250,208	4,440	2,675	3,700
Environment, Buildings & Infrastructure	3,878,127	2,987,873	39,100	107,240
Community Health & Public Services	-	6,800	17,500	-
Other	734,812	12,900	7,900	10,704
Total	\$ 21,570,513	\$ 4,484,803	\$ 401,674	\$ 695,028

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

Vehicle Expense	Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Other	Fixed Asset Additions	Total
\$ 39,808	\$ 105,547	\$ 1,931,590	\$ 416,090	\$ 1,340,001	\$ 218,142	\$ 9,557,698
25,250	61,559	1,174,765	-	282,300	76,620	3,749,260
380,597	71,437	763,328	-	354,415	414,872	10,978,341
13,001	6,277	198,123	-	41,302	174	2,717,938
13,000	44,800	936,205	-	99,701	85,754	1,440,483
863,444	422,724	11,132,049	-	232,405	797,023	20,459,985
-	-	56,400	500	1,323,412	2,000	1,406,612
28,150	20,801	270,547	287,774	162,836	-	1,536,424
<u>\$ 1,363,250</u>	<u>\$ 733,145</u>	<u>\$ 16,463,007</u>	<u>\$ 704,364</u>	<u>\$ 3,836,372</u>	<u>\$ 1,594,585</u>	<u>\$ 51,846,741</u>

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

Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
Policy & Administration	1110	Auditor	\$ 302,686	-	-	-	302,686
	1115	Human Resources	172,871	-	-	-	172,871
	1118	Purchasing	163,277	-	-	-	163,277
	1121	County Commission	468,875	-	-	-	468,875
	1122	County Association Dues	42,226	-	-	-	42,226
	1123	Emergency & Contingency	733,000	-	-	-	733,000
	1125	Centralia Office	9,058	-	-	-	9,058
	1126	County Counselor Office	163,485	-	-	-	163,485
	1131	County Clerk	317,607	-	-	-	317,607
	1132	Election and Registration	565,208	-	-	-	565,208
	1140	Treasurer	290,898	-	-	-	290,898
	1150	Collector	456,368	-	-	-	456,368
	1160	Recorder	486,386	-	-	-	486,386
	1170	Information Technology	1,432,868	-	-	-	1,432,868
	1175	GIS - Consortium	9,664	-	-	-	9,664
	1176	GIS - County	156,497	-	-	-	156,497
	1190	Non-Departmental	606,064	-	-	-	606,064
	1191	Insurance & Safety	563,350	-	-	-	563,350
	1192	Employee Benefits	39,800	-	-	-	39,800
	1194	Mail Services	331,940	-	-	-	331,940
	1195	Insurance Claim Activity	75,000	-	-	-	75,000
	1196	Records Management Services	50,791	-	-	-	50,791
	2002	Courthouse Square - Misc. Projects	-	-	-	-	-
	2010	Assessment	-	-	-	1,289,131	1,289,131
	2110	Collector Tax Maint Activity	-	-	-	224,713	224,713
	2300	Election Services	-	-	-	99,300	99,300
	2800	Storage & Preservation	-	-	-	506,635	506,635
			Sub-Total	<u>7,437,919</u>	<u>-</u>	<u>-</u>	<u>2,119,779</u>
Law Enforcement & Judicial- Courts	1210	Circuit Court Services	1,451,887	-	-	-	1,451,887
	1221	Circuit Clerk	518,817	-	-	-	518,817
	1230	Jury Services & Court Costs	277,740	-	-	-	277,740
	1241	Juvenile Office	424,530	-	-	-	424,530
	1242	Juvenile Justice Center	344,961	-	-	-	344,961
	1243	Juvenile Justice Grants	134,730	-	-	-	134,730
	2820	Family Service & Justice	-	-	-	143,150	143,150
	2830	Circuit Drug Court	-	-	-	40,860	40,860
	2850	Administration of Justice	-	-	-	27,500	27,500
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	328,859	-	328,859
	2905	Judicial Information System-Law Enf Sls Tax	-	-	51,126	-	51,126
	2907	Information System-Court Only	-	-	5,100	-	5,100
		Sub-Total	<u>3,152,665</u>	<u>-</u>	<u>385,085</u>	<u>211,510</u>	<u>3,749,260</u>
Law Enforcement & Judicial- Sheriff/Corrections	1251	Sheriff	4,025,106	-	-	-	4,025,106
	1253	Internet Crimes Task Force	52,628	-	-	-	52,628
	1255	Corrections	4,237,801	-	-	-	4,237,801
	2500	Sheriff Forfeiture Money	-	-	-	7,934	7,934
	2510	Sheriff Training	-	-	-	30,500	30,500
	2521	Community Traffic Safety	-	-	-	150	150
	2522	DARE Program	-	-	-	1,600	1,600
	2540	Sheriff Civil Charges	-	-	-	9,704	9,704
	2550	Sheriff Revolving Fund	-	-	-	15,140	15,140
	2900	Law Enforcement Sales Tax Revenue	-	-	40,000	-	40,000
	2901	Sheriff-Law Enf Sls Tax	-	-	1,638,240	-	1,638,240
2902	Corrections - Law Enf Sls Tax	-	-	691,538	-	691,538	
2906	Contract Inmate Housing - LEST	-	-	228,000	-	228,000	
		Sub-Total	<u>\$ 8,315,535</u>	<u>-</u>	<u>2,597,778</u>	<u>65,028</u>	<u>10,978,341</u>

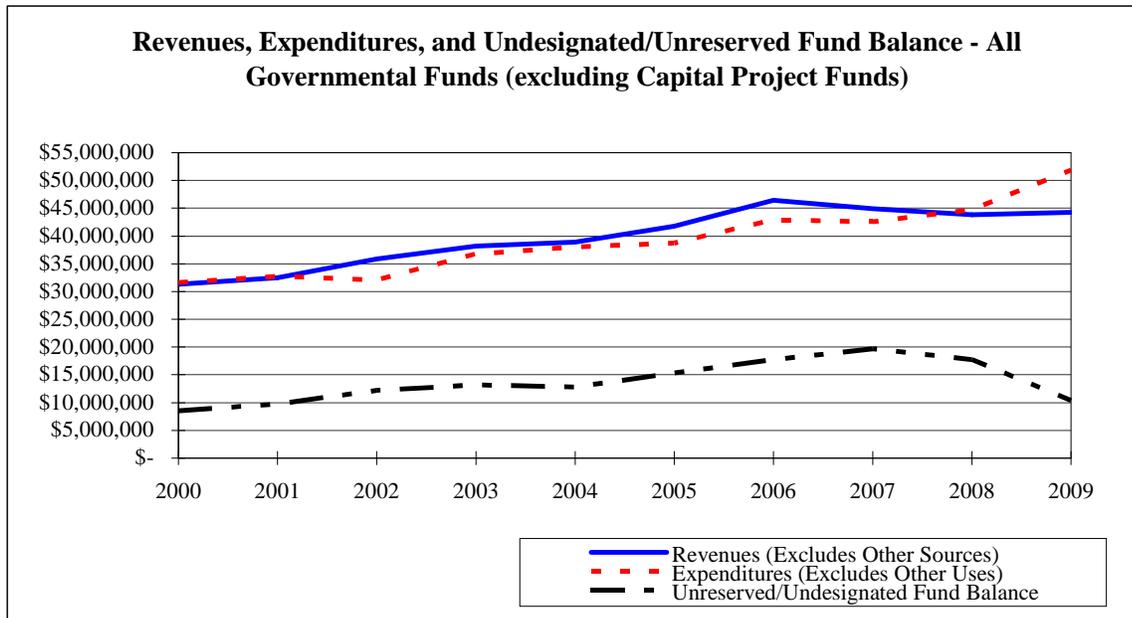
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Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
Law Enforcement & Judicial-Prosecuting Attorney	1261	Prosecuting Attorney	\$ 1,602,766	-	-	-	1,602,766
	1262	Victim Witness	139,178	-	-	-	139,178
	1263	IV-D	478,132	-	-	-	478,132
	1264	PA Retirement	7,752	-	-	-	7,752
	2600	PA Training	-	-	-	4,692	4,692
	2610	PA Tax Collections	-	-	-	49,831	49,831
	2620	PA Contingency	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	116,400	116,400
	2640	PA Forfeiture Money	-	-	-	13,500	13,500
	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	285,687	-	285,687
		Sub-Total	<u>2,227,828</u>	<u>-</u>	<u>285,687</u>	<u>204,423</u>	<u>2,717,938</u>
Law Enforcement & Judicial- Other	1200	Public Administrator	293,840	-	-	-	293,840
	1280	Medical Examiner	197,380	-	-	-	197,380
	1285	District Defender	27,373	-	-	-	27,373
	1287	Emergency Services & Dispatch	674,590	-	-	-	674,590
	2020	E-911 Emergency Telephone	-	-	-	247,300	247,300
		Sub-Total	<u>1,193,183</u>	<u>-</u>	<u>-</u>	<u>247,300</u>	<u>1,440,483</u>
Enviornment, Buildings & Infrastructure	1340	NID Administration	9,950	-	-	-	9,950
	1360	Solid Waste Recycling	42,602	-	-	-	42,602
	1370	BC Reg Sewer Dist Mgmt Service	4,735	-	-	-	4,735
	2040	Public Works-R&B Maintenance	-	10,782,660	-	-	10,782,660
	2045	Public Works-Design & Construction	-	6,478,924	-	-	6,478,924
	2048	PW - Insurance Claim Activity	-	40,000	-	-	40,000
	2049	PW - Administration	-	3,072,109	-	-	3,072,109
	2120	Fairground Maintenance	-	-	-	29,005	29,005
		Sub-Total	<u>57,287</u>	<u>20,373,693</u>	<u>-</u>	<u>29,005</u>	<u>20,459,985</u>
Community Health & Public Services	1410	Community Health	978,179	-	-	-	978,179
	1420	Social Services	129,073	-	-	-	129,073
	1430	Community Services	199,260	-	-	-	199,260
	2090	Hospital Profit Share	-	-	-	40,000	40,000
	2101	LEPC-CERF Grant	-	-	-	21,100	21,100
	2102	LEPC-HMEP Grant	-	-	-	6,000	6,000
	2030	Domestic Violence	-	-	-	33,000	33,000
		Sub-Total	<u>1,306,512</u>	<u>-</u>	<u>-</u>	<u>100,100</u>	<u>1,406,612</u>
Other	1510	Economic Support	66,000	-	-	-	66,000
	1610	Parks and Recreation	37,108	-	-	-	37,108
	1710	Planning and Zoning	373,872	-	-	-	373,872
	1720	Building Codes	394,948	-	-	-	394,948
	1730	Animal Control	164,679	-	-	-	164,679
	1740	On-Site Waste Water	95,986	-	-	-	95,986
	1751	Hinkson Creek Watershed	116,057	-	-	-	116,057
	3040	2005 Series Spec Oblg Bond - Txbl	-	-	-	166,083	166,083
	3830	2000A Series GO Bond - Sewer NID	-	-	-	38,300	38,300
	3840	2000B Series GO Bonds - Road NID	-	-	-	24,268	24,268
	3850	2001 Series GO Bonds - Road NID	-	-	-	37,380	37,380
3860	2006A Series GO Bonds - Road NID	-	-	-	21,743	21,743	
		Sub-Total	<u>\$ 1,248,650</u>	<u>-</u>	<u>-</u>	<u>287,774</u>	<u>1,536,424</u>
		Grand Total	<u>\$ 24,939,579</u>	<u>20,373,693</u>	<u>3,268,550</u>	<u>3,264,919</u>	<u>51,846,741</u>

Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in undesignated/unreserved fund balance levels over the past 10 years. It shows the significant flattening of revenues in 2007-2009, the increase in expenditures, and the use of fund balance to finance the current year's budget. Each of these elements is discussed in detail in the following sections.



Revenue Assumptions and Projections

Revenue for FY 2008 is projected to fall short of budget expectations and shows no growth over FY 2007 revenues. The FY 2009 revenue projections, taken as a whole, reflect a slight decrease over the expected 2008 revenues.

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

Revenues by Source— All Governmental Funds Combined Excluding Capital Project Funds

Revenues by Source	2007 (Actual)	2008 (Budget)	2008 (Projected)	2009 (Budget)	% Change 09 Budget over 08 Budget	% of Total for 2009
Property Taxes	\$ 4,032,706	4,500,250	4,131,611	4,162,600	-8%	9.4%
Assessments	148,743	133,429	107,561	96,620	-28%	0.2%
Sales Taxes	26,837,008	26,845,220	26,602,000	26,727,300	0%	60.4%
Franchise Taxes	185,691	181,200	183,000	183,000	1%	0.4%
Licenses and Permits	454,054	411,511	350,097	337,083	-18%	0.8%
Intergovernmental	4,882,720	5,181,087	4,340,717	4,633,643	-11%	10.5%
Charges for Services	5,195,800	4,970,217	5,252,815	5,412,108	9%	12.2%
Fines and Forfeitures	-	6,000	8,000	6,000	0%	0.0%
Interest	1,021,244	727,862	602,789	467,577	-36%	1.1%
Hospital Lease	1,566,918	1,606,091	1,630,692	1,679,600	5%	3.8%
Other*	606,145	591,125	635,293	557,591	-6%	1.3%
Total Revenues	\$ 44,931,029	45,153,992	43,844,575	44,263,122	-2%	100.0%

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

Property Tax (9.4% of total revenue)

Property tax comprises a relatively 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 has grown at an average annual rate between 3% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions, although annual growth is expected to slow substantially. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.0 billion. The FY 2009 Budget assumes a 2% growth in assessed valuation with no change in the property tax rates. Although the number of building permits issued throughout the County fluctuates from year to year and has slowed substantially since FY 2007, new construction continues to provide modest growth to the total assessed valuation.

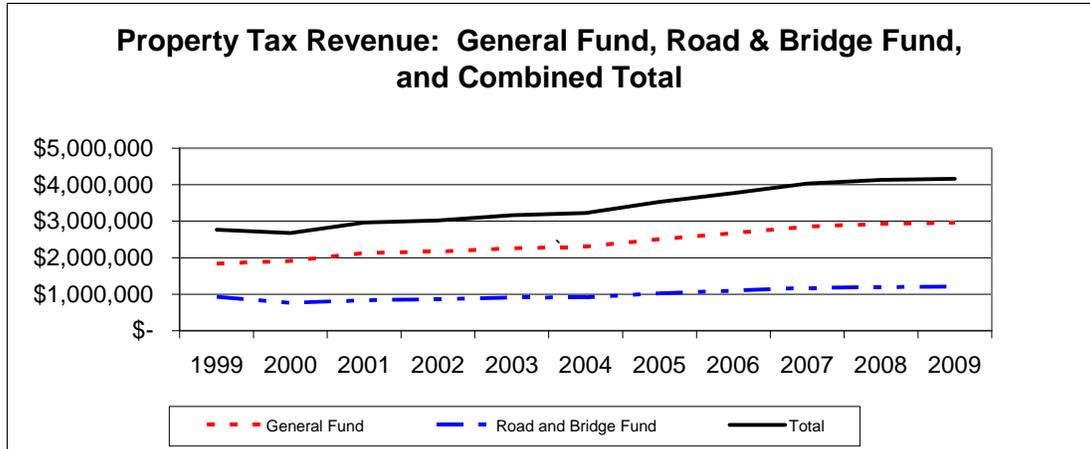
Although not required to do so, the County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund in FY 2005 as a result of reassessment and the rates have remained unchanged. The FY 2008 budget included provision for a one-year 2-cent increase in the General Fund property tax rate to cover election costs; however, the County Commission did not levy the increase. As a result, the table above reflects a budgeted decrease for this revenue source.

The County's budgeted 2009 proposed operating property tax levies include the following:

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

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

The chart below illustrates the stable growth in this revenue source over the past decade.



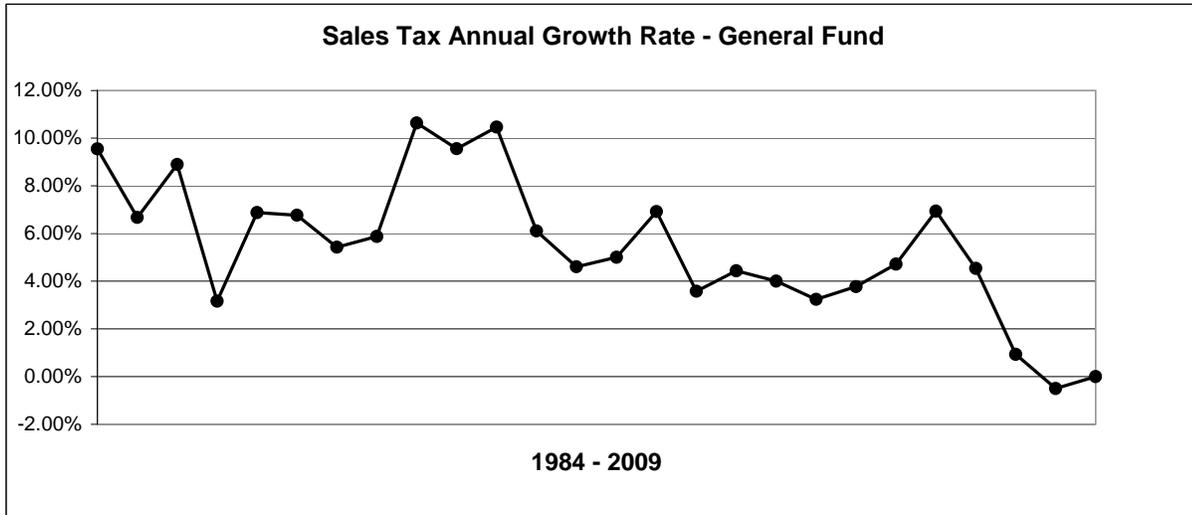
Debt service tax levies will not be required since all existing debt is being retired through annual appropriations in the General Fund, lease rentals, or special assessments. For further information on the County’s debt, please refer to the Summary of Long-Term Debt presented later in the Budget Message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

Assessments (0.2% of total revenue)

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

Sales Tax (60.4% of total revenues)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for more than 60% of all regular operating revenues in the County’s governmental funds. Compared to other revenue sources, sales tax is inherently and exceptionally volatile, readily impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to the inherent volatility of this source of revenue. This is the primary reason for maintaining adequate fund balances, which is discussed in greater detail later this Budget Message. The annual sales tax growth rate table presented below illustrates this inherent volatility.



Annual growth rates have typically ranged between 3% and 5%, but have been as high as 11% and have fallen as low as 0%, as in the present economic situation. As illustrated above, the current decline in sales tax growth rate is one of the sharpest ever experienced by the County and also reflects the lowest annual growth rate. The current economic recession and its impact on this revenue source is expected to continue into the foreseeable future. Therefore, the FY 2009 budget assumes a flat, or 0%, annual growth rate.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$11.6 million in 2009, which represents approximately 50% of the total revenue in the General Fund. The governing statute for this sales tax authorization mandates a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$11.6 million in 2009, which represents more than 75% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 2003 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed by voters for another 10-year period (expiring in 2018). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

Constitutionally determined portion of the state’s sales tax for motor vehicles. This sales tax is expected to generate \$387,000 in 2009, net of a special 32-month withholding imposed by the Department of Revenue intended to recover retroactive collection costs. The withholding is estimated to be approximately \$36,000 for the year. At the conclusion of the 32-month recovery period, which will end May 2010, the on-going cost of collection is expected to be approximately \$24,000 per year. This revenue source has been relatively flat the past few years and is expected to decline in 2009.

Two percent tax applied to local land line phone tariffs. This tax is expected to generate \$216,000 in 2009, which represents the sole source of revenue for the Enhanced 911 Fund, except for investment income. This revenue has been declining since 2003 largely 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. This sales tax is expected to generate \$2.9 million in 2009, which represents the primary source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-fifth cent three-year capital improvement tax. This tax became effective October 1, 2006 and was projected to generate \$14.0 million over the 3-year life of the sales tax. Please refer to the *Capital Projects* tab section for complete information regarding this capital improvement sales tax and the projects it will finance.

Franchise Taxes and Licenses/Permit Revenue (1.2% of total revenue)

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

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

On-site waste water permit revenue is also expected to decline in FY 2009, a result of reduced permit volume.

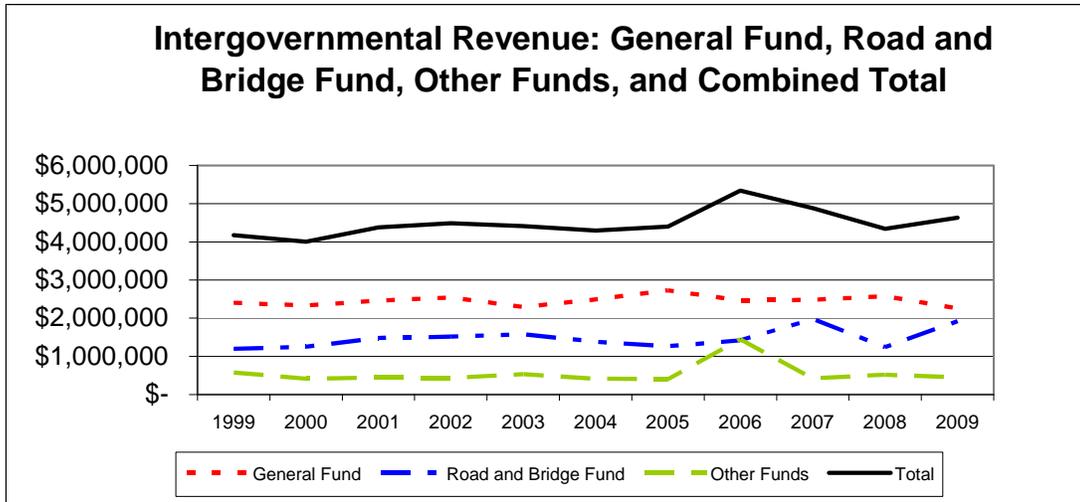
Intergovernmental Revenues (10.5% of total revenue)

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2009 Budget includes amounts for grants that have been awarded to the County. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget. The budget also includes amounts for expected annual state reimbursements.

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. No increase is expected in any of these revenues sources for FY 2009.

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. The revenues are derived from a per-gallon tax that does not change with fuel prices. Instead, revenues to the County increase only as consumption increases. Higher fuel prices reduce consumption thereby curbing growth in this revenue. The budget assumes nominal growth in this revenue source.

The chart below reflects a ten-year history of intergovernmental revenues. The significant increase in 2006 is the result of HAVA election equipment funds.



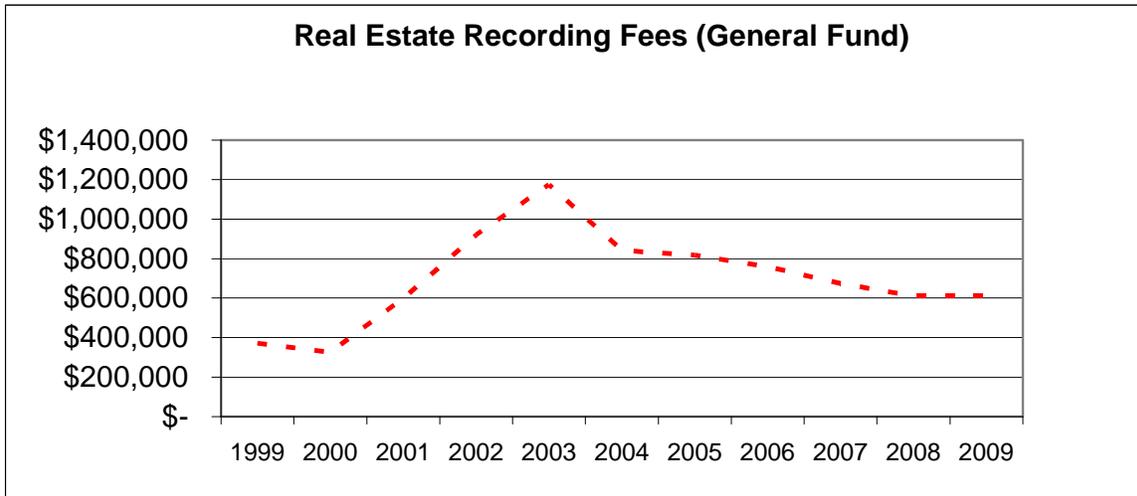
The overall FY 2009 decrease in this category is due to the following factors:

- 1) Partial-year grants where the budget includes grant revenue and related expenditures for only that portion of the year covered by the grant and the budget will be amended when the grant is extended or renewed; and
- 2) Reductions in grant revenue where the grant contract imposes a scheduled phase-out of revenues, but the annual operating expenditures are on-going and must be funded from non-grant sources (such as with law enforcement personnel grants accounted for within the Sheriff and Prosecuting Attorney budgets)

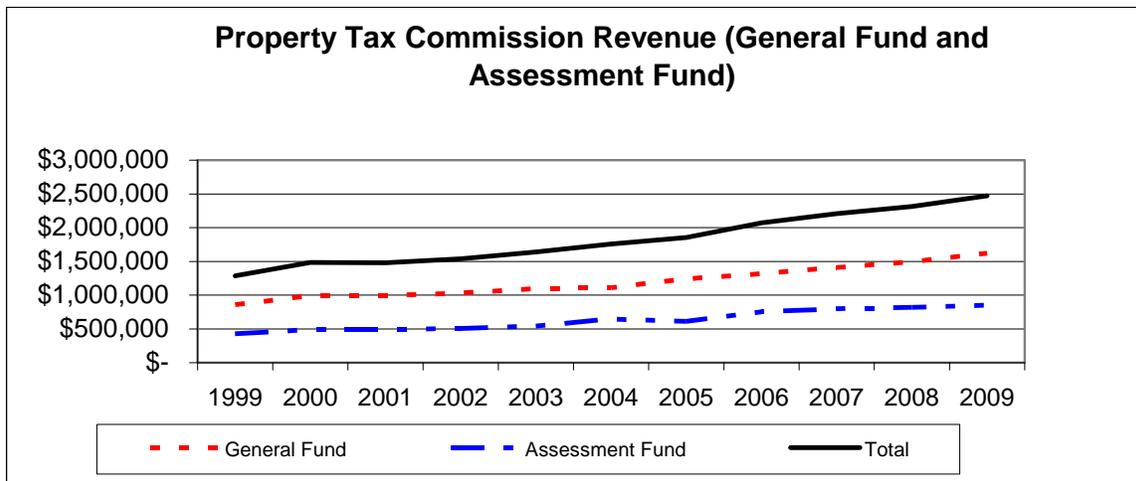
Charges for Services (12.2% of total revenue)

Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 9% increase for FY 2009, or approximately \$440,000, with a mixture of revenue increases and decreases across various revenue sources. Over one-half of these total revenues are derived from three sources: Real Estate recording fees, Collector property tax commission, and Assessor property tax commission.

As illustrated in the chart below, Real Estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million, but they have been steadily declining since. The FY 2009 budget includes estimated revenue of \$609,000, which reflects a slight increase over the prior year and a return to 2001 revenue levels.



Property tax commissions generate revenue for the Assessment Fund and the General Fund. It continues to provide a stable source of growing revenue, as shown in the chart below. Average annual growth is approximately 4-5%.



Fines and Forfeitures, Interest, and Other Revenues (2.4% of total revenue)

The County's General Fund receives a portion of bond forfeiture revenue. In the past, the County also received forfeiture revenue for the Sheriff and the Prosecuting Attorney pertaining to certain drug-related cases. This is a nominal revenue source to the County.

Interest revenue is expected to fall short of budget for FY 2008 due to declining investment rates, and the FY 2009 revenue estimates have been reduced accordingly.

The decline in Other Revenue is accounted for in the Fairground Maintenance Fund. In FY 2008, the County received one-time contributions for a fairground project.

Hospital Lease Revenue (3.8% of total 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 extended through December 31, 2010, subject to early termination provisions, with a renewal option to CHAS for an additional five years. During 2006, the Hospital Board of Trustees successfully negotiated an amendment to the lease which accomplished several things including a revised expiration date of December 31, 2015, a significant reduction in lease compensation paid to CHAS, and a significant increase in reinvestment in hospital assets.

In addition to the lease payments to the Boone Hospital Board of Trustees, the current lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2009 Budget includes estimated lease revenue of \$1.67 million. The Hospital lease revenue accounts for 3.8% of revenue for all governmental funds and 7% of revenue to the General Fund. Under the terms of the 2006 amendment, beginning in 2009, the County will receive an additional \$500,000 each year to be used for community medical or health needs.

Expenditure Assumptions and Projections

The FY 2009 Budget for all governmental funds reflects total expenditures of \$51.8 million, which represents a 4% decrease over the prior year's budget of \$53 M.

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

Expenditures by Function— All Governmental Funds Combined

Expenditures by Function	2007 (Actual)	2008 (Budget)	2008 (Projected)	2009 (Budget)	% Change 09 Budget over 08 Budget	% of Total for 2009
Policy & Administration*	\$ 7,210,454	10,144,575	8,106,462	8,923,466	-12%	17.2%
Law Enforcement & Judicial	16,757,051	18,264,567	17,770,455	18,308,602	0%	35.3%
Environment, Buildings & Infrastructure	13,313,154	20,639,532	14,332,136	19,662,962	-5%	37.9%
Community Health & Public Services	1,183,491	1,387,282	1,301,043	1,404,612	1%	2.7%
Capital Outlay	2,149,663	1,373,903	1,213,926	1,594,585	16%	3.1%
Debt Service	701,609	741,519	741,016	703,864	-5%	1.4%
Other**	1,274,010	1,309,388	1,260,670	1,248,650	-5%	2.4%
Total Expenditures	42,589,432	53,860,766	44,725,708	51,846,741	-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 2008 are projected at approximately 96% of budget. In developing the FY 2009 Budget, a spending ratio of approximately 97% has been assumed. Applying this spending ratio to the FY 2009 Budget of \$51.8 million yields an *estimated actual spending* of \$50 million. Comparing this figure to the estimated revenue of \$44.2 million demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2009. However, all funds are budgeted to be solvent at the conclusion of FY 2009 and the County will maintain minimum fund balance targets in the major operating funds. The County's fund balances are discussed in greater detail later in this Budget Message.

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

The County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2009 General Fund Budget includes expenditures of \$24.9 million compared to estimated revenue of \$23.3 million. This suggests a spend-down of fund balance in the amount of \$1.6 million for operations. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$725,000, is not needed and the spending ratio is consistent with that of prior years. These assumptions appear to be valid and reliable. Locally-enacted budget revision policies require Commission approval on all but the most insignificant budget revisions, which serves to deter spend-down of appropriations and helps ensure a spending ratio of less than 100%. The actual spend-down of fund balance for the General Fund is expected to be approximately \$670,000

(expected 93% spending ratio). Undesignated and unreserved fund balance for the General Fund at the end of FY 2009 is expected to be \$4.9 million, based on budgeted expenditures, which represents 19% of total budget or 2.3 months' expenditures. The minimum fund balance target is 15-20%.

The Road and Bridge Fund FY 2009 Budget includes expenditures of \$20.37 million compared to revenue of \$15.3 million. As part of the budget development process, the County Auditor and Public Works management complete an analysis of projected spending for the current year, identifying carry-over resources that will be available for appropriating in the following fiscal year. This process results in an annual budget that exceeds revenue; however, the process ensures that minimum fund balance targets are maintained. The projected ending fund balance for the Road and Bridge Fund of 9.8 % of total budget (or 1 month's expenditures) meets the target minimum fund balance of 5-10%.

The Law Enforcement Services Fund reflects revenues of \$2.9 million and expenditures of \$3.27 million and a projected ending fund balance of approximately \$300,000, or 10% of total budget.

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

Policy and Administration (17.2 % of total expenditures)

The FY 2009 Budget decrease for Policy and Administration is primarily attributable to the reduction in county election costs, which were significantly increased in FY 2008.

Law Enforcement and Judicial (35.3 % of total expenditures)

This functional area reflects no significant change in total spending.

Environment, Buildings, and Infrastructure (37.9 % of total expenditures)

Spending in this functional area is primarily comprised of the appropriations in the Fairgrounds Maintenance Fund and the Public Works Department (county roads and bridges), *net* of any capital appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. Expenditures may fluctuate from year-to-year, particularly when realized budget savings in the Road and Bridge Fund accumulate in one year and are appropriated the following year, as described above. The decrease in total appropriations is primarily accounted for within the Fairgrounds Maintenance Fund due to significant one-time FY 2008 appropriations.

Community Health and Welfare (2.7 % of total expenditures)

This functional area reflects no significant change in total spending.

Capital Outlay (Fixed Assets) (3.1 % of total expenditures)

Each year, the County Commission approves funding for investment in new and replacement fixed assets. This category includes appropriations for new and replacement fixed assets and consists primarily of new and replacement machinery and equipment, new and replacement

vehicles, and new and replacement computer hardware and software. This type of capital expenditure is sometimes referred to as “pay-as-you-go” capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital project budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented as “Capital Outlay” rather than as spending within the given functional area. A complete schedule of these appropriations for FY 2009 is presented in the *Personnel and Capital Expenditure Summaries* tab section.

Established replacement schedules serve as general guides 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.

The increase in Capital Outlay spending from FY 2008 to FY 2009 is primarily attributable to PW machinery replacement.

Debt Service (1.4 % of total expenditures)

Debt Service expenditures are decreased from the prior year according to scheduled principle and interest payments and reflect the retirement of NID-related debt. As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County’s long-term debt is presented later in this Budget Message and in the *General Information* tab section.

Other Expenditures (2.4 % of total expenditures)

This category reflects reductions in Planning and Zoning and Building Code Inspection. Overtime and contracted professional services have been reduced in response to declining activity and revenue.

Changes in Personnel Staffing Levels

The FY 2009 budget reflects minimal changes to permanent and temporary staffing levels and they are summarized below. For complete information regarding personnel staffing for the current year and the past 10 years, please refer to the *Personnel and Capital Summaries* tab section in this document.

- Eliminate a vacant 1.0 FTE Deputy Recorder position (benefited) for the Recorder of Deeds (funded from General Fund). This is a permanent decrease until such time that the position is again needed.
- Increase Program Assistants Pool position (non-benefited) by .23 FTE for the Alternative Sentencing Center (funded from Law Enforcement Sales Tax Fund). Permanent increase.
- Decrease election worker pool hours by 1.96 FTE for County Clerk (funded from General Fund). Temporary decrease in non-election year.

- Decrease a 1.0 FTE Corrections Cook position (benefited and funded from the General Fund) to a 0.5 FTE Cook position (benefited). Permanent decrease.
- Reclassify three (3) FTE Maintenance Worker II positions to Maintenance Worker III positions (funded from the Road and Bridge Fund). Permanent increase.
- Add a 1.0 FTE Maintenance Worker III position (benefited) to replace a temporary position which had been added in a prior year. Also, add a 1.0 FTE Sign Maintenance Specialist (benefited); and decrease the Maintenance Worker I pool position by 1.17 FTE (non-benefited). Taken together, these result in a net increase of 0.83 FTE and benefit increases two (2) positions (funded from the Road and Bridge Fund). Permanent increase.
- Eliminate a 1.0 FTE Stormwater Engineer (benefited) and replace it with a 1.0 FTE Stormwater Coordinator (benefited) for a net FTE impact of zero (funded from the Road and Bridge Fund). Permanent change.
- Eliminate the temporary 1.0 FTE Office Specialist pool position (non-benefited) which was added in 2007 to support a scanning project (funded from the Road and Bridge Fund).
- Add a 1.0 FTE Civil Engineer (benefited and funded from the Road and Bridge Fund). Permanent increase.
- Add a .75 FTE Stormwater Educator (benefited) in lieu of contractual services (funded from the Road and Bridge Fund). Permanent increase.
- Transfer .50 FTE budget allocations (.25 FTE for each of two positions) FROM the Prosecuting Attorney Bad Check Fund TO the Prosecuting Attorney Tax Collection Fund for a net impact of zero to FTE levels.

Capital Improvement Projects

The County's infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Public Work's annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects and are budgeted and accounted for within a capital project fund. Projects of this nature typically require several years to complete and are usually financed with special revenues dedicated to the project. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County's capital projects.

Fund Balances

The County continues to meet minimum fund balance targets in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular fund. Fund

balance may be reserved, designated, or undesignated/unreserved. Undesignated/unreserved fund balance amounts represent fund resources that are available for appropriation. The schedule below shows the projected fund balance amounts at the end of FY 2009 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole.

Projected Undesignated/Unreserved Fund Balances at December 31, 2009

	-----Major Funds-----				
			Law Enforcement	Nonmajor Governmental	All Governmental
	General Fund	Road and Bridge Fund	Services Fund	Funds	Funds
Projected Fund Balance 12/31	\$ 5,615,617	4,172,796	1,204,634	4,219,787	15,212,834
Less: Reserves and Designations	(767,539)	(2,173,263)	(877,426)	(1,040,028)	(4,858,256)
Projected Available Fund Balance	\$ 4,848,078	1,999,533	327,208	3,179,759	10,354,578
As a percent of expenditures	19%	10%	10%	97%	20%
# of months expenditures	2.3	1.2	1.2	11.7	2.4

Reservations of fund balance 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 Law Enforcement Sales Tax Fund for design and implementation of a system-wide law enforcement and judicial information system as well as for future out-of-facility inmate housing. 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, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption, even though revenues may decline or significant unforeseen emergency costs are encountered. This use of fund balance must be monitored closely because it cannot be sustained for long. In addition, replenishing fund balance is a slow process, usually requiring several years; therefore, extreme care should be exercised in spending fund balances. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund. As previously noted, the fund balance in the General Fund is being depleted this year as a result of the significant economic slow-down. **Secondly**, undesignated/unreserved fund balances provide resources to meet cash flow requirements and to generate investment income. **Thirdly**, it allows for financial planning and tax rate stability. In the event the County Commission determines that fund balance levels are more than is needed and that the amounts truly are "surplus", the County's policy is to commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The table below shows the projected changes in fund balances for FY 2009.

Projected Changes in Fund Balances at December 31, 2009

-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law	Nonmajor	All Governmental Funds
			Enforcement Services Fund	Governmental Funds	
Projected Fund Balance 12/31	5,615,617	4,172,796	1,204,634	4,219,787	15,212,834
Projected Fund Balance 1/1	\$ 7,343,140	9,094,464	1,535,484	4,653,265	22,626,353
Projected Change in Fund Balance	\$ (1,727,523)	(4,921,668)	(330,850)	(433,478)	(7,413,519)
Percentage Change	-24%	-54%	-22%	-9%	-33%

As previously discussed, the expected decline in fund balance in the General Fund is primarily due to sluggish and declining revenues. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2009. As a result, although fund balance in the General Fund will be reduced, County officials expect the actual reduction to be less than the amount shown in the schedule below.

The beginning fund balance (1/1/09) in the Road and Bridge Fund will be much higher than originally budgeted due to FY 2008 appropriations not being spent. Several projects included in the FY 2008 budget did not progress as planned and are being re-budgeted again in FY 2009. In addition, several FY 2008 operating appropriations are expected to have significantly favorable variances. FY 2009 appropriations have been increased in accordance with these available resources, which accounts for the large decline shown above.

The projected decline in fund balance in the Law Enforcement Services Fund is due to flat sales tax revenue. Personnel costs comprise the majority of this fund's expenditures and despite holding the line on salary increases and other operating costs, a spend-down of fund balance will be required in order to fund equipment acquisition and replacement.

The decline in non-major governmental funds is primarily attributable to a budget practice observed in several of the special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the budget amendment process. In many instances, the contingency funds are unused which results in a higher opening fund balance. This results in a larger contingency appropriation which appears in the schedule above as a reduction in fund balance.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2009 is presented in the *General Information* section of this document. Long-term debt expenditures consist of principle and interest for the Series 2003 special obligation bonds which are being retired through appropriations in the General Fund; several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments; and taxable special obligation bonds used to finance the purchase of downtown

properties adjacent to existing county facilities, which are being retired through a combination of lease revenue and transfers from the General Fund.

Debt service appropriations included in the FY 2009 Budget amount to \$704,000 or 1.4% of the total budget. As previously noted, no tax levies will be required for debt service.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2009 is in excess of \$2.2 billion which results in a legal debt limit of approximately \$220,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County plans to issue additional debt in FY 2009 and beyond in conjunction with the Neighborhood Improvement District (NID) program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for Fiscal Year 2008 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, particularly the staff of the Boone County Auditor's Office, whose 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 2009 Proposed Budget

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
General Fund (Fund #100)				
Rebudgeted Items from FY 2008:				
Computer Hardware	10,000	1230 91301		Related to Courthouse Expansion project
Replacement Furniture & Fixtures	3,000	1230 92100		Related to Courthouse Expansion project
Subtotal	<u>13,000</u>			
Personnel Changes:				
Eliminate Office Manager position (Commission Office)	(47,396)	1121 1xxxx		Per Commission
Add Public Information Officer position (Commission Office)	44,624	1121 1xxxx		Per Commission
Reduce vacant Corrections Cook position from 1.0 to 0.5 FTE	(13,337)	1255 1xxxx		Staffing reduction recommended by Sheriff
Election & Registration - Elections Clerk Part-time Pool	(6,654)	1132 1xxxx		Staffing reduction recommended by County Clerk. Change budget hours for pos #257 from 1600 to 1000.
Subtotal	<u>(22,763)</u>			
Changes to Various Revenue Estimates and Appropriations:				
Non-Departmental: Reduction in Audit Fees	(18,000)	1190 71101		Result of RFP process
Mail Services - Software Service Contracts	300	1194 70050		Per/Zip4 & Per/Sort Software pricing increase
STOP Violence Against Women (Prosecutor)		1251 3411	(728)	Grant funding reduction
STOP Violence Against Women (Sheriff)		1261 3411	(5,397)	Grant funding reduction
Sheriff - Equipment Repairs/Maintenance	(6,966)	1251 60200		To correct allocation of costs between General Fund and Prop L
Full-Time Traffic Unit Grant (Sheriff's Dept)		1251 3411	771	Correct revenue budget calculation
Insurance & Safety - Other Supplies	(900)	1191 23050		Reduce supplies budget, as agreed by County Clerk
Insurance & Safety - Minor Equipment & Tools <\$1000	(4,600)	1191 23850		Reduce equipment budget, as agreed by County Clerk
Records Mgmt Services - Recycling & Dump Fees	(2,400)	1196 83160		Reduce budget per historical need, as agreed by County Clerk
IV-D Grant Reimbursement		1263 3465	(16,767)	Reduced revenue per letter from State Dept of Social Services
IV-D - Seminars/Conference/Meetings	(605)	1263 37200		Budget Reduction required as a result of reduced state funding
IV-D - Travel	(229)	1263 37220		Budget Reduction required as a result of reduced state funding
IV-D - Meals & Lodging	(980)	1263 37230		Budget Reduction required as a result of reduced state funding
IV-D - Telephones	(109)	1263 48000		Budget Reduction required as a result of reduced state funding
IV-D - Data Communication	(600)	1263 48002		Budget Reduction required as a result of reduced state funding
Subtotal	<u>(35,089)</u>		<u>(22,121)</u>	
New Grant Award:				
STOP Violence Against Women-New Grant Award (Expenditures)	47,304	1243 71100		Batterer's Intervention Program
STOP Violence Against Women-New Grant Award (Revenues)		1243 3411	47,304	Batterer's Intervention Program
Subtotal	<u>47,304</u>		<u>47,304</u>	
Revisions to the Proposed Budget	<u>2,452</u>		<u>25,183</u>	
Assessment Fund (Fund #201)				
Reimbursement for Special Projects		2010 3525	115,000	USGS/Corp of Engineers Cost Share 2' Contours
Revisions to the Proposed Budget	<u>-</u>		<u>115,000</u>	

Schedule of Commission Changes to the 2009 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
Road and Bridge (Fund #204)				
Rebudgeted Items from FY 2008:				
McBaine Bridge Project- Federal Funds (Revenue)		2049 3465	726,750	Rebudget McBaine Bridge project
McBaine Bridge Project- estimated total project costs	1,137,156	2045 71100		Rebudget McBaine Bridge project
Subdivision Improvements	80,000	2045 71100		Rebudget Sunrise Estates/Broadview Pipe
Subdivision Improvements	89,200	2045 71100		Rebudget El Chaparral/Pecos Ct
Bridge	204,600	2045 71100		Thomas Hill
Pave in Place	568,000	2045 71100		Boothe Lane
Bridge - Full Deck Repair	58,500	2045 71100		Andrew Sapp Road
Bridge - Full Deck Repair	58,500	2045 71100		Nashville Church Road
Curb Inlets - 9	91,000	2045 71100		Meadow Brook West Subdivision
Stormwater Improvements	125,000	2045 71100		Spiva Crossing
Construction Inspection	2,500	2045 71101		McBaine Bridge
Easement Acquisition	320,000	2045 71118		Rolling Hills
Easement Acquisition	5,000	2045 71118		McBaine Bridge
Subtotal	2,739,456		726,750	
Additional appropriations funded with resources carried forward from the prior year:				
<u>Maintenance Operations</u>				
Personnel Increases/Decreases:				
Upgrade 3 Maintenance Worker II to Maintenance Worker III	10,180	2040 1xxxx		
Add Maintenance Worker III - 1.0 FTE	41,876	2040 1xxxx		New Permanent Position
				New Permanent Position; the Proposed Budget included temporary funding per Commission Order # 136-2007; the Commission has approved this a permanent position
Add Maintenance Worker III - Sign Specialist 1.0 FTE	-	2040 1xxxx		Reduced hours - 3,440 hrs to 1,000 hrs to partially off-set cost of new permanent position
Reduce Hours - Maintenance Worker I Pool Position (-1.17 FTE)	(33,756)	2040 1xxxx		Facilities Maintenance will report directly to Commission instead of to PW Director
Eliminate partial allocation of Director salary to Facilities Maintenance	3,935	2040 1xxxx		
Other Operating Accounts:				
Pavement Repair Materials	20,000	2040 26000		
Rock	200,000	2040 26200		
Rock-Vendor Hauled	200,000	2040 26201		
Material & Chemical Supply	35,000	2040 26300		
Motorfuel/Gasoline	200,000	2040 59000		
Tires	20,000	2040 59105		
Software Service Contract	27,000	2040 70050		Software for GPS Units (26)
Outside Services	75,000	2040 71100		Snow Removal Contract
Engineering Services	10,000	2040 71102		Safety Improvements (Catwalks)
Building & Equipment:				
Building Improvements	85,000	2040 91200		Catwalks
Machinery & Equipment	104,000	2040 91300		Asphalt Zipper
Machinery & Equipment	15,750	2040 91300		GPS Units (26)
Computer Hardware	6,039	2040 91301		Toughbook/Mounting/Docking Stations/Network Printer
Computer Hardware	120	2040 91301		UPS power backups for phone system
Computer Software	1,879	2040 91302		Toughbook Software/ArcPad/Office Pro
Auto/Truck	3,150	2040 91400		Snow Plow
Auto/Truck	4,900	2040 91400		Material Spreader
Replacement Machinery & Equipment	430,000	2040 92300		Motorgraders (2)
Sale of Fixed Assets		2049 3835	140,000	Motorgraders (2)
Replacement Machinery & Equipment	4,500	2040 92300		Radio Replacements
Replacement Machinery & Equipment	36,000	2040 92300		Mower Section
Replacement Machinery & Equipment	580	2040 92301		Monitors
Replacement Auto/Truck	24,000	2040 92400		1/2 T Extended Cab Pickup 4WD
Sale of Fixed Assets		2049 3835	2,500	Sale of F-150
Replacement Auto/Truck	37,500	2040 92400		One Ton Utility Truck
Sale of Fixed Assets		2049 3835	2,500	Sale of Chevrolet Pickup

Schedule of Commission Changes to the 2009 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>		<u>Revenue</u>	<u>Description</u>
Design & Construction					
<i>Personnel Increases/Decreases:</i>					
Addition of Civil Engineer 1.0 FTE	59,619	2045	1xxxx		New permanent position added
Addition of Stormwater Educator .75 FTE	39,769	2045	1xxxx		New permanent position. Replaces contractual services with net \$10,169 cost increase plus \$6,850 start-up furniture/equipment.
Eliminate partial allocation of Director salary to Facilities Maintenance	6,635	2045	1xxxx		Facilities Maintenance will report directly to Commission instead of to PW Director
<i>Other Operating Accounts:</i>					
Printing	5,000	2045	23001		Stormwater Educator - Graphic Design/Printing
Other Supplies	1,400	2045	23050		Stormwater Educator - Training/Meeting Materials
Outside Services	362,844	2045	71100		McBaine Bridge Cost Escalation
Outside Services	182,000	2045	71100		Additional Funding for Boothe Lane
Engineering Services	50,000	2045	71100		Owens School Road
Outside Services	200,000	2045	71100		Owens School Bridge Construction
Engineering Services	200,000	2045	71100		Country Hill Stormwater Phase 1 or Trails West
Outside Services	136,000	2045	71100		Lakewood Drive
Professional Services	(36,000)	2045	71101		Stormwater Education
Engineering Services	78,000	2045	71102		Bridge Design Highpoint #1 & 2
Engineering Services	18,000	2045	71102		Fairway Meadows Engineering
Outside Services	50,000	2045	71102		Unanticipated Design
Outside Services	175,000	2045	71102		St. Charles Road Round-a-bout Utility Relocation
Engineering Services	60,000	2045	71102		Waco Road Final Design
Easement Acquisition	25,000	2045	71118		St. Charles Road Round-a-bout
<i>Building & Equipment:</i>					
Furniture & Fixtures	5,000	2045	91100		Civil Engineer - Cubicle
Furniture & Fixtures	5,000	2045	91100		Stormwater Educator - Cubicle
Machinery & Equipment	1,800	2045	91300		Dissolved Oxygen Meter
Computer Hardware	1,350	2045	91301		Civil Engineer - PC/Monitor/Keyboard
Computer Hardware	350	2045	91301		Stormwater Educator .75 FTE- Monitor
Computer Hardware	290	2045	91301		Monitor - Inspector
Computer Hardware	1,100	2045	91301		Docking Stations for Inspectors (4)
Computer Software	1,000	2045	91302		Civil Engineer
Computer Software	1,500	2045	91302		Stormwater Educator .75 FTE
Computer Software	425	2045	91302		ArcPad License for Trimble GPS Unit
Replacement Machinery & Equipment	1,790	2045	92300		Traffic Counters
Replacement Auto/Truck	24,000	2045	92400		1/2T Extended Cab Pickup 4WD
Sale of Fixed Assets		2049	3835	3,250	Sale of Blazer
Subtotal	<u>3,219,525</u>			<u>148,250</u>	
Commission Revisions Added to the Proposed Budget	<u>5,958,981</u>			<u>875,000</u>	
Fairgrounds Maintenance Fund (Fund #212)					
Balance remaining on Grant - Revenue		2120	3411	19,005	Federal Land and Water Conservation Grant (LWCF)
Balance remaining on Grant - Expenditure	19,005	2120	3411		Fairgrounds improvement project (\$57,000 in FY 2008)
Commission Revisions to the Proposed Budget	<u>19,005</u>			<u>19,005</u>	
Law Enforcement Services Fund (Fund #290)					
Sheriff Operations - Equipment Repairs/Maintenance	7,000	2901	60200		To correct allocation of costs between General Fund and Prop L (\$6,966 rounded)
Contingency - Video Arraignment Equip (Probate/Mental Health)	15,000	2900	86850		
Commission Revisions to the Proposed Budget	<u>22,000</u>			<u>-</u>	
Self Insured Health Insurance Fund (Fund #600)					
Internal Service Charge		6000	3530	5,145	Resulting from various benefitted FTE changes
Commission Revisions Added to the Proposed Budget	<u>-</u>			<u>5,145</u>	

Schedule of Commission Changes to the 2009 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
Self Insured Dental Insurance Fund (Fund #601)				
Internal Service Charge		6010 3530	433	Resulting from various benefitted FTE changes
Commission Revisions Added to the Proposed Budget	<u>-</u>		<u>433</u>	
Self Insured Worker's Comp Insurance Fund (Fund #602)				
Internal Service Charge		6020 3530	(4,030)	Resulting from various benefitted FTE changes
Commission Revisions Added to the Proposed Budget	<u>-</u>		<u>(4,030)</u>	
Self Insured Workers Comp Loss Control Fund (Fund #603)				
Ergonomics Study	9,000	6030 71106		
Commission Revisions Added to the Proposed Budget	<u>9,000</u>		<u>-</u>	
Facilities & Grounds (Fund #610)				
Salary and Wages	(7,310)			Remove reimbursement of Director's Salary
FICA	(560)			Remove reimbursement of FICA for Director's Salary
Commission Revisions Added to the Proposed Budget	<u>(7,870)</u>		<u>-</u>	

Summary of Commission Revisions Added to the Proposed Budget:

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds:		
General Fund (100)	\$ 2,452	25,183
Assessment Fund (201)	-	115,000
Road and Bridge Fund (204)	5,958,981	875,000
Fairgrounds Maintenance Fund (212)	19,005	19,005
Law Enforcement Services Fund (290)	22,000	-
Total	<u>6,002,438</u>	<u>1,034,188</u>
Internal Service Funds:		
Self Insured Health Insurance Fund (600)	-	5,145
Self Insured Dental Insurance Fund (601)	-	433
Self Insured Workers Compensation Fund (602)	-	(4,030)
Self Insured Workers Compensation Loss Control Fund (603)	9,000	-
Facilities Maintenance Fund (610)	(7,870)	-
Total	<u>1,130</u>	<u>1,548</u>
Combined Total, all fund types (memorandum only)	<u>\$ 6,003,568</u>	<u>1,035,736</u>

Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County has a population of approximately 146,000 and contains 685 square miles. It contains thirteen population centers consisting of cities, towns, villages, and small communities. With a population of more than 90,000, the City of Columbia serves as county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter. To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, adopting the annual budget, appointing committees, and hiring certain departmental directors (Information Technology, Planning & Zoning, Public Works, Human Resources, and Purchasing). The Commission is also responsible for approving the long-range operating plans for these departments. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district.

All other elected officials also serve four-year terms and are elected at large. Each elected official is responsible for establishing strategic goals, objectives, and operating policies and procedures for his or her office and for discharging statutory responsibilities. Although the County Commission is not responsible for establishing or approving strategic plans for each elected official, the County Commission is responsible for approving the annual operating budget for each elected official. The Commission has final authority regarding all County-owned fixed assets. This elective form of government presents unique challenges in terms of developing long-term organizational-wide goals, policies, and strategic plans. It results in a budget that emphasizes short-term departmental goals to a greater degree than long-term entity-wide goals.

Missouri statutes make no provision for the County Commission to establish countywide policies or systems such as personnel policies or a uniform job classification system. Boone County officials, however, have worked cooperatively in these areas for many years and have supported development and adoption of countywide policies and procedures. Although elected officials are not required by statute to adhere to such policies, most officials voluntarily subscribe to them. Boone County is unique among other Missouri non-charter counties in this regard. (The Thirteenth Judicial Circuit Court adopts separate personnel policies.)

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

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

Auditor

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

Circuit Clerk

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

Thirteenth Circuit Court Judges

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

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

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

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

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

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

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

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

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

Carol England, Associate Circuit Judge..... Callaway County Courthouse..... 573-642-0777

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

Clerk

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

Collector

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

Commissioners

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

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

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

County Counselor

C.J. Dykhouse..... 601 E. Walnut..... 573-886-4305

Court Administration

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

Elections & Registration

573-886-7385

Facilities Maintenance

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

Human Resources

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

Information Technology

Aron Gish, Director..... Boone County Government Center, Room 221..... 573-886-4315

Medical Examiner

Carl Stacy, MD..... UMC School of Medicine/Pathology..... 573-474-2700

Planning, Zoning & Building Inspection

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

Prosecuting Attorney

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

Public Administrator

Cathy Richards..... Boone County Courthouse..... 573-886-4190

Public Defender

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

Public Works

Derin Campbell, Interim Director..... 5551 Highway 63 South..... 573-449-8515

Purchasing

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

Recorder

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

Sheriff's Department & Correctional Facility

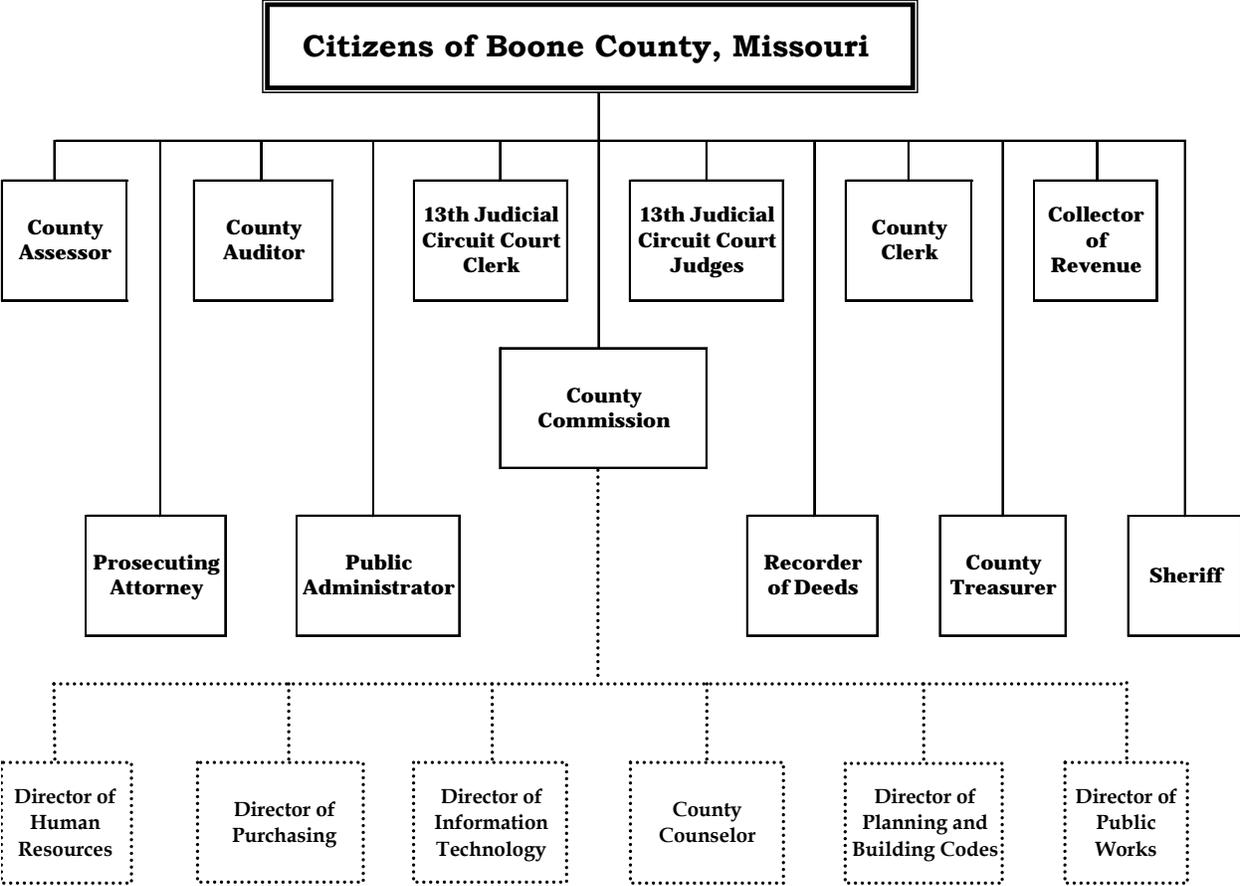
Dwayne Carey, Sheriff..... 2121 E. County Drive..... 573-875-1111

Treasurer

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

To access information and contact County Offices, visit the County's official website: www.showmeboone.com

Organizational Chart



Budget Calendar and Process

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

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

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

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

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

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

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

Budget Calendar and Process cont'd

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

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general

Description of the Accounting and Budgeting System cont'd

obligation bonds for these projects; however, taxes are not levied or collected to retire the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

Basis of Accounting and Budgeting

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

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

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

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

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

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources

Description of the Accounting and Budgeting System cont'd

are accounted for in each fund based on the purpose for which they are spent. Most of the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

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

■ General Fund (a major fund)

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

■ Special Revenue Funds

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

■ Road and Bridge Fund (a major fund)

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

■ Law Enforcement Services Fund (a major fund)

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

■ Other Special Revenue Funds

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

■ Debt Service Funds

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

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

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

■ Neighborhood Improvement District Funds

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

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

■ Internal Service Funds

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

■ Enterprise Funds

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

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

■ Private Purposes (Non-Expendable) Trust Funds

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

■ Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

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

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

■ Revenue Accounts

- Property Taxes 03000-03099
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges For Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any moneys derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
 - Personal Services - 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials And Supplies - 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - Dues, Travel And Training - 30000-39999 (Class 3)
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
 - Utilities - 40000-49999 (Class 4)
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
 - Vehicle Expense - 50000-59999 (Class 5)
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
 - Equipment And Building Maintenance - 60000-69999 (Class 6)
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
 - Contractual Services - 70000-79999 (Class 7)
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
 - Other - 80000-89999 (Class 8)
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
 - Fixed Asset Additions - 90000-99999 (Class 9)
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.)

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>

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

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

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

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

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

Fund No.	Fund Name	Description
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>

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

Fund No.	Fund Name	Description
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	To account for conceal and carry gun permit fees per RSMo 571.101-571.121
256	Inmate Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.1</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>
<i>Debt Service Funds</i>		
303	Government Building	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund established for the \$4,505,000 Special Obligation Bonds issued in 1993 which would have matured in 2007 and are retired through general revenue annual appropriations. Interest accumulates in this fund and these resources will be used to make the final principle and interest payment.</p> <p>During FY 2003, the County issued Refunding and Improvement bonds in the amount of \$5,240,000. The mandatory reserve fund for these bonds is accounted for in this same fund.</p>

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

Fund No.	Fund Name	Description
304	2005 Series Special Obligations Bonds-Taxable	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund and revenues and expenditures for retirement of the \$2,005,000 Special Obligation Bonds issued in 2005 for the acquisition of land and buildings.</p>
380	1994 Series Road NID Bonds (General Obligation Bonds) <i>(This fund inactive as of 12-31-2006)</i>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$255,000 bonds issued in 1994 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
381	1996 Series Road NID Bonds (General Obligation Bonds) <i>(This fund inactive as of 11-30-2006)</i>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$300,000 bonds issued in 1996 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
382	1998 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$355,000 bonds issued in 1998 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
385	2001 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
386	2006 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

Capital Project Funds

400	Jail/Courthouse Expansion and Modification	Capital Project funds are established by local policy and/or state statute.
401	Government Center/Johnson Bldg.	These funds account for expenditures for design, construction, and expansion of building projects as well as acquisition of associated property.
404	City-County Health Facility	
405	General Capital Fund	
406	1/5 th Cent Sales Tax Capital Improvement Fund	
407	Law Office Remodel (IV-D)	

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

Fund No.	Fund Name	Description	
<i>Neighborhood Improvement District (NID) Funds</i>			
501	Colchester Road Paving	NID funds are established by local policy.	
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.	
503	Clearview Paving		
504	Bon Gor Lake Estates Paving		
505	Trails West Paving		
506	Bearfield Paving		
507	Lake Sundance Paving		
508	Walnut Brook Paving		
509	Pierpont Meadows		
510	Pin Oak Sanitary Sewer		A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
511	New Haven		
512	University Estates		Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in the following section.
513	Fairway Meadows Sewer		
514	Trobridge Road		
515	Wilson Turner		
516	Hillview Acres		
517	Cedar Gate		
518	Hartsburg Hills Road		
519	Applewood Creek Road		
520	Good Time Acres Road		
521	Summer Lane Road		
522	Hill Creek Sanitary Sewer		
523	W.B. Smith Sewer		
524	Brown Station Sewer		
525	Country Squire Sewer		
<i>Internal Service Funds</i>			
600	Self-Insured Health Plan	This fund is established by local policy. It accounts for operations of the self-insured health plan for county employees.	
601	Self-Insured Dental Plan	This fund is established by local policy. It accounts for operations of the self-insured dental plan for county employees.	
602	Self-Insured Workers Compensation	This fund is established by local policy. It accounts for operations for the self-insured workers compensation plan for county employees.	

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

Fund No.	Fund Name	Description
603	Self-Insured Workers Compensation Loss Control Fund	This fund is established by local policy. It accounts for programs and expenditures intended to prevent workers compensation injuries.
610	Building and Grounds Fund	The fund is established by local policy. This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage.
620	Building and Grounds Capital Repair and Replacement	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings. The resources are derived from an annual charge based on square footage.
621	Building Utilities	This fund is established by local policy. This internal service fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the county-owned space in the Centralia Clinic. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Public Works are accounted for in each of the respective operating budgets.
622	Capital Repair and Replacement Fund – Family Health Center Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.
623	Capital Repair and Replacement Fund – Health Department Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department.

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

Fund No.	Fund Name	Description
<i>Private Purpose Trust Funds</i>		
720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>

Fiscal and Budget Policies

Boone County operates under a statutory elective form of government. Specific powers and responsibilities are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where the Missouri state legislature has granted final budget authority to individual elected officials.

Boone County has an important responsibility to its citizens to carefully manage and account for public funds, carry-out the statutory responsibilities delegated to it by the State of Missouri, and to provide and maintain public facilities. The Fiscal and Budget Policies presented below are designed to establish guidelines which will ensure the fiscal stability of the County and demonstrate the County's commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The fiscal year of the County begins on January 1st and ends on December 31st of each year. The fiscal year constitutes the budget and accounting year.

Revenue Policy:

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

Budget Policy:

- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced when the total resources of a fund (sum of estimated net revenues and appropriated fund balances) are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.
- By September 1st of each year, each elected official, department director, or administrative authority shall prepare and submit to the County Auditor a budget request for the upcoming fiscal year. The County Auditor shall prepare a request in the event that no request is received by September 10th.
- The County Auditor shall submit a proposed budget to the County Commission by November 15th of each budget year.
- Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, and fund.

Fiscal and Budget Policies cont'd

- In no event shall the total amount of the proposed expenditures for a specific fund exceed the total resources available to the fund.
- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The County will avoid balancing current expenditures at the expense of meeting future years' expenses.
- The County will give highest priority to the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- Realistic revenue projections will reflect conservative assumptions.
- The County Commission or the County Auditor shall hold at least one public hearing on the budget submitted by the County Auditor, at which all interested persons shall be given an opportunity to be heard.
- The County Commission shall publicize all changes made to the proposed budget received from the County Auditor prior to adopting the final budget.
- The County Commission shall adopt the budget by majority vote by January 10th, the first month of the budget year. The County Commission shall adopt the budget by majority vote by January 31st, the first month of the budget year in the year in which any commissioners' new term of office begins. If the County Commission does not take action by the required date, the prior year's annual appropriation order will continue in force until adoption occurs.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget is available for view at the Columbia Public Library and on the County's web site (HYPERLINK <http://www.showmeboone.org> or www.showmeboone.org)
- The County will annually submit its budget for review to the GFOA, as a participant in the Distinguished Budget Presentation Award.
- After adoption of the budget, the budget can be amended via county commission order in accordance with state statutes. The County Auditor may submit budget amendment requests to the County Commission to increase expenditures or revenues. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

Capital Improvements Policy:

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

Fiscal and Budget Policies cont'd

Fixed Asset and Capital Asset Policy:

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

Accounting Policy:

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

Fiscal and Budget Policies cont'd

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

Purchasing Policy:

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

Debt Policy:

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

Reserve (Fund Balance) Policy:

- Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn
- The County will calculate and maintain an unreserved, undesignated fund balance equal to at least 15% to 20% of expenditures for the adopted budget for the general revenue fund. For other major funds (Road and Bridge Fund and the Law Enforcement Services Fund), the amount will be equal to at least 5% to 10%. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.
- Self Insurance Reserves shall be maintained at a level to protect the County against incurred and reported losses as well as those incurred but not reported and future losses within the retention.
- An emergency appropriation will be included annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. The amount of the appropriation will be equal to 3% of the budget, as required by state statute. Emergency appropriations may be

Fiscal and Budget Policies cont'd

included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Enterprise Fund Policy:

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

Internal Service Fund Policy:

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

Summary of Long Term Debt

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

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

Debt Service expenditures included in the FY 2009 Budget total \$703,864 which represents 1.4% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures to the General Fund for FY 2009 total \$416,090 or 2% of total fund expenditures, and pertain to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds. The remaining \$287,774 debt service expenditures consists of \$166,083 related to taxable special obligation bonds associated with land and buildings and \$121,691 related to NID general obligation bonds; all of this activity is accounted for within debt service funds and includes principal, interest, and paying agent fees . The taxable special obligation debt is being retired through a combination of property lease revenue and operating transfers from the General Fund, with eventual debt retirement to be made from the proceeds of the One-Fifth-Cent Capital Improvement Sales Tax. The NID general obligation debt is being retired through special assessment revenue collected from property owners.

Debt payable as of January 1, 2009 is composed of the following:

General Obligation Bonds:

\$184,000 Series 2000B general obligation neighborhood road improvement bonds due in annual installments of \$15,000 to \$23,000 through 2010; interest at 5.2%.	\$ 45,000
\$305,000 2001 general obligation neighborhood road improvement bonds due in annual installments of \$25,000 to \$37,000 through 2012; interest at 2.35% to 4.1%.	137,000
\$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%.	149,000
Sub-total: General Obligation Debt – Road NIDs	\$ 331,000
\$280,000 Series 2000A general obligation neighborhood sewer improvement bonds due in annual installments of \$25,000 to \$35,000 through 2010; interest at 4.85% to 5.35%.	70,000
Total: All General Obligation Debt	\$ <u>401,000</u>

Summary of Long Term Debt cont'd

Special Obligation Bonds:

Special Obligation Bonds:

\$5,240,000 Series 2003 refunding and improvement special obligation bonds due in annual installments of \$270,000 to \$745,000 through 2018; interest at 2.00% to 4.00%. The County Commission is obligated to pay the bonds and annually appropriates the amount of debt services. The debt is secured by a first lien on property and buildings that were constructed and purchased from the bond proceeds. \$ 3,835,000

\$2,005,000 Series 2005 taxable special obligation bonds due in annual installments of \$45,000 to \$65,000 beginning in 2008 through 2014 with a balloon payment of \$1,610,000 in 2015; semi-annual interest is due 2005 through 2015; interest at 4.920% to 5.940%. The debt is secured by a first lien on property and buildings that were purchased from the proceeds of the bonds. Annual debt service appropriations are made from property lease income; however, general fund appropriations would be required in the event lease income is insufficient to cover scheduled principal and interest payments. 1,960,000

Total: All Special Obligation Debt \$ 5,795,000

January 1, 2008 – Status of voter-approved bond issues:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDs	\$3.5 million	\$1.581 million	\$1,919,000	\$331,000
1997 Sewer NIDs	\$5.5 million	\$.280 million	\$5,220,000	\$70,000

The County intends to issue and approximately \$2.0M to \$2.5M in additional debt in the near future for sewer related NID's.

Summary of Long Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

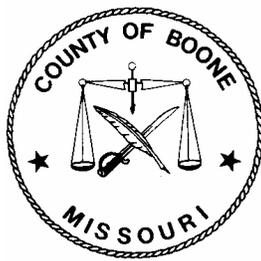
Year	Special Obligation		General Obligation		Combined Principle	Combined Interest	Combined Total
	-----Bonds-----		-----Bonds-----				
	Principle	Interest	Principle	Interest			
2009	\$ 340,000.00	240,171.50	104,000.00	38,811.00	444,000.00	278,982.50	722,982.50 *
2010	345,000.00	229,405.50	108,000.00	43,357.25	453,000.00	272,762.75	725,762.75
2011	515,000.00	215,144.25	133,800.00	38,941.42	648,800.00	254,085.67	902,885.67
2012	375,000.00	200,300.00	138,300.00	35,110.36	513,300.00	235,410.36	748,710.36
2013	390,000.00	187,065.50	102,800.00	31,902.30	492,800.00	218,967.80	711,767.80
2014-2018	3,830,000.00	389,376.50	504,100.00	122,714.16	4,334,100.00	512,090.66	4,846,190.66
2019-2023	0.00	0.00	483,200.00	74,098.56	483,200.00	74,098.56	557,298.56
2024-2028	0.00	0.00	526,800.00	25,591.68	526,800.00	25,591.68	552,391.68
Total	\$ 5,795,000.00	1,461,463.25	2,101,000.00	410,526.73	7,896,000.00	1,871,989.98	9,767,989.98

* The FY 2009 debt service budget of \$703,864 includes paying agent fees in addition to principal and interest.

January 1, 2009 – Legal debt limit:

State law limits the amount of the County’s outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County’s assessed valuation. As of January 1, 2009, the County’s statutory debt limit will be in excess of \$229,000,000; actual bonded indebtedness is well below this limit (less than 0.2%), as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,290,000,000
Constitutional Debt Limit (10%):	\$ 229,000,000
Debt outstanding at January 1 applicable to debt limit:	\$ 401,000
Debt outstanding at January 1 as a percentage of debt limit:	0.175%



Financial Summaries—

This section contains the following information:

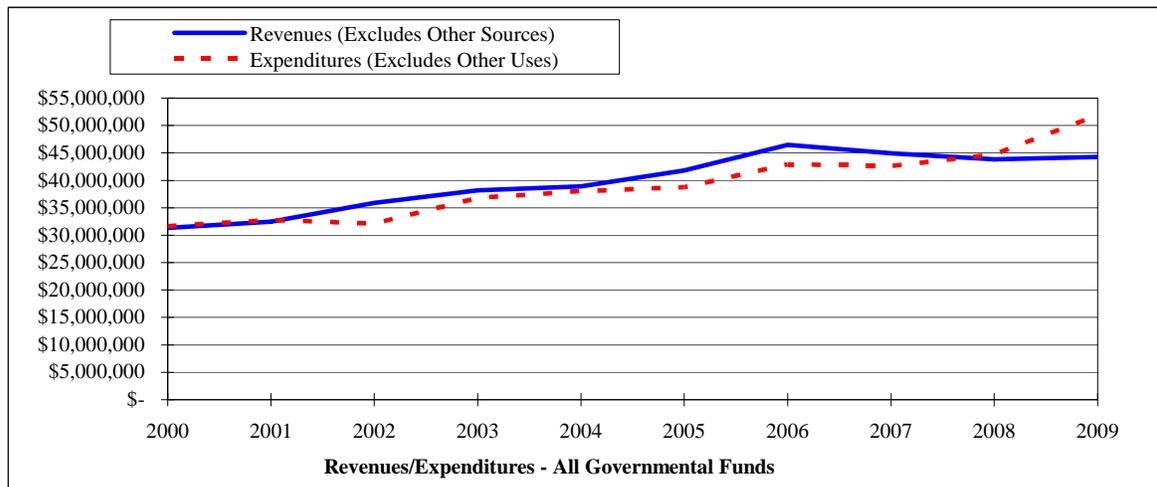
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

Financial Summaries

Revenues / Expenditures – All Governmental Funds

(Excluding Capital Project Funds)

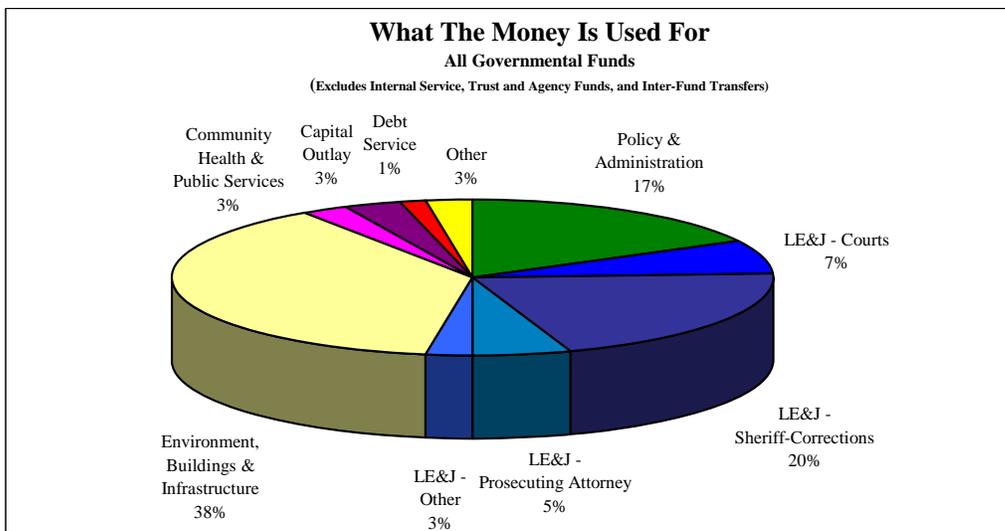
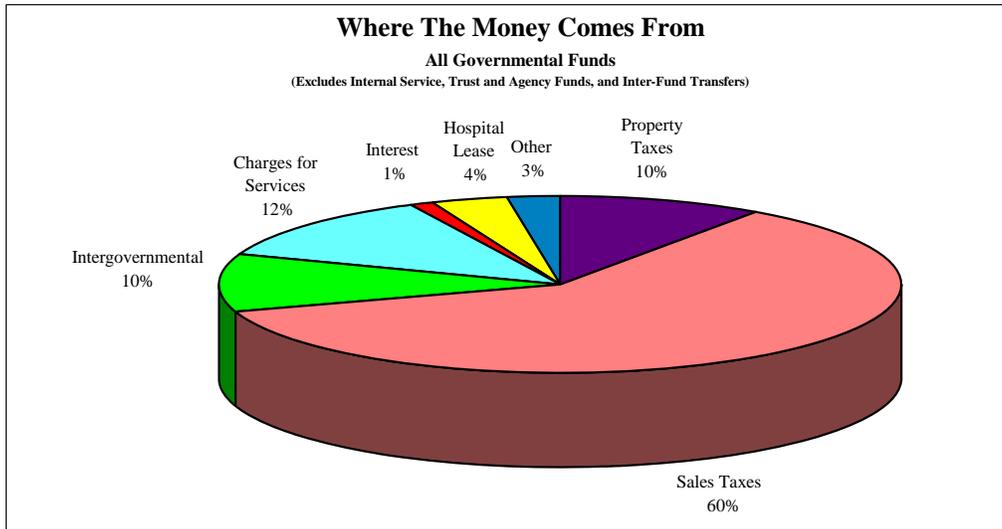
	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Revenues (Excludes Other Sources)	\$31,318,317	\$32,471,842	\$35,839,296	\$38,167,389	\$38,875,247
Expenditures (Excludes Other Uses)	\$31,645,373	\$32,752,095	\$32,082,795	\$36,767,582	\$37,999,393
	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Revenues (Excludes Other Sources)	\$41,761,094	\$46,444,629	\$44,931,029	\$43,844,575	\$44,263,122
Expenditures (Excludes Other Uses)	\$38,745,644	\$42,904,065	\$42,589,432	\$44,725,708	\$51,846,741



Financial Summaries cont'd

2009 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$4,259,220
Sales Taxes	26,727,300
Intergovernmental	4,633,643
Charges for Services	5,412,108
Interest	467,577
Hospital Lease	1,679,600
Other	1,083,674
Total	\$44,263,122

What The Money Is Used For

Policy & Administration	\$8,923,466 **
LE&J - Courts	3,672,640
LE&J - Sheriff-Corrections	10,563,469
LE&J - Prosecuting Attorney	2,717,764
LE&J - Other	1,354,729 ***
Environment, Buildings & Infrastructure	19,662,962
Community Health & Public Services	1,404,612
Capital Outlay	1,594,585
Debt Service	703,864
Other	1,248,650
Total	\$51,846,741 *

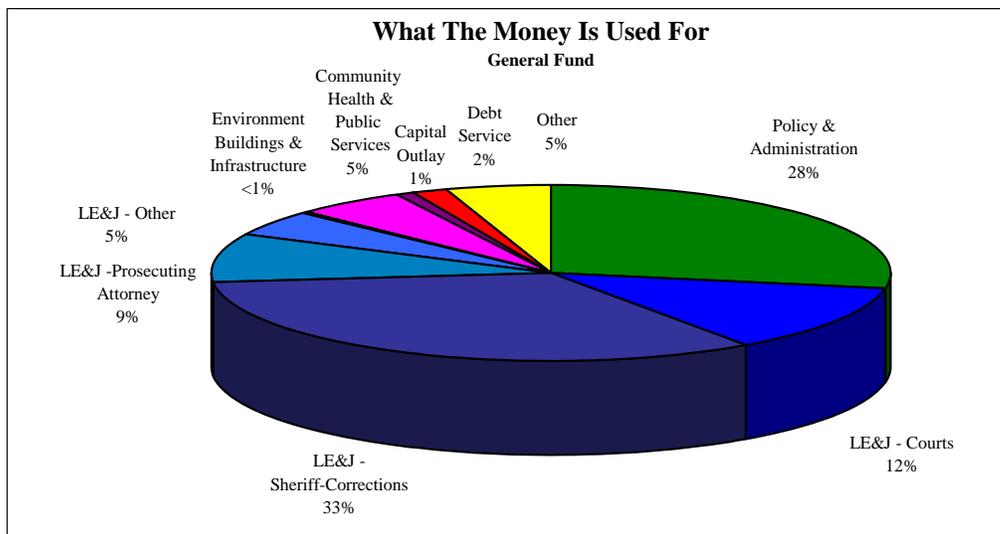
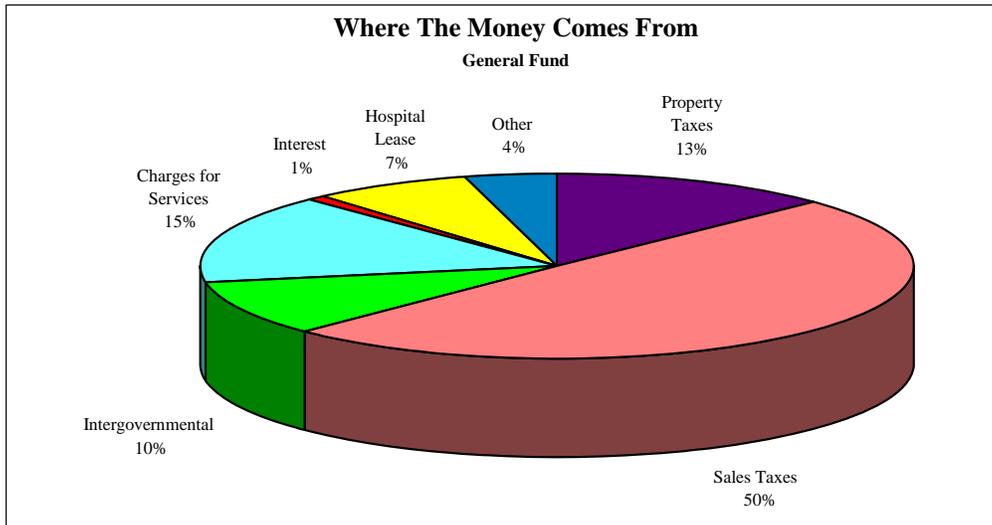
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

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

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

Financial Summaries cont'd

2009 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$2,957,800
Sales Taxes	11,618,000
Intergovernmental	2,261,894
Charges for Services	3,637,486
Interest	213,829
Hospital Lease	1,679,600
Other	958,347
Total	\$23,326,956

What The Money Is Used or

Policy & Administration	\$6,926,847 **
LE&J - Courts	3,097,245
LE&J - Sheriff/Corrections	8,280,146
LE&J - Prosecuting Attorney	2,227,654
LE&J - Other	1,172,429 ***
Environment, Buildings & Infrastructure	57,287
Community Health & Public Services	1,306,512
Capital Outlay	206,719
Debt Service	416,090
Other	1,248,650
Total	\$24,939,579 *

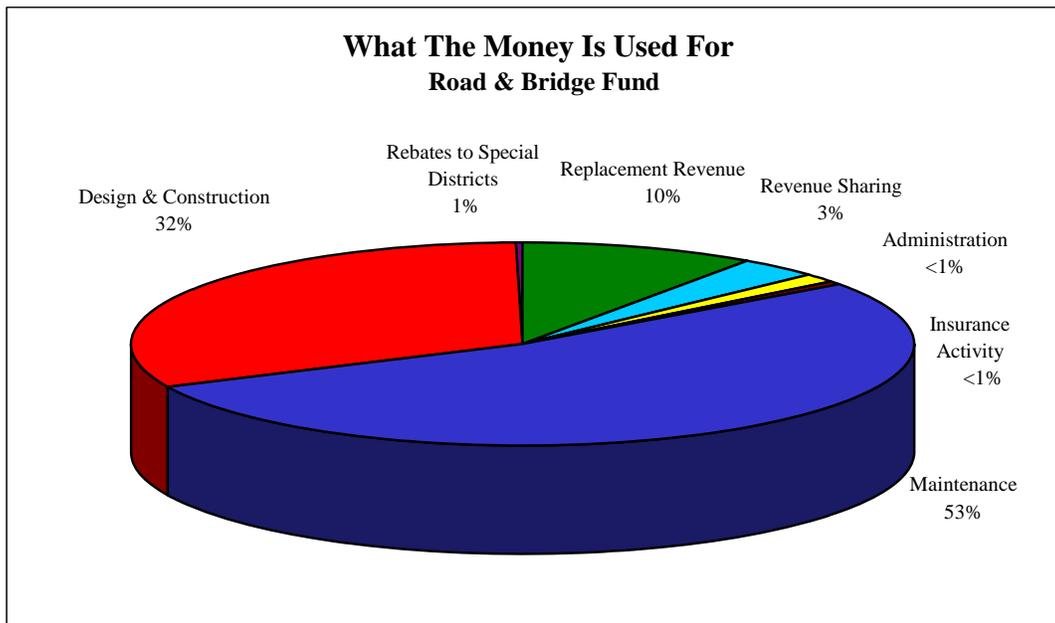
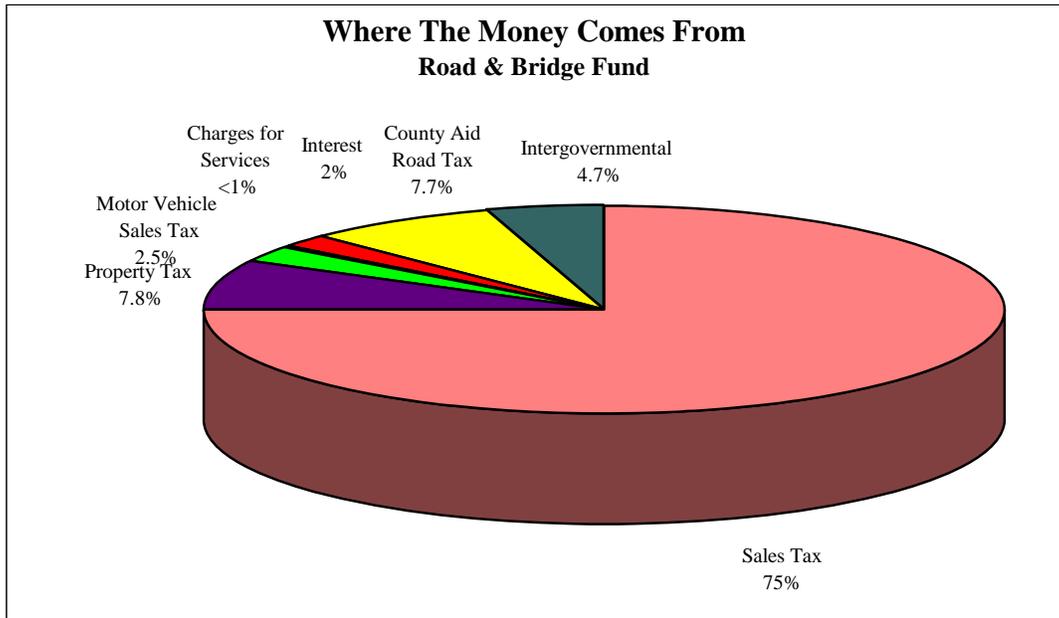
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

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

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

Financial Summaries cont'd

2009 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$11,602,500
Property Tax	1,204,800
Motor Vehicle Sales Tax	387,000
Charges for Services	33,395
Interest	304,780
County Aid Road Tax	1,190,000
Intergovernmental	729,550
	\$15,452,025

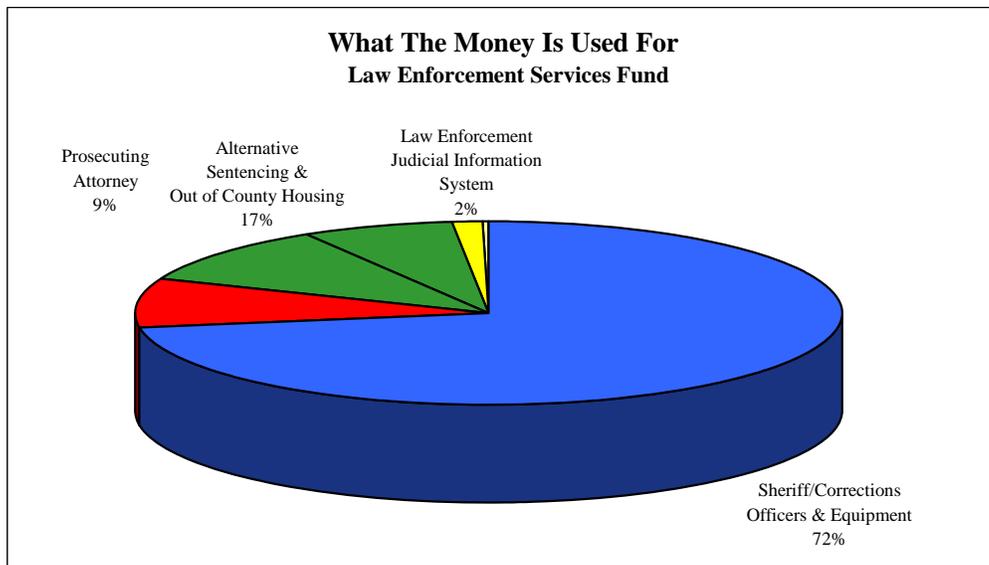
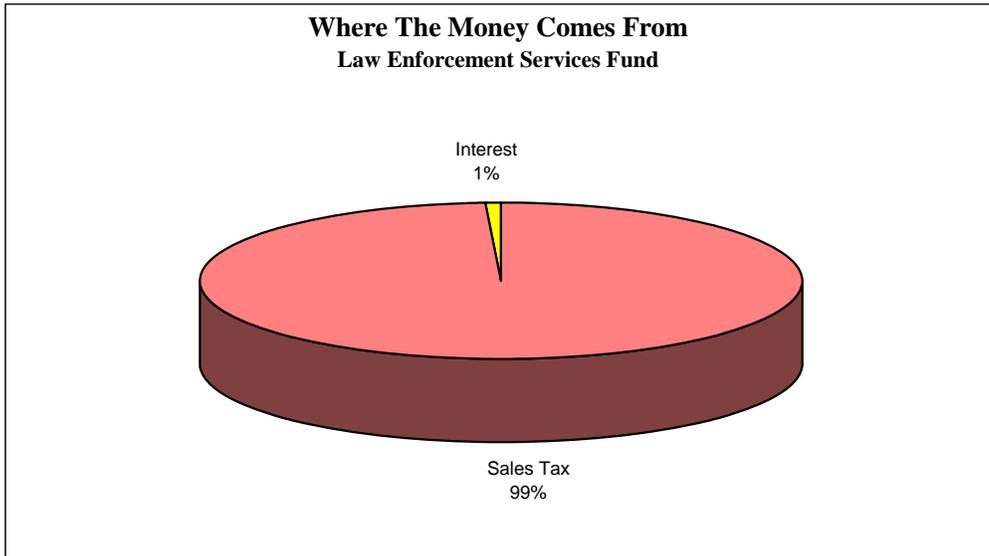
What The Money Is Used or

Replacement Revenue	\$1,962,700
Revenue Sharing	704,564
Rebates to Special Districts	254,845
Administration	150,000
Maintenance	10,782,660
Design & Construction	6,478,924
Insurance Activity	40,000
	\$20,373,693 *

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

Financial Summaries cont'd

2009 Budget-Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$2,899,000
Interest	22,950
Other	0
	\$2,921,950

What The Money Is Used For

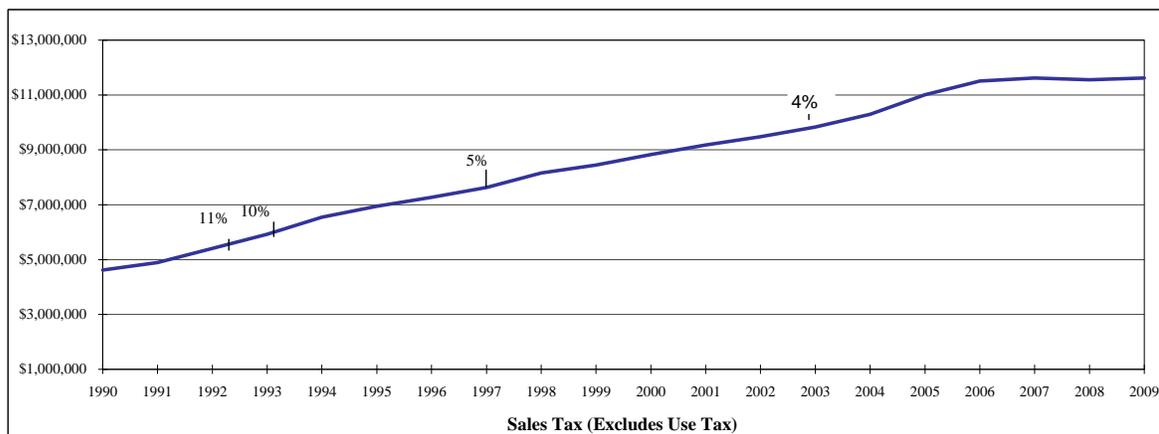
Sheriff/Correction Officers & Equipment	\$2,369,778
Prosecuting Attorney	285,687
Alternative Sentencing	328,859
Out of County Housing	228,000
Law Enforcement Judicial Information System-County	51,126
Law Enforcement Judicial Information System-Court	5,100
	\$3,268,550 *

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

Financial Summaries cont'd

Sales Tax

	<u>1990 Actual</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Actual</u>
Sales Tax	\$4,618,016	\$4,889,530	\$5,409,376	\$5,926,282	\$6,546,683
Sales Tax Growth Rate		5.9%	10.6%	9.6%	10.5%
	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>
Sales Tax	\$6,946,727	\$7,266,514	\$7,630,386	\$8,158,523	\$8,450,433
Sales Tax Growth Rate	6.1%	4.6%	5.0%	6.9%	3.6%
	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>
Sales Tax	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638
Sales Tax Growth Rate	4.5%	3.9%	3.2%	3.8%	4.7%
	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Projected</u>	<u>2009 Budget</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	11,561,000	11,618,000
Sales Tax Growth Rate	6.9%	4.5%	1.0%	-0.4%	0.6%



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



Fund Statements—

This section contains Fund Statements for the County’s various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

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

Governmental Funds

Fund Statement-All Governmental Funds Combined

(Excluding Capital Project Funds)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ 4,032,706	\$ 4,500,250	\$ 4,131,611	\$ 4,162,600
Assessments	148,743	133,429	107,561	96,620
Sales Taxes	26,837,008	26,845,220	26,602,000	26,727,300
Franchise Taxes	185,691	181,200	183,000	183,000
Licenses and Permits	454,054	411,511	350,097	337,083
Intergovernmental	4,882,720	5,181,087	4,340,717	4,633,643
Charges for Services	5,195,800	4,970,217	5,252,815	5,412,108
Fines and Forfeitures	-	6,000	8,000	6,000
Interest	1,021,244	727,862	602,789	467,577
Hospital Lease	1,566,918	1,606,091	1,630,692	1,679,600
Other *	606,145	591,125	635,293	557,591
Total Revenues	44,931,029	45,153,992	43,844,575	44,263,122
EXPENDITURES:				
Personal Services	20,372,837	21,735,804	20,919,031	21,570,513
Materials & Supplies	3,634,424	4,475,662	3,717,242	4,484,803
Dues Travel & Training	293,010	419,630	371,675	401,674
Utilities	573,501	700,035	635,507	695,028
Vehicle Expense	1,012,974	1,154,966	1,242,308	1,363,250
Equip & Bldg Maintenance	708,745	658,868	535,439	733,145
Contractual Services	10,933,093	18,165,221	12,412,694	16,463,507
Debt Service (Principal and Interest)	701,609	741,519	741,016	703,864
Other	2,209,850	4,435,158	2,936,870	3,836,372
Fixed Asset Additions	2,149,389	1,373,903	1,213,926	1,594,585
Total Expenditures	42,589,432	53,860,766	44,725,708	51,846,741
REVENUES OVER (UNDER) EXPENDITURES	2,341,597	(8,706,774)	(881,133)	(7,583,619)
OTHER FINANCING SOURCES (USES):				
Transfer In	141,882	196,414	191,028	120,000
Transfer Out	(827,009)	(256,414)	(251,029)	(120,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	197,422	25,002	98,860	170,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(487,705)	(34,998)	38,859	170,100
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,853,892	(8,741,772)	(842,274)	(7,413,519)
FUND BALANCE (GAAP), beginning of year	21,884,378	23,468,627	23,468,627	22,626,353
Less encumbrances, beginning of year	(1,781,132)	(1,511,489)	(1,511,489)	(1,511,489)
Add encumbrances, end of year	1,511,489	1,511,489	1,511,489	1,511,489
FUND BALANCE (GAAP), end of year	\$ 23,468,627	\$ 14,726,855	\$ 22,626,353	\$ 15,212,834
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 155,271	\$ 200,000	\$ 200,000	\$ 200,000
Prepaid Items/Security Deposits/Other Reserves	4,777	-	-	-
Debt Service/Restricted Assets	1,370,224	1,362,055	1,337,576	1,319,367
Prior Year Encumbrances	1,511,489	1,511,489	1,511,489	1,511,489
Designated:				
Capital Project and Other	750,000	750,000	1,827,400	1,827,400
Total Fund Balance Reserves and Designations, end of year	3,791,761	3,823,544	4,876,465	4,858,256
FUND BALANCE, end of year	23,468,627	14,726,855	22,626,353	15,212,834
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,791,761)	(3,823,544)	(4,876,465)	(4,858,256)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 19,676,866	\$ 10,903,311	\$ 17,749,888	\$ 10,354,578

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ 2,855,380	\$ 3,324,350	\$ 2,934,000	\$ 2,957,800
Assessments	-	-	-	-
Sales Taxes	11,618,935	11,627,000	11,561,000	11,618,000
Franchise Taxes	185,691	181,200	183,000	183,000
Licenses and Permits	412,779	375,941	281,189	273,211
Intergovernmental	2,480,835	2,602,072	2,578,670	2,261,894
Charges for Services	3,503,498	3,353,487	3,542,505	3,637,486
Fines and Forfeitures	-	6,000	8,000	6,000
Interest	359,296	307,659	230,121	213,829
Hospital Lease	1,566,918	1,606,091	1,630,692	1,679,600
Other	472,436	510,130	550,755	496,136
Total Revenues	23,455,768	23,893,930	23,499,932	23,326,956
EXPENDITURES:				
Personal Services	13,826,678	14,745,475	14,229,732	14,468,115
Materials & Supplies	1,102,772	1,277,109	1,228,053	1,281,700
Dues Travel & Training	187,236	239,757	222,395	209,907
Utilities	422,856	486,831	477,206	496,680
Vehicle Expense	387,665	405,387	464,878	483,925
Equip & Bldg Maintenance	151,409	196,274	189,561	205,978
Contractual Services	3,976,671	4,211,868	3,778,061	4,178,913
Debt Service (Principal and Interest)	414,465	413,215	413,215	416,090
Other	2,233,209	3,786,590	2,861,886	2,991,552
Fixed Asset Additions	648,014	360,155	304,106	206,719
Total Expenditures	23,350,975	26,122,661	24,169,093	24,939,579
REVENUES OVER (UNDER) EXPENDITURES	104,793	(2,228,731)	(669,161)	(1,612,623)
OTHER FINANCING SOURCES (USES):				
Transfer In	28,668	83,414	83,414	-
Transfer Out	(798,341)	(133,000)	(127,615)	(120,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	30,781	24,002	41,638	5,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(738,892)	(25,584)	(2,563)	(114,900)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(634,099)	(2,254,315)	(671,724)	(1,727,523)
FUND BALANCE (GAAP), beginning of year	8,484,357	8,014,864	8,014,864	7,343,140
Less encumbrances, beginning of year	(77,933)	(242,539)	(242,539)	(242,539)
Add encumbrances, end of year	242,539	242,539	242,539	242,539
FUND BALANCE (GAAP), end of year	\$ 8,014,864	\$ 5,760,549	\$ 7,343,140	\$ 5,615,617
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 155,271	\$ 200,000	\$ 200,000	\$ 200,000
Prepaid Items/Security Deposits/Other Reserves	4,777	-	-	-
Debt Service/Restricted Assets	300,444	325,000	325,000	325,000
Prior Year Encumbrances	242,539	242,539	242,539	242,539
Designated:				
Designated for Capital Projects	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	703,031	767,539	767,539	767,539
FUND BALANCE, end of year	8,014,864	5,760,549	7,343,140	5,615,617
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(703,031)	(767,539)	(767,539)	(767,539)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,311,833	\$ 4,993,010	\$ 6,575,601	\$ 4,848,078

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	<u>Budget Basis Expenditures</u> *	<u>Unreserved Undesignated Fund Balance</u>	<u>As a Percent of Expenditures</u>
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	23,118,276	7,763,254	33.58%
2006	23,118,276	7,860,355	34.00%
2007	23,350,975	7,311,833	31.31%
2008 Projected	24,169,093	6,575,601	27.21%
2009 Budget	24,939,579	4,848,078	19.44%

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

Source: 1997 - 2007 Boone County Comprehensive Annual Financial Reports
 2008 Projected
 2009 Budget

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ 1,177,326	\$ 1,175,900	\$ 1,197,611	\$ 1,204,800
Assessments	-	-	-	-
Sales Taxes	12,100,093	12,101,500	11,931,500	11,989,500
Franchise Taxes	-	-	-	-
Licenses and Permits	12,711	15,000	13,600	13,000
Intergovernmental	1,977,856	2,076,315	1,242,990	1,919,550
Charges for Services	121,490	41,940	46,067	33,395
Fines and Forfeitures	-	-	-	-
Interest	406,845	243,960	230,080	141,530
Hospital Lease	-	-	-	-
Other	20,869	1,000	6,985	1,000
Total Revenues	15,817,190	15,655,615	14,668,833	15,302,775
EXPENDITURES:				
Personal Services	3,534,451	3,759,702	3,568,591	3,857,398
Materials & Supplies	2,402,395	3,001,150	2,322,573	2,986,365
Dues Travel & Training	23,344	40,854	31,319	39,100
Utilities	84,208	111,637	74,320	107,240
Vehicle Expense	617,444	735,054	763,705	863,300
Equip & Bldg Maintenance	471,561	347,149	259,109	419,124
Contractual Services	6,222,964	12,143,068	7,108,134	11,102,793
Debt Service (Principal and Interest)	-	-	-	-
Other	(78,635)	201,350	(66,162)	201,350
Fixed Asset Additions	904,271	295,571	277,330	797,023
Total Expenditures	14,182,003	20,635,535	14,338,919	20,373,693
REVENUES OVER (UNDER) EXPENDITURES	1,635,187	(4,979,920)	329,914	(5,070,918)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	158,888	1,000	16,347	149,250
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	158,888	1,000	16,347	149,250
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	1,794,075	(4,978,920)	346,261	(4,921,668)
FUND BALANCE (GAAP), beginning of year	7,061,613	8,748,203	8,748,203	9,094,464
Less encumbrances, beginning of year	(1,241,348)	(1,133,863)	(1,133,863)	(1,133,863)
Add encumbrances, end of year	1,133,863	1,133,863	1,133,863	1,133,863
FUND BALANCE (GAAP), end of year	\$ 8,748,203	\$ 3,769,283	\$ 9,094,464	\$ 4,172,796
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,133,863	1,133,863	1,133,863	1,133,863
Designated:				
Capital Project and Other	500,000	500,000	1,039,400	1,039,400
Total Fund Balance Reserves and Designations, end of year	1,633,863	1,633,863	2,173,263	2,173,263
FUND BALANCE, end of year	8,748,203	3,769,283	9,094,464	4,172,796
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,633,863)	(1,633,863)	(2,173,263)	(2,173,263)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,114,340	\$ 2,135,420	\$ 6,921,201	\$ 1,999,533

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,899,191	2,900,000	2,884,500	2,899,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	64,279	58,835	33,895	22,950
Hospital Lease	-	-	-	-
Other	1,280	-	-	-
Total Revenues	2,964,750	2,958,835	2,918,395	2,921,950
EXPENDITURES:				
Personal Services	2,125,201	2,242,640	2,211,151	2,247,482
Materials & Supplies	61,943	70,656	70,337	87,900
Dues Travel & Training	4,048	11,234	10,763	16,140
Utilities	53,319	86,067	69,801	76,014
Vehicle Expense	-	625	525	625
Equip & Bldg Maintenance	40,033	41,674	33,367	52,248
Contractual Services	131,880	332,710	210,835	341,478
Debt Service (Principal and Interest)	-	-	-	-
Other	20,465	46,710	18,363	70,480
Fixed Asset Additions	478,000	248,502	245,345	376,183
Total Expenditures	2,914,889	3,080,818	2,870,487	3,268,550
REVENUES OVER (UNDER) EXPENDITURES	49,861	(121,983)	47,908	(346,600)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(15,000)	(15,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	37,825	15,750
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(15,000)	22,825	15,750
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	49,861	(136,983)	70,733	(330,850)
FUND BALANCE (GAAP), beginning of year	1,632,771	1,464,751	1,464,751	1,535,484
Less encumbrances, beginning of year	(307,307)	(89,426)	(89,426)	(89,426)
Add encumbrances, end of year	89,426	89,426	89,426	89,426
FUND BALANCE (GAAP), end of year	\$ 1,464,751	\$ 1,327,768	\$ 1,535,484	\$ 1,204,634
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	89,426	89,426	89,426	89,426
Designated:				
Capital Project and Other	250,000	250,000	788,000	788,000
Total Fund Balance Reserves and Designations, end of year	339,426	339,426	877,426	877,426
FUND BALANCE, end of year	1,464,751	1,327,768	1,535,484	1,204,634
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(339,426)	(339,426)	(877,426)	(877,426)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,125,325	\$ 988,342	\$ 658,058	\$ 327,208

Governmental Funds

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

2009 Budget

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff	Corrections	Prosecuting	Alternative	Judicial	Contract	Information	290
		Operations	Operations	Attorney	Sentencing	Info System	Inmate Housing	System -Court	Total
REVENUES:									
Taxes	\$ 2,899,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,899,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	22,950	-	-	-	-	-	-	-	22,950
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	15,750	-	-	-	-	-	-	15,750
Total Revenues	\$ 2,921,950	\$ 15,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,937,700
EXPENDITURES:									
Personal Services	-	1,087,469	651,738	280,151	228,124	-	-	-	2,247,482
Materials & Supplies	-	79,288	5,652	1,000	1,960	-	-	-	87,900
Dues Travel & Training	-	9,750	-	2,640	3,750	-	-	-	16,140
Utilities	-	31,992	-	1,896	17,850	19,176	-	5,100	76,014
Vehicle Expense	-	-	-	-	625	-	-	-	625
Equip & Bldg Maintenance	-	51,148	-	-	1,100	-	-	-	52,248
Contractual Services	-	3,610	26,668	-	58,750	24,450	228,000	-	341,478
Other	40,000	-	7,480	-	15,500	7,500	-	-	70,480
Fixed Asset Additions	-	374,983	-	-	1,200	-	-	-	376,183
Total Expenditures	\$ 40,000	\$ 1,638,240	\$ 691,538	\$ 285,687	\$ 328,859	\$ 51,126	\$ 228,000	\$ 5,100	\$ 3,268,550
REVENUES OVER (UNDER) EXPENDITURES									\$ (330,850)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	218,789	216,720	225,000	220,800
Franchise Taxes	-	-	-	-
Licenses and Permits	28,564	20,570	55,308	50,872
Intergovernmental	424,029	502,700	519,057	452,199
Charges for Services	1,570,812	1,574,790	1,664,243	1,741,227
Fines and Forfeitures	-	-	-	-
Interest	170,409	114,638	99,651	82,703
Hospital Lease	-	-	-	-
Other	51,746	33,615	31,173	14,075
Total Revenues	2,464,349	2,463,033	2,594,432	2,561,876
EXPENDITURES:				
Personal Services	886,507	987,987	909,557	997,518
Materials & Supplies	67,314	126,747	96,279	128,838
Dues Travel & Training	78,382	127,785	107,198	136,527
Utilities	13,118	15,500	14,180	15,094
Vehicle Expense	7,865	13,900	13,200	15,400
Equip & Bldg Maintenance	45,742	73,771	53,402	55,795
Contractual Services	601,578	1,477,575	1,315,664	840,323
Debt Service (Principal and Interest)	-	-	-	-
Other	34,811	400,508	122,783	572,990
Fixed Asset Additions	119,104	469,675	387,145	214,660
Total Expenditures	1,854,421	3,693,448	3,019,408	2,977,145
REVENUES OVER (UNDER) EXPENDITURES	609,928	(1,230,415)	(424,976)	(415,269)
OTHER FINANCING SOURCES (USES):				
Transfer In	103,245	-	-	-
Transfer Out	(28,668)	(108,414)	(108,414)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	7,753	-	3,050	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	82,330	(108,414)	(105,364)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	692,258	(1,338,829)	(530,340)	(415,269)
FUND BALANCE (GAAP), beginning of year	3,587,654	4,171,029	4,171,029	3,640,689
Less encumbrances, beginning of year	(154,544)	(45,661)	(45,661)	(45,661)
Add encumbrances, end of year	45,661	45,661	45,661	45,661
FUND BALANCE (GAAP), end of year	\$ 4,171,029	\$ 2,832,200	\$ 3,640,689	\$ 3,225,420
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	45,661	45,661	45,661	45,661
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	45,661	45,661	45,661	45,661
FUND BALANCE, end of year	4,171,029	2,832,200	3,640,689	3,225,420
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(45,661)	(45,661)	(45,661)	(45,661)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,125,368	\$ 2,786,539	\$ 3,595,028	\$ 3,179,759

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	243	242	113	92
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	243	242	113	92
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	1,385	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	825	-	-
Fixed Asset Additions	-	1,500	1,500	-
Total Expenditures	-	3,710	1,500	-
REVENUES OVER (UNDER) EXPENDITURES	243	(3,468)	(1,387)	92
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	243	(3,468)	(1,387)	92
FUND BALANCE (GAAP), beginning of year	4,599	4,842	4,842	3,455
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,842	\$ 1,374	\$ 3,455	\$ 3,547
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	4,842	1,374	3,455	3,547
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,842	\$ 1,374	\$ 3,455	\$ 3,547

Governmental Funds

Fund Statement-Assessment Fund 201 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	340,386	360,000	365,000	365,484
Charges for Services	796,829	810,000	820,000	965,000
Fines and Forfeitures	-	-	-	-
Interest	44,928	34,830	29,095	27,815
Hospital Lease	-	-	-	-
Other	41,005	12,000	13,000	12,000
Total Revenues	1,223,148	1,216,830	1,227,095	1,370,299
EXPENDITURES:				
Personal Services	741,700	828,614	759,512	841,072
Materials & Supplies	42,658	61,400	58,200	89,400
Dues Travel & Training	3,892	25,440	20,000	20,775
Utilities	6,157	7,000	7,000	7,400
Vehicle Expense	5,380	9,400	9,400	10,900
Equip & Bldg Maintenance	3,597	10,924	10,665	10,985
Contractual Services	182,430	692,244	692,237	220,039
Debt Service (Principal and Interest)	-	-	-	-
Other	1,688	69,600	3,000	69,600
Fixed Asset Additions	42,003	51,069	42,584	18,960
Total Expenditures	1,029,505	1,755,691	1,602,598	1,289,131
REVENUES OVER (UNDER) EXPENDITURES	193,643	(538,861)	(375,503)	81,168
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	74	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	74	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	193,717	(538,861)	(375,503)	81,168
FUND BALANCE (GAAP), beginning of year	1,328,961	1,542,213	1,542,213	1,166,710
Less encumbrances, beginning of year	(7,442)	(26,977)	(26,977)	(26,977)
Add encumbrances, end of year	26,977	26,977	26,977	26,977
FUND BALANCE (GAAP), end of year	\$ 1,542,213	\$ 1,003,352	\$ 1,166,710	\$ 1,247,878
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	26,977	26,977	26,977	26,977
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	26,977	26,977	26,977	26,977
FUND BALANCE, end of year	1,542,213	1,003,352	1,166,710	1,247,878
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(26,977)	(26,977)	(26,977)	(26,977)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,515,236	\$ 976,375	\$ 1,139,733	\$ 1,220,901

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	218,789	216,720	225,000	220,800
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	29,293	16,600	17,000	14,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	248,082	233,320	242,000	234,800
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	38,926	62,000	42,000	44,000
Contractual Services	133,226	137,100	135,215	138,300
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	30,434	36,220	36,220	65,000
Total Expenditures	202,586	235,320	213,435	247,300
REVENUES OVER (UNDER) EXPENDITURES	45,496	(2,000)	28,565	(12,500)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	45,496	(2,000)	28,565	(12,500)
FUND BALANCE (GAAP), beginning of year	534,658	580,154	580,154	608,719
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 580,154	\$ 578,154	\$ 608,719	\$ 596,219
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	580,154	578,154	608,719	596,219
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 580,154	\$ 578,154	\$ 608,719	\$ 596,219

Governmental Funds

Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,319	31,300	30,900	30,900
Fines and Forfeitures	-	-	-	-
Interest	513	420	275	255
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,832	31,720	31,175	31,155
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	31,925	38,000	34,723	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,925	38,000	34,723	33,000
REVENUES OVER (UNDER) EXPENDITURES	907	(6,280)	(3,548)	(1,845)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	907	(6,280)	(3,548)	(1,845)
FUND BALANCE (GAAP), beginning of year	18,885	19,792	19,792	16,244
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 19,792	\$ 13,512	\$ 16,244	\$ 14,399
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	19,792	13,512	16,244	14,399
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 19,792	\$ 13,512	\$ 16,244	\$ 14,399

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,251	-	2,220	1,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,251	-	2,220	1,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	40,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	40,000
REVENUES OVER (UNDER) EXPENDITURES	5,251	-	2,220	(38,100)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,251	-	2,220	(38,100)
FUND BALANCE (GAAP), beginning of year	120,790	82,041	82,041	84,261
Less encumbrances, beginning of year	(44,000)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 82,041	\$ 82,041	\$ 84,261	\$ 46,161
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	82,041	82,041	84,261	46,161
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 82,041	\$ 82,041	\$ 84,261	\$ 46,161

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,903	8,100	8,141	10,300
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,116	885	650	885
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,019	8,985	8,791	11,185
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	700	9,250	5,412	6,800
Dues Travel & Training	335	3,355	3,000	17,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	500
Debt Service (Principal and Interest)	-	-	-	-
Other	96	145	300	300
Fixed Asset Additions	7,054	4,000	(2,526)	2,000
Total Expenditures	8,185	16,850	6,286	27,100
REVENUES OVER (UNDER) EXPENDITURES	(166)	(7,865)	2,505	(15,915)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(166)	(7,865)	2,505	(15,915)
FUND BALANCE (GAAP), beginning of year	20,743	20,577	20,577	23,082
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 20,577	\$ 12,712	\$ 23,082	\$ 7,167
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	20,577	12,712	23,082	7,167
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 20,577	\$ 12,712	\$ 23,082	\$ 7,167

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	177,643	180,260	195,115	214,627
Fines and Forfeitures	-	-	-	-
Interest	11,817	11,502	8,128	8,128
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	189,460	191,762	203,243	222,755
EXPENDITURES:				
Personal Services	-	1,959	-	1,958
Materials & Supplies	509	900	900	900
Dues Travel & Training	6,105	13,100	13,654	13,350
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	68,023	83,521	80,928	82,270
Debt Service (Principal and Interest)	-	-	-	-
Other	-	28,506	-	126,235
Fixed Asset Additions	5,571	63,776	48,444	-
Total Expenditures	80,208	191,762	143,926	224,713
REVENUES OVER (UNDER) EXPENDITURES	109,252	-	59,317	(1,958)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(21,484)	(83,414)	(83,414)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(21,484)	(83,414)	(83,414)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	87,768	(83,414)	(24,097)	(1,958)
FUND BALANCE (GAAP), beginning of year	216,325	304,093	304,093	279,996
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 304,093	\$ 220,679	\$ 279,996	\$ 278,038
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	304,093	220,679	279,996	278,038
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 304,093	\$ 220,679	\$ 279,996	\$ 278,038

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	57,000	57,000	19,005
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	20,312	-	8,650	-
Hospital Lease	-	-	-	-
Other	-	20,000	11,598	500
Total Revenues	20,312	77,000	77,248	19,505
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,504	-	-	-
Contractual Services	-	177,995	167,995	-
Debt Service (Principal and Interest)	-	-	-	-
Other	(106)	67,000	57,000	29,005
Fixed Asset Additions	-	205,000	205,000	-
Total Expenditures	2,398	449,995	429,995	29,005
REVENUES OVER (UNDER) EXPENDITURES	17,914	(372,995)	(352,747)	(9,500)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	17,914	(372,995)	(352,747)	(9,500)
FUND BALANCE (GAAP), beginning of year	406,013	395,754	395,754	43,007
Less encumbrances, beginning of year	(28,173)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 395,754	\$ 22,759	\$ 43,007	\$ 33,507
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	395,754	22,759	43,007	33,507
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 395,754	\$ 22,759	\$ 43,007	\$ 33,507

Governmental Funds

Fund Statement-Election Services Fund 230 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,313	9,000	23,701	16,000
Charges for Services	19,491	41,000	50,000	8,500
Fines and Forfeitures	-	-	-	-
Interest	5,368	5,150	3,800	3,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,172	55,150	77,501	28,300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	10,400	-	-
Dues Travel & Training	14,076	12,800	150	12,800
Utilities	1,556	2,000	1,400	2,000
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	7,000	-	7,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	48,632	-	70,000
Fixed Asset Additions	9,956	18,468	12,643	7,500
Total Expenditures	25,588	99,300	14,193	99,300
REVENUES OVER (UNDER) EXPENDITURES	26,584	(44,150)	63,308	(71,000)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	26,584	(44,150)	63,308	(71,000)
FUND BALANCE (GAAP), beginning of year	97,016	123,600	123,600	186,908
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 123,600	\$ 79,450	\$ 186,908	\$ 115,908
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	123,600	79,450	186,908	115,908
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 123,600	\$ 79,450	\$ 186,908	\$ 115,908

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,329	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	271	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,600	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,509	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	102	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,611	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	9,989	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	103,245	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	103,245	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	113,234	-	-	-
FUND BALANCE (GAAP), beginning of year	(113,234)	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

Fund Statement–Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,400	-	45,000	-
Fines and Forfeitures	-	-	-	-
Interest	384	420	870	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,784	420	45,870	870
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	21,784	420	45,870	870
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	21,784	420	45,870	870
FUND BALANCE (GAAP), beginning of year	-	21,784	21,784	67,654
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,784	\$ 22,204	\$ 67,654	\$ 68,524
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	21,784	22,204	67,654	68,524
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,784	\$ 22,204	\$ 67,654	\$ 68,524

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,919	5,300	3,000	2,680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,919	5,300	3,000	2,680
EXPENDITURES:				
Personal Services	2,575	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	700	169	350
Vehicle Expense	2,340	3,000	2,800	3,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	78	84	84	84
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	6,300	8,130	8,130	4,500
Total Expenditures	11,293	11,914	11,183	7,934
REVENUES OVER (UNDER) EXPENDITURES	(5,374)	(6,614)	(8,183)	(5,254)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	7,666	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	7,666	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,292	(6,614)	(8,183)	(5,254)
FUND BALANCE (GAAP), beginning of year	111,086	113,378	113,378	105,195
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 113,378	\$ 106,764	\$ 105,195	\$ 99,941
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	113,378	106,764	105,195	99,941
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 113,378	\$ 106,764	\$ 105,195	\$ 99,941

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,915	10,000	9,865	10,000
Charges for Services	18,949	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	577	500	372	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	28,441	30,500	30,237	30,330
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	25,974	30,500	30,500	30,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,974	30,500	30,500	30,500
REVENUES OVER (UNDER) EXPENDITURES	2,467	-	(263)	(170)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,467	-	(263)	(170)
FUND BALANCE (GAAP), beginning of year	11,074	13,541	13,541	13,278
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,541	\$ 13,541	\$ 13,278	\$ 13,108
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,541	13,541	13,278	13,108
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,541	\$ 13,541	\$ 13,278	\$ 13,108

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	734	880	414	135
Hospital Lease	-	-	-	-
Other	8,500	-	5,000	-
Total Revenues	9,234	880	5,414	135
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,160	3,681	3,531	950
Dues Travel & Training	520	753	600	800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	112	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	4,634	-	-	-
Total Expenditures	7,426	4,434	4,131	1,750
REVENUES OVER (UNDER) EXPENDITURES	1,808	(3,554)	1,283	(1,615)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	1,808	(3,554)	1,283	(1,615)
FUND BALANCE (GAAP), beginning of year	6,346	8,154	8,154	9,437
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 8,154	\$ 4,600	\$ 9,437	\$ 7,822
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	8,154	4,600	9,437	7,822
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 8,154	\$ 4,600	\$ 9,437	\$ 7,822

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	28,850	28,850	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	415	-	436	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	415	28,850	29,286	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	2,747	2,747	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	820	26,617	26,617	-
Total Expenditures	820	29,364	29,364	-
REVENUES OVER (UNDER) EXPENDITURES	(405)	(514)	(78)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(405)	(514)	(78)	-
FUND BALANCE (GAAP), beginning of year	1,075	1,490	1,490	1,412
Less encumbrances, beginning of year	-	(820)	(820)	(820)
Add encumbrances, end of year	820	820	820	820
FUND BALANCE (GAAP), end of year	\$ 1,490	\$ 976	\$ 1,412	\$ 1,412
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	820	820	820	820
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	820	820	820	820
FUND BALANCE, end of year	1,490	976	1,412	1,412
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(820)	(820)	(820)	(820)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 670	\$ 156	\$ 592	\$ 592

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,000	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	5,405	5,800	5,611	5,344
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	225	247	247	270
Contractual Services	3,767	2,600	2,517	4,090
Debt Service (Principal and Interest)	-	-	-	-
Other	(455)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	8,942	8,647	8,375	9,704
REVENUES OVER (UNDER) EXPENDITURES	41,058	41,353	41,625	40,296
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	41,058	41,353	41,625	40,296
FUND BALANCE (GAAP), beginning of year	65,726	106,329	106,329	147,954
Less encumbrances, beginning of year	(455)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 106,329	\$ 147,682	\$ 147,954	\$ 188,250
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	106,329	147,682	147,954	188,250
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 106,329	\$ 147,682	\$ 147,954	\$ 188,250

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	28,564	20,570	55,308	50,872
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	610	530	828	725
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,174	21,100	56,136	51,597
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	3,500	3,500	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	12,638	11,571	13,788	15,140
Debt Service (Principal and Interest)	-	-	-	-
Other	1,000	1,000	1,000	-
Fixed Asset Additions	2,271	6,000	6,000	-
Total Expenditures	15,909	22,071	24,288	15,140
REVENUES OVER (UNDER) EXPENDITURES	13,265	(971)	31,848	36,457
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	3,050	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	3,050	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	13,265	(971)	34,898	36,457
FUND BALANCE (GAAP), beginning of year	5,600	18,865	18,865	53,763
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 18,865	\$ 17,894	\$ 53,763	\$ 90,220
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	18,865	17,894	53,763	90,220
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,865	\$ 17,894	\$ 53,763	\$ 90,220

Governmental Funds

Fund Statement–Inmate Security Fund 256 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,009	17,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	302	-	559	580
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,311	17,000	20,559	20,580
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	16,311	17,000	20,559	20,580
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	16,311	17,000	20,559	20,580
FUND BALANCE (GAAP), beginning of year	-	16,311	16,311	36,870
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,311	\$ 33,311	\$ 36,870	\$ 57,450
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,311	33,311	36,870	57,450
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,311	\$ 33,311	\$ 36,870	\$ 57,450

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,780	4,800	4,950	4,950
Fines and Forfeitures	-	-	-	-
Interest	241	250	145	147
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,021	5,050	5,095	5,097
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	5,180	7,300	5,050	4,692
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,180	7,300	5,050	4,692
REVENUES OVER (UNDER) EXPENDITURES	(159)	(2,250)	45	405
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(159)	(2,250)	45	405
FUND BALANCE (GAAP), beginning of year	4,576	4,417	4,417	4,462
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,417	\$ 2,167	\$ 4,462	\$ 4,867
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	4,417	2,167	4,462	4,867
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,417	\$ 2,167	\$ 4,462	\$ 4,867

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	33,358	30,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	925	848	690	650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,283	30,848	50,690	50,650
EXPENDITURES:				
Personal Services	27,000	27,976	25,911	47,966
Materials & Supplies	1,219	1,503	1,510	1,765
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	60	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	1,450	1,410	-
Total Expenditures	28,219	30,989	28,931	49,831
REVENUES OVER (UNDER) EXPENDITURES	6,064	(141)	21,759	819
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,064	(141)	21,759	819
FUND BALANCE (GAAP), beginning of year	18,352	24,416	24,416	46,175
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 24,416	\$ 24,275	\$ 46,175	\$ 46,994
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	24,416	24,275	46,175	46,994
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 24,416	\$ 24,275	\$ 46,175	\$ 46,994

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,551	20,000	18,028	20,000
Fines and Forfeitures	-	-	-	-
Interest	569	709	506	506
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,120	20,709	18,534	20,506
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	500
Debt Service (Principal and Interest)	-	-	-	-
Other	19,006	20,000	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,006	20,000	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	1,114	709	(1,466)	506
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	1,114	709	(1,466)	506
FUND BALANCE (GAAP), beginning of year	449	1,972	1,972	506
Less encumbrances, beginning of year	-	(409)	(409)	(409)
Add encumbrances, end of year	409	409	409	409
FUND BALANCE (GAAP), end of year	\$ 1,972	\$ 2,681	\$ 506	\$ 1,012
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	409	409	409	409
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	409	409	409	409
FUND BALANCE, end of year	1,972	2,681	506	1,012
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(409)	(409)	(409)	(409)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,563	\$ 2,272	\$ 97	\$ 603

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	130,804	120,000	100,000	100,000
Fines and Forfeitures	-	-	-	-
Interest	4,850	4,404	2,815	2,685
Hospital Lease	-	-	-	-
Other	101	115	75	75
Total Revenues	135,755	124,519	102,890	102,760
EXPENDITURES:				
Personal Services	115,232	129,438	124,134	106,522
Materials & Supplies	5,996	6,331	6,100	8,633
Dues Travel & Training	100	1,127	1,180	405
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	490	600	490	540
Contractual Services	-	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	2	50	10	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	121,820	137,796	132,164	116,400
REVENUES OVER (UNDER) EXPENDITURES	13,935	(13,277)	(29,274)	(13,640)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	9	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	9	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	13,944	(13,277)	(29,274)	(13,640)
FUND BALANCE (GAAP), beginning of year	82,852	96,796	96,796	67,522
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 96,796	\$ 83,519	\$ 67,522	\$ 53,882
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	96,796	83,519	67,522	53,882
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 96,796	\$ 83,519	\$ 67,522	\$ 53,882

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	787	723	420	395
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	787	723	420	395
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,300	2,279	2,450
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	11,750	-	11,050
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	14,050	2,279	13,500
REVENUES OVER (UNDER) EXPENDITURES	787	(13,327)	(1,859)	(13,105)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	787	(13,327)	(1,859)	(13,105)
FUND BALANCE (GAAP), beginning of year	14,890	15,677	15,677	13,818
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 15,677	\$ 2,350	\$ 13,818	\$ 713
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	15,677	2,350	13,818	713
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 15,677	\$ 2,350	\$ 13,818	\$ 713

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Projected</u>	2009 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,739	105,430	108,250	108,250
Fines and Forfeitures	-	-	-	-
Interest	23,160	19,670	12,275	11,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	141,899	125,100	120,525	119,650
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	8,134	20,900	11,434	15,400
Dues Travel & Training	13,783	16,910	16,585	17,535
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	74,478	187,500	72,000	157,000
Debt Service (Principal and Interest)	-	-	-	-
Other	(21,420)	120,000	-	220,000
Fixed Asset Additions	9,007	47,320	1,000	96,700
Total Expenditures	83,982	392,630	101,019	506,635
REVENUES OVER (UNDER) EXPENDITURES	57,917	(267,530)	19,506	(386,985)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(7,184)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	4	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(7,180)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	50,737	(267,530)	19,506	(386,985)
FUND BALANCE (GAAP), beginning of year	426,341	421,430	421,430	440,936
Less encumbrances, beginning of year	(70,000)	(14,352)	(14,352)	(14,352)
Add encumbrances, end of year	14,352	14,352	14,352	14,352
FUND BALANCE (GAAP), end of year	\$ 421,430	\$ 153,900	\$ 440,936	\$ 53,951
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	14,352	14,352	14,352	14,352
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	14,352	14,352	14,352	14,352
FUND BALANCE, end of year	421,430	153,900	440,936	53,951
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(14,352)	(14,352)	(14,352)	(14,352)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 407,078	\$ 139,548	\$ 426,584	\$ 39,599

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	28,183	29,750	26,500	31,410
Charges for Services	86,395	95,000	95,000	95,000
Fines and Forfeitures	-	-	-	-
Interest	4,209	4,450	1,900	1,400
Hospital Lease	-	-	-	-
Other	2,140	1,500	1,500	1,500
Total Revenues	120,927	130,700	124,900	129,310
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	563	800	645	800
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	126,746	145,150	129,800	142,350
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	127,309	145,950	130,445	143,150
REVENUES OVER (UNDER) EXPENDITURES	(6,382)	(15,250)	(5,545)	(13,840)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(6,382)	(15,250)	(5,545)	(13,840)
FUND BALANCE (GAAP), beginning of year	71,350	64,968	64,968	59,423
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 64,968	\$ 49,718	\$ 59,423	\$ 45,583
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	64,968	49,718	59,423	45,583
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 64,968	\$ 49,718	\$ 59,423	\$ 45,583

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,879	28,000	35,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	5,020	4,500	2,890	2,175
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,899	32,500	37,890	32,175
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,866	3,950	2,300	4,190
Dues Travel & Training	6,014	7,700	7,700	9,220
Utilities	-	-	-	-
Vehicle Expense	145	1,500	1,000	1,500
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	80	20,650	20,650	20,650
Debt Service (Principal and Interest)	-	-	-	-
Other	2,973	6,750	6,750	5,300
Fixed Asset Additions	1,054	125	123	-
Total Expenditures	13,132	40,675	38,523	40,860
REVENUES OVER (UNDER) EXPENDITURES	16,767	(8,175)	(633)	(8,685)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	16,767	(8,175)	(633)	(8,685)
FUND BALANCE (GAAP), beginning of year	91,284	106,680	106,680	106,047
Less encumbrances, beginning of year	(4,474)	(3,103)	(3,103)	(3,103)
Add encumbrances, end of year	3,103	3,103	3,103	3,103
FUND BALANCE (GAAP), end of year	\$ 106,680	\$ 98,505	\$ 106,047	\$ 97,362
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,103	3,103	3,103	3,103
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	3,103	3,103	3,103	3,103
FUND BALANCE, end of year	106,680	98,505	106,047	97,362
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,103)	(3,103)	(3,103)	(3,103)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 103,577	\$ 95,402	\$ 102,944	\$ 94,259

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,666	22,000	22,000	24,000
Fines and Forfeitures	-	-	-	-
Interest	2,595	1,825	1,600	1,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,261	23,825	23,600	25,150
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,403	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	20,000
Total Expenditures	2,403	6,500	6,500	27,500
REVENUES OVER (UNDER) EXPENDITURES	19,858	17,325	17,100	(2,350)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(25,000)	(25,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(25,000)	(25,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	19,858	(7,675)	(7,900)	(2,350)
FUND BALANCE (GAAP), beginning of year	41,897	61,755	61,755	53,855
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 61,755	\$ 54,080	\$ 53,855	\$ 51,505
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	61,755	54,080	53,855	51,505
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 61,755	\$ 54,080	\$ 53,855	\$ 51,505

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	148,743	133,429	107,561	96,620
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	20,415	2,770	9,042	6,565
Hospital Lease	-	-	-	-
Other	59,814	46,380	46,380	46,380
Total Revenues	228,972	182,579	162,983	149,565
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	287,144	328,304	327,801	287,774
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	287,144	328,304	327,801	287,774
REVENUES OVER (UNDER) EXPENDITURES	(58,172)	(145,725)	(164,818)	(138,209)
OTHER FINANCING SOURCES (USES):				
Transfer In	9,969	113,000	107,614	120,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	9,969	113,000	107,614	120,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(48,203)	(32,725)	(57,204)	(18,209)
FUND BALANCE (GAAP), beginning of year	1,117,983	1,069,780	1,069,780	1,012,576
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,069,780	\$ 1,037,055	\$ 1,012,576	\$ 994,367
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	1,069,780	1,037,055	1,012,576	994,367
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,069,780	1,037,055	1,012,576	994,367
FUND BALANCE, end of year	1,069,780	1,037,055	1,012,576	994,367
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,069,780)	(1,037,055)	(1,012,576)	(994,367)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Budget</u>	<u>2008</u> <u>Projected</u>	<u>2009</u> <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,814	-	3,185	2,265
Hospital Lease	-	-	-	-
Other	59,814	46,380	46,380	46,380
Total Revenues	<u>69,628</u>	<u>46,380</u>	<u>49,565</u>	<u>48,645</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	119,090	163,485	162,983	166,083
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>119,090</u>	<u>163,485</u>	<u>162,983</u>	<u>166,083</u>
REVENUES OVER (UNDER) EXPENDITURES	(49,462)	(117,105)	(113,418)	(117,438)
OTHER FINANCING SOURCES (USES):				
Transfer In	6,169	113,000	107,614	120,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>6,169</u>	<u>113,000</u>	<u>107,614</u>	<u>120,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(43,293)	(4,105)	(5,804)	2,562
FUND BALANCE (GAAP), beginning of year	275,007	231,714	231,714	225,910
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 231,714</u>	<u>\$ 227,609</u>	<u>\$ 225,910</u>	<u>\$ 228,472</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	231,714	227,609	225,910	228,472
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>231,714</u>	<u>227,609</u>	<u>225,910</u>	<u>228,472</u>
FUND BALANCE, end of year	231,714	227,609	225,910	228,472
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(231,714)</u>	<u>(227,609)</u>	<u>(225,910)</u>	<u>(228,472)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	38,515	35,248	1,454	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,069	230	401	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	39,584	35,478	1,855	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	43,177	46,502	46,501	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	43,177	46,502	46,501	-
REVENUES OVER (UNDER) EXPENDITURES	(3,593)	(11,024)	(44,646)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,593)	(11,024)	(44,646)	-
FUND BALANCE (GAAP), beginning of year	54,750	51,157	51,157	6,511
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 51,157	\$ 40,133	\$ 6,511	\$ 6,511
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	51,157	40,133	6,511	6,511
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	51,157	40,133	6,511	6,511
FUND BALANCE, end of year	51,157	40,133	6,511	6,511
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(51,157)	(40,133)	(6,511)	(6,511)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	37,112	29,727	29,833	28,917
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,196	550	1,310	960
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	39,308	30,277	31,143	29,877
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,333	35,015	35,015	38,300
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,333	35,015	35,015	38,300
REVENUES OVER (UNDER) EXPENDITURES	2,975	(4,738)	(3,872)	(8,423)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,975	(4,738)	(3,872)	(8,423)
FUND BALANCE (GAAP), beginning of year	63,949	66,924	66,924	63,052
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 66,924	\$ 62,186	\$ 63,052	\$ 54,629
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	66,924	62,186	63,052	54,629
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	66,924	62,186	63,052	54,629
FUND BALANCE, end of year	66,924	62,186	63,052	54,629
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(66,924)	(62,186)	(63,052)	(54,629)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,362	19,893	21,961	19,893
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,198	300	702	495
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,560	20,193	22,663	20,388
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	24,202	24,386	24,386	24,268
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	24,202	24,386	24,386	24,268
REVENUES OVER (UNDER) EXPENDITURES	(642)	(4,193)	(1,723)	(3,880)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(642)	(4,193)	(1,723)	(3,880)
FUND BALANCE (GAAP), beginning of year	39,074	38,432	38,432	36,709
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 38,432	\$ 34,239	\$ 36,709	\$ 32,829
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	38,432	34,239	36,709	32,829
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	38,432	34,239	36,709	32,829
FUND BALANCE, end of year	38,432	34,239	36,709	32,829
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(38,432)	(34,239)	(36,709)	(32,829)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	28,118	26,217	31,904	25,401
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,966	1,660	3,189	2,670
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,084	27,877	35,093	28,071
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,392	36,543	36,543	37,380
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,392	36,543	36,543	37,380
REVENUES OVER (UNDER) EXPENDITURES	(3,308)	(8,666)	(1,450)	(9,309)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,308)	(8,666)	(1,450)	(9,309)
FUND BALANCE (GAAP), beginning of year	138,165	134,857	134,857	133,407
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 134,857	\$ 126,191	\$ 133,407	\$ 124,098
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	134,857	126,191	133,407	124,098
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	134,857	126,191	133,407	124,098
FUND BALANCE, end of year	134,857	126,191	133,407	124,098
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(134,857)	(126,191)	(133,407)	(124,098)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,636	22,344	22,409	22,409
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	172	30	255	175
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,808	22,374	22,664	22,584
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	26,950	22,373	22,373	21,743
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,950	22,373	22,373	21,743
REVENUES OVER (UNDER) EXPENDITURES	(4,142)	1	291	841
OTHER FINANCING SOURCES (USES):				
Transfer In	3,800	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	3,800	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(342)	1	291	841
FUND BALANCE (GAAP), beginning of year	23,038	22,696	22,696	22,987
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 22,696	\$ 22,697	\$ 22,987	\$ 23,828
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	22,696	22,697	22,987	23,828
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	22,696	22,697	22,987	23,828
FUND BALANCE, end of year	22,696	22,697	22,987	23,828
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(22,696)	(22,697)	(22,987)	(23,828)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,487,660	4,565,899	4,557,949	4,687,840
Fines and Forfeitures	-	-	-	-
Interest	295,199	289,415	119,469	110,985
Hospital Lease	-	-	-	-
Other	20,583	10,000	82,986	10,000
Total Revenues	4,803,442	4,865,314	4,760,404	4,808,825
EXPENDITURES:				
Personal Services	574,049	606,007	585,160	594,606
Materials & Supplies	47,454	56,744	56,107	56,600
Dues Travel & Training	140	3,200	769	2,850
Utilities	361,597	383,131	404,717	463,512
Vehicle Expense	14,656	21,554	18,054	17,598
Equip & Bldg Maintenance	2,130,466	348,707	304,136	347,901
Contractual Services	2,820,197	2,847,539	2,974,856	3,386,214
Debt Service (Principal and Interest)	-	-	-	-
Other	59	278,525	(100,286)	442,300
Fixed Asset Additions	33,316	3,975	3,975	203,000
Total Expenditures	5,981,934	4,549,382	4,247,488	5,514,581
REVENUES OVER (UNDER) EXPENDITURES	(1,178,492)	315,932	512,916	(705,756)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	50,000	50,000	50,000
Transfer Out	-	(50,000)	(50,000)	(50,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	1,212,262	-	5	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	1,212,262	-	5	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	33,770	315,932	512,921	(705,756)
FUND BALANCE (GAAP), beginning of year	3,983,772	4,350,178	4,350,178	4,863,099
Less encumbrances, beginning of year	(1,529)	(294,405)	(294,405)	(294,405)
Add encumbrances, end of year	294,405	294,405	294,405	294,405
Proprietary fund adjustment to full accrual	39,760 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,350,178	\$ 4,666,110	\$ 4,863,099	\$ 4,157,343
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	205,384	210,317	210,317
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	294,405	294,405	294,405	294,405
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	294,405	499,789	504,722	504,722
FUND BALANCE, end of year	4,350,178	4,666,110	4,863,099	4,157,343
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(294,405)	(499,789)	(504,722)	(504,722)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,055,773	\$ 4,166,321	\$ 4,358,377	\$ 3,652,621
* Accrued Compensated Absences (16,856)				
Change in Accrued Compensated Absences	-	-	-	-
Capital Assets	62,161	-	-	-
Depreciation	(5,545)	-	-	-
	<u>39,760</u>	<u>-</u>	<u>-</u>	<u>-</u>

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,280,719	2,293,000	2,293,000	2,306,313
Fines and Forfeitures	-	-	-	-
Interest	144,654	155,770	62,425	62,425
Hospital Lease	-	-	-	-
Other	13,213	10,000	10,518	10,000
Total Revenues	2,438,586	2,458,770	2,365,943	2,378,738
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,065,885	2,174,540	2,214,910	2,557,675
Debt Service (Principal and Interest)	-	-	-	-
Other	-	263,000	-	423,800
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,065,885	2,437,540	2,214,910	2,981,475
REVENUES OVER (UNDER) EXPENDITURES	372,701	21,230	151,033	(602,737)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	372,701	21,230	151,033	(602,737)
FUND BALANCE (GAAP), beginning of year	1,576,510	1,949,211	1,949,211	2,100,244
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,949,211	\$ 1,970,441	\$ 2,100,244	\$ 1,497,507
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	1,949,211	1,970,441	2,100,244	1,497,507
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,949,211	\$ 1,970,441	\$ 2,100,244	\$ 1,497,507

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	189,138	189,900	190,469	191,833
Fines and Forfeitures	-	-	-	-
Interest	7,380	8,160	2,725	2,725
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	196,518	198,060	193,194	194,558
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	181,681	210,200	180,920	210,200
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	181,681	210,200	180,920	210,200
REVENUES OVER (UNDER) EXPENDITURES	14,837	(12,140)	12,274	(15,642)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	14,837	(12,140)	12,274	(15,642)
FUND BALANCE (GAAP), beginning of year	58,176	73,013	73,013	85,287
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 73,013	\$ 60,873	\$ 85,287	\$ 69,645
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	73,013	60,873	85,287	69,645
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 73,013	\$ 60,873	\$ 85,287	\$ 69,645

Internal Service Funds

Fund Statement–Self-Insured Workers’ Compensation Fund 602

	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Projected</u>	2009 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	529,135	556,240	549,400	538,579
Fines and Forfeitures	-	-	-	-
Interest	50,894	40,480	25,168	17,800
Hospital Lease	-	-	-	-
Other	7,320	-	845	-
Total Revenues	<u>587,349</u>	<u>596,720</u>	<u>575,413</u>	<u>556,379</u>
EXPENDITURES:				
Personal Services	52	13,318	1,077	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	500,400	381,400	506,050	497,100
Debt Service (Principal and Interest)	-	-	-	-
Other	59	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>500,511</u>	<u>394,718</u>	<u>507,127</u>	<u>510,366</u>
REVENUES OVER (UNDER) EXPENDITURES	86,838	202,002	68,286	46,013
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(50,000)	(50,000)	(50,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(50,000)	(50,000)	(50,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	86,838	152,002	18,286	(3,987)
FUND BALANCE (GAAP), beginning of year	534,587	621,425	621,425	639,711
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 621,425</u>	<u>\$ 773,427</u>	<u>\$ 639,711</u>	<u>\$ 635,724</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	205,384	210,317	210,317
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	205,384	210,317	210,317
FUND BALANCE, end of year	621,425	773,427	639,711	635,724
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	(205,384)	(210,317)	(210,317)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 621,425</u>	<u>\$ 568,043</u>	<u>\$ 429,394</u>	<u>\$ 425,407</u>

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation

Loss Control Fund 603

	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Projected</u>	<u>2009 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	700	405
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>700</u>	<u>405</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,000	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	49,000	40,631	59,475
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>40,631</u>	<u>60,175</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(50,000)	(39,931)	(59,770)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	50,000	50,000	50,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	10,069	(9,770)
FUND BALANCE (GAAP), beginning of year	-	-	-	10,069
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,069</u>	<u>\$ 299</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	10,069	299
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,069</u>	<u>\$ 299</u>

Internal Service Funds

Fund Statement-Facilities & Grounds Maintenance Fund 610

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	944,184	994,135	992,456	988,134
Fines and Forfeitures	-	-	-	-
Interest	21,263	17,745	10,810	6,735
Hospital Lease	-	-	-	-
Other	50	-	-	-
Total Revenues	965,497	1,011,880	1,003,266	994,869
EXPENDITURES:				
Personal Services	573,997	592,689	584,083	581,340
Materials & Supplies	47,454	56,744	56,107	56,600
Dues Travel & Training	140	2,200	769	2,150
Utilities	10,254	13,407	13,040	13,352
Vehicle Expense	14,656	21,554	18,054	17,598
Equip & Bldg Maintenance	223,823	273,125	228,229	295,901
Contractual Services	25,831	32,399	32,345	39,764
Debt Service (Principal and Interest)	-	-	-	-
Other	-	15,525	-	18,500
Fixed Asset Additions	33,316	3,975	3,975	-
Total Expenditures	929,471	1,011,618	936,602	1,025,205
REVENUES OVER (UNDER) EXPENDITURES	36,026	262	66,664	(30,336)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	5	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	36,026	262	66,669	(30,336)
FUND BALANCE (GAAP), beginning of year	279,116	356,450	356,450	423,119
Less encumbrances, beginning of year	(1,529)	(3,077)	(3,077)	(3,077)
Add encumbrances, end of year	3,077	3,077	3,077	3,077
Proprietary fund adjustment to full accrual	39,760 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 356,450	\$ 356,712	\$ 423,119	\$ 392,783
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,077	3,077	3,077	3,077
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	3,077	3,077	3,077	3,077
FUND BALANCE, end of year	356,450	356,712	423,119	392,783
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,077)	(3,077)	(3,077)	(3,077)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 353,373	\$ 353,635	\$ 420,042	\$ 389,706
* Accrued Compensated Absences - ending				
	(16,856)			
Change in Accrued Compensated Absences	-			
Capital Assets	62,161			
Depreciation	(5,545)			
	<u>39,760</u>			

Internal Service Funds

Fund Statement—Capital Repair & Replacement Fund 620

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	184,374	182,769	182,769	229,306
Fines and Forfeitures	-	-	-	-
Interest	58,300	56,400	11,940	15,370
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	242,674	239,169	194,709	244,676
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,906,643	75,582	75,907	52,000
Contractual Services	46,400	-	-	22,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	(100,286)	-
Fixed Asset Additions	-	-	-	203,000
Total Expenditures	1,953,043	75,582	(24,379)	277,000
REVENUES OVER (UNDER) EXPENDITURES	(1,710,369)	163,587	219,088	(32,324)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	1,212,262	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	1,212,262	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(498,107)	163,587	219,088	(32,324)
FUND BALANCE (GAAP), beginning of year	1,411,790	1,205,011	1,205,011	1,424,099
Less encumbrances, beginning of year	-	(291,328)	(291,328)	(291,328)
Add encumbrances, end of year	291,328	291,328	291,328	291,328
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,205,011	\$ 1,368,598	\$ 1,424,099	\$ 1,391,775
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	291,328	291,328	291,328	291,328
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	291,328	291,328	291,328	291,328
FUND BALANCE, end of year	1,205,011	1,368,598	1,424,099	1,391,775
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(291,328)	(291,328)	(291,328)	(291,328)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 913,683	\$ 1,077,270	\$ 1,132,771	\$ 1,100,447

Internal Service Funds

Fund Statement–Utility Fund 621

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	360,110	349,855	349,855	433,675
Fines and Forfeitures	-	-	-	-
Interest	12,708	10,860	5,205	4,005
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	372,818	360,715	355,060	437,680
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	351,343	369,724	391,677	450,160
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	351,343	369,724	391,677	450,160
REVENUES OVER (UNDER) EXPENDITURES	21,475	(9,009)	(36,617)	(12,480)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	21,475	(9,009)	(36,617)	(12,480)
FUND BALANCE (GAAP), beginning of year	123,593	145,068	145,068	108,451
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 145,068	\$ 136,059	\$ 108,451	\$ 95,971
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	145,068	136,059	108,451	95,971
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 145,068	\$ 136,059	\$ 108,451	\$ 95,971

Internal Service Funds

Fund Statement–Capital R & R Family Health Center Fund 622

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	274	835
Hospital Lease	-	-	-	-
Other	-	-	39,323	-
Total Revenues	-	-	39,597	835
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	39,597	835
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	39,597	835
FUND BALANCE (GAAP), beginning of year	-	-	-	39,597
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 39,597	\$ 40,432
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	39,597	40,432
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 39,597	\$ 40,432

Internal Service Funds

Fund Statement—Capital R & R BC Health Department Fund 623

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	222	685
Hospital Lease	-	-	-	-
Other	-	-	32,300	-
Total Revenues	-	-	32,522	685
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	32,522	685
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	32,522	685
FUND BALANCE (GAAP), beginning of year	-	-	-	32,522
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 32,522	\$ 33,207
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	32,522	33,207
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 32,522	\$ 33,207

Trust Funds

Fund Statement—Private Purpose Trust Funds Combined

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,293	2,965	3,371	3,055
Hospital Lease	-	-	-	-
Other	79,128	150	-	50
Total Revenues	83,421	3,115	3,371	3,105
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	660	3,500	2,570	4,000
Debt Service (Principal and Interest)	-	-	-	-
Other	1,493	1,500	1,568	1,600
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,153	5,000	4,138	5,600
REVENUES OVER (UNDER) EXPENDITURES	81,268	(1,885)	(767)	(2,495)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	81,268	(1,885)	(767)	(2,495)
FUND BALANCE (GAAP), beginning of year	41,193	122,461	122,461	121,694
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 122,461	\$ 120,576	\$ 121,694	\$ 119,199
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,321	37,321	37,321	37,321
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,321	37,321	37,321	37,321
FUND BALANCE, end of year	122,461	120,576	121,694	119,199
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,321)	(37,321)	(37,321)	(37,321)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 85,140	\$ 83,255	\$ 84,373	\$ 81,878

Trust Funds

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,730	1,290	975	965
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,730	1,290	975	965
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,493	1,500	1,568	1,600
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,493	1,500	1,568	1,600
REVENUES OVER (UNDER) EXPENDITURES	237	(210)	(593)	(635)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	237	(210)	(593)	(635)
FUND BALANCE (GAAP), beginning of year	33,718	33,955	33,955	33,362
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,955	\$ 33,745	\$ 33,362	\$ 32,727
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	33,955	33,745	33,362	32,727
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,555	\$ 1,345	\$ 962	\$ 327

Trust Funds

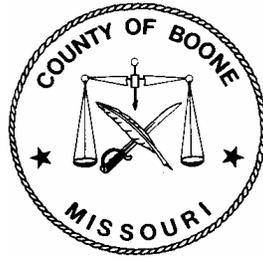
Fund Statement–Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	397	415	226	210
Hospital Lease	-	-	-	-
Other	50	50	-	50
Total Revenues	447	465	226	260
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,500	570	1,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	1,500	570	1,500
REVENUES OVER (UNDER) EXPENDITURES	447	(1,035)	(344)	(1,240)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	447	(1,035)	(344)	(1,240)
FUND BALANCE (GAAP), beginning of year	7,475	7,922	7,922	7,578
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,922	\$ 6,887	\$ 7,578	\$ 6,338
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,921	4,921	4,921	4,921
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,921	4,921	4,921	4,921
FUND BALANCE, end of year	7,922	6,887	7,578	6,338
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,921)	(4,921)	(4,921)	(4,921)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 3,001	\$ 1,966	\$ 2,657	\$ 1,417

Trust Funds

Fund Statement–Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,166	1,260	2,170	1,880
Hospital Lease	-	-	-	-
Other	79,078	100	-	-
Total Revenues	81,244	1,360	2,170	1,880
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	660	2,000	2,000	2,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	660	2,000	2,000	2,500
REVENUES OVER (UNDER) EXPENDITURES	80,584	(640)	170	(620)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	80,584	(640)	170	(620)
FUND BALANCE (GAAP), beginning of year	-	80,584	80,584	80,754
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 80,584	\$ 79,944	\$ 80,754	\$ 80,134
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	80,584	79,944	80,754	80,134
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 80,584	\$ 79,944	\$ 80,754	\$ 80,134



Personnel Summaries—

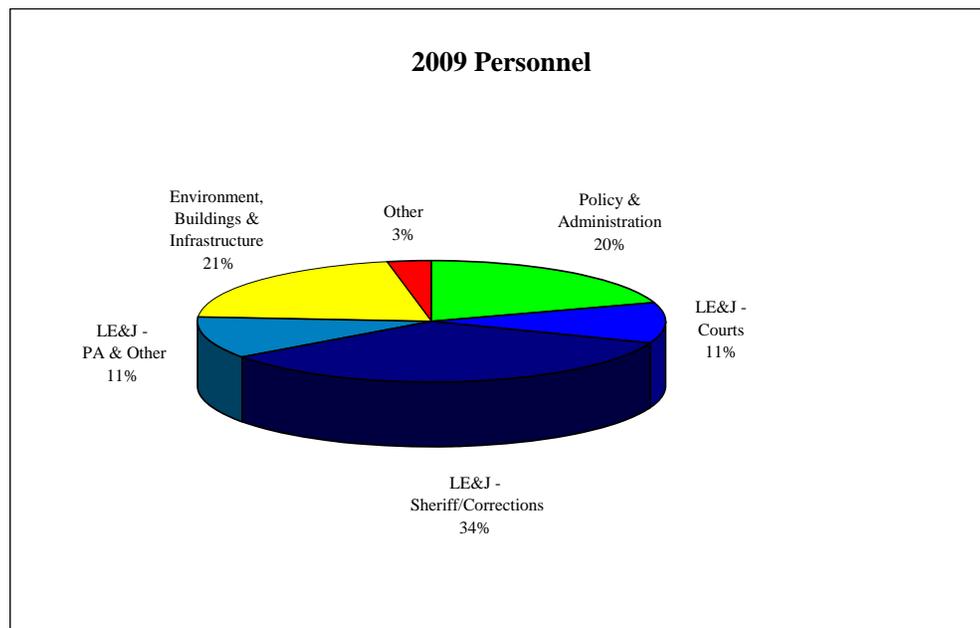
This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

Personnel Summaries cont'd

Summary of Personnel by Function

DEPT NO	DEPT NAME	2009 FTE	DEPT NO	DEPT NAME	2009 FTE
<u>Policy & Administration</u>			<u>LE&J - PA & Other</u>		
1110	Auditor	4.50	1200	Public Administrator	4.50
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.32
1118	Purchasing	2.50	1262	Victim Witness	2.75
1121	County Commission	5.45	1263	IV-D	9.00
1126	County Counselor	1.70	2610	PA Tax Collection	1.25
1131	County Clerk	5.75	2630	PA Bad Check Collection	1.68
1132	Election and Registration	7.48	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1140	Treasurer	3.63			46.50
1150	Collector	8.25			
1160	Recorder	8.00			
1170	Information Technology	14.00			
1176	GIS - County	2.00	<u>Environment, Buildings & Infrastructure</u>		
1194	Mail Services	2.00	1360	Solid Waste Recycling	0.25
1196	Records Management Services	0.75	2040	Public Works-R&B Maintenance	56.48
2010	Assessment	16.35	2045	Public Works-Design & Construction	16.38
2110	Collector Tax Maintenance	0.08	6100	Facilities and Grounds Maintenance	6.00
		84.44	6101	Facilities and Grounds Housekeeping	8.00
					87.11
<u>LE&J - Courts</u>			<u>Other</u>		
1210	Circuit Court Services	22.42	1710	Planning and Zoning	5.42
1221	Circuit Clerk	5.00	1720	Building Codes	6.33
1241	Juvenile Office	4.18	1751	Hinkson Creek Watershed	1.00
1242	Juvenile Justice Center	4.74			12.75
1243	Juvenile Justice Grants & Contracts	1.86			
2904	Alternate Sentencing-Law Enf Sls Tax	6.23			
		44.43			
<u>LE&J - Sheriff/Corrections</u>			Grand Total		
1251	Sheriff	63.09			419.46
1253	Internet Crimes Task Force	0.83			
1255	Corrections	60.31			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
		144.23			



Personnel Summaries cont'd

Summary of Personnel by Fund—10 Years

FULL-TIME EQUIVALENTS

FUND	DEPT NO	DEPT NAME	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2008-2009 Change
100	1110	Auditor	4.25	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1118	Purchasing	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	6.00	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45	-
100	1125	Centralia Office	0.50	0.08	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70	-
100	1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75	-
100	1132	Election and Registration	9.68	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48	(1.96)
100	1140	Treasurer	3.00	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63	-
100	1150	Collector	6.83	6.83	6.83	6.83	6.83	7.25	8.25	8.25	8.25	8.25	-
100	1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	(1.00)
100	1170	Information Technology	10.00	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	2.00	1.00	0.12	-	-	-	-	-	-	-	-
100	1176	GIS - County	-	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00	-
100	1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-
100	1200	Public Administrator	3.00	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50	-
100	1210	Circuit Court Services	21.50	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42	-
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
100	1241	Juvenile Office	3.88 a	3.88 a	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18	-
100	1242	Juvenile Justice Center	4.30 a	4.30 a	4.44	4.44	4.62	4.74	4.70	4.74	4.74	4.74	-
100	1243	Juvenile Justice Grants & Contracts	8.19	8.36	6.99	6.62	4.68	4.24	3.60	3.84	3.77	1.86 c	(1.91)
100	1251	Sheriff	56.09	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09	-
100	1253	Internet Crimes Task Force	-	-	-	-	-	-	-	1.50	2.00	0.83 c	(1.17)
100	1255	Corrections	57.55 b	59.51 b	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31	(0.50)
100	1261	Prosecuting Attorney	21.25	21.85	21.85	21.75	22.32	22.32	22.32	22.32	22.32	22.32	-
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75 c	(0.25)
100	1263	IV-D	7.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	-
100	1340	NID Administration	1.00	1.00	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
100	1370	BC Reg Sewer District Mgmt Service	-	1.00	1.00	1.00	1.00	-	-	-	-	-	-
100	1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	5.42	5.42	5.42	5.42	5.42	-
100	1720	Building Codes	5.33	5.33	5.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	-
100	1750	Bonne Femme Creek Watershed	-	-	-	1.00	1.00	1.00	1.00	0.69 e	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	-	-	-	-	-	1.00	1.00	-
General Fund Total			264.52	268.40	272.98	274.26	276.52	276.74	284.45	285.39	288.80	282.01	(6.79)
201	2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35	-
204	2040	Public Works-R&B Maintenance	48.94	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48	0.83
204	2045	Public Works-Design & Construction	13.16	12.78	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38	0.75
211	2110	Collector Tax Maintenance	-	-	-	-	-	0.08	0.08	0.08	0.08	0.08	-
261	2610	PA Tax Collection	0.30	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25	0.50
263	2630	PA Bad Check Collections	3.75	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68	(0.50)
280	2800	Storage & Preservation	1.15	1.00	1.00	1.00	1.00	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	14.00 d	14.00	14.00	14.75	14.00	14.00	14.00	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	6.00 d	6.00	6.00	6.00	6.00	6.00	6.00	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	2.00 d	3.00	3.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	3.00 d	3.50	4.00	4.00	5.00	6.00	6.23	0.23
Special Revenue Funds Total			82.30	82.07	83.36	108.53	110.46	114.04	117.91	120.16	121.64	123.45	1.81
610	6100	Facilities and Grounds Maintenance	6.50	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	-
Internal Service Funds Total			13.50	14.00	14.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	-
Grand Total			360.32	364.47	370.34	395.79	400.98	404.78	416.36	419.55	424.44	419.46	(4.98)

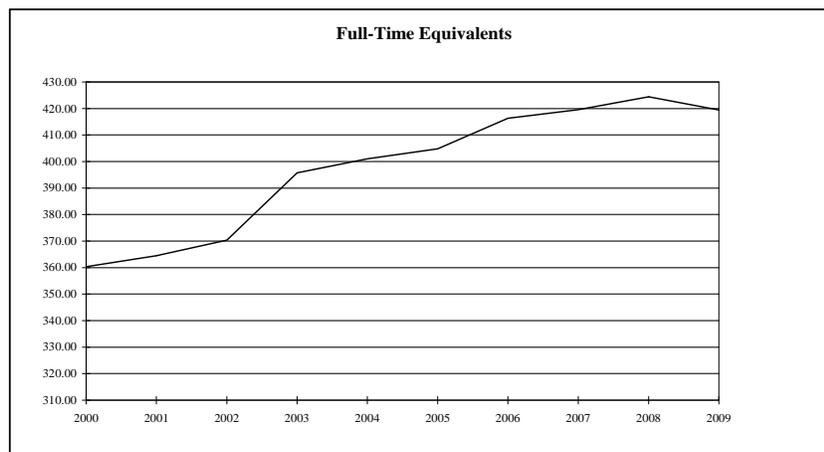
a House bill #971 became effective July 1, 1999. As a result, the State of Missouri assumed responsibility for most full-time Juvenile personnel.

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

c The FTE allocations reflect a partial year in accordance with the current grant period. The budget and FTE allocations will be adjusted at such time that the grant is renewed or extended.

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

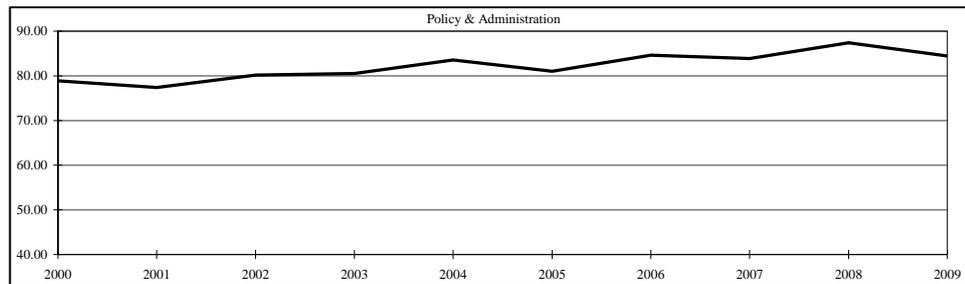
e Grant ended July 1, 2008.



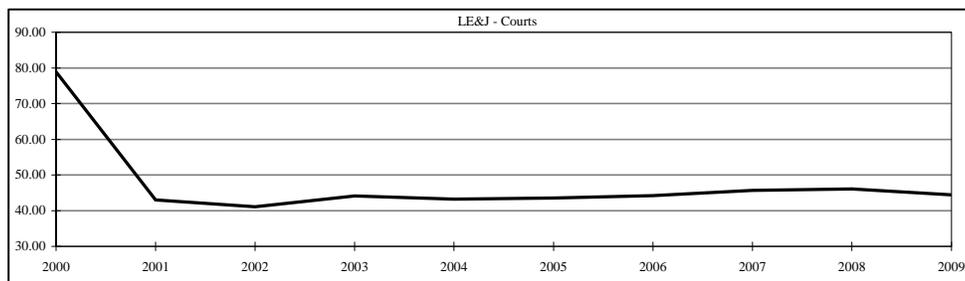
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Policy & Administration											
1110	Auditor	4.25	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
1121	County Commission	6.00	6.00	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45
1125	Centralia Office	0.50	0.08	-	-	-	-	-	-	-	-
1126	County Counselor	-	-	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70
1131	County Clerk	4.75	4.75	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75
1132	Election and Registration	9.68	7.00	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48
1140	Treasurer	3.00	3.00	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63
1150	Collector	6.83	6.83	6.83	6.83	6.83	7.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00
1170	Information Technology	10.00	11.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00
1175	GIS - Consortium	2.00	1.00	0.12	-	-	-	-	-	-	-
1176	GIS - County	-	1.00	1.88	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2010	Assessment	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35
2110	Collector Tax Maintenance	-	-	-	-	-	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
		1.15	1.00	1.00	1.00	1.00	-	-	-	-	-
		78.91	77.41	80.15	80.55	83.55	81.05	84.60	83.88	87.40	84.44



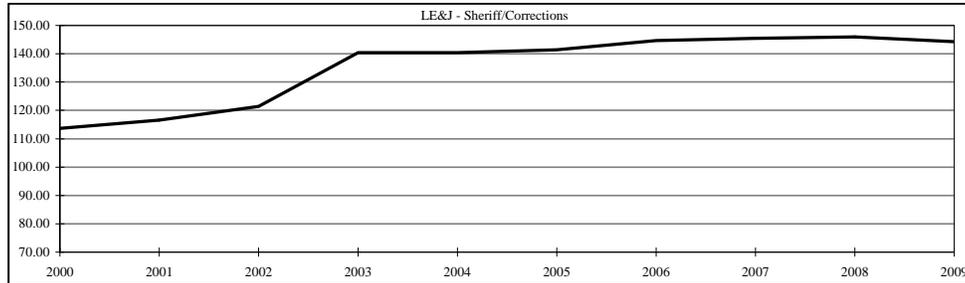
DEPT NO	DEPT NAME	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
LE&J - Courts											
1210	Circuit Court Services	21.50	21.50	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	3.88	3.88	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18
1242	Juvenile Justice Center	4.30	4.30	4.44	4.44	4.62	4.74	4.70	4.74	4.74	4.74
1243	Juvenile Justice Grants & Contracts	8.19	8.36	6.99	6.62	4.68	4.24	3.60	3.84	3.77	1.86
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	-	3.00	3.50	4.00	4.00	5.00	6.00	6.23
		42.87	43.04	41.13	44.11	43.25	43.55	44.21	45.68	46.11	44.43



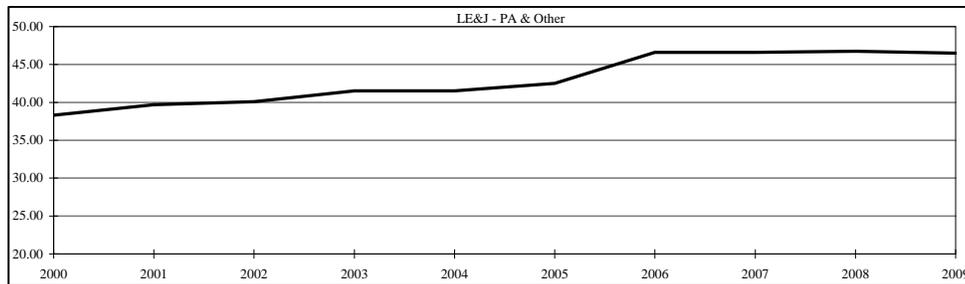
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
LE&J - Sheriff/Corrections											
1251	Sheriff	56.09	57.09	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09
1253	Internet Crimes Task Force	-	-	-	-	-	-	-	1.50	2.00	0.83
1255	Corrections	57.55	59.51	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31
2901	Sheriff-Law Enf Sls Tax	-	-	-	14.00	14.00	14.00	14.75	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	-	-	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00
		113.64	116.60	121.35	140.35	140.40	141.40	144.65	145.40	145.90	144.23



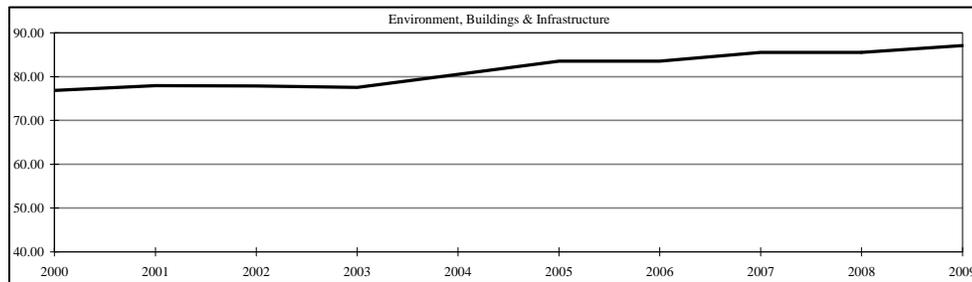
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
LE&J - PA & Other											
1200	Public Administrator	3.00	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50
1261	Prosecuting Attorney	21.25	21.85	21.85	21.75	22.32	22.32	22.32	22.32	22.32	22.32
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75
1263	IV-D	7.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00
2610	PA Tax Collection	0.30	0.60	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25
2630	PA Bad Check Collections	3.75	3.75	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68
2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	2.00	3.00	3.00	5.00	5.00	5.00	5.00
		38.30	39.70	40.10	41.50	41.50	42.50	46.62	46.62	46.75	46.50



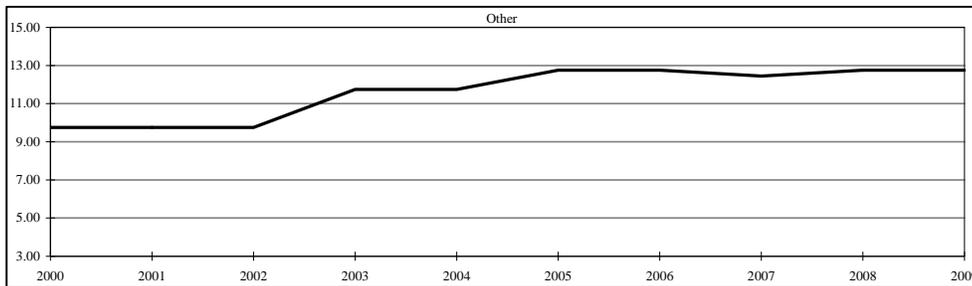
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Environment, Buildings & Infrastructure											
1340	NID Administration	1.00	1.00	-	-	-	-	-	-	-	-
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1370	BC Reg Sewer Dist Mgmt Service	-	1.00	1.00	1.00	1.00	-	-	-	-	-
2040	Public Works-R&B Maintenance	48.94	48.94	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48
2045	Public Works-Design & Construction	13.16	12.78	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38
6100	Facilities and Grounds Maintenance	6.50	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
6101	Facilities and Grounds Housekeeping	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
		<u>76.85</u>	<u>77.97</u>	<u>77.86</u>	<u>77.53</u>	<u>80.53</u>	<u>83.53</u>	<u>83.53</u>	<u>85.53</u>	<u>85.53</u>	<u>87.11</u>



		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Other											
1710	Planning and Zoning	4.42	4.42	4.42	4.42	4.42	5.42	5.42	5.42	5.42	5.42
1720	Building Codes	5.33	5.33	5.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33
1750	Bonne Femme Creek Watershed	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.69	-	-
1750	Bonne Femme Creek Watershed	-	-	-	-	-	-	-	-	1.00	1.00
		<u>9.75</u>	<u>9.75</u>	<u>9.75</u>	<u>11.75</u>	<u>11.75</u>	<u>12.75</u>	<u>12.75</u>	<u>12.44</u>	<u>12.75</u>	<u>12.75</u>



	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Grand Total	<u>360.32</u>	<u>364.47</u>	<u>370.34</u>	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>419.46</u>

Capital Outlay Summary—

This section presents capital outlay information regarding routine new and replacement capital outlay expenditures, by category and by fund, which are fully incorporated in the annual operating budget. It does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.

Capital Outlay Summary cont'd

Summary of Capital Expenditures by Fund—2009 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1140	Treasurer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	2,925	48,400	43,657	-	-	-	-	-	-	-
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1191	Insurance & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1200	Public Administrator	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1210	Circuit Court Services	-	750	-	900	1,320	2,830	1,000	-	-	-	-	-	-	-
100	1221	Circuit Clerk	-	-	-	-	-	4,235	-	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	-	6,660	10,000	2,500	-	13,850	-	-	-	-	-	-
100	1241	Juvenile Office	-	-	2,700	-	5,250	-	-	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	300	-	-	2,000	375	-	750	-	-	-	-	-	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1251	Sheriff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-	-	-	18,674	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	-	-	-	174	-	-	-	-	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	20,754	-
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1288	Public Safety Grants/Spe Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1751	Hinkson Creek Watershed Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Total			\$ -	\$ 1,050	\$ -	\$ 10,260	\$ 14,419	\$ 62,715	\$ 47,532	\$ -	\$ 18,674	\$ -	\$ 31,315	\$ 20,754	\$ -	\$ -

Fund	Dept No	Dept Name	Office Equipment Addition	Office Equipment Replacement	Furniture & Fixtures Addition	Furniture & Fixtures Replacement	Computer Hardware Addition	Computer Hardware Replacement	Computer Software Addition	Computer Software Replacement	Vehicles Addition	Vehicles Replacement	Machinery & Equipment Addition	Machinery & Equipment Replacement	Buildings & Improvements Additions	Buildings & Improvements Replacements
201	2010	Assessment	-	-	-	900	-	9,060	5,500	3,500	-	-	-	-	-	-
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-	-	65,000	-	-
204	2040	Public Works-R&B Maintenance	-	-	-	-	6,159	580	1,879	-	8,050	61,500	119,750	470,500	85,000	-
204	2045	Public Works-Design & Construction	-	-	10,000	-	3,090	-	2,925	-	-	24,000	1,800	1,790	-	-
210	2100	Local Emergency Planning Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	2110	LEPC-CEPF Grant	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-
211	2110	Collector Tax Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	4,500	-	-	-	-
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	27,000	-	2,200	5,000	62,500	-	-	-	-	-	-	-
283	2830	Circuit Drug Court	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	17,380	-	7,050	-	-	184,800	17,815	147,938	-	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	1,200	-	-	-	-	-	-	-	-	-
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
290	2907	Information System-Court Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Special Revenue Funds Total	\$ -	\$ -	\$ 37,000	\$ 900	\$ 49,529	\$ 14,640	\$ 89,854	\$ 3,500	\$ 8,050	\$ 274,800	\$ 139,365	\$ 685,228	\$ 85,000	\$ -
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	203,000
		Internal Service Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,000
		Total	\$ -	\$ 1,050	\$ 37,000	\$ 11,160	\$ 63,948	\$ 77,355	\$ 137,386	\$ 3,500	\$ 8,050	\$ 293,474	\$ 139,365	\$ 716,543	\$ 105,754	\$ 203,000
		Grand Total	\$ 1,797,585													



Operating Budgets—

General Fund and Special Revenue Funds

This section contains the County's detailed operating budgets for activities, departments, and offices financed from the resources of the County's General Revenue Fund and the County's various special revenue funds. A description of each special revenue fund may be found in the General Information Section.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as the Insurance and Safety budget. Other budgets reflect the costs and activities required to operate an entire elective office or department. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by functional areas as follows:

- General Administration
- Courts (13th Judicial Circuit Court)
- Sheriff and Corrections
- Prosecuting Attorney
- Law Enforcement and Judicial
- Public Works
- Health and Community Services
- Other



County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- With the assistance of Information Technology (IT), design, test, and implement programming changes to the Accounts Payable system which will eliminate redundant data entry and improve staff efficiency.

Progress on Prior Year Objectives

- Provide budgetary oversight for the Courthouse Expansion Project.
Response: Ongoing. Completion is scheduled for early 2009.
- With the assistance of the IT department (Information Technology), design, test, and implement programming changes to the Accounts Payable system which will eliminate redundant data entry and improve staff efficiency.
Response: Work is underway; to be completed 2009.
- Expand the analytical tools used for monitoring and reporting aggregate and specific financial information to the County Commission.
Response: Completed.

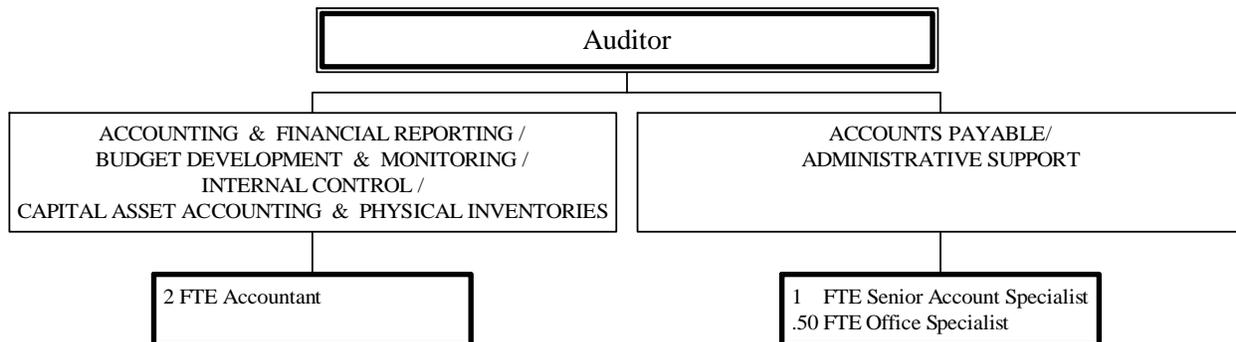
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	125	130	130
Number of Budget Revisions/Amendments Processed	138	145	140
Number of Purchase Orders Processed	401	305	375
Number of Payment Requisitions Audited and Processed	9,309	11,000	10,500
Number of Payment Requisition Detail Lines Audited	19,098	20,300	19,500
Number of Contracts Certified	249	220	225
Number of Journal Entries Processed	1,180	1,300	1,170
Number of Departments Inventoried	26	1	3
Recorded Value of Inventoried Assets (millions, non-infrastructure)	\$58.5	\$58.0	\$58.1
Number of Assets Inventoried (non-infrastructure)	7,602	6,500	6,500
Number of Personnel Action Forms Audited and Processed	905	1,000	430
Number of Employee Positions Monitored	441	442	445
Number of Federal/State Grants Monitored	40	38	37
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Receipt of GROA Distinguished Budget Presentation Award	Yes	Yes	Yes

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	4.50	4.50	4.50	-
Overtime	\$ 7,600	\$ 8,600	\$ 8,600	\$ -

Organizational Chart



Annual Budget

1110 AUDITOR
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	215,788	217,011	218,466	216,996	0	216,996	0
10110	OVERTIME	7,327	8,600	7,800	8,600	0	8,600	0
10120	HOLIDAY WORKED	230	800	400	700	0	700	12-
10200	FICA	15,917	17,320	16,680	17,311	0	17,311	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	827	832	832	837	0	837	0
10350	LIFE INSURANCE	264	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	940	967	967	769	0	769	20-
10500	401(A) MATCH PLAN	1,950	2,925	1,900	2,925	0	2,925	0
	SUBTOTAL *****	268,775	274,250	272,840	273,933	0	273,933	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	702	930	800	900	0	900	3-
23000	OFFICE SUPPLIES	2,135	1,900	1,600	1,800	0	1,800	5-
23001	PRINTING	812	1,300	1,150	1,300	0	1,300	0
23050	OTHER SUPPLIES	0	100	113	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	350	200	200	200	0	200	0
	SUBTOTAL *****	3,999	4,430	3,863	4,300	0	4,300	2-
	DUES TRAVEL & TRAINING							
37000	DUES	597	700	650	700	0	700	0
37200	SEMINARS/CONFEREN/MEETING	395	1,400	750	1,200	0	1,200	14-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	239	1,050	250	850	0	850	19-
37230	MEALS & LODGING-TRAINING	296	1,250	250	1,020	0	1,020	18-
	SUBTOTAL *****	1,528	4,400	1,900	3,770	0	3,770	14-
	UTILITIES							
48000	TELEPHONES	1,949	2,315	2,000	2,200	0	2,200	4-
	SUBTOTAL *****	1,949	2,315	2,000	2,200	0	2,200	4-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	33	180	50	100	0	100	44-
	SUBTOTAL *****	33	180	50	100	0	100	44-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	260	550	550	600	0	600	9
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	0	0	0	0
	SUBTOTAL *****	260	650	550	600	0	600	7-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	950	1,000	950	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	15,912	15,912	15,912	16,783	0	16,783	5
	SUBTOTAL *****	16,862	16,912	16,862	17,783	0	17,783	5
	FIXED ASSET ADDITIONS							
92000	REPLCMNT OFFICE EQUIP	7,130	0	0	0	0	0	0
	SUBTOTAL *****	7,130	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	300,540	303,137	298,065	302,686	0	302,686	0

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Human Resources

Department Number 1115

Mission

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

Budget Highlights

Employment advertising costs have increased significantly the past few years, requiring additional appropriations through budget revisions. Cost reduction measures were implemented in the 4th quarter 2007 followed by additional measures in 2008. The FY 2009 advertising appropriation reflects a \$15,000 decrease from the FY 2008 budget amount.

Due to budgetary constraints, the budget allocation for the annual Affirmative Action Plan update was cut. The County intends to update the plan in the future, but an annual update is not needed at this time.

Goals and Objectives

Budget Year Objectives

- **Centralized Recruitment Activities:** Coordinate posting and advertising of positions screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the county's job openings to attract a larger pool of well-qualified applicants. Enhance the online job application process by allowing applicants to submit applications for more than one position at a time.
- **Comprehensive Classification and Compensation Study:** Coordinate review of county positions to ensure proper placement in the county's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions, class codes, and job codes as needed.
- **Personnel Policy Manual Update:** Review and update the manual in order to ensure legal compliance and the desires of elected officials and department heads. Publish updates on an as needed basis.
- **Affirmative Action Plan Update:** Complete EEO-4 Report and update the Affirmative Action Plan as necessary.

- **Centralized Training:** Provide training to employees to better prepare them for their role in the workforce.
- **Employee Retention Strategy:** Develop an employee retention strategy; reduce turnover and associated training costs. Analyze exit questionnaires. Recommend actions to reduce turnover and its associated costs.
- **Staff Development:** Participate in HR professional associations (i.e., Society for Human Resources Management, Human Resource Association of Central Missouri, Missouri Public Employer's Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.

Progress on Prior Year Objectives

- **Centralized Recruitment Activities:** Coordinate the posting and advertising of positions, screening of applications, scheduling of interviews and checking references. Maintain documentation on selection and non-selection of candidates and communicate the results of hiring decisions to applicants. Review and modify recruitment activities to increase awareness of the county's job openings to attract a larger pool of well-qualified applicants.
Response: As of June 30, 2008, HR has processed 660 applications in FY 2008. Radio ads are used to announce the Employee of the Quarter for Boone County, and a brief interview with that employee serves as a lead in to a recruitment ad. These radio ads also publicize the county's website. Job postings are maintained on the websites of the local employment agency, schools, colleges and universities in addition to free online opportunities provided by craigslist and other promotional opportunities such as was available with KMIZ. A job posting announcement email is sent to 32 area contacts in addition to 37 mass mailings. The cost of recruitment has been reduced with adoption of a new Recruitment Advertising Policy by Commission Order 145-2008 on March 20, 2008. HR attended a job fair sponsored by the Missouri Career Center in March 2008, and has added a Frequently Asked Questions (FAQ) page to the website.
- **Comprehensive Classification and Compensation Study:** Coordinate review of county positions to ensure proper placement in the county's Salary Plan. Research and report to County Commission. Monitor retention and recruitment trends; update/revise and create job descriptions as needed.
Response: Two position classifications were established for Public Works—Storm Water Coordinator and Infrastructure Manager. Job descriptions with pay ranges have been published to the county website.
- **Personnel Policy Manual Update:** Review and update the manual in order to ensure legal compliance and the desires of elected officials and department heads. Publish updates on a semi-annual basis
Response: The Personnel Policy Manual was published on the county website in June 2008 including clickable links. Currently, revised Personnel Policy Manual pages are distributed to all employees as needed. Section 2.4 of the Personnel Policy Manual was revised and adopted July 08, 2008 to specify that an employee shall be allowed to accumulate vacation leave up to three times their annual accrual rate.

- **Employee Retention Strategy:** Develop an employee retention strategy to reduce turnover and associated training costs.
Response: Turnover rate information for Boone County over the last six years was compiled. Exit questionnaires are completed by employees who are leaving county government and the HR Director interviews those employees to ascertain what issues have the greatest impact on employee turnover. Recommendations are made to reduce turnover and its associated costs.

- **Affirmative Action Plan Update:** Complete EEO-4 Report and update the Affirmative Action Plan as necessary.
Response: Completed. The Affirmative Action Plan was also published on the county website in June 2008.

- **Centralized Training:** Provide training to employees to better prepare them for their role in the workforce.
Response: County-wide training for 2008 included Group Wise Training conducted by staff from the Information Technology Department, Workplace Violence and Personal Safety, Investing on a Shoestring Budget, and Take Charge of Your Finances. A Training Library spreadsheet was created and posted that lists training videos available for checkout to all county employees for additional training, and a county-wide Training Calendar was established in Group Wise that allows all users to access a calendar of scheduled trainings offered.

- **Staff Development:** Participate in HR professional associations (i.e., Society for Human Resources Management, Human Resource Association of Central Missouri, Missouri Public Employer's Labor Relations Association, etc.) to continuously improve HR knowledge, skills and abilities and to enhance HR services.
Response: Participation is on-going. Conference attendance in 2008 included the National Public Employer's Labor Relations conference, and the Missouri Society for Human Resource Management conference. The HR assistant has also been training one volunteer University of Missouri-Columbia student intern this summer.

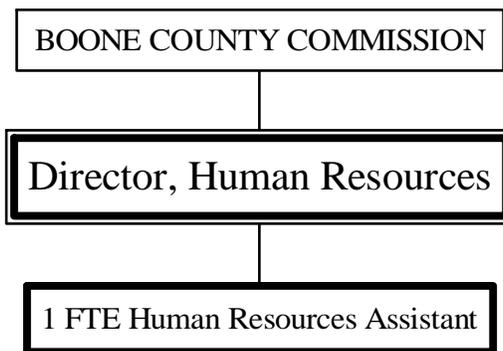
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Applications Received/Processed	1,464	1,320	1,500
Number of Job Postings	49	62	60
Number of Typing Tests Administered	523	428	500
Number of Job Announcements Mailed/Emailed	3,871	4,960	4,800
Number of Phone Calls Received by HR Asst (Approx)	2,254	2,164	2,200
Number of Visitors /Cust Greeted by HR Asst (Approx)	2,205	1,661	1,800
Number of Interviews Scheduled Through HR Office	95	146	125
Number of Criminal Background Searches Initiated	42	48	45
Number of Driving Record Searches Initiated	11	20	15
Number of Random PW Drug Screens Coordinated	25	25	25
Number of Random PW Alcohol Screens Coordinated	13	13	13
Number of Pre-Employment PW Drug Screens Coordinated	9	5	7
Number of Training Committee Meetings Facilitated	4	6	6
Number of Personnel Advisory Committee Mtgs Facilitated	6	4	4
Number of Job Classification Committee Mtgs Facilitated	2	4	4
Number of New Employee Orientations Facilitated	1	2	2
Number of Exit Interviews Performed	2	2	2
Number of Interns Trained/Supervised	1	1	1

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
Total FTEs	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Overtime	\$ 4,000	\$ 4,000	\$ 2,000	\$ (2,000)

Organizational Chart



Annual Budget

1115 HUMAN RESOURCES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	6	0	0	0	0	0	0
	SUBTOTAL *****	6	0	0	0	0	0	0
	TOTAL REVENUES *****	6	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	97,916	96,542	97,167	96,532	0	96,532	0
10110	OVERTIME	3,781	4,000	2,000	2,000	0	2,000	50-
10200	FICA	7,706	7,691	7,536	7,537	0	7,537	2-
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	365	369	369	364	0	364	1-
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	434	429	429	335	0	335	21-
10500	401(A) MATCH PLAN	1,350	1,170	1,300	1,170	0	1,170	0
	SUBTOTAL *****	121,871	120,519	119,119	118,256	0	118,256	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	2,122	1,959	1,870	1,900	0	1,900	3-
23000	OFFICE SUPPLIES	1,299	1,400	1,000	1,200	0	1,200	14-
23001	PRINTING	661	1,000	600	600	0	600	40-
23050	OTHER SUPPLIES	572	950	650	850	0	850	10-
	SUBTOTAL *****	4,655	5,309	4,120	4,550	0	4,550	14-
	DUES TRAVEL & TRAINING							
37000	DUES	335	550	450	550	0	550	0
37200	SEMINARS/CONFEREN/MEETING	10,192	5,000	3,000	5,000	0	5,000	0
37210	TRAINING/SCHOOLS	1,005	1,100	600	1,300	0	1,300	18
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	669	800	465	750	0	750	6-
37230	MEALS & LODGING-TRAINING	1,278	1,500	1,700	1,900	0	1,900	26
	SUBTOTAL *****	13,480	8,950	6,215	9,500	0	9,500	6
	UTILITIES							
48000	TELEPHONES	924	1,050	925	1,000	0	1,000	4-
48050	CELLULAR TELEPHONES	269	350	275	350	0	350	0
	SUBTOTAL *****	1,193	1,400	1,200	1,350	0	1,350	3-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	42	100	50	100	0	100	0
	SUBTOTAL *****	42	100	50	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	443	800	740	620	0	620	22-
	SUBTOTAL *****	443	800	740	620	0	620	22-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,842	6,000	2,300	2,500	0	2,500	58-
71500	BUILDING USE/RENT CHARGE	4,883	4,883	4,883	4,495	0	4,495	7-
	SUBTOTAL *****	6,725	10,883	7,183	6,995	0	6,995	35-
	OTHER							
83100	AWARDS	403	919	400	1,000	0	1,000	8
84010	RECEPTION/MEETINGS	311	500	400	500	0	500	0
84300	ADVERTISING	61,812	45,000	30,000	30,000	0	30,000	33-
	SUBTOTAL *****	62,527	46,419	30,800	31,500	0	31,500	32-
	TOTAL EXPENDITURES *****	210,941	194,380	169,427	172,871	0	172,871	11-

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Purchasing

Department Number 1118

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Work with Information Technology (IT) to enhance the on-line purchasing system by enabling bids to be accepted electronically. Use of this process would be restricted to simple bids. Vendors would submit bids via the internet for which a bid tabulation spreadsheet would be automatically created.
- Work with IT to add a reverse auction feature to the on-line purchasing system.
- Change on-line Purchasing vendor registration from the 5-digit National Institute of Governmental Purchasing, Inc. (NIGP) code registration to the 3-digit NIGP code registration.
- Restructure term and supply contract periods to end on either December 31st, or June 30th.

Progress on Prior Year Objectives

- Work with IT to enhance the on-line purchasing system by enabling bids to be accepted electronically. Use of this process would be restricted to simple bids. Vendors would submit bids via the internet for which a bid tabulation spreadsheet would automatically be created.
Response: Work order number 15121 is a current active work-order with IT established on May 19, 2006.

- Work with IT adding a reverse auction feature to the on-line purchasing system.
Response: Work order number 15120 is a current active work-order with IT established on May 19, 2006. Estimated time for design by the Web Administrator is 317 hours.

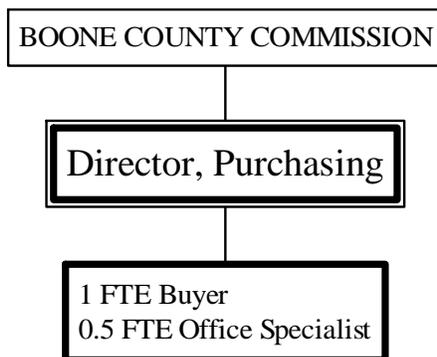
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Bids Prepared	97	80	85
Number of Proposals Prepared	4	3	4
Number of Contracts Completed	127	120	95
Number of Term & Supply Contracts Issued	48	30	30
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	78	58	53
Number of Term & Supply Contracts Renewed	130	130	132

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>-</u>
Overtime	\$ 1,500	\$ 1,500	\$ 885	\$ (615)

Organizational Chart



Annual Budget

1118 PURCHASING
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	120,900	118,002	112,480	116,032	0	116,032	1-
10110	OVERTIME	1,461	1,500	800	885	0	885	41-
10200	FICA	8,818	9,218	8,084	8,944	0	8,944	2-
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	444	442	442	432	0	432	2-
10350	LIFE INSURANCE	154	159	159	159	0	159	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	512	514	514	397	0	397	22-
10500	401(A) MATCH PLAN	1,250	1,755	1,550	1,755	0	1,755	0
SUBTOTAL *****		148,857	146,908	139,347	143,922	0	143,922	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	135	165	165	165	0	165	0
23000	OFFICE SUPPLIES	731	700	700	700	0	700	0
23001	PRINTING	0	300	300	300	0	300	0
23050	OTHER SUPPLIES	317	400	600	558	0	558	39
23850	MINOR EQUIP & TOOLS (<\$1000)	0	450	450	100	0	100	77-
SUBTOTAL *****		1,185	2,015	2,215	1,823	0	1,823	9-
DUES TRAVEL & TRAINING								
37000	DUES	580	610	610	615	0	615	0
37200	SEMINARS/CONFEREN/MEETING	355	980	980	1,105	0	1,105	12
37210	TRAINING/SCHOOLS	298	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	248	759	759	783	0	783	3
37230	MEALS & LODGING-TRAINING	637	2,160	2,160	2,160	0	2,160	0
SUBTOTAL *****		2,118	5,009	5,009	5,163	0	5,163	3
UTILITIES								
48000	TELEPHONES	1,429	1,629	1,500	1,629	0	1,629	0
48002	DATA COMMUNICATIONS	0	480	240	360	0	360	25-
48050	CELLULAR TELEPHONES	0	480	0	0	0	0	0
SUBTOTAL *****		1,429	2,589	1,740	1,989	0	1,989	23-
VEHICLE EXPENSE								
59025	MOTOR VEHICLE TITLE EXP	22	33	11	33	0	33	0
59200	LOCAL MILEAGE	430	900	600	600	0	600	33-
SUBTOTAL *****		452	933	611	633	0	633	32-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	529	357	357	481	0	481	34
SUBTOTAL *****		529	357	357	481	0	481	34
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	7,190	7,190	7,190	6,666	0	6,666	7-
SUBTOTAL *****		7,190	7,190	7,190	6,666	0	6,666	7-
OTHER								
84010	RECEPTION/MEETINGS	199	300	200	300	0	300	0
84300	ADVERTISING	1,775	2,700	2,500	2,300	0	2,300	14-
SUBTOTAL *****		1,975	3,000	2,700	2,600	0	2,600	13-
TOTAL EXPENDITURES *****		163,738	168,001	159,169	163,277	0	163,277	2-

Decimal values have been truncated.

County Commission

Department Number 1121

Mission

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

Budget Highlights

A vacant Office Manager position was eliminated and replaced with a Public Information Officer position. This change was budget neutral. There are no other significant changes to the budget.

Goals and Objectives

Budget Year Objectives

- Develop Countywide Capital Road Improvement Plan: Continue to convene the Capital Roads Improvement Committee during 2009 to refine the improvement plan, determine appropriate funding mechanism(s), prepare a plan to educate the public, and determine the timing for presentation of the plan to voters for approval.
- Fairgrounds—Management and Building Relocation: Work with the Fair Board to establish a long-term contractual arrangement for continued growth, development and management of the fairgrounds, and continue to devise a plan for the Sapp Building donation/relocation.
- Atkins Tract: Work with the City of Columbia in planning for phase two of development.
- Capital Facility Plan & Renovations of the Roger B. Wilson Government Center: Reconvene the planning group, elected officials, and department heads to review previous development plans. Revise plans based on additional information. Approve planning documents, get construction bids, and begin renovation in late fall 2009.
- Public Information Officer: Hire a public Information Officer/Grant Writer to assist all offices as needed. Establish goals, assign tasks as necessary, and provide guidance for this position throughout the first year. The County Commission reclassified the vacated Office Manager to create this position.
- Health Trust Committee Wellness Program: Establish a Wellness Program utilizing employees throughout county government as an Advisory Group.

- Hold a Health Fair in the spring for all employees to gather baseline numbers needed for input into an online health assessment. After the aggregate information is compiled and available to the Trust Committee and Advisory Group, develop a plan to implement preventative opportunities.
- **Economic Development:** Take the lead in developing available economic tools and policies to encourage businesses to locate throughout Boone County, working to combine the efforts of all economic development agencies. Partner with the City of Columbia and the University of Missouri to do an asset assessment of the university research opportunities and local community assets.
 - **Boone Hospital Center Lease Allocation:** Develop a distribution policy, accountably guidelines, and outcome measures for an additional \$500,000 in revenue resulting from the re-negotiated Boone Hospital Center Lease in 2006. Funds must strictly be used for community health purposes and will go through 2010 budgeting process.
 - **Phase II Stormwater Implementation:** Establish a permanent Stormwater Advisory board. Adopt Stream Buffer Ordinance, Land Disturbance Ordinance and manual, Stormwater Ordinance and manual and Illicit Discharge Ordinance and manual.

Progress on Prior Year Objectives

- **Capital Projects:** The Courthouse remodeling and expansion project is projected to be completed by December 2008. A bid will be put out for FY 2008 to add an Americans with Disabilities Act (ADA) restroom and refresh the upstairs of the former Ford, Parshall & Baker law offices into space housing the Prosecuting Attorney's IV-D Child Support unit currently located in a leased space on 8th street.
Response: The Courthouse Annex Addition is scheduled for completion in February 2009. Weather and contractor availability issues resulted in delays; however, the finished project will be within budget. Remodeling of the law offices was complete in October 2008 and is housing the Juvenile Office while their offices are being remodeled in the courthouse. This will be the permanent home of the Prosecuting Attorney's Child Support IV-D Unit.
- **Storm Water Ordinances:** The County will implement a land disturbance permit and finalize the design manual for the ordinance. The operating permit suggests the County will implement a stormwater website, train stream teams to identify illicit discharges, and develop a post construction ordinance.
Response: The county's consultant is working diligently with the Commission, staff and engineering community to develop the Land Disturbance Ordinance and guidance manual with plans for adoption by the summer of FY 2009.

- Fairgrounds Management and Development: A covered arena has been donated to Boone County and will be erected on-site adjacent to the main coliseum. Further study of long range management of the Fairgrounds will continue.
Response: The Sapp Building relocation was bid out, and bids came in over budget. Efforts to find a partner to cost share in relocating the Sapp Building to the Fairgrounds will continue. The Boone County Fair Board submitted a proposal to continue year-round, day-to-day operations of the Fairgrounds.

- Atkins Tract: Preliminary design will begin on the Waco Road extension which will ultimately provide the primary access point into the Atkins Tract Park.
Response: Phase one of the Atkins Tract (2 baseball fields) is complete. Fields will be operational in the spring of 2009. Waco Road preliminary design was completed and a proposed alignment has been established. Design plans and specifications will be completed in FY 2009. Upon their completion, and identification of a funding source, the project will be ready to bid

- Capital Road and Bridge Projects: The Boone County Commission will appoint a work group whose members are citizens, representatives from municipal governments and chambers of commerce to identify road and bridge capital needs and recommend the mechanisms for prioritization and funding of those capital needs. The intent of the Commission is to present an initiative to the voters in 2008.
Response: The Commission established a work group of citizens, representatives from municipal governments, and chambers of commerce. The group met twice during 2008, and worked to identify road and bridge capital needs. The group discussed criteria for evaluating needs, prioritizing of projects and timing of tax initiatives when the economy is in recession. The group will continue to meet in 2009.

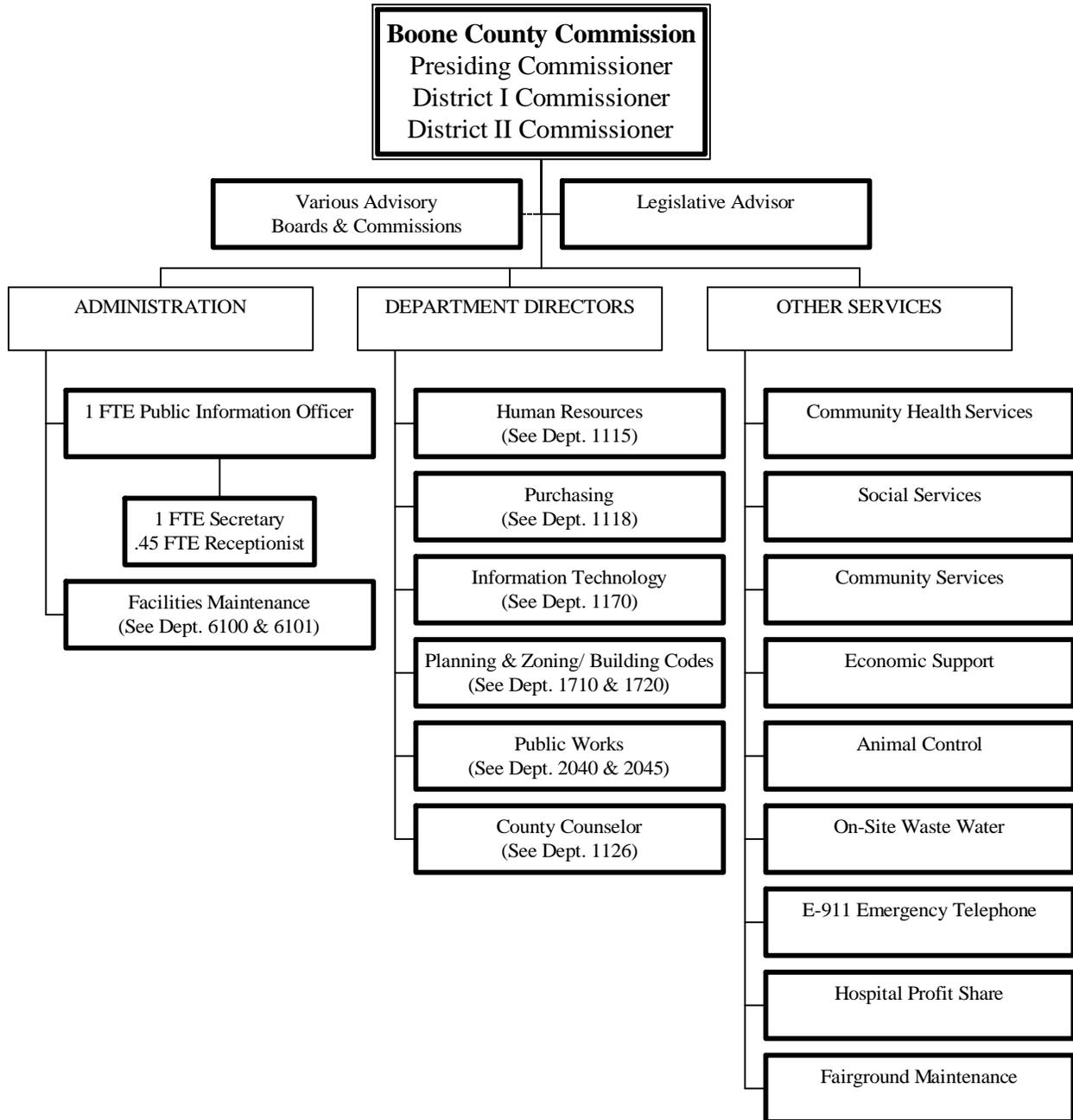
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Office Manager	1.00	1.00	-	(1.00)
Public Information Officer	-	-	1.00	1.00
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	5.45	5.45	5.45	-

Organizational Chart



Annual Budget

1121 COUNTY COMMISSION
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	307,639	324,599	317,052	286,154	0	322,034	0
10200	FICA	23,807	25,948	24,715	23,107	0	25,852	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	19,000	0	23,750	0
10325	DISABILITY INSURANCE	1,123	1,157	1,157	1,016	0	1,149	0
10350	LIFE INSURANCE	255	265	265	212	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,424	0	1,780	0
10400	WORKERS COMP	1,442	1,456	1,456	1,027	0	1,149	21-
10500	401(A) MATCH PLAN	1,300	2,925	1,325	2,340	0	2,925	0
10850	VEHICLE ALLOWANCE	14,022	14,601	14,601	15,902	0	15,902	8
SUBTOTAL *****		375,120	396,481	386,101	350,182	0	394,806	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	353	425	425	410	0	410	3-
23000	OFFICE SUPPLIES	835	800	850	850	0	850	6
23001	PRINTING	661	750	250	500	0	500	33-
23050	OTHER SUPPLIES	152	150	100	400	0	400	166
23850	MINOR EQUIP & TOOLS (<\$1000)	1,074	500	250	300	0	300	40-
SUBTOTAL *****		3,077	2,625	1,875	2,460	0	2,460	6-
DUES TRAVEL & TRAINING								
37000	DUES	210	210	210	210	0	210	0
37200	SEMINARS/CONFEREN/MEETING	817	1,200	600	925	0	925	22-
37210	TRAINING/SCHOOLS	0	250	30	125	0	125	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	677	1,600	1,600	1,600	0	1,600	0
37230	MEALS & LODGING-TRAINING	901	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		2,605	4,260	3,440	3,860	0	3,860	9-
UTILITIES								
48000	TELEPHONES	4,116	4,200	3,700	3,700	0	3,700	11-
48050	CELLULAR TELEPHONES	2,791	3,000	2,800	2,800	0	2,800	6-
SUBTOTAL *****		6,907	7,200	6,500	6,500	0	6,500	9-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,016	1,050	2,000	2,000	0	2,000	90
59100	VEHICLE REPAIRS	776	1,000	1,200	1,000	0	1,000	0
59200	LOCAL MILEAGE	837	1,400	1,000	1,400	0	1,400	0
SUBTOTAL *****		2,630	3,450	4,200	4,400	0	4,400	27
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	744	850	560	616	0	616	27-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		744	950	560	716	0	716	24-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	200	0	50	0	50	75-
71101	PROFESSIONAL SERVICES	25,995	25,995	25,995	26,775	0	26,775	3
71500	BUILDING USE/RENT CHARGE	25,651	25,651	25,651	27,058	0	27,058	5
SUBTOTAL *****		51,646	51,846	51,646	53,883	0	53,883	3
OTHER								
83100	AWARDS	41	350	150	150	0	150	57-
84010	RECEPTION/MEETINGS	1,459	1,500	1,500	2,000	0	2,000	33
84300	ADVERTISING	0	250	0	50	0	50	80-
84400	PUBLIC NOTICES	7	1,750	1,750	50	0	50	97-
SUBTOTAL *****		1,508	3,850	3,400	2,250	0	2,250	41-
TOTAL EXPENDITURES *****		444,240	470,662	457,722	424,251	0	468,875	0

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

The County Commission is responsible for the County Association Dues budget. The purpose of this budget is to provide payment of dues for Boone County's membership in the following associations and organizations:

- National Association of Counties (NACO)
- Missouri Association of Counties (MAC)
- City of Columbia Chamber of Commerce
- City of Centralia Chamber of Commerce
- City of Ashland Chamber of Commerce
- City of Sturgeon Chamber of Commerce
- City of Hallsville Chamber of Commerce
- Mid Missouri Tourism Council
- Mid Missouri Regional Planning Committee
- International Council of Shopping Centers

The budget also provides appropriations for elected official attendance at the following events:

- NACO Annual Conference (2-4 attendees, depending on cost)
- NACO Legislative Conference (1-2 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (3-5 county officials, based on historical experience)

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1122 COUNTY ASSOCIATION DUES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES	27,448	27,900	27,775	28,192	0	28,192	1
37200	SEMINARS/CONFEREN/MEETING	2,040	4,640	4,640	3,760	0	3,760	18-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,737	2,182	1,682	2,702	0	2,702	23
37230	MEALS & LODGING-TRAINING	3,681	9,712	3,000	7,572	0	7,572	22-
	SUBTOTAL *****	34,907	44,434	37,097	42,226	0	42,226	4-
	TOTAL EXPENDITURES *****	34,907	44,434	37,097	42,226	0	42,226	4-

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

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

Budget Highlights

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

The budget also includes \$8,000 in contingency funds which would provide the County's 25% match required for a recycling enhancement grant in the event the grant is awarded to the County.

Annual Budget

1123 EMERGENCY & CONTINGENCY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	634,196	40,000	725,000	0	725,000	14
86850	CONTINGENCY	0	120	0	8,000	0	8,000	566
	SUBTOTAL *****	0	634,316	40,000	733,000	0	733,000	15
	TOTAL EXPENDITURES *****	0	634,316	40,000	733,000	0	733,000	15

Decimal values have been truncated.

Centralia Office

Department Number 1125

Mission

Several years ago, the County Commission entered into an agreement with the Boone Hospital Board of Trustees for the joint construction of a medical clinic in the City of Centralia. The County Commission authorized capital improvement appropriations to fund one-half of the construction costs. Upon completion, the County Commission assumed occupancy of a portion of the building along with a pro-rata share of utilities, maintenance, and other shared costs. The county-owned and occupied space is used for county administrative functions.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1125 CENTRALIA OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES TELEPHONES	708	780	780	780	0	780	0
	SUBTOTAL *****	708	780	780	780	0	780	0
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	6,989	8,533	8,533	8,278	0	8,278	2-
	SUBTOTAL *****	6,989	8,533	8,533	8,278	0	8,278	2-
	TOTAL EXPENDITURES *****	7,697	9,313	9,313	9,058	0	9,058	2-

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

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

Progress on Prior Year Objectives

- Implement Civil Administrative Fine Schedule and Administrative Appeal System for various county regulations enforcements.
Response: Ongoing.
- Continue, to the extent requested, to provide County officials and departments with legal review and analysis of internal operating policies and procedures for the purpose of preventing legal problems and claim avoidance.
Response: Ongoing.

- Continue to assist Planning & Building Inspection and Public Works departments with completion and codification of storm water control regulations.
Response: Ongoing.
- Continue to codify various land use regulations into a single code.
Response: Ongoing.
- Continue the conversion of paper file archive into an image file archive.
Response: Ongoing.

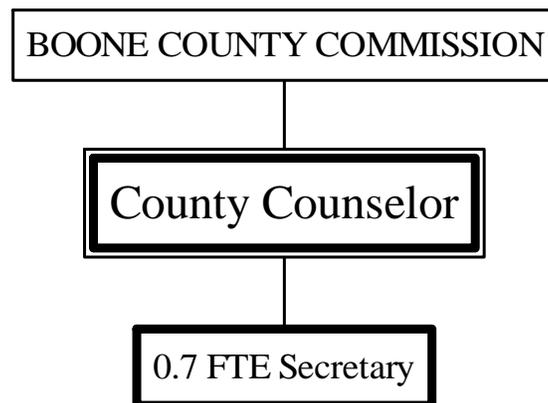
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
County Counselor	1.00	1.00	1.00	-
Secretary	0.70	0.70	0.70	-
Total FTEs	1.70	1.70	1.70	-

Organizational Chart



Annual Budget

1126 COUNTY COUNSELOR OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	16,851	15,000	4,500	3,000	0	3,000	80-
	SUBTOTAL *****	16,851	15,000	4,500	3,000	0	3,000	80-
	TOTAL REVENUES *****	16,851	15,000	4,500	3,000	0	3,000	80-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	120,067	95,090	94,334	105,385	0	105,385	10
10200	FICA	8,931	7,274	7,134	8,061	0	8,061	10
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	456	443	443	389	0	389	12-
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	597	615	615	443	0	443	27-
10500	401(A) MATCH PLAN	1,300	1,170	1,100	1,170	0	1,170	0
	SUBTOTAL *****	141,670	114,910	113,944	125,766	0	125,766	9
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	4,457	4,567	4,567	6,200	0	6,200	35
23000	OFFICE SUPPLIES	178	747	750	950	0	950	27
23001	PRINTING	0	300	300	350	0	350	16
23850	MINOR EQUIP & TOOLS (<\$1000)	0	500	500	1,000	0	1,000	100
23855	FURNITURE/FIXTURE <\$1000	820	0	0	0	0	0	0
	SUBTOTAL *****	5,455	6,114	6,117	8,500	0	8,500	39
	DUES TRAVEL & TRAINING							
37000	DUES	0	223	223	350	0	350	56
37210	TRAINING/SCHOOLS	349	500	500	1,250	0	1,250	150
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	136	250	250	250	0	250	0
	SUBTOTAL *****	485	973	973	1,850	0	1,850	90
	UTILITIES							
48000	TELEPHONES	764	903	900	900	0	900	0
48002	DATA COMMUNICATIONS	0	0	0	300	0	300	0
	SUBTOTAL *****	764	903	900	1,200	0	1,200	32
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	86	50	50	50	0	50	0
	SUBTOTAL *****	86	50	50	50	0	50	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	280	280	350	0	350	25
71101	PROFESSIONAL SERVICES	2,500	850	850	950	0	950	11
71105	LEGAL SERVICES	3,132	44,500	44,500	20,000	0	20,000	55-
71500	BUILDING USE/RENT CHARGE	4,964	4,964	4,964	4,569	0	4,569	7-
	SUBTOTAL *****	10,596	50,594	50,594	25,869	0	25,869	48-
	OTHER							
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	159,058	173,794	172,828	163,485	0	163,485	5-

Decimal values have been truncated.

County Clerk Summary

Department Numbers

Clerk & Elections 1131, 1132, 2300, 2310-2312, 2320

Other 1191, 1192, 1195, 1196

Description

The statutory functions of the Boone County Clerk are primarily funded with appropriations from the General Fund, supplemented with additional resources from special revenue funds. The General Fund appropriations are included in two separate budgets: County Clerk, department number 1131, and Election and Registration, department number 1132.

The Boone County Clerk administers several other General Fund budgets including property and casualty insurance, unemployment insurance, and Records Management.

Budget Summary

Fund	Dept	Department Name	2007 Actual	2008 Projected	2009 Class 1 Personal Services	2009 Classes 2-8 Other Services and Charges	2009 Class 9 Capital Outlay	2009 Total
County Clerk & Elections								
100	1131	County Clerk	\$ 317,096	\$ 322,805	\$ 288,074	\$ 29,533	\$ -	\$ 317,607
100	1132	Election & Registration	691,674	1,188,481	347,459	217,749	-	565,208
230	2300	Election Services	25,588	14,193	-	91,800	7,500	99,300
231	2310	HAVA Requirements Pmts Grant	-	-	-	-	-	-
231	2311	Election Reform Payments Grant	-	-	-	-	-	-
231	2312	Voting Access for Disabilities Grant	2,611	-	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	<u>1,036,969</u>	<u>1,525,479</u>	<u>635,533</u>	<u>339,082</u>	<u>7,500</u>	<u>982,115</u>
Other								
100	1191	Insurance & Safety	530,907	275,640	-	563,350	-	563,350
100	1192	Employee Benefits	18,670	18,317	20,000	19,800	-	39,800
100	1195	Insurance Claim Activity	93,151	93,042	-	75,000	-	75,000
100	1196	Records Management Services	49,695	33,801	23,982	26,809	-	50,791
		Subtotal	<u>692,423</u>	<u>420,800</u>	<u>43,982</u>	<u>684,959</u>	<u>-</u>	<u>728,941</u>
		Total	<u>\$ 1,729,392</u>	<u>\$ 1,946,279</u>	<u>\$ 679,515</u>	<u>\$ 1,024,041</u>	<u>\$ 7,500</u>	<u>\$ 1,711,056</u>

County Clerk
Summary

Dept. Nos. 1131, 1132, 2300
2300, 2310-2312, 2320
and 1191, 1192, 1195, 1196

Personnel Summary

Fund	Dept	Department Name	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent
County Clerk & Elections					
100	1131	County Clerk	5.25	5.75	5.75
100	1132	Election & Registration	7.77	9.44	7.48
230	2300	Election Services	-	-	-
231	2310	HAVA Requirements Pmts Grant	-	-	-
231	2311	Election Reform Payments Grant	-	-	-
231	2311	Voting Access for Disabilities Grant	-	-	-
232	2320	Election Equipment Replacement	-	-	-
		Subtotal	<u>13.02</u>	<u>15.19</u>	<u>13.23</u>
Other					
100	1191	Insurance & Safety	-	-	-
100	1192	Employee Benefits	-	-	-
100	1195	Insurance Claim Activity	-	-	-
100	1196	Records Management Services	0.75	0.75	0.75
		Subtotal	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
		Total FTEs	<u>13.77</u>	<u>15.94</u>	<u>13.98</u>

County Clerk

Department Number 1131

Mission

The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. In addition, the County Clerk is responsible for inspecting and reviewing all voter precinct boundaries within the County and conducting elections (refer to department number 1132 to review the operating budget for Elections and Voter Registration). Other administrative responsibilities of the Clerk include maintaining payroll files, administering employee benefits, administering the Records Management budget (refer to department number 1196), and procuring adequate insurance and bonding for the County's assets and elected officials (refer to department number 1191—Insurance and Safety).

Budget Highlights

There are no significant changes to the budget.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.
Response: Unavailable.

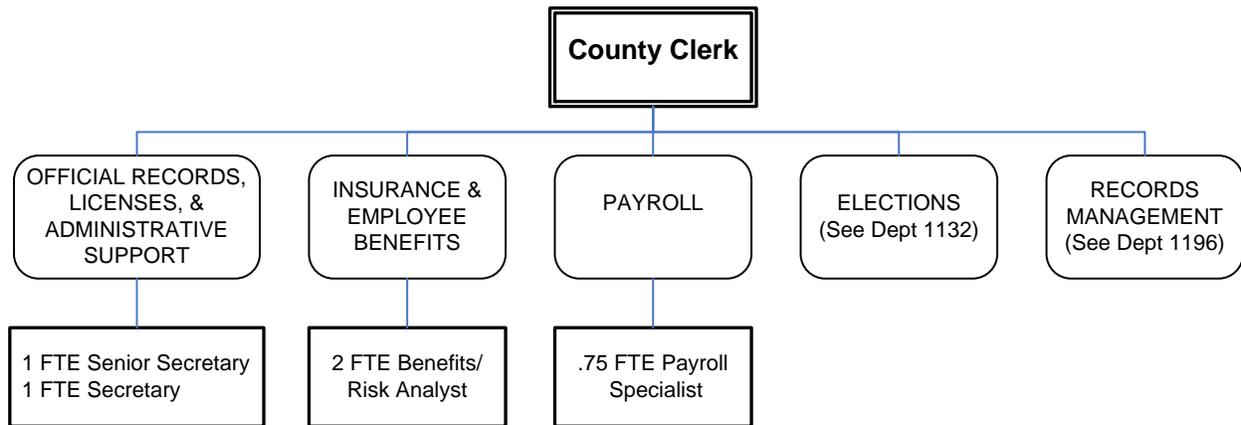
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Clerk (Elected)	1.00	1.00	1.00	-
Benefits/Risk Analyst	1.50	2.00	2.00	-
Secretary	1.00	1.00	1.00	-
Payroll Specialist	0.75	0.75	0.75	-
Senior Secretary	1.00	1.00	1.00	-
Total FTEs	<u>5.25</u>	<u>5.75</u>	<u>5.75</u>	<u>-</u>

Organizational Chart



Annual Budget

1131 COUNTY CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,315	3,100	3,500	3,500	0	3,500	12
	SUBTOTAL *****	3,315	3,100	3,500	3,500	0	3,500	12
	CHARGES FOR SERVICES							
3510	COPIES	17	100	150	150	0	150	50
3569	OTHER FEES	2,848	2,800	2,800	2,800	0	2,800	0
3580	TAX SUPPLEMENT FEES	20,000	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	22,866	22,900	22,950	22,950	0	22,950	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	0	0	100	0	0	0	0
	SUBTOTAL *****	0	0	100	0	0	0	0
	TOTAL REVENUES *****	26,181	26,000	26,550	26,450	0	26,450	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	235,684	239,805	238,486	234,046	0	234,046	2-
10110	OVERTIME	1,748	0	1,700	0	0	0	0
10120	HOLIDAY WORKED	53	0	0	0	0	0	0
10200	FICA	17,281	18,344	17,885	17,904	0	17,904	2-
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	900	883	883	865	0	865	2-
10350	LIFE INSURANCE	334	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	942	1,026	1,026	795	0	795	22-
10500	401(A) MATCH PLAN	3,750	3,510	3,850	3,510	0	3,510	0
10600	UNEMPLOYMENT BENEFITS	0	1,715	1,715	0	0	0	0
	SUBTOTAL *****	291,330	296,237	296,499	288,074	0	288,074	2-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	663	1,100	800	1,100	0	1,100	0
23000	OFFICE SUPPLIES	2,969	3,600	3,100	3,600	0	3,600	0
23001	PRINTING	730	750	600	750	0	750	0
23050	OTHER SUPPLIES	81	500	500	500	0	500	0
	SUBTOTAL *****	4,445	5,950	5,000	5,950	0	5,950	0
	DUES TRAVEL & TRAINING							
37000	DUES	225	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	500	1,200	1,200	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	120	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	219	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	652	0	0	0	0	0	0
	SUBTOTAL *****	1,716	1,850	1,850	1,850	0	1,850	0
	UTILITIES							
48000	TELEPHONES	2,043	2,700	2,200	2,700	0	2,700	0
	SUBTOTAL *****	2,043	2,700	2,200	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	451	150	200	0	200	55-
	SUBTOTAL *****	0	451	150	200	0	200	55-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,387	900	500	900	0	900	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	1,387	1,000	500	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	200	50	0	50	0	50	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	14,968	14,968	14,968	15,783	0	15,783	5
71600	EQUIP LEASES & METER CHRG	120	150	40	0	0	0	0
	SUBTOTAL *****	15,288	16,168	15,008	16,833	0	16,833	4
	OTHER							
84400	PUBLIC NOTICES	885	1,000	950	1,000	0	1,000	0
	SUBTOTAL *****	885	1,000	950	1,000	0	1,000	0

County Clerk

Dept. No. 1131

1131 COUNTY CLERK
 100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
91100	FIXED ASSET ADDITIONS FURNITURE AND FIXTURES	0	649	648	0	0	0	0
	SUBTOTAL *****	0	649	648	0	0	0	0
	TOTAL EXPENDITURES *****	317,096	326,005	322,805	317,607	0	317,607	2-

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Elections and Registration

Department Number 1132

Mission

This budget is administered by the County Clerk and includes appropriations for the operations of the County Election and Voter Registration Office.

Budget Highlights

In FY 2006, appropriations were increased for staff and warehouse storage space in response to requirements of HAVA (Help Americans Vote Act). These costs will continue into the foreseeable future and amounts to approximately \$133,000 in FY 2009 (\$73,000 for personnel and \$60,000 for warehouse).

The budget includes approximately \$53,000 for county election expense related to the Hospital Board of Trustee's election, which is significantly reduced from the prior year's election costs. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.
Response: Unavailable.

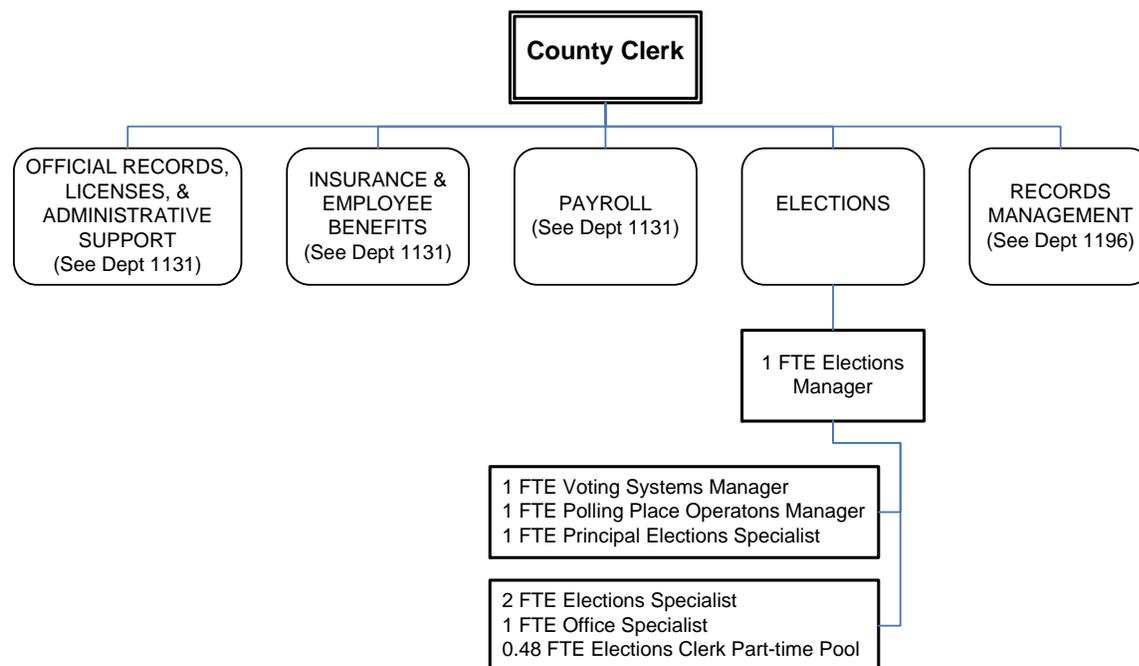
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Elections Manager	1.00	1.00	1.00	-
Voting Systems Manager	1.00	1.00	1.00	-
Polling Place Operations Manager	1.00	1.00	1.00	-
Senior Elections Specialist	1.00	-	-	-
Principal Elections Specialist	1.00	1.00	1.00	-
Elections Specialist	1.00	2.00	2.00	-
Office Specialist	1.00	1.00	1.00	-
Elections Clerk Part-time Pool	0.77	1.44	0.48	(0.96)
Elections Office Specialist Part-time Pool	-	1.00	-	(1.00)
Total FTEs	<u>7.77</u>	<u>9.44</u>	<u>7.48</u>	<u>(1.96)</u>

Organizational Chart



Annual Budget

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	914	0	3,200	0	0	0	0
	SUBTOTAL *****	914	0	3,200	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	110	100	100	150	0	150	50
3526	REIMBURSEMENT FOR ELECTION	16,510	32,000	68,000	9,000	0	9,000	71-
	SUBTOTAL *****	16,621	32,100	68,100	9,150	0	9,150	71-
MISCELLANEOUS								
3830	SALES	646	1,500	1,200	200	0	200	86-
3887	ADMIN & INDIRECT COST REIMB	8,956	24,000	50,000	6,500	0	6,500	72-
3890	MISCELLANEOUS	180	400	200	0	0	0	0
	SUBTOTAL *****	9,783	25,900	51,400	6,700	0	6,700	74-
	TOTAL REVENUES *****	27,319	58,000	122,700	15,850	0	15,850	72-
PERSONAL SERVICES								
10100	SALARIES & WAGES	240,290	327,716	245,308	283,582	0	283,582	13-
10110	OVERTIME	883	0	0	0	0	0	0
10120	HOLIDAY WORKED	81	0	0	0	0	0	0
10200	FICA	17,145	25,070	18,063	21,694	0	21,694	13-
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	918	1,003	1,003	1,011	0	1,011	0
10350	LIFE INSURANCE	369	371	371	371	0	371	0
10375	DENTAL INSURANCE	2,492	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	1,198	1,399	1,399	964	0	964	31-
10500	401(A) MATCH PLAN	3,250	4,095	3,175	4,095	0	4,095	0
10600	UNEMPLOYMENT BENEFITS	6	34	33	0	0	0	0
	SUBTOTAL *****	299,885	395,430	305,094	347,459	0	347,459	12-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	505	0	0	0	0	0	0
23000	OFFICE SUPPLIES	5,012	10,500	7,500	15,500	0	15,500	47
23001	PRINTING	3,531	12,000	8,000	5,000	0	5,000	58-
23005	ELECTION SUPPLIES	29,840	21,000	25,000	15,000	0	15,000	28-
23050	OTHER SUPPLIES	125	3,500	500	3,500	0	3,500	0
	SUBTOTAL *****	39,016	47,000	41,000	39,000	0	39,000	17-
DUES TRAVEL & TRAINING								
37000	DUES	895	1,200	400	1,200	0	1,200	0
37200	SEMINARS/CONFEREN/MEETING	639	2,000	300	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	0	250	300	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,293	1,450	550	1,450	0	1,450	0
37230	MEALS & LODGING-TRAINING	1,146	1,800	200	1,800	0	1,800	0
	SUBTOTAL *****	4,974	6,700	1,750	6,700	0	6,700	0
UTILITIES								
48000	TELEPHONES	5,156	9,000	9,000	5,100	0	5,100	43-
48050	CELLULAR TELEPHONES	2,435	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	7,591	11,000	11,000	7,100	0	7,100	35-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS	0	0	250	0	0	0	0
59200	LOCAL MILEAGE	0	850	300	300	0	300	64-
	SUBTOTAL *****	0	850	550	300	0	300	64-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,751	2,500	2,500	2,500	0	2,500	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	2,751	2,750	2,500	2,750	0	2,750	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	200	0	200	0	200	0
71101	PROFESSIONAL SERVICES	0	15,000	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	44,893	44,893	44,893	47,357	0	47,357	5
71505	BUILDING LEASE CHARGES	52,687	57,997	57,997	59,642	0	59,642	2
71600	EQUIP LEASES & METER CHR	171	200	172	200	0	200	0
	SUBTOTAL *****	97,801	118,290	103,062	107,399	0	107,399	9-

Elections and Registration

Dept. No. 1132

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84400	PUBLIC NOTICES	109	1,500	2,000	1,500	0	1,500	0
85900	COUNTY ELECTION EXPENSE	182,548	914,133	698,000	53,000	0	53,000	94-
	SUBTOTAL *****	<u>182,657</u>	<u>915,633</u>	<u>700,000</u>	<u>54,500</u>	<u>0</u>	<u>54,500</u>	<u>94-</u>
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	12,995	7,900	1,400	0	0	0	0
91300	MACHINERY & EQUIPMENT	44,000	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	22,125	22,125	0	0	0	0
	SUBTOTAL *****	<u>56,995</u>	<u>30,025</u>	<u>23,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES *****	691,674	1,527,678	1,188,481	565,208	0	565,208	63-

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Election Services

Department Number 2300

Mission

This budget was established mid-year 1999 to account for revenues received pursuant to the provisions of RSMo 115.065. It accounts for a charge, not to exceed 5%, which is levied to all entities participating in any election (including Boone County), as well as transaction fees paid to the County by the State of Missouri. The revenues may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk administers this fund.

Budget Highlights

Transaction fee revenue paid by the State is subject to annual state appropriation. The County received transaction fee revenue in FY 2007 and FY 2008 and expects to receive a small amount in FY 2009. Revenues from the 5% charge are based on the April election.

Annual Budget

2300 ELECTION SERVICES
 230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	27,313	9,000	23,701	16,000	0	16,000	77
	SUBTOTAL *****	27,313	9,000	23,701	16,000	0	16,000	77
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	19,491	41,000	50,000	8,500	0	8,500	79-
	SUBTOTAL *****	19,491	41,000	50,000	8,500	0	8,500	79-
INTEREST								
3711	INT-OVERNIGHT	278	275	120	120	0	120	56-
3712	INT-LONG TERM INVEST	1,404	1,125	1,660	1,660	0	1,660	47
3798	INC/DEC IN FV OF INVESTMENTS	3,685	3,750	2,020	2,020	0	2,020	46-
	SUBTOTAL *****	5,368	5,150	3,800	3,800	0	3,800	26-
	TOTAL REVENUES *****	52,172	55,150	77,501	28,300	0	28,300	48-
MATERIALS & SUPPLIES								
23005	ELECTION SUPPLIES	0	10,400	0	0	0	0	0
	SUBTOTAL *****	0	10,400	0	0	0	0	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	3,452	6,000	0	6,000	0	6,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,456	4,000	0	4,000	0	4,000	0
37230	MEALS & LODGING-TRAINING	8,157	800	150	800	0	800	0
37235	MEALS & LODGING - OTHER	10	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	14,076	12,800	150	12,800	0	12,800	0
UTILITIES								
48050	CELLULAR TELEPHONES	1,556	2,000	1,400	2,000	0	2,000	0
	SUBTOTAL *****	1,556	2,000	1,400	2,000	0	2,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	7,000	0	7,000	0	7,000	0
	SUBTOTAL *****	0	7,000	0	7,000	0	7,000	0
OTHER								
86850	CONTINGENCY	0	48,632	0	70,000	0	70,000	43
	SUBTOTAL *****	0	48,632	0	70,000	0	70,000	43
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	93	92	0	0	0	0
91301	COMPUTER HARDWARE	7,455	14,300	8,500	7,500	0	7,500	47-
91400	AUTO/TRUCKS	2,500	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	4,075	4,051	0	0	0	0
	SUBTOTAL *****	9,955	18,468	12,643	7,500	0	7,500	59-
	TOTAL EXPENDITURES *****	25,588	99,300	14,193	99,300	0	99,300	0

Decimal values have been truncated.

Federal HAVA Election Project

Department Numbers 2310, 2312

Mission

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

Budget Highlights

The County expects to receive reimbursement for 2008 poll-worker training, although the amount is unknown at this time. No revenues or expenditures are expected for FY 2009.

Annual Budget

2310 HAVA REQUIREMENTS PAYMTS GRANT
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	9,819	0	0	0	0	0	0
	SUBTOTAL *****	9,819	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	19	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	66	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	85	0	0	0	0	0	0
	SUBTOTAL *****	170	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	103,245	0	0	0	0	0	0
	SUBTOTAL *****	103,245	0	0	0	0	0	0
	TOTAL REVENUES *****	113,236	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	0	0

Decimal values have been truncated.

Annual Budget

2312 VOTING ACCESS FOR DISABL GRANT
231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	2,509	0	0	0	0	0	0
	SUBTOTAL *****	2,509	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	5	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	16	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	76	0	0	0	0	0	0
	SUBTOTAL *****	99	0	0	0	0	0	0
	TOTAL REVENUES *****	2,608	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23005	ELECTION SUPPLIES	2,509	0	0	0	0	0	0
	SUBTOTAL *****	2,509	0	0	0	0	0	0
	OTHER							
86900	MISCELLANEOUS	101	0	0	0	0	0	0
	SUBTOTAL *****	101	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,611	0	0	0	0	0	0

Decimal values have been truncated.

Election Equipment Replacement Activity

Department Number 2320

Mission

The County Clerk administers this budget. This budget accounts for revenues billed and received for use of county-owned election equipment during elections. These monies will be used to fund election equipment replacement in the future..

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2320 ELECTION EQUIP REPLCMNT ACTVTY
232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3526	CHARGES FOR SERVICES REIMBURSEMENT FOR ELECTION	21,400	0	45,000	0	0	0	0
	SUBTOTAL *****	21,400	0	45,000	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	19	20	30	30	0	30	50
3712	INT-LONG TERM INVEST	122	120	400	400	0	400	233
3798	INC/DEC IN FV OF INVESTMENTS	242	280	440	440	0	440	57
	SUBTOTAL *****	384	420	870	870	0	870	107
	TOTAL REVENUES *****	21,784	420	45,870	870	0	870	107

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Insurance and Safety

Department Number 1191

Mission

The County maintains broad form insurance coverage for property and casualty, general liability, public official's errors and omissions, law enforcement errors and omissions, and other insurance as necessary through MOPERM (Missouri Public Entity Risk Management). Insurance premiums are also allocated to the General Fund (this budget), the Road and Bridge Fund (department numbers 2040 and 2045), and the Assessment Fund (department number 2010). Insurance activity, including appropriations for deductibles, is included in the Insurance Claim Activity budget (department numbers 1195 and 2048).

The County Clerk administers this budget. Annual appropriations for safety equipment are included in the Sheriff and Public Works operating budgets; however, this budget includes a nominal appropriation to address any needs that might arise in other offices.

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

Budget Highlights

The placement of coverage with MOPERM resulted in a six-month premium charge to the FY 2008 appropriations because the County moved from a July-to-June premium year to a January-to-December coverage year. There are no other significant changes in this budget.

Annual Budget

1191 INSURANCE & SAFETY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3845	INSURANCE PROCEEDS	687	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	7,736	0	2,000	0	0	0	0
	SUBTOTAL *****	8,423	0	2,000	0	0	0	0
	TOTAL REVENUES *****	8,423	0	2,000	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	321	900	500	900	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	551	5,600	1,500	5,600	0	1,000	82-
	SUBTOTAL *****	873	6,500	2,000	6,500	0	1,000	84-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	195	600	600	600	0	600	0
37210	TRAINING/SCHOOLS	1,927	5,000	5,000	5,000	0	5,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,536	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,989	0	0	0	0	0	0
	SUBTOTAL *****	5,648	5,600	5,600	5,600	0	5,600	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	3,266	5,000	16,000	32,000	0	32,000	540
71002	AUTO LIABILITY INS	25,286	56,000	34,000	68,000	0	68,000	21
71003	INLAND MARINE INS	108	1,000	40	100	0	100	90-
71004	PROPERTY INSURANCE	88,281	92,000	101,000	223,000	0	223,000	142
71006	ERRORS & OMISSIONS INS	31,528	61,000	11,000	23,000	0	23,000	62-
71007	LAW ENFORCEMENT INS	251,876	176,000	52,300	109,000	0	109,000	38-
71008	GENERAL LIABILITY INS	85,568	176,000	38,000	79,000	0	79,000	55-
71009	D.P. EQUIP-INSURANCE	6,557	6,000	5,700	12,000	0	12,000	100
71010	CRIME INSURANCE	19,705	13,000	1,500	3,150	0	3,150	75-
71011	PUBLIC OFFICIALS BOND	12,205	7,500	8,500	7,500	0	7,500	0
	SUBTOTAL *****	524,385	593,500	268,040	556,750	0	556,750	6-
	TOTAL EXPENDITURES *****	530,906	605,600	275,640	568,850	0	563,350	6-

Decimal values have been truncated.

Employee Benefits

Department Number 1192

Mission

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2007	2008	2008	2009	2009	2009	PY
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	BUD
			REVISIONS		REQUEST	REQUEST	BUDGET	
3890	MISCELLANEOUS	9,712	0	0	0	0	0	0
	SUBTOTAL *****	9,712	0	0	0	0	0	0
	TOTAL REVENUES *****	9,712	0	0	0	0	0	0
PERSONAL SERVICES								
10600	UNEMPLOYMENT BENEFITS	0	17,513	0	0	0	20,000	14
	SUBTOTAL *****	0	17,513	0	0	0	20,000	14
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	10,793	12,000	11,117	12,000	0	12,000	0
71104	ADMINISTRATIVE SERVICES	7,876	8,700	7,200	7,800	0	7,800	10-
	SUBTOTAL *****	18,669	20,700	18,317	19,800	0	19,800	4-
OTHER								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	18,669	38,213	18,317	19,800	0	39,800	4

Decimal values have been truncated.

Insurance Claim Activity

Department Number 1195

Mission

Insurance claim activity is accounted for in the Road and Bridge Fund (department number 2048), the Assessment Fund (department number 2010), or in the General Fund (this budget, department number 1195). The General Fund accounts for all activity that is not attributable to the other two funds.

This budget accounts for revenues and expenditures, other than for premium costs, related to insurance claim activity. Appropriations for insurance premiums are included in department number 1191 for the General Fund and department numbers 2010 (Assessment) and 2040 and 2045 (Public Works- Road and Bridge Fund). This department, or cost center, accounts for activity related to claims including deductible amounts, insurance recoveries, and related repair and replacement expenditures. This budget was established in FY 2006 in response to revised accounting and reporting requirements pertaining to insurance recoveries.

Budget Highlights

The budget includes an appropriation for estimated deductibles related to auto and other claims. The budget will be amended throughout the year to reflect gross insurance recoveries, if any, along with the related expenditures.

Annual Budget

1195 INSURANCE CLAIM ACTIVITY								
100 GENERAL FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	1,560	0	0	0	0
	SUBTOTAL *****	0	0	1,560	0	0	0	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	2,024	0	0	0	0	0	0
	SUBTOTAL *****	2,024	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	13,027	15,902	20,000	0	0	0	0
	SUBTOTAL *****	13,027	15,902	20,000	0	0	0	0
	TOTAL REVENUES *****	15,051	15,902	21,560	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	2,430	0	1,000	0	0	0	0
	SUBTOTAL *****	2,430	0	1,000	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	12,546	25,000	50,000	25,000	0	25,000	0
71018	OTHER CLAIMS DEDUCTIBLE	54,946	50,000	25,000	50,000	0	50,000	0
	SUBTOTAL *****	67,492	75,000	75,000	75,000	0	75,000	0
	FIXED ASSET ADDITIONS							
92400	REPLCMNT AUTO/TRUCKS	23,228	17,042	17,042	0	0	0	0
	SUBTOTAL *****	23,228	17,042	17,042	0	0	0	0
	TOTAL EXPENDITURES *****	93,150	92,042	93,042	75,000	0	75,000	18-

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Records Management Services

Department Number 1196

Mission

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

Budget Highlights

This budget was established in 1996, at the completion of the Records Storage Facility, which is located in the remodeled Johnson Building.

Previously, this budget included an appropriation for off-site storage. The off-site storage is currently used only by the Circuit Clerk's Office (department number 1221); therefore, the appropriation has been moved to that budget.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.

Response: Unavailable.

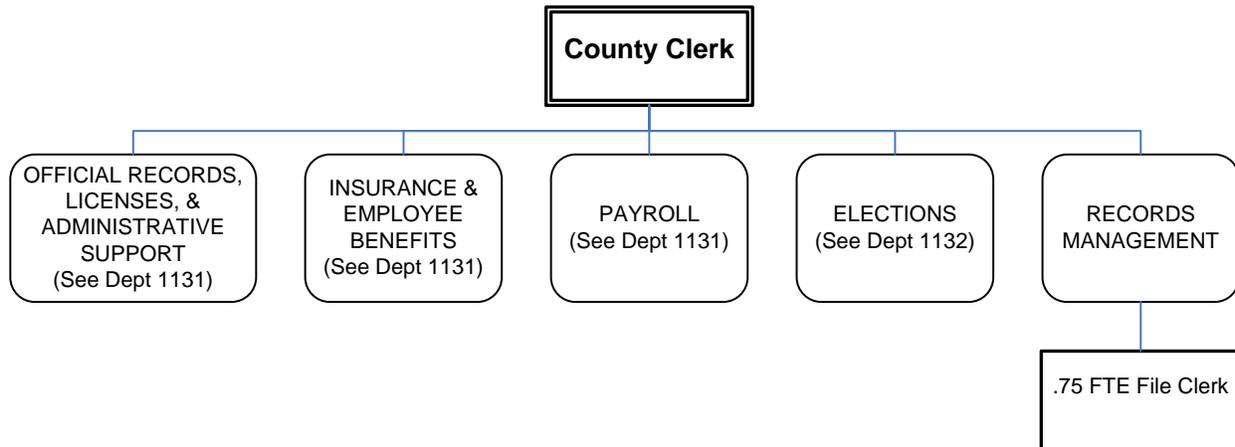
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
File Clerk	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>-</u>
Total FTEs	<u><u>0.75</u></u>	<u><u>0.75</u></u>	<u><u>0.75</u></u>	<u><u>-</u></u>

Organizational Chart



Annual Budget

1196 RECORDS MANAGEMENT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	14,421	16,832	2,321	16,832	0	16,832	0
10200	FICA	1,103	1,287	177	1,287	0	1,287	0
10300	HEALTH INSURANCE	4,750	4,750	1,979	4,750	0	4,750	0
10325	DISABILITY INSURANCE	64	62	27	62	0	62	0
10350	LIFE INSURANCE	48	53	22	53	0	53	0
10375	DENTAL INSURANCE	356	356	148	356	0	356	0
10400	WORKERS COMP	72	72	30	57	0	57	20-
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	20,815	23,997	4,704	23,982	0	23,982	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	741	900	0	900	0	900	0
	SUBTOTAL *****	741	900	0	900	0	900	0
	UTILITIES							
48000	TELEPHONES	353	400	360	400	0	400	0
	SUBTOTAL *****	353	400	360	400	0	400	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	46	200	0	200	0	200	0
	SUBTOTAL *****	46	200	0	200	0	200	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	27,737	27,737	27,737	22,709	0	22,709	18-
	SUBTOTAL *****	27,737	27,737	27,737	22,709	0	22,709	18-
	OTHER							
83160	RECYCLING & DUMP FEES	0	5,000	1,000	5,000	0	2,600	48-
	SUBTOTAL *****	0	5,000	1,000	5,000	0	2,600	48-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	31,660	0	0	0	0	0
	SUBTOTAL *****	0	31,660	0	0	0	0	0
	TOTAL EXPENDITURES *****	49,694	89,894	33,801	53,191	0	50,791	43-

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County Treasurer

Department Number 1140

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable

Response: Unavailable.

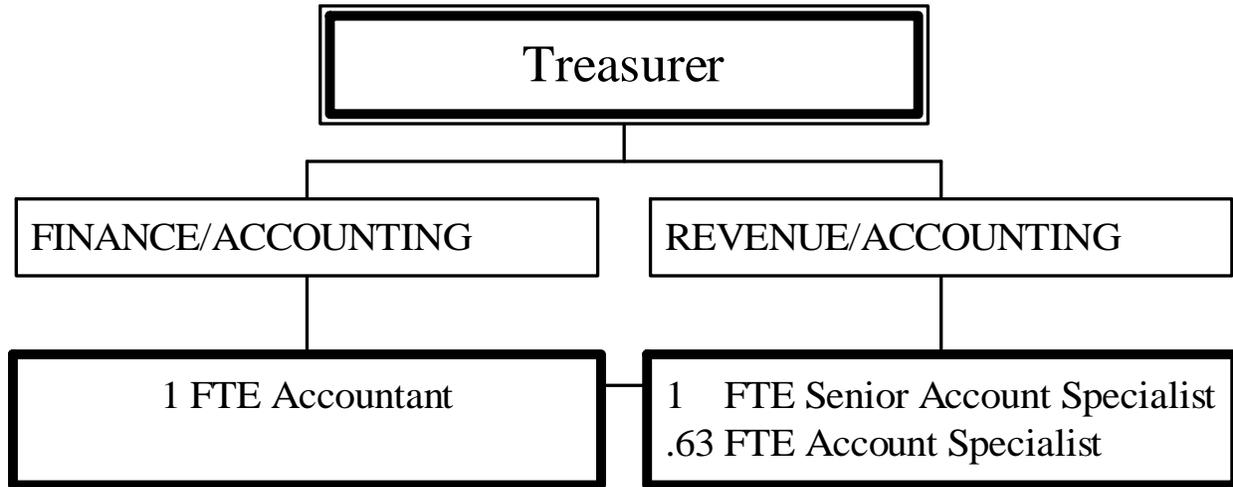
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.63	0.63	0.63	-
Total FTEs	3.63	3.63	3.63	-
Overtime	\$ 300	\$ 300	\$ 800	\$ 500

Organizational Chart



Annual Budget

1140 TREASURER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3710	INTEREST	9,993	0	0	0	0	0	0
3711	INT-OVERNIGHT	9,377	11,000	3,700	4,000	0	4,000	63-
3712	INT-LONG TERM INVEST	41,097	45,000	45,000	40,000	0	40,000	11-
3723	INT - NIDS	3,297	500	4,000	2,000	0	2,000	300
3724	INT - OTHER ENTITIES	28	50	20	10	0	10	80-
3798	INC/DEC IN FV OF INVESTMENTS	124,519	108,950	75,000	80,000	0	80,000	26-
	SUBTOTAL *****	188,314	165,500	127,720	126,010	0	126,010	23-
	TOTAL REVENUES *****	188,314	165,500	127,720	126,010	0	126,010	23-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	176,492	178,624	179,495	178,627	0	178,627	0
10110	OVERTIME	252	300	1,500	800	0	800	166
10200	FICA	12,312	13,687	13,015	13,726	0	13,726	0
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	666	659	659	663	0	663	0
10350	LIFE INSURANCE	211	212	212	212	0	212	0
10375	DENTAL INSURANCE	1,424	1,424	1,424	1,424	0	1,424	0
10400	WORKERS COMP	805	765	765	610	0	610	20-
10500	401(A) MATCH PLAN	1,950	2,340	1,975	2,340	0	2,340	0
	SUBTOTAL *****	213,113	217,011	218,045	217,402	0	217,402	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	858	910	1,016	1,050	0	1,050	15
23000	OFFICE SUPPLIES	337	400	300	350	0	350	12-
23001	PRINTING	1,100	1,900	1,900	2,500	0	2,500	31
23050	OTHER SUPPLIES	1,779	1,300	1,200	1,300	0	1,300	0
23850	MINOR EQUIP & TOOLS (<\$1000)	168	150	100	200	0	200	33
	SUBTOTAL *****	4,244	4,660	4,516	5,400	0	5,400	15
	DUES TRAVEL & TRAINING							
37000	DUES	637	600	500	600	0	600	0
37200	SEMINARS/CONFEREN/MEETING	300	800	400	500	0	500	37-
37210	TRAINING/SCHOOLS	0	100	50	100	0	100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	87	800	400	600	0	600	25-
37230	MEALS & LODGING-TRAINING	246	1,000	800	900	0	900	10-
	SUBTOTAL *****	1,271	3,300	2,150	2,700	0	2,700	18-
	UTILITIES							
48000	TELEPHONES	1,438	1,800	1,900	2,000	0	2,000	11
	SUBTOTAL *****	1,438	1,800	1,900	2,000	0	2,000	11
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	636	625	691	475	0	475	24-
60200	EQUIP REPAIRS/MAINTENANCE	0	220	0	100	0	100	54-
	SUBTOTAL *****	636	845	691	575	0	575	31-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	6,600	6,600	6,600	6,600	0	6,600	0
71107	BANK/CREDIT CARD SERVICE FEES	35,694	37,600	36,000	37,600	0	37,600	0
71108	CHECK PRINTING CHARGES	2,002	2,400	2,400	2,600	0	2,600	8
71500	BUILDING USE/RENT CHARGE	15,140	15,140	15,140	15,971	0	15,971	5
	SUBTOTAL *****	59,436	61,740	60,140	62,771	0	62,771	1
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	5,200	5,120	0	0	0	0
	SUBTOTAL *****	0	5,200	5,120	0	0	0	0
	TOTAL EXPENDITURES *****	280,140	294,606	292,612	290,898	0	290,898	1-

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Collector of Revenue Summary

Department Numbers 1150, 2110

Description

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

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

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 431,375	\$ 437,242	\$ 384,039	\$ 72,329	\$ -	\$ 456,368
211	2110	Tax Maintenance	101,692	227,340	1,958	222,755	-	224,713
Total			<u>\$ 533,067</u>	<u>\$ 664,582</u>	<u>\$ 385,997</u>	<u>\$ 295,084</u>	<u>\$ -</u>	<u>\$ 681,081</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1150	Collector	8.25	8.25	8.25
211	2110	Tax Maintenance	0.08 a	0.08 a	0.08 a
Total FTEs			<u>8.33</u>	<u>8.33</u>	<u>8.33</u>

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

Collector of Revenue

Department Number 1150

Mission

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

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

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Automate the process of creating payment coupons for the real estate installment plan.
- Train additional office staff on managing the real estate installment plan.
- Create a more effective method to track returned checks and e-checks.
- Establish an efficient process for bankruptcies. Linking AS400 and/or Excel files should reduce the amount of staff time used for tracking, filing, and amending claims and record keeping.

Progress on Prior Year Objectives

- Automate the process to post tax payments received on-line and through the Interactive Voice Response (IVR) phone system. Currently all on-line and IVR payments are entered manually on a daily basis. This can be a very time consuming process during the busy tax season months. Past collection data suggests the number of payments made on-line and through IVR will continue to increase. The volume of on-line and IVR payments increased 25% and 125%, respectively, from 2005 to 2006. The total collections for on-line and IVR payments increased 26% and 160%, respectively, over the same period. By automating this process, the amount of time needed by staff to process and reconcile payments will be reduced and receipts can be mailed out to taxpayers timely.

Response: This goal has successfully been completed and implemented allowing the user to select and post e-check or credit card transactions for a specific date. The program also provides a check against tax bills with outstanding issues which ultimately reduces processing time.

- Develop a process that will allow taxpayers the ability to obtain a paid duplicate receipt on-line. The Collector's Office receives many requests and inquiries from taxpayers as to whether they can obtain duplicate receipts on-line. It would be a great service to the taxpayers if a process can be developed that allows taxpayers to visit the Collector's website at their convenience and download/print a duplicate copy of their paid receipt. However, measures would need to be in place to still collect the statutory charge of \$1.00 per duplicate receipt.

Response: This process has not been developed, but remains a priority and will be ongoing for 2009.

- Create and implement procedures for tracking and setting up Nuisance Abatements. Currently this process is manual and requires coordination among all offices to identify and assemble documents needed for historical/informational files and set up files (in office, and AS400); implement a method to track and document each step in the process, and then import the information into the tax file so bills can be generated annually.

Response: Personnel changes have delayed completion of this goal; however it may still be accomplished this year. If not, it will be completed in 2009.

- Automate the Neighborhood Improvement District (NID) pay off/lien release process. Develop a notification process of NID liens to be released so they are recorded timely and reflect the release dates in the NID files on the AS400 system.

Response: New NID programming allows the lien filed and released dates to be entered and an end of the month report is automatically generated when the liability on a NID parcel is paid in full. Lien releases are then created and recorded.

Performance Measures

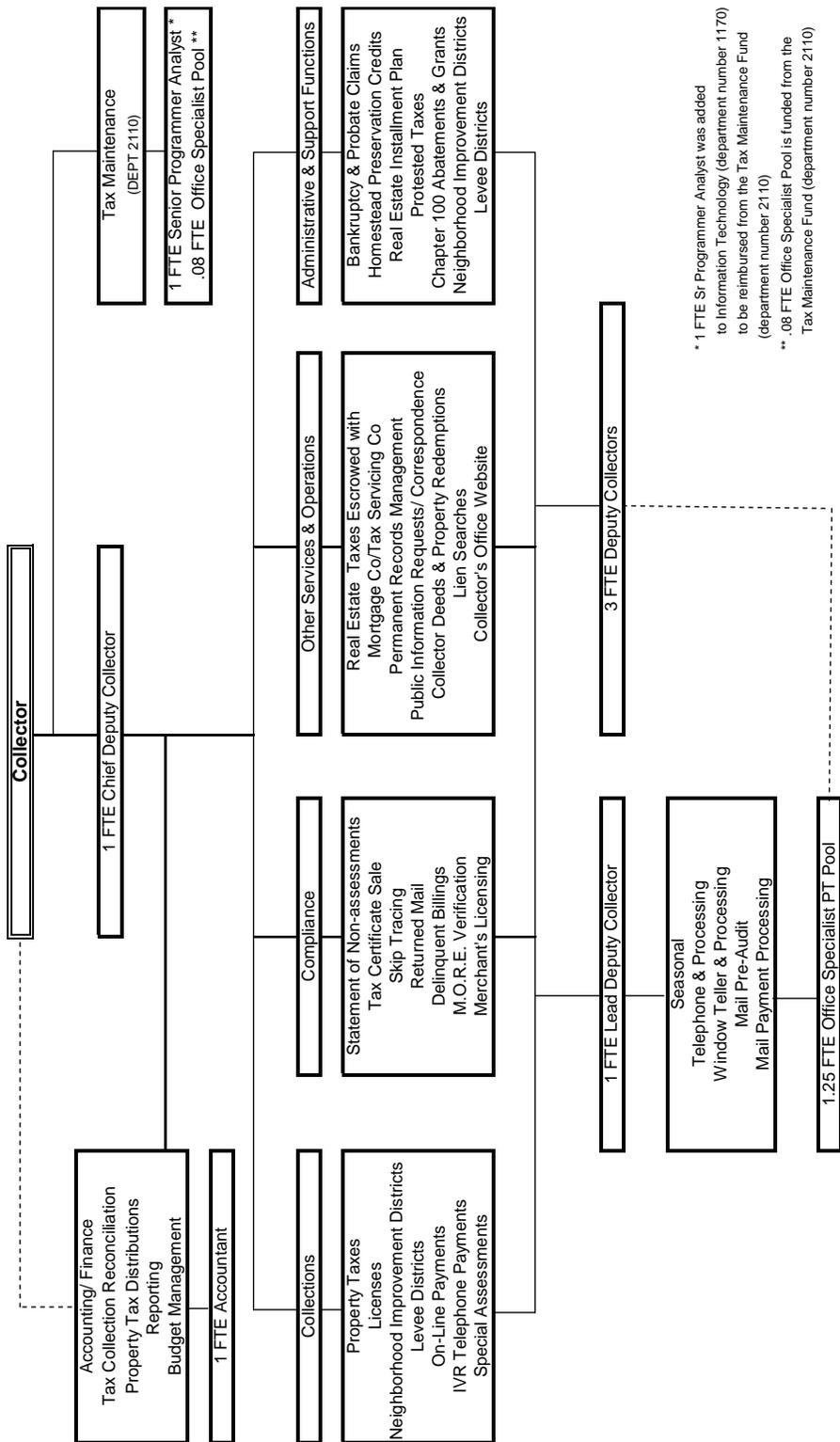
Performance Measure	2008*	2009*	2010*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	59,696	60,890	62,108
Number of Real Estate Parcels on Installment Payments	709	789	850
Number of Delinquent Real Estate Prop. Tax Bills Mailed	13,321	15,496	16,300
Number of Personal Property Tax Bills Collected	61,690	62,924	64,182
Number of Merchant Licenses Collected	2,335	2,350	2,400
Number of Cash Drawers Balanced	2,135	2,225	2,320
Number of In-Person Customers	33,263	34,224	34,586
Number of Statements of Non-Assessment	10,567	10,675	10,780
Number of Bankruptcy Claims, Notices, Filings & Dischs	1,109	1,296	1,455
Number of Probate Claims and Satisfactions Filed	93	110	120
Number of Telephone Calls	19,290	20,343	20,746
Number of Address Changes	11,661	11,895	12,135
Number of Rejection Notices Generated	1,247	1,270	1,300
Number of Legal Descriptions Created for Tax Sale Advertising	412	318	320
Number of Properties Subject to Tax Sale/Number Sold	221/10	296/11	300/12
Number of Checks Generated	767	780	770
Number of Credit Card Transactions In Person & By Mail	2,503	2,753	3,030
Number of Returned Checks	115	105	100
Number of Duplicate Receipts Issued	10,198	10,504	10,820
Number of Bills Collected (All Types)	124,461	126,950	129,490
Number of Lien Releases Created and Recoded on NIDs	10	59	58
Number of Parcels With Homestead Preservation Credits	34	5	5
Number of M.O.R.E. Program Verifications	3,544	3,490	3,502
Number of Bills Collected by IVR	785	900	1,050
Number of Bills Paid Online	3,896	4,500	5,150
Total Collections By IVR	\$277,877	\$318,585	\$371,685
Total Collections Online	\$1,522,253	\$1,758,250	\$2,012,220
Total Collections (In Millions)	\$135.1	\$140.4	\$148.2

*The Collector's fiscal year is indicated in the table heading; which runs March 1 through February 28. Performance Measure data is collected and reported according to the Collector's fiscal year, which ends ten months before the County's fiscal year.

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Collector (Elected)	1.00	1.00	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-
Deputy Collector	3.00	3.00	3.00	-
Office Specialist Pool	1.25	1.25	1.25	-
Total FTEs	8.25	8.25	8.25	-
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -

Organizational Chart



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

Annual Budget

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	115,285	118,316	115,209	118,316	0	118,316	0
3312	AUCTION	610	600	600	600	0	600	0
3313	MERCHANTS AND MANUFACTURE	11,830	12,525	12,000	12,120	0	12,120	3-
	SUBTOTAL *****	127,725	131,441	127,809	131,036	0	131,036	0
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	418	420	420	420	0	420	0
	SUBTOTAL *****	418	420	420	420	0	420	0
CHARGES FOR SERVICES								
3506	CERTIFICATE OF REDEMPTION FEE	0	2	2	2	0	2	0
3508	DUPLICATE TAX RECEIPT	9,490	9,650	9,300	9,400	0	9,400	2-
3509	DEED FEE	6	15	11	18	0	18	20
3510	COPIES	351	400	400	400	0	400	0
3511	COST OF TAX SALE REIMBURS	15,635	17,000	21,273	22,366	0	22,366	31
3550	COMMISSIONS	1,409,960	1,461,327	1,494,559	1,621,597	0	1,621,597	10
3560	COLLECTION FEES	1,368	1,402	1,449	1,507	0	1,507	7
3577	COLL DEL FEES & COMM	177,641	180,260	195,115	214,627	0	214,627	19
	SUBTOTAL *****	1,614,454	1,670,056	1,722,109	1,869,917	0	1,869,917	11
INTEREST								
3710	INTEREST	42,056	34,017	35,347	35,347	0	35,347	3
	SUBTOTAL *****	42,056	34,017	35,347	35,347	0	35,347	3
MISCELLANEOUS								
3894	RETURNED CHECK PENALTY	2,500	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,500	2,500	2,500	2,500	0	2,500	0
	TOTAL REVENUES *****	1,787,155	1,838,434	1,888,185	2,039,220	0	2,039,220	10
PERSONAL SERVICES								
10100	SALARIES & WAGES	300,690	322,864	300,972	313,581	0	313,581	2-
10110	OVERTIME	3,084	3,825	3,825	3,825	0	3,825	0
10200	FICA	22,455	24,991	22,612	24,281	0	24,281	2-
10300	HEALTH INSURANCE	33,250	33,250	32,458	33,250	0	33,250	0
10325	DISABILITY INSURANCE	1,076	1,094	1,094	1,065	0	1,065	2-
10350	LIFE INSURANCE	365	371	371	371	0	371	0
10375	DENTAL INSURANCE	2,492	2,492	2,433	2,492	0	2,492	0
10400	WORKERS COMP	1,363	1,398	1,377	1,079	0	1,079	22-
10500	401(A) MATCH PLAN	2,750	4,095	2,725	4,095	0	4,095	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,208	1,200	873	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	3,176	0	0	0	0	0	0
	SUBTOTAL *****	371,911	395,580	368,740	384,039	0	384,039	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	420	450	450	450	0	450	0
23000	OFFICE SUPPLIES	3,055	2,750	2,750	2,750	0	2,750	0
23001	PRINTING	12,792	12,750	12,800	13,440	0	13,440	5
23017	COMPUTER PAPER	0	3,400	3,047	3,500	0	3,500	2
23850	MINOR EQUIP & TOOLS (<\$1000)	912	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	17,180	20,350	20,047	21,140	0	21,140	3
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	755	825	825	825	0	825	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	449	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	574	625	625	625	0	625	0
	SUBTOTAL *****	1,778	2,000	2,000	2,000	0	2,000	0
UTILITIES								
48000	TELEPHONES	2,725	3,236	2,875	3,200	0	3,200	1-
	SUBTOTAL *****	2,725	3,236	2,875	3,200	0	3,200	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	770	945	945	960	0	960	1
60200	EQUIP REPAIRS/MAINTENANCE	118	500	500	500	0	500	0
	SUBTOTAL *****	888	1,445	1,445	1,460	0	1,460	1

Collector of Revenue

Dept. No. 1150

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	1,005	1,164	1,200	1,325	0	1,325	13
71500	BUILDING USE/RENT CHARGE	19,661	19,661	19,661	20,738	0	20,738	5
	SUBTOTAL *****	<u>20,666</u>	<u>20,925</u>	<u>20,961</u>	<u>22,163</u>	<u>0</u>	<u>22,163</u>	<u>5</u>
OTHER								
84400	PUBLIC NOTICES	2,945	5,385	2,682	2,950	0	2,950	45-
84500	TITLE SEARCH	13,046	13,760	18,492	19,416	0	19,416	41
86898	OVER AND SHORT	233	0	0	0	0	0	0
	SUBTOTAL *****	<u>16,224</u>	<u>19,145</u>	<u>21,174</u>	<u>22,366</u>	<u>0</u>	<u>22,366</u>	<u>16</u>
	TOTAL EXPENDITURES *****	431,375	462,681	437,242	456,368	0	456,368	1-

Decimal values have been truncated.

Collector Tax Maintenance

Department Number 2110

Mission

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

Budget Highlights

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

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

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Senior Programmer Analyst	- *	- *	- *	-
Office Specialist Pool	<u>0.08</u>	<u>0.08</u>	<u>0.08</u>	<u>-</u>
Total FTEs	<u>0.08</u>	<u>0.08</u>	<u>0.08</u>	<u>-</u>

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

Collector Tax Maintenance

Dept. No. 2110

Annual Budget

2110 COLLECTOR TAX MAINT ACTIVITY
211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3577	COLL DEL FEES & COMM	177,643	180,260	195,115	214,627	0	214,627	19
	SUBTOTAL *****	177,643	180,260	195,115	214,627	0	214,627	19
	INTEREST							
3710	INTEREST	1,532	1,533	1,785	1,785	0	1,785	16
3711	INT-OVERNIGHT	533	541	196	196	0	196	63-
3712	INT-LONG TERM INVEST	2,660	1,703	2,705	2,705	0	2,705	58
3798	INC/DEC IN FV OF INVESTMENTS	7,091	7,725	3,442	3,442	0	3,442	55-
	SUBTOTAL *****	11,817	11,502	8,128	8,128	0	8,128	29-
	TOTAL REVENUES *****	189,460	191,762	203,243	222,755	0	222,755	16
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	1,814	0	1,814	0	1,814	0
10200	FICA	0	138	0	138	0	138	0
10400	WORKERS COMP	0	7	0	6	0	6	14-
	SUBTOTAL *****	0	1,959	0	1,958	0	1,958	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	262	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	246	200	200	200	0	200	0
	SUBTOTAL *****	508	900	900	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	175	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	175	750	1,304	1,000	0	1,000	33
37210	TRAINING/SCHOOLS	2,700	4,500	4,500	4,500	0	4,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	967	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	1,839	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	249	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	6,105	13,100	13,654	13,350	0	13,350	1
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	0	2,350	2,013	2,407	0	2,407	2
71101	PROFESSIONAL SERVICES	68,022	70,966	68,710	69,838	0	69,838	1-
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
71600	EQUIP LEASES & METER CHRG	0	180	180	0	0	0	0
	SUBTOTAL *****	68,022	83,521	80,928	82,270	0	82,270	1-
	OTHER							
83917	OTO: TO GENERAL FUND	21,484	83,414	83,414	0	0	0	0
86850	CONTINGENCY	0	28,506	0	126,235	0	126,235	342
	SUBTOTAL *****	21,484	111,920	83,414	126,235	0	126,235	12
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	4,684	4,123	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	43,546	43,546	0	0	0	0
91301	COMPUTER HARDWARE	1,132	11,000	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	1,326	775	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	2,249	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	2,189	3,220	0	0	0	0	0
	SUBTOTAL *****	5,571	63,776	48,444	0	0	0	0
	TOTAL EXPENDITURES *****	101,692	275,176	227,340	224,713	0	224,713	18-

Decimal values have been truncated.

Recorder of Deeds Summary

Department Numbers 1160, 2800

Description

The Boone County Recorder of Deeds provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute. These fees are accounted for in the Record Preservation Fund, a statutory special revenue fund. The General Fund appropriations are included in the Recorder of Deeds budget, department number 1160, and the Record Preservation Fund appropriations are included in the Record Preservation budget, department number 2800. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for department number 1160; the Recorder of Deeds establishes and approves the appropriations for department number 2800.

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 529,987	\$ 535,654	\$ 391,382	\$ 95,004	\$ -	\$ 486,386
280	2800	Storage & Preservation	91,165	101,019	-	409,935	96,700	506,635
Total			<u>\$ 621,152</u>	<u>\$ 636,673</u>	<u>\$ 391,382</u>	<u>\$ 504,939</u>	<u>\$ 96,700</u>	<u>\$ 993,021</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1160	Recorder	9.00	9.00	8.00
280	2800	Storage & Preservation	-	-	-
Total FTEs			<u>9.00</u>	<u>9.00</u>	<u>8.00</u>

Recorder of Deeds

Department Number 1160

Mission

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

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

Budget Highlights

In FY 2008, the County elected not to renew copier leases and purchased the equipment instead. This has resulted in significant cost savings. There are no other changes to the budget.

Goals and Objectives

Budget Year Objectives

- Unavailable

Progress on Prior Year Objectives

- Unavailable.
Response: Unavailable.

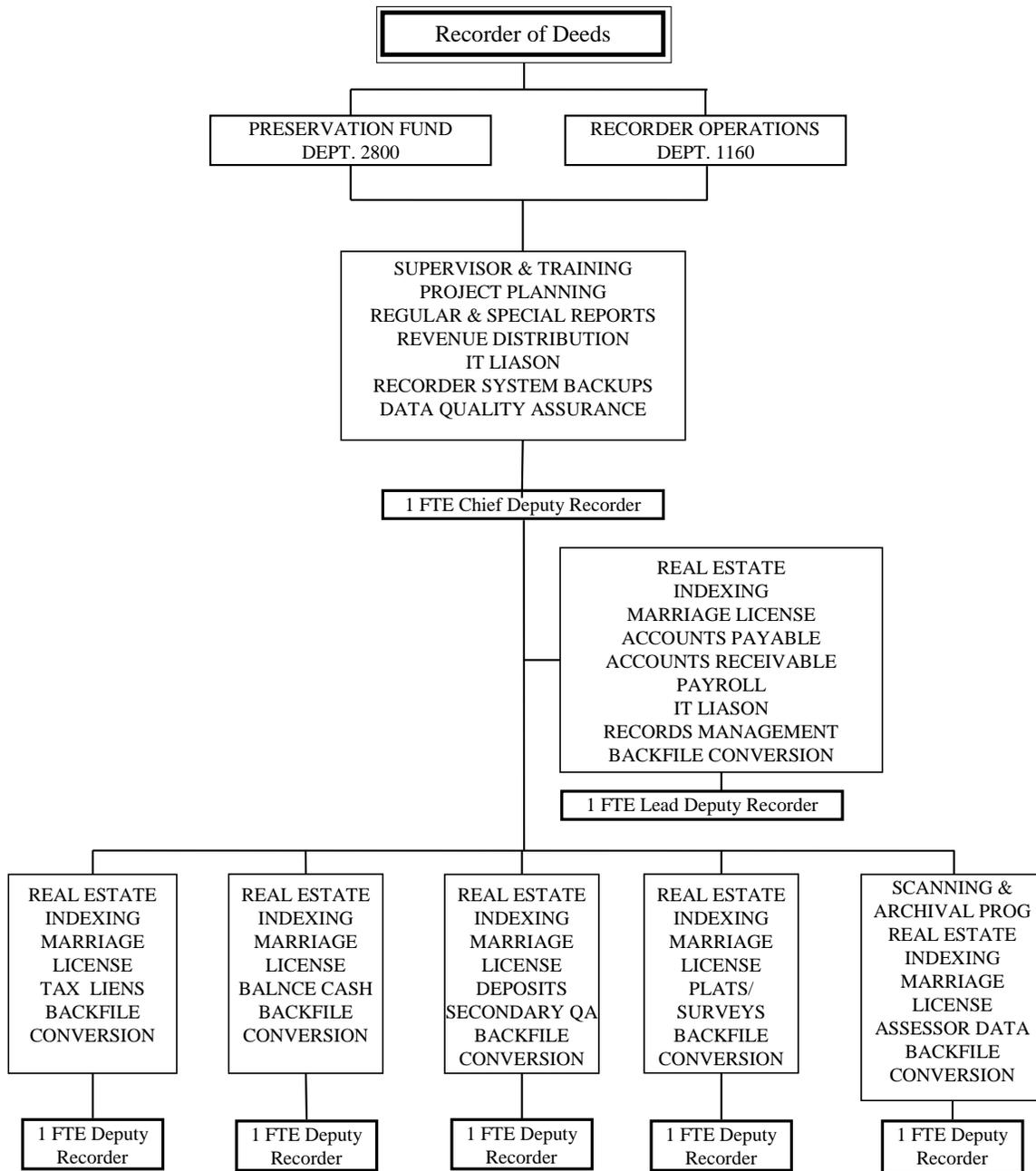
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	6.00	6.00	5.00	(1.00)
Total FTEs	<u>9.00</u>	<u>9.00</u>	<u>8.00</u>	<u>1.00</u>
Overtime	\$ 2,500	\$ 2,500	\$ 1,000	\$ (1,500)

Organizational Chart



Annual Budget

1160 RECORDER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3315	LICENSES AND PERMITS MARRIAGE	18,593	19,500	19,500	19,500	0	19,500	0
	SUBTOTAL *****	18,593	19,500	19,500	19,500	0	19,500	0
	CHARGES FOR SERVICES							
3510	COPIES	50,199	45,843	38,750	40,700	0	40,700	11-
3561	UCC FEES	32	0	0	0	0	0	0
3562	REAL ESTATE FEES	674,882	573,758	609,900	609,900	0	609,900	6
	SUBTOTAL *****	725,113	619,601	648,650	650,600	0	650,600	5
	TOTAL REVENUES *****	743,706	639,101	668,150	670,100	0	670,100	4
	PERSONAL SERVICES							
10100	SALARIES & WAGES	339,404	348,122	325,615	317,782	0	317,782	8-
10110	OVERTIME	1,964	2,500	1,000	1,000	0	1,000	60-
10200	FICA	24,370	26,822	23,950	24,386	0	24,386	9-
10300	HEALTH INSURANCE	42,750	42,750	42,750	38,000	0	38,000	11-
10325	DISABILITY INSURANCE	1,295	1,287	1,287	1,179	0	1,179	8-
10350	LIFE INSURANCE	475	477	477	424	0	424	11-
10375	DENTAL INSURANCE	3,204	3,204	3,204	2,848	0	2,848	11-
10400	WORKERS COMP	1,456	1,496	1,496	1,083	0	1,083	27-
10500	401(A) MATCH PLAN	5,200	5,265	4,625	4,680	0	4,680	11-
	SUBTOTAL *****	420,120	431,923	404,404	391,382	0	391,382	9-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	304	430	430	435	0	435	1
23000	OFFICE SUPPLIES	8,302	8,600	8,700	8,200	0	8,200	4-
23001	PRINTING	799	1,500	1,200	1,500	0	1,500	0
	SUBTOTAL *****	9,407	10,530	10,330	10,135	0	10,135	3-
	DUES TRAVEL & TRAINING							
37000	DUES	200	350	350	400	0	400	14
37200	SEMINARS/CONFEREN/MEETING	0	650	400	650	0	650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,707	1,200	1,517	1,300	0	1,300	8
37230	MEALS & LODGING-TRAINING	2,030	2,200	2,291	2,200	0	2,200	0
37240	REGISTRATION/TUITION	931	875	875	875	0	875	0
	SUBTOTAL *****	4,869	5,275	5,433	5,425	0	5,425	2
	UTILITIES							
48000	TELEPHONES	4,259	4,800	4,200	4,800	0	4,800	0
	SUBTOTAL *****	4,259	4,800	4,200	4,800	0	4,800	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,466	9,271	7,500	8,000	0	8,000	13-
	SUBTOTAL *****	12,466	9,271	7,500	8,000	0	8,000	13-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	63,180	63,180	63,180	66,644	0	66,644	5
71600	EQUIP LEASES & METER CHR	13,719	4,723	4,722	0	0	0	0
	SUBTOTAL *****	76,899	67,903	67,902	66,644	0	66,644	1-
	FIXED ASSET ADDITIONS							
92000	REPLCMNT OFFICE EQUIP	1,964	35,900	35,885	0	0	0	0
92100	REPLCMNT FURN & FIXTURES	0	0	0	0	4,500	0	0
	SUBTOTAL *****	1,964	35,900	35,885	0	4,500	0	0
	TOTAL EXPENDITURES *****	529,987	565,602	535,654	486,386	4,500	486,386	14-

Decimal values have been truncated.

Record Preservation

Department Number 2800

Mission

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

Budget Highlights

This budget provides supplemental funding to the annual operating budget for the Recorder of Deeds which is established by the County Commission in the General Fund (see department number 1160). Appropriations include amounts related to record storage and preservation including supplies, training and travel, annual maintenance and support of the Recorder's operating software, archival restoration, conversion of prior years microfilm records to imaged records, professional services related to the development of a business continuity plan, and various new and replacement computer hardware, software, and other equipment.

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

Annual Budget

2800 STORAGE & PRESERVATION
 280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	118,739	105,430	108,250	108,250	0	108,250	2
	SUBTOTAL *****	118,739	105,430	108,250	108,250	0	108,250	2
	INTEREST							
3711	INT-OVERNIGHT	1,208	1,100	375	300	0	300	72-
3712	INT-LONG TERM INVEST	5,872	3,670	5,300	4,700	0	4,700	28
3798	INC/DEC IN FV OF INVESTMENTS	16,079	14,900	6,600	6,400	0	6,400	57-
	SUBTOTAL *****	23,159	19,670	12,275	11,400	0	11,400	42-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	3	0	0	0	0	0	0
	SUBTOTAL *****	3	0	0	0	0	0	0
	TOTAL REVENUES *****	141,902	125,100	120,525	119,650	0	119,650	4-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	34	0	0	0	0
23000	OFFICE SUPPLIES	8,133	15,000	7,000	9,500	0	9,500	36-
23020	MICROFILM/FILM	0	1,400	1,400	1,400	0	1,400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	4,500	3,000	4,500	0	4,500	0
	SUBTOTAL *****	8,133	20,900	11,434	15,400	0	15,400	26-
	DUES TRAVEL & TRAINING							
37000	DUES	562	625	625	625	0	625	0
37200	SEMINARS/CONFEREN/MEETING	1,205	1,200	1,200	1,200	0	1,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,620	4,400	4,400	5,100	0	5,100	15
37230	MEALS & LODGING-TRAINING	6,832	8,360	8,360	8,360	0	8,360	0
37240	REGISTRATION/TUITION	1,563	2,325	2,000	2,250	0	2,250	3-
	SUBTOTAL *****	13,783	16,910	16,585	17,535	0	17,535	3
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	38,062	75,500	30,000	75,000	0	75,000	0
71101	PROFESSIONAL SERVICES	16,415	92,000	22,000	62,000	0	62,000	32-
	SUBTOTAL *****	74,477	187,500	72,000	157,000	0	157,000	16-
	OTHER							
83917	OTO: TO GENERAL FUND	7,183	0	0	0	0	0	0
86850	CONTINGENCY	0	120,000	0	220,000	0	220,000	83
86910	PY ENCUMBRANCES NOT USED	21,420-	0	0	0	0	0	0
	SUBTOTAL *****	14,236-	120,000	0	220,000	0	220,000	83
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	27,000	0	27,000	0	27,000	0
91301	COMPUTER HARDWARE	0	0	0	0	2,200	2,200	0
91302	COMPUTER SOFTWARE	0	2,000	1,000	62,500	0	62,500	25
92301	REPLC COMPUTER HDWR	9,007	18,320	0	0	5,000	5,000	72-
	SUBTOTAL *****	9,007	47,320	1,000	89,500	7,200	96,700	104
	TOTAL EXPENDITURES *****	91,165	392,630	101,019	499,435	7,200	506,635	29

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Information Technology and Mail Services Summary

Department Numbers 1170, 1175, 1176, 1194

Description

The Director of Information Technology is responsible for the operations of the County's information technology systems, GIS system, and Mail Services. The Director is appointed by the County Commission.

The County Commission establishes and approves General Fund appropriations for these operations. Additional funding for specific computer technology (hardware and software) is frequently provided through various special revenue funds; however, in most of these situations, the Director of IT is responsible for providing coordination and on-going support.

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

Information Technology
& Mail Services
Summary

Dept. Nos. 1170, 1175,
1176, 1194

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,397,861	\$ 1,331,806	\$ 921,142	\$ 416,744	\$ 94,982	\$ 1,432,868
100	1175	GIS - Consortium	1,205	1,336	-	9,664	-	9,664
100	1176	GIS - County	150,535	153,624	117,914	38,583	-	156,497
		Subtotal	<u>1,549,601</u>	<u>1,486,766</u>	<u>1,039,056</u>	<u>464,991</u>	<u>94,982</u>	<u>1,599,029</u>
Other								
100	1194	Mail Services	269,317	305,180	69,854	262,086	-	331,940
		Subtotal	<u>269,317</u>	<u>305,180</u>	<u>69,854</u>	<u>262,086</u>	<u>-</u>	<u>331,940</u>
		Total	<u>\$ 1,818,918</u>	<u>\$ 1,791,946</u>	<u>\$ 1,108,910</u>	<u>\$ 727,077</u>	<u>\$ 94,982</u>	<u>\$ 1,930,969</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
Information Technology & GIS					
100	1170	Information Technology	14.00	14.00	14.00
100	1175	GIS - Consortium	-	-	-
100	1176	GIS - County	2.00	2.00	2.00
		Subtotal	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
Other					
100	1194	Mail Services	1.00	2.00	2.00
		Subtotal	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
		Total FTEs	<u>17.00</u>	<u>18.00</u>	<u>18.00</u>

Information Technology

Department Number 1170

Mission

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

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

Budget Highlights

Similar to FY 2008, only essential equipment replacements have been funded in the FY 2009 budget. As a result, this budget includes approximately \$95,000 for computer-related fixed asset purchases, which is significantly reduced from prior years (\$248,000 in FY 2007 and \$334,000 in FY 2006). The \$1.34 million appropriations approved for routine personnel and operations reflects increases in maintenance and service contracts. Combined, the total budget is \$1.43 million, an increase of \$60,000 over the prior year.

Additional funding for computer technology projects is provided through various special revenue funds such as the Assessment Fund, the Record Preservation Fund, the Law Enforcement Services Fund and the Road and Bridge Fund.

Goals and Objectives

Budget Year Objectives

- Maintain technically skilled staff that is competent in the County's current and emerging technology.
- Continue ongoing core operations and technical support of all offices and departments throughout the County.
- Continue ongoing core programming and programming maintenance for all offices and departments throughout the County
- Upgrade storage area network for GIS data consolidation.
- Develop network auditor process using firewall reporting software.
- Implement personal computer workstation and printer replacement plan.

- Implement an enhancement for the Sheriff's Department records management system to allow system wide notification based on managed triggers.
- Continue Sheriff's Department Mobile Data Terminal communications upgrade plan.
- Continue implementation of change management system for software development group.
- Complete an upgrade to the Prosecuting Attorney's records management system.
- Develop an inquiry system for the Sheriff's Department users to use the Prosecuting Attorney's records management system.
- Continue long-range strategic plans for the County's software direction.
- Evaluate helpdesk and project management software for use in the Information Technology Department.
- Evaluate an intranet platform for use by the County.
- Continue development on the payroll system rewrite.
- Evaluate web based report writing tools to replace IBM Query for the Sheriff's Department record management system.

Progress on Prior Year Objectives

- Continue on-going core operations and technical support of all offices and departments throughout the County.
Response: Ongoing.
- Continue on-going core programming and programming maintenance for all offices and departments throughout the County.
Response: Ongoing
- Add i5 disks in production partition for image data staging for better backups.
Response: Accomplished.
- Add i5 disks in development partition for growth and performance.
Response: Accomplished.
- Add i5 disks in Sheriff Department partition for growth and performance.
Response: Accomplished.
- Install iSCHSI HBA card in SANS which will support jumbo frames and a 30% performance improvement over current Adaptec cards.
Response: Accomplished.

- Add SATA II hard drives required for additional capacity for remote journaling.
Response: Accomplished.
- Purchase Cisco Catalyst 2960G-24TC 20 port switch to enhance performance for Geographic Information System (GIS) users.
Response: Not purchased. Further evaluation of the network performance indicated upgrading the switch would not enhance performance as anticipated.
- Purchase disk space manager to be used to report on files on the file server.
Response: Accomplished.
- Purchase Cisco 1841 router for backup.
Response: Accomplished.
- Purchase and install 2 UPS needed to protect switch and router at Child Support and Public Works.
Response: Accomplished.
- Replace three standard desktop personal computers (PCs) which are known problems.
Response: Accomplished.
- Replace three printers and one laptop.
Response: One printer was replaced, and two moved to the 2009 budget. Laptop replacement was completed.
- Purchase annual maintenance for old printer that is being retained.
Response: Accomplished.
- Replace one CVSA laptop for background checks and investigations with Sheriff's Department.
Response: Accomplished.
- Upgrade computer voice stress analyzer software to CSVA II.
Response: Accomplished.
- Replace four servers with two becoming VMWARE ESX servers, one GIS dedicated web and for the mobile video systems.
Response: Accomplished.
- Purchase VMWARE ESX and Virtual Center Server software.
Response: Accomplished.
- Purchase one standard desktop PC and four laptops.
Response: Accomplished.
- Purchase VMWARE ESX and Virtual Center Server software.
Response: Accomplished.

- Provide VMWARE training.
Response: Accomplished.
- Purchase three MS Windows OS licenses for server consolidation project.
Response: Not purchased. In the process of consolidating servers, OS licenses were moved to the VMWARE instance of the consolidated server.
- Replace GEOXH Handheld as the current unit does not support the newest operating system and has limited storage space for GIS datasets.
Response: Accomplished.
- Update modems, cables, and memory for 21 MDTs for Sheriff's Department.
Response: Accomplished.
- Purchase Document Management Services as a follow-up to the Naviline upgrade.
Response: Accomplished.
- H T E to convert our custom apps to Naviline as a follow-up to upgrade.
Response: In progress.
- Purchase one standard desktop PC and four laptops.
Response: Accomplished.
- Replace 42" plotter
Response: Accomplished.
- Purchase one server for Reverse Proxy which is needed for the new way ESRI handles web traffic.
Response: Accomplished.
- Purchase three data plans for PDAs, replacing current pager service.
Response: Accomplished.
- Purchase and install Cisco 4400 Wireless Controller (12 devices) with support and training.
Response: Purchase is complete. Installation will happen first quarter of 2009.
- Purchase and install ArcPad for Trimble and Replication Backup software.
Response: Accomplished.
- Purchase Barcode scanner and printer for Public Works parts inventory.
Response: Accomplished.
- Implement Check Imaging Project by replacing two PCs with 19" LCDs and purchasing two check scanners.
Response: Not purchased. During the RFP process, it was determined that such a system would not be cost effective at this time.
- Finish and implement payroll system rewrite.
Response: In progress.

Performance Measures

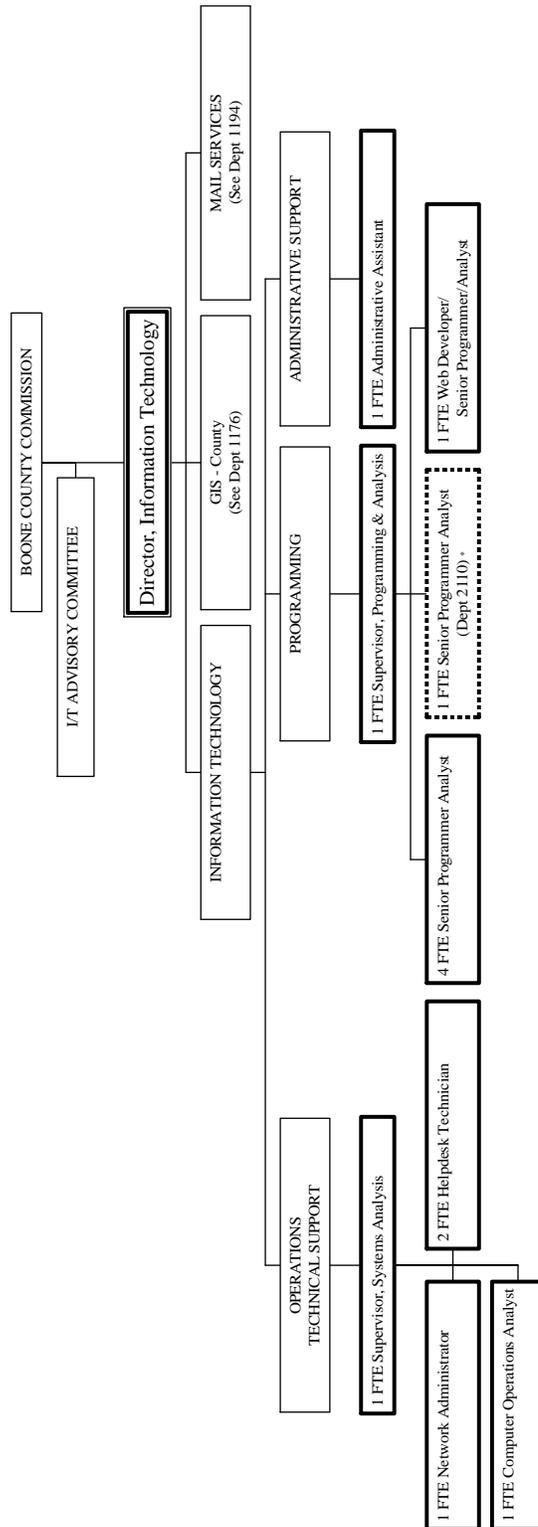
Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Pieces of Email SPAM	5,822,158	18,930,529	28,000,000
Number of Email Viruses Stopped	5,283	13,981	20,000
Inbound Pieces of Email	7,457,958	20,433,425	30,000,000
Outbound Pieces of Email	258,342	283,284	285,000
Total Number of Email Attachments	329,206	334,594	350,000
Number of Times 0700 Report Viewed on Web	116,316	125,649	125,000
Number of Times Active Felony Warrants Viewed on Web	21,535	6,719	10,000
Number of Times Current Inmate Roster Viewed on Web	N/A	88,655	85,000
Number of Times Registered Offenders List Viewed on Web	31,601	26,999	28,000
Work Orders Completed–Helpdesk Emergencies	812	653	700
Work Orders Completed–Helpdesk Non-Emergencies	2,828	3,825	4,200
Work Orders Completed–Operations	124	268	300
Work Orders Completed–Programming Projects	439	291	350
Number of Personal Computers Supported	295	297	300

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Information Technology	1.00	1.00	1.00	-
Supervisor, Systems Analysis	1.00	1.00	1.00	-
Network Administrator	1.00	1.00	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-
Computer Operations Analyst	1.00	1.00	1.00	-
Senior Programmer Analyst	5.00 ^a	5.00 ^a	5.00 ^a	-
Web Developer/Sr. Prog. Analyst	1.00	1.00	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 3,500	\$ 3,500	\$ 3,500	\$ -

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

Organizational Chart



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

Annual Budget

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	68,022	67,718	68,750	68,750	0	68,750	1
	SUBTOTAL *****	68,022	67,718	68,750	68,750	0	68,750	1
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	9,100	0	0	0	0
3890	MISCELLANEOUS	0	0	30	0	0	0	0
	SUBTOTAL *****	0	0	9,130	0	0	0	0
	TOTAL REVENUES *****	68,022	67,718	77,880	68,750	0	68,750	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	721,603	779,642	748,300	770,889	0	770,889	1-
10110	OVERTIME	840	3,500	3,500	3,500	0	3,500	0
10200	FICA	54,088	59,910	56,400	59,240	0	59,240	1-
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	2,629	2,873	2,873	2,865	0	2,865	0
10350	LIFE INSURANCE	664	742	742	742	0	742	0
10375	DENTAL INSURANCE	4,984	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	3,306	3,339	3,339	2,632	0	2,632	21-
10500	401(A) MATCH PLAN	5,765	8,190	5,565	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,782	3,000	1,570	0	0	1,600	46-
	SUBTOTAL *****	863,163	932,680	893,773	919,542	0	921,142	1-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	700	1,700	1,700	1,250	0	1,250	26-
23000	OFFICE SUPPLIES	1,645	2,500	2,500	2,500	0	2,500	0
23001	PRINTING	0	200	282	200	0	200	0
23015	COMPUTER SUPPLIES	2,974	4,000	4,000	4,000	0	4,000	0
23016	MAGNETIC MEDIA	8,644	5,200	5,200	3,300	0	3,300	36-
23017	COMPUTER PAPER	2,242	4,000	4,000	4,800	0	4,800	20
23018	PRINTER SUPPLIES	64,713	70,000	70,000	72,500	0	72,500	3
23050	OTHER SUPPLIES	1,950	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,233	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	84,105	92,600	92,682	93,550	0	93,550	1
	DUES TRAVEL & TRAINING							
37000	DUES	615	975	975	1,500	0	1,500	53
37200	SEMINARS/CONFEREN/MEETING	7,025	6,195	6,195	11,260	0	11,260	81
37210	TRAINING/SCHOOLS	13,858	19,935	16,435	11,085	0	11,085	44-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,254	4,540	4,482	6,950	0	6,950	53
37230	MEALS & LODGING-TRAINING	7,457	13,951	13,323	11,252	0	11,252	19-
	SUBTOTAL *****	32,209	45,596	41,410	42,047	0	42,047	7-
	UTILITIES							
48000	TELEPHONES	8,502	8,400	8,400	9,200	0	9,200	9
48002	DATA COMMUNICATIONS	12,095	14,446	14,446	15,476	0	15,476	7
	SUBTOTAL *****	20,597	22,846	22,846	24,676	0	24,676	8
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	496	500	500	500	0	500	0
	SUBTOTAL *****	496	500	500	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	45,291	47,543	47,543	67,530	0	67,530	42
60200	EQUIP REPAIRS/MAINTENANCE	1,780	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	47,071	49,543	49,543	69,530	0	69,530	40
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	83,708	107,353	107,353	123,789	3,775	127,564	18
71100	OUTSIDE SERVICES	19,075	19,020	19,020	20,928	0	20,928	10
71101	PROFESSIONAL SERVICES	6,000	5,000	5,000	2,500	0	2,500	50-
71500	BUILDING USE/RENT CHARGE	32,468	32,468	32,468	34,249	0	34,249	5
71600	EQUIP LEASES & METER CHR	1,165	1,248	1,248	1,200	0	1,200	3-
	SUBTOTAL *****	142,417	165,089	165,089	182,666	3,775	186,441	12

Information Technology

Dept. No. 1170

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	464	0	0	0	0	0	0
91301	COMPUTER HARDWARE	23,289	11,000	11,000	0	19,025	2,925	73-
91302	COMPUTER SOFTWARE	43,479	22,605	19,105	0	54,065	43,657	93
92100	REPLCMENT FURN & FIXTURES	515	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	136,734	33,450	33,450	0	48,400	48,400	44
92302	REPLC COMPUTER SOFTWARE	3,317	2,408	2,408	0	0	0	0
	SUBTOTAL *****	207,800	69,463	65,963	0	121,490	94,982	36
	TOTAL EXPENDITURES *****	1,397,860	1,378,317	1,331,806	1,332,511	125,265	1,432,868	3

Decimal values have been truncated.

GIS – Consortium

Department Number 1175

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

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

Progress on Prior Year Objectives

- Maintain continued access to Consortium shared data.
Response: One hundred percent of GIS data requests within the Consortium were completed instantly. Access to GIS data for Consortium members is made through a Consortium shared, centralized server. A GIS Program Manager was needed to maintain the GIS Consortium server. Alternative methods were used to transfer GIS information to entities outside the Consortium. This included the creation of DVD and CD-ROMs and the use of an external hard drive.
- Develop and maintain standards for GIS data development and accuracy throughout the Consortium.
Response: Standards for GIS data development and accuracy for the basemap were maintained. There was minimal development of standards for GIS data development other than the basemap. The Boone County GIS Program Manager developed standards for GIS data development to ensure ease of use and accuracy for all Consortium members. The Boone County GIS Program Manager oversees these standards.

- Train and advise Consortium members on the use of GIS.
Response: Multiple requests for training and advice were made, and all were completed within 48 hours. Consortium members were trained on how to use the GIS data, and how to create individual layers using GIS standards. The Boone County GIS Manager created maps and manuals to aid in the training process.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Work Orders Completed for Consortium Users	31	114	125
Number of Consortium Members Supported	44	47	50
Number of Consortium Server Dataset Updates	365	365	365

Annual Budget

1175 GIS - CONSORTIUM
 100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	1,205	0	0	0	0	0	0
	SUBTOTAL *****	1,205	0	0	0	0	0	0
	TOTAL REVENUES *****	1,205	0	0	0	0	0	0
23016	MATERIALS & SUPPLIES MAGNETIC MEDIA	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	1,205	3,000	1,336	3,000	0	3,000	0
	SUBTOTAL *****	1,205	3,000	1,336	3,000	0	3,000	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	7,000	0	5,664	0	5,664	19-
	SUBTOTAL *****	0	7,000	0	5,664	0	5,664	19-
	TOTAL EXPENDITURES *****	1,205	11,000	1,336	9,664	0	9,664	12-

Decimal values have been truncated.

GIS – County

Department Number 1176

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Develop new GIS layers according to a prioritized list.
- Coordinate 2' Contour and related planimetrics development and import the deliverables in to the County GIS.
- Develop a Land Grade layer map to be used as a base agriculture land assessment.
- Continue development of GIS applications.
- Develop custom data entry forms for the Trimble GPS unit to streamline field data collection and ensure data integrity.
- Develop and maintain standards for GIS data development to ensure ease of use and accuracy.
- Train county employees on the use of GIS.
- Train county employees on use of the Trimble GPS unit to capture and attribute features in the field.

Progress on Prior Year Objectives

- Develop new GIS layers according to a prioritized list.
Response: Ongoing. The development of a Master Address Database (map) was completed in February 2007 and is being maintained with cooperation from all addressing entities in Boone County.

- Coordinate spring flight to update county-wide digital orthophotos and import deliverables into the County GIS.
Response: Quality control of all deliverables has been completed, and the imagery is available to all county staff.
- Develop a Land Grade layer map to be used as a base agriculture land assessment.
Response: The development of a Land Grade layer (map) should be completed by the end of the year 2008 to be used as a base agriculture land assessment, but this project is highly dependent upon Assessor interaction. Available datasets have been developed, and conversion workflow developed.
- Continue development of GIS applications.
Response: Research is ongoing on application development. Custom Internet Mapping applications and web-based database applications have been developed for the County Clerk, Collector, Assessor, Public Works and Planning and Building. Additionally, an ArcGIS Server Internet based Address Editor Viewer has been developed to allow addressing entities to maintain their respective portions of the Master Address Database.
- Add ESRI 3D Analysis extension license.
Response: An ESRI 3D Analyst extension license will be purchased by the end of August 2008 as part of the 2008 Assessor 2' Contour RFP.
- Develop custom data entry forms for the Trimble GPS unit to streamline field data collection and ensure data integrity.
Response: Multiple custom field applications were developed for Public Works and Planning and Building staff.
- Develop and maintain standards for GIS data development to ensure ease of use and accuracy.
Response: This included the continued development of Federal Geographic Data Committee metadata for all GIS datasets and maintenance of the custom Dataset Catalog for the GIS website. The development of GIS standards is ongoing.
- Train county employees on the use of GIS.
Response: Ongoing.
- Train county employees on use of the Trimble GPS unit to capture and attribute features in the field.
Response: Training was conducted on an as-needed basis to assist departments in their field data acquisition needs.

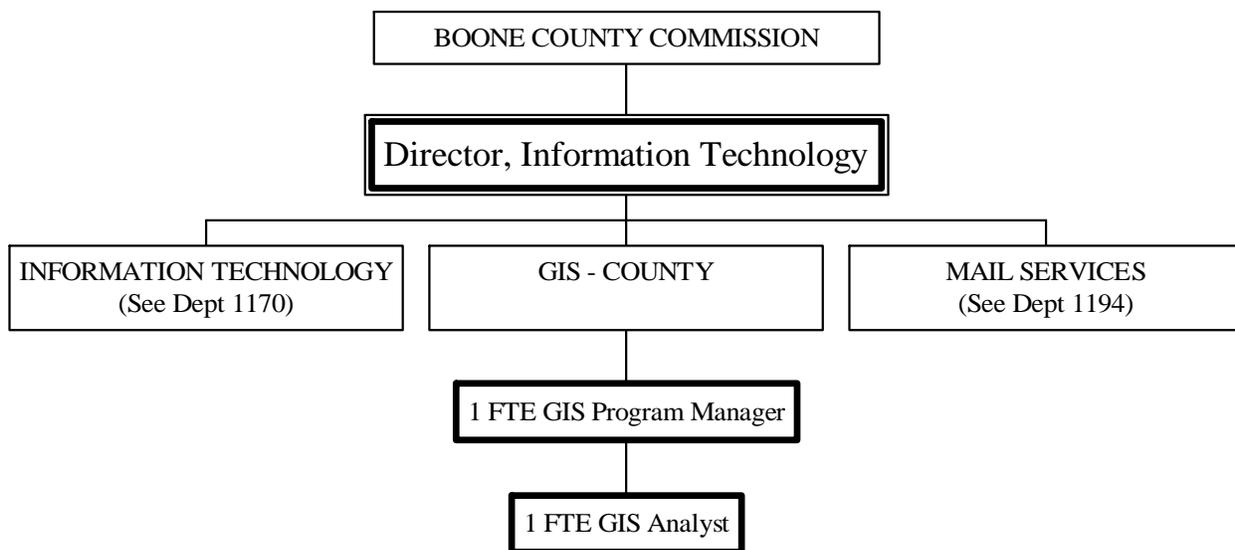
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Internet Maps Served on the Web	1,637,724	1,871,700	1,971,700
Work Orders Completed–GIS Users	247	340	410
Word Orders Completed–Consortium Users	31	114	125
Word Orders Completed–Miscellaneous Users	68	54	65
Number of Desktop GIS Users Supported	22	24	28

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
GIS Program Manager	1.00	1.00	1.00	-
GIS Analyst	1.00	1.00	1.00	-
Total FTEs	2.00	2.00	2.00	-

Organizational Chart



Annual Budget

1176 GIS - COUNTY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	147	0	450	0	0	0	0
	SUBTOTAL *****	147	0	450	0	0	0	0
	TOTAL REVENUES *****	147	0	450	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	97,556	98,212	98,978	98,217	0	98,217	0
10200	FICA	7,003	7,513	7,119	7,513	0	7,513	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	371	359	359	363	0	363	1
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	403	418	418	333	0	333	20-
10500	401(A) MATCH PLAN	650	1,170	650	1,170	0	1,170	0
	SUBTOTAL *****	116,302	117,990	117,842	117,914	0	117,914	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,225	200	75	200	0	200	0
23001	PRINTING	0	50	25	50	0	50	0
23016	MAGNETIC MEDIA	0	125	45	125	0	125	0
23017	COMPUTER PAPER	186	2,050	250	2,050	0	2,050	0
23018	PRINTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	250	50	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	2,100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	600	600	0
	SUBTOTAL *****	2,412	2,975	2,745	2,975	600	3,575	20
DUES TRAVEL & TRAINING								
37000	DUES	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	3,425	2,000	1,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	694	2,000	1,800	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,444	1,500	2,102	1,500	0	1,500	0
	SUBTOTAL *****	5,563	5,650	4,902	5,650	0	5,650	0
UTILITIES								
48000	TELEPHONES	613	650	650	650	0	650	0
	SUBTOTAL *****	613	650	650	650	0	650	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	33	75	75	75	0	75	0
	SUBTOTAL *****	33	75	75	75	0	75	0
EQUIP & BLDG MAINTENANCE								
	SUBTOTAL *****	0	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	21,419	23,200	23,200	23,200	0	23,200	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	4,035	4,035	4,035	4,258	0	4,258	5
71600	EQUIP LEASES & METER CHRG	156	175	175	175	0	175	0
	SUBTOTAL *****	25,610	28,410	27,410	28,633	0	28,633	0
	TOTAL EXPENDITURES *****	150,535	155,750	153,624	155,897	600	156,497	0

Decimal values have been truncated.

Mail Services

Department Number 1194

Mission

The Director of Information Technology administers this department and its budget. This budget accounts for the costs incurred in providing centralized mail services for all County offices. The Department collects and delivers inter-office correspondence and U.S. Postal Services mail.

Budget Highlights

During FY 2008, the County Commission approved termination of the vendor contract for out-going mail services. To support bringing the services in-house, the Collector approved funding from the Tax Maintenance Fund for the necessary equipment and the County Commission approved a transfer of funds within this budget from Outside Services to Personnel to cover the cost of an additional FTE. The FY 2009 budget reflects the full year impact of these changes.

Goals and Objectives

Budget Year Objectives

- Continue ongoing mail services support of all offices and departments throughout the County.
- Collect detail information on actual postage cost by offices. Collect piece count of all in-bound and out-bound mail by office. Work to reduce postage and unwanted mail being handled.

Progress on Prior Year Objectives

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

Performance Measures

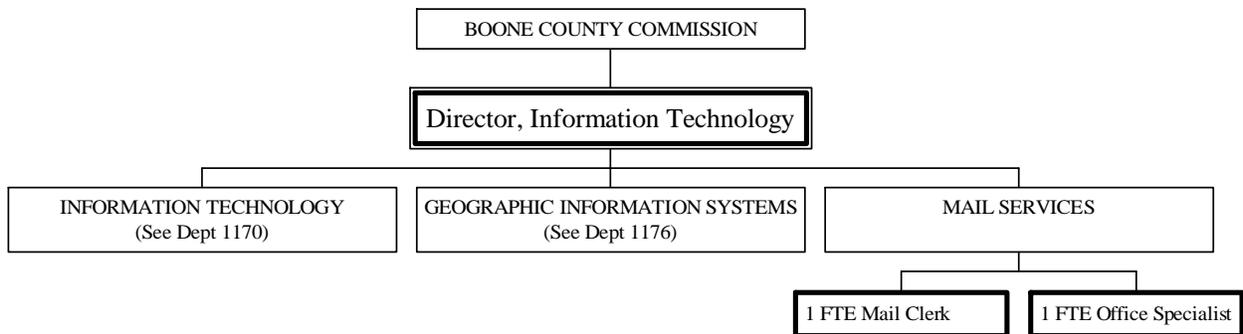
Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Pieces of Out-Going Mail Processed	679,757	645,677	660,000

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Mail Clerk	1.00	1.00	1.00	-
Office Specialist	-	1.00 ^a	1.00 ^a	-
Total FTEs	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	-
Overtime	\$ 200	\$ 200	\$ 200	\$ -

^a Office Specialist position added September 2008

Organizational Chart



Annual Budget

1194 MAIL SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	0	0	0	27,000	0	27,000	0
	SUBTOTAL *****	0	0	0	27,000	0	27,000	0
	TOTAL REVENUES *****	0	0	0	27,000	0	27,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	23,863	29,748	30,448	51,043	0	51,043	71
10110	OVERTIME	0	400	200	1,400	0	1,400	250
10200	FICA	1,808	1,877	2,317	4,011	0	4,011	113
10300	HEALTH INSURANCE	4,750	5,938	5,938	9,500	0	9,500	59
10325	DISABILITY INSURANCE	90	109	108	194	0	194	77
10350	LIFE INSURANCE	52	66	66	106	0	106	60
10375	DENTAL INSURANCE	356	445	442	712	0	712	60
10400	WORKERS COMP	1,020	1,088	1,327	1,718	0	1,718	57
10500	401(A) MATCH PLAN	0	585	175	1,170	0	1,170	100
	SUBTOTAL *****	31,941	40,256	41,021	69,854	0	69,854	73
	MATERIALS & SUPPLIES							
22000	POSTAGE	193,089	238,105	202,000	230,000	0	230,000	3-
22005	BULK MAIL FEES/PERMITS	0	0	0	2,500	0	2,500	0
22010	SHIPPING CHARGES	0	0	0	3,500	0	3,500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	0	0	0	0	0
23000	OFFICE SUPPLIES	434	740	900	950	0	950	28
23850	MINOR EQUIP & TOOLS (<\$1000)	65	100	100	100	0	100	0
	SUBTOTAL *****	193,589	239,045	203,000	237,050	0	237,050	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	25	200	225	200	0	200	0
	SUBTOTAL *****	25	200	225	200	0	200	0
	UTILITIES							
48000	TELEPHONES	415	420	420	450	0	450	7
48050	CELLULAR TELEPHONES	8	50	50	50	0	50	0
	SUBTOTAL *****	424	470	470	500	0	500	6
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,171	2,500	2,500	3,200	0	3,200	28
59100	VEHICLE REPAIRS	432	600	600	600	0	600	0
59105	TIRES	0	0	0	400	0	400	0
	SUBTOTAL *****	2,603	3,100	3,100	4,200	0	4,200	35
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	5,580	0	5,580	0
	SUBTOTAL *****	0	0	0	5,580	0	5,580	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,500	4,500	4,500	4,500	0	4,800	6
71100	OUTSIDE SERVICES	28,368	25,221	45,000	800	0	800	96-
71500	BUILDING USE/RENT CHARGE	7,864	7,864	7,864	8,296	0	8,296	5
71600	EQUIP LEASES & METER CHRG	0	0	0	660	0	660	0
	SUBTOTAL *****	40,732	37,585	57,364	14,256	0	14,556	61-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	269,316	320,656	305,180	331,640	0	331,940	3

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal years 2005 and has remained at that rate. The FY 2008 Budget included provision for an additional 2-cent levy in the event that it was required due to lagging sales tax revenues and increased election costs; however, it was not levied by the Commission. The budget assumes 2% growth in assessed valuation.

The current economic downturn has significantly impacted sales tax revenues. The County expects actual revenues for FY 2008 to be flat and has extended this assumption to FY 2009 as well.

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

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

This budget accounts for the debt service required by the Series 2003 Refunding and Improvement Special Obligation Bond. These bonds, issued in 2003, retired the outstanding principle and interest on the Series 1993 Government Center Bonds (approximately \$1.9 million) and provided new construction funds in the amount of \$3.19 million. Annual principle and interest payments total approximately \$420,000 with a final payment of \$774,800 to be made in 2018. The annual debt service requirement is largely unchanged from the Series 1993 issue; however, the final maturity was extended from 2007 to 2018.

The County acquired land and buildings in 2004 through issuing special obligation bonds. The buildings are currently leased and are not used for county operations, with the lease payments allocated toward debt service payments. The bonds will eventually be retired from proceeds from the 3-year 1/5-cent capital improvement sales tax which voters approved and is effective October 2006 through September 2009. However, in the interim and to the extent that lease revenues fall short of the required debt service payment, an

operating transfer from the General Fund will be required, which is accounted for in this budget. An operating transfer of approximately \$120,000 is included in the FY 2009 budget.

Other than the operating transfer described above, there are no significant changes to this budget.

Annual Budget

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	2,011,561	2,426,600	2,099,000	2,141,000	0	2,141,000	11-
3002	PERSONAL PROPERTY CY	443,990	535,500	456,000	461,000	0	461,000	13-
3003	RAILROAD AND UTILITY CY	84,731	96,250	78,000	78,800	0	78,800	18-
3004	REPLACEMENT SURTAX/GEN CY	205,559	195,000	205,000	206,000	0	206,000	5
3011	REAL ESTATE PY	53,232	34,000	50,000	34,000	0	34,000	0
3012	PERSONAL PROPERTY PY	56,305	37,000	46,000	37,000	0	37,000	0
	SUBTOTAL *****	2,855,380	3,324,350	2,934,000	2,957,800	0	2,957,800	11-
	SALES TAXES							
3110	SALES TAXES	11,618,935	11,627,000	11,561,000	11,618,000	0	11,618,000	0
	SUBTOTAL *****	11,618,935	11,627,000	11,561,000	11,618,000	0	11,618,000	0
	FRANCHISE TAXES							
3210	MEDIACOM	115,950	110,000	116,000	117,000	0	117,000	6
3220	CHARTER COMMUNICATIONS	69,739	71,200	67,000	66,000	0	66,000	7-
	SUBTOTAL *****	185,690	181,200	183,000	183,000	0	183,000	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	2,014	6,000	2,000	2,000	0	2,000	66-
3446	COUNTY STOCK INSURANCE	9,769	10,000	11,853	10,000	0	10,000	0
3490	FISH & WILDLIFE PILT	1,725	1,500	1,668	1,500	0	1,500	0
3491	NATL FOREST PILT	16,974	6,000	8,000	4,500	0	4,500	25-
3492	BUREAU OF LAND MGMT PILT	5,173	5,100	3,791	3,800	0	3,800	25-
	SUBTOTAL *****	35,657	28,600	27,312	21,800	0	21,800	23-
	CHARGES FOR SERVICES							
3510	COPIES	23,669	0	0	0	0	0	0
3550	COMMISSIONS	0	10	5	10	0	10	0
	SUBTOTAL *****	23,669	10	5	10	0	10	0
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	0	6,000	8,000	6,000	0	6,000	0
	SUBTOTAL *****	0	6,000	8,000	6,000	0	6,000	0
	INTEREST							
3710	INTEREST	30,165	30,175	10,400	7,975	0	7,975	73-
3718	INT-SALES TAX	29,209	28,000	15,000	10,000	0	10,000	64-
3719	INT-FINANCIAL INST TAX	259	75	77	75	0	75	0
3724	INT - OTHER ENTITIES	13,161	9,892	9,892	6,422	0	6,422	35-
	SUBTOTAL *****	72,795	68,142	35,369	24,472	0	24,472	64-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	183,491	186,760	195,148	201,415	0	201,415	7
3821	BLDG RENT	28,893	34,710	28,893	20,000	0	20,000	42-
3822	OTHER LEASE REVENUE	0	42,000	32,475	43,301	0	43,301	3
3823	HOSPITAL LEASE	1,566,918	1,606,091	1,630,692	1,679,600	0	1,679,600	4
3835	SALE OF COUNTY FIXED ASSET	4,820	3,000	1,500	1,500	0	1,500	50-
3850	UNCLAIMED FEES	0	100	0	10	0	10	90-
3882	RESTITUTION REIMB	2,850	0	2,000	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	160,719	150,000	150,000	150,000	0	150,000	0
3891	DIVIDENDS/REBATES	929	900	1,000	1,000	0	1,000	11
	SUBTOTAL *****	1,948,622	2,023,561	2,041,708	2,096,826	0	2,096,826	3
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	28,667	83,414	83,414	0	0	0	0
	SUBTOTAL *****	28,667	83,414	83,414	0	0	0	0
	TOTAL REVENUES *****	16,769,419	17,342,277	16,873,808	16,907,908	0	16,907,908	2-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0
	UTILITIES							
48100	NATURAL GAS	630	3,500	2,570	2,900	0	2,900	17-
48200	ELECTRICITY	1,901	2,100	5,400	3,450	0	3,450	64
48300	WATER	142	540	390	240	0	240	55-
48400	SOLID WASTE	672	2,160	616	0	0	0	0
48600	SEWER USE	205	540	355	240	0	240	55-
	SUBTOTAL *****	3,552	8,840	9,331	6,830	0	6,830	22-

Non-Departmental

Dept. No. 1190

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
59300	VEHICLE EXPENSE PARKING	15,521	18,390	16,200	18,350	0	18,350	0
	SUBTOTAL *****	15,521	18,390	16,200	18,350	0	18,350	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	610	750	700	750	0	750	0
71101	PROFESSIONAL SERVICES	121,564	111,880	108,000	111,630	0	93,630	16-
71105	LEGAL SERVICES	2,000	5,000	0	5,000	0	5,000	0
71211	A/E FEES	28,609	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	58,655	61,457	44,103	61,064	0	61,064	0
	SUBTOTAL *****	211,438	179,087	152,803	178,444	0	160,444	10-
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	685,127	20,000	20,000	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	9,969	113,000	107,615	120,000	0	120,000	6
83922	OTO: TO SPECIAL REVENUE FUND	103,245	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	275,000	280,000	280,000	290,000	0	290,000	3
84100	INTEREST EXPENSE	139,465	133,215	133,215	126,090	0	126,090	5-
86500	LEASE INCENTIVES	40,013	0	0	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	5-	0	0	0	0	0	0
86898	OVER AND SHORT	51-	100	0	100	0	100	0
86900	MISCELLANEOUS	2,817	4,000	3,800	4,000	0	4,000	0
86910	PY ENCUMBRANCES NOT USED	2,715-	0	17,715-	0	0	0	0
	SUBTOTAL *****	1,252,865	550,315	526,915	540,190	0	540,190	1-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	78,567	0	0	0	0	0	0
	SUBTOTAL *****	78,567	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,561,945	756,882	705,249	744,064	0	726,064	4-

Decimal values have been truncated.

Special Projects Citizen Contributions

Department Number 2002

Mission

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

Budget Highlights

During FY 2005 through FY 2008, additional Blocks of Time were sold, engraved, and installed on the Courthouse Square. The net proceeds were appropriated for various projects including holiday lights and artwork for the Government Center. There are no appropriations for FY 2009.

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	12	12	3	2	0	2	83-
3712	INT-LONG TERM INVEST	61	50	50	40	0	40	20-
3798	INC/DEC IN FV OF INVESTMENTS	169	180	60	50	0	50	72-
	SUBTOTAL *****	243	242	113	92	0	92	61-
	TOTAL REVENUES *****	243	242	113	92	0	92	61-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	1,385	0	0	0	0	0
	SUBTOTAL *****	0	1,385	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
84300	ADVERTISING	0	825	0	0	0	0	0
	SUBTOTAL *****	0	825	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,500	1,500	0	0	0	0
	SUBTOTAL *****	0	1,500	1,500	0	0	0	0
	TOTAL EXPENDITURES *****	0	3,710	1,500	0	0	0	0

Decimal values have been truncated.

County Assessor

Department Number 2010

Mission

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

Budget Highlights

The State of Missouri significantly reduced the reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to \$5.50 and then reducing it again in FY 2003 to \$5.00. In addition, the state "froze" the parcel counts. In FY 2005, the state began an effort to restore the funding and the current rate is \$6.00 per parcel and the County is approved for a real estate parcel count of approximately 61,000.

The FY 2008 budget included significant appropriations for updating aerial maps (contractual services). In comparison, the FY 2009 budget reflects appropriations needed for on-going operations and reflects a significant overall reduction.

Goals and Objectives

Budget Year Objectives

- Unavailable.

Progress on Prior Year Objectives

- Unavailable.
Response: Unavailable.
- Unavailable.
Response: Unavailable.

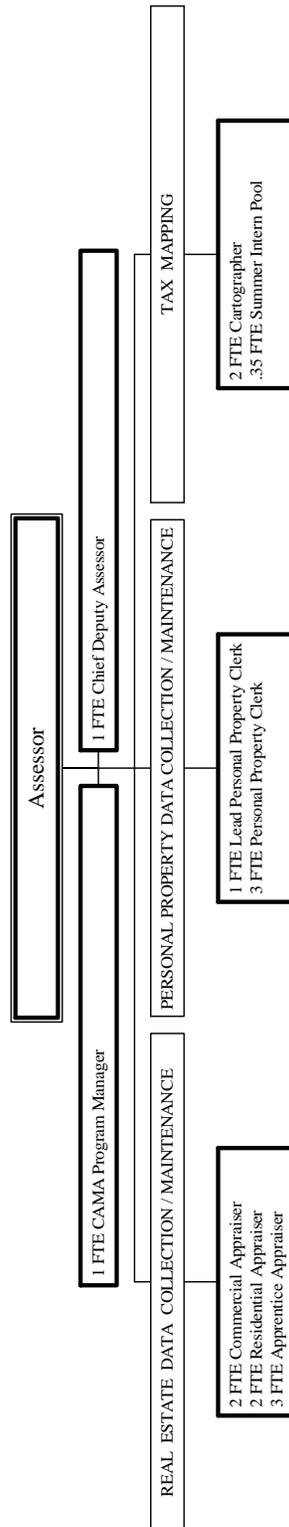
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Unavailable			

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	3.00	3.00	3.00	-
Cartographer	2.00	2.00	2.00	-
Chief Deputy	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	3.00	3.00	3.00	-
Office Specialist	-	-	-	-
Summer Intern Pool	-	0.35	0.35	-
Total FTEs	<u>16.00</u>	<u>16.35</u>	<u>16.35</u>	<u>-</u>
Overtime	\$ 30,000	\$ 30,000	\$ 30,000	\$ -

Organizational Chart



Annual Budget

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	340,386	360,000	365,000	365,484	0	365,484	1
	SUBTOTAL *****	340,386	360,000	365,000	365,484	0	365,484	1
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	0	0	0	115,000	0
3550	COMMISSIONS	796,829	810,000	820,000	850,000	0	850,000	4
	SUBTOTAL *****	796,829	810,000	820,000	850,000	0	965,000	19
INTEREST								
3710	INTEREST	3,224	3,000	3,000	3,000	0	3,000	0
3711	INT-OVERNIGHT	2,183	1,700	1,200	1,700	0	1,700	0
3712	INT-LONG TERM INVEST	10,175	6,130	11,950	11,095	0	11,095	80
3798	INC/DEC IN FV OF INVESTMENTS	29,344	24,000	12,945	12,020	0	12,020	49-
	SUBTOTAL *****	44,928	34,830	29,095	27,815	0	27,815	20-
MISCELLANEOUS								
3830	SALES	15,213	12,000	13,000	12,000	0	12,000	0
3835	SALE OF COUNTY FIXED ASSET	73	0	0	0	0	0	0
3880	CONTRIBUTIONS	25,538	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	254	0	0	0	0	0	0
	SUBTOTAL *****	41,078	12,000	13,000	12,000	0	12,000	0
OTHER FINANCING SOURCES								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	1,223,223	1,216,830	1,227,095	1,255,299	0	1,370,299	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	570,526	639,161	582,382	636,654	7,200	643,854	0
10110	OVERTIME	21,125	30,000	25,000	30,000	0	30,000	0
10200	FICA	42,480	51,191	44,483	50,999	551	51,550	0
10300	HEALTH INSURANCE	71,250	71,250	71,250	71,250	0	71,250	0
10325	DISABILITY INSURANCE	2,130	2,433	2,433	2,433	0	2,433	0
10350	LIFE INSURANCE	708	795	795	795	0	795	0
10375	DENTAL INSURANCE	5,340	5,340	5,340	5,340	0	5,340	0
10400	WORKERS COMP	18,735	18,269	18,269	25,644	31	25,675	40
10500	401(A) MATCH PLAN	8,050	8,775	8,175	8,775	0	8,775	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,354	1,400	1,385	0	0	1,400	0
	SUBTOTAL *****	741,700	828,614	759,512	831,890	7,782	841,072	1
MATERIALS & SUPPLIES								
22000	POSTAGE	28,673	30,000	30,000	58,000	0	58,000	93
22500	SUBSCRIPTIONS/PUBLICATIONS	3,559	4,500	4,500	4,500	0	4,500	0
23000	OFFICE SUPPLIES	1,590	3,100	3,100	3,100	0	3,100	0
23001	PRINTING	5,295	9,000	9,000	9,000	0	9,000	0
23017	COMPUTER PAPER	986	5,000	4,000	5,000	0	5,000	0
23018	PRINTER SUPPLIES	132	3,600	2,000	3,600	0	3,600	0
23022	MAPPING SUPPLIES	525	3,500	3,000	3,500	0	3,500	0
23050	OTHER SUPPLIES	351	700	700	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,542	2,000	1,900	2,000	0	2,000	0
	SUBTOTAL *****	42,658	61,400	58,200	89,400	0	89,400	45
DUES TRAVEL & TRAINING								
37000	DUES	60	2,800	2,800	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	315	4,285	4,000	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	2,040	11,190	8,000	8,190	0	8,190	26-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	235	2,000	1,400	1,500	0	1,500	25-
37230	MEALS & LODGING-TRAINING	1,241	5,165	3,800	4,000	0	4,000	22-
	SUBTOTAL *****	3,891	25,440	20,000	20,775	0	20,775	18-
UTILITIES								
48000	TELEPHONES	5,705	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	451	1,200	1,200	1,600	0	1,600	33
	SUBTOTAL *****	6,157	7,000	7,000	7,400	0	7,400	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,769	4,000	4,000	5,500	0	5,500	37
59100	VEHICLE REPAIRS	1,529	3,650	3,650	3,650	0	3,650	0
59105	TIRES	80	0	0	0	0	0	0
59200	LOCAL MILEAGE	0	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	5,379	9,400	9,400	10,900	0	10,900	15

County Assessor

Dept. No. 2010

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,487	7,604	7,665	7,665	0	7,665	0
60200	EQUIP REPAIRS/MAINTENANCE	109	3,320	3,000	3,320	0	3,320	0
SUBTOTAL *****		3,596	10,924	10,665	10,985	0	10,985	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,878	11,007	11,000	11,810	1,500	13,310	20
71000	INSURANCE AND BONDS	7,609	15,000	15,000	15,000	0	15,000	0
71100	OUTSIDE SERVICES	19,775	20,000	20,000	35,000	0	35,000	75
71101	PROFESSIONAL SERVICES	103,029	592,040	592,040	100,000	0	100,000	83-
71105	LEGAL SERVICES	0	8,000	8,000	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	46,137	46,137	46,137	48,669	0	48,669	5
71600	EQUIP LEASES & METER CHRG	0	60	60	60	0	60	0
SUBTOTAL *****		182,430	692,244	692,237	218,539	1,500	220,039	68-
OTHER								
84400	PUBLIC NOTICES	1,688	3,200	3,000	3,200	0	3,200	0
86800	EMERGENCY	0	5,000	0	5,000	0	5,000	0
86850	CONTINGENCY	0	61,400	0	61,400	0	61,400	0
SUBTOTAL *****		1,688	69,600	3,000	69,600	0	69,600	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	5,458	18,878	17,500	0	0	0	0
91302	COMPUTER SOFTWARE	8,000	4,591	2,541	0	5,500	5,500	19
92100	REPLCMENT FURN & FIXTURES	1,529	1,600	1,600	0	900	900	43-
92301	REPLC COMPUTER HDWR	27,015	26,000	20,943	0	9,060	9,060	65-
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	3,500	3,500	0
SUBTOTAL *****		42,003	51,069	42,584	0	18,960	18,960	62-
TOTAL EXPENDITURES *****		1,029,505	1,755,691	1,602,598	1,259,489	28,242	1,289,131	26-

Decimal values have been truncated.



Circuit Court Clerk

Department Number 1221

Mission

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

Budget Highlights

This budget reflects increases in supplies, equipment service contracts, and Building Use Charge. The Building Use Charge increase is primarily the result of increased utilities associated with the Courthouse expansion. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Work with offices located in the Courthouse to develop the best procedures for internal correspondence.
- Work with staff to develop procedures for internal office correspondence with three different location areas.

Progress on Prior Year Objectives

- Work with staff exploring options to the current processes in place to ensure efficiency due to the increase of case filings.
Response: Ongoing. The main focus in 2008 was primarily the courthouse expansion. Some processes have changed since the office is now in three different locations. Exploration of options will continue.

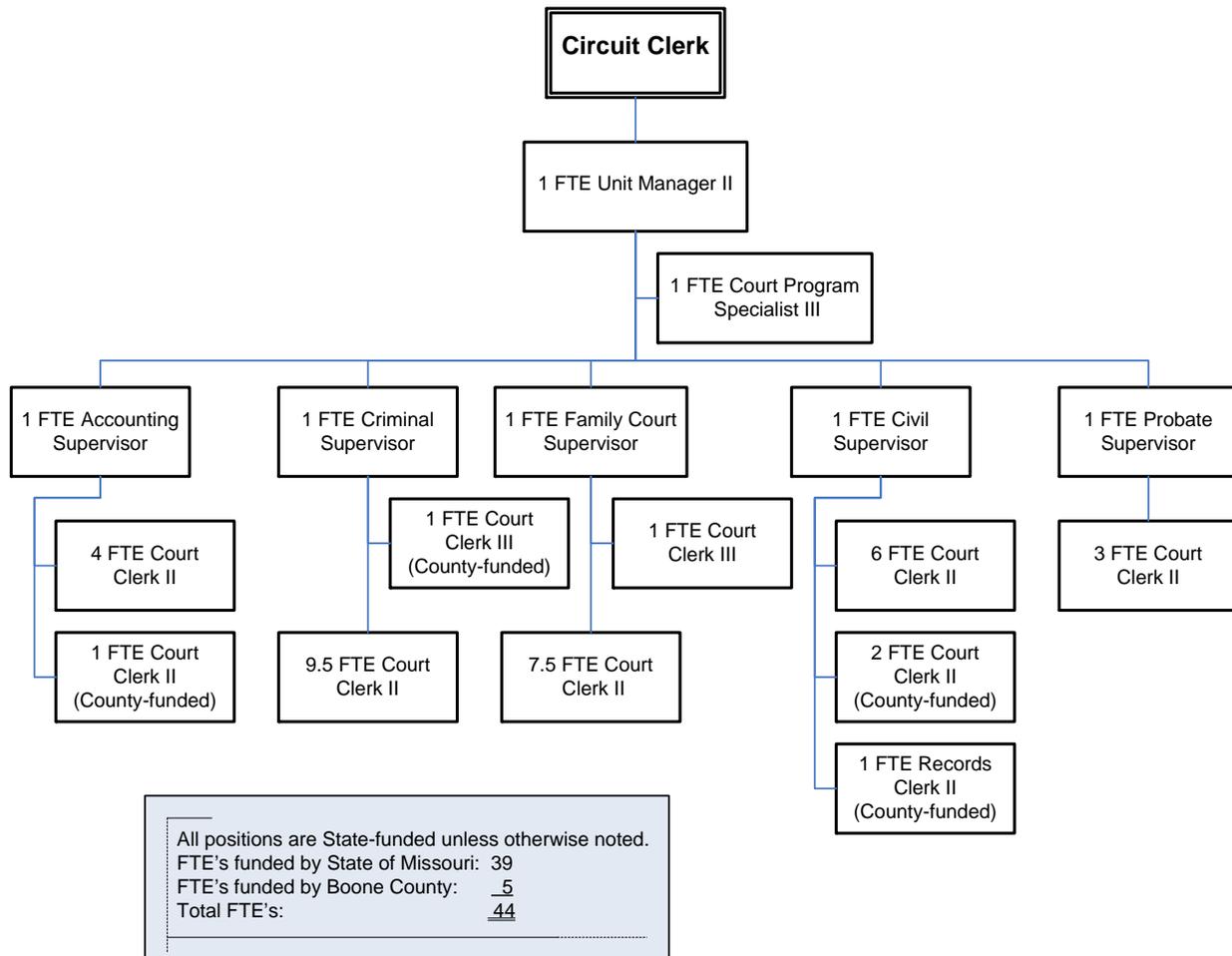
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Cases Filed	30,808	30,084	30,500
Number of Cases Disposed	26,749	26,904	27,300
Number of Cases Pending	7,850	7,805	8,000
Funds Collected for Civil, Criminal, Traffic and Probate Cases	\$6,362,598	\$6,285,191	\$6,350,000

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	-	-	-	-
Records Clerk II	1.00	1.00	1.00	-
Total FTEs	5.00	5.00	5.00	-

Organizational Chart



Annual Budget

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	15,491	16,000	13,131	11,000	0	11,000	31-
3469	STATE REIMB-CRIMINAL COSTS	5,220	4,600	5,063	5,000	0	5,000	8
	SUBTOTAL *****	20,711	20,600	18,194	16,000	0	16,000	22-
	CHARGES FOR SERVICES							
3510	COPIES	21,389	20,000	23,195	21,500	0	21,500	7
3565	PROBATE FEES	8,981	9,500	10,923	10,000	0	10,000	5
3569	OTHER FEES	1,048	300	810	425	0	425	41
3570	CIRCUIT CLERK FEES	66,804	70,000	77,540	70,000	0	70,000	0
3594	CREDIT CARD TRANSACTION FEE	5,915	5,000	6,443	5,500	0	5,500	10
	SUBTOTAL *****	104,139	104,800	118,911	107,425	0	107,425	2
	INTEREST							
3710	INTEREST	56,130	40,000	31,685	28,000	0	28,000	30-
	SUBTOTAL *****	56,130	40,000	31,685	28,000	0	28,000	30-
	TOTAL REVENUES *****	180,981	165,400	168,790	151,425	0	151,425	8-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	120,196	125,795	126,551	125,795	0	125,795	0
10200	FICA	8,775	9,623	9,451	9,623	0	9,623	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	458	458	458	465	0	465	1
10350	LIFE INSURANCE	259	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	520	533	533	427	0	427	19-
10500	401(A) MATCH PLAN	1,025	2,925	1,300	2,925	0	2,925	0
	SUBTOTAL *****	156,764	165,129	164,088	165,030	0	165,030	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	632	850	197	850	0	850	0
23000	OFFICE SUPPLIES	36,511	38,500	37,000	34,500	0	34,500	10-
23001	PRINTING	14,167	14,500	17,800	15,500	0	15,500	6
23018	PRINTER SUPPLIES	0	0	0	8,231	0	8,231	0
23020	MICROFILM/FILM	3,517	5,000	3,967	5,000	0	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,419	728	272	1,000	0	1,000	37
23855	FURNITURE/FIXTURE <\$1000	0	0	75	0	0	0	0
	SUBTOTAL *****	57,248	59,578	59,311	65,081	0	65,081	9
	DUES TRAVEL & TRAINING							
37000	DUES	455	500	575	550	0	550	10
37200	SEMINARS/CONFEREN/MEETING	2,050	2,163	2,052	3,300	0	3,300	52
37210	TRAINING/SCHOOLS	0	1,200	149	1,200	0	1,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	979	1,000	1,665	1,250	0	1,250	25
37230	MEALS & LODGING-TRAINING	3,230	2,100	2,414	2,100	0	2,100	0
	SUBTOTAL *****	6,715	6,963	6,855	8,400	0	8,400	20
	UTILITIES							
48000	TELEPHONES	15,712	16,220	16,250	15,600	0	15,600	3-
	SUBTOTAL *****	15,712	16,220	16,250	15,600	0	15,600	3-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	341	350	147	350	0	350	0
	SUBTOTAL *****	341	350	147	350	0	350	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	10,853	12,327	12,157	13,650	0	13,650	10
60200	EQUIP REPAIRS/MAINTENANCE	399	666	613	1,000	0	1,000	50
	SUBTOTAL *****	11,252	12,993	12,770	14,650	0	14,650	12
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,400	1,400	2,088	0	2,088	49
71500	BUILDING USE/RENT CHARGE	162,247	162,671	162,671	225,183	0	225,183	38
71525	STORAGE CHARGES	13,257	16,000	15,360	16,800	0	16,800	5
71600	EQUIP LEASES & METER CHR	8	50	0	0	0	0	0
	SUBTOTAL *****	175,512	180,121	179,431	244,071	0	244,071	35
	OTHER							
84300	ADVERTISING	1,114	1,924	1,924	1,400	0	1,400	27-
	SUBTOTAL *****	1,114	1,924	1,924	1,400	0	1,400	27-

Circuit Court Clerk

Dept. No. 1221

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	2,343	2,400	2,400	0	0	0	0
91301	COMPUTER HARDWARE	0	1,272	1,272	0	0	0	0
91302	COMPUTER SOFTWARE	0	1,250	1,250	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	7,879	2,500	2,500	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,218	1,000	1,000	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,560	1,560	4,235	0	4,235	171
	SUBTOTAL *****	11,440	9,982	9,982	4,235	0	4,235	57-
	TOTAL EXPENDITURES *****	436,102	453,260	450,758	518,817	0	518,817	14

Decimal values have been truncated.

Circuit Court Summary

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

Description

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

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

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

Circuit Court Summary

Dept Nos. 1210, 1230, 1241,
1242, 1243, 2820, 2830, 2850 2904

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,283,562	\$ 1,328,404	\$ 993,369	\$ 451,718	\$ 6,800	\$ 1,451,887
100	1230	Jury Services and Court Costs	217,462	258,215	-	244,730	33,010	277,740
100	1241	Juvenile Office	379,435	403,961	115,978	300,602	7,950	424,530
100	1242	Juvenile Justice Center	311,600	331,618	140,152	201,384	3,425	344,961
100	1243	Judicial Grants and Contracts	160,981	192,166	79,949	54,781	-	134,730
282	2820	Family Services and Justice	127,309	130,445	-	143,150	-	143,150
283	2830	Circuit Drug Court	13,132	38,523	-	40,860	-	40,860
285	2850	Administration of Justice	2,402	31,500	-	7,500	20,000	27,500
290	2904	Alt Sentencing-Law Enf Sales Tax	235,804	294,928	228,124	99,535	1,200	328,859
290	2907	Information System-Court	2,175	15,284	-	5,100	-	5,100
Total			\$ 2,733,862	\$ 3,025,044	\$ 1,557,572	\$ 1,549,360	\$ 72,385	\$ 3,179,317

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1210	Circuit Court Services	22.67	22.42	22.42
100	1230	Jury Services and Court Costs	-	-	-
100	1241	Juvenile Office	4.43	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.74
100	1243	Judicial Grants and Contracts	3.84	3.77	1.86 ^a
282	2820	Family Services and Justice	-	-	-
283	2830	Circuit Drug Court	-	-	-
285	2850	Administration of Justice	-	-	-
290	2904	Alt Sentencing-Law Enf Sales Tax	5.00	6.00	6.23
290	2907	Information System-Court	-	-	-
Total FTEs			40.68	41.11	39.43

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

Circuit Court Services

Department Number 1210

Mission

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

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

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

Budget Highlights

In response to revenue shortfalls, the Circuit Court reduced fixed asset appropriations to include only those replacements considered to be most essential; this is consistent with the approach observed throughout other budgets. Budget increases were required, however, as a result of the additional two floors constructed on the Courthouse. The increases are primarily attributable to utilities, which are included in the Building Use Charge. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.
- Coordinate court operations and ensure accessibility during construction and renovation of court facilities.
- Implement new technologies related to courthouse expansion and training of users.
- Incorporate into the ACS database Spanish translation versions of the six standard documents most frequently provided to ACS-supervised defendants.

Progress on Prior Year Objectives

- Maintain a fair, reasonable, and competitive compensation schedule for court employees.
Response: The Court's 2008 budget request for salaries was reduced following consultation with the Boone County Commission, in recognition of the County's financial constraints. A review of county paid court employees' salaries is underway and efforts will be made to utilize, where possible, existing

2008 budget resources to ensure fair, reasonable and competitive compensation for all court staff.

- Coordinate court operations and ensure accessibility during construction and renovation of court facilities.

Response: Coordination of construction related activities is ongoing. Court Marshals have played an instrumental role in maintaining accessibility, safety, and security during the construction.

- Implement new technologies and training of users.

Response: Upgrades of desktop computers to Windows XP are nearing completion. Technology upgrades related to courthouse expansion have been approved and funding from the Court's budgets has been used to supplement owner's costs allocations.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Court Marshal			
Juries Reporting	48	50	50
Jury Trial Days	76	82	92
Hours Marshals Spent in Court	5,081	5,481	5,600
Court Marshal Arrests	400	378	380
Court Marshal Commits	339	452	475
Number of Persons Through Security Screening	205,354	219,986	221,000
Technology Services			
Users Supported	180	180	180
New Software Programs Implemented	3	3	1
Court Services			
Investigations Initiated	2,589	3,000	3,000
Bond Investigations Initiated	1,661	1,700	1,800
Bond Supervision Cases Assigned	151	140	165
Community Service Hours Worked	11,815	10,000	10,500
Fines and Costs Collected ^a	\$400,538	\$400,000	\$425,000
Percent of Ordered Fines and Costs Collected	76%	80%	85%
Home Detention Days	14,405	14,900	15,000
VIP Program Participants	432	500	500
Probation Cases Assigned	174	200	200

^a Costs only cases no longer referred to Court Services for collection as of October 2005. These cases are sent to a collection agency through state contract.

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant to Court Administrator	1.00	1.00	1.00	-
Court Marshal	1.00	1.00	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-
Deputy Court Marshal II	-	3.00 b	3.00	-
Deputy Court Marshal	8.00	5.00 b	5.00	-
Supervisor, Court Services	1.00	1.00	1.00	-
Court Services Officer II	2.00 a	2.00	2.00	-
Court Services Officer	1.00 a	1.00	1.00	-
Jury Supervisor	1.00	1.00	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-
Computer Information Technologist	1.00	1.00	1.00	-
Secretary I	3.00	3.00	3.00	-
Deputy Court Marshal Pool	0.67	0.42	0.42	-
Total FTEs	22.67	22.42	22.42	-
Overtime	\$ 22,000	\$ 22,000	\$ 18,000	\$ (4,000)

a Effective 12/1/2007, the Court made the following changes:

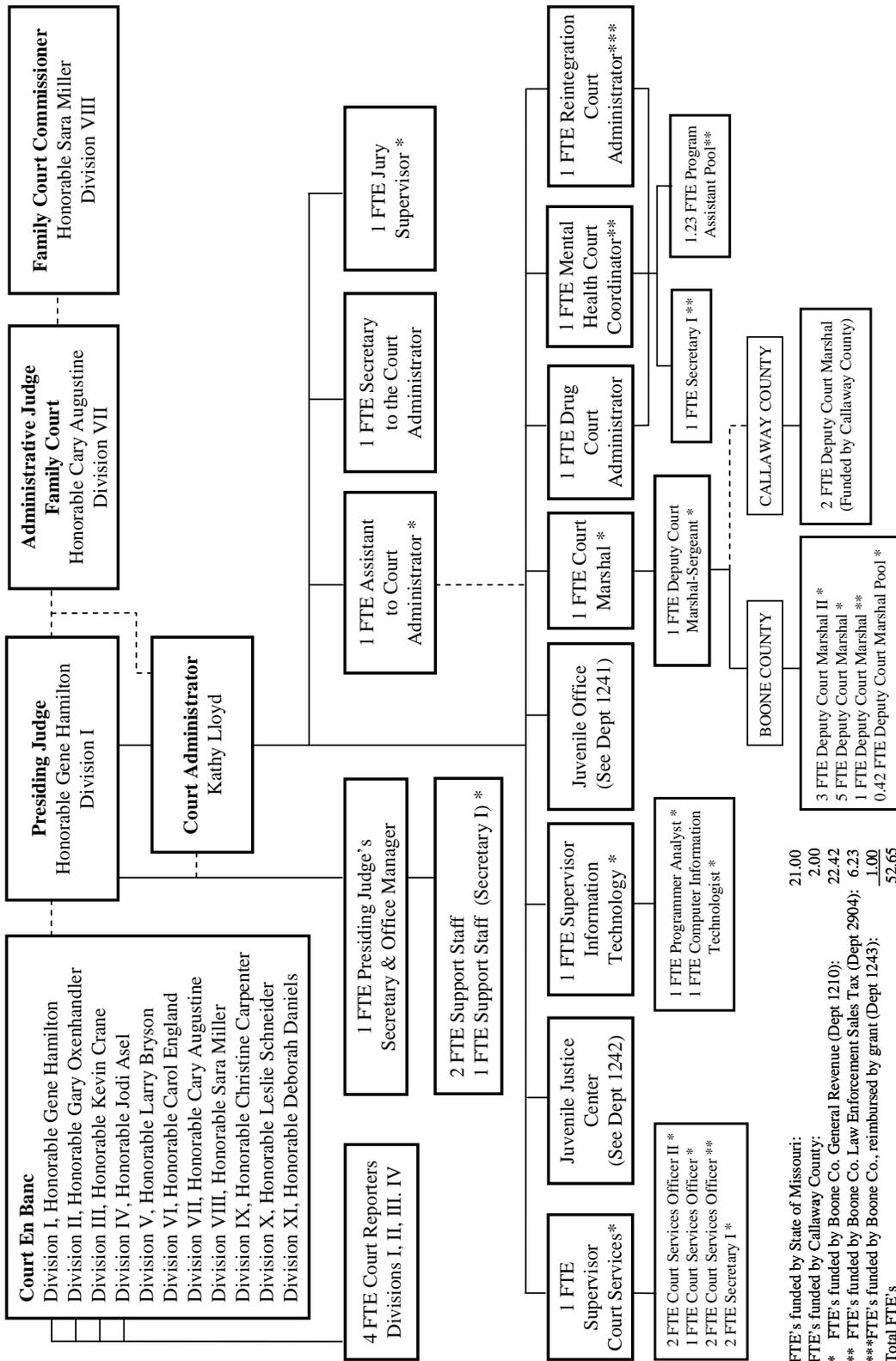
- Position #62 Court Services Officer (range 31) converted to Court Services Officer II (range 35)
- Position #275 Court Services Officer (range 31) converted to Court Services Officer II (range 35)

b Effective 7/1/2008, the Court made the following changes:

- Position #594 Deputy Court Marshal (range 27) converted to position #720 Deputy Court Marshall II (range 31)
- Position #603 Deputy Court Marshal (range 27) converted to position #721 Deputy Court Marshall II (range 31)
- Position #79 Deputy Court Marshal (range 27) converted to position #722 Deputy Court Marshall II (range 31)

Organizational Chart

Thirteenth Judicial Circuit Court



21.00
 2.00
 22.42
 6.23
 1.00
 52.65
Total FTE's
 (See Dept 1241 and Dept 1242 for respective FTE count information.)

Annual Budget

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,378	2,500	2,000	2,300	0	2,300	8-
3471	REIMBURSEMENT CALLAWAY	57,385	51,000	55,000	55,000	0	55,000	7
3473	CHG. OF VENUE REIMB.-I.G.	4,076	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		63,841	56,500	60,000	60,300	0	60,300	6
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	106,626	105,000	105,000	110,000	0	110,000	4
3528	REIMB PERSONNEL/PROJECTS	220	300	88	300	0	300	0
3569	OTHER FEES	4,575	5,500	5,000	5,000	0	5,000	9-
SUBTOTAL *****		111,421	110,800	110,088	115,300	0	115,300	4
MISCELLANEOUS								
3890	MISCELLANEOUS	4	200	200	200	0	200	0
SUBTOTAL *****		4	200	200	200	0	200	0
TOTAL REVENUES *****		175,266	167,500	170,288	175,800	0	175,800	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	710,151	766,499	730,708	763,272	0	763,272	0
10110	OVERTIME	9,712	22,000	15,581	18,000	0	18,000	18-
10120	HOLIDAY WORKED	141	1,000	500	600	0	600	40-
10200	FICA	53,138	60,396	53,026	59,813	0	59,813	0
10300	HEALTH INSURANCE	104,500	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	2,592	2,743	2,743	2,806	0	2,806	2
10350	LIFE INSURANCE	1,104	1,166	1,166	1,166	0	1,166	0
10375	DENTAL INSURANCE	7,832	7,832	7,832	7,832	0	7,832	0
10400	WORKERS COMP	22,435	23,214	23,214	22,510	0	22,510	3-
10500	401(A) MATCH PLAN	5,800	12,870	7,250	12,870	0	12,870	0
SUBTOTAL *****		917,407	1,002,220	946,520	993,369	0	993,369	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	517	1,060	1,060	1,060	0	1,060	0
23000	OFFICE SUPPLIES	9,316	9,100	9,100	9,100	0	9,100	0
23001	PRINTING	990	700	500	500	0	500	28-
23007	COURT REPORTER SUPPLIES	2,251	3,025	2,600	2,600	0	2,600	14-
23015	COMPUTER SUPPLIES	242	350	550	550	0	550	57
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	3,606	4,000	4,000	4,600	0	4,600	15
23050	OTHER SUPPLIES	1,472	1,800	1,800	1,800	0	1,800	0
23200	AMMUNITION	724	800	800	900	0	900	12
23300	UNIFORMS	5,040	8,500	6,500	6,500	0	6,500	23-
23850	MINOR EQUIP & TOOLS (<\$1000)	899	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		25,060	30,385	27,960	28,660	0	28,660	5-
DUES TRAVEL & TRAINING								
37000	DUES	530	510	510	600	0	600	17
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,476	2,000	2,000	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	1,857	3,600	3,600	3,600	0	3,600	0
37235	MEALS & LODGING - OTHER	140	300	300	300	0	300	0
37240	REGISTRATION/TUITION	4,038	5,500	5,500	5,000	0	5,000	9-
SUBTOTAL *****		9,041	11,910	11,910	12,000	0	12,000	0
UTILITIES								
48000	TELEPHONES	17,265	20,000	16,000	20,200	0	20,200	1
48050	CELLULAR TELEPHONES	3,046	4,000	4,000	4,000	0	4,000	0
SUBTOTAL *****		20,311	24,000	20,000	24,200	0	24,200	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	329	500	500	500	0	500	0
59100	VEHICLE REPAIRS	128	500	500	500	0	500	0
59200	LOCAL MILEAGE	5,884	6,000	6,000	7,000	0	7,000	16
59300	PARKING	0	25	25	25	0	25	0
SUBTOTAL *****		6,343	7,025	7,025	8,025	0	8,025	14
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,906	5,000	5,000	5,000	0	5,000	0
60200	EQUIP REPAIRS/MAINTENANCE	600	1,800	1,800	1,520	0	1,520	15-
SUBTOTAL *****		5,506	6,800	6,800	6,520	0	6,520	4-

Circuit Court Services

Dept. No. 1210

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,575	3,200	3,200	3,100	0	3,100	3-
71100	OUTSIDE SERVICES	677	1,600	1,600	1,600	0	1,600	0
71101	PROFESSIONAL SERVICES	108,337	113,000	113,000	117,000	0	117,000	3
71500	BUILDING USE/RENT CHARGE	129,084	129,084	129,084	188,963	0	188,963	46
71600	EQUIP LEASES & METER CHRG	34,172	53,850	47,000	59,550	0	59,550	10
SUBTOTAL *****		273,846	300,734	293,884	370,213	0	370,213	23
OTHER								
84300	ADVERTISING	1,842	2,100	2,100	2,100	0	2,100	0
SUBTOTAL *****		1,842	2,100	2,100	2,100	0	2,100	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	12,884	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	2,491	0	0	0	0	0	0
91301	COMPUTER HARDWARE	694	1,320	300	1,320	0	1,320	0
91302	COMPUTER SOFTWARE	3,870	7,825	7,825	1,000	0	1,000	87-
92000	REPLCMENT OFFICE EQUIP	0	750	750	750	0	750	0
92100	REPLCMENT FURN & FIXTURES	1,517	450	500	900	0	900	100
92301	REPLC COMPUTER HDWR	2,744	2,830	2,830	2,830	0	2,830	0
SUBTOTAL *****		24,201	13,175	12,205	6,800	0	6,800	48-
TOTAL EXPENDITURES *****		1,283,562	1,398,349	1,328,404	1,451,887	0	1,451,887	3

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

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

Budget Highlights

FY 2008 appropriations in the amount of \$13,000 were re-budgeted in FY 2009, to be spent in conjunction with overall furniture and equipment requirements of the Courthouse expansion project. The budget also reflects increases in Equipment service contracts related to the additional courtroom audio-visual and recording equipment. Jury-related appropriations have also been increased as a result of an increase in jury trials.

Goals and Objectives

Budget Year Objectives

- Improve efficiency of jury and court security related activities through networking of jury services copier.
- Enhance courtroom efficiency, appearance and safety.
- Improve quality of the record for the court and participants.

Progress on Prior Year Objectives

- Improve quality of the record for the Court and participants.
Response: Budgeted funds for purchase of additional digital recording systems have not yet been expended as grant funds were received to purchase three digital systems. Funds were transferred from this budget to the owner's cost budget to offset costs of technology equipment in the new courtroom. Funds from this line will be used to purchase an FTR system for the new courtroom.
- Enhance court security monitoring capabilities.
Response: Security enhancements have been made in part through grant funds made available for purchase of additional security wands and additionally through funds provided as part of the expansion project. As the construction nears completion, additional funds from this budget may be allocated toward security enhancement measures.

- Improve jury service procedures.

Response: Significant research has been done regarding new jury procedures planned for implementation once the new jury assembly area is available for its intended purpose.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Juries Reporting	48	50	50
Number of Jury Trial Days	76	82	92
Number of Jurors Assigned to Week of Service	7,240	7,840	8,000
Number of Jurors Reporting to Courthouse for Service	2,004	2,185	2,400
Number of Grand Jurors Reporting to Courthouse for Service	383	400	400
Number of Hearings Conducted by Closed Circuit Television	1,464	1,600	1,800

Jury Services and Court Costs

Dept. No. 1230

Annual Budget

1230 JURY SERVICES & COURT COSTS
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	7,760	6,000	6,000	6,500	0	6,500	8
3471	REIMBURSEMENT CALLAWAY	250	0	0	0	0	0	0
3473	CHG. OF VENUE REIMB.-I.G.	1,845	6,000	6,000	4,000	0	4,000	33-
	SUBTOTAL *****	9,855	12,000	12,000	10,500	0	10,500	12-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	6,966	800	800	800	0	800	0
	SUBTOTAL *****	6,966	800	800	800	0	800	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	692	0	0	0	0	0	0
	SUBTOTAL *****	692	0	0	0	0	0	0
	TOTAL REVENUES *****	17,514	12,800	12,800	11,300	0	11,300	11-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,684	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	2,482	5,000	5,000	5,700	0	5,700	14
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23050	OTHER SUPPLIES	528	340	340	500	0	500	47
23850	MINOR EQUIP & TOOLS (<\$1000)	347	415	415	225	0	225	45-
	SUBTOTAL *****	6,042	8,805	8,805	9,475	0	9,475	7
UTILITIES								
48000	TELEPHONES	8,169	11,400	8,500	11,000	0	11,000	3-
	SUBTOTAL *****	8,169	11,400	8,500	11,000	0	11,000	3-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,723	15,800	12,000	20,755	0	20,755	31
60200	EQUIP REPAIRS/MAINTENANCE	240	400	400	400	0	400	0
	SUBTOTAL *****	8,964	16,200	12,400	21,155	0	21,155	30
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	62,123	60,000	70,400	62,000	0	62,000	3
	SUBTOTAL *****	62,123	60,000	70,400	62,000	0	62,000	3
OTHER								
84000	FOOD/LODGING JURIES	27,629	30,000	30,000	31,000	0	31,000	3
84005	JURORS PARKING	6,437	7,500	7,500	7,800	0	7,800	4
84300	ADVERTISING	1,153	3,200	1,000	3,000	0	3,000	6-
84600	COURT COSTS	93,044	97,000	97,000	97,500	0	97,500	0
84700	WITNESS EXPENSES	156	300	300	300	0	300	0
84801	TRANSCRIPTS-CIVIL	1,001	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	129,421	139,500	135,800	141,100	0	141,100	1
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	1,500	1,500	0	0	0	0
91301	COMPUTER HARDWARE	0	16,560	16,560	0	0	10,000	39-
91302	COMPUTER SOFTWARE	0	250	250	2,500	0	2,500	900
92100	REPLCMENT FURN & FIXTURES	0	4,000	4,000	3,660	0	6,660	66
92300	REPLCMENT MACH & EQUIP	2,740	0	0	13,850	0	13,850	0
	SUBTOTAL *****	2,740	22,310	22,310	20,010	0	33,010	47
	TOTAL EXPENDITURES *****	217,462	258,215	258,215	264,740	0	277,740	7

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

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

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Assign program assistants to specialized duties within the Juvenile Office, such as Restitution Coordinator, Community Service Work Coordinator, Victim Advocate Process Server, Court Facilitator, etc., and increase the starting pay rate from \$9.55 per hour to \$10.00 per hour.
- Increase reimbursement funds to the Court Appointed Special Advocate (CASA) program for the training of new volunteers as well as training required for on-going volunteers.
- Replace five county owned outdated computers and monitors.
- Maximize and update office equipment by progressively replacing 24 office/desk chairs over the next four years, which are more ergonomically designed and comfortable.
- Continue to maximize services to youth and families in the areas of family counseling, substance abuse, young offenders, parent education, self esteem and aggressive offender by utilizing agencies within the community such as University of Missouri-School of Clinical Psychology, Burrell Behavioral Health, The Communications Center, Inc., MU Assessment and Consultation Clinic, and a licensed Clinical Social Worker.

Progress on Prior Year Objectives

- Continue to increase services to youth and families in the areas addressed through our needs assessment, which include: behavior, attitude, interpersonal skills, peer relationships, mental health needs, substance abuse needs, academic performance, employment, parental management,

and social support by purchasing materials to help guide deputy juvenile officers in supporting the youth in these areas.

Response: Accomplished.

- Continue to maximize services to youth and families in the areas of family counseling, substance abuse, young offenders, parent education, self esteem and aggressive offender by utilizing agencies within the community such as University of Missouri-School of Clinical Psychology, Burrell Behavioral Health, The Communications Center, Inc., MU Assessment and Consultation Clinic, and a licensed Clinical Social Worker.

Response: Accomplished by utilizing Burrell Behavioral Health; licensed Clinical Social Workers, and MU Assessment and Consultation Clinic to provide intensive anger management, intensive substance abuse and intensive self esteem programs for youth served by the Juvenile Court. Extensive training on Cognitive Behavioral Therapy is scheduled to ensure use of a systematic approach with youth.

- Maximize timely case processing by purchasing an additional Digital Copier for use primarily by Deputy Juvenile Officers. This would be purchased upon renovation of the Juvenile Office as the Deputy Juvenile Officers would be centrally located separately from the clerical unit, where they would need easy access to their own copier.

Response: Incomplete. No funds approved in the 2008 budget.

- Maximize timely case processing by purchasing three laptop computers with wireless access to allow Deputy Juvenile Officers to transport the computers with them to intake meeting and supervision meetings in an effort to work directly off the computer when meeting with the youth on their caseload or completing intake appointments with youth referred to our office.

Response: Accomplished.

- Replace six county owned outdated computers and Windows XP operating software for remaining twelve county owned computers.

Response: One computer and two monitors were approved for the 2008 budget. All items have been ordered and received.

Performance Measures

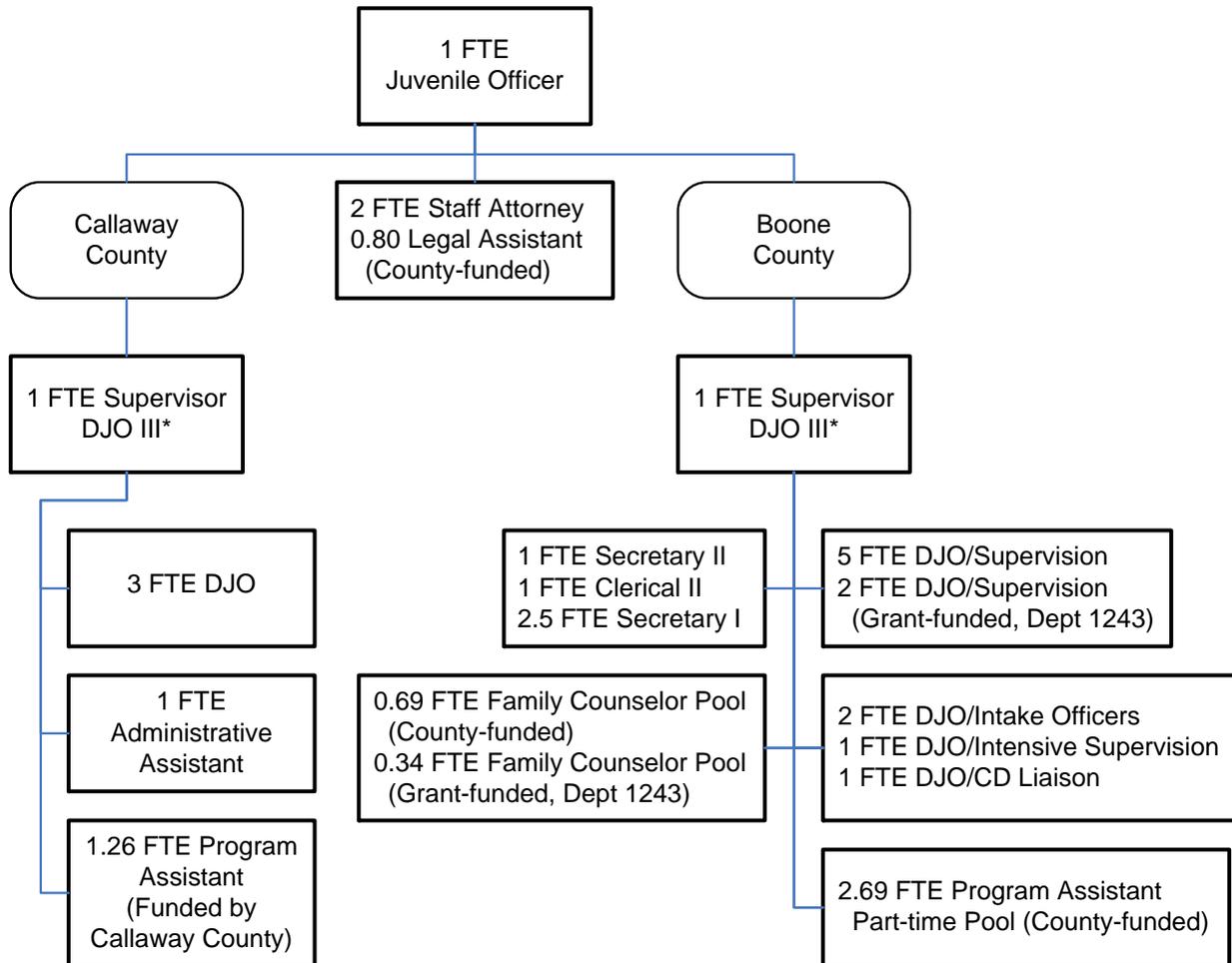
Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Total Referrals	3,615	3,600	3,600
Number of New and Supplemental Filings	962	960	960
Number of Cases Disposed	956	970	970
Average Supervision Caseload Per Officer (Boone County)a	40	44	40

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

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Deputy Juvenile Officer I	0.25	-	-	-
Family Counselor Pool	0.69	0.69	0.69	-
Program Assistant Pool	2.69	2.69	2.69	-
Legal Assistant	0.80	0.80	0.80	-
Total FTEs	<u>4.43</u>	<u>4.18</u>	<u>4.18</u>	<u>-</u>

Organizational Chart



* Acts as supervisor when Juvenile Officer is absent.

FTE's funded by State of Missouri:	22.50
FTE's funded by Callaway County:	1.26
FTE's funded by Boone County:	4.18
FTE's funded by Boone County & reimbursed by grant (Dept 1243):	<u>2.34</u>
Total FTE's	<u>30.28</u>

Annual Budget

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	5,333	5,441	5,000	5,000	0	5,000	8-
	SUBTOTAL *****	5,333	5,441	5,000	5,000	0	5,000	8-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	2,738	4,550	3,500	4,000	0	4,000	12-
3569	OTHER FEES	858	900	500	900	0	900	0
	SUBTOTAL *****	3,596	5,450	4,000	4,900	0	4,900	10-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	700	0	0	0	0	0	0
3850	UNCLAIMED FEES	0	0	11	0	0	0	0
	SUBTOTAL *****	700	0	11	0	0	0	0
	TOTAL REVENUES *****	9,629	10,891	9,011	9,900	0	9,900	9-
PERSONAL SERVICES								
10100	SALARIES & WAGES	82,113	99,084	83,824	102,321	0	102,321	3
10200	FICA	6,210	7,579	6,412	7,827	0	7,827	3
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	77	85	85	86	0	86	1
10350	LIFE INSURANCE	48	53	53	53	0	53	0
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10500	401(A) MATCH PLAN	0	585	0	585	0	585	0
	SUBTOTAL *****	93,555	112,492	95,480	115,978	0	115,978	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	783	1,100	1,100	1,100	0	1,100	0
23000	OFFICE SUPPLIES	6,725	7,300	7,300	8,000	0	8,000	9
23001	PRINTING	1,432	1,200	1,200	1,300	0	1,300	8
23015	COMPUTER SUPPLIES	3,393	2,700	2,700	2,700	0	2,700	0
23050	OTHER SUPPLIES	806	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	99	100	100	100	0	100	0
	SUBTOTAL *****	13,241	13,400	13,400	14,200	0	14,200	5
DUES TRAVEL & TRAINING								
37000	DUES	1,056	1,050	1,050	1,185	0	1,185	12
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,384	1,800	1,800	1,800	0	1,800	0
37230	MEALS & LODGING-TRAINING	2,967	2,200	2,200	2,200	0	2,200	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	2,570	3,300	3,300	3,300	0	3,300	0
	SUBTOTAL *****	7,978	8,550	8,550	8,685	0	8,685	1
UTILITIES								
48000	TELEPHONES	8,504	10,953	9,500	10,500	0	10,500	4-
48050	CELLULAR TELEPHONES	374	500	400	500	0	500	0
	SUBTOTAL *****	8,879	11,453	9,900	11,000	0	11,000	3-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,126	3,500	4,000	4,500	0	4,500	28
59025	MOTOR VEHICLE TITLE EXP	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS	554	700	700	1,000	0	1,000	42
59105	TIRES	45	450	450	100	0	100	77-
59200	LOCAL MILEAGE	7,248	6,000	5,000	6,000	0	6,000	0
	SUBTOTAL *****	10,985	10,650	10,150	11,600	0	11,600	8
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,142	3,735	3,735	3,895	0	3,895	4
60200	EQUIP REPAIRS/MAINTENANCE	0	450	450	450	0	450	0
	SUBTOTAL *****	3,142	4,185	4,185	4,345	0	4,345	3
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	13,146	24,000	25,000	25,000	0	25,000	4
71101	PROFESSIONAL SERVICES	2,000	2,000	2,000	3,500	0	3,500	75
71500	BUILDING USE/RENT CHARGE	120,339	120,339	120,339	113,672	0	113,672	5-
71600	EQUIP LEASES & METER CHR	2,474	5,000	3,500	3,500	0	3,500	30-
	SUBTOTAL *****	137,959	151,339	150,839	145,672	0	145,672	3-

Juvenile Office

Dept. No. 1241

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
84300	ADVERTISING OTHER	1,245	1,800	1,500	1,600	0	1,600	11-
84600	COURT COSTS	97,105	101,000	101,000	101,000	0	101,000	0
85620	OTHER MEDICAL	1,546	2,500	1,600	2,500	0	2,500	0
SUBTOTAL *****		99,896	105,300	104,100	105,100	0	105,100	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	861	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	3,900	3,798	0	0	0	0
91302	COMPUTER SOFTWARE	0	2,214	2,229	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	309	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,843	0	0	2,700	0	2,700	0
92301	REPLC COMPUTER HDWR	780	1,330	1,330	5,250	0	5,250	294
SUBTOTAL *****		3,795	7,444	7,357	7,950	0	7,950	6
TOTAL EXPENDITURES *****		379,434	424,813	403,961	424,530	0	424,530	0

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

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

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

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

Budget Highlights

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The FY 2009 assumes this reduction will continue.

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Purchase two computer towers to upgrade two county computers purchased in 2005.
- Purchase a food slicer to replace the food slicer purchased in 2000, which is beginning to require repairs.
- Meet or exceed budgeted revenue figure of \$425,382.

Progress on Prior Year Objectives

- Purchase one washer and one dryer to replace a washer and dryer purchased in 2003, which are beginning to require costly repairs. This concludes the replacement of all the clothes washers and dryers.
Response: Accomplished.
- Purchase a five quart industrial mixer to replace the hand mixers currently being used to prepare food, but are not adequate to do the job.
Response: Accomplished.
- Purchase a dishwasher to replace the dishwasher purchased in 2002, which is beginning to require repairs.
Response: Removed from budget.
- Purchase an electric conveyor toaster to replace the four slice toaster that is currently being used. Due to the volume of bread needing to be toasted at one time, this machine would make preparation more efficient.
Response: Removed from budget.
- Purchase two computer towers to upgrade two county purchased computers. The State of Missouri upgraded all state purchased computers in December 2006.
Response: One computer tower was purchased and received.
- Meet or exceed budgeted revenue figure of \$374,531.
Response: As of May 27, 2008, \$136,767 (35%) has been collected.

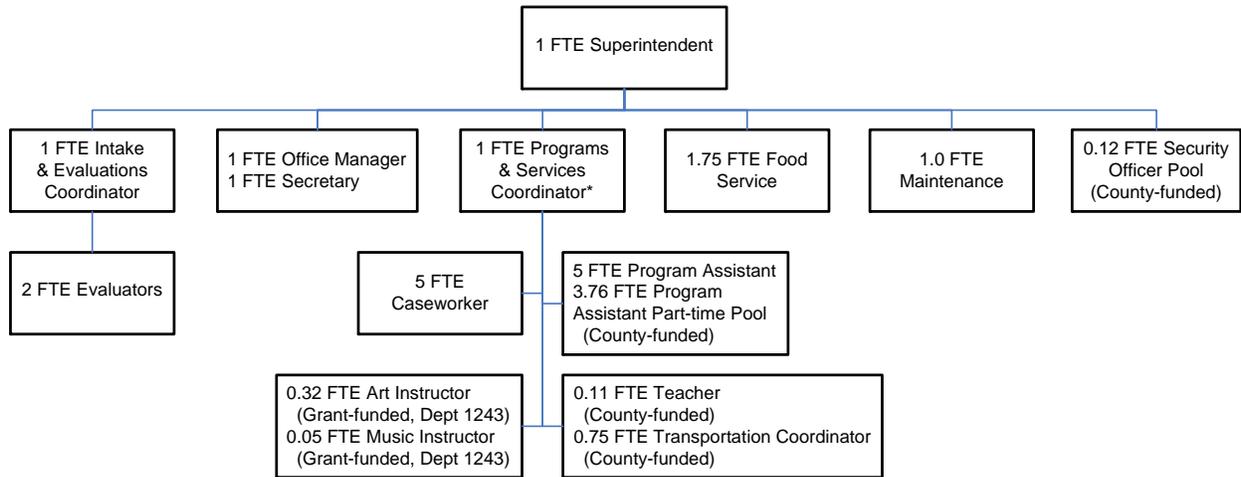
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Detention			
Number of Admissions	398	444	465
Number of Resident Days	3,401	3,550	3,700
Average Length of Stay	8.5	8	8
Evaluation			
Number of Evaluations Completed	178	185	190
Number of Resident Days	5,920	6,050	6,200
Average Length of Stay	27.7	32.7	32.7
Short Term/Placement			
Number of Placements	38	36	40
Number of Resident Days	375	500	525
Average Length of Stay	9.9	13.9	13.1
Average Length of Stay for all Placements Combined	22.7	26	28
Average Daily Population	26.6	29.3	31.3

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Program Assistant Pool	3.76	3.76	3.76	-
Teacher	0.11	0.11	0.11	-
Security Officer Pool	0.12	0.12	0.12	-
Transportation Coordinator	0.75	0.75	0.75	-
Music Instructor	-	-	-	-
Total FTEs	4.74	4.74	4.74	-
Holiday Pay	\$ 17,993	\$ 18,088	\$ 18,088	\$ 18,940

Organizational Chart



* Acts as supervisor when Superintendent is absent.

FTE's funded by State of Missouri:	19.75
FTE's funded by Boone County:	4.74
FTE's funded by Boone County & reimbursed by grant (Dept 1243):	<u>0.37</u>
Total FTE's	<u>24.86</u>

Annual Budget

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	37,465	36,000	34,000	36,000	0	36,000	0
3411	FEDERAL GRANT REIMBURSE	91,505	89,000	130,000	100,000	0	100,000	12
3422	REIMB/REV- OTHER GOVT/CIRCUITS	35,350	36,500	39,000	36,500	0	36,500	0
3471	REIMBURSEMENT CALLAWAY	35,352	42,000	40,000	42,000	0	42,000	0
3475	DYS CONTRACTS	22,250	10,000	12,000	10,000	0	10,000	0
3477	STATE REIMB-DEL CHIL HOME	135,464	138,682	125,000	138,682	0	138,682	0
	SUBTOTAL *****	357,386	352,182	380,000	363,182	0	363,182	3
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	41,216	36,500	30,000	36,500	0	36,500	0
3555	MEAL REIMBURSEMENT	660	600	720	600	0	600	0
	SUBTOTAL *****	41,876	37,100	30,720	37,100	0	37,100	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
	TOTAL REVENUES *****	399,263	389,382	410,820	400,382	0	400,382	2
PERSONAL SERVICES								
10100	SALARIES & WAGES	104,285	101,967	114,898	105,796	0	105,796	3
10110	OVERTIME	182	0	500	0	0	0	0
10120	HOLIDAY WORKED	4,287	18,088	4,468	18,940	0	18,940	4
10200	FICA	8,301	9,184	8,846	9,542	0	9,542	3
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	62	126	126	130	0	130	3
10350	LIFE INSURANCE	52	53	53	53	0	53	0
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10500	401(A) MATCH PLAN	650	585	575	585	0	585	0
	SUBTOTAL *****	122,926	135,109	134,572	140,152	0	140,152	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	408	500	500	500	0	500	0
23000	OFFICE SUPPLIES	3,230	2,500	2,450	2,500	0	2,500	0
23001	PRINTING	920	1,200	1,000	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	1,356	1,500	1,500	1,500	0	1,500	0
23025	RESIDENT SUPPLIES	3,142	2,800	2,750	3,000	0	3,000	7
23030	KITCHEN SUPPLIES	865	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	4,352	5,400	5,400	5,750	0	5,750	6
23050	OTHER SUPPLIES	1,119	1,025	1,000	1,165	0	1,165	13
23400	FOOD	37,715	45,000	43,000	45,000	0	45,000	0
23502	NON-PRES. MED. SUPPLIES	174	375	300	375	0	375	0
23850	MINOR EQUIP & TOOLS (<\$1000)	511	768	750	775	0	775	0
23855	FURNITURE/FIXTURE <\$1000	710	0	0	0	0	0	0
	SUBTOTAL *****	54,507	61,568	59,150	62,265	0	62,265	1
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	290	500	500	500	0	500	0
37230	MEALS & LODGING-TRAINING	1,265	1,250	1,250	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	0	50	50	50	0	50	0
37240	REGISTRATION/TUITION	795	1,950	1,950	2,000	0	2,000	2
	SUBTOTAL *****	2,350	3,750	3,750	3,800	0	3,800	1
UTILITIES								
48000	TELEPHONES	3,694	4,200	4,146	4,200	0	4,200	0
48050	CELLULAR TELEPHONES	28	40	81	120	0	120	200
48100	NATURAL GAS	13,780	20,000	18,000	20,000	0	20,000	0
48200	ELECTRICITY	29,473	30,000	31,000	33,000	0	33,000	10
48300	WATER	1,799	2,100	1,800	2,000	0	2,000	4-
48400	SOLID WASTE	1,344	1,500	1,345	1,505	0	1,505	0
48600	SEWER USE	1,346	1,500	1,400	1,450	0	1,450	3-
	SUBTOTAL *****	51,468	59,340	57,772	62,275	0	62,275	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,609	1,750	1,750	2,500	0	2,500	42
59100	VEHICLE REPAIRS	201	300	350	300	0	300	0
59105	TIRES	0	300	300	300	0	300	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
59300	PARKING	7	0	0	0	0	0	0
	SUBTOTAL *****	1,817	2,400	2,400	3,150	0	3,150	31

Juvenile Justice Center

Dept. No. 1242

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
	EQUIP SERVICE CONTRACT	3,116	3,785	3,445	4,441	0	4,441	17
60100	BLDG REPAIRS/MAINTENANCE	2,362	5,183	5,183	6,348	0	6,348	22
60150	PEST CONTROL	520	500	780	800	0	800	60
60200	EQUIP REPAIRS/MAINTENANCE	1,044	1,800	1,500	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	164	400	300	400	0	400	0
	SUBTOTAL *****	7,206	11,668	11,208	13,789	0	13,789	18
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	435	760	860	860	0	860	13
71101	PROFESSIONAL SERVICES	12,588	16,525	16,250	16,525	0	16,525	0
71500	BUILDING USE/RENT CHARGE	40,536	40,536	40,536	36,420	0	36,420	10-
	SUBTOTAL *****	53,559	57,821	57,646	53,805	0	53,805	6-
	OTHER							
84300	ADVERTISING	1,729	1,500	1,500	1,800	0	1,800	20
85620	OTHER MEDICAL	278	200	75	500	0	500	150
	SUBTOTAL *****	2,008	1,700	1,575	2,300	0	2,300	35
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	350	795	0	0	0	0
91301	COMPUTER HARDWARE	1,103	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	375	372	375	0	375	0
92000	REPLCMENT OFFICE EQUIP	0	300	0	300	0	300	0
92100	REPLCMENT FURN & FIXTURES	3,416	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	8,474	2,050	1,563	750	0	750	63-
92301	REPLC COMPUTER HDWR	2,760	930	815	2,000	0	2,000	115
	SUBTOTAL *****	15,755	4,005	3,545	3,425	0	3,425	14-
	TOTAL EXPENDITURES *****	311,599	337,361	331,618	344,961	0	344,961	2

Decimal values have been truncated.

Judicial Grants and Contracts

Department Number 1243

Mission

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

Budget Highlights

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

The Grants Table below includes the FTE amounts funded by each grant, presented on an annualized basis. However, the data presented for FY 2009 in the Personnel Detail reflects only the FTE level authorized by current grants and contracts which corresponds to the FTE level reflected in the budgetary appropriations. The data presented for the previous two years includes all grant renewals and extensions approved during those years; therefore, the resulting amounts differ significantly when compared to the partial-year amounts included for FY 2009. Please refer to department number 1210, 1241, and 1242 for the Organizational Chart.

Grants

Title	Current Term	Required Match
Intensive Intervention Model Grant – DYS Diversion Program <ul style="list-style-type: none"> ▪ Funds .34 FTE Family Counselor Pool, position #536 	July 1, 2008 to June 30, 2009	No required match.
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> ▪ Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2008 to June 30, 2009	No required match.
Drug Court Re-Integration Grant – Office of State Courts Administrator, Drug Courts Coordinating Commission <ul style="list-style-type: none"> ▪ Funds 1.0 FTE Reintegration Court Administrator, position #709 	July 1, 2008 to June 30, 2009	No required match
Juvenile Accountability Incentive Block Grant – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> ▪ Funds 0.32 FTE Art Instructor, position #602 ▪ Funds 0.05 FTE Music Instructor, position #705 ▪ Funds supplies, drug tests, and training. 	October 1, 2008 to September 30, 2009	Required match for current grant period includes \$2,108 for personnel, supplies, drug tests, and training.
Juvenile Justice & Delinquency Prevention Allocation to States – U.S Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> ▪ Funds professional services (substance abuse counselor), cognitive behavior therapy training, resource materials, and drug tests. 	October 1, 2008 to September 30, 2009	No required match

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Family Counselor Pool (Intensive Intervention Grant, #536)	0.31	0.40	0.09	(0.32)
DJO (Probation Services Grant, #560 & 561)	2.00	2.00	1.00	(1.00)
Victim Advocate (State Services to Victims Grant, #582)	0.50	-	-	-
Reintegration Court Administrator (Drug Court Re-Integration Grant, #709)	0.75	1.00	0.50	(0.50)
Art Instructor (Juvenile Accountability Incentive Block Grant, #602)	0.23	0.32	0.24	(0.08)
Music Instructor (Juvenile Accountability Incentive Block Grant, #705)	0.05	0.05	0.03	(0.01)
Total FTEs	3.84	3.77	1.86 ^a	(1.91)

- a The original 2009 budget reflects personnel expenditures attributable to the current grant period only. A significant portion of the total reduction in FTE's from prior to current year is due to this budgeting procedure rather than an actual reduction in personnel. The budget will be amended during the year as grants are renewed.

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	32,635	39,423	39,423	16,271	0	63,575	61
3451	STATE REIMB-GRANT/PROGRAM/OTHR	133,768	150,917	150,917	69,519	0	69,519	53-
	SUBTOTAL *****	166,403	190,340	190,340	85,790	0	133,094	30-
	TOTAL REVENUES *****	166,403	190,340	190,340	85,790	0	133,094	30-
PERSONAL SERVICES								
10100	SALARIES & WAGES	118,509	130,773	130,773	65,170	0	65,170	50-
10200	FICA	8,698	10,004	10,004	4,985	0	4,985	50-
10300	HEALTH INSURANCE	15,437	14,250	14,250	14,250	0	7,125	50-
10325	DISABILITY INSURANCE	352	397	397	386	0	191	51-
10350	LIFE INSURANCE	158	160	160	159	0	81	49-
10375	DENTAL INSURANCE	1,157	1,068	1,068	1,068	0	534	50-
10400	WORKERS COMP	1,432	2,144	2,144	1,967	0	984	54-
10500	401(A) MATCH PLAN	650	1,822	1,822	1,755	0	879	51-
	SUBTOTAL *****	146,395	160,618	160,618	89,740	0	79,949	50-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,355	844	844	0	0	0	0
23050	OTHER SUPPLIES	30	1,426	1,426	977	0	977	31-
	SUBTOTAL *****	2,385	2,270	2,270	977	0	977	56-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	0	300	300	0	0	0	0
	SUBTOTAL *****	0	300	300	0	0	0	0
VEHICLE EXPENSE								
	SUBTOTAL *****	0	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	470	2,000	2,000	3,000	0	50,304	415
71101	PROFESSIONAL SERVICES	7,818	20,255	20,255	1,500	0	1,500	92-
	SUBTOTAL *****	8,288	22,255	22,255	4,500	0	51,804	132
OTHER								
85620	OTHER MEDICAL	697	3,446	3,446	2,000	0	2,000	41-
	SUBTOTAL *****	697	3,446	3,446	2,000	0	2,000	41-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,049	680	680	0	0	0	0
91301	COMPUTER HARDWARE	1,165	2,597	2,597	0	0	0	0
	SUBTOTAL *****	3,214	3,277	3,277	0	0	0	0
	TOTAL EXPENDITURES *****	160,981	192,166	192,166	97,217	0	134,730	29-

Decimal values have been truncated.

Family Services and Justice

Department Number 2820

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

- Maintain collection rate of Boone County Family Court Fees at \$94,000.
- Allocate sufficient funds to address increases in salary and benefits of the Family Court Commissioner pursuant to legislative action effective July 1, 2008.

Progress on Prior Year Objectives

- Maintain collection rate of Boone County Family Court Fees at \$94,000.
Response: The current collection rate indicates this goal will be met.
- Allocate sufficient funds to address increases in salary and benefits of the Family Court Commissioner pursuant to legislative action effective July 1, 2007.
Response: An additional 3% salary increase was approved by the legislature effective July 1, 2008. Depending on the amount of IV-D reimbursement received, an additional allocation may be necessary to pay for the increase in salary and benefits.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Participants for Focus on Kids Parent Education Program	795	770	750

Annual Budget

2820 FAMILY SERVICES & JUSTICE
 282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	28,182	29,750	26,500	31,410	0	31,410	5
	SUBTOTAL *****	28,182	29,750	26,500	31,410	0	31,410	5
	CHARGES FOR SERVICES							
3575	FAMILY COURT FEES	86,395	95,000	95,000	95,000	0	95,000	0
	SUBTOTAL *****	86,395	95,000	95,000	95,000	0	95,000	0
	INTEREST							
3711	INT-OVERNIGHT	219	250	60	50	0	50	80-
3712	INT-LONG TERM INVEST	1,060	1,200	840	500	0	500	58-
3798	INC/DEC IN FV OF INVESTMENTS	2,929	3,000	1,000	850	0	850	71-
	SUBTOTAL *****	4,208	4,450	1,900	1,400	0	1,400	68-
	MISCELLANEOUS							
3890	MISCELLANEOUS	2,140	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	2,140	1,500	1,500	1,500	0	1,500	0
	TOTAL REVENUES *****	120,927	130,700	124,900	129,310	0	129,310	1-
	MATERIALS & SUPPLIES							
23001	PRINTING	540	700	545	700	0	700	0
23050	OTHER SUPPLIES	22	100	100	100	0	100	0
	SUBTOTAL *****	563	800	645	800	0	800	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	27,829	30,150	20,000	30,150	0	30,150	0
71101	PROFESSIONAL SERVICES	98,917	115,000	109,800	112,200	0	112,200	2-
	SUBTOTAL *****	126,746	145,150	129,800	142,350	0	142,350	1-
	TOTAL EXPENDITURES *****	127,309	145,950	130,445	143,150	0	143,150	1-

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

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

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Increase the cumulative graduation rate from 52% to 55% by December 31, 2009.
- Decrease the Reintegration Court Program's Cumulative Termination Rate from 13% to 10% by December 31, 2009.
- Maintain an 80% collection rate on participant fees for both Drug Court and Reintegration Court.
- The Alternative Sentencing Center will have established programming and services with the facility to improve the quality of care for all participants in the Drug Court, Mental Health Court, and Reintegration Court.

Progress on Prior Year Objectives

- Increase cumulative graduation rate to 55% by December 31, 2008.
Response: As of June 30, 2008, the cumulative graduation rate will be at 52%, which remains consistent with the cumulative graduation rate from last year. However, the target of 55% cumulative graduation rate by the end of the year will be difficult to achieve.
- Increase Reintegration Court to 115 admissions by December 31, 2008.
Response: As of June 1, 2008, the Reintegration Court will be operational and will have 115 admissions by December 31, 2008
- Implement a Driving While Intoxicated (DWI) Court and have an active participant level at 40 by December 31, 2008.
Response: As of June 1, 2008, the DWI Court has not been implemented and is currently contingent upon securing funding. Until funding can be obtained, the implementation of the DWI Court will be on hold.
- Establish an Alternative Sentencing Center to coordinate and enhance services to participants in the Boone County Drug Court, Mental Health Court and Reintegration Court.
Response: As of December 20, 2007, the Boone County Alternative Sentencing Center has been operational and has begun to provide a more comprehensive

continuum of care for all participants under the supervision of the Alternative Sentencing Programs.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Diversion Program	49	30	30
Probation Program	64	65	65
Re-Entry Program	26	30	30
DWI Program	54	75	50
Total Adult Drug Court Participants	193	200	175

Annual Budget

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
2830 CIRCUIT DRUG COURT								
283 CIRCUIT DRUG COURT								
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3569	OTHER FEES	165	0	0	0	0	0	0
3581	DRUG COURT FEES	24,714	28,000	35,000	30,000	0	30,000	7
	SUBTOTAL *****	24,879	28,000	35,000	30,000	0	30,000	7
	INTEREST							
3711	INT-OVERNIGHT	260	250	90	75	0	75	70-
3712	INT-LONG TERM INVEST	1,274	750	1,200	700	0	700	6-
3798	INC/DEC IN FV OF INVESTMENTS	3,484	3,500	1,600	1,400	0	1,400	60-
	SUBTOTAL *****	5,019	4,500	2,890	2,175	0	2,175	51-
	TOTAL REVENUES *****	29,898	32,500	37,890	32,175	0	32,175	1-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,744	3,500	2,000	3,500	0	3,500	0
23001	PRINTING	121	300	150	300	0	300	0
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23018	PRINTER SUPPLIES	0	0	0	240	0	240	0
	SUBTOTAL *****	2,866	3,950	2,300	4,190	0	4,190	6
	DUES TRAVEL & TRAINING							
37000	DUES	120	200	280	220	0	220	10
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,369	2,000	1,920	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	3,400	3,500	3,500	4,000	0	4,000	14
37240	REGISTRATION/TUITION	1,125	2,000	2,000	2,500	0	2,500	25
	SUBTOTAL *****	6,014	7,700	7,700	9,220	0	9,220	19
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	145	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	145	1,500	1,000	1,500	0	1,500	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	80	20,000	20,000	20,000	0	20,000	0
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	80	20,650	20,650	20,650	0	20,650	0
	OTHER							
84300	ADVERTISING	0	250	250	300	0	300	20
86300	TESTING	2,972	6,500	6,500	5,000	0	5,000	23-
	SUBTOTAL *****	2,972	6,750	6,750	5,300	0	5,300	21-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	558	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	125	123	0	0	0	0
92301	REPLC COMPUTER HDWR	495	0	0	0	0	0	0
	SUBTOTAL *****	1,053	125	123	0	0	0	0
	TOTAL EXPENDITURES *****	13,131	40,675	38,523	40,860	0	40,860	0

Administration of Justice

Department Number 2850

Mission

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

Budget Highlights

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

Goals and Objectives

Budget Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.
- Provide funds for consulting or contracting for services related to courtroom technology.
- Provide funds for renovations to court facilities to improve access, security and maintenance of the record.
- Provide for technology upgrades related to courthouse expansion/renovation.

Progress on Prior Year Objectives

- Provide training for judicial and administrative staff to enhance the administration of justice.
Response: A court services officer is scheduled to attend a court collection seminar in October.
- Provide funds for consulting or contracting for services related to courtroom technology.
Response: Budgeted funds were transferred to owner's cost to supplement funds allocated to purchase technology for the new courtroom and jury assembly area.
- Provide funds for renovations to court facilities to improve access, security and maintenance of the record.
Response: Budgeted funds were transferred to owner's cost to supplement funds allocated to purchase technology for the new courtroom and jury assembly area.
- Provide for technology upgrades related to courthouse expansion/renovation.
Response: Budgeted funds were transferred to owner's cost to supplement funds allocated to purchase technology for the new courtroom and jury assembly area.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Funds Deposited from Time Payment Fee Collections	\$ 19,665	\$ 24,000	\$ 24,000

Annual Budget

2850 ADMINISTRATION OF JUSTICE
285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	19,665	22,000	22,000	24,000	0	24,000	9
	SUBTOTAL *****	19,665	22,000	22,000	24,000	0	24,000	9
	INTEREST							
3711	INT-OVERNIGHT	134	125	50	50	0	50	60-
3712	INT-LONG TERM INVEST	680	400	700	350	0	350	12-
3798	INC/DEC IN FV OF INVESTMENTS	1,781	1,300	850	750	0	750	42-
	SUBTOTAL *****	2,595	1,825	1,600	1,150	0	1,150	36-
	TOTAL REVENUES *****	22,260	23,825	23,600	25,150	0	25,150	5
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	325	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	529	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	1,548	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,402	6,500	6,500	6,500	0	6,500	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	0	25,000	25,000	0	0	0	0
	SUBTOTAL *****	0	25,000	25,000	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	10,000	0	10,000	0
91302	COMPUTER SOFTWARE	0	0	0	10,000	0	10,000	0
	SUBTOTAL *****	0	0	0	20,000	0	20,000	0
	TOTAL EXPENDITURES *****	2,402	31,500	31,500	27,500	0	27,500	12-

Decimal values have been truncated.

Alternative Sentencing Program Law Enforcement Sales Tax

Department Number 2904

Mission

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

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

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

Budget Highlights

The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. It also includes funding for a Part-time Program Assistant Pool (non-benefited) to provide services such as drug testing, educational and employment support, housing assistance, transportation and other supportive services to alternative sentencing program participants. In addition, the budget includes appropriations for facilities maintenance, housekeeping, and utilities associated with the program's relocation to 607 E. Ash (the former Guarantee Land Title building).

Goals and Objectives

Budget Year Objectives

- Expand Alternative Sentencing Center services into ground floor space and establish after hours group programming and services for adult and juvenile participants.
- Expand pool of part-time program assistants to develop supervised weekend Community Service Work (CSW) program as an alternative to incarceration for enforcement of court ordered CSW.
- Expand partnerships with service providers and area businesses in Boone County to improve opportunities for employment, housing, health care, and substance abuse treatment for participants in the Alternative Sentencing Courts.

- Expand use of Electronic Home Detention (EHD) by instituting a supervised weekend CSW program as an alternative to incarceration for enforcement of court ordered CSW statutorily mandated in lieu of jail time and as an alternative to incarceration for defendants who fail to pay court costs and/or fines.
- Maintain an average daily population on Adult Court Services (ACS)-monitored EHD of 55 participants of 16% to 18% of Boone County in custody population.
- Maintain an average of 10 participants per day monitored by pre-approved third party EHD agencies outside of Boone County to avoid incarceration of such defendants because Court Services cannot monitor EHD participants outside Boone County.
- Maintain an average of 150 participants per day on ACS-supervised probation.

Progress on Prior Year Objectives

- Establish an Alternative Sentencing Center to coordinate and enhance services to participants in the Boone County Drug Court, Mental Health Court, and Reintegration Court.
Response: The Alternative Sentencing Center has been established and currently is used for meeting with participants in the Mental Health Court, Adult Drug Court, and Reintegration Court for assessments, reporting to staff, drug testing, employment assistance, and meeting with Alternative Court team members. The Alternative Sentencing Center is used for court staffings each week. The Center also serves as a training center for Alternative Sentencing staff and team members.
- Develop a pool of part-time program assistants to provide services such as drug testing, educational and employment support, housing assistance, transportation, and other supportive services to Alternative Sentencing program participants.
Response: Program assistants are available to provide support for participants who need assistance with employment, education, housing, health care and transportation. Program assistants also enter court data into each court's database insuring information is up to date.
- Incorporate funding previously in the Boone County Sheriff's Department (BCSD) Prop L budget for Livescan fingerprinting into the Alternative Sentencing Court dockets and provide security support to the Alternative Sentencing Center.
Response: The Marshal's Office added an additional officer on July 30, 2008. This additional officer became not only the Livescan operator for fingerprinting individuals for criminal cases, but also for civil cases from the probate division. This position also allows for routine patrols of the Alternative Sentencing Center, Boone County Government Center, and other

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

offices outside of the courthouse complex as well as staffing of all Alternative Sentencing Court dockets.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Mental Health Court Admissions			
Diversion Program	6	10	10
Probation Program	13	18	22
Re-Entry Program	5	8	10
Total Admissions	24	36	42
Reintegration Court Admissions			
120 Day Releases	43	72	50
Long Term Treatment Releases	11	3	0
Total Admissions ^a	54	75	50

^aDue to a reduction in the funds received from the Drug Court Coordinating Commission for the Reintegration Court, changes have been made to admission criteria to reduce the census in this program for 2009.

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Mental Health Coordinator	1.00	1.00	1.00	-
Court Services Officer	2.00	2.00	2.00	-
Deputy Court Marshal	1.00 ^a	1.00	1.00	-
Secretary I	1.00	1.00	1.00	-
Program Assistant Pool	-	1.00	1.23	0.23
Total FTEs	5.00	6.00	6.23	0.23

^a Mid-year 2007, position #699 Booking Officer (Dept 2901 Sheriff Operations - Law Enforcement Sales Tax) replaced with position #710 Deputy Court Marshal (Dept 2904).

Alternative Sentencing Program

Law Enforcement Sales Tax

Dept. No. 2904

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	127,259	168,339	156,384	176,220	0	176,220	4
10110	OVERTIME	507	775	1,078	775	0	775	0
10200	FICA	9,633	12,937	11,973	13,540	0	13,540	4
10300	HEALTH INSURANCE	19,000	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	457	537	537	543	0	543	1
10350	LIFE INSURANCE	224	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,424	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	4,350	6,578	6,578	6,506	0	6,506	1-
10500	401(A) MATCH PLAN	325	2,925	650	2,925	0	2,925	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,530	1,612	1,548	0	0	1,820	12
10600	UNEMPLOYMENT BENEFITS	4,765	0	0	0	0	0	0
	SUBTOTAL *****	169,477	219,498	204,543	226,304	0	228,124	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	250	300	300	300	0	300	0
23000	OFFICE SUPPLIES	610	800	800	800	0	800	0
23001	PRINTING	143	350	300	350	0	350	0
23015	COMPUTER SUPPLIES	55	100	100	100	0	100	0
23018	PRINTER SUPPLIES	347	100	118	360	0	360	260
23050	OTHER SUPPLIES	11	50	50	50	0	50	0
	SUBTOTAL *****	1,418	1,700	1,668	1,960	0	1,960	15
	DUES TRAVEL & TRAINING							
37000	DUES	0	250	0	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	413	1,500	1,000	1,000	0	1,000	33-
37230	MEALS & LODGING-TRAINING	1,544	1,000	2,423	1,500	0	1,500	50
37240	REGISTRATION/TUITION	772	1,000	100	1,000	0	1,000	0
	SUBTOTAL *****	2,730	3,750	3,523	3,750	0	3,750	0
	UTILITIES							
48000	TELEPHONES	1,117	2,700	2,100	3,650	0	3,650	35
48100	NATURAL GAS	0	3,124	5,000	5,500	0	5,500	76
48200	ELECTRICITY	0	11,310	6,000	8,000	0	8,000	29-
48300	WATER	0	390	400	400	0	400	2
48600	SEWER USE	0	515	245	300	0	300	41-
	SUBTOTAL *****	1,117	18,039	13,745	17,850	0	17,850	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	200	100	200	0	200	0
59200	LOCAL MILEAGE	0	400	400	400	0	400	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	0	625	525	625	0	625	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	681	780	775	850	0	850	8
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	681	1,030	1,025	1,100	0	1,100	6
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	24,975	33,000	28,000	33,000	0	33,000	0
71101	PROFESSIONAL SERVICES	0	1,500	1,000	1,500	0	1,500	0
71500	BUILDING USE/RENT CHARGE	0	24,365	24,365	23,750	0	23,750	2-
71600	EQUIP LEASES & METER CHR	0	500	500	500	0	500	0
	SUBTOTAL *****	24,975	59,365	53,865	58,750	0	58,750	1-
	OTHER							
84300	ADVERTISING	574	500	500	500	0	500	0
86300	TESTING	12,715	15,000	14,000	15,000	0	15,000	0
	SUBTOTAL *****	13,289	15,500	14,500	15,500	0	15,500	0

Alternative Sentencing Program Law Enforcement Sales Tax

Dept. No. 2904

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	21,078	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	1,200	1,039	0	1,200	1,200	0
91302	COMPUTER SOFTWARE	0	500	495	0	0	0	0
92301	REPLC COMPUTER HDWR	1,035	0	0	0	0	0	0
	SUBTOTAL *****	<u>22,114</u>	<u>1,700</u>	<u>1,534</u>	<u>0</u>	<u>1,200</u>	<u>1,200</u>	<u>29-</u>
	TOTAL EXPENDITURES *****	235,804	321,207	294,928	325,839	1,200	328,859	2

Decimal values have been truncated.

Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

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

Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs for connections to the Jail and the Alternative Sentencing Center. There are no significant changes to this budget.

Annual Budget

2907 INFORMATION SYSTEM-COURT ONLY
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
23018	MATERIALS & SUPPLIES PRINTER SUPPLIES	0	150	0	0	0	0	0
	SUBTOTAL *****	0	150	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	2,100	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	0	5,100	5,100	5,100	0	5,100	0
	SUBTOTAL *****	2,100	5,100	5,100	5,100	0	5,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	75	996	0	0	0	0	0
	SUBTOTAL *****	75	996	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	10,184	10,184	0	0	0	0
	SUBTOTAL *****	0	10,184	10,184	0	0	0	0
	TOTAL EXPENDITURES *****	2,175	16,430	15,284	5,100	0	5,100	68-

Decimal values have been truncated.

Sheriff & Corrections Summary

Department Numbers 1251, 1253, 1255, 2500, 2510, 2520-2524, 2530-2539, 2540, 2550, 2560, 2901, 2902, 2906

Description

The Boone County Sheriff provides law enforcement services and operates the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute, forfeiture proceeds, block grant funds, designated taxes, and citizen contributions. These additional revenues are accounted for in various special revenue funds. The General Fund appropriations are included in the budgets for department numbers 1251-1255. The other appropriations are included in the special revenue budgets for department numbers 2500, 2510, 2520-2524, 2530-2539, 2540, 2550, 2560, 2901, 2902, and 2906. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations for all General Fund budgets (department numbers 1251-1255), the various citizen contribution budgets (department numbers 2520-2524), the local law enforcement block grant budgets (department numbers 2530-2539), and the budgets funded from the Law Enforcement Services Fund (department numbers 2901, 2902, and 2906). The Sheriff establishes and approves the appropriations for the Sheriff Forfeiture Fund budget (department number 2500), the Sheriff Training Fund budget (department number 2510), the Sheriff Civil Charges Fund budget (department number 2540), the Sheriff Revolving Fund budget (department number 2550), and the Inmate Security Fund budget (department number 2560).

Sheriff & Corrections Dept. Nos. 1251, 1253, 1255
 Summary 2500, 2510, 2520-2524, 2530-2539
 2540, 2550, 2560, 2901, 2902

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1251	Sheriff	\$ 3,934,190	\$ 4,033,938	\$ 3,337,194	\$ 687,912	\$ -	\$ 4,025,106
100	1253	Internet Crimes Task Force	100,462	182,600	52,628	-	-	52,628
100	1255	Corrections	3,746,763	4,086,972	2,840,958	1,361,454	35,389	4,237,801
250	2500	Sheriff Forfeiture Money	11,293	11,183	-	3,434	4,500	7,934
251	2510	Sheriff Training	25,974	30,500	-	30,500	-	30,500
252	2520	Neighborhood Watch	-	-	-	-	-	-
252	2521	Community Traffic Safety	150	-	-	150	-	150
252	2522	DARE Program	1,176	1,447	-	1,600	-	1,600
252	2524	Internet Crimes Task Force-Contrb	6,100	2,684	-	-	-	-
253	253x	Law Enf-Dept of Justice Grants	820	29,364	-	-	-	-
254	2540	Sheriff Civil Charges	8,941	8,375	-	9,704	-	9,704
255	2550	Sheriff Revolving Fund Activity	15,909	24,288	-	15,140	-	15,140
256	2560	Inmate Security Fund	-	-	-	-	-	-
290	2901	Sheriff-Law Enf SalesTax	1,509,573	1,446,151	1,087,469	175,788	374,983	1,638,240
290	2902	Corrections-Law Enf SalesTax	679,288	680,735	651,738	39,800	-	691,538
290	2906	Contract Inmate Housing	23,373	112,000	-	228,000	-	228,000
Total			<u>\$ 10,064,012</u>	<u>\$ 10,650,237</u>	<u>\$ 7,969,987</u>	<u>\$ 2,553,482</u>	<u>\$ 414,872</u>	<u>\$ 10,938,341</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1251	Sheriff	63.09	63.09	63.09
100	1253	Internet Crimes Task Force	1.50	2.00	0.83 ^a
100	1255	Corrections	60.81	60.81	60.31
250	2500	Sheriff Forfeiture Money	-	-	-
251	2510	Sheriff Training	-	-	-
252	2520	Neighborhood Watch	-	-	-
252	2521	Community Traffic Safety	-	-	-
252	2522	DARE Program	-	-	-
252	2524	Internet Crimes Task Force-Contrb	-	-	-
253	253x	Law Enf-Dept of Justice Grants	-	-	-
254	2540	Sheriff Civil Charges	-	-	-
255	2550	Sheriff Revolving Fnd Activity	-	-	-
256	2560	Inmate Security Fund	-	-	-
290	2901	Sheriff-Law Enf Sales Tax	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sales Tax	6.00	6.00	6.00
290	2906	Contract Inmate Housing	-	-	-
Total FTEs			<u>145.40</u>	<u>145.90</u>	<u>144.23</u>

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

Sheriff

Department Number 1251

Mission

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

Budget Highlights

There are no significant changes to this budget.

Most of the Sheriff's operating costs are accounted for in this budget. However, supplemental funding is provided from a permanent one-eighth cent sales tax for law enforcement services, which was approved by voters and became effective January 1, 2003. Additional FTE's, vehicles, equipment and final implementation of the 2001 salary plan are funded with the sales tax proceeds. Please refer to department number 2901 to review a detailed budget for these items.

Goals and Objectives

Budget Year Objectives

- Continue to improve radio communications between officers and Joint Communications.
- Follow 2001 department Staff Study to more effectively use and retain allocated staff.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at the Sheriff Department. The costs associated with this training will be in officer's straight time and time and one-half. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
- Improve and expand the County's Neighborhood Watch Program with personal visits by Crime Prevention trained deputies. Utilize School Resource Officers (SROs) in the summer in subdivisions, and small communities as bike patrol.
- Equip and train officers to ensure optimum safety for both the officer and citizens of Boone County.
- Minimize exposure to civil lawsuits.

- Provide law enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County with paid officer staff and the Reserve Division.
- Research and explore state, federal and other grants to financially assist the department.
- Provide increased traffic enforcement in Boone County.
- Provide faster response to calls for service by operating in north and south district offices.
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for special events throughout the County.
- Continue firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.
- Improve overall health of Sheriff's Department personnel.

Progress on Prior Year Objectives

- Continue to improve radio communications between officers and Joint Communications.
Response: Joint Communications has upgraded existing infrastructure at transmission sites on radio towers, which will allow the installation of purchased equipment at additional sites improving communications county-wide. Quarterly User Group meetings are held to discuss procedural options and updates. Use of Mobile Data Terminals (MDTs) in patrol cars has resulted in cost-savings to the County in fees paid to Joint Communications. Increasing potential of MDTs is an ongoing effort. A separate radio frequency was obtained in 2008 for special operations on the road.
- Follow 2001 department Staff Study to more effectively use and retain allocated staff.
Response: Internal position changes this year have helped achieve this objective.
- Train officer staff in excess of 470 State certified hours through training by certified instructors held at the Sheriff Department. The costs associated with this training will be in officer's straight time and time and one-half. Sixteen hours of continuing education is required per year for all certified officers in this department. Staff must also be trained in safety issues as required by the County's insurance coverage.
Response: The Boone County Sheriff's Department (BCSD) developed and implemented its own Defensive Tactics program using instructors within the department to train staff. The Firearms Committee continues to meet and develop innovative training courses for the deputies and armed Corrections staff. The Missouri Police Chief's Association provides required continuing

education hours. The Midwest Counterdrug Training Center (MCTC) based out of Camp Dodge near Des Moines, Iowa, provides federally funded specialized training to law enforcement officers, and free tuition, lodging and meals. All required members of the BCSD have completed all necessary NIMS/ICS training courses.

- Improve and expand the County's Neighborhood Watch Program through newsletters and personal visitations by D.A.R.E./Crime Prevention/School Resource Officers (SROs), utilizing officers in the summer in subdivisions, and small communities as bike patrol.
Response: Bicycle and foot patrols are concentrated in "hotspot" areas, many of which are conducted by D.A.R.E./SROs.
- Equip and train officers to ensure optimum safety for both the officer and citizens of Boone County.
Response: Equipment obtained this year includes 5 additional patrol rifles, 2 additional MDTs, the server for the new style in-car video systems, 10 spike strips, and 2 shot guns. Grant funds have been received to replace some digital cameras carried by patrol deputies.
- Provide law enforcement and traffic control for weekend event in Hartsburg (Pumpkin Festival) and other community activities within Boone County with paid officer staff and the Reserve Division.
Response: The BCPD provided law enforcement, traffic control, and foot patrols for several community special events and annual activities.
- Research and explore state, federal and other grants to financially assist the department.
Response: The Internet Crimes Task Force was formed as a result of grants, and continues to be funded for two positions. The D.O.V.E. grant was received for the 11th consecutive year. The Traffic Grant has been extended for another year, as well as grant funding for hazardous moving violations (Operation Slow Down), DWI Checkpoints and DWI Saturations.
- Provide increased traffic enforcement in Boone County.
Response: The Traffic Grant has been extended and activities such as Operation Slow down, DWI Checkpoints and Saturations continue to be funded. The Traffic Unit has received substantial traffic related training, and DWI checkpoints have been scheduled.
- Provide faster response to calls for service by operating in north and south district offices.
Response: Deputies and their supervisors are using north and south substations.
- Train citizens between the ages of 14 and 20 years of age as an Explorer Post, a program within the Reserve Division, to assist with traffic control for the Pumpkin Festival in Hartsburg, Boone County Fair, and other special Boone County events as appropriate.
Response: The fourth training academy for Explorer Scouts took place June 9-14, 2008, which included basic training for 4 new Scouts and advanced

training for 5 experienced Explorers. There are currently 15 Explorers, some of whom attended the National Law Enforcement Exploring Conference in Colorado, and received awards for activities in which they participated.

- Continue firearms/use of force training to be current with state/federal/court rulings/guidelines for training to minimize liability and maintain proficiency.

Response: The Firearms Committee has conducted building search training, spring qualifications, and less-lethal shotgun training. Active shooter training was received through the Missouri Police Chief’s Association. Other scheduled training by the Firearms Committee includes traffic stop training, shooting in low-light conditions, and fall qualifications.

Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Calls for Service	20,634	22,495	22,500
Self-Initiated Calls for Service	28,930	28,198	28,500
Watch In Passing/Building Checks	31,112	21,463	25,000
Accidents Investigated	179	180	185
Traffic Citations	3,692	3,015	3,500
DWI Arrests	212	142	150
Homicides	0	1	0
Rapes	6	2	3
Assaults	737	596	600
Domestic Violence	621	447	500
Sexual Assaults/Child	31	24	30
Sexual Assaults/Adult	19	15	20
Robberies	19	14	19
Burglaries	212	252	255
Larcenies	777	734	750
Vandalisms	504	538	550
Auto Thefts	82	50	60
Value of Property Stolen	\$696,503	\$1,089,762	\$1,000,000
Value of Property Recovered	\$86,292	\$83,295	\$100,000
Probate Transports	727	912	950
Ex-Partes Served	983	1,027	1,100
Number of Civil Papers Received	12,551	14,460	14,700
Number of Civil Papers Served	12,454	14,542	14,600
Warrants Received	6,439	6,396	6,500
Warrants Served	6,112	6,550	6,700
Gun Permits Issued	1,869	0	0
Concealed Carry Permits Issued (New)	107	468	475
Concealed Carry Permits Issued (Renew)	0	22	62
D.A.R.E./SRO Hours	6,560	6,560	6,560
Crime Prevention/Community Policing Hours	440	440	440
K-9 Program Hours – Total Deployments	550	150	200

This includes warrant arrests, vehicle searches, building searches, apprehensions, tracking, drugs located, and cash recovered.

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sheriff (Elected)	1.00	1.00	1.00	-
Major	1.00	1.00	1.00	-
Captain	2.50 a	2.50 a	2.50 a	-
Sergeant	7.00	7.00	8.00	1.00
Deputy Sheriff	29.00 b	29.00	29.00	-
Investigator	8.00 b	8.00	7.00	(1.00)
Administrative Assistant	1.00	1.00	-	(1.00)
Administrative Deputy	-	-	1.00	1.00
Senior Account Specialist	0.50 a	0.50 a	-	(0.50)
Budget Administrator	-	-	0.50 a	0.50
Account Specialist	0.50 a	0.50 a	0.50 a	-
Warrant Supervisor	1.00	1.00	1.00	-
Office Specialist	9.20	9.20	9.20	-
Evidence Technician	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Warrant Specialist Pool	0.17	0.17	0.17	-
Records Specialist Pool	0.10	0.10	0.10	-
Crossing Guard Pool	0.12	0.12	0.12	-
Total FTEs	63.09	63.09	63.09	-
Overtime-(excluding grant reimbursement)	\$ 164,039	\$ 168,408	\$ 184,204	\$ 15,796
Holiday	\$ 45,467	\$ 46,708	\$ 47,583	\$ 875

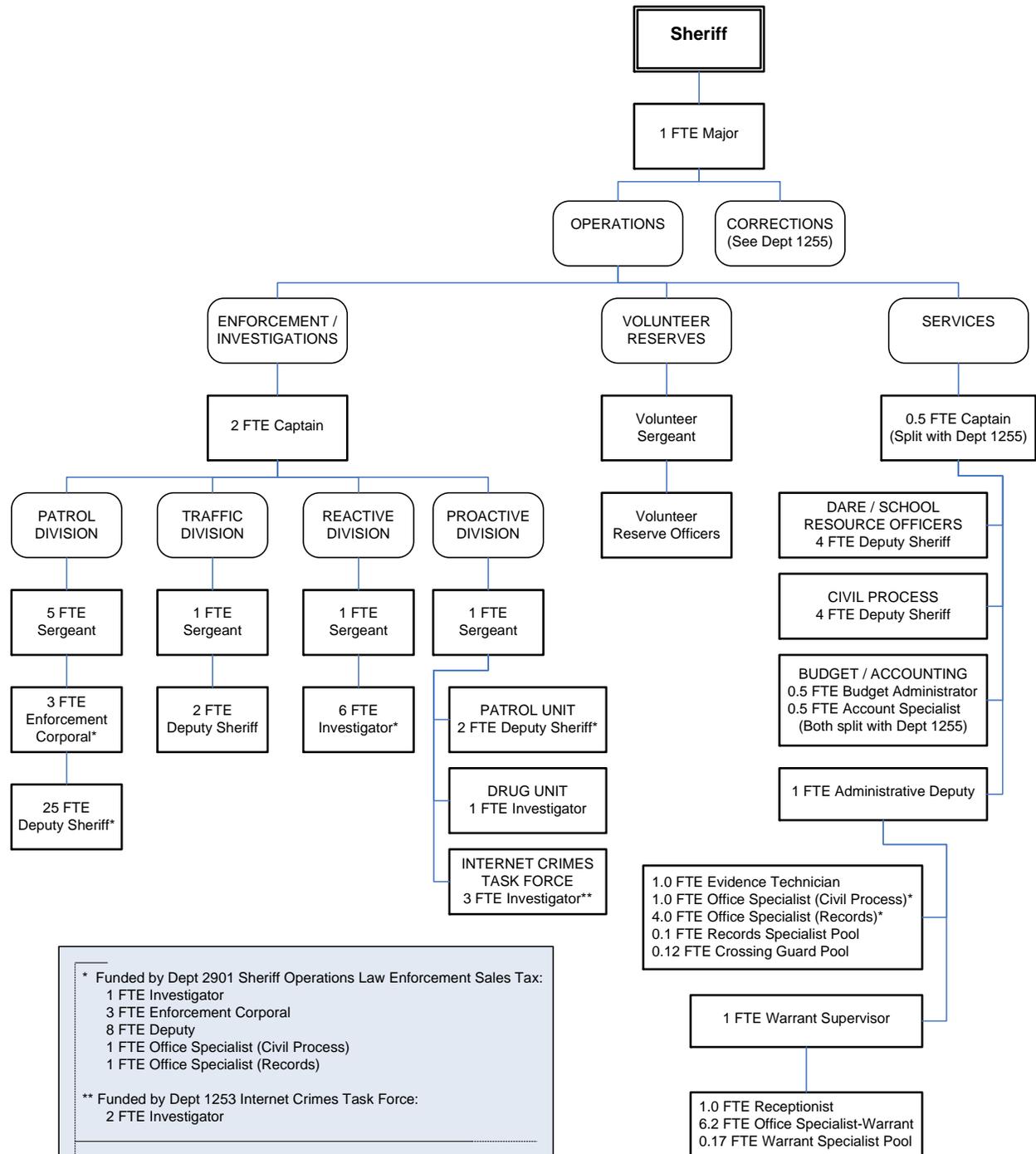
a 0.50 FTE in Corrections (department number 1255)

b Mid-year 2007, position #115 Deputy Sheriff changed to position #115 Investigator, per 2/6/2007 Commission Order #48-2007, effective 1/1/2007.

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

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

Organizational Chart



Annual Budget

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
	PERMITS	11,292	0	0	0	0	0	0
3325	ATV PERMITS	75	150	180	150	0	150	0
	SUBTOTAL *****	11,367	150	180	150	0	150	0
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	177,470	98,041	102,600	85,641	0	85,684	12-
3469	STATE REIMB-CRIMINAL COSTS	55,275	45,000	55,000	50,000	0	50,000	11
3482	FEDERAL DISASTER REIMB (FEMA)	938	0	0	0	0	0	0
	SUBTOTAL *****	233,684	143,041	157,600	135,641	0	135,684	5-
	CHARGES FOR SERVICES							
3510	COPIES	1,837	1,800	1,600	1,600	0	1,600	11-
3525	REIMB. SPECIAL PROJECTS	1,075	0	463	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	20,857	0	21,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOURPMENT	17,461	12,000	14,400	14,400	0	14,400	20
3563	CIVIL PROCESS FEES	16,202	20,000	20,000	20,000	0	20,000	0
3572	SHERIFF'S FEES	188,674	175,000	175,000	175,000	0	175,000	0
3590	INSPECTION FEES	100	100	100	100	0	100	0
	SUBTOTAL *****	246,209	208,900	232,563	211,100	0	211,100	1
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	3,295	0	8,930	0	0	0	0
3882	RESTITUTION REIMB	0	0	35	0	0	0	0
3892	DEPOSIT OVERAGE	5	0	0	0	0	0	0
	SUBTOTAL *****	3,300	0	8,965	0	0	0	0
	TOTAL REVENUES *****	494,561	352,091	399,308	346,891	0	346,934	1-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,333,718	2,407,222	2,327,930	2,642,307	1	2,392,346	0
10110	OVERTIME	205,984	168,408	265,084	200,000	0	184,204	9
10115	SHIFT DIFFERENTIAL	19,763	27,942	19,920	27,942	0	27,942	0
10120	HOLIDAY WORKED	36,612	46,708	44,830	52,081	0	47,583	1
10200	FICA	192,377	202,747	197,724	223,558	0	202,884	0
10300	HEALTH INSURANCE	301,625	301,625	301,625	301,625	0	301,625	0
10325	DISABILITY INSURANCE	8,883	9,436	9,436	10,773	0	9,528	0
10350	LIFE INSURANCE	3,225	3,365	3,365	3,365	0	3,365	0
10375	DENTAL INSURANCE	22,606	22,606	22,606	22,606	0	22,606	0
10400	WORKERS COMP	102,286	103,097	103,097	109,522	0	100,164	2-
10500	401(A) MATCH PLAN	36,577	37,147	35,657	37,147	0	37,147	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,557	7,800	6,991	0	0	7,800	0
10600	UNEMPLOYMENT BENEFITS	0	738	737	0	0	0	0
	SUBTOTAL *****	3,270,217	3,338,841	3,339,002	3,630,926	1	3,337,194	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,379	2,548	2,648	2,543	0	2,543	0
23000	OFFICE SUPPLIES	13,987	12,500	12,500	12,500	0	12,500	0
23001	PRINTING	5,466	6,800	6,800	6,800	0	6,800	0
23020	MICROFILM/FILM	1,520	2,000	2,000	2,000	0	2,000	0
23040	NEIGHBORHOOD WATCH SUPPLY	555	250	590	300	0	300	20
23050	OTHER SUPPLIES	14,256	14,320	14,320	14,320	0	14,320	0
23200	AMMUNITION	8,965	15,707	15,707	18,598	0	18,598	18
23300	UNIFORMS	29,044	35,108	35,108	30,433	0	30,433	13-
23305	UNIFORM MAINTENANCE	4,969	6,324	6,324	6,324	0	6,324	0
23350	RESERVE OFFICERS SUPPLIES	2,860	7,552	7,552	7,552	0	7,552	0
23850	MINOR EQUIP & TOOLS (<\$1000)	6,472	8,310	8,310	8,299	0	8,299	0
	SUBTOTAL *****	89,477	111,419	111,859	109,669	0	109,669	1-
	DUES TRAVEL & TRAINING							
37000	DUES	2,075	3,560	3,570	3,730	0	3,730	4
37200	SEMINARS/CONFEREN/MEETING	279	780	800	780	0	780	0
37210	TRAINING/SCHOOLS	40	1,500	1,500	1,090	0	1,090	27-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	1,450	600	0	600	0
37230	MEALS & LODGING-TRAINING	0	1,000	107	1,495	0	1,495	49
	SUBTOTAL *****	2,394	6,840	7,427	7,695	0	7,695	12

Sheriff

Dept. No. 1251

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	21,958	23,000	23,557	23,500	0	23,500	2
48050	CELLULAR TELEPHONES	24,699	25,000	24,500	25,000	0	25,000	0
48100	NATURAL GAS	9,965	10,300	11,800	12,000	0	12,000	16
48200	ELECTRICITY	16,648	20,000	20,000	20,000	0	20,000	0
48300	WATER	4,461	4,500	4,500	4,500	0	4,500	0
48400	SOLID WASTE	430	500	430	657	0	657	31
	SUBTOTAL *****	78,164	83,300	84,787	85,657	0	85,657	2
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	210,043	210,213	267,897	276,000	0	276,000	31
59025	MOTOR VEHICLE TITLE EXP	253	170	88	170	0	170	0
59030	MOTOR VEHICLE LICENSE FEE	309	680	680	680	0	680	0
59100	VEHICLE REPAIRS	42,013	36,300	40,000	36,300	0	36,300	0
59105	TIRES	16,060	19,000	19,000	19,600	0	19,600	3
59200	LOCAL MILEAGE	677	500	250	250	0	250	50-
	SUBTOTAL *****	269,357	266,863	327,915	333,000	0	333,000	24
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,285	4,270	4,457	4,536	0	4,536	6
60200	EQUIP REPAIRS/MAINTENANCE	7,028	9,966	9,966	9,966	0	3,000	69-
60250	EQUIPMENT INSTALLATION CHARGES	3,062	0	0	0	0	0	0
	SUBTOTAL *****	14,375	14,236	14,423	14,502	0	7,536	47-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,634	0	1,634	3
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	3,613	8,100	8,100	9,150	0	9,150	12
71104	ADMINISTRATIVE SERVICES	2,212	1,677	1,677	1,844	0	1,844	9
71500	BUILDING USE/RENT CHARGE	98,214	98,214	98,214	96,649	0	96,649	1-
71505	BUILDING LEASE CHARGES	17,012	12,258	12,258	12,692	0	12,692	3
71600	EQUIP LEASES & METER CHR	2,195	1,536	97	86	0	86	94-
	SUBTOTAL *****	124,931	123,469	122,030	122,155	0	122,155	1-
	OTHER							
85400	CRIMINAL INVESTIGATION	14,210	20,000	20,000	20,000	0	20,000	0
86300	TESTING	840	1,900	1,900	1,900	0	1,900	0
86900	MISCELLANEOUS	0	300	300	300	0	300	0
	SUBTOTAL *****	15,050	22,200	22,200	22,200	0	22,200	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	60,639	0	0	0	0	0	0
92000	REPLCMNT OFFICE EQUIP	1,641	0	0	0	0	0	0
92100	REPLCMNT FURN & FIXTURES	7,940	2,400	2,400	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	1,900	1,895	0	0	0	0
	SUBTOTAL *****	70,221	4,300	4,295	0	0	0	0
	TOTAL EXPENDITURES *****	3,934,190	3,971,468	4,033,938	4,325,804	1	4,025,106	1

Decimal values have been truncated.

Internet Crimes Task Force

Department Number 1253

Mission

The Boone County Sheriff's Department, Columbia Police Department, and the Boone County Prosecuting Attorney's Office joined forces to establish the Mid-Missouri Internet Crime Task Force. The Task Force conducts criminal investigations and provides investigative and forensic assistance to law enforcement agencies and Prosecuting Attorneys in the Mid-Missouri area.

Task Force investigators investigate allegations of criminal activities perpetrated through the use of the Internet. Complaints are received from citizens, law enforcement agencies, and cyber tips from the National Center for Missing and Exploited Children CyberTip line assigned through the Missouri Internet Crimes Against Children Task Force.

The Task Force conducts forensic examinations on computers and electronic media obtained as a result of a Task Force investigation or at the request of a law enforcement agency or Prosecuting Attorney in the Mid-Missouri area. Investigators assigned to this task force also participate in public awareness and education programs to educate parents, grandparents, social workers, school officials, students, and others about the dangers of the Internet. These programs also serve to educate the public on methods to reduce the likelihood of becoming a victim of Internet crime. Primarily these programs will be provided to public and private schools, parent organizations, civic groups, religious organizations, local media, or other group meetings.

Please refer to department number 1251, Sheriff, for the Organizational Chart.

Budget Highlights

This budget was established mid-year 2007 to account for the grant monies and other external funding obtained to support the work of the Boone County Sheriff's Department as a partner in the Internet Crimes Task Force. The FY 2009 budget reflects partial-year appropriations corresponding to the grants that have been awarded. The FY 2009 budget will be amended to reflect renewals of the grant as well as any additional grants obtained throughout the year.

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Investigator	<u>1.50</u>	<u>2.00</u>	<u>0.83</u>	<u>(1.17)</u>
Total FTEs	<u><u>1.50</u></u>	<u><u>2.00</u></u>	<u><u>0.83</u></u> ^a	<u><u>(1.17)</u></u>

a The original 2009 budget reflects personnel expenditures attributable to the current grant period only. A significant portion of the total reduction in FTE's from prior to current year is due to this budgeting procedure rather than an actual reduction in personnel. The budget will be amended during the year as grants are renewed.

Annual Budget

1253 INTERNET CRIMES TASK FORCE
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3422	REIMB/REV- OTHER GOVT/CIRCUITS	9,316	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	83,362	183,223	182,600	52,628	0	52,628	71-
SUBTOTAL *****		92,678	183,223	182,600	52,628	0	52,628	71-
TOTAL REVENUES *****		92,678	183,223	182,600	52,628	0	52,628	71-
PERSONAL SERVICES								
10100	SALARIES & WAGES	57,384	89,816	91,170	90,646	0	37,770	57-
10110	OVERTIME	1,748	13,159	31,091	4,719	0	4,719	64-
10115	SHIFT DIFFERENTIAL	38	15	0	0	0	0	0
10120	HOLIDAY WORKED	173	65	0	0	0	0	0
10200	FICA	4,344	7,768	9,405	7,295	0	3,251	58-
10300	HEALTH INSURANCE	7,125	9,500	9,500	9,500	0	3,958	58-
10325	DISABILITY INSURANCE	213	367	474	352	0	157	57-
10350	LIFE INSURANCE	61	106	106	106	0	44	58-
10375	DENTAL INSURANCE	534	712	712	712	0	296	58-
10400	WORKERS COMP	3,089	4,815	5,588	4,243	0	1,891	60-
10500	401(A) MATCH PLAN	825	1,300	1,300	1,170	0	542	58-
SUBTOTAL *****		75,537	127,625	149,346	118,743	0	52,628	58-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	762	759	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	300	0	0	0	0
SUBTOTAL *****		0	1,062	1,059	0	0	0	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	200	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	2,757	2,896	2,755	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,641	2,195	3,771	0	0	0	0
37230	MEALS & LODGING-TRAINING	3,930	10,594	14,477	0	0	0	0
SUBTOTAL *****		9,528	15,685	21,003	0	0	0	0
UTILITIES								
48000	TELEPHONES	299	868	1,741	0	0	0	0
SUBTOTAL *****		299	868	1,741	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	3,575	3,575	0	0	0	0
71100	OUTSIDE SERVICES	749	999	1,291	0	0	0	0
SUBTOTAL *****		749	4,574	4,866	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	12,072	3,564	3,585	0	0	0	0
91302	COMPUTER SOFTWARE	2,274	655	1,000	0	0	0	0
SUBTOTAL *****		14,347	4,219	4,585	0	0	0	0
TOTAL EXPENDITURES *****		100,461	154,036	182,600	118,743	0	52,628	65-

Decimal values have been truncated.

Corrections

Department Number 1255

Mission

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

Budget Highlights

There are no significant changes.

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

Goals and Objectives

Budget Year Objectives

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

Progress on Prior Year Objectives

- Retain and train competent staff to operate the Boone County Jail using psychological testing in addition to written testing to help ensure consideration of the most suitable personnel.
Response: These tools have helped the Boone County Jail obtain qualified personnel.

- Actively participate with members of the Court in monthly meetings to discuss procedures, population trends, and solutions to manage an increasing inmate population.
Response: Monthly meetings have helped reduce the inmate population and keep housing within budget.

- Train available staff in the latest methods of verbal and physical skills to assist them in dealing with the inmate population.
Response: Continued training allows the Boone County Jail to present a more professional approach to their mission as the age group of inmates continues to fall and present more difficult issues.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Inmates Booked	7,330	7,850	7,503
Inmates Released	7,310	7,729	7,515
Average Number of Inmates	193	228	184
Average Number of Inmates Transported to Court	269	371	371
Average Number of Inmates Transported from Arresting Agencies	301	301	324
Average Number of Inmates Transported to Municipal Court	17	14	247
Cost to House Inmates in Other Locations Per Month	\$1,279	\$15,894	\$9,541

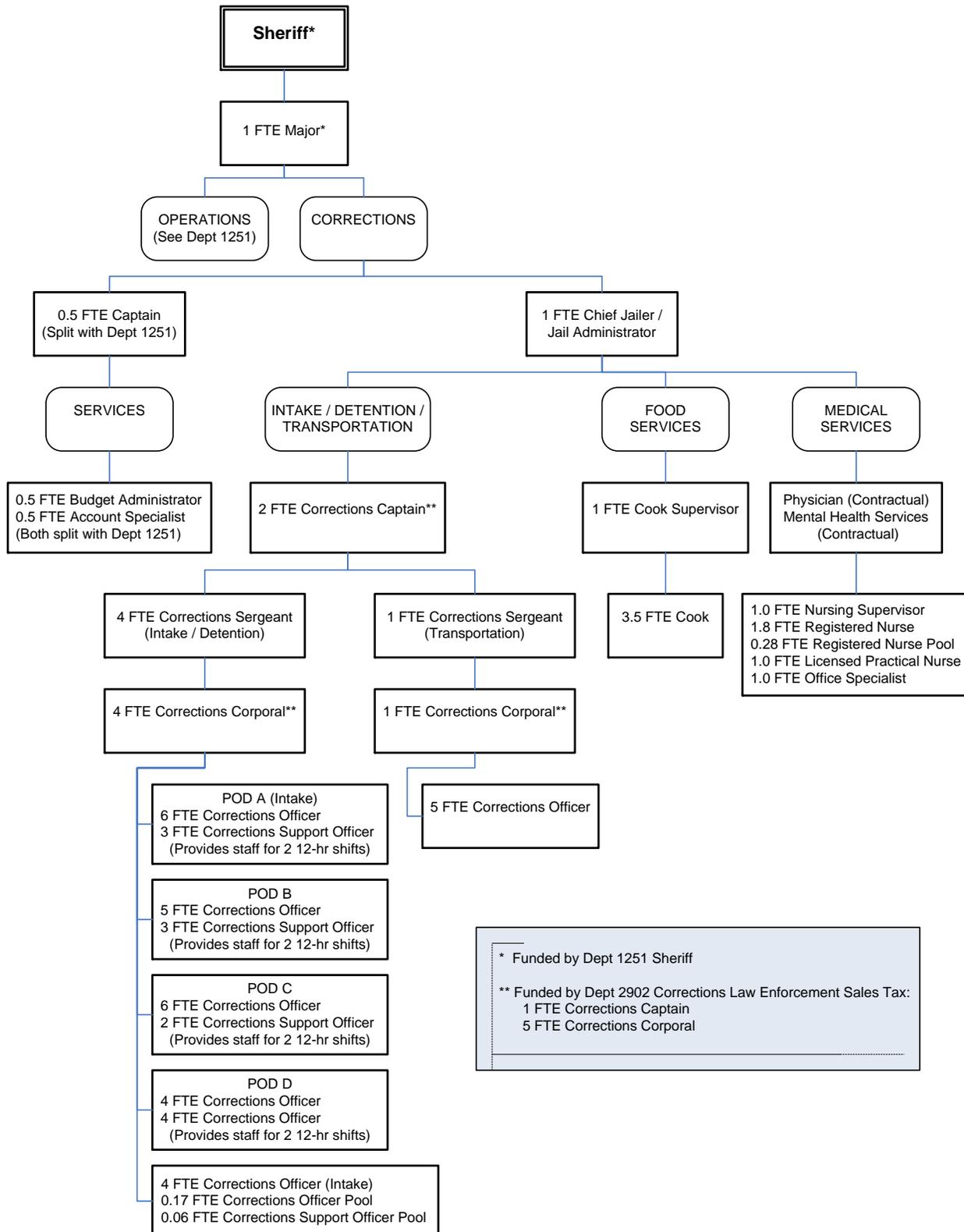
Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Chief Jailer/Jail Administrator	-	1.00	1.00	-
Captain	1.50 a	1.50 a	1.50 a	-
Corrections Lieutenant	1.00	-	-	-
Corrections Sergeant	5.00	5.00	5.00	-
Corrections Officer	33.00 b	34.00 b	34.00 b	-
Corrections Officer Pool	0.17	0.17	0.17	-
Corrections Support Officer	9.00 b	8.00 b	8.00 b	-
Corrections Support Officer Pool	0.06	0.06	0.06	-
Senior Account Specialist	0.50 a	0.50 a	-	(0.50)
Budget Administrator	-	-	0.50 a	0.50
Account Specialist	0.50 a	0.50 a	0.50 a	-
Cook Supervisor	1.00	1.00	1.00	-
Cook	4.00	4.00	3.50	(0.50)
Nursing Supervisor	1.00	1.00	1.00	-
Registered Nurse	1.80	1.80	1.80	-
Registered Nurse Pool	0.28	0.28	0.28	-
Licensed Practical Nurse	1.00	1.00	1.00	-
Office Specialist	1.00	1.00	1.00	-
Total FTEs	60.81	60.81	60.31	(0.50)
Overtime	\$ 212,461	\$ 215,207	\$ 220,000	\$ 4,793
Holiday	\$ 45,875	\$ 52,497	\$ 49,854	\$ (2,643)

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

b The 2007 budget included Commission approval for a 3-year plan to replace 13 FTE Corrections Support Officers (range 23) with 13 FTE Corrections Officers (range 27), as the appropriate personnel became available. During 2007, 4 FTE's were replaced; during 2008, 1 FTE was replaced. Additional FTE's may be replaced in 2009. It may take longer than the 3-year estimate to relace all 13 positions.

Organizational Chart



* Funded by Dept 1251 Sheriff

** Funded by Dept 2902 Corrections Law Enforcement Sales Tax:
1 FTE Corrections Captain
5 FTE Corrections Corporal

Annual Budget

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	4,800	10,000	12,000	10,000	0	10,000	0
3467	STATE REIMB-EXTRADITION	27,661	25,000	25,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	43,700	35,000	43,000	40,000	0	40,000	14
3472	PRIS HOUS-COUNTY&OTHRGOVT	539	5,000	5,000	5,000	0	5,000	0
3476	STATE REIMB-PRISONER BD.	641,483	650,000	655,000	660,000	0	660,000	1
3494	PRISONER HOUSING-US MARSHALS	490	1,000	1,000	1,000	0	1,000	0
3495	PRISONER HOUSING-COLUMBIA	6,272	7,000	7,000	7,000	0	7,000	0
3496	PRISONER HOUSING-FEDERAL BOP	6,713	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	731,658	734,000	749,000	749,000	0	749,000	2
CHARGES FOR SERVICES								
3510	COPIES	203	300	100	100	0	100	66-
3518	INMATE MED FEES (RECOUPMENT)	14,358	17,000	13,000	13,000	0	13,000	23-
3528	REIMB PERSONNEL/PROJECTS	19,269	35,000	68,000	70,000	0	70,000	100
3529	OVERNIGHT HOLDS	1,672	2,000	500	1,000	0	1,000	50-
3540	DEFENDANT CRT COSTS&RECOUPMENT	28,941	25,000	25,000	25,000	0	25,000	0
3550	COMMISSIONS	9,763	10,500	10,500	10,500	0	10,500	0
3553	COMMISSIONS-PHONES	48,047	50,000	50,000	50,000	0	50,000	0
3555	MEAL REIMBURSEMENT	1,372	1,200	1,000	1,000	0	1,000	16-
	SUBTOTAL *****	123,628	141,000	168,100	170,600	0	170,600	20
MISCELLANEOUS								
3830	SALES	60,418	67,000	70,000	70,000	0	70,000	4
3831	SALE OF EVID/UNCLAIM PROP	0	10	10	10	0	10	0
3835	SALE OF COUNTY FIXED ASSET	34	5,000	11,108	0	3,500	3,500	30-
3882	RESTITUTION REIMB	666	0	1,665	1,000	0	1,000	0
	SUBTOTAL *****	61,118	72,010	82,783	71,010	3,500	74,510	3
	TOTAL REVENUES *****	916,405	947,010	999,883	990,610	3,500	994,110	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,674,615	1,964,192	1,824,444	2,169,158	0	1,932,858	1-
10110	OVERTIME	213,104	215,207	207,817	244,589	0	220,000	2
10115	SHIFT DIFFERENTIAL	21,519	29,066	23,007	29,852	0	29,852	2
10120	HOLIDAY WORKED	42,361	52,497	50,221	55,778	0	49,854	5-
10200	FICA	144,059	172,965	156,133	191,202	0	170,791	1-
10300	HEALTH INSURANCE	287,375	287,375	287,375	287,375	0	287,375	0
10325	DISABILITY INSURANCE	6,344	7,989	7,989	9,174	0	7,946	0
10350	LIFE INSURANCE	2,820	3,206	3,206	3,206	0	3,206	0
10375	DENTAL INSURANCE	21,538	21,538	21,538	21,538	0	21,538	0
10400	WORKERS COMP	75,129	83,310	83,310	89,063	0	79,546	4-
10500	401(A) MATCH PLAN	19,457	35,392	22,122	35,392	0	35,392	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,965	2,600	1,777	0	0	2,600	0
10600	UNEMPLOYMENT BENEFITS	232	0	0	0	0	0	0
	SUBTOTAL *****	2,510,522	2,875,337	2,688,939	3,136,327	0	2,840,958	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	850	850	850	0	850	0
23000	OFFICE SUPPLIES	5,384	5,000	5,000	5,000	0	5,000	0
23001	PRINTING	1,149	2,000	2,000	2,000	0	2,000	0
23020	MICROFILM/FILM	0	200	10	200	0	200	0
23025	RESIDENT SUPPLIES	28,567	25,000	25,000	25,000	0	25,000	0
23026	INTAKE/INDIGENT SUPPLIES	4,898	5,000	7,525	5,000	0	5,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	8,638	7,500	7,500	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	16,829	18,000	18,000	18,000	0	18,000	0
23035	MAINTENANCE SUPPLIES	10,311	13,000	13,000	13,000	0	13,000	0
23050	OTHER SUPPLIES	60,418	67,000	70,000	70,000	0	70,000	4
23200	AMMUNITION	6,517	8,458	1,458	3,665	0	3,665	56-
23201	AMMUNITION (LESS-LETHAL)	0	0	7,000	6,620	0	6,620	0
23300	UNIFORMS	22,238	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,802	2,000	2,000	2,000	0	2,000	0
23400	FOOD	173,565	175,000	200,000	200,000	0	200,000	14
23501	PRESCRIPTION DRUGS	47,690	80,000	80,000	80,000	0	80,000	0
23502	NON-PRES. MED. SUPPLIES	8,910	8,000	10,000	10,000	0	10,000	25
23800	MEDICAL EQUIPMENT	1,746	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	13,470	12,000	12,000	12,000	0	12,000	0
	SUBTOTAL *****	413,139	451,008	483,343	482,835	0	482,835	7
DUES TRAVEL & TRAINING								
37000	DUES	191	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	794	2,050	2,050	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	3,450	2,800	2,800	2,800	3,660	2,800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	787	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,035	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	6,258	7,550	7,550	7,550	3,660	7,550	0

Corrections

Dept. No. 1255

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	5,468	5,800	5,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	3,377	3,800	3,800	3,800	0	3,800	0
48100	NATURAL GAS	42,486	43,900	50,500	51,000	0	51,000	16
48200	ELECTRICITY	70,973	83,000	83,000	83,000	0	83,000	0
48300	WATER	19,021	17,500	19,275	19,275	0	19,275	10
48400	SOLID WASTE	1,829	2,000	2,000	2,798	0	2,798	39
	SUBTOTAL *****	143,155	156,000	164,375	165,673	0	165,673	6
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	31,198	34,000	39,092	37,500	0	37,500	10
59025	MOTOR VEHICLE TITLE EXP	22	22	22	22	0	22	0
59030	MOTOR VEHICLE LICENSE FEE	73	0	0	75	0	75	0
59100	VEHICLE REPAIRS	4,542	4,000	4,000	4,000	0	4,000	0
59105	TIRES	1,107	2,500	2,500	2,500	0	2,500	0
59200	LOCAL MILEAGE	0	0	500	500	0	500	0
	SUBTOTAL *****	36,944	40,522	46,114	44,597	0	44,597	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,969	5,915	5,915	5,915	0	5,915	0
60200	EQUIP REPAIRS/MAINTENANCE	1,306	5,068	5,068	5,068	0	5,068	0
60250	EQUIPMENT INSTALLATION CHARGES	2,688	2,600	2,600	1,500	0	1,500	42-
	SUBTOTAL *****	6,964	13,583	13,583	12,483	0	12,483	8-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	15,403	120,000	120,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	252,860	252,860	252,860	242,906	0	242,906	3-
71600	EQUIP LEASES & METER CHRG	574	575	575	575	0	575	0
	SUBTOTAL *****	268,838	373,535	373,535	363,581	0	363,581	2-
	OTHER							
85600	EXTRADITION EXPENSE	25,059	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	1,317	1,000	1,000	1,000	0	1,000	0
85610	HOSPITAL COSTS	76,904	60,000	60,000	60,000	0	60,000	0
85620	OTHER MEDICAL	183,332	186,015	186,015	188,735	0	188,735	1
86300	TESTING	6,908	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	293,521	282,015	282,015	284,735	0	284,735	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	6,171	0	0	0	3,150	0	0
91400	AUTO/TRUCKS	19,342	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	22,562	7,000	2,750	0	25,715	16,715	138
92400	REPLCMENT AUTO/TRUCKS	19,342	25,000	24,768	0	18,674	18,674	25-
	SUBTOTAL *****	67,418	32,000	27,518	0	47,539	35,389	10
	TOTAL EXPENDITURES *****	3,746,762	4,231,550	4,086,972	4,497,781	51,199	4,237,801	0

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Sheriff Forfeiture Money

Department Number 2500

Mission

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

Budget Highlights

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

Annual Budget

2500 SHERIFF FORFEITURE MONEY
 250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	308	300	100	80	0	80	73-
3712	INT-LONG TERM INVEST	1,488	1,000	1,300	1,200	0	1,200	20
3798	INC/DEC IN FV OF INVESTMENTS	4,122	4,000	1,600	1,400	0	1,400	65-
	SUBTOTAL *****	5,919	5,300	3,000	2,680	0	2,680	49-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	7,665	0	0	0	0	0	0
	SUBTOTAL *****	7,665	0	0	0	0	0	0
	TOTAL REVENUES *****	13,585	5,300	3,000	2,680	0	2,680	49-
	PERSONAL SERVICES							
10110	OVERTIME	2,575	0	0	0	0	0	0
	SUBTOTAL *****	2,575	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48050	CELLULAR TELEPHONES	0	700	169	350	0	350	50-
	SUBTOTAL *****	0	700	169	350	0	350	50-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,340	3,000	2,800	3,000	0	3,000	0
	SUBTOTAL *****	2,340	3,000	2,800	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	77	84	84	84	0	84	0
	SUBTOTAL *****	77	84	84	84	0	84	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,630	3,630	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	6,300	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	6,300	8,130	8,130	4,500	0	4,500	44-
	TOTAL EXPENDITURES *****	11,293	11,914	11,183	7,934	0	7,934	33-

Decimal values have been truncated.

Sheriff Training Fund

Department Number 2510

Mission

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

Budget Highlights

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

Annual Budget

2510 SHERIFF TRAINING								
251 SHERIFF TRAINING FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	8,915	10,000	9,865	10,000	0	10,000	0
	SUBTOTAL *****	8,915	10,000	9,865	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOURPMENT	18,949	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	18,949	20,000	20,000	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	29	25	12	10	0	10	60-
3712	INT-LONG TERM INVEST	153	100	170	150	0	150	50
3798	INC/DEC IN FV OF INVESTMENTS	392	375	190	170	0	170	54-
	SUBTOTAL *****	576	500	372	330	0	330	34-
	TOTAL REVENUES *****	28,440	30,500	30,237	30,330	0	30,330	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	3,474	7,000	7,000	7,000	0	7,000	0
37210	TRAINING/SCHOOLS	13,332	11,500	11,500	11,500	0	11,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,309	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	6,857	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	25,973	30,500	30,500	30,500	0	30,500	0
	TOTAL EXPENDITURES *****	25,973	30,500	30,500	30,500	0	30,500	0

Decimal values have been truncated.

Law Enforcement Citizen Contributions

Department Numbers 2520-2524

Mission

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

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

Budget Highlights

The FY 2008 budget includes nominal appropriations for the Community Traffic Safety Program and the DARE Program. Generally, the county's budget is amended when gifts are received because the receipt of such revenues could not be anticipated in the development of the annual budget.

There are no significant changes to this budget.

Law Enforcement Citizen Contributions

Dept. Nos. 2520-2524

Annual Budget

2520 NEIGHBORHOOD WATCH		252 PUBLIC SAFETY CITIZEN CONTRIB						
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	15	15	5	5	0	5	66-
3712	INT-LONG TERM INVEST	73	65	70	60	0	60	7-
3798	INC/DEC IN FV OF INVESTMENTS	211	230	80	70	0	70	69-
	SUBTOTAL *****	300	310	155	135	0	135	56-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	300	310	155	135	0	135	56-

Decimal values have been truncated.

Annual Budget

2521 COMMUNITY TRAFFIC SAFETY		252 PUBLIC SAFETY CITIZEN CONTRIB						
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	150	150	0	150	0	150	0
	SUBTOTAL *****	150	150	0	150	0	150	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	150	150	0	150	0	150	0

Decimal values have been truncated.

Annual Budget

2522 DARE PROGRAM		252 PUBLIC SAFETY CITIZEN CONTRIB						
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	656	847	847	800	0	800	5-
	SUBTOTAL *****	656	847	847	800	0	800	5-
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	520	753	600	800	0	800	6
	SUBTOTAL *****	520	753	600	800	0	800	6
	TOTAL EXPENDITURES *****	1,176	1,600	1,447	1,600	0	1,600	0

Decimal values have been truncated.

Law Enforcement Citizen Contributions

Dept. Nos. 2520-2524

Annual Budget

2524 INTERNET CRIMES TSK FCE-CONTRB
252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	13	0	5	0	0	0	0
3712	INT-LONG TERM INVEST	63	0	30	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	179	0	40	0	0	0	0
	SUBTOTAL *****	256	0	75	0	0	0	0
	MISCELLANEOUS CONTRIBUTIONS	8,500	0	5,000	0	0	0	0
3880		8,500	0	5,000	0	0	0	0
	SUBTOTAL *****	8,500	0	5,000	0	0	0	0
	TOTAL REVENUES *****	8,756	0	5,075	0	0	0	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	495	0	20	0	0	0	0
23050	OTHER SUPPLIES	299	2,684	2,225	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	560	0	439	0	0	0	0
	SUBTOTAL *****	1,354	2,684	2,684	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	111	0	0	0	0	0	0
	SUBTOTAL *****	111	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	908	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	1,630	0	0	0	0	0	0
91301	COMPUTER HARDWARE	820	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,275	0	0	0	0	0	0
	SUBTOTAL *****	4,634	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	6,100	2,684	2,684	0	0	0	0

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Law Enforcement

Department of Justice Grants

Department Numbers 2530-2539

Mission

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

Budget Highlights

When monies are received under this grant program, they are recorded as deferred revenue until such time as the County complies with the specific grant requirements that would then allow for revenue recognition. The County is required to identify proposed projects and conduct public hearings before the monies may be spent. Accordingly, the annual budget does not include any appropriations at this time. The County Commission will amend its budget at such time as the nature and scope of project expenditures are identified and the required public hearings are conducted.

Annual Budget

2535 JUSTICE ASSISTANCE GRANT 2005		253 LAW ENF-DEPT OF JUSTICE GRANTS							%CHG
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	FROM PY BUD	
	INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	6,896	6,896	0	0	0	0	
	SUBTOTAL *****	0	6,896	6,896	0	0	0	0	
	INTEREST								
3711	INT-OVERNIGHT	21	0	6	0	0	0	0	
3712	INT-LONG TERM INVEST	103	0	90	0	0	0	0	
3798	INC/DEC IN FV OF INVESTMENTS	287	0	120	0	0	0	0	
	SUBTOTAL *****	412	0	216	0	0	0	0	
	TOTAL REVENUES *****	412	6,896	7,112	0	0	0	0	
	EQUIP & BLDG MAINTENANCE								
	SUBTOTAL *****	0	0	0	0	0	0	0	
	FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	820	7,365	7,095	0	0	0	0	
91302	COMPUTER SOFTWARE	0	0	270	0	0	0	0	
	SUBTOTAL *****	820	7,365	7,365	0	0	0	0	
	TOTAL EXPENDITURES *****	820	7,365	7,365	0	0	0	0	

Decimal values have been truncated.

Law Enforcement
Department of Justice Grants

Dept. Nos. 2530-2539

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	2	0	0	0	0	0	0
	TOTAL REVENUES *****	2	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	45	12	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	33	0	0	0	0
	SUBTOTAL *****	0	45	45	0	0	0	0
	TOTAL EXPENDITURES *****	0	45	45	0	0	0	0

Decimal values have been truncated.

Annual Budget

2537 JUSTICE ASSISTANCE GRANT 2007
253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	21,954	21,954	0	0	0	0
	SUBTOTAL *****	0	21,954	21,954	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	10	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	160	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	50	0	0	0	0
	SUBTOTAL *****	0	0	220	0	0	0	0
	TOTAL REVENUES *****	0	21,954	22,174	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,747	2,747	0	0	0	0
	SUBTOTAL *****	0	2,747	2,747	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	19,207	19,207	0	0	0	0
	SUBTOTAL *****	0	19,207	19,207	0	0	0	0
	TOTAL EXPENDITURES *****	0	21,954	21,954	0	0	0	0

Decimal values have been truncated.

Sheriff Civil Charges

Department Number 2540

Mission

The Sheriff Civil Charges fund is authorized pursuant to RSMo 57.280 and it was established in April 2002. The fund accounts for fees authorized by state law for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Annual revenues deposited into this fund are capped at \$50,000. The Sheriff approves the budget and administers the fund.

Budget Highlights

During FY 2003, the Sheriff established appropriations in this fund to pay for construction, set-up, and operational costs associated with the northern and southern district sub-stations. The current budget includes amounts needed for annual operational costs associated with the sub-stations. At this time, resources are accumulating in the fund to be used in the future for projects yet to be specifically identified.

Annual Budget

2540 SHERIFF CIVIL CHARGES								
254 SHERIFF CIVIL CHARGES FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	6,365	7,000	6,131	7,000	0	7,000	0
3572	SHERIFF'S FEES	43,634	43,000	43,869	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	TOTAL REVENUES *****	50,000	50,000	50,000	50,000	0	50,000	0
	UTILITIES							
48000	TELEPHONES	3,743	3,800	3,400	3,044	0	3,044	19-
48200	ELECTRICITY	1,503	1,800	2,063	2,100	0	2,100	16
48300	WATER	157	200	148	200	0	200	0
	SUBTOTAL *****	5,404	5,800	5,611	5,344	0	5,344	7-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	225	247	247	270	0	270	9
	SUBTOTAL *****	225	247	247	270	0	270	9
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,516	1,600	1,517	1,840	0	1,840	15
71101	PROFESSIONAL SERVICES	1,250	0	0	1,250	0	1,250	0
71500	BUILDING USE/RENT CHARGE	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	3,766	2,600	2,517	4,090	0	4,090	57
	OTHER							
86910	PY ENCUMBRANCES NOT USED	455-	0	0	0	0	0	0
	SUBTOTAL *****	455-	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	8,941	8,647	8,375	9,704	0	9,704	12

Decimal values have been truncated.

Sheriff Revolving Fund Activity

Department Number 2550

Mission

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

Budget Highlights

The Boone County Sheriff’s Department accepts and processes permit applications. In addition, the Boone County Sheriff has entered into contracts with the City of Ashland and the City of Hallsville Police Departments whereby the police departments accept and process the permit applications and collect the statutory fee. The fees are turned over to the County Treasurer and accounted for in this budget. Contractual payments are then made by the County to the police departments to compensate them for administrative costs.

The fee for a new permit is \$62.00, which is deposited into this fund. If the permit was issued by Ashland or Hallsville, \$12.00 is retained in this fund and \$50.00 is disbursed back to the municipal police department.

The fee for a renewal permit is \$50.00, which is also deposited into this fund. If the permit was issued by Ashland or Hallsville, \$9.50 is retained in this fund and \$40.50 is disbursed back to the municipal police department.

This budget reflects appropriations in accordance with the contractual arrangements described above and assumes that approximately 700 new permits and approximately 140 renewals permits will be issued during FY 2009. Permits are valid for a 3-year period.

Sheriff Revolving Fund Activity

Dept. No. 2550

Annual Budget

2550 SHERIFF REVOLVING FND ACTIVITY
255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	28,564	20,570	55,308	50,872	0	50,872	147
	SUBTOTAL *****	28,564	20,570	55,308	50,872	0	50,872	147
	INTEREST							
3711	INT-OVERNIGHT	30	25	28	25	0	25	0
3712	INT-LONG TERM INVEST	169	125	400	350	0	350	180
3798	INC/DEC IN FV OF INVESTMENTS	409	380	400	350	0	350	7-
	SUBTOTAL *****	610	530	828	725	0	725	36
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	3,050	0	0	0	0
	SUBTOTAL *****	0	0	3,050	0	0	0	0
	TOTAL REVENUES *****	29,174	21,100	59,186	51,597	0	51,597	144
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	3,500	3,500	0	0	0	0
	SUBTOTAL *****	0	3,500	3,500	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	12,638	11,571	13,788	15,140	0	15,140	30
	SUBTOTAL *****	12,638	11,571	13,788	15,140	0	15,140	30
	OTHER							
85400	CRIMINAL INVESTIGATION	1,000	1,000	1,000	0	0	0	0
	SUBTOTAL *****	1,000	1,000	1,000	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	6,000	6,000	0	0	0	0
91302	COMPUTER SOFTWARE	611	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	1,659	0	0	0	0	0	0
	SUBTOTAL *****	2,270	6,000	6,000	0	0	0	0
	TOTAL EXPENDITURES *****	15,908	22,071	24,288	15,140	0	15,140	31-

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Inmate Security Fund Activity

Department Number 2560

Mission

The Inmate Security Fund is authorized pursuant to RSMo 488.5026 and it was established during FY 2007. The fund accounts for an additional \$2 court cost surcharge collected on criminal cases to be used for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system.

The budget, which is administered by the Sheriff, is established and approved by the County Commission.

Budget Highlights

This fund was newly established in February 2007. No appropriations have been approved for FY 2009.

Annual Budget

2560 INMATE SECURITY FUND ACTIVITY								
256 INMATE SECURITY FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	16,008	17,000	20,000	20,000	0	20,000	17
	SUBTOTAL *****	16,008	17,000	20,000	20,000	0	20,000	17
	INTEREST							
3711	INT-OVERNIGHT	14	0	19	20	0	20	0
3712	INT-LONG TERM INVEST	97	0	270	280	0	280	0
3798	INC/DEC IN FV OF INVESTMENTS	190	0	270	280	0	280	0
	SUBTOTAL *****	302	0	559	580	0	580	0
	TOTAL REVENUES *****	16,310	17,000	20,559	20,580	0	20,580	21

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Sheriff Operations

Law Enforcement Sales Tax

Department Number 2901

Mission

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

Budget Highlights

This budget provides funding for Sheriff's operations, supplementing the primary operating appropriations accounted for in the General Fund (department number 1251). This budget includes funding for several FTE positions and related equipment. The budget also includes on-going funding related to the County's 2002 Salary Plan for Sheriff Personnel as well as funding for law enforcement equipment, vehicles, and specialized training.

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

Sheriff Operations
 Law Enforcement Sales Tax

Dept. No. 2901

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Sergeant	- a	-	-	-
Investigator	1.00 a	1.00	1.00	-
Enforcement Corporal	3.00	3.00	3.00	-
Deputy Sheriff	8.00	8.00	8.00	-
Office Specialist	2.00	2.00	2.00	-
Records Specialist	-	-	-	-
Booking Officer	- b	-	-	-
Total FTEs	14.00	14.00	14.00	-
Overtime	\$ 69,639	\$ 71,416	\$ 74,796	\$ 3,380
Holiday	\$ 25,360	\$ 27,092	\$ 24,481	\$ (2,611)

a Mid-year 2007, position #678 Sergeant temporarily replaced with position #707 Investigator, per 2/6/2007 Commission Order #48-2007, effective 1/13/2007.

b Mid-year 2007, position #699 Booking Officer (Dept 2901) replaced with position #710 Deputy Court Marshal (Dept 2904 Alternative Sentencing Programs - Law Enforcement Sales Tax).

Sheriff Operations

Law Enforcement Sales Tax

Dept. No. 2901

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3482	INTERGOVERNMENTAL REVENUE FEDERAL DISASTER REIMB (FEMA)	854	0	0	0	0	0	0
	SUBTOTAL *****	854	0	0	0	0	0	0
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	0	0	37,825	0	15,750	15,750	0
	SUBTOTAL *****	0	0	37,825	0	15,750	15,750	0
	TOTAL REVENUES *****	854	0	37,825	0	15,750	15,750	0
10100	PERSONAL SERVICES SALARIES & WAGES	770,093	793,319	777,873	539,531	0	789,847	0
10110	OVERTIME	66,415	71,416	93,244	59,000	0	74,796	4
10115	SHIFT DIFFERENTIAL	7,481	9,651	7,775	9,651	0	9,651	0
10120	HOLIDAY WORKED	17,860	27,092	22,180	19,983	0	24,481	9-
10200	FICA	65,187	68,962	68,309	48,054	0	68,755	0
10300	HEALTH INSURANCE	71,250	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,383	3,560	3,560	2,324	0	3,569	0
10350	LIFE INSURANCE	726	742	742	742	0	742	0
10375	DENTAL INSURANCE	5,340	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	31,474	34,920	34,920	25,036	0	34,394	1-
10500	401(A) MATCH PLAN	7,450	8,190	6,525	8,190	0	8,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,320	1,300	1,470	0	0	1,560	20
	SUBTOTAL *****	1,047,982	1,090,636	1,088,082	783,995	0	1,087,469	0
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	128	5,361	5,361	6,430	820	7,250	35
23200	AMMUNITION	34,172	38,126	38,126	31,628	0	31,628	17-
23201	AMMUNITION (LESS-LETHAL)	0	0	0	17,748	0	17,748	0
23300	UNIFORMS	10,303	12,287	12,000	16,532	0	16,532	34
23305	UNIFORM MAINTENANCE	1,063	1,000	1,150	1,150	0	1,150	15
23850	MINOR EQUIP & TOOLS (<\$1000)	10,444	5,380	5,380	4,980	0	4,980	7-
	SUBTOTAL *****	56,112	62,154	62,017	78,468	820	79,288	27
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	0	2,575	2,575	4,200	1,400	5,600	117
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,020	1,020	0	1,500	1,500	47
37230	MEALS & LODGING-TRAINING	0	1,283	1,283	2,650	0	2,650	106
	SUBTOTAL *****	0	4,878	4,878	6,850	2,900	9,750	99
48000	UTILITIES TELEPHONES	24,434	35,952	24,000	26,112	0	26,112	27-
48050	CELLULAR TELEPHONES	5,368	5,880	5,880	5,880	0	5,880	0
	SUBTOTAL *****	29,803	41,832	29,880	31,992	0	31,992	23-
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	12,843	22,219	13,775	12,125	5,525	17,650	20-
60200	EQUIP REPAIRS/MAINTENANCE	5,699	6,129	6,000	6,000	0	13,000	112
60250	EQUIPMENT INSTALLATION CHARGES	20,734	11,300	12,567	15,690	4,808	20,498	81
	SUBTOTAL *****	39,277	39,648	32,342	33,815	10,333	51,148	29
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	0	0	0	0	1,410	1,410	0
71100	OUTSIDE SERVICES	449	800	400	800	0	800	0
71101	PROFESSIONAL SERVICES	0	0	0	0	1,400	1,400	0
	SUBTOTAL *****	449	800	400	800	2,810	3,610	351
86910	OTHER PY ENCUMBRANCES NOT USED	25-	0	0	0	0	0	0
	SUBTOTAL *****	25-	0	0	0	0	0	0

Sheriff Operations Law Enforcement Sales Tax

Dept. No. 2901

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	117,064	10,360	10,360	0	17,815	17,815	71
91301	COMPUTER HARDWARE	42,387	38,879	36,316	0	17,380	17,380	55-
91302	COMPUTER SOFTWARE	0	0	0	0	7,050	7,050	0
92300	REPLCMENT MACH & EQUIP	28,415	900	5,943	0	147,938	147,938	337
92301	REPLC COMPUTER HDWR	943	25,704	23,708	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	147,161	154,700	152,225	0	184,800	184,800	19
	SUBTOTAL *****	335,972	230,543	228,552	0	374,983	374,983	62
	TOTAL EXPENDITURES *****	1,509,572	1,470,491	1,446,151	935,920	391,846	1,638,240	11

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Corrections

Law Enforcement Sales Tax

Department Number 2902

Mission

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

Budget Highlights

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

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

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Corrections Captain	-	1.00	1.00	-
Corrections Lieutenant	1.00	-	-	-
Corrections Corporal	5.00	5.00	5.00	-
Corrections Officer	-	-	-	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 49,201	\$ 52,598	\$ 52,589	\$ (9)
Holiday	\$ 11,811	\$ 15,068	\$ 12,024	\$ (3,044)

Corrections Law Enforcement Sales Tax

Dept. No. 2902

Annual Budget

2902 CORRECTIONS- LE SALES TAX
290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	425	0	0	0	0	0	0
	SUBTOTAL *****	425	0	0	0	0	0	0
	TOTAL REVENUES *****	425	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	470,472	481,020	477,622	247,020	0	483,320	0
10110	OVERTIME	53,855	52,598	50,730	28,000	0	52,589	0
10115	SHIFT DIFFERENTIAL	2,099	3,616	2,013	2,784	0	2,784	23-
10120	HOLIDAY WORKED	11,788	15,068	12,271	6,100	0	12,024	20-
10200	FICA	40,419	42,251	40,746	21,718	0	42,129	0
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,219	2,275	2,275	1,050	0	2,278	0
10350	LIFE INSURANCE	316	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	21,480	22,482	22,482	12,633	0	22,150	1-
10500	401(A) MATCH PLAN	3,235	3,510	3,250	3,510	0	3,510	0
	SUBTOTAL *****	636,522	653,774	642,343	353,769	0	651,738	0
MATERIALS & SUPPLIES								
23300	UNIFORMS	4,412	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	4,412	5,652	5,652	5,652	0	5,652	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	24,981	25,405	25,405	26,668	0	26,668	4
	SUBTOTAL *****	24,981	25,405	25,405	26,668	0	26,668	4
OTHER								
85620	OTHER MEDICAL	7,200	7,335	7,335	7,480	0	7,480	1
	SUBTOTAL *****	7,200	7,335	7,335	7,480	0	7,480	1
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	6,171	0	0	0	0	0	0
	SUBTOTAL *****	6,171	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	679,288	692,166	680,735	393,569	0	691,538	0

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Contract Inmate Housing Law Enforcement Sales Tax

Department Number 2906

Mission

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

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

Budget Highlights

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

In addition, this budget includes funding for the operation and management of the Work Release Program, which is operated by Reality House, pursuant to a July 1, 2007 contract. The estimated annual cost of this contract is approximately \$48,000.

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	180,000	81,000	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	23,373	48,000	31,000	48,000	0	48,000	0
	SUBTOTAL *****	23,373	228,000	112,000	228,000	0	228,000	0
	TOTAL EXPENDITURES *****	23,373	228,000	112,000	228,000	0	228,000	0

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Prosecuting Attorney Summary

Department Numbers 1261, 1262, 1263, 1264, 2600, 2610, 2620, 2630, 2640, 2903

Description

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

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

Prosecuting Attorney Summary

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

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1261	Prosecuting Attorney	\$ 1,561,946	\$ 1,578,125	\$ 1,376,022	\$ 226,744	\$ -	\$ 1,602,766
100	1262	Victim Witness	155,669	158,733	118,488	20,690	-	139,178
100	1263	IV-D Child Support	484,570	511,674	404,667	73,291	174	478,132
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	5,179	5,050	-	4,692	-	4,692
261	2610	PA Tax Collection	28,219	28,931	47,966	1,865	-	49,831
262	2620	PA Contingency	19,006	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	121,819	132,164	106,522	9,878	-	116,400
264	2640	PA Forfeiture Money	-	2,279	-	13,500	-	13,500
290	2903	PA-Law Enf Sales Tax	274,656	281,478	280,151	5,536	-	285,687
Total			<u>\$ 2,658,816</u>	<u>\$ 2,726,186</u>	<u>\$ 2,333,816</u>	<u>\$ 383,948</u>	<u>\$ 174</u>	<u>\$ 2,717,938</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
100	1261	Prosecuting Attorney	22.32	22.32	22.32
100	1262	Victim Witness	3.00	3.00	2.75
100	1263	IV-D Child Support	9.00	9.00	9.00
100	1264	PA Retirement	-	-	-
260	2600	PA Training	-	-	-
261	2610	PA Tax Collection	0.62	0.62	1.25
262	2620	PA Contingency	-	-	-
263	2630	PA Bad Check Collections	2.18	2.18	1.68
264	2640	PA Forfeiture Money	-	-	-
290	2903	PA-Law Enf Sales Tax	5.00	5.00	5.00
Total FTEs			<u>42.12</u>	<u>42.12</u>	<u>42.00</u>

Prosecuting Attorney

Department Number 1261

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. The Prosecuting Attorney's Office also provides the following additional services: enforcement of orders for child support payment, tax collections on behalf of the State of Missouri, Non-Sufficient Funds (NSF) check collections, and operation of the victim-witness unit (see departments number 1263, 2610, 2630, and 1262, respectively). Additional funding is provided for the Prosecuting Attorney's Office through the Law Enforcement Services Fund (refer to department number 2903).

Budget Highlights

This budget reflects an increase in Building Use Charge, primarily resulting from increased utilities associated with the Courthouse Expansion. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Achieve justice
- Efficiently manage caseloads.
- Respond to the needs of the citizens of Boone County, in particular the victims of crime.

Progress on Prior Year Objectives

- Obtain favorable dispositions against criminal defendants, efficiently manage caseloads, and respond to the needs of the citizens of Boone County, in particular the victims of crime.
Response: On-going.
- Achieve further integration with the courts and local law enforcement.
Response: Electronic filing of cases to the court began in 2008.
- Address the ongoing issue of storing and microfilming criminal case files.
Response: Destruction of misdemeanor records over 10 years old was completed in 2008. Future plans include a scanning work station to help with this ongoing issue. Reorganization of files in the Johnson Building for easier accessibility is in the planning stages.

Performance Measures

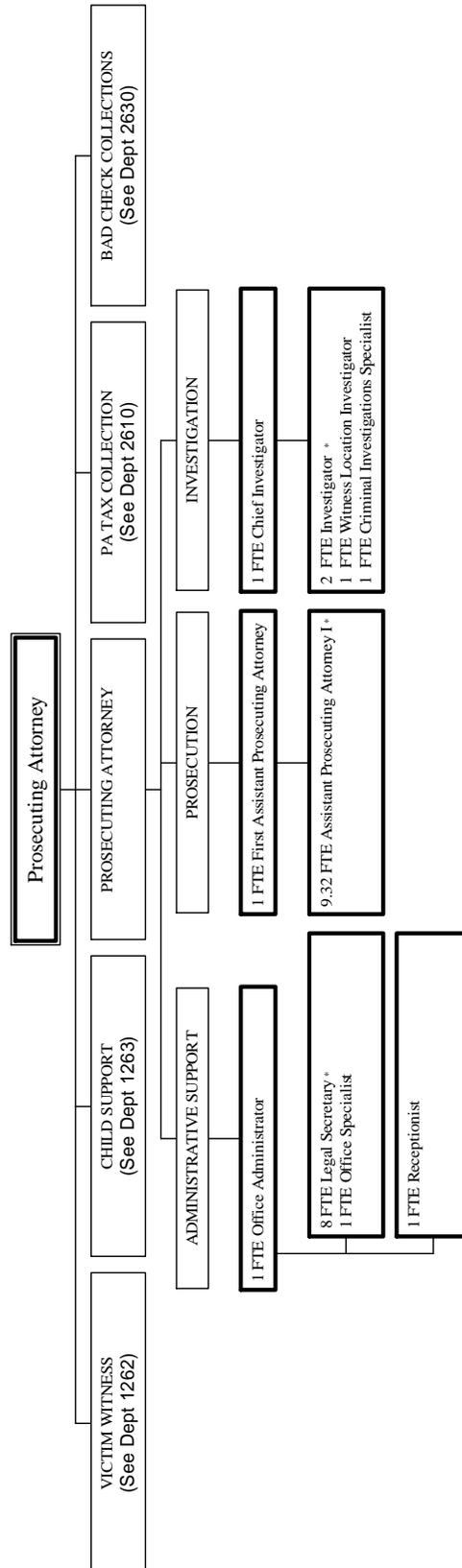
Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Felonies Filed	1,496	1,575	1,575
Number of Misdemeanors Filed	4,379	4,400	4,400
Number of Traffic Cases Filed	4,304	4,400	4,400
Total Number of Cases Filed	10,179	10,375	10,375

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-
Assistant Prosecuting Attorney I	a 7.32 a	7.32 a	7.32 a	-
Chief Investigator	1.00	1.00	1.00	-
Investigator	1.00	1.00	1.00	-
Office Administrator	1.00	1.00	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-
Legal Secretary	6.00	6.00	6.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-
Office Specialist	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Total FTEs	<u>22.32</u>	<u>22.32</u>	<u>22.32</u>	<u>-</u>
Overtime	\$ 22,000	\$ 29,500	\$ 29,500	\$ -

a Assistant Prosecuting Attorney I .68 FTE in Dept. No. 2630

Organizational Chart



*1 FTE Investigator, 2 FTE Legal Secretary, 2 FTE Assistant Prosecuting Attorney I funded by Prosecuting Attorney Law Enforcement Sales Tax (Dept. No. 2903)

Annual Budget

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	67,724	64,252	64,252	64,252	0	58,855	8-
	SUBTOTAL *****	67,724	64,252	64,252	64,252	0	58,855	8-
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	30,177	30,202	30,484	30,484	0	30,484	0
3560	COLLECTION FEES	33,358	30,000	50,000	50,000	0	50,000	66
3574	P.A. FEES	142,511	130,000	118,000	118,000	0	118,000	9-
	SUBTOTAL *****	206,046	190,202	198,484	198,484	0	198,484	4
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	10,032	0	0	0	0	0	0
	SUBTOTAL *****	10,032	0	0	0	0	0	0
	TOTAL REVENUES *****	283,804	254,454	262,736	262,736	0	257,339	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,090,305	1,118,402	1,104,674	1,115,540	0	1,115,540	0
10110	OVERTIME	28,739	29,500	29,500	29,500	0	29,500	0
10120	HOLIDAY WORKED	809	750	750	750	0	750	0
10200	FICA	81,187	87,871	84,681	87,653	0	87,653	0
10300	HEALTH INSURANCE	106,020	106,020	106,020	106,020	0	106,020	0
10325	DISABILITY INSURANCE	4,124	4,224	4,224	4,239	0	4,239	0
10350	LIFE INSURANCE	1,168	1,182	1,182	1,182	0	1,182	0
10375	DENTAL INSURANCE	7,945	7,945	7,945	7,945	0	7,945	0
10400	WORKERS COMP	7,598	7,946	7,946	6,936	0	6,936	12-
10500	401(A) MATCH PLAN	8,807	13,057	9,443	13,057	0	13,057	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,885	3,000	2,809	0	0	3,200	6
10600	UNEMPLOYMENT BENEFITS	3,971	0	0	0	0	0	0
	SUBTOTAL *****	1,343,559	1,379,897	1,359,174	1,372,822	0	1,376,022	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	16,459	18,106	22,000	21,371	0	21,371	18
23000	OFFICE SUPPLIES	14,595	13,860	13,860	14,858	0	14,858	7
23001	PRINTING	3,308	1,125	850	1,378	0	1,378	22
23050	OTHER SUPPLIES	115	250	100	250	0	250	0
23300	UNIFORMS	75	75	100	100	0	100	33
23850	MINOR EQUIP & TOOLS (<\$1000)	451	250	275	275	0	275	10
	SUBTOTAL *****	35,004	33,666	37,185	38,232	0	38,232	13
	DUES TRAVEL & TRAINING							
37000	DUES	3,780	3,835	4,355	4,455	0	4,455	16
37200	SEMINARS/CONFEREN/MEETING	1,155	2,770	2,500	1,290	0	1,290	53-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	882	1,197	1,300	935	0	935	21-
37230	MEALS & LODGING-TRAINING	2,670	3,285	3,825	2,966	0	2,966	9-
	SUBTOTAL *****	8,488	11,087	11,980	9,646	0	9,646	12-
	UTILITIES							
48000	TELEPHONES	9,865	13,172	13,172	13,172	0	13,172	0
48050	CELLULAR TELEPHONES	852	1,068	960	960	0	960	10-
	SUBTOTAL *****	10,718	14,240	14,132	14,132	0	14,132	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	6,132	7,840	8,367	9,600	0	9,600	22
59030	MOTOR VEHICLE LICENSE FEE	114	74	50	111	0	111	50
59100	VEHICLE REPAIRS	660	1,340	1,900	1,500	0	1,500	11
59105	TIRES	467	150	230	690	0	690	360
59200	LOCAL MILEAGE	1,446	1,250	1,000	1,100	0	1,100	12-
59201	SPECIAL MILEAGE	0	100	0	0	0	0	0
	SUBTOTAL *****	8,821	10,754	11,547	13,001	0	13,001	20
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,445	3,453	3,517	3,707	0	3,707	7
60200	EQUIP REPAIRS/MAINTENANCE	130	200	200	200	0	200	0
	SUBTOTAL *****	2,575	3,653	3,717	3,907	0	3,907	6
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	330	165	165	0	0	0	0
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	139,020	139,020	139,020	146,621	0	146,621	5
71600	EQUIP LEASES & METER CHR	212	205	205	205	0	205	0
	SUBTOTAL *****	139,562	140,390	140,390	147,826	0	147,826	5

Prosecuting Attorney

Dept. No. 1261

1261 PROSECUTING ATTORNEY
 100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	248	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	12,968	0	0	0	0	0	0
	SUBTOTAL *****	13,216	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,561,946	1,593,687	1,578,125	1,599,566	0	1,602,766	0

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Victim Witness

Department Number 1262

Mission

The Victim/Witness Department of the Prosecuting Attorney's Office is responsible for initially contacting and maintaining a communication link with victims and witnesses. Primary responsibilities include contacting victims and their families, notifying witnesses and victims of all scheduled court appearances of the defendant and/or any continuance of their case, answering all questions regarding the case, securing restitution, and informing victims and witnesses about the judicial process, how it works, and what their role in it will be.

Budget Highlights

The FY 2009 budget reflects partial-year appropriations corresponding to the grants that have been awarded (January through September). The FY 2009 budget will be amended to reflect renewals of the grant at such time that it occurs.

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.
- Provide emotional support, understanding and referral to appropriate community support for crime survivors.

Progress on Prior Year Objectives

- Provide accurate information about the criminal justice system to survivors of crime and their options for participation in it.
Response: Ongoing. Work on the Prosecutor's Office website, www.showmeboone.com was completed in 2008. Crime victims are now able to complete a Victim Impact Statement, change their contact information, and fill out an evaluation survey online. They also have the ability to translate the web pages into Spanish if they do not speak English. The changes that were added to the website have enhanced the ability to share information with crime victims.
- Provide all crime victims with information about their rights and eligibility for restitution/Crime Victim's Compensation.
Response: This information is now easily accessed on the enhanced website. As of August 1, 2008 the Victim Response Team members have served 1,846 crime victims. As of the end of FY 2007, \$201,496 has been collected in restitution to reimburse the Crime Victim's Compensation Fund for

payments made to victims of crime in Boone County. Boone County continues to be ranked first in restitution collection for the Crime Victim's Compensation Fund.

- Provide emotional support, understanding and referral to appropriate community support for crime survivors.

Response: Ongoing.

Performance Measures

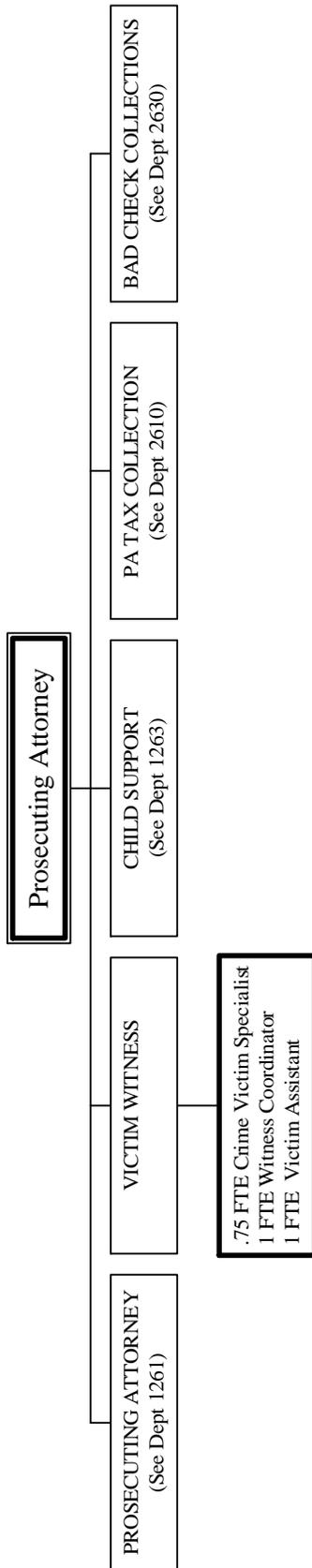
Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Child Physical Abuse	2	8	10
Child Sexual Abuse	31	67	60
DUI/DWI Crashes	11	12	10
Domestic Violence	1,319	1,285	1,300
Adult Sexual Assault	36	32	35
Survivors of Homicide	16	14	15
Robbery	40	28	40
Burglary	136	174	175
Assault	432	454	475
Victims of Property Related Crimes	823	825	850
Total Victims Served by Victim Response Team	2,836	2,899	2,970

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Crime Victim Specialist (Grant Funded)	1.00 ^a	1.00 ^a	0.75 ^a	0.25
Victim Assistant	1.00	1.00	1.00	-
Witness Coordinator	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	2.75	0.25
Overtime	\$300	\$900	\$750	(\$150)

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

Organizational Chart



Annual Budget

1262 VICTIM WITNESS
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	51,986	44,834	44,834	31,567	0	31,567	29-
	SUBTOTAL *****	51,986	44,834	44,834	31,567	0	31,567	29-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	4,163	0	0	0	0
	SUBTOTAL *****	0	0	4,163	0	0	0	0
	TOTAL REVENUES *****	51,986	44,834	48,997	31,567	0	31,567	29-
PERSONAL SERVICES								
10100	SALARIES & WAGES	108,151	111,206	112,547	111,737	0	100,577	9-
10110	OVERTIME	734	900	750	750	0	750	16-
10200	FICA	7,101	5,153	5,146	8,605	0	5,190	0
10300	HEALTH INSURANCE	13,062	9,500	9,500	14,250	0	9,500	0
10325	DISABILITY INSURANCE	340	244	244	416	0	251	2
10350	LIFE INSURANCE	142	106	106	159	0	106	0
10375	DENTAL INSURANCE	978	712	712	1,068	0	712	0
10400	WORKERS COMP	511	350	350	494	0	297	15-
10500	401(A) MATCH PLAN	1,125	1,105	600	1,755	0	1,105	0
10510	CERF-EMPLOYER PD CONTRIBUTION	41	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	5,356	0	0	0	0	0	0
	SUBTOTAL *****	137,543	129,276	129,955	139,234	0	118,488	8-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	334	437	437	448	0	448	2
23000	OFFICE SUPPLIES	2,339	1,917	1,917	1,917	0	1,917	0
23001	PRINTING	121	350	300	300	0	300	14-
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	750	750	750	0	750	0
	SUBTOTAL *****	2,794	3,704	3,654	3,665	0	3,665	1-
DUES TRAVEL & TRAINING								
37000	DUES	185	275	325	325	0	325	18
37200	SEMINARS/CONFEREN/MEETING	695	390	260	180	0	180	53-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	584	595	235	330	0	330	44-
37230	MEALS & LODGING-TRAINING	998	277	604	340	0	340	22
	SUBTOTAL *****	2,463	1,537	1,424	1,175	0	1,175	23-
UTILITIES								
48000	TELEPHONES	1,857	1,875	1,850	1,850	0	1,850	1-
	SUBTOTAL *****	1,857	1,875	1,850	1,850	0	1,850	1-
EQUIP & BLDG MAINTENANCE								
	SUBTOTAL *****	0	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71600	EQUIP LEASES & METER CHRG	80	0	0	0	0	0	0
	SUBTOTAL *****	80	0	0	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	110	150	0	150	0	150	0
84600	COURT COSTS	3,834	6,400	6,500	3,500	0	3,500	45-
84700	WITNESS EXPENSES	3,861	12,500	10,500	5,500	0	5,500	56-
84800	TRANSCRIPTS-CRIMINAL	3,124	9,850	4,850	4,850	0	4,850	50-
	SUBTOTAL *****	10,929	28,900	21,850	14,000	0	14,000	51-
	TOTAL EXPENDITURES *****	155,669	165,292	158,733	159,924	0	139,178	15-

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: Establish, enforce and monitor the financial responsibility of parents for the support of their children. Core Values: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

Budget Highlights

All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of costs as well as cost recovery of indirect costs.

There are no significant changes to the budget.

Goals and Objectives

Budget Year Objectives

- Bring enforcement compliance percentages up in state standard audit criteria.
- Concentrate on filing criminal nonsupport actions and increasing non-custodial parent compliance with their court orders.
- Concentrate on obtaining compliance through court action.

Progress on Prior Year Objectives

- Bring enforcement into compliance with the state audit criteria. Continue implementing better procedures for tracking cases and progress on cases. **Response:** In January 2008, the state audit of cases showed compliance in all areas. Tracking cases by worker on a monthly basis for enforcement has resulted in better management of cases.

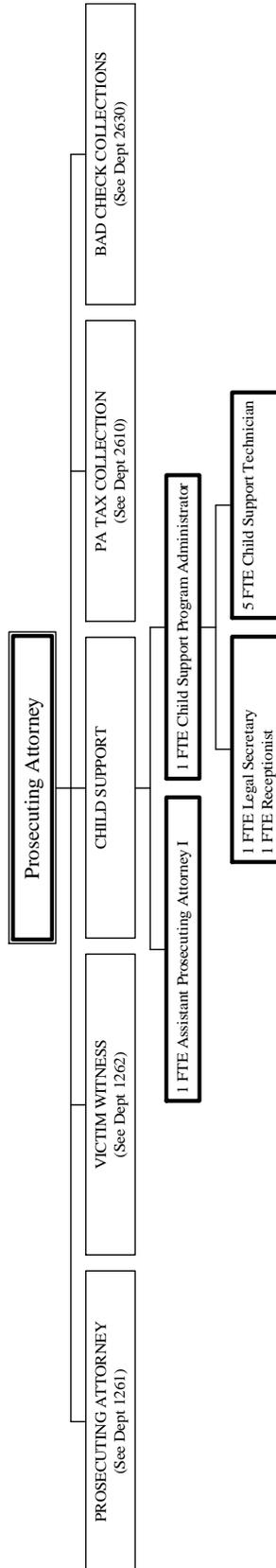
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Criminal Non Support Cases Filed	21	60	80
Number of Criminal Non Support Cases Disposed	34	40	60
Number of Referrals	400	400	400
Number of Judgments Entered	99	80	80

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assistant Prosecuting Attorney I	1.00	1.00	1.00	-
Child Support Program Administrator	1.00	1.00	1.00	-
Child Support Technician	5.00	5.00	5.00	-
Legal Secretary	1.00	1.00	1.00	-
Receptionist	1.00	1.00	1.00	-
Total FTEs	9.00	9.00	9.00	-
Overtime	\$ 4,200	\$ 5,500	\$ 2,500	\$ (3,000)

Organizational Chart



Child Support Enforcement

Dept. No. 1263

Annual Budget

1263 IV-D
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FEDERAL REIMBURSE EXPENSES	558,360	618,450	556,665	524,560	0	507,793	17-
	SUBTOTAL *****	558,360	618,450	556,665	524,560	0	507,793	17-
	TOTAL REVENUES *****	558,360	618,450	556,665	524,560	0	507,793	17-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	309,243	323,837	321,178	322,940	0	322,940	0
10110	OVERTIME	5,250	5,500	2,000	2,500	0	2,500	54-
10120	HOLIDAY WORKED	153	0	0	0	0	0	0
10200	FICA	21,652	25,194	22,514	24,896	0	24,896	1-
10300	HEALTH INSURANCE	42,750	42,750	42,750	42,750	0	42,750	0
10325	DISABILITY INSURANCE	1,121	1,207	1,207	1,204	0	1,204	0
10350	LIFE INSURANCE	466	477	477	477	0	477	0
10375	DENTAL INSURANCE	3,204	3,204	3,204	3,204	0	3,204	0
10400	WORKERS COMP	1,688	1,730	1,730	1,431	0	1,431	17-
10500	401(A) MATCH PLAN	2,150	5,265	3,800	5,265	0	5,265	0
10600	UNEMPLOYMENT BENEFITS	3,780	0	0	0	0	0	0
	SUBTOTAL *****	391,458	409,164	398,860	404,667	0	404,667	1-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	2,400	0	2,400	0
22500	SUBSCRIPTIONS/PUBLICATIONS	566	839	839	1,780	0	1,780	112
23000	OFFICE SUPPLIES	1,768	3,150	3,150	2,150	0	2,150	31-
23001	PRINTING	1,088	1,250	1,250	250	0	250	80-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	630	630	630	0	630	0
	SUBTOTAL *****	3,422	5,869	5,869	7,210	0	7,210	22
	DUES TRAVEL & TRAINING							
37000	DUES	510	700	700	700	0	700	0
37200	SEMINARS/CONFEREN/MEETING	2,335	3,444	2,870	995	0	390	88-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,224	3,413	1,913	479	0	250	92-
37230	MEALS & LODGING-TRAINING	5,206	4,412	2,412	1,480	0	500	88-
	SUBTOTAL *****	11,276	11,969	7,895	3,654	0	1,840	84-
	UTILITIES							
48000	TELEPHONES	3,841	5,533	4,033	5,533	0	5,424	1-
48002	DATA COMMUNICATIONS	7,200	7,200	7,200	9,250	0	8,650	20
48100	NATURAL GAS	1,978	3,000	3,000	3,750	0	3,750	25
48200	ELECTRICITY	4,527	4,264	4,264	5,500	0	5,500	28
48300	WATER	192	206	206	240	0	240	16
48400	SOLID WASTE	168	168	168	200	0	200	19
48600	SEWER USE	191	202	202	250	0	250	23
	SUBTOTAL *****	18,098	20,573	19,073	24,723	0	24,014	16
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	32	1,101	1,053	1,830	0	1,830	66
	SUBTOTAL *****	32	1,101	1,053	1,830	0	1,830	66
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	156	1,226	1,302	1,873	0	1,873	52
71000	INSURANCE AND BONDS	135	170	170	170	0	170	0
71100	OUTSIDE SERVICES	5,873	11,976	12,024	8,200	0	8,200	31-
71500	BUILDING USE/RENT CHARGE	50,781	53,000	53,000	27,972	0	27,972	47-
71600	EQUIP LEASES & METER CHR	3,334	1,861	861	182	0	182	90-
	SUBTOTAL *****	60,281	68,233	67,357	38,397	0	38,397	43-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	9,868	7,657	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	500	0	0	0	0	0
91301	COMPUTER HARDWARE	0	3,910	3,910	174	0	174	95-
91302	COMPUTER SOFTWARE	0	332	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	950	0	0	0	0	0
	SUBTOTAL *****	0	15,560	11,567	174	0	174	98-
	TOTAL EXPENDITURES *****	484,570	532,469	511,674	480,655	0	478,132	10-

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Prosecuting Attorney Retirement

Dept. No. 1264

Mission

The Prosecuting Attorney's Retirement Fund is a statutory retirement fund provided for prosecuting attorneys in the State of Missouri. Boone County is required by law to make a specified annual contribution to the fund; however, the fund is controlled and managed by the State of Missouri.

Budget Highlights

Legislation passed and signed into law during 2003 reduced the county's annual contribution by one-half and added a \$4 surcharge to the court costs on all criminal and traffic cases handled by the Prosecuting Attorney. The surcharge is remitted to the State.

Annual Budget

1264 PA RETIREMENT
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
86790	MO PROSECUTOR'S RETIREMEN OTHER	7,752	7,752	7,752	7,752	0	7,752	0
	SUBTOTAL *****	7,752	7,752	7,752	7,752	0	7,752	0
	TOTAL EXPENDITURES *****	7,752	7,752	7,752	7,752	0	7,752	0

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Prosecuting Attorney Training

Department Number 2600

Mission

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2600 PA TRAINING								
260 PA TRAINING FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	4,780	4,800	4,950	4,950	0	4,950	3
	SUBTOTAL *****	4,780	4,800	4,950	4,950	0	4,950	3
	INTEREST							
3711	INT-OVERNIGHT	12	14	5	5	0	5	64-
3712	INT-LONG TERM INVEST	58	45	67	67	0	67	48
3798	INC/DEC IN FV OF INVESTMENTS	169	191	73	75	0	75	60-
	SUBTOTAL *****	241	250	145	147	0	147	41-
	TOTAL REVENUES *****	5,021	5,050	5,095	5,097	0	5,097	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	720	960	960	1,300	0	1,300	35
37210	TRAINING/SCHOOLS	880	1,150	960	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	702	1,420	850	935	0	935	34-
37230	MEALS & LODGING-TRAINING	2,876	3,770	2,280	2,457	0	2,457	34-
	SUBTOTAL *****	5,179	7,300	5,050	4,692	0	4,692	35-
	TOTAL EXPENDITURES *****	5,179	7,300	5,050	4,692	0	4,692	35-

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Prosecuting Attorney

Tax Collection

Department Number 2610

Mission

The PA Tax Collection department was established pursuant to RSMo 136.150 and accounts for revenues and expenditures associated with the collection of delinquent taxes, licenses, and fees on behalf of the State of Missouri.

Budget Highlights

Prior to FY 2007, the salary allocation of two FTE positions was 50% each to the Tax Collection Fund and the PA Bad Check Fund. In FY 2007 and FY 2008, the salary allocation to the Tax Collection Fund was reduced to 25% and increased to 75% in the PA Bad Check Fund. For FY 2009, the salary allocations have been revised to 50% each.

There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (MoDOR).
- Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.

Progress on Prior Year Objectives

- Increase the number of delinquent tax cases certified to the Boone County Prosecuting Attorney's Office by the State of Missouri Department of Revenue (MoDOR).
Response: Ongoing. The Boone County Prosecutor's Office will exceed the budgeted revenue for 2008. The Prosecutor's Office has actively solicited tax petitions from the MODR, and successfully collected on 90% of the petitions. Boone County is currently ranked third in the State of Missouri for collections, preceded only by St. Louis and Jackson County.
- Continue to aggressively work each tax case, either through demand notices, payment agreements, filing civil suits, or obtaining garnishments.
Response: Ongoing.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Amount Remitted to Department of Revenue	\$ 33,580	\$ 500,000	\$ 500,000
Percent Received by Boone County	\$ 66,716	\$ 100,000	\$ 100,000

Personnel Detail

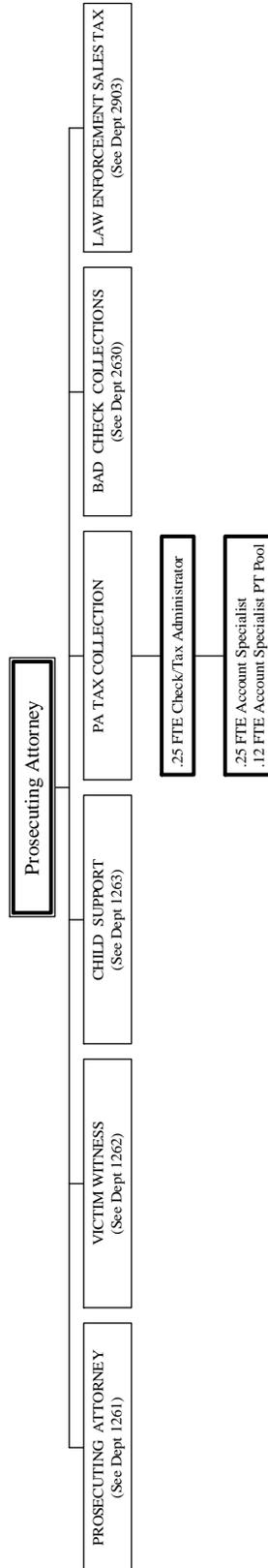
Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Bad Check /Tax Administrator	0.25	0.25 a	0.50 b	0.25
Account Specialist	0.25	0.25 a	0.50 b	0.25
Account Specialist PT Pool	0.12	0.25 c	0.25 c	-
Total FTEs	0.62	0.75	1.25	0.50
Overtime	\$375	\$ 550	\$ 250	\$ (300)

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

b Bad Check/Tax Administrator .50 FTE in 2630 and Account Specialist .50 FTE in 2630

c Hours increased from 240 to 520 mid-year 2008

Organizational Chart



Prosecuting Attorney
Tax Collection

Dept. No. 2610

Annual Budget

2610 PA TAX COLLECTION								
261 PA TAX COLLECTION FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	33,358	30,000	50,000	50,000	0	50,000	66
	SUBTOTAL *****	33,358	30,000	50,000	50,000	0	50,000	66
	INTEREST							
3711	INT-OVERNIGHT	47	48	20	20	0	20	58-
3712	INT-LONG TERM INVEST	239	150	290	250	0	250	66
3798	INC/DEC IN FV OF INVESTMENTS	638	650	380	380	0	380	41-
	SUBTOTAL *****	925	848	690	650	0	650	23-
	TOTAL REVENUES *****	34,283	30,848	50,690	50,650	0	50,650	64
	PERSONAL SERVICES							
10100	SALARIES & WAGES	24,636	25,312	23,693	44,127	0	44,127	74
10110	OVERTIME	323	550	250	250	0	250	54-
10200	FICA	1,909	1,978	1,832	3,394	0	3,394	71
10400	WORKERS COMP	130	136	136	195	0	195	43
	SUBTOTAL *****	27,000	27,976	25,911	47,966	0	47,966	71
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	210	0	210	0
22500	SUBSCRIPTIONS/PUBLICATIONS	278	278	310	310	0	310	11
23000	OFFICE SUPPLIES	941	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	75	50	95	0	95	26
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	1,219	1,503	1,510	1,765	0	1,765	17
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	60	100	100	0	100	66
	SUBTOTAL *****	0	60	100	100	0	100	66
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,450	1,410	0	0	0	0
	SUBTOTAL *****	0	1,450	1,410	0	0	0	0
	TOTAL EXPENDITURES *****	28,219	30,989	28,931	49,831	0	49,831	60

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Prosecuting Attorney Contingency

Department Number 2620

Mission

The PA Contingency Department accounts for fees collected under RSMo 56.330 for the Prosecuting Attorney of a first class county to be used to pay for incidental costs. The maximum amount of expenditures allowed from this fund each year is \$20,000. Unexpended amounts do not accumulate in the fund. Prior to 1991, these revenues were accounted for in the General Fund. The Prosecuting Attorney, with the approval of a circuit judge, administers this fund.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

2620 PA CONTINGENCY								
262 PA CONTINGENCY FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	19,551	20,000	18,028	20,000	0	20,000	0
	SUBTOTAL *****	19,551	20,000	18,028	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	31	41	12	12	0	12	70-
3712	INT-LONG TERM INVEST	128	128	180	180	0	180	40
3798	INC/DEC IN FV OF INVESTMENTS	409	540	314	314	0	314	41-
	SUBTOTAL *****	569	709	506	506	0	506	28-
	TOTAL REVENUES *****	20,120	20,709	18,534	20,506	0	20,506	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	OTHER							
84600	COURT COSTS	1,249	2,500	3,000	2,500	0	2,500	0
84700	WITNESS EXPENSES	2,334	6,500	6,500	6,000	0	6,000	7-
84800	TRANSCRIPTS-CRIMINAL	15,422	10,500	10,500	10,500	0	10,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	19,006	20,000	20,000	19,500	0	19,500	2-
	TOTAL EXPENDITURES *****	19,006	20,000	20,000	20,000	0	20,000	0

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Prosecuting Attorney

Bad Check Collections

Department Number 2630

Mission

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

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

Budget Highlights

Benefit costs related to a grant-funded FTE position accounted for in the General fund (Victims of Crime Act grant) were cut from the grant award. The costs were re-allocated to this budget in FY 2008 and have been continued for FY 2009. Other than this, there are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide incentive for defendants to pay restitution and all fees prior to his/her sentencing date, thereby generating revenues more quickly than relying on the defendant to pay through the court system.
- Exceed the current level of collection.
- Serve victims of bad checks by aggressively pursuing the prosecution of bad check writers.

Progress on Prior Year Objectives

- Increase the current level of collection of administrative handling fees, Missouri Office of Prosecution Services (MOPS) fees, and restitution to victims.
Response: Ongoing. The number of bad checks turned over to the Prosecutor's Office over the last five years continues to decline with the wide-spread use of debit card transactions. The banking industry has refined the Electronic Funds Transfer (EFT) method of payment so well that any merchant or individual accepting an (EFT) form of payment knows immediately if the payment is good. If it is not good, the payment will be rejected on the spot. A decline in revenue is a result of the use of debit card transactions, while EFT use will ultimately eliminate the problem of bad checks.

Prosecuting Attorney Bad Check Collections

Dept. No. 2630

- Serve victims of bad checks and EFTs by aggressively pursuing the prosecution of bad check writers.
Response: Boone County victims are educated regarding the submission of bad check complaints to the Prosecutor's Office; 10-day notice letters, and criminal charges are filed on check writers who do not pay. Work on the Boone County Prosecutor's web site was completed in 2008, allowing businesses to learn about the procedures for turning in a bad check for prosecution, print a bad check complaint form, and get answers to frequently asked questions. The website has enhanced service to victims of bad checks.

- Increase payments obtained without filing criminal charges.
Response: Fewer and fewer bad check writers are choosing the option of paying their checks under the 10-day notice time period resulting in more criminal charges filed, more uncollectible checks returned to the businesses/victims, and fewer administrative handling fees collected by the Prosecuting Attorney's Office.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Bad Checks Received	5,575	4,539	4,000
Number of Cases Filed	347	300	300
Number of Convictions	292	290	300
Number of Dismissals	44	36	30
Court Ordered Restitution	\$118,109	\$111,000	\$120,000
Restitution Received in PA's Office	\$413,208	\$466,000	\$400,000
PA Fees Collected	\$130,733	\$109,000	\$100,000

Personnel Detail

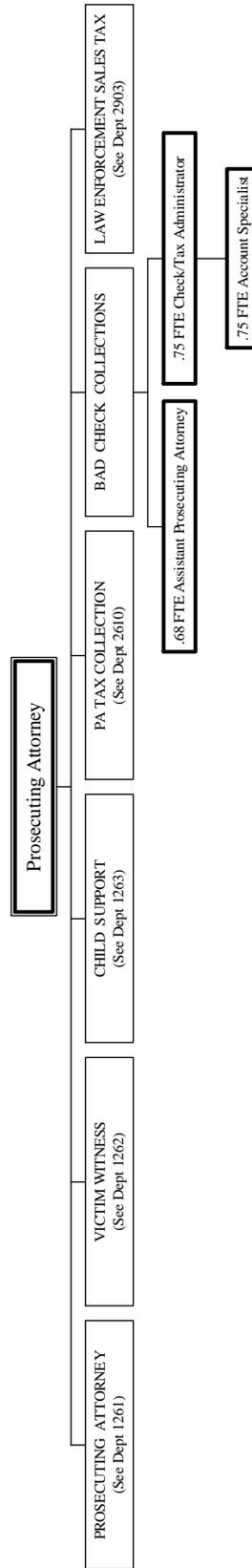
Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Assistant Prosecuting Attorney I	0.68	0.68 ^b	0.68 ^b	-
Bad Check /Tax Administrator	0.75	0.75 ^a	0.50 ^c	(0.25)
Account Specialist	0.75	0.75 ^a	0.50 ^c	(0.25)
Total FTEs	2.18	2.18	1.68	(0.50)
Overtime	\$ 750	\$ 1,500	\$ 750	\$ (750)

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

b Assistant Prosecuting Attorney I .32 FTE in 1261

c Bad Check/Tax Administrator .5 FTE in 2610 and Account Specialist .5 FTE in 2610

Organizational Chart



Prosecuting Attorney Bad Check Collections

Dept. No. 2630

Annual Budget

2630 PA BAD CHECK COLLECTIONS
263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3560	COLLECTION FEES	130,803	120,000	100,000	100,000	0	100,000	16-
	SUBTOTAL *****	130,803	120,000	100,000	100,000	0	100,000	16-
	INTEREST							
3711	INT-OVERNIGHT	251	252	85	85	0	85	66-
3712	INT-LONG TERM INVEST	1,249	772	1,215	1,100	0	1,100	42
3798	INC/DEC IN FV OF INVESTMENTS	3,349	3,380	1,515	1,500	0	1,500	55-
	SUBTOTAL *****	4,850	4,404	2,815	2,685	0	2,685	39-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	9	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	100	115	75	75	0	75	34-
	SUBTOTAL *****	109	115	75	75	0	75	34-
	TOTAL REVENUES *****	135,763	124,519	102,890	102,760	0	102,760	17-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	89,527	95,432	92,325	76,642	0	76,642	19-
10110	OVERTIME	971	1,500	750	750	0	750	50-
10200	FICA	7,775	10,030	9,058	5,920	0	8,482	15-
10300	HEALTH INSURANCE	13,918	17,480	17,480	12,730	0	16,292	6-
10325	DISABILITY INSURANCE	372	524	524	286	0	410	21-
10350	LIFE INSURANCE	150	195	195	142	0	182	6-
10375	DENTAL INSURANCE	1,044	1,310	1,310	954	0	1,221	6-
10400	WORKERS COMP	555	750	750	340	0	488	34-
10500	401(A) MATCH PLAN	918	2,217	1,742	1,567	0	2,055	7-
	SUBTOTAL *****	115,232	129,438	124,134	99,331	0	106,522	17-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	5	0	2,405	0	2,405	0
22500	SUBSCRIPTIONS/PUBLICATIONS	34	102	200	200	0	200	96
23000	OFFICE SUPPLIES	3,210	3,250	3,250	3,250	0	3,250	0
23001	PRINTING	1,972	2,424	2,100	2,228	0	2,228	8-
23050	OTHER SUPPLIES	533	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	246	300	300	300	0	300	0
	SUBTOTAL *****	5,996	6,331	6,100	8,633	0	8,633	36
	DUES TRAVEL & TRAINING							
37000	DUES	100	325	405	405	0	405	24
37200	SEMINARS/CONFEREN/MEETING	0	160	160	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	146	165	0	0	0	0
37235	MEALS & LODGING - OTHER	0	496	450	0	0	0	0
	SUBTOTAL *****	100	1,127	1,180	405	0	405	64-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	490	550	490	490	0	490	10-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	490	600	490	540	0	540	10-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	OTHER							
86896	DEPOSIT SHORTAGE	1	50	10	50	0	50	0
	SUBTOTAL *****	1	50	10	50	0	50	0
	TOTAL EXPENDITURES *****	121,819	137,796	132,164	109,209	0	116,400	15-

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Prosecuting Attorney Forfeiture Fund

Department Number 2640

Mission

The PA Forfeiture Fund accounts for the monies distributed to the Prosecuting Attorney as part of a federal drug forfeiture program. The Prosecuting Attorney has received no distributions for several years and future distributions are not expected. The fund will be closed at such time that the existing resources in the fund are fully expended.

Expenditures must comply with strict federal program guidelines and are restricted to drug enforcement or drug prosecution activities.

Budget Highlights

This budget includes a small amount for training and a lump-sum amount for outside services. No specific spending plans are identified at this time for the lump-sum amount; it may be spent throughout the year on allowable activities as directed by the Prosecuting Attorney.

Annual Budget

2640 PA FORFEITURE MONEY
264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	41	43	20	20	0	20	53-
3712	INT-LONG TERM INVEST	197	130	150	125	0	125	3-
3798	INC/DEC IN FV OF INVESTMENTS	548	550	250	250	0	250	54-
	SUBTOTAL *****	786	723	420	395	0	395	45-
	TOTAL REVENUES *****	786	723	420	395	0	395	45-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	500	575	575	0	575	15
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	597	750	0	750	7
37230	MEALS & LODGING-TRAINING	0	1,100	1,107	1,125	0	1,125	2
	SUBTOTAL *****	0	2,300	2,279	2,450	0	2,450	6
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	11,750	0	11,050	0	11,050	5-
	SUBTOTAL *****	0	11,750	0	11,050	0	11,050	5-
	TOTAL EXPENDITURES *****	0	14,050	2,279	13,500	0	13,500	3-

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Prosecuting Attorney Law Enforcement Sales Tax

Department Number 2903

Mission

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

Budget Highlights

The Law Enforcement Sales Tax provides funding for 5 additional positions for the Prosecuting Attorney’s Office.

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

Personnel Detail

	2007	2008	2009	2008-2009
Position Detail	Full-Time Equivalent	Full-Time Equivalent	Full-Time Equivalent	Change
Investigator	1.00	1.00	1.00	-
Legal Secretary	2.00	2.00	2.00	-
Assistant Prosecuting Attorney I	2.00	2.00	2.00	-
Total FTEs	5.00	5.00	5.00	-
Overtime	\$ 2,100	\$ 2,150	\$ 3,000	\$ 850

Prosecuting Attorney
Law Enforcement Sales Tax

Dept. No. 2903

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	221,083	226,746	225,980	226,782	0	226,782	0
10110	OVERTIME	2,297	2,150	2,500	3,500	0	3,500	62
10120	HOLIDAY WORKED	0	100	100	100	0	100	0
10200	FICA	16,886	17,518	17,020	17,624	0	17,624	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	824	842	842	852	0	852	1
10350	LIFE INSURANCE	259	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	1,181	1,206	1,206	1,013	0	1,013	16-
10500	401(A) MATCH PLAN	1,775	2,925	1,300	2,925	0	2,925	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,381	1,450	1,440	0	0	1,560	7
	SUBTOTAL *****	271,219	278,732	276,183	278,591	0	280,151	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES	650	650	755	910	0	910	40
37200	SEMINARS/CONFEREN/MEETING	240	480	480	480	0	480	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	438	332	332	0	332	24-
37230	MEALS & LODGING-TRAINING	427	1,038	795	918	0	918	11-
	SUBTOTAL *****	1,317	2,606	2,362	2,640	0	2,640	1
	UTILITIES							
48000	TELEPHONES	1,842	1,920	1,900	1,896	0	1,896	1-
	SUBTOTAL *****	1,842	1,920	1,900	1,896	0	1,896	1-
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	278	0	0	0	0	0	0
	SUBTOTAL *****	278	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	274,656	284,258	281,445	284,127	0	285,687	0

Decimal values have been truncated.



Public Administrator

Department Number 1200

Mission

The office of the Public Administrator was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases: (1) when a stranger dies intestate in the County without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify; (2) when persons die intestate without any known heirs; (3) when persons unknown die or are found dead in the County; (4) when money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same; (5) when any estate of any person who dies intestate therein, or elsewhere, is left in the County liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state; (6) the persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator; (7) the estates of all minors whose parents are dead, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate; (8) the estates or person and estate of all disabled or incapacitated persons in this County who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify; (9) where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.
- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.

Progress on Prior Year Objectives

- Deal effectively with all agencies the Public Administrator has contact with as well as work with the Probate Division of the Boone County Circuit Court for the benefit of all clients.
Response: Accomplished.

- Meet the individual needs of each client through close contact, and manage their finances giving them as much quality of life as possible.
Response: Accomplished.

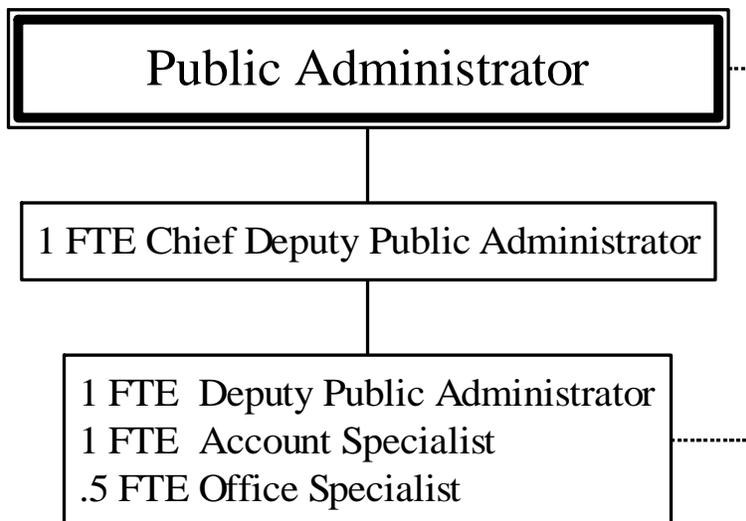
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Total Assets Managed (excluding real estate, burial plans, life insurance)	\$7,646,207	\$6,845,000	\$6,900,000
Owned Real Estate Managed	8	12	10
Owned Mobile Homes Managed	2	2	2
Prepaid Burial Plans and Life Insurance Managed	\$532,411	\$539,165	\$600,000
Annual Income Managed	\$2,865,308	\$2,909,000	\$3,000,000
Total Number of Cases	365	389	410

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>-</u>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

Organizational Chart



Annual Budget

1200 PUBLIC ADMINISTRATOR
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	149,127	105,000	120,000	110,000	0	110,000	4
	SUBTOTAL *****	149,127	105,000	120,000	110,000	0	110,000	4
	TOTAL REVENUES *****	149,127	105,000	120,000	110,000	0	110,000	4
	PERSONAL SERVICES							
10100	SALARIES & WAGES	199,616	203,902	204,858	203,902	22,443	203,902	0
10110	OVERTIME	218	500	500	500	0	500	0
10200	FICA	14,431	15,636	15,050	15,636	1,717	15,636	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	4,750	23,750	0
10325	DISABILITY INSURANCE	742	751	751	756	83	756	0
10350	LIFE INSURANCE	255	265	265	265	53	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	356	1,780	0
10400	WORKERS COMP	855	873	873	694	97	694	20-
10500	401(A) MATCH PLAN	1,640	2,925	1,715	2,925	650	2,925	0
	SUBTOTAL *****	243,289	250,382	249,542	250,208	30,149	250,208	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,525	1,800	1,500	2,000	0	2,000	11
23001	PRINTING	682	800	800	900	0	900	12
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	342	1,000	500	1,200	0	1,200	20
23050	OTHER SUPPLIES	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,009	190	190	190	0	190	0
	SUBTOTAL *****	3,559	3,940	3,090	4,440	0	4,440	12
	DUES TRAVEL & TRAINING							
37000	DUES	170	270	170	270	0	270	0
37210	TRAINING/SCHOOLS	740	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	565	700	600	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,180	1,205	1,382	1,205	0	1,205	0
	SUBTOTAL *****	2,655	2,675	2,652	2,675	0	2,675	0
	UTILITIES							
48000	TELEPHONES	1,891	1,700	1,755	1,700	0	1,700	0
48050	CELLULAR TELEPHONES	988	1,650	825	2,000	0	2,000	21
	SUBTOTAL *****	2,880	3,350	2,580	3,700	0	3,700	10
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	4,033	0	0	0	0	0	0
59200	LOCAL MILEAGE	5,422	11,000	9,500	13,000	0	13,000	18
	SUBTOTAL *****	9,456	11,000	9,500	13,000	0	13,000	18
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	296	700	500	700	0	700	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	296	800	500	800	0	800	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71105	LEGAL SERVICES	2,740	2,300	2,000	2,300	0	2,300	0
71107	BANK/CREDIT CARD SERVICE FEES	0	210	0	210	0	210	0
71500	BUILDING USE/RENT CHARGE	22,234	22,234	22,234	16,077	0	16,077	27-
71525	STORAGE CHARGES	229	300	275	300	0	300	0
71600	EQUIP LEASES & METER CHR	59	80	75	80	0	80	0
	SUBTOTAL *****	25,312	25,174	24,634	19,017	0	19,017	24-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	1,413	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	428	0	0	0	0	0	0
	SUBTOTAL *****	1,841	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	289,290	297,321	292,498	293,840	30,149	293,840	1-

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Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

Fiscal year 2009 is the third year of a five-year commitment for the County to appropriate an additional amount toward the cost of facility improvements. The 2009 fiscal year impact is approximately \$20,000; the five-year cost will be \$108,000.

Annual Budget

1280 MEDICAL EXAMINER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	142,921	147,209	147,209	151,626	0	151,626	3
	SUBTOTAL *****	142,921	147,209	147,209	151,626	0	151,626	3
86300	OTHER TESTING	24,999	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	24,999	25,000	25,000	25,000	0	25,000	0
91200	FIXED ASSET ADDITIONS BUILDINGS & IMPROVEMENTS	6,244	13,144	13,144	20,754	0	20,754	57
	SUBTOTAL *****	6,244	13,144	13,144	20,754	0	20,754	57
	TOTAL EXPENDITURES *****	174,165	185,353	185,353	197,380	0	197,380	6

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

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

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1285 PUBLIC DEFENDER								
100 GENERAL FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	33,436	33,436	33,436	27,373	0	27,373	18-
	SUBTOTAL *****	33,436	33,436	33,436	27,373	0	27,373	18-
	TOTAL EXPENDITURES *****	33,436	33,436	33,436	27,373	0	27,373	18-

Decimal values have been truncated.

Emergency Services and Dispatch

Department Number 1287

Mission

This budget accounts for the county's share of operational costs for Joint Communications Information Center (JCIC) and Emergency Management. The County shares in the operational costs as outlined in a cooperative agreement and the cost-share ratio is adjusted each year. The county's share includes costs for the Hallsville, Sturgeon, and Ashland Police Departments.

In addition, the County is responsible for 33% of the shared costs and 100% of the county costs included in the Emergency Management budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	PY BUD
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	670,890	589,304	559,838	599,889	0	599,889	1
	SUBTOTAL *****	670,890	589,304	559,838	599,889	0	599,889	1
86670	OTHER EMERGENCY MANAGEMENT	60,995	65,673	62,389	74,701	0	74,701	13
	SUBTOTAL *****	60,995	65,673	62,389	74,701	0	74,701	13
	TOTAL EXPENDITURES *****	731,886	654,977	622,227	674,590	0	674,590	2

Decimal values have been truncated.

E-911 Emergency Telephone

Department Number 2020

Mission

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

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

Budget Highlights

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

The FY 2009 budget includes funding to replace the audio voice logger/recorder equipment. There are no other significant changes to this budget.

E-911 Emergency Telephone

Dept. No. 2020

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	218,788	216,720	225,000	220,800	0	220,800	1
	SUBTOTAL *****	218,788	216,720	225,000	220,800	0	220,800	1
	INTEREST							
3711	INT-OVERNIGHT	1,525	1,400	550	550	0	550	60-
3712	INT-LONG TERM INVEST	7,425	5,200	7,500	5,200	0	5,200	0
3798	INC/DEC IN FV OF INVESTMENTS	20,342	10,000	8,950	8,250	0	8,250	17-
	SUBTOTAL *****	29,292	16,600	17,000	14,000	0	14,000	15-
	TOTAL REVENUES *****	248,081	233,320	242,000	234,800	0	234,800	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	38,926	62,000	42,000	44,000	0	44,000	29-
	SUBTOTAL *****	38,926	62,000	42,000	44,000	0	44,000	29-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	102,547	104,100	103,500	105,300	0	105,300	1
71110	CONTRACT LABOR	30,678	33,000	31,715	33,000	0	33,000	0
	SUBTOTAL *****	133,225	137,100	135,215	138,300	0	138,300	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	12,526	36,220	36,220	0	0	0	0
91302	COMPUTER SOFTWARE	17,908	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	0	0	0	65,000	65,000	0
	SUBTOTAL *****	30,434	36,220	36,220	0	65,000	65,000	79
	TOTAL EXPENDITURES *****	202,586	235,320	213,435	182,300	65,000	247,300	5

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Law Enforcement/Judicial Information System Law Enforcement Sales Tax

Department Number 2905

Mission

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

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

Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, (KARPEL) and the document management system for the Jail .

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	18,456	19,176	19,176	19,176	0	19,176	0
	SUBTOTAL *****	18,456	19,176	19,176	19,176	0	19,176	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	12,950	13,940	13,965	14,450	0	14,450	3
71101	PROFESSIONAL SERVICES	45,150	5,200	5,200	0	10,000	10,000	92
	SUBTOTAL *****	58,100	19,140	19,165	14,450	10,000	24,450	27
	OTHER							
86850	CONTINGENCY	0	0	0	0	7,500	7,500	0
	SUBTOTAL *****	0	0	0	0	7,500	7,500	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	11,055	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	66,325	6,075	5,075	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	36,082	0	0	0	0	0	0
	SUBTOTAL *****	113,463	6,075	5,075	0	0	0	0
	TOTAL EXPENDITURES *****	190,019	44,391	43,416	33,626	17,500	51,126	15

Decimal values have been truncated.



Neighborhood Improvement District Administration

Department Number 1340

Mission

This budget is administered by Public Works and is intended to provide administrative support for the Neighborhood Improvement District (NID) program. The Missouri statutes authorize the County Commission to establish a neighborhood improvement district and approve a specific improvement project. Although the statutes allow formation of a NID pursuant to either a petition or election process, Boone County policies only allow a petition process. The NID statutes permit a wide array of improvement projects; however, County policy limits such projects to road and/or sewer projects.

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

Budget Highlights

NID activity levels are insufficient to justify staff dedicated solely to this program. However, there is a need for NID coordination and administration which is provided by existing Public Works staff, with appropriate reimbursement being made to Public Works from this budget.

NID activity levels are not expected to change in the near future. As a result, there are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Build a minimum of one road project.
- Process all applications when received.
- Have a collection and tracking program developed, online and in operation.
- Continue to account for all reimbursable man hours and costs that are related to a specific NID project for auditing purposes.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.
- Continue to monitor potential and actual legislative changes to the NID statutes.

Neighborhood Improvement District Administration

Dept. No. 1340

Progress on Prior Year Objectives

- Build a minimum of one road project.
Response: No projects have been built.
- Process all applications when received.
Response: Responded to all applicants. Four are awaiting an initial meeting, and one resurrected project is currently in petition–signing process.
- Have a collection and tracking program developed, online and in operation.
Response: Accomplished.
- Continue to account for all reimbursable man hours and costs that are related to a specific NID project for auditing purposes.
Response: On-going.
- Continue to bill NID budget to reimburse the Design and Construction Department for all man hours invested in potential projects. Projects will be back charged for all time involved.
Response: On-going.
- Continue to limit Design and Construction expenditures on proposed NID projects before the actual Notice to Proceed has been ordered.
Response: On-going.
- Continue to monitor potential and actual legislative changes to the NID statutes.
Response: On-going.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Roadway			
Number of New Applications Submitted	4	3	2
Number of NID Applications on File	8	N/A	N/A
Number of Active NID Projects	1	N/A	N/A
Number of NID Projects Approved	0	1	1
Number of NID Projects Completed	0	0	0

Neighborhood Improvement District Administration

Dept. No. 1340

Annual Budget

1340 NID ADMINISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	96	1,000	0	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	2,573	5,000	3,000	5,000	0	5,000	0
	SUBTOTAL *****	2,669	9,000	3,000	9,000	0	9,000	0
	OTHER							
84300	ADVERTISING	0	750	0	750	0	750	0
84400	PUBLIC NOTICES	197	200	0	200	0	200	0
	SUBTOTAL *****	197	950	0	950	0	950	0
	TOTAL EXPENDITURES *****	2,867	9,950	3,000	9,950	0	9,950	0

Decimal values have been truncated.

Solid Waste Recycling

Department Number 1360

Mission

This budget is intended to assist in the implementation of the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H, to meet the State mandated goal to reduce the amount of solid waste going into landfills 40% by 1998 and to continue to maintain this reduction. In addition, it is intended to: study, explore, examine, and research solid waste issues confronting the citizens, businesses and environs of Boone County; to promote the responsible management of solid waste through education and implementation of recycling and waste reduction programs; and to coordinate solid waste management solutions with public agencies, organizations, community and civic groups.

Budget Highlights

There are no significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Maintain the permanent recycling program at the three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
- Establish new site locations in Rocheport and at Boone County Public Works.
- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.
- Establish a recycling program for the Sheriff's Office/Jail facility.
- Represent the County on various boards and committees related to solid waste.

Progress on Prior Year Objectives

- Maintain the permanent recycling program at the three remaining established sites and continue to troubleshoot problems that arise in the administration and operation of the program, particularly the contamination problems.
Response: An additional site (Ashland) was added last year, and service has been provided to four active sites. A fifth site has recently been set up in Sturgeon after efforts to place a container in Rocheport stalled.
- Consolidate the processing, hauling and maintenance into service from a single service provider.
Response: Completed. The City of Columbia now does the hauling as well as the processing.

- Continue the refurbishing/conversion process for the remaining containers.
Response: All six county owned containers have undergone refurbishing/conversion.
- Establish new site locations in Ashland and Rocheport.
Response: A permanent Ashland site has been established, and a site in Sturgeon was established instead of Rocheport. A workable site in Rocheport has been identified, but currently there is no container to place in Rocheport.
- Review and analyze data obtained from the administration of the recycling program and assess the level of program success.
Response: The program has been changing too rapidly to project from the existing data, however, much better and more consistent data is available from the City. Once the new sites have been established for a while, enough data will be available for analysis.
- Establish a recycling program for the Sheriff’s Office/Jail facility.
Response: This program remains under consideration, but is currently on hold.
- Represent the County on various boards and committees related to Solid Waste.
Response: Boone County has the longest consistent representation by a single individual at the MMSWMD region H. With the retirement of Mr. Beck as the city representative, Boone County became the entity with the longest representation by the same person attending the committee and board meetings. Boone County now holds the chair of the Advisory Committee for the MMSWMD.

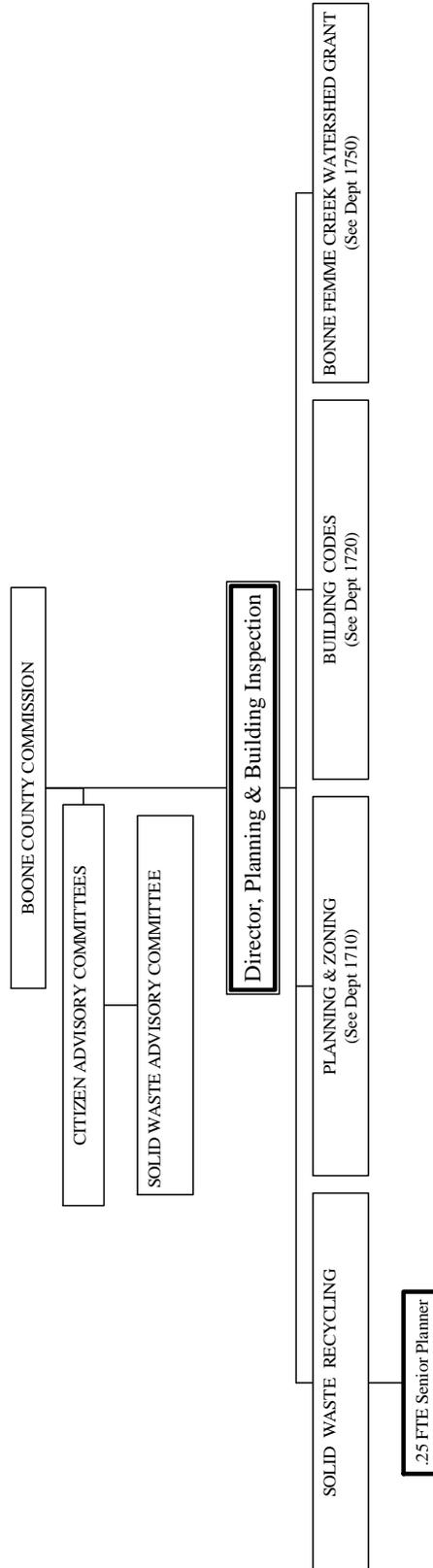
Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Recycling Containers in Use	6	6	7/8
Number of Active Recycling Sites Administered	4	5	6

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Senior Planner	0.25	0.25	0.25	-
Total FTEs	0.25	0.25	0.25	-

Organizational Chart



Solid Waste Recycling

Dept. No. 1360

Annual Budget

1360 SOLID WASTE RECYCLING
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	13,301	13,387	13,488	13,384	0	13,384	0
10200	FICA	1,017	1,024	1,032	1,023	0	1,023	0
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	50	49	49	49	0	49	0
10350	LIFE INSURANCE	13	13	13	13	0	13	0
10375	DENTAL INSURANCE	89	89	89	89	0	89	0
10400	WORKERS COMP	102	106	106	103	0	103	2-
10500	401(A) MATCH PLAN	156	146	163	146	0	146	0
	SUBTOTAL *****	15,917	16,001	16,127	15,994	0	15,994	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	90	208	200	208	0	208	0
23000	OFFICE SUPPLIES	352	344	344	344	0	344	0
23001	PRINTING	0	0	500	582	0	582	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	54	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	320	320	0	320	0
26201	ROCK-VENDOR HAULED	0	0	320	0	0	0	0
	SUBTOTAL *****	443	926	1,738	1,508	0	1,508	62
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	0	220	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	100	0	0	0	0
37235	MEALS & LODGING - OTHER	0	0	100	0	0	0	0
	SUBTOTAL *****	0	0	420	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	143	144	144	144	0	144	0
	SUBTOTAL *****	143	144	144	144	0	144	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	1,212	1,200	3,600	3,600	0	3,600	200
	SUBTOTAL *****	1,212	1,200	3,600	3,600	0	3,600	200
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	7,683	21,616	15,750	20,256	0	20,256	6-
	SUBTOTAL *****	7,683	21,616	15,750	20,256	0	20,256	6-
	OTHER							
83160	RECYCLING & DUMP FEES	0	0	0	100	0	100	0
84300	ADVERTISING	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,100	0	1,100	0
	TOTAL EXPENDITURES *****	25,399	39,887	37,779	42,602	0	42,602	6

Decimal values have been truncated.

Boone County Regional Sewer District Management Services

Department Number 1370

Mission

This budget provides management services to the Boone County Regional Sewer District (BCRSD) pursuant to a cooperative agreement signed by the Boone County Commission and the BCRSD Board of Trustees in October, 2000. The BCRSD reimburses the County for all costs incurred pursuant to this agreement.

The Boone County Director of Planning & Building Inspections provides BCRSD Executive Director services pursuant to the cooperative agreement.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1370 BC REG SEWER DIST MGMT SERVICE								
100 GENERAL FUND								
		2007	2008		2009	2009	2009	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	4,990	5,000	4,975	5,000	0	5,000	0
	SUBTOTAL *****	4,990	5,000	4,975	5,000	0	5,000	0
	TOTAL REVENUES *****	4,990	5,000	4,975	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,384	4,368	4,402	4,368	0	4,368	0
10200	FICA	337	334	337	334	0	334	0
10400	WORKERS COMP	34	34	34	33	0	33	2-
	SUBTOTAL *****	4,756	4,736	4,773	4,735	0	4,735	0
	TOTAL EXPENDITURES *****	4,756	4,736	4,773	4,735	0	4,735	0

Decimal values have been truncated.

Public Works Summary

Department Numbers 2040, 2045, 2048, 2049, 2080

Description

The County’s public works activities (sometimes referred to as “road and bridge”) are funded primarily with the proceeds of a one-half cent sales tax and supplemented with property tax revenues, fuel taxes and other miscellaneous revenues. Appropriations are accounted for within the budgets identified below and detailed information is presented for each on the following pages.

- Maintenance Operations (2040)
- Design and Construction (2045) activities
- PW Insurance Claim Activity (2048)
- Payments to cities and special road districts and administrative reimbursement to the General Fund (2049)

Sales tax revenues are accounted for within the Road and Bridge Sales Tax Fund (department number 2080) and all other revenues are accounted for within the Road and Bridge Fund (department number 2049). The two funds are consolidated for budgeting and financial reporting purposes.

Budget Summary

Fund	Dept	Department Name	2007	2008	2009	2009	2009	2009
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 9,233,269	\$ 8,848,142	\$ 2,955,006	\$ 7,074,236	\$ 753,418	\$ 10,782,660
204	2045	Design & Construction	2,027,567	2,163,499	902,392	5,532,927	43,605	6,478,924
204	2048	Insurance Claim Activity	179,352	1,217	-	40,000	-	40,000
204	2049	Administration	2,741,815	3,326,061	-	3,072,109	-	3,072,109
Total			<u>\$ 14,182,003</u>	<u>\$ 14,338,919</u>	<u>\$ 3,857,398</u>	<u>\$ 15,719,272</u>	<u>\$ 797,023</u>	<u>\$ 20,373,693</u>

Personnel Summary

Fund	Dept	Department Name	2007	2008	2009
			Full-time Equivalent	Full-time Equivalent	Full-time Equivalent
204	2040	Maintenance Operations	55.65	55.65	56.48
204	2045	Design & Construction	15.63	15.63	17.38
Total FTEs			<u>71.28</u>	<u>71.28</u>	<u>73.86</u>

Public Works

Road and Bridge Maintenance

Department Number 2040

Mission

Public Works - Road and Bridge Maintenance is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement to accomplish the goals outlined below. The FY 2009 appropriations total more than \$10.7 million, consistent with prior year funding levels.

Appropriations related to roadway capital improvements and major reconstructions are included in department number 2045.

Goals and Objectives

Budget Year Objectives

- Provide routine grading and gravel for the County's approximately 472 miles of gravel roads.
- Prioritize replacement and addition of culvert pipes throughout the County.
- Provide snow removal using a combination of in-house and contracted services.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.
- Repair failed chip and seal roads as needed.
- Re-apply chip and seal to approximately to repaired section.
- Apply asphalt overlay to 3.12 miles of existing asphalt pavements.
- Apply a pavement preservation chip and seal application on approximately 23.64 miles of existing asphalt pavements.
- Provide annual street sweeping for curb and gutter subdivision roads.
- Apply bridge deck sealer and make minor bridge deck repairs.

Public Works

Road and Bridge Maintenance

Dept. No. 2040

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

Progress on Prior Year Objectives

- Provide routine grading and gravel for the County's approximately 485 miles of gravel roads.
Response: Accomplished. A motorgrader and dump truck are assigned to each district to provide routine maintenance for gravel roads. Additional quarry trucks are utilized during periods of high maintenance.
- Prioritize replacement and addition of culvert pipes throughout the County.
Response: Accomplished. A total of \$260,000 was spent on culvert pipes in 2008. Culvert pipes are installed and maintained by the county's fleet of three rubber tired backhoes and two excavators.
- Provide snow removal using a combination of in-house and contracted services.
Response: Accomplished. Public Works contracted for snow removal in many of the county subdivisions via the competitive bid process. The Maintenance Operations Division provided snow removal on all other county roads as well as some of the main subdivision roadways.
- Reclaim and rebuild approximately 4 miles of failed chip and seal roads.
Response: This goal was not met. These projects were deferred in 2008 because of weather. It is anticipated they will be completed in 2009.
- Repair failed chip and seal roads as needed.
Response: Accomplished. Repairs were made to most of the 80 miles of the county's chip and sealed roads prior to the reapplication of additional coats.
- Re-apply chip and seal to approximately 60 miles of chip and seal roads.
Response: This goal was exceeded. County maintenance crews re-applied 78.52 road miles of single application chip and seal on the county's existing chip and seal roads. Equipment, labor and material costs to repair and re-apply chip and seal to the county's 78.52 miles of chip and seal roads cost over \$816,857.
- Apply asphalt overlay to 3.8 miles of existing asphalt pavements.
Response: Partially accomplished. The County contracted for and completed 3.12 miles of asphalt overlay in 2008, which fell somewhat short of the goal due to reprioritizing projects.

Public Works

Road and Bridge Maintenance

Dept. No. 2040

- Apply a pavement preservation chip and seal application on approximately 14.65 miles of existing asphalt pavement.
Response: Accomplished. The County contracted for over 23.64 miles of preservation chip and seal over existing hard surface roads.
- Improve drainage and apply MgCl for base stabilization to approximately 1.7 miles of existing gravel road.
Response: Partially accomplished. Due to time and weather constraints during the construction season, this goal was only partially met. Drainage improvements were made, however MgCl₂ will not be applied until spring 2009.
- Overlay approximately 2.6 miles of existing chip and sealed roads with asphalt.
Response: This goal was not accomplished. The project will be moved to the spring of 2009.
- Provide annual street sweeping for curb and gutter subdivision roads.
Response: Accomplished. Street sweeping was completed by contract services in the spring of 2008.
- Apply bridge deck sealer and make minor bridge deck repairs.
Response: This objective was not completed due to time constraints during the construction season.
- Provide traffic signage and signage maintenance on county maintained roads.
Response: Accomplished. New and replacement signs are provided as needed.
- Provide striping on specific county roads.
Response: Accomplished. Contracted striping on specified county roads was used to meet this goal.
- Provide routine equipment maintenance, repair and replacement.
Response: Accomplished. On-going routine maintenance and equipment replacement are scheduled regularly.
- Enhance and promote safety.
Response: This objective was met through routine “tool box safety talks,” and by providing safety training. In addition, the Maintenance Department hosts a spring and fall Safety Day. Also provided in 2008 was an OSHA Ten Hour Construction Safety course for all employees, an Excavation Safety Competent Person Course, and a Defensive Driving Course.

Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Unavailable			

Public Works
Road and Bridge Maintenance

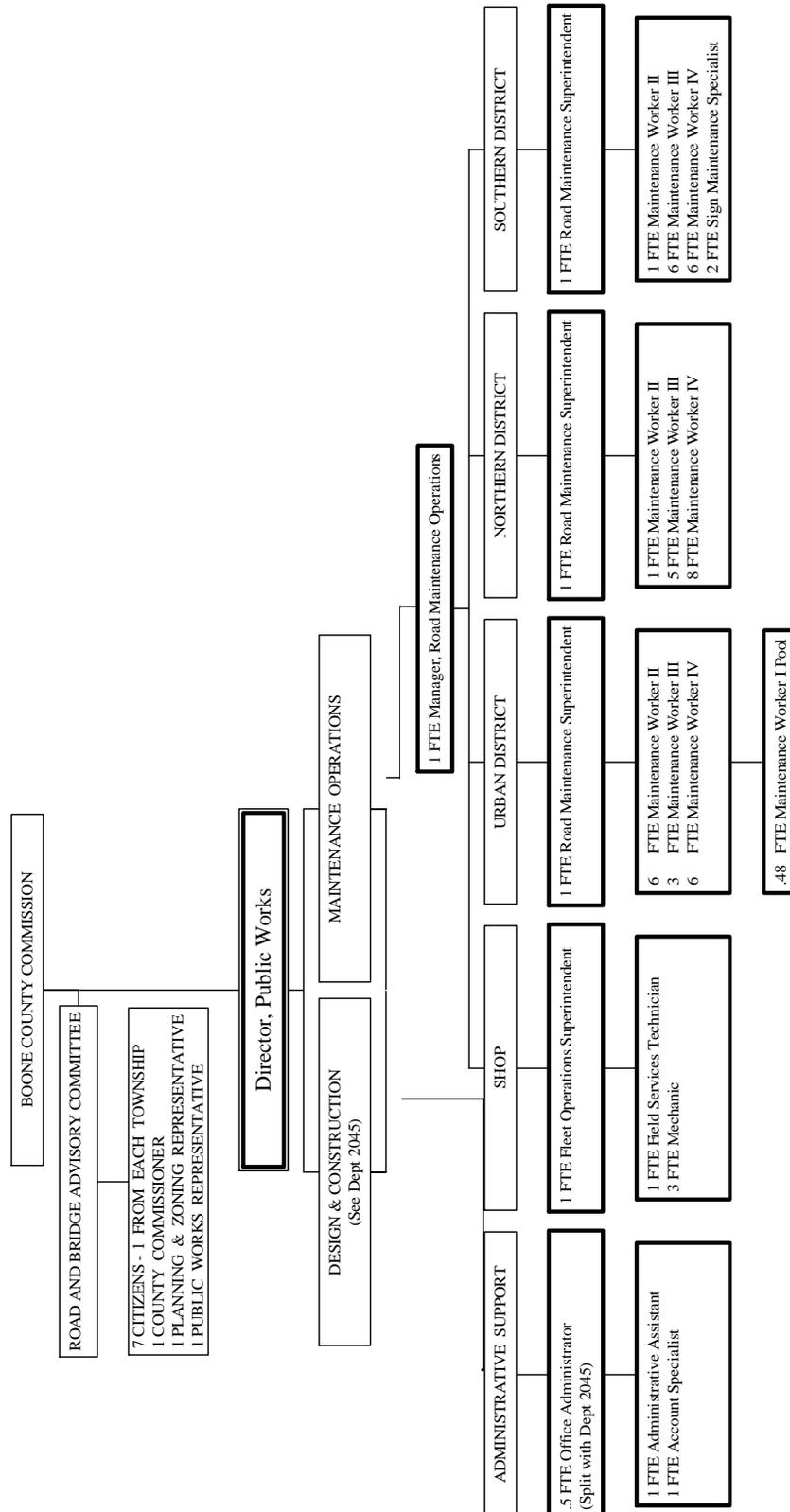
Dept. No. 2040

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Public Works	0.50 a	0.50 a	0.50 a	-
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.50 a	0.50 a	0.50 a	-
Road Maintenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	20.00	20.00	20.00	-
Maintenance Worker III	10.00	13.00	17.00	4.00
Sign Maintenance Specialist	1.00	1.00	2.00	1.00
Maintenance Worker II	11.00	8.00	5.00	(3.00)
Field Services Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Maintenance Worker I Pool	1.65	1.65	0.48	(1.17)
Total FTEs	55.65	55.65	56.48	0.83
Overtime	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Crew Leader	\$ 12,348	\$ 12,348	\$ 12,348	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Reassignment Pay	\$ -	\$ -	\$ 1,560	\$ 1,560

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

Organizational Chart



Public Works Road and Bridge Maintenance

Dept. No. 2040

Annual Budget

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,009,641	2,171,450	2,103,830	2,132,672	0	2,203,358	1
10110	OVERTIME	167,454	50,000	50,000	50,000	0	50,000	0
10200	FICA	158,576	174,742	158,717	171,442	0	176,849	1
10300	HEALTH INSURANCE	256,500	256,500	256,500	256,500	0	266,000	3
10325	DISABILITY INSURANCE	7,517	8,095	8,095	8,161	0	8,423	4
10350	LIFE INSURANCE	2,798	2,862	2,862	2,862	0	2,968	3
10375	DENTAL INSURANCE	19,224	19,224	19,224	19,224	0	19,936	3
10400	WORKERS COMP	184,728	189,396	189,396	174,307	0	180,482	4-
10500	401(A) MATCH PLAN	19,050	31,590	19,025	31,590	0	32,890	4
10510	CERF-EMPLOYER PD CONTRIBUTION	4,198	0	3,995	0	0	4,400	0
10600	UNEMPLOYMENT BENEFITS	3,788	0	0	0	0	0	0
10850	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200	0	4,200	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	404	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,842,581	2,913,559	2,821,344	2,856,458	0	2,955,006	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	49	400	233	200	0	200	50-
23000	OFFICE SUPPLIES	2,973	2,500	2,389	3,000	0	3,000	20
23001	PRINTING	126	500	702	1,500	0	1,500	200
23050	OTHER SUPPLIES	25,408	25,000	15,208	26,000	0	26,000	4
23850	MINOR EQUIP & TOOLS (<\$1000)	24,870	20,000	11,193	25,000	0	25,000	25
26000	PAVEMENT REPAIRS MATERIAL	81,466	130,000	127,398	130,000	0	150,000	15
26200	ROCK	614,449	900,000	697,359	600,000	0	800,000	11-
26201	ROCK-VENDOR HAULED	542,886	828,000	512,077	628,000	0	828,000	0
26300	MATERIAL & CHEMICAL SUPP.	300,352	225,000	11,579	25,000	0	60,000	73-
26302	ROAD SALT	0	0	214,369	200,000	0	200,000	0
26400	ROAD OIL	452,223	500,000	406,659	500,000	0	500,000	0
26420	CULVERTS	289,629	285,000	228,166	290,000	0	290,000	1
26600	STRT/TRAFFIC/CONST SIGNS	54,952	65,000	83,699	75,000	0	75,000	15
	SUBTOTAL *****	2,389,388	2,981,400	2,311,031	2,503,700	0	2,958,700	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,559	2,200	1,548	2,200	0	2,200	0
37210	TRAINING/SCHOOLS	5,852	16,754	13,848	15,000	0	15,000	10-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	808	2,400	1,561	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	3,112	5,000	4,172	5,000	0	5,000	0
	SUBTOTAL *****	11,332	26,354	21,129	24,600	0	24,600	6-
	UTILITIES							
48100	NATURAL GAS	1,479	18,000	1,893	15,000	0	15,000	16-
48200	ELECTRICITY	43,564	40,000	33,768	40,000	0	40,000	0
48300	WATER	1,178	5,000	994	5,000	0	5,000	0
48400	SOLID WASTE	7,756	12,000	7,810	12,000	0	12,000	0
48600	SEWER USE	242	240	223	240	0	240	0
48700	LP GAS	3,575	0	3,021	3,500	0	3,500	0
	SUBTOTAL *****	57,797	75,240	47,709	75,740	0	75,740	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	503,418	600,000	632,190	500,000	0	700,000	16
59001	MOTOR FUEL/PROPANE	90	500	260	500	0	500	0
59025	MOTOR VEHICLE TITLE EXP	22	500	55	500	0	500	0
59050	ENGINE FLUIDS	18,956	25,000	19,611	30,000	0	30,000	20
59105	TIRES	70,741	80,000	83,722	80,000	0	100,000	25
59200	LOCAL MILEAGE	0	100	0	300	0	300	200
	SUBTOTAL *****	593,228	706,100	735,838	611,300	0	831,300	17
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,916	6,124	1,179	6,124	0	6,124	0
60100	BLDG REPAIRS/MAINTENANCE	110,695	20,000	13,921	20,000	0	20,000	0
60200	EQUIP REPAIRS/MAINTENANCE	342,224	318,025	241,564	390,000	0	390,000	22
	SUBTOTAL *****	454,836	344,149	256,664	416,124	0	416,124	20

Public Works

Road and Bridge Maintenance

Dept. No. 2040

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	13,120	18,000	12,300	18,000	0	45,000	150
71000	INSURANCE AND BONDS	500	0	500	500	0	500	0
71001	AUTO PHYSICAL DAMAGE INS	6,840	10,470	44,834	47,610	0	47,610	354
71002	AUTO LIABILITY INS	52,943	117,540	10,804	26,000	0	26,000	77-
71003	INLAND MARINE INS	2,603	24,210	2,605	6,000	0	6,000	75-
71004	PROPERTY INSURANCE	6,254	6,510	4,305	10,000	0	10,000	53
71006	ERRORS & OMISSIONS INS	6,479	12,580	10,234	23,000	0	23,000	82
71008	GENERAL LIABILITY INS	12,445	24,150	31,621	71,000	0	71,000	193
71009	D.P. EQUIP-INSURANCE	288	270	960	2,000	0	2,000	640
71010	CRIME INSURANCE	4,049	2,680	1,546	4,000	0	4,000	49
71100	OUTSIDE SERVICES	1,969,256	2,730,200	2,296,641	2,227,680	0	2,302,680	15-
71101	PROFESSIONAL SERVICES	13,370	0	0	10,000	0	10,000	0
71102	ENGINEERING SERVICES	0	0	0	0	0	10,000	0
71500	BUILDING USE/RENT CHARGE	71,616	71,616	71,616	71,307	0	71,307	0
71600	EQUIP LEASES & METER CHRG	1,623	3,500	1,269	3,500	0	3,500	0
71700	EQUIPMENT RENTALS	7,279	35,000	483	35,000	0	35,000	0
SUBTOTAL *****		2,168,670	3,056,726	2,489,718	2,555,597	0	2,667,597	12-
OTHER								
84010	RECEPTION/MEETINGS	178	175	0	175	0	175	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	29,743-	0	66,405-	0	0	0	0
SUBTOTAL *****		29,564-	100,175	66,405-	100,175	0	100,175	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	155,215	17,000	21,344	0	0	85,000	400
91300	MACHINERY & EQUIPMENT	316,209	10,400	3,825	0	0	119,750	51
91301	COMPUTER HARDWARE	0	5,475	5,047	0	0	6,159	12
91302	COMPUTER SOFTWARE	0	1,543	1,028	0	0	1,879	21
91400	AUTO/TRUCKS	0	0	0	0	0	8,050	0
92300	REPLCMENT MACH & EQUIP	219,499	68,800	59,571	0	0	470,500	583
92301	REPLC COMPUTER HDWR	5,189	0	0	0	0	580	0
92400	REPLCMENT AUTO/TRUCKS	48,884	140,175	140,299	0	0	61,500	56-
SUBTOTAL *****		744,997	243,393	231,114	0	0	753,418	209
TOTAL EXPENDITURES *****		9,233,268	10,447,096	8,848,142	9,143,694	0	10,782,660	3

Decimal values have been truncated.

Public Works

Design and Construction

Department Number 2045

Mission

Public Works - Design and Construction is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those authorized by the one-half cent sales tax package that was approved by voters in 1993 (Proposition I), renewed for an additional 10 years in 1998 (Proposition II), and recently extended for another 10 years. This Division conducts and coordinates the inspection and acceptance of subdivision streets as well as provides technical assistance to other county offices. The Division also administers the Neighborhood Improvement District (NID) program. (The operating budget for the NID program is funded in the General Fund; please refer to department number 1340.)

Budget Highlights

The FY 2009 budget includes appropriations of nearly \$6.4 million to implement the budgetary goals outlined below. Appropriations related to general roadway maintenance and routine equipment repair and replacement are included in department number 2040.

Goals and Objectives

Budget Year Objectives

- Owens School Bridge: A consultant will be retained to provide the County with construction ready plans. This will consist of surveying, hydraulic analysis, right-of-way documentation preparation, and final design services. When plans are prepared and right-of-way is acquired, the County will bid the project. After a contractor is awarded the project, the County will inspect and manage the construction project.
- Country Hill Stormwater: In 2008 Boone County retained a consultant to study the stormwater concerns prevalent in the Country Hills Subdivision. In 2009, the County and consultant will move forward with designing the best possible solution to the problems yielded in the study. Depending on right-of-way acquisition, construction could also occur in 2009.
- Fairway Meadows Engineering: In 2008 Boone County retained a consultant to study the stormwater concerns prevalent in the Fairway Meadows Subdivision. This year the county consultant will continue with designing the best possible solution to the problems yielded in the study. Due to budget constraints, the construction phase of this project did not receive funding.
- St. Charles Road Round-A-Bout Utilities: Relocate utilities and acquire right-of-way.

- Waco Road Final Design: This project will consist of completing the design of the preliminary alignment study completed in 2008.
- Lakewood Neighborhood Improvement District (NID): Boone County will start the NID process for this area. This will include multiple landowner and public meetings. After satisfaction of this portion of the NID process, the design phase will be implemented. Budget includes funds for construction of the project flows according to plan.
- Trails West: Boone County retained a consultant in 2008 to study the stormwater issues prevalent in the Trails West Subdivision. The County and consultant will move forward in 2009 with designing the best possible solution to the problems yielded in the study. Depending on right-of-way acquisition, construction could occur in 2009.
- Sunrise Estates: Boone County will retain a consultant to prepare bid-ready plans for overlay improvements. It is anticipated that this project will then transition into the construction phase.
- Kendallwood Road: A sizable scour problem became apparent in 2008 when a portion of the asphalt road collapsed. For a short term solution to the problem, the Maintenance Department immediately repaired the scour. Unanticipated design funds were utilized to hire a consultant to design a long term fix to the problem.
- Stormwater Manual: Approximately 80% of this manual was developed in 2008. After drafting the remaining portion of the manual, it will be distributed to the public for review and comment before final revisions are made.
- High Point 1 & 2 Design: A consultant will be retained to provide the County with construction ready plans. This will consist of surveying, hydraulic analysis, right-of-way documentation preparation, and final design services.

Progress on Prior Year Objectives

- Complete design and easement acquisition, bid, and construct McBaine Bridge Project in accordance with procedures/reporting requirements inherent in utilization of federal funding, and coordination of intergovernmental cooperative projects.
Response: Project is set to bid in spring of 2009. Land acquisitions have caused a delay in getting this project out to bid.
- Complete easement acquisition, bid, and construct a bridge structure along Marshall Lane. Bid and construct a bridge structure along River Road.
Response: Accomplished.

- Design (in-house), bid, and construct bridge deck improvements for bridges along Nashville Church Road, and Andrew Sapp Road. Bid and construct improvements to Riley Road Bridge and Rolling Hills Road Bridge (South).
Response: Due to staffing shortages and other priorities, the deck improvements for Nashville Church Road and Andrew Sapp Bridges were deferred to 2009. The bridge deck repairs to the Riley Road and Rolling Hills Road bridges were completed.
- Complete design, bid, and construct two street and drainage improvement projects in Meadowbrook West subdivision.
Response: Project went out to bid in January 2009. It is anticipated that construction will be completed by May 2009.
- Complete design, bid, and construct two low water crossings (Lloyd Hudson Road and Bell Road).
Response: Accomplished.
- Construct bank stabilization measures along Smith Hatchery Road, and complete design and easement acquisition on Minor Hill Road.
Response: Both projects have been completed; however, flood damages on Smith Hatchery Road from summer 2008 have caused additional damages and will require further work.
- Complete design, bid, and construct drainage improvements near the intersection of Broadview Court and Suncrest Court in the Sunrise Estates subdivision. Continue study and design other drainage improvements within Sunrise Estates subdivision.
Response: Design completed and in the process of acquiring right-of-way.
- Complete design, bid, and construct drainage improvements in two locations along Spiva Crossing Road.
Response: Right-of-way has been acquired, a design is in progress, and bidding and construction is anticipated for 2009.
- Complete design of roadway improvements for Rolling Hills Road between Route WW and New Haven Road. Begin easement acquisition process. Construct arch bridge south of Route WW.
Response: Easement acquisition and utility relocation to begin early in 2009.
- Design, obtain easements, bid and construct storm drainage improvements in Clearview subdivision on Autumn Drive.
Response: Accomplished.
- Design, obtain easements, bid, and construct storm drainage improvements in El Chaparral subdivision on Pecos Court.
Response: Incomplete. Acquisition of right-of-way easements is currently underway to construct storm drainage improvements.

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Design and Construction

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- Design (in-house), bid, and construct flowline repair on triple large diameter pipes on Lake of the Woods Road north of Waterfront Drive North.
Response: Accomplished.
- Conduct storm drainage study in Country Hills subdivision.
Response: Accomplished.
- Conduct storm drainage study in Trails West subdivision.
Response: Accomplished.
- Conduct Preliminary Alignment Study for Gans Road from Bearfield Road to Route K.
Response: Accomplished.
- Conduct Preliminary Alignment Study for Waco Road from Highway 63 to city limits.
Response: Accomplished.
- Design, bid, and construct a new bridge structure for Thomas Hill Road.
Response: Design completed, currently acquiring right-of-way to construct the bridge.
- Specify, bid, and administer pavement of Boothe Lane/Walnut Grove Lane from Highway 240 to Route J.
Response: Incomplete, ongoing for 2009.
- Develop Storm Water Manual.
Response: Approximately 80% has been drafted with completion expected in 2009.
- Design two low water crossing projects for Slate Creek and Williams Road.
Response: Evaluation of hydraulic analyses on both projects resulted in a decision to rescope and complete as maintenance projects.
- Complete design (in-house), obtain easement, and administer construction of Fairgrounds Entrance project on Oakland Gravel Road.
Response: Accomplished. Funding from the Pavement Preservation program was reprioritized to allow completion of this project.
- Develop specifications (in-house), bid, and administer Pavement Preservation Program.
Response: Of the projects identified for overlay under the 2009 Pavement Preservation Program, the following were completed: St. Charles Road, Waterfront Drive North, Trails West Avenue, and Westwood Meadows. Gateway South was not completed.

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- Develop agreements with City of Columbia for them to administer a joint overlay project of Brown School Road from Providence Road to Clearview Road and Grace Lane from St. Charles Road to Teton Drive.

Response: Agreements were developed with the City of Columbia for their administration of these projects.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Total Number of Right of Way Acquisitions	14	27	30
Number of Right Away Construction Permits Issued	156	180	185
Review of Roadway Plans for New Road Construction	6	4	3
Miles of Roadways Taken to Commission for Acceptance	3.1	0	1.8
Number of Driveway Culvert Permits Issued	108	85	108
Number of Permits for New Road Construction	2	2	1
Number of Major Road Reconstruction Projects	4	0	1
Number of Traffic Counts	323	335	340
Number of Bridge Replacements/Reconstructions	1	1	3
Number of MoDNR Monuments Set	10	10	10

Public Works
Design and Construction

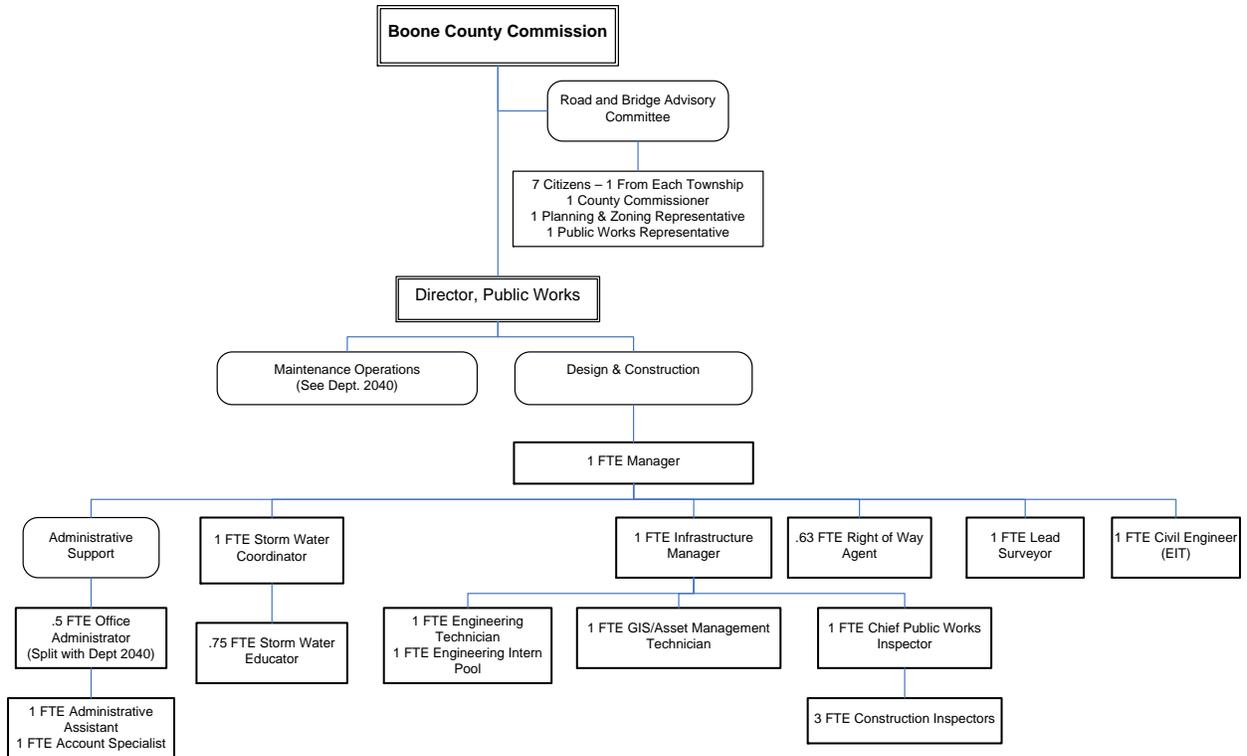
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Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Public Works	0.50 a	0.50 a	0.50	-
Manager, Design & Construction	1.00	1.00	1.00	-
Project Engineer	1.00	- d	-	-
Manager, Project Development	1.00	- e	-	-
County Surveyor	- b	-	-	-
Infrastructure Manager	-	1.00 e	1.00	-
Infrastructure Engineer	1.00 b	- f	-	-
Stormwater Engineer	-	1.00 d	- i	(1.00)
Office Administrator	0.50 a	0.50 a	0.50	-
Surveyor	- c	-	-	-
Lead Surveyor	1.00 c	1.00	1.00	-
Chief Public Works Inspector	-	1.00 g	1.00	-
Right-of-Way Agent	0.63	0.63	0.63	-
Engineering Technician	2.00	1.00 g	1.00	-
Construction Inspector	2.00	3.00 f	3.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
GIS/Asset Management Technician	1.00	1.00	1.00	-
Office Specialist Temp Pool	1.00 h	1.00 h	-	(1.00)
Stormwater Coordinator	-	-	1.00 i	1.00
Civil Engineer I	-	-	1.00	1.00
Stormwater Educator	-	-	0.75	0.75
Engineering Intern Pool	1.00	1.00	1.00	-
Total FTEs	<u>15.63</u>	<u>15.63</u>	<u>16.38</u>	<u>0.75</u>
Overtime	\$6,000	\$6,000	\$6,000	-

- a .50 FTE in Public Works - Road & Bridge Maintenance
- b County Surveyor deleted and Infrastructure Engineer added
- c Surveyor deleted and Lead Surveyor added
- d Project Engineer deleted and Stormwater Engineer added
- e Manager, Project Development deleted and Infrastructure Manager added
- f Infrastructure Engineer deleted and Construction Inspector added
- g Engineering Technician deleted and Chief Public Works Inspector added
- h Full-time Office Specialist Temp Pool added 8/2007
- i Stormwater Engineer deleted Stormwater Coordinator added

Organizational Chart



Public Works Design and Construction

Dept. No. 2045

Annual Budget

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	558,277	693,505	604,290	653,978	0	734,656	5
10110	OVERTIME	8,474	6,000	7,500	6,000	0	6,000	0
10120	HOLIDAY WORKED	376	0	0	0	0	0	0
10200	FICA	40,746	53,845	45,685	50,488	0	56,660	5
10300	HEALTH INSURANCE	61,750	66,500	66,500	66,500	0	76,000	14
10325	DISABILITY INSURANCE	2,025	2,390	2,390	2,345	0	2,644	10
10350	LIFE INSURANCE	624	742	742	742	0	848	14
10375	DENTAL INSURANCE	4,628	4,984	4,984	4,984	0	5,696	14
10400	WORKERS COMP	6,183	6,877	6,877	7,377	0	7,998	16
10500	401(A) MATCH PLAN	6,625	8,190	6,150	8,190	0	9,490	15
10510	CERF-EMPLOYER PD CONTRIBUTION	2,116	3,110	2,129	0	0	2,400	22-
10910	PERS. SAFETY EQUIP ALLOW	40	0	0	0	0	0	0
	SUBTOTAL *****	691,869	846,143	747,247	800,604	0	902,392	6
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	0	1,700	0	1,700	0
22500	SUBSCRIPTIONS/PUBLICATIONS	424	750	190	750	0	750	0
23000	OFFICE SUPPLIES	4,034	3,500	4,629	4,500	0	4,500	28
23001	PRINTING	3,645	10,000	1,703	5,000	0	10,000	0
23015	COMPUTER SUPPLIES	790	0	0	0	0	0	0
23017	COMPUTER PAPER	168	0	114	0	0	0	0
23050	OTHER SUPPLIES	1,963	2,000	2,212	5,815	0	7,215	260
23850	MINOR EQUIP & TOOLS (<\$1000)	1,156	3,000	2,694	3,000	0	3,000	0
23855	FURNITURE/FIXTURE <\$1000	822	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	0	500	0	500	0
	SUBTOTAL *****	13,006	19,750	11,542	21,265	0	27,665	40
DUES TRAVEL & TRAINING								
37000	DUES	1,323	2,000	987	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	4,559	8,000	4,126	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,580	1,000	1,849	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	4,548	3,500	3,228	3,500	0	3,500	0
	SUBTOTAL *****	12,011	14,500	10,190	14,500	0	14,500	0
UTILITIES								
48000	TELEPHONES	4,849	6,700	5,772	7,000	0	7,000	4
48002	DATA COMMUNICATIONS	6,679	14,351	8,430	8,000	0	8,000	44-
48050	CELLULAR TELEPHONES	14,881	15,346	12,409	16,500	0	16,500	7
	SUBTOTAL *****	26,410	36,397	26,611	31,500	0	31,500	13-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	17,759	23,000	20,775	25,000	0	25,000	8
59100	VEHICLE REPAIRS	4,946	4,654	6,259	5,000	0	5,000	7
59105	TIRES	1,501	1,000	312	1,500	0	1,500	50
59200	LOCAL MILEAGE	7	300	521	500	0	500	66
	SUBTOTAL *****	24,215	28,954	27,867	32,000	0	32,000	10
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,030	2,500	2,109	2,500	0	2,500	0
60200	EQUIP REPAIRS/MAINTENANCE	2,214	500	336	500	0	500	0
	SUBTOTAL *****	4,244	3,000	2,445	3,000	0	3,000	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,643	4,150	8,754	8,000	0	8,000	92
71000	INSURANCE AND BONDS	3,853	7,280	13,046	27,600	0	27,600	279
71100	OUTSIDE SERVICES	718,875	3,635,848	770,000	916,187	0	4,583,987	26
71101	PROFESSIONAL SERVICES	96,956	82,000	58,589	45,000	0	11,500	85-
71102	ENGINEERING SERVICES	418,466	632,282	419,843	46,000	0	302,000	52-
71118	EASEMENT ACQUISITION COSTS	19,626	415,000	20,906	40,000	0	390,000	6-
	SUBTOTAL *****	1,267,421	4,776,560	1,291,138	1,082,787	0	5,323,087	11
OTHER								
84010	RECEPTION/MEETINGS	178	175	69	175	0	175	0
84400	PUBLIC NOTICES	321	1,000	174	1,000	0	1,000	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	49,569-	0	0	0	0	0	0
	SUBTOTAL *****	49,070-	101,175	243	101,175	0	101,175	0

Public Works Design and Construction

Dept. No. 2045

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	2,204	0	0	0	0	10,000	0
91300	MACHINERY & EQUIPMENT	502	0	0	0	0	1,800	0
91301	COMPUTER HARDWARE	15,150	15,430	12,488	0	0	3,090	79-
91302	COMPUTER SOFTWARE	5,600	2,804	2,302	0	0	2,925	4
91400	AUTO/TRUCKS	0	24,400	21,387	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	5,394	5,390	0	0	1,790	66-
92301	REPLC COMPUTER HDWR	13,999	4,150	4,649	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	0	24,000	0
	SUBTOTAL *****	37,457	52,178	46,216	0	0	43,605	16-
	TOTAL EXPENDITURES *****	2,027,567	5,878,657	2,163,499	2,086,831	0	6,478,924	10

Decimal values have been truncated.

Public Works

Insurance Claim Activity

Department Number 2048

Mission

This budget accounts for revenues and expenditures, other than for premium costs, related to insurance claim activity pertaining to the Public Works Department (Road and Bridge activities). Appropriations for insurance premiums are included in department number 2040. This department, or cost center, accounts for activity related to claims including deductible amounts, insurance recoveries, and related repair and replacement expenditures. This budget was established in FY 2006 in response to revised accounting and reporting requirements pertaining to insurance recoveries.

Budget Highlights

The budget includes an appropriation for estimated deductibles related to auto and other claims. The budget will be amended throughout the year to reflect gross insurance recoveries, if any, along with the related expenditures.

Annual Budget

2048 PW-INSURANCE CLAIM ACTIVITY
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	69	0	0	0	0	0	0
	SUBTOTAL *****	69	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	147,793	0	5,347	0	0	0	0
	SUBTOTAL *****	147,793	0	5,347	0	0	0	0
	TOTAL REVENUES *****	147,863	0	5,347	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	12,479	0	0	0	0	0	0
	SUBTOTAL *****	12,479	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	14,257	15,000	1,217	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	30,798	25,000	0	25,000	0	25,000	0
	SUBTOTAL *****	45,055	40,000	1,217	40,000	0	40,000	0
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	121,817	0	0	0	0	0	0
	SUBTOTAL *****	121,817	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	179,351	40,000	1,217	40,000	0	40,000	0

Decimal values have been truncated.

Public Works – Administration

Department Number 2049

Mission

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

Budget Highlights

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

Passage of the one-half cent sales tax was accompanied by a voluntary roll-back of the property tax levy from \$.29 to \$.05 per \$100 assessed valuation (AV), which has been further reduced to \$.0475 per \$100 AV. The voluntary roll-back in the property tax rate reduces the amount of the *statutory* 25% property tax rebate paid to local jurisdictions. To mitigate this situation, the Commission established Replacement Revenue Payments which are intended to not only restore the lost revenue to these jurisdictions, but to provide additional resources beyond what they would have received for the 25% rebate under the higher property tax rate. The total amount paid to each jurisdiction is determined by formula and is equal to 1.5 times the amount that would have been distributed as a 25% rebate of property taxes based on a tax levy of \$.29 per \$100 assessed valuation.

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

The 10-year history of these payments is shown in the table below:

<u>Year</u>	<u>Payments To Special Road District</u>	<u>Replacement Revenue</u>	<u>Revenue Sharing</u>	<u>Total</u>
2000	\$ 204,255.52	1,078,382.60	752,000.00	\$ 2,034,638.12
2001	\$ 240,780.36	1,118,012.20	602,596.00	\$ 1,961,388.56
2002	\$ 237,344.97	1,187,942.40	772,240.00	\$ 2,197,527.37
2003	\$ 259,343.27	1,193,128.20	688,093.00	\$ 2,140,564.47
2004	\$ 206,806.01	1,251,929.40	683,760.00	\$ 2,142,495.41
2005	\$ 249,565.14	1,321,445.12	744,306.00	\$ 2,315,316.26
2006	\$ 285,654.71	1,495,255.92	688,977.00	\$ 2,469,887.63
2007	\$ 265,738.23	1,600,764.30	720,331.00	\$ 2,586,833.53
2008	\$ 270,294.09	1,702,839.41	1,485,202.00	\$ 3,458,335.50
2009	\$ 254,845.00	1,962,700.00	704,564.00	\$ 2,922,109.00

Annual Budget

2049 PW-ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3001	REAL ESTATE CY	778,180	804,700	812,000	828,000	0	828,000	2
3002	PERSONAL PROPERTY CY	170,373	176,000	174,800	176,500	0	176,500	0
3003	RAILROAD AND UTILITY CY	28,635	28,200	28,000	28,300	0	28,300	0
3004	REPLACEMENT SURTAX/GEN CY	158,372	140,000	145,000	145,000	0	145,000	3
3011	REAL ESTATE PY	20,232	13,000	20,470	13,000	0	13,000	0
3012	PERSONAL PROPERTY PY	21,532	14,000	17,340	14,000	0	14,000	0
3013	RAILROAD & UTILITY PY	0	0	1	0	0	0	0
	SUBTOTAL *****	1,177,326	1,175,900	1,197,611	1,204,800	0	1,204,800	2
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	497,635	474,500	387,000	387,000	0	387,000	18-
	SUBTOTAL *****	497,635	474,500	387,000	387,000	0	387,000	18-
	LICENSES AND PERMITS							
3320	PERMITS	12,711	15,000	13,600	13,000	0	13,000	13-
	SUBTOTAL *****	12,711	15,000	13,600	13,000	0	13,000	13-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	789	2,000	800	800	0	800	60-
3450	COUNTY AID ROAD TAX	1,305,242	1,292,000	1,190,000	1,190,000	0	1,190,000	7-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	2,000	2,000	0	2,000	0
3465	FEDERAL REIMBURSE EXPENSES	45,194	782,315	58,385	0	0	726,750	7-
3482	FEDERAL DISASTER REIMB (FEMA)	581,843	0	8,195-	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	44,785	0	0	0	0	0	0
	SUBTOTAL *****	1,977,855	2,076,315	1,242,990	1,192,800	0	1,919,550	7-
	CHARGES FOR SERVICES							
3510	COPIES	0	0	86	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	315	12,170	12,170	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	85,663	0	1,031	0	0	0	0
3551	COMMISSIONS-CSRD	5,667	5,670	5,780	5,895	0	5,895	3
3573	MECHANIC CHARGES	18,291	13,000	15,500	16,000	0	16,000	23
3585	FUEL SURCHARGE	11,551	11,100	11,500	11,500	0	11,500	3
	SUBTOTAL *****	121,490	41,940	46,067	33,395	0	33,395	20-
	INTEREST							
3710	INTEREST	4,609	1,400	4,100	1,400	0	1,400	0
3719	INT-FINANCIAL INST TAX	102	50	30	30	0	30	40-
	SUBTOTAL *****	4,711	1,450	4,130	1,430	0	1,430	1-
	MISCELLANEOUS							
3825	EQUIPMENT USE CHARGE	0	0	700	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	7,459	0	0	0	0	0	0
3830	SALES	6,855	1,000	6,285	1,000	0	1,000	0
3835	SALE OF COUNTY FIXED ASSET	10,951	1,000	11,000	1,000	0	149,250	825
3890	MISCELLANEOUS	10	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	6,617	0	0	0	0	0	0
	SUBTOTAL *****	31,893	2,000	17,985	2,000	0	150,250	412
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	11,565,362	0	0	0	0	0	0
	SUBTOTAL *****	11,565,362	0	0	0	0	0	0
	TOTAL REVENUES *****	15,388,985	3,787,105	2,909,383	2,834,425	0	3,709,425	2-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	4,981	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	150,000	150,000	150,000	150,000	0	150,000	0
71300	REBATES TO SP DISTRICTS	265,738	335,800	257,090	254,845	0	254,845	24-
71400	REPLACEMENT REVENUE	1,600,764	1,885,400	1,702,389	1,962,700	0	1,962,700	4
71450	REVENUE SHARING	720,331	1,898,582	1,216,582	704,564	0	704,564	62-
	SUBTOTAL *****	2,741,815	4,269,782	3,326,061	3,072,109	0	3,072,109	28-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,741,815	4,269,782	3,326,061	3,072,109	0	3,072,109	28-

Decimal values have been truncated.

Road Sales Tax

Department Number 2080

Mission

This budget accounts for all road sales tax revenue received from the one-half cent sales tax approved by voters in 1993, which was subsequently extended for an additional ten years to 2008, and which was recently extended again by voters for another 10 years. The current sales tax is set to expire third quarter of 2018. Sales tax and the interest on sales tax are the only revenues recorded in this budget. This budget also accounts for the amount of sales tax revenues required to finance the operations of the Public Work's budgets (Maintenance-department number 2040; Design and Construction-department number 2045; and Administration-department number 2049). These amounts are reported as operating transfers.

For reporting purposes for Road and Bridge activities, however, this budget is combined with other Road and Bridge budgets to provide consolidated and comprehensive financial information.

Budget Highlights

There are no significant changes included in this budget.

Annual Budget

2080 R&B ROAD SALES TAX								
208 R&B ROAD SALES TAX								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	11,602,457	11,627,000	11,544,500	11,602,500	0	11,602,500	0
	SUBTOTAL *****	11,602,457	11,627,000	11,544,500	11,602,500	0	11,602,500	0
	INTEREST							
3711	INT-OVERNIGHT	19,430	16,000	6,000	5,000	0	5,000	68-
3712	INT-LONG TERM INVEST	98,291	59,650	95,500	34,530	0	34,530	42-
3718	INT-SALES TAX	29,164	29,500	25,000	20,000	0	20,000	32-
3798	INC/DEC IN FV OF INVESTMENTS	255,248	137,360	99,450	80,570	0	80,570	41-
	SUBTOTAL *****	402,134	242,510	225,950	140,100	0	140,100	42-
	TOTAL REVENUES *****	12,004,592	11,869,510	11,770,450	11,742,600	0	11,742,600	1-
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	11,565,362	0	0	0	0	0	0
	SUBTOTAL *****	11,565,362	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,565,362	0	0	0	0	0	0

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It accounts for the net insurance proceeds (approximately \$500,000) received during 2002 from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in a special revenue fund to be used to address maintenance needs. This budget reflects the appropriations pertaining to capital and maintenance needs of the fairground property. The County Commission approves and administers the budget

Budget Highlights

In 2007, the County and the City of Columbia entered into a Park Operation and Management Agreement for improvements to the Atkins tract. According to the terms of the agreement, the County's total obligation is \$200,000, which is comprised of the following: a grant award of \$76,005 from Department of Natural Resources; \$103,995 cash requirement from the County (including the \$50,000 match for the grant); and, contributions from two local baseball associations totaling \$20,000. The City of Columbia is administering the project; therefore, all amounts are disbursed directly to the City of Columbia.

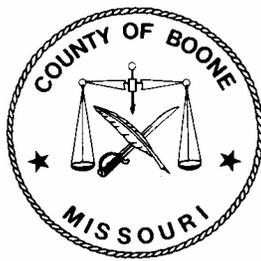
The FY 2009 budget includes the remaining \$19,005 in grant proceeds. In addition, the budget includes a \$10,000 contingency appropriation to be used for unforeseen maintenance and repair.

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND
 212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	57,000	57,000	0	0	19,005	66-
	SUBTOTAL *****	0	57,000	57,000	0	0	19,005	66-
INTEREST								
3711	INT-OVERNIGHT	1,060	0	250	0	0	0	0
3712	INT-LONG TERM INVEST	5,056	0	3,500	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	14,194	0	4,900	0	0	0	0
	SUBTOTAL *****	20,311	0	8,650	0	0	0	0
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	0	0	500	500	0	500	0
3835	SALE OF COUNTY FIXED ASSET	0	0	1,098	0	0	0	0
3880	CONTRIBUTIONS	0	20,000	10,000	0	0	0	0
	SUBTOTAL *****	0	20,000	11,598	500	0	500	97-
	TOTAL REVENUES *****	20,311	77,000	77,248	500	0	19,505	74-
MATERIALS & SUPPLIES								
	SUBTOTAL *****	0	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	2,504	0	0	0	0	0	0
	SUBTOTAL *****	2,504	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	123,995	113,995	0	0	0	0
71211	A/E FEES	0	48,000	48,000	0	0	0	0
71212	A/E REIMBURSABLES	0	6,000	6,000	0	0	0	0
	SUBTOTAL *****	0	177,995	167,995	0	0	0	0
OTHER								
85800	SPECIAL GRANT EXPENSES	0	57,000	57,000	0	0	19,005	66-
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
86910	PY ENCUMBRANCES NOT USED	106-	0	0	0	0	0	0
	SUBTOTAL *****	106-	67,000	57,000	10,000	0	29,005	56-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	205,000	205,000	0	0	0	0
	SUBTOTAL *****	0	205,000	205,000	0	0	0	0
	TOTAL EXPENDITURES *****	2,398	449,995	429,995	10,000	0	29,005	93-

Decimal values have been truncated.



Community Health

Department Number 1410

Mission

The Community Health budget provides county funding for the joint operation of the Boone County/City of Columbia Health Department which is administered by the City of Columbia. The City of Columbia and Boone County health departments merged in 1974. Services provided include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget includes shared costs for Administration, Clinic and Nursing, Environmental Health, Social Services, and Women, Infants, and Children (WIC). The county's cost-share ratio is 35%, reflecting an average of the estimated services provided to non-Columbia residents, and the current population estimates.

The budgetary decrease is due to a reduction in the building use charge assessed by the condo board to the County pertaining to its ownership interest in the facility.

Annual Budget

1410 COMMUNITY HEALTH
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	100	100	200	200	0	200	100
	SUBTOTAL *****	100	100	200	200	0	200	100
3596	CHARGES FOR SERVICES ABATEMENT COST REIMBURSEMENT	2,837	4,950	4,950	9,900	0	9,900	100
	SUBTOTAL *****	2,837	4,950	4,950	9,900	0	9,900	100
	TOTAL REVENUES *****	2,937	5,050	5,150	10,100	0	10,100	100
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	26,008	28,510	14,254	16,400	0	16,400	42-
	SUBTOTAL *****	26,008	28,510	14,254	16,400	0	16,400	42-
	OTHER							
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	786,004	968,972	904,304	949,779	0	949,779	1-
	SUBTOTAL *****	798,004	980,972	916,304	961,779	0	961,779	1-
	TOTAL EXPENDITURES *****	824,012	1,009,482	930,558	978,179	0	978,179	3-

Decimal values have been truncated.

Social Services

Department Number 1420

Mission

This budget includes all amounts appropriated by the County Commission for social services provided to citizens in Boone County. Although not required to do so, the County has provided funding for these services for several decades. The Community Services Advisory Commission (CSAC) presents funding recommendations to the County Commission and the City Council of Columbia. Boone County and the City of Columbia jointly fund the Office of Community Services which administers the contracts and provides staff support for the CSAC.

Budget Highlights

The total appropriations are comprised of the following:

- Funding for Services as Recommended by the CSAC (reflects level county funding, with no overall increase)
- Administration Services Provided Through the Office of Community Services

Annual Budget

1420 SOCIAL SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	18,050	22,200	22,200	22,200	0	22,200	0
86621	IN HOME ASSISTANCE	16,162	18,925	18,925	18,925	1,091	18,925	0
86625	ADULT OFFENDER RES.TRMT	10,000	0	0	0	0	0	0
86630	ELDERLY SUPPORT SERVICES	13,850	14,000	14,000	14,000	1,100	14,000	0
86631	ADULT DAY CARE	2,000	2,000	2,000	2,000	0	2,000	0
86647	SHELTER FOR CHILDREN/YOUTH	10,150	10,675	10,675	10,675	0	10,675	0
86650	CHILD DAY CARE	13,750	14,000	14,000	14,000	0	14,000	0
86665	EMERGENCY FOOD PANTRY	17,250	17,250	17,250	17,250	0	17,250	0
86682	COMMUNITY SERV ADVS COMM	18,950	19,140	19,140	19,523	0	19,523	2
86690	ELDRLY-HANDCPPED TRANSP.	8,000	10,500	10,500	10,500	0	10,500	0
	SUBTOTAL *****	128,162	128,690	128,690	129,073	2,191	129,073	0
	TOTAL EXPENDITURES *****	128,162	128,690	128,690	129,073	2,191	129,073	0

Decimal values have been truncated.

Community Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various community services.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Soil and Water Conservation District:** The District identifies current resource problems and needs and identifies opportunities for conservation and development of natural resources.
- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals. This appropriation is in addition to the county's share of the animal control contract with the Humane Society, which is included in the county's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount.
- **University Extension Council:** The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

Annual Budget

1430 COMMUNITY SERVICES								%CHG
100 GENERAL FUND								FROM
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	15,000	15,000	15,000	0	15,000	0
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	513	10,260	0
86615	INDIGENT BURIALS	2,000	2,000	2,000	3,000	0	3,000	50
86675	EXTENSION COUNCIL	150,000	150,000	150,000	150,000	25,352	150,000	0
86689	BOONE CO HISTORICAL SOCIETY	21,000	21,000	21,000	21,000	4,000	21,000	0
	SUBTOTAL *****	198,260	198,260	198,260	199,260	29,865	199,260	0
	TOTAL EXPENDITURES *****	198,260	198,260	198,260	199,260	29,865	199,260	0

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Domestic Violence Fund

Department Number 2030

Mission

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for the Domestic Violence Fund and authorizes the distribution of monies to local shelter(s).

Budget Highlights

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

There are no significant changes in this budget.

Annual Budget

2030 DOMESTIC VIOLENCE								
203 DOMESTIC VIOLENCE FUND								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,230	11,000	10,800	10,800	0	10,800	1-
3567	DOM VIOLENCE FEES-CIR CLK	22,089	20,300	20,100	20,100	0	20,100	0
	SUBTOTAL *****	32,319	31,300	30,900	30,900	0	30,900	1-
	INTEREST							
3711	INT-OVERNIGHT	25	20	10	10	0	10	50-
3712	INT-LONG TERM INVEST	133	100	145	135	0	135	35
3798	INC/DEC IN FV OF INVESTMENTS	354	300	120	110	0	110	63-
	SUBTOTAL *****	512	420	275	255	0	255	39-
	TOTAL REVENUES *****	32,832	31,720	31,175	31,155	0	31,155	1-
	OTHER							
86900	MISCELLANEOUS	31,925	38,000	34,723	33,000	0	33,000	13-
	SUBTOTAL *****	31,925	38,000	34,723	33,000	0	33,000	13-
	TOTAL EXPENDITURES *****	31,925	38,000	34,723	33,000	0	33,000	13-

Decimal values have been truncated.

Local Emergency Planning Committee (LEPC)

Department Numbers 2100-2102

Mission

This budget was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. The County voluntarily serves as fiscal agent for these funds. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation. The County Commission is the appropriating authority for this budget and the Boone County Treasurer administers this budget.

The primary on-going activities are accounted for in Department # 2100, LEPC. Beginning in 2008, the LEPC received two grants.

Budget Highlights

The FY 2009 budget includes appropriations pertaining to two grants: a \$6,000 grant from the Chemical Emergency Preparedness Fund (CEPF) and a \$2,141 grant from Hazardous Materials Emergency Planning (HMEP).

Local Emergency Planning Committee

Dept. Nos. 2100-2102

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE
210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	6,902	0	0	0	0	0	0
	SUBTOTAL *****	6,902	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	57	45	20	45	0	45	0
3712	INT-LONG TERM INVEST	282	140	270	140	0	140	0
3798	INC/DEC IN FV OF INVESTMENTS	775	700	360	700	0	700	0
	SUBTOTAL *****	1,115	885	650	885	0	885	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	8,018	885	650	885	0	885	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	30	3,500	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	668	0	338-	0	0	0	0
	SUBTOTAL *****	699	3,500	338-	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	120	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	214	0	0	0	0	0	0
	SUBTOTAL *****	334	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
84300	ADVERTISING	96	0	0	0	0	0	0
	SUBTOTAL *****	96	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	7,053	0	3,526-	0	0	0	0
	SUBTOTAL *****	7,053	0	3,526-	0	0	0	0
	TOTAL EXPENDITURES *****	8,184	3,500	3,864-	0	0	0	0

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Local Emergency Planning Committee

Dept. Nos. 2100-2102

Annual Budget

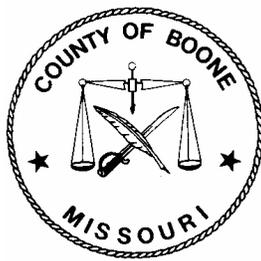
2101 LEPC-CEPF GRANT		210 LOCAL EMERG PLANNING COMMITTEE						
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	6,000	6,000	8,100	0	8,100	35
	SUBTOTAL *****	0	6,000	6,000	8,100	0	8,100	35
	TOTAL REVENUES *****	0	6,000	6,000	8,100	0	8,100	35
MATERIALS & SUPPLIES								
22000	POSTAGE	0	150	135	0	0	0	0
23001	PRINTING	0	100	100	700	0	700	600
23050	OTHER SUPPLIES	0	0	15	100	0	100	0
	SUBTOTAL *****	0	250	250	800	0	800	220
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,355	0	1,000	0	1,000	26-
37230	MEALS & LODGING-TRAINING	0	2,000	3,000	16,500	0	16,500	725
	SUBTOTAL *****	0	3,355	3,000	17,500	0	17,500	421
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	100	100	500	0	500	400
	SUBTOTAL *****	0	100	100	500	0	500	400
OTHER								
84300	ADVERTISING	0	145	300	300	0	300	106
	SUBTOTAL *****	0	145	300	300	0	300	106
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	4,000	1,000	2,000	0	2,000	50-
	SUBTOTAL *****	0	4,000	1,000	2,000	0	2,000	50-
	TOTAL EXPENDITURES *****	0	7,850	4,650	21,100	0	21,100	168

Decimal values have been truncated.

Annual Budget

2102 LEPC-HMEP GRANT		210 LOCAL EMERG PLANNING COMMITTEE						
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	2,100	2,141	2,200	0	2,200	4
	SUBTOTAL *****	0	2,100	2,141	2,200	0	2,200	4
	TOTAL REVENUES *****	0	2,100	2,141	2,200	0	2,200	4
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	5,500	5,500	6,000	0	6,000	9
	SUBTOTAL *****	0	5,500	5,500	6,000	0	6,000	9
	TOTAL EXPENDITURES *****	0	5,500	5,500	6,000	0	6,000	9

Decimal values have been truncated.



Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Downtown Business District:** Promotes economic activity by funding community events and holiday festivities sponsored by the Downtown Business District; the requested amount is intended to approximate lost tax revenue to the District attributable to land within the District that is owned by the County.
- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia.
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

Annual Budget

1510 ECONOMIC SUPPORT 100 GENERAL FUND		2007	2008	2008	2009	2009	2009	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	FROM
	CHARGES FOR SERVICES		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	7,000	7,000	7,000	7,000	0	7,000	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	4,000	4,000	4,000	4,000	0	4,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	20,000	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	66,000	66,000	66,000	66,000	0	66,000	0
	TOTAL EXPENDITURES *****	66,000	66,000	66,000	66,000	0	66,000	0

Decimal values have been truncated.

Parks and Recreation

Department Number 1610

Mission

The Boone County Commission created the Parkland Study Committee in September 1990. The Committee was formed to advise the County Commission on matters relating to the acquisition and development of parks and recreation facilities. Planning and Zoning Operations (department number 1710) continues to provide support services for the Committee and the County Commission until a full-time Parks and Recreation staff is warranted. It appears that the need for full-time staff is still several years away.

This budget includes appropriations for maintenance of county-owned park properties and is administered by the Facilities Maintenance Department.

Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the county-owned portion of the MKT trail. Since 1998, this budget reflects only maintenance appropriations related to county-owned parkland.

County-owned parkland includes the county's section of the MKT trail and the El Chaparral subdivision park.

A budget revision was required mid-year 2008 to fund significant repairs resulting from flood damage. The FY 2009 appropriations have been returned to normal levels and there are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION 100 GENERAL FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	0	1,980	0	1,980	0	1,980	0
48200	ELECTRICITY	69	84	84	84	0	84	0
	SUBTOTAL *****	69	2,064	84	2,064	0	2,064	0
	EQUIP & BLDG MAINTENANCE							
60400	GROUPS MAINTENANCE	20,941	38,877	38,800	19,951	0	19,951	48-
	SUBTOTAL *****	20,941	38,877	38,800	19,951	0	19,951	48-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	21,130	21,130	21,130	15,093	0	15,093	28-
	SUBTOTAL *****	21,130	21,130	21,130	15,093	0	15,093	28-
	FIXED ASSET ADDITIONS							
91700	GROUPS IMPROVEMENT	10,806	0	0	0	0	0	0
	SUBTOTAL *****	10,806	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	52,947	62,071	60,014	37,108	0	37,108	40-

Decimal values have been truncated.

Planning and Zoning

Department Number 1710

Mission

The Planning and Zoning Operations Department serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations and subdivision regulations. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Budget Highlights

The appropriation for professional services has been reduced, largely in response to tighter revenues and reduced activity. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
- Work with developers to identify sites that are located adjacent to infrastructure such as water lines, sewer lines, and improved surface roadways to reduce development costs when selecting suitable sites for development.

Progress on Prior Year Objectives

- Provide quality, timely service to clients by making information as widely available as possible.
Response: Planning and Zoning has responded to numerous requests for information regarding zoning and subdivision regulations during the past year. Work with realtors, engineers, surveyors, developers, other units of government and private citizens continues on a daily basis.
- Update subdivision regulations.
Response: A planning consultant was hired in 2007 to review the subdivision regulations. The consultant was hired to see how current regulations compare with current trends in subdivision regulations, other similar Missouri communities, and the City of Columbia, as well as how they comply with state law. Upon receipt of the final report, work with a citizen's committee to develop appropriate amendments to the subdivision regulations will get underway.
- Assist with implementation of recommendations of the Columbia/Boone County Storm Water Task Force.
Response: Assistance was provided with the public hearing process as a necessary component in the adoption process of the Stream Buffer Ordinance, as well as with developing a Land Disturbance Ordinance and manual for Storm Water Control.

- Begin implementation of Bonne Femme Watershed Plan.

Response: The Bonne Femme Watershed Plan has been adopted.

Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Zoning Applications Processed	8	12	20
Number of Conditional Use Permits Processed	2	10	10
Number of Subdivision Plats Processed	56	35	40
Number of Administrative Services	44	30	45
Number of Floodplain Checks Performed	692	400	500
Number of Subdivision Addresses Assigned	223	120	250
Number of New Addresses Established	415	140	250
Number of Address Conflicts Resolved	4	4	7
Number of County Commission Hearings	12	12	12
Number of P & Z Meetings Conducted	22	21	24
Number of BOA Meetings Conducted	5	7	12

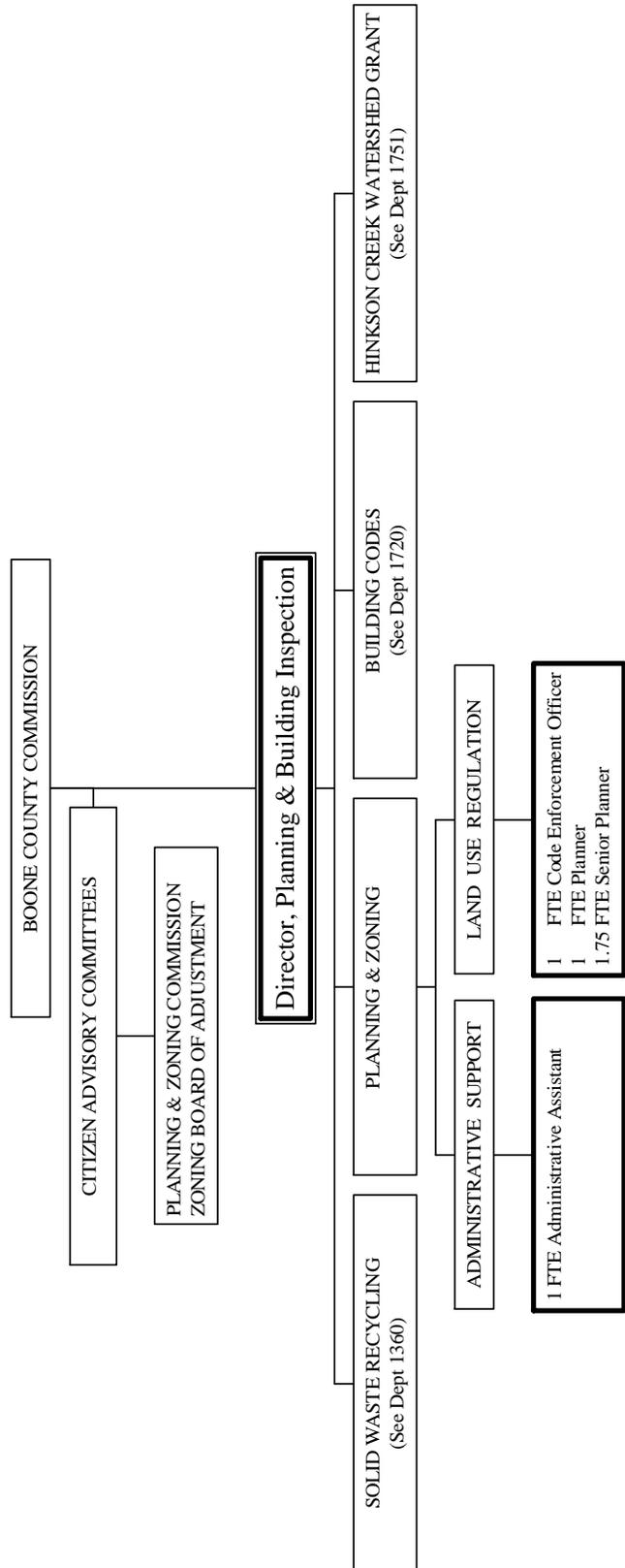
Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director Planning & Building	0.67 a	0.67 a	0.67 a	-
Senior Planner	1.75 b	1.75 b	1.75 b	-
Planner	1.00	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	5.42	5.42	5.42	-
Overtime	\$ 7,000	\$ 7,000	\$ 7,000	\$ -

a .33 FTE Director Planning & Building in Building Codes (Dept. No. 1720)

b .25 FTE Senior Planner in Solid Waste Recycling (Dept. No. 1360)

Organizational Chart



Annual Budget

1710 PLANNING & ZONING
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	6,302	8,000	6,000	6,000	0	6,000	25-
	SUBTOTAL *****	6,302	8,000	6,000	6,000	0	6,000	25-
	TOTAL REVENUES *****	6,302	8,000	6,000	6,000	0	6,000	25-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	265,473	268,881	270,950	268,872	0	268,872	0
10110	OVERTIME	4,051	7,000	3,500	7,000	0	7,000	0
10120	HOLIDAY WORKED	0	250	150	250	0	250	0
10200	FICA	18,735	21,124	19,785	21,123	0	21,123	0
10300	HEALTH INSURANCE	25,745	25,745	25,745	25,745	0	25,745	0
10325	DISABILITY INSURANCE	1,012	1,013	925	1,021	0	1,021	0
10350	LIFE INSURANCE	286	287	287	287	0	287	0
10375	DENTAL INSURANCE	1,929	1,929	1,929	1,929	0	1,929	0
10400	WORKERS COMP	2,006	2,057	2,057	1,968	0	1,968	4-
10500	401(A) MATCH PLAN	2,622	3,170	3,133	3,170	0	3,170	0
	SUBTOTAL *****	321,861	331,456	328,461	331,365	0	331,365	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	585	600	600	400	0	400	33-
23000	OFFICE SUPPLIES	602	800	600	600	0	600	25-
23001	PRINTING	310	700	400	400	0	400	42-
23050	OTHER SUPPLIES	283	350	200	250	0	250	28-
23850	MINOR EQUIP & TOOLS (<\$1000)	105	100	100	100	0	100	0
	SUBTOTAL *****	1,887	2,550	1,900	1,750	0	1,750	31-
	DUES TRAVEL & TRAINING							
37000	DUES	1,747	1,780	1,780	1,250	0	1,250	29-
37200	SEMINARS/CONFEREN/MEETING	1,287	1,700	1,700	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	165	800	600	800	0	800	0
37230	MEALS & LODGING-TRAINING	119	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	3,319	5,480	5,280	4,950	0	4,950	9-
	UTILITIES							
48000	TELEPHONES	1,827	3,371	2,000	2,500	0	2,500	25-
	SUBTOTAL *****	1,827	3,371	2,000	2,500	0	2,500	25-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,975	3,000	2,300	2,850	0	2,850	5-
	SUBTOTAL *****	1,975	3,000	2,300	2,850	0	2,850	5-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	210	360	300	300	0	300	16-
60200	EQUIP REPAIRS/MAINTENANCE	0	300	100	150	0	150	50-
	SUBTOTAL *****	210	660	400	450	0	450	31-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,111	2,700	2,700	2,700	0	2,700	0
71000	INSURANCE AND BONDS	0	50	50	50	0	50	0
71101	PROFESSIONAL SERVICES	16,640	20,000	10,000	10,000	0	10,000	50-
71500	BUILDING USE/RENT CHARGE	15,886	15,886	15,886	16,757	0	16,757	5
	SUBTOTAL *****	34,637	38,636	28,636	29,507	0	29,507	23-
	OTHER							
84400	PUBLIC NOTICES	28-	500	600	500	0	500	0
	SUBTOTAL *****	28-	500	600	500	0	500	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	5,600	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	9,500	7,616	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	500	422	0	0	0	0
92300	REPLCMENT MACH & EQUIP	224	0	0	0	0	0	0
	SUBTOTAL *****	5,824	10,000	8,038	0	0	0	0
	TOTAL EXPENDITURES *****	371,514	395,653	377,615	373,872	0	373,872	5-

Decimal values have been truncated.

Building Codes

Department Number 1720

Mission

The Building Codes Department is responsible for inspecting new construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Budget Highlights

Building permit activity has fallen-off substantially as compared to 2005 and 2006 levels. The forecast for permit revenue and overtime has been reduced accordingly. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide code information and inspection services on a timely basis.
- Provide inspections that are consistent and fair.
- Complete plan reviews for commercial projects within three weeks of submission.

Progress on Prior Year Objectives

- Provide code information and inspection services on a timely basis.
Response: Inspection requests were met within the time frame of requested service 98% of the time. Requests for information were fielded as they came in. When a question required additional research, response was provided within 48 hours of the initial request.
- Provide inspections that are consistent and fair.
Response: Meetings occur on a weekly basis to compare notes and discuss current status of construction practices. Additionally, a specific topic is addressed to help insure that inspectors are being consistent in application of code.
- Complete plan reviews for commercial projects within three weeks of submission.
Response: All inspection staff is now reviewing building plans, which has increased code knowledge and improved the response time for plan reviews.

Performance Measures

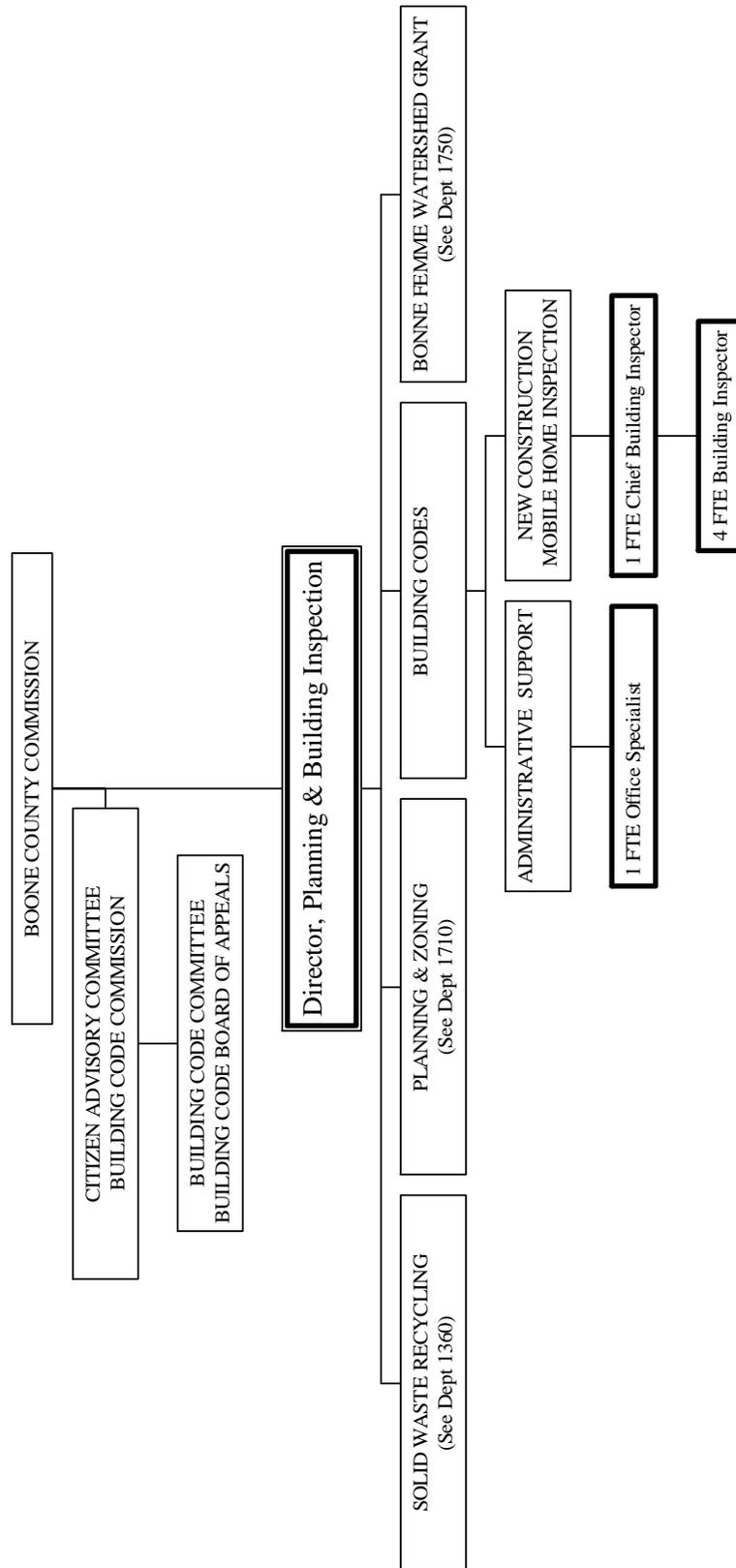
Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Building Permits Processed	937	900	1,000
Number of Mobile Home Permits Processed	16	10	15
Number of Inspections Conducted	6,781	6,500	7,200
Number of Plan Reviews Performed	50	50	50
Number of Building Reports Completed	21	21	21

Personnel Detail

Position Title	2007 Full-time Equivalent	2008 Full-time Equivalent	2009 Full-time Equivalent	2008-2009 Change
Director Planning & Building	0.33 ^a	0.33 ^a	0.33 ^a	-
Chief Building Inspector	1.00	1.00	1.00	-
Building Inspector	4.00	4.00	4.00	-
Office Specialist	1.00	1.00	1.00	-
Total FTEs	6.33	6.33	6.33	-
Overtime	\$ 27,000	\$ 27,000	\$ 7,500	\$ (19,500)

a .67 FTE Director, Planning & Building in Planning and Zoning (Dept No 1710)

Organizational Chart



Annual Budget

1720 BUILDING CODES
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	220,873	180,000	109,000	100,000	0	100,000	44-
	SUBTOTAL *****	220,873	180,000	109,000	100,000	0	100,000	44-
3894	MISCELLANEOUS RETURNED CHECK PENALTY	192	50	25	0	0	0	0
	SUBTOTAL *****	192	50	25	0	0	0	0
	TOTAL REVENUES *****	221,065	180,050	109,025	100,000	0	100,000	44-
10100	PERSONAL SERVICES SALARIES & WAGES	263,584	266,778	268,435	266,779	0	266,779	0
10110	OVERTIME	20,947	22,000	22,000	7,500	0	7,500	65-
10120	HOLIDAY WORKED	0	1,500	600	600	0	600	60-
10200	FICA	20,852	22,206	21,560	21,028	0	21,028	5-
10300	HEALTH INSURANCE	30,067	30,067	30,067	30,067	0	30,067	0
10325	DISABILITY INSURANCE	1,016	1,064	1,064	1,017	0	1,017	4-
10350	LIFE INSURANCE	334	335	335	335	0	335	0
10375	DENTAL INSURANCE	2,253	2,253	2,253	2,253	0	2,253	0
10400	WORKERS COMP	9,402	10,448	10,448	14,055	0	14,055	34
10500	401(A) MATCH PLAN	3,066	3,703	3,075	3,703	0	3,703	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,578	1,800	1,590	0	0	1,770	1-
	SUBTOTAL *****	353,101	362,154	361,427	347,337	0	349,107	3-
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	3,433	4,000	2,000	2,000	0	2,000	50-
23000	OFFICE SUPPLIES	928	1,050	800	800	0	800	23-
23001	PRINTING	482	620	600	620	0	620	0
23050	OTHER SUPPLIES	189	600	300	400	0	400	33-
23850	MINOR EQUIP & TOOLS (<\$1000)	856	800	500	500	0	500	37-
	SUBTOTAL *****	5,890	7,070	4,200	4,320	0	4,320	38-
37000	DUES TRAVEL & TRAINING DUES	480	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	495	1,650	800	1,000	0	1,000	39-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	48	357	250	250	0	250	29-
37230	MEALS & LODGING-TRAINING	559	800	500	800	0	800	0
	SUBTOTAL *****	1,583	3,307	2,050	2,550	0	2,550	22-
48000	UTILITIES TELEPHONES	1,919	2,000	2,000	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,545	3,900	2,610	3,900	0	3,900	0
	SUBTOTAL *****	4,464	5,900	4,610	5,900	0	5,900	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	14,706	18,000	15,600	20,000	0	15,600	13-
59100	VEHICLE REPAIRS	2,149	3,200	3,200	3,200	0	7,000	118
59105	TIRES	378	2,000	1,200	1,500	0	1,500	25-
59200	LOCAL MILEAGE	0	400	100	200	0	200	50-
	SUBTOTAL *****	17,234	23,600	20,100	24,900	0	24,300	2
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	210	360	250	300	0	300	16-
60200	EQUIP REPAIRS/MAINTENANCE	0	200	100	100	0	100	50-
	SUBTOTAL *****	210	560	350	400	0	400	28-
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	7,602	7,602	7,602	8,021	0	8,021	5
	SUBTOTAL *****	7,602	7,602	7,602	8,021	0	8,021	5
84300	OTHER ADVERTISING	0	200	50	200	0	200	0
84400	PUBLIC NOTICES	0	150	0	150	0	150	0
	SUBTOTAL *****	0	350	50	350	0	350	0
92300	FIXED ASSET ADDITIONS REPLCMENT MACH & EQUIP	224	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	21,036	23,500	21,000	0	23,500	0	0
	SUBTOTAL *****	21,260	23,500	21,000	0	23,500	0	0
	TOTAL EXPENDITURES *****	411,347	434,043	421,389	393,778	23,500	394,948	9-

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the county's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the Boone County/Columbia City Health Department.

Budget Highlights

The contract with the City of Columbia provides 2.0 FTE animal control officers (out of a total city staff of 6 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs.

Annual Budget

1730 ANIMAL CONTROL 100 GENERAL FUND		2007	2008	2008	2009	2009	2009	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	525	650	1,000	825	0	825	26
	SUBTOTAL *****	525	650	1,000	825	0	825	26
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	2,720	2,100	3,600	4,250	0	4,250	102
3516	BOARDING FEES	2,960	2,000	3,800	5,250	0	5,250	162
3596	ABATEMENT COST REIMBURSEMENT	1,718	0	0	0	0	0	0
	SUBTOTAL *****	7,398	4,100	7,400	9,500	0	9,500	131
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	7,923	4,750	8,400	10,325	0	10,325	117
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	138,024	154,645	149,675	163,679	0	163,679	5
	SUBTOTAL *****	138,024	154,645	149,675	163,679	0	163,679	5
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	138,024	155,645	150,675	164,679	0	164,679	5

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the county's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

Budget Highlights

Program revenues have fallen sharply, a reflection of the general slow-down in construction. There are no significant changes in this budget.

Annual Budget

1740 ON-SITE WASTE WATER
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3321	WASTE WATER CONST. PERMIT	30,280	41,000	20,000	18,000	0	18,000	56-
	SUBTOTAL *****	30,280	41,000	20,000	18,000	0	18,000	56-
	TOTAL REVENUES *****	30,280	41,000	20,000	18,000	0	18,000	56-
86606	ON-SITE SEWAGE PROGRAM	88,547	88,587	95,472	95,986	0	95,986	8
	SUBTOTAL *****	88,547	88,587	95,472	95,986	0	95,986	8
	TOTAL EXPENDITURES *****	88,547	88,587	95,472	95,986	0	95,986	8

Decimal values have been truncated.

Bonne Femme Creek Watershed

Department Number 1750

Mission

The Director of Planning & Zoning and Building Codes is responsible for this budget. This budget accounts for grant revenues and expenditures for the Land-Use Planning and Water Quality Restoration Project in the Bonne Femme Creek Watershed. This multi-year project is financed with a grant from the Missouri Department of Natural Resources (MoDNR) as well as in-kind match from Boone County and other local agencies.

Bonne Femme Watershed encompasses an area of 59,702 acres in southern Boone County in close proximity to the rapidly growing cities of Ashland and Columbia. This environmentally sensitive watershed contains several cave, stream, and park recreation opportunities. These areas have been affected by current levels of development and are attractive to increased urban growth. This project will address water pollution from leaky or non-maintained septic systems, sediment from construction, storm water runoff, as well as nutrient and herbicide pollutants in the Bonne Femme Creek Watershed.

The project consists of two phases. Phase I entails collecting and analyzing data and drafting a watershed management plan. It also includes educational and outreach activities. Phase II is intended to protect and improve the watershed by providing technical and financial assistance to developers, builders and property owners; developing and implementing Best Management Practices (BMP); developing scientifically-based land-use policy recommendations for local officials; and monitoring the impact of BMPs on the watershed water quality.

The project began mid-year 2003 and concluded mid-year 2008.

Budget Highlights

Since the project is concluded, there are no appropriations for FY 2009.

Annual Budget

1750 BONNE FEMME CREEK WATERSHED
 100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	93,354	97,339	77,518	0	0	0	0
	SUBTOTAL *****	93,354	97,339	77,518	0	0	0	0
	TOTAL REVENUES *****	93,354	97,339	77,518	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	29,542	0	0	0	0	0	0
10110	OVERTIME	1,072	0	0	0	0	0	0
10200	FICA	2,152	0	0	0	0	0	0
10300	HEALTH INSURANCE	3,170	0	0	0	0	0	0
10325	DISABILITY INSURANCE	111	0	0	0	0	0	0
10350	LIFE INSURANCE	35	0	0	0	0	0	0
10375	DENTAL INSURANCE	238	0	0	0	0	0	0
10400	WORKERS COMP	233	0	0	0	0	0	0
10500	401(A) MATCH PLAN	425	0	0	0	0	0	0
	SUBTOTAL *****	36,980	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	3,061	2,704	250	0	0	0	0
23000	OFFICE SUPPLIES	180	1,000	100	0	0	0	0
23001	PRINTING	9,631	12,848	200	0	0	0	0
23050	OTHER SUPPLIES	1,401	5,200	250	0	0	0	0
	SUBTOTAL *****	14,276	21,752	800	0	0	0	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	700	695	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	790	400	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	1,200	1,200	0	0	0	0
	SUBTOTAL *****	0	2,690	2,295	0	0	0	0
UTILITIES								
48000	TELEPHONES	226	624	500	0	0	0	0
	SUBTOTAL *****	226	624	500	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	132,037	72,273	73,923	0	0	0	0
	SUBTOTAL *****	132,037	72,273	73,923	0	0	0	0
	TOTAL EXPENDITURES *****	183,520	97,339	77,518	0	0	0	0

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Hinkson Creek Watershed Project

Department Number 1751

Mission

The Director of Planning & Zoning and Building Codes is responsible for this budget. The budget accounts for grant revenues and expenditures of the Hinkson Creek Watershed Restoration Project, a project intended to reduce peak storm flow by providing incentives for a variety of Low Impact Development (LID) techniques on new and existing developments. The federal grant funds are received through the Missouri Department of Natural Resources (MoDNR).

The total project cost is estimated at \$500,000 and consists of the federal award (60%) of \$300,000 and the local in-kind match (40%) of \$200,000.

Budget Highlights

A budget for this project was established mid-year 2008 upon approval of the grant award. The project is expected to conclude over a three year period (2008 to 2011). Unspent grant award will be re-budgeted as appropriate in each year of the grant.

Goals and Objectives

Budget Year Objectives

- Form a Project Steering Committee, Stakeholder Committee and hire an Urban Watershed Conservationist.
- Hire a contractor to conduct a best management practices feasibility and unit cost study.
- Hold a coordination event with local stream teams, volunteers, and other 319 projects in the watershed.
- Use feasibility study to work with landowners and businesses to implement stormwater best management practices.
- Develop cost share program and priority map.
- Use stakeholder committee to review and update watershed management plan.
- Develop clearinghouse of water quality data for Hinkson Creek Watershed.
- Conduct watershed events for the purpose of educating the public about land use and water quality issues in the watershed.

- Prepare invoices, quarterly progress reports, annual reports, and financial reports for submittal to the MoDNR.

Progress on Prior Year Objectives

- New department—no prior year objectives.
Response: N/A.

Performance Measures

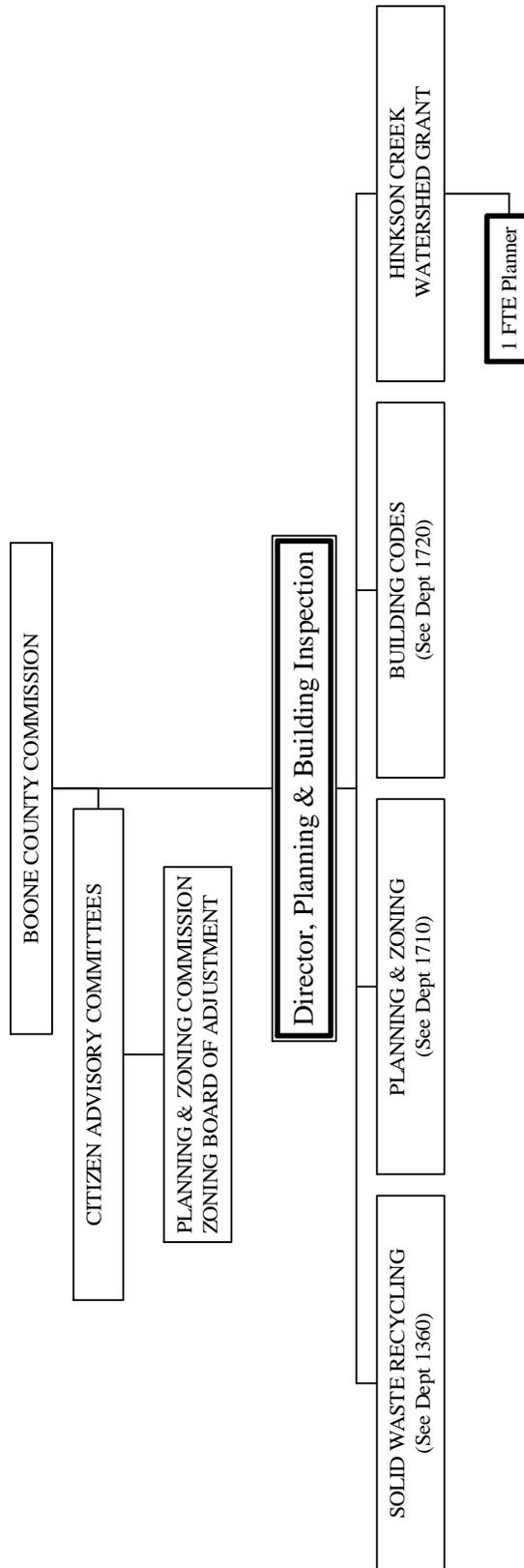
Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Steering committee Meetings	N/A	5	1
Stakeholder Committee Meetings	N/A	3	210
Complete BMP Feasibility Study	N/A	1	0
Hold PSA Contest	N/A	1	1
Develop Clearinghouse of Hinkson Water Quality Data	N/A	0	1
Develop Cost Share Program and Criteria	N/A	0	1
Finalize Cost Share Projects from Phase I (pending addt'l funding)	N/A	1	2
Finalize Watershed Management Plan	N/A	0	1
Implement BMPs on Private Property via Cost Share Program	N/A	0	1
Conduct LID Workshop	N/A	0	1
Monitor Water Quality with Stream Teams	N/A	1	2
Conduct Watershed Even	N/A	0	1
Conduct Volunteer Cleanups	N/A	1	1
Submit Quarterly Reports and Invoices to MoDNR	N/A	2	4

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Planner	-	1.00 ^a	1.00	-
Total FTEs	-	1.00	1.00	-
Overtime	\$ -	\$ 950	\$ 950	\$ -

^a Planner position added September 2008

Organizational Chart



Annual Budget

1751 HINKSON CREEK WATERSHED
100 GENERAL FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	50,850	48,175	116,071	0	116,071	128
	SUBTOTAL *****	0	50,850	48,175	116,071	0	116,071	128
	TOTAL REVENUES *****	0	50,850	48,175	116,071	0	116,071	128
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	18,270	16,480	43,721	0	43,721	139
10110	OVERTIME	0	950	900	950	0	950	0
10200	FICA	0	1,470	1,335	3,417	0	3,417	132
10300	HEALTH INSURANCE	0	1,980	1,980	4,750	0	4,750	139
10325	DISABILITY INSURANCE	0	75	75	165	0	165	120
10350	LIFE INSURANCE	0	25	25	53	0	53	112
10375	DENTAL INSURANCE	0	150	150	356	0	356	137
10400	WORKERS COMP	0	155	155	343	0	343	121
10500	401(A) MATCH PLAN	0	275	275	585	0	585	112
	SUBTOTAL *****	0	23,350	21,375	54,340	0	54,340	132
MATERIALS & SUPPLIES								
22000	POSTAGE	0	250	250	500	0	500	100
23000	OFFICE SUPPLIES	0	600	300	680	0	680	13
23001	PRINTING	0	0	0	1,700	0	1,700	0
23050	OTHER SUPPLIES	0	2,400	2,400	3,950	0	3,950	64
	SUBTOTAL *****	0	3,250	2,950	6,830	0	6,830	110
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	1,000	1,000	200	0	200	80-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	100	100	200	0	200	100
	SUBTOTAL *****	0	1,100	1,100	400	0	400	63-
UTILITIES								
48000	TELEPHONES	0	100	100	240	0	240	140
	SUBTOTAL *****	0	100	100	240	0	240	140
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	300	0	300	0
71100	OUTSIDE SERVICES	0	15,750	15,500	53,947	0	53,947	242
	SUBTOTAL *****	0	15,750	15,500	54,247	0	54,247	244
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	5,300	5,100	0	0	0	0
91302	COMPUTER SOFTWARE	0	2,000	2,000	0	0	0	0
	SUBTOTAL *****	0	7,300	7,100	0	0	0	0
	TOTAL EXPENDITURES *****	0	50,850	48,125	116,057	0	116,057	128

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Operating Budgets—

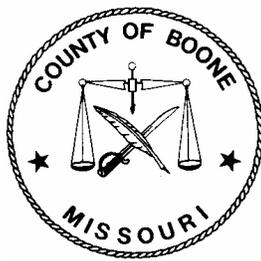
Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as a debt service budget that accounts for principle and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Capital Project Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3040, 3820, 3830, 3840
3850, 3860

Mission

As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding general obligation debt. The Boone County Treasurer administers these budgets.

Budget Highlights

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

- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (#3040)
- 1998 Series General Obligation Bonds-Road NID Program (#3820)
- 2000A Series General Obligation Bonds-Sewer NID Program (#3830)
- 2000B Series General Obligation Bonds-Road NID Program (#3840)
- 2001 Series General Obligation Bonds-Road NID Program (#3850)
- 2006A Series General Obligation bonds-Road NID Program (#3860)

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

Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3710	INTEREST	8,584	0	3,000	2,100	0	2,100	0
3711	INT-OVERNIGHT	62	0	5	5	0	5	0
3712	INT-LONG TERM INVEST	255	0	100	90	0	90	0
3798	INC/DEC IN FV OF INVESTMENTS	911	0	80	70	0	70	0
	SUBTOTAL *****	9,813	0	3,185	2,265	0	2,265	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	59,813	46,380	46,380	46,380	0	46,380	0
	SUBTOTAL *****	59,813	46,380	46,380	46,380	0	46,380	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	6,169	113,000	107,614	120,000	0	120,000	6
	SUBTOTAL *****	6,169	113,000	107,614	120,000	0	120,000	6
	TOTAL REVENUES *****	75,796	159,380	157,179	168,645	0	168,645	5
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	45,000	45,000	50,000	0	50,000	11
84100	INTEREST EXPENSE	117,590	116,485	116,483	114,083	0	114,083	2-
86900	MISCELLANEOUS	1,500	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	119,090	163,485	162,983	166,083	0	166,083	1
	TOTAL EXPENDITURES *****	119,090	163,485	162,983	166,083	0	166,083	1

Decimal values have been truncated.

Annual Budget

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

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3056	NID ASSESSMENT PASS THRU	38,515	35,248	1,454	0	0	0	0
	SUBTOTAL *****	38,515	35,248	1,454	0	0	0	0
	INTEREST							
3710	INTEREST	240	0	164	0	0	0	0
3711	INT-OVERNIGHT	41	40	4	0	0	0	0
3712	INT-LONG TERM INVEST	212	190	70	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	573	0	163	0	0	0	0
	SUBTOTAL *****	1,068	230	401	0	0	0	0
	TOTAL REVENUES *****	39,584	35,478	1,855	0	0	0	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	40,000	45,000	45,000	0	0	0	0
84100	INTEREST EXPENSE	2,882	1,002	1,001	0	0	0	0
86900	MISCELLANEOUS	295	500	500	0	0	0	0
	SUBTOTAL *****	43,177	46,502	46,501	0	0	0	0
	TOTAL EXPENDITURES *****	43,177	46,502	46,501	0	0	0	0

Decimal values have been truncated.

Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860

Annual Budget

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3830	2000A SERIES GO BONDS-SEWR NID							
383	2000A SERIES GO BONDS-SEWR NID							
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	31,785	27,296	27,263	28,066	0	28,066	2
3059	NID PROP TAX PASS THRU-INTERST	5,326	2,431	2,570	851	0	851	64-
	SUBTOTAL *****	37,112	29,727	29,833	28,917	0	28,917	2-
	INTEREST							
3710	INTEREST	277	0	230	0	0	0	0
3711	INT-OVERNIGHT	102	100	30	30	0	30	70-
3712	INT-LONG TERM INVEST	474	450	440	390	0	390	13-
3798	INC/DEC IN FV OF INVESTMENTS	1,341	0	610	540	0	540	0
	SUBTOTAL *****	2,195	550	1,310	960	0	960	74
	TOTAL REVENUES *****	39,307	30,277	31,143	29,877	0	29,877	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	30,000	30,000	30,000	35,000	0	35,000	16
84100	INTEREST EXPENSE	6,082	4,515	4,515	2,800	0	2,800	37-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	36,332	35,015	35,015	38,300	0	38,300	9
	TOTAL EXPENDITURES *****	36,332	35,015	35,015	38,300	0	38,300	9

Decimal values have been truncated.

Annual Budget

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3840	2000B SERIES GO BONDS-ROAD NID							
384	2000B SERIES GO BONDS-ROAD NID							
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	18,454	18,372	19,720	19,346	0	19,346	5
3059	NID PROP TAX PASS THRU-INTERST	3,906	1,521	2,241	547	0	547	64-
	SUBTOTAL *****	22,361	19,893	21,961	19,893	0	19,893	0
	INTEREST							
3710	INTEREST	158	0	137	0	0	0	0
3711	INT-OVERNIGHT	55	60	15	15	0	15	75-
3712	INT-LONG TERM INVEST	250	240	230	200	0	200	16-
3798	INC/DEC IN FV OF INVESTMENTS	732	0	320	280	0	280	0
	SUBTOTAL *****	1,197	300	702	495	0	495	65
	TOTAL REVENUES *****	23,559	20,193	22,663	20,388	0	20,388	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	20,000	21,000	21,000	22,000	0	22,000	4
84100	INTEREST EXPENSE	3,952	2,886	2,886	1,768	0	1,768	38-
86900	MISCELLANEOUS	250	500	500	500	0	500	0
	SUBTOTAL *****	24,202	24,386	24,386	24,268	0	24,268	0
	TOTAL EXPENDITURES *****	24,202	24,386	24,386	24,268	0	24,268	0

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Debt Service Funds

Dept. Nos. 3040, 3820, 3830,
3840, 3850, 3860

Annual Budget

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3850	2001 SERIES GO BONDS-ROAD NID							
385	2001 SERIES GO BONDS-ROAD NID							
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	23,551	23,228	27,228	23,394	0	23,394	0
3059	NID PROP TAX PASS THRU-INTERST	4,566	2,989	4,676	2,007	0	2,007	32-
	SUBTOTAL *****	28,118	26,217	31,904	25,401	0	25,401	3-
	INTEREST							
3710	INTEREST	236	0	159	0	0	0	0
3711	INT-OVERNIGHT	301	320	90	80	0	80	75-
3712	INT-LONG TERM INVEST	1,421	1,340	1,270	1,120	0	1,120	16-
3798	INC/DEC IN FV OF INVESTMENTS	4,005	0	1,670	1,470	0	1,470	0
	SUBTOTAL *****	5,965	1,660	3,189	2,670	0	2,670	60
	TOTAL REVENUES *****	34,084	27,877	35,093	28,071	0	28,071	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	30,000	30,000	30,000	32,000	0	32,000	6
84100	INTEREST EXPENSE	7,130	6,043	6,043	4,880	0	4,880	19-
86900	MISCELLANEOUS	261	500	500	500	0	500	0
	SUBTOTAL *****	37,391	36,543	36,543	37,380	0	37,380	2
	TOTAL EXPENDITURES *****	37,391	36,543	36,543	37,380	0	37,380	2

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Annual Budget

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3860	2006A SERIES GO BONDS-ROAD NID							
386	2006A SERIES GO BONDS-ROAD NID							
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	15,489	16,006	16,031	16,759	0	16,759	4
3059	NID PROP TAX PASS THRU-INTERST	7,146	6,338	6,378	5,650	0	5,650	10-
	SUBTOTAL *****	22,635	22,344	22,409	22,409	0	22,409	0
	INTEREST							
3710	INTEREST	59	0	50	0	0	0	0
3711	INT-OVERNIGHT	8	10	5	5	0	5	50-
3712	INT-LONG TERM INVEST	16	20	70	60	0	60	200
3798	INC/DEC IN FV OF INVESTMENTS	88	0	130	110	0	110	0
	SUBTOTAL *****	172	30	255	175	0	175	483
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	3,800	0	0	0	0	0	0
	SUBTOTAL *****	3,800	0	0	0	0	0	0
	TOTAL REVENUES *****	26,607	22,374	22,664	22,584	0	22,584	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	18,000	15,000	15,000	15,000	0	15,000	0
84100	INTEREST EXPENSE	8,581	6,873	6,873	6,243	0	6,243	9-
86900	MISCELLANEOUS	368	500	500	500	0	500	0
	SUBTOTAL *****	26,949	22,373	22,373	21,743	0	21,743	2-
	TOTAL EXPENDITURES *****	26,949	22,373	22,373	21,743	0	21,743	2-

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Self-Insured Health Insurance

Department Number 6000

Mission

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

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects no increase in county-paid premiums for employees. In addition, there is no increase in employee-paid premiums for dependent coverage. There are no other significant changes to this budget.

Annual Budget

6000 HEALTH INS ADMINISTRATION
600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,930,481	1,938,000	1,915,000	1,938,000	0	1,943,145	0
3531	DEPENDENT INSURANCE PREMIUMS	333,488	355,000	357,500	363,168	0	363,168	2
3532	RETIREE/COBRA INSUR. PREMIUMS	16,748	0	20,500	0	0	0	0
	SUBTOTAL *****	2,280,718	2,293,000	2,293,000	2,301,168	0	2,306,313	0
INTEREST								
3711	INT-OVERNIGHT	7,699	8,990	1,950	1,950	0	1,950	78-
3712	INT-LONG TERM INVEST	35,351	27,850	27,075	27,075	0	27,075	2-
3798	INC/DEC IN FV OF INVESTMENTS	101,602	118,930	33,400	33,400	0	33,400	71-
	SUBTOTAL *****	144,654	155,770	62,425	62,425	0	62,425	59-
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	13,212	10,000	10,518	10,000	0	10,000	0
	SUBTOTAL *****	13,212	10,000	10,518	10,000	0	10,000	0
	TOTAL REVENUES *****	2,438,585	2,458,770	2,365,943	2,373,593	0	2,378,738	3-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,353,170	1,402,000	1,330,000	1,635,175	0	1,635,175	16
71055	PRESCRIPTION DRUG CLAIMS	446,549	450,000	580,000	580,000	0	580,000	28
71060	EXCESS LOSS/COVERAGE POLICY	113,093	143,000	137,100	162,400	0	162,400	13
71101	PROFESSIONAL SERVICES	29,400	36,900	33,400	29,400	0	29,400	20-
71104	ADMINISTRATIVE SERVICES	120,246	139,000	134,100	149,700	0	149,700	7
71117	PRESCRIP CARD ADMIN FEES	3,425	3,640	310	1,000	0	1,000	72-
	SUBTOTAL *****	2,065,885	2,174,540	2,214,910	2,557,675	0	2,557,675	17
OTHER								
86850	CONTINGENCY	0	263,000	0	423,800	0	423,800	61
	SUBTOTAL *****	0	263,000	0	423,800	0	423,800	61
	TOTAL EXPENDITURES *****	2,065,885	2,437,540	2,214,910	2,981,475	0	2,981,475	22

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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. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects no increases in either employer-paid premiums for employee coverage or employee-paid dependent premiums.

Annual Budget

6010 DENTAL INS ADMINISTRATION
601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	144,683	145,200	143,500	145,200	0	145,633	0
3531	DEPENDENT INSURANCE PREMIUMS	44,035	44,700	46,200	46,200	0	46,200	3
3532	RETIREE/COBRA INSUR. PREMIUMS	419	0	769	0	0	0	0
	SUBTOTAL *****	189,137	189,900	190,469	191,400	0	191,833	1
INTEREST								
3711	INT-OVERNIGHT	394	410	85	85	0	85	79-
3712	INT-LONG TERM INVEST	1,775	1,530	1,180	1,180	0	1,180	22-
3798	INC/DEC IN FV OF INVESTMENTS	5,209	6,220	1,460	1,460	0	1,460	76-
	SUBTOTAL *****	7,379	8,160	2,725	2,725	0	2,725	66-
MISCELLANEOUS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	196,517	198,060	193,194	194,125	0	194,558	1-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	167,323	195,000	166,420	195,000	0	195,000	0
71104	ADMINISTRATIVE SERVICES	14,356	15,200	14,500	15,200	0	15,200	0
	SUBTOTAL *****	181,680	210,200	180,920	210,200	0	210,200	0
	TOTAL EXPENDITURES *****	181,680	210,200	180,920	210,200	0	210,200	0

Decimal values have been truncated.

Self-Insured Workers' Comp

Department Number 6020

Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers Compensation.

The County Commission appointed a Self-Insured Workers' Compensation Advisory Committee to provide oversight and make policy recommendations to the County Commission. The County Clerk administers this fund.

Budget Highlights

There are no significant changes to this budget.

Self-Insured Workers' Comp

Dept. No. 6020

Annual Budget

6020 WORKERS COMP ADMINISTRATION
602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	529,135	556,240	549,400	542,609	0	538,579	3-
	SUBTOTAL *****	529,135	556,240	549,400	542,609	0	538,579	3-
	INTEREST							
3710	INTEREST	5,196	0	4,868	4,000	0	4,000	0
3711	INT-OVERNIGHT	2,425	2,420	600	600	0	600	75-
3712	INT-LONG TERM INVEST	10,825	7,060	7,800	3,560	0	3,560	49-
3798	INC/DEC IN FV OF INVESTMENTS	32,446	31,000	11,900	9,640	0	9,640	68-
	SUBTOTAL *****	50,893	40,480	25,168	17,800	0	17,800	56-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	11	0	845	0	0	0	0
3891	DIVIDENDS/REBATES	7,308	0	0	0	0	0	0
	SUBTOTAL *****	7,320	0	845	0	0	0	0
	TOTAL REVENUES *****	587,348	596,720	575,413	560,409	0	556,379	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	12,324	1,000	12,324	0	12,324	0
10200	FICA	0	942	77	942	0	942	0
10400	WORKERS COMP	52	52	0	41	0	0	0
	SUBTOTAL *****	52	13,318	1,077	13,307	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	243,463	152,900	90,000	100,000	0	100,000	34-
71055	PRESCRIPTION DRUG CLAIMS	0	2,200	450	1,000	0	1,000	54-
71056	CLAIMS EXPENSE - LEGAL	0	9,520	13,300	15,000	0	15,000	57
71057	CLAIMS EXPENSE - INDEMNITY	0	59,230	234,700	243,700	0	243,700	311
71058	CLAIMS EXPENSE - OTHER	0	51,150	49,600	50,000	0	50,000	2-
71060	EXCESS LOSS/COVERAGE POLICY	31,266	40,000	29,300	32,000	0	32,000	20-
71061	WC - SECOND INJURY FUND TAX	33,999	36,100	20,000	30,000	0	30,000	16-
71062	WC - ADMINISTRATION SURCHARGE	0	2,650	0	0	0	0	0
71063	WC - ADMINISTRATION TAX	0	2,650	5,400	5,400	0	5,400	103
71070	INCREASE/DECREASE IN RESERVES	150,299	0	50,000	0	0	0	0
71100	OUTSIDE SERVICES	19,902	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	80	5,000	100	5,000	0	5,000	0
71104	ADMINISTRATIVE SERVICES	21,388	20,000	13,200	15,000	0	15,000	25-
	SUBTOTAL *****	500,399	381,400	506,050	497,100	0	497,100	30
	OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	0	50,000	50,000	50,000	0	50,000	0
84100	INTEREST EXPENSE	59	0	0	0	0	0	0
	SUBTOTAL *****	59	50,000	50,000	50,000	0	50,000	0
	TOTAL EXPENDITURES *****	500,510	444,718	557,127	560,407	0	560,366	26

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Self-Insured Workers' Comp Loss Control

Department Number 6030

Mission

This budget accounts for the County's worker's compensation loss control activities, which are accounted for within the Workers' Compensation Loss Control Fund. The fund is operated as an internal service fund under the oversight of the Workers' Compensation Advisory Committee and the County Commission, with day-to-day administration provided through the County Clerk's Office.

Budget Highlights

Revenues are derived from a transfer from the self-insured workers' compensation fund. Loss control programs include immunizations and TB tests (Public Works, Sheriff, Corrections); fitness for duty physicals (Sheriff and Corrections); and physical training (Sheriff and Corrections).

Annual Budget

6030 WORKER'S COMP LOSS CONTROL								
603 WORKER'S COMP LOSS CONTROL								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	35	30	0	30	0
3712	INT-LONG TERM INVEST	0	0	390	235	0	235	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	275	140	0	140	0
	SUBTOTAL *****	0	0	700	405	0	405	0
	OTHER FINANCING SOURCES							
3911	OTI:INTERNAL SERVICE FUND	0	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	0	50,000	50,000	50,000	0	50,000	0
	TOTAL REVENUES *****	0	50,000	50,700	50,405	0	50,405	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	1,000	0	700	0	700	30-
	SUBTOTAL *****	0	1,000	0	700	0	700	30-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	12,000	5,000	4,800	0	4,800	60-
71101	PROFESSIONAL SERVICES	0	37,000	35,631	45,675	0	45,675	23
71106	CONTRACTUAL STUDY	0	0	0	0	0	9,000	0
	SUBTOTAL *****	0	49,000	40,631	50,475	0	59,475	21
	TOTAL EXPENDITURES *****	0	50,000	40,631	51,175	0	60,175	20

Decimal values have been truncated.

Facilities and Grounds Maintenance

Department Number 6100

Mission

Facilities and Grounds Maintenance is one of two departments financed through the Building and Grounds internal service fund. The other department is Housekeeping. This department provides maintenance services for all county owned facilities. Departmental responsibilities include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement equipment replacement cycle in order to maintain optimum operating capacity in all county facilities.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Replace deteriorated asphalt parking lot at Jail with concrete surface.
- Replace deteriorated concrete parking lot at Juvenile Justice Center with new concrete parking lot.
- Recaulk all windows, doors, and expansion joints (all caulk joints) on exterior of Government Center.
- Complete professional study on Courthouse Chiller to determine life expectancy of unit.
- Complete professional roof assessment for all county buildings.
- Repair and seal all downtown parking lots.
- Evaluate all county buildings for energy efficiency through multiple methods.

Progress on Prior Year Objectives

- Upgrade Heating Ventilation and Air Conditioning (HVAC) control software in the government center.
Response: Currently under construction.

Facilities and Grounds Maintenance

Dept. No. 6100

- Complete roof assessments for all buildings.
Response: Deferred to 2009 budget.
- Replace jail door for security.
Response: Construction to start in September.
- Paint jail cells and day rooms.
Response: Deferred to 2009 budget.
- Replace floor covering in foyer and chambers of government center.
Response: Deferred until renovation.
- Replace Uninterrupted Power Supply (UPS) for each pod at the jail.
Response: Completed with Corsair Project.
- Replace tractor at the jail.
Response: Repairs were made to current tractor.
- Replace truck #1804.
Response: Used truck found within Boone County inventory.
- Complete all data entry in new Maintenance software.
Response: Data entry almost complete, but still a fluid item.

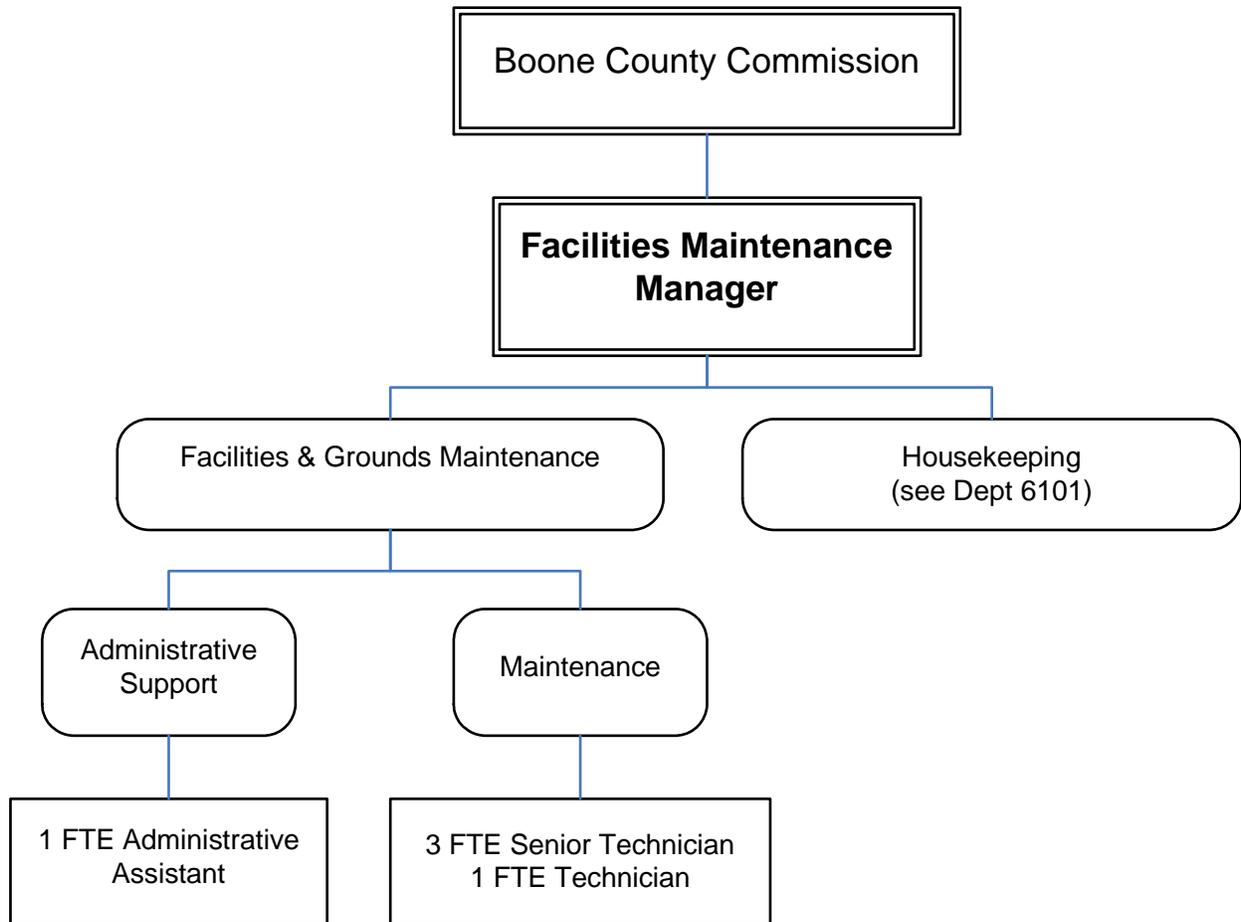
Performance Measures

Performance Measure	2007	2008	2009
	Actual	Estimated	Projected
Number of Buildings Maintained	9	13	14
Number of Parking Lots Maintained	9	10	14
Number of Parks Maintained	2	2	2

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Facilities Maintenance Manager	1.00	1.00	1.00	-
Senior Technician	3.00	3.00	3.00	-
Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 11,000	\$ 11,000	\$ 11,000	\$ -

Organizational Chart



Facilities and Grounds Maintenance

Dept. No. 6100

Annual Budget

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	0	6,000	4,321	0	0	0	0
3530	INTERNAL SERVICE CHG	640,076	669,159	669,159	669,159	0	669,159	0
	SUBTOTAL *****	640,076	675,159	673,480	669,159	0	669,159	0
	INTEREST							
3711	INT-OVERNIGHT	1,115	985	370	325	0	325	67-
3712	INT-LONG TERM INVEST	5,582	3,320	4,900	1,920	0	1,920	42-
3798	INC/DEC IN FV OF INVESTMENTS	14,564	13,440	5,540	4,490	0	4,490	66-
	SUBTOTAL *****	21,262	17,745	10,810	6,735	0	6,735	62-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	50	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	0	0	5	0	0	0	0
	SUBTOTAL *****	50	0	5	0	0	0	0
	TOTAL REVENUES *****	661,388	692,904	684,295	675,894	0	675,894	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	244,381	248,659	250,325	239,990	74,183	239,990	3-
10110	OVERTIME	9,022	11,000	11,000	11,000	0	11,000	0
10120	HOLIDAY WORKED	1,066	1,000	1,000	1,000	0	1,000	0
10200	FICA	18,553	19,272	19,405	19,277	5,676	19,277	0
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	14,250	28,500	0
10325	DISABILITY INSURANCE	900	923	923	932	276	932	0
10350	LIFE INSURANCE	312	318	318	318	159	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	1,068	2,136	0
10400	WORKERS COMP	9,921	10,124	10,124	8,454	1,762	8,454	16-
10500	401(A) MATCH PLAN	1,690	3,510	1,690	3,510	1,950	3,510	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,212	1,220	1,220	0	0	1,500	22
	SUBTOTAL *****	317,696	326,662	326,641	315,117	99,324	316,617	3-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,198	750	750	750	0	750	0
23035	MAINTENANCE SUPPLIES	5,506	6,000	6,000	6,000	0	6,000	0
23050	OTHER SUPPLIES	5,431	9,600	9,600	9,600	0	9,600	0
23300	UNIFORMS	853	900	900	900	95	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,042	2,650	1,700	1,500	500	1,500	43-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	1,700	0	0
26100	PIPE & LUMBER	251	500	300	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	11,108	8,500	9,000	7,300	0	7,300	14-
26600	STRT/TRAFFIC/CONST SIGNS	1,433	750	750	750	0	750	0
	SUBTOTAL *****	27,826	29,650	29,000	27,300	2,295	27,300	7-
	DUES TRAVEL & TRAINING							
37000	DUES	140	150	140	150	0	150	0
37210	TRAINING/SCHOOLS	0	1,500	129	1,500	0	1,500	0
	SUBTOTAL *****	140	1,650	269	1,650	0	1,650	0
	UTILITIES							
48000	TELEPHONES	3,143	3,204	3,204	3,204	300	3,204	0
48050	CELLULAR TELEPHONES	2,049	2,988	2,508	2,988	135	2,988	0
48100	NATURAL GAS	3,275	4,608	5,400	4,608	0	4,608	0
48200	ELECTRICITY	1,563	1,608	1,608	1,608	0	1,608	0
48300	WATER	229	240	240	240	0	240	0
48400	SOLID WASTE	74-	624	0	624	0	624	0
	SUBTOTAL *****	10,187	13,272	12,960	13,272	435	13,272	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	7,154	7,320	9,300	9,324	1,600	9,324	27
59100	VEHICLE REPAIRS	4,066	10,996	4,996	4,996	0	4,996	54-
59105	TIRES	1,032	520	1,040	560	0	560	7
	SUBTOTAL *****	12,253	18,836	15,336	14,880	1,600	14,880	21-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	23,971	25,879	25,900	26,986	0	26,986	4
60100	BLDG REPAIRS/MAINTENANCE	60,732	115,017	70,000	114,917	51,500	127,917	11
60200	EQUIP REPAIRS/MAINTENANCE	86,490	63,440	63,440	48,440	15,000	63,440	0
60400	GROUNDS MAINTENANCE	23,703	33,658	33,658	38,799	0	38,799	15
	SUBTOTAL *****	194,898	237,994	192,998	229,142	66,500	257,142	8

Facilities and Grounds Maintenance

Dept. No. 6100

6100 FACILITIES & GROUNDS MTCE
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,376	2,697	2,697	2,697	0	2,697	0
71100	OUTSIDE SERVICES	13,272	18,120	18,120	22,225	0	22,225	22
71101	PROFESSIONAL SERVICES	420	5,000	5,000	5,000	22,000	10,000	100
71500	BUILDING USE/RENT CHARGE	4,602	4,602	4,602	2,862	0	2,862	37-
71600	EQUIP LEASES & METER CHRG	349	720	720	720	0	720	0
71700	EQUIPMENT RENTALS	3,632	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	25,652	32,139	32,139	34,504	22,000	39,504	22
	OTHER							
86800	EMERGENCY	0	12,025	0	15,000	0	15,000	24
	SUBTOTAL *****	0	12,025	0	15,000	0	15,000	24
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,975	3,975	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	0	3,550	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	1,222	0	0
91400	AUTO/TRUCKS	0	0	0	0	28,240	0	0
92300	REPLCMENT MACH & EQUIP	7,800	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	936	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	24,580	0	0	0	0	0	0
	SUBTOTAL *****	33,316	3,975	3,975	0	33,012	0	0
	TOTAL EXPENDITURES *****	621,971	676,203	613,318	650,865	225,166	685,365	1

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Facilities and Grounds

Housekeeping

Department Number 6101

Mission

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

Budget Highlights

Increased square footage has resulted from the two additional floors at the Courthouse and the acquisition of the Alternative Sentencing Center. However, due to the economic downturn and limited revenues, the County is unable to increase staff at this time. As a result, the department is reviewing duties, schedules, service levels, and staff assignments in order to accommodate the increased square footage. There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Reorganize assignments to maximize efforts of each employee.

Progress on Prior Year Objectives

- Reorganize custodial work assignments and areas to improve efficiency.
Response: Reorganization continues through construction.
- Add a lead custodian to improve night supervision and service to customers.
Response: Open Custodian position was changed to Lead Custodian.
- Add a custodian to allow for adequate coverage.
Response: Funds are not available for an additional custodian at this time.

Performance Measures

Performance Measure	2007 Actual	2008 Estimated	2009 Projected
Number of Buildings Serviced	6	9	9

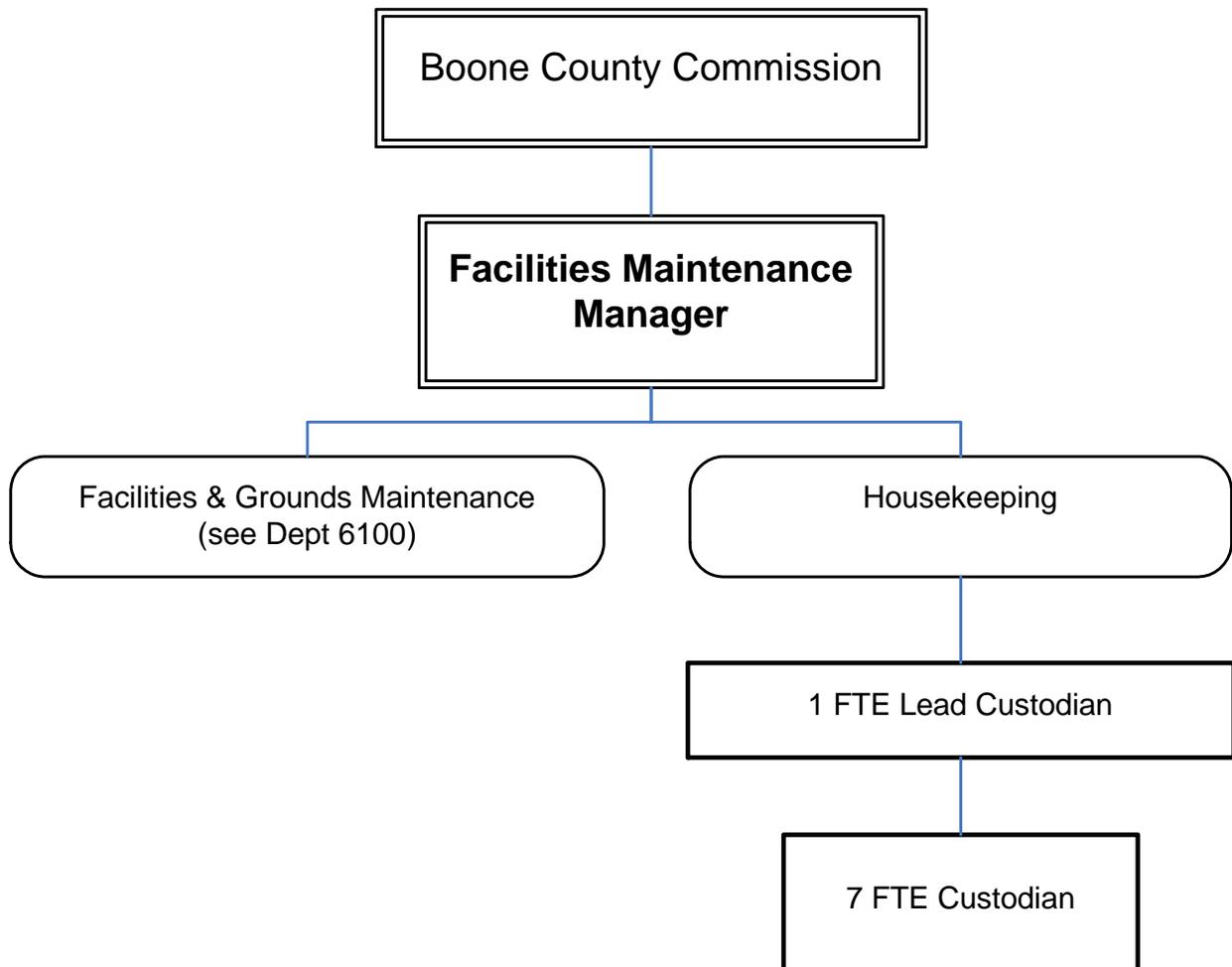
Facilities and Grounds
Housekeeping

Dept. No. 6101

Personnel Detail

Position Title	2007	2008	2009	2008-2009
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Lead Custodian	-	1.00	1.00	-
Custodian	8.00	7.00	7.00	-
Total FTEs	8.00	8.00	8.00	-
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Organizational Chart



Facilities and Grounds Housekeeping

Dept. No. 6101

Annual Budget

6101 HOUSEKEEPING
610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	302,908	311,776	311,776	311,775	0	311,775	0
3569	OTHER FEES	1,200	7,200	7,200	7,200	0	7,200	0
	SUBTOTAL *****	304,108	318,976	318,976	318,975	0	318,975	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	304,108	318,976	318,976	318,975	0	318,975	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	182,755	187,649	182,240	187,803	41,684	187,803	0
10110	OVERTIME	521	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,592	6,656	6,656	6,656	1,664	6,656	0
10120	HOLIDAY WORKED	79	100	100	100	0	100	0
10200	FICA	13,976	14,951	13,855	14,960	3,188	14,960	0
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	9,500	38,000	0
10325	DISABILITY INSURANCE	694	717	717	723	156	723	0
10350	LIFE INSURANCE	422	424	424	424	106	424	0
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,848	712	2,848	0
10400	WORKERS COMP	8,535	9,002	9,002	7,529	1,938	7,529	16-
10500	401(A) MATCH PLAN	2,875	4,680	2,600	4,680	1,300	4,680	0
	SUBTOTAL *****	256,300	266,027	257,442	264,723	60,248	264,723	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	13	0	0	0	0
23050	OTHER SUPPLIES	17,409	23,794	23,794	26,000	0	26,000	9
23300	UNIFORMS	879	1,000	1,000	1,000	190	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,337	2,300	2,300	2,300	1,550	2,300	0
	SUBTOTAL *****	19,627	27,094	27,107	29,300	1,740	29,300	8
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	50	0	0	0	0	0
	SUBTOTAL *****	0	550	500	500	0	500	9-
	UTILITIES							
48000	TELEPHONES	66	135	80	80	0	80	40-
	SUBTOTAL *****	66	135	80	80	0	80	40-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	61	108	108	108	0	108	0
59100	VEHICLE REPAIRS	0	50	50	50	0	50	0
59200	LOCAL MILEAGE	2,342	2,560	2,560	2,560	0	2,560	0
	SUBTOTAL *****	2,403	2,718	2,718	2,718	0	2,718	0
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	25,747	30,726	30,726	34,204	0	34,204	11
60150	PEST CONTROL	2,750	3,905	3,905	4,055	0	4,055	3
60200	EQUIP REPAIRS/MAINTENANCE	426	500	600	500	0	500	0
	SUBTOTAL *****	28,924	35,131	35,231	38,759	0	38,759	10
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHR	178	260	206	260	0	260	0
	SUBTOTAL *****	178	260	206	260	0	260	0
	OTHER							
86800	EMERGENCY	0	3,500	0	3,500	0	3,500	0
	SUBTOTAL *****	0	3,500	0	3,500	0	3,500	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	307,499	335,415	323,284	339,840	61,988	339,840	1

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Capital Repairs and Replacements

Department Number 6200

Mission

This Capital Repairs and Replacements Fund provides a mechanism for the County to identify and segregate monies over a period of time to be used to pay for major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. In order to be funded through this budget, the cost of repairs or replacements must be \$20,000 or greater and have a life expectancy of at least 10 years. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Department # 6100). These thresholds are subject to periodic review through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.
- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Budget Highlights

The budget includes funding to re-caulk windows, doors, and expansion joints in the Government Center; roof replacement (east portion of the IV office); and reconstruction of the Juvenile Justice Center (JJC) parking lot.

Capital Repairs and Replacements

Dept. No. 6200

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	184,374	182,769	182,769	229,306	0	229,306	25
	SUBTOTAL *****	184,374	182,769	182,769	229,306	0	229,306	25
	INTEREST							
3711	INT-OVERNIGHT	3,106	3,000	425	750	0	750	75-
3712	INT-LONG TERM INVEST	13,541	12,000	5,415	4,385	0	4,385	63-
3798	INC/DEC IN FV OF INVESTMENTS	41,652	41,400	6,100	10,235	0	10,235	75-
	SUBTOTAL *****	58,299	56,400	11,940	15,370	0	15,370	72-
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	1,212,262	0	0	0	0	0	0
	SUBTOTAL *****	1,212,262	0	0	0	0	0	0
	TOTAL REVENUES *****	1,454,935	239,169	194,709	244,676	0	244,676	2
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	1,563,896	0	335	0	0	0	0
60110	MAJOR BLDG REPAIRS/REPL	342,747	75,582	75,572	0	52,000	52,000	31-
	SUBTOTAL *****	1,906,643	75,582	75,907	0	52,000	52,000	31-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	46,400	0	0	0	58,000	22,000	0
	SUBTOTAL *****	46,400	0	0	0	58,000	22,000	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	0	0	100,286-	0	0	0	0
	SUBTOTAL *****	0	0	100,286-	0	0	0	0
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	0	0	0	0	618,000	203,000	0
	SUBTOTAL *****	0	0	0	0	618,000	203,000	0
	TOTAL EXPENDITURES *****	1,953,043	75,582	24,379-	0	728,000	277,000	266

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6213

Mission

The Building Utilities Fund accounts for building utilities for the Government Center, the Courthouse, the Johnson Building, and the county-operated space within the Centralia Clinic. Revenues are derived from internal service fees. Utility costs for all other county facilities are accounted for within each respective operating budget.

Budget Highlights

The increase in Courthouse utilities is the result of the additional two floors constructed in 2008. There are no other significant changes to this budget.

Annual Budget

6210 UTILITIES - GOVT CTR								
621 BUILDING UTILITIES								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	116,751	116,751	116,751	116,750	0	116,750	0
	SUBTOTAL *****	116,751	116,751	116,751	116,750	0	116,750	0
	INTEREST							
3711	INT-OVERNIGHT	683	740	155	120	0	120	83-
3712	INT-LONG TERM INVEST	3,200	2,030	2,240	1,725	0	1,725	15-
3798	INC/DEC IN FV OF INVESTMENTS	8,822	8,090	2,810	2,160	0	2,160	73-
	SUBTOTAL *****	12,707	10,860	5,205	4,005	0	4,005	63-
	TOTAL REVENUES *****	129,458	127,611	121,956	120,755	0	120,755	5-
	UTILITIES							
48100	NATURAL GAS	24,903	27,100	28,415	35,000	0	35,000	29
48200	ELECTRICITY	80,382	89,000	85,975	90,300	0	90,300	1
48300	WATER	5,083	7,100	2,000	2,100	0	2,100	70-
48400	SOLID WASTE	2,688	2,700	0	2,700	0	2,700	0
48600	SEWER USE	2,567	3,200	1,300	1,500	0	1,500	53-
	SUBTOTAL *****	115,624	129,100	117,690	131,600	0	131,600	1
	TOTAL EXPENDITURES *****	115,624	129,100	117,690	131,600	0	131,600	1

Decimal values have been truncated.

Annual Budget

6211 UTILITIES - COURTHOUSE								
621 BUILDING UTILITIES								
ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	209,148	209,148	209,148	292,970	0	292,970	40
	SUBTOTAL *****	209,148	209,148	209,148	292,970	0	292,970	40
	TOTAL REVENUES *****	209,148	209,148	209,148	292,970	0	292,970	40
	UTILITIES							
48100	NATURAL GAS	62,457	62,100	80,210	111,410	0	111,410	79
48200	ELECTRICITY	137,120	146,000	162,150	172,950	0	172,950	18
48300	WATER	3,019	3,600	2,800	3,000	0	3,000	16-
48400	SOLID WASTE	4,056	1,600	4,056	4,100	0	4,100	156
48600	SEWER USE	1,477	460	1,815	2,100	0	2,100	356
	SUBTOTAL *****	208,131	213,760	251,031	293,560	0	293,560	37
	TOTAL EXPENDITURES *****	208,131	213,760	251,031	293,560	0	293,560	37

Decimal values have been truncated.

Building Utilities

Dept. Nos. 6210, 6211,
6212, 6213

Annual Budget

6212 UTILITIES - JOHNSON BLDG
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	20,556	20,556	20,556	20,555	0	20,555	0
	SUBTOTAL *****	20,556	20,556	20,556	20,555	0	20,555	0
	TOTAL REVENUES *****	20,556	20,556	20,556	20,555	0	20,555	0
	UTILITIES							
48100	NATURAL GAS	2,493	2,100	3,250	4,000	0	4,000	90
48200	ELECTRICITY	16,251	20,000	15,425	16,200	0	16,200	19-
48300	WATER	315	400	340	400	0	400	0
48400	SOLID WASTE	504	504	504	510	0	510	1
48600	SEWER USE	419	460	430	500	0	500	8
	SUBTOTAL *****	19,983	23,464	19,949	21,610	0	21,610	7-
	TOTAL EXPENDITURES *****	19,983	23,464	19,949	21,610	0	21,610	7-

Decimal values have been truncated.

Annual Budget

6213 UTILITIES - CENTRALIA CLINIC
621 BUILDING UTILITIES

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	1,856	3,400	3,400	3,400	0	3,400	0
	SUBTOTAL *****	1,856	3,400	3,400	3,400	0	3,400	0
	TOTAL REVENUES *****	1,856	3,400	3,400	3,400	0	3,400	0
	UTILITIES							
48100	NATURAL GAS	571	810	625	800	0	800	1-
48200	ELECTRICITY	1,674	1,900	1,610	1,900	0	1,900	0
48300	WATER	311	420	510	420	0	420	0
48400	SOLID WASTE	134	160	135	160	0	160	0
48600	SEWER USE	86	110	127	110	0	110	0
	SUBTOTAL *****	2,778	3,400	3,007	3,390	0	3,390	0
	TOTAL EXPENDITURES *****	2,778	3,400	3,007	3,390	0	3,390	0

Decimal values have been truncated.

Capital Repairs & Replacements

Family Health Center

Department Number 6220

Mission

The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the FHC portion. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain types of maintenance and repairs are the responsibility of each owner individually rather than the responsibility of the condo association. This budget was established to account for such owner costs for which the County is responsible.

Budget Highlights

No funds have been appropriated for FY 2009. However, should an unforeseen need arise during the year, the County Commission would amend the budget as needed.

Annual Budget

6220 CAPITAL R & R- FAMILY HLTH CTR
622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	9	25	0	25	0
3712	INT-LONG TERM INVEST	0	0	95	290	0	290	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	170	520	0	520	0
	SUBTOTAL *****	0	0	274	835	0	835	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	39,323	0	0	0	0
	SUBTOTAL *****	0	0	39,323	0	0	0	0
	TOTAL REVENUES *****	0	0	39,597	835	0	835	0

Decimal values have been truncated.

Capital Repairs and Replacements

Health Department

Department Number 6230

Mission

The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the FHC portion. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain types of maintenance and repairs are the responsibility of each owner individually rather than the responsibility of the condo association. This budget was established to account for such owner costs for which the County is responsible.

Budget Highlights

No funds have been appropriated for FY 2009. However, should an unforeseen need arise during the year, the County Commission would amend the budget as needed.

Annual Budget

6230 CAPITAL R & R - BC HEALTH DEPT
623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	7	20	0	20	0
3712	INT-LONG TERM INVEST	0	0	75	235	0	235	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	140	430	0	430	0
	SUBTOTAL *****	0	0	222	685	0	685	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	32,300	0	0	0	0
	SUBTOTAL *****	0	0	32,300	0	0	0	0
	TOTAL REVENUES *****	0	0	32,522	685	0	685	0

Decimal values have been truncated.



George Spencer Trust

Department Number 7200

Mission

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

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

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

Budget Highlights

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

Annual Budget

7200 GEORGE SPENCER TRUST								%CHG
720 GEORGE SPENCER TRUST		2007	2008	2008	2009	2009	2009	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	PY
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	90	90	25	15	0	15	83-
3712	INT-LONG TERM INVEST	431	300	400	350	0	350	16
3798	INC/DEC IN FV OF INVESTMENTS	1,207	900	550	600	0	600	33-
	SUBTOTAL *****	1,730	1,290	975	965	0	965	25-
	TOTAL REVENUES *****	1,730	1,290	975	965	0	965	25-
	OTHER							
83150	SCHOLARSHIPS	1,493	1,500	1,568	1,600	0	1,600	6
	SUBTOTAL *****	1,493	1,500	1,568	1,600	0	1,600	6
	TOTAL EXPENDITURES *****	1,493	1,500	1,568	1,600	0	1,600	6

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (currently at \$5,071); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

No appropriations have been budgeted for several because the available resources in the fund, in excess of the trust corpus, have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The FY 2009 budget includes a small appropriation for mowing services.

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

Annual Budget

7210 UNION CEMETERY MAINTENANCE
721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	20	25	6	10	0	10	60-
3712	INT-LONG TERM INVEST	99	100	90	50	0	50	50-
3798	INC/DEC IN FV OF INVESTMENTS	276	290	130	150	0	150	48-
	SUBTOTAL *****	396	415	226	210	0	210	49-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	50	50	0	50	0	50	0
	SUBTOTAL *****	50	50	0	50	0	50	0
	TOTAL REVENUES *****	446	465	226	260	0	260	44-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	0	1,500	570	1,500	0	1,500	0
	SUBTOTAL *****	0	1,500	570	1,500	0	1,500	0
	TOTAL EXPENDITURES *****	0	1,500	570	1,500	0	1,500	0

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This cost center accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY
723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2007 ACTUAL	2008 BUDGET + REVISIONS	2008 PROJECTED	2009 CORE REQUEST	2009 SUPPLEMENTAL REQUEST	2009 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	108	110	70	80	0	80	27-
3712	INT-LONG TERM INVEST	692	150	900	500	0	500	233
3798	INC/DEC IN FV OF INVESTMENTS	1,364	1,000	1,200	1,300	0	1,300	30
	SUBTOTAL *****	2,165	1,260	2,170	1,880	0	1,880	49
	MISCELLANEOUS							
3880	CONTRIBUTIONS	79,078	100	0	0	0	0	0
	SUBTOTAL *****	79,078	100	0	0	0	0	0
	TOTAL REVENUES *****	81,244	1,360	2,170	1,880	0	1,880	38
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	660	0	0	0	0	0	0
71110	CONTRACT LABOR	0	2,000	2,000	2,500	0	2,500	25
	SUBTOTAL *****	660	2,000	2,000	2,500	0	2,500	25
	TOTAL EXPENDITURES *****	660	2,000	2,000	2,500	0	2,500	25

Decimal values have been truncated.



Capital Project Budgets—

The Nature and Scope of Capital Projects

This section contains information pertaining to the County’s capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. The County’s infrastructure improvements are small-scale and are accounted for within the Road and Bridge Fund, one of the County’s major funds. This Capital Projects section contains the following information:

- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and non-major)

The County’s Capital Improvement Planning Process

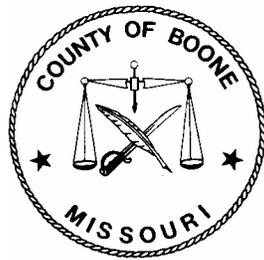
The County does not engage in an on-going capital improvement planning and budgeting process. The County’s need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis to address the identified needs. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations “rolling” to the subsequent year until the project is completed.

During FY 2003, the County Commission identified several areas of need and initiated relevant planning processes. The scope of the planning process encompassed courthouse overcrowding including shortages of courtroom space, jury assembly space, and office space; overcrowding and space shortage for the District Defender; and, build-out of the third floor shell space of the Government Center as well as re-configuration of work space on the first and second floors. Architectural reviews were conducted during 2003 and 2004 for the Government Center and the Courthouse. The Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission. This planning process culminated with voter approval of a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The tax became effective October 1, 2006 and will finance several projects as described in the following pages.

The projects will be constructed sequentially. This approach was chosen for two reasons: (1) to allow a pay-as-you-go approach, thereby avoiding borrowing costs and reducing the duration of the sales tax; and (2) to address the most pressing space needs first. As shown on the following overview schedule, phase I of the Alternative Sentencing Center was completed in 2007-2008 and the Courthouse Expansion project is scheduled for completion the first quarter of 2009. For the Government Center and Johnson Building projects, schematic designs and construction time tables have yet to be developed and approved by the Commission, although the County Commission intends to authorize architectural design work on the Government Center project in 2009.

Capital Project Budgets cont'd

In addition to the projects included in the One-Fifth Cent Capital Improvement Sales Tax, the County Commission established appropriations to remodel a portion of vacant property (acquired law offices) to house the Prosecuting Attorney's Child Support Enforcement program. This program is fully funded by the state and had been housed in leased facilities for several years. The funding was provided from residual assets available in other capital project funds. These assets had originally been transferred from the General Fund to the various capital project funds, so there were no legal restrictions as to their use. This project is also included on the schedules presented on the following pages.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2009	Project Status as of 1/1/2009
<u>2006 1/5th-cent Sales Tax Ballot Issue:</u>					
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Project budget approved and appropriations established	Under construction with completion scheduled for 1st quarter 2009
Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"	Remodel interior for use for the Boone County Alternative Sentencing Center	330,000	6,000	Project budget approved and appropriations established- Phase I (main floor)	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel to be completed at later date
Guarantee Land Title Building (Reimbursement)	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Pending	Pending
Government Center Construction	Build-out third floor shell space and expand/re-configure operational space on first and second floors	4,419,800	14,000	Pending	Pending
Johnson Building Remodel	Remodel/ reconfigure interior spaces for District Defender	500,000	n/a	Pending	Pending
Debt Retirement	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	n/a	Pending	Pending
	Subtotal	\$ <u>17,419,800</u>			
<u>Other Capital Projects:</u>					
Law Office Remodel for Child Support Enforcement (IV-D)	Re-model portion of vacant space (acquired law offices) for Prosecuting Attorney Child Support Enforcement Unit, replacing leased space.	185,000		Completed in 2008	Completed in 2008
	Subtotal	\$ <u>185,000</u>			

Funding Source				Estimated Annual Operating Impact	
Three-Year 1/5th Cent Sales Tax	Remaining Series 2003 Bond Proceeds	Cash on Hand Reserved for Specific Project	Total Funding Sources	Estimated Cost *	Description
\$ 9,500,000	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts
330,000	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts
670,000	-	-	670,000	n/a	
1,000,000	906,800	2,513,000	4,419,800	60,000	Utilities, Capital Repair and Replacement
500,000	-	-	500,000	n/a	
2,000,000	-	-	2,000,000	n/a	
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>2,513,000</u>	<u>17,419,800</u>	<u>\$ 234,600</u>	
-	-	185,000	185,000	reimbursed by state	Direct costs (utilities and housekeeping) are fully reimbursed by the state each month; indirect costs (Facilities Maintenance, depreciation, etc.) are recovered as indirect costs on an annual basis.
<u>\$ -</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>	<u>-</u>	

* Additional Maintenance and Housekeeping staff have not been approved and are therefore EXCLUDED from this cost estimate.

Capital Projects cont'd

Estimated On-Going Annual Operational Impact

Impact to the annual operating budget resulting from these capital projects consists primarily of utilities, facilities maintenance, housekeeping, capital repair and replacement charges, additional phone lines, and increased equipment maintenance charges (for example, new courtroom audio-visual equipment). Operating costs associated with the Courthouse and the Government Center projects will be paid from General Fund appropriations; operating costs for the Alternative Sentencing Center (Guarantee Land Title Building) will be paid from the Law Enforcement Sales Tax Fund.

In addition, facility-related staffing increases were also identified in the planning process and included 1 FTE Senior Facilities Maintenance Technician and 1 FTE Housekeeper. However, in light of flat revenue growth forecasted for FY 2009 and several years beyond, the County is unable to fund the additional staff. As a result, the County Commission and Facilities Maintenance management are reviewing current staff assignments and service standards in order to accommodate the additional square footage.

Estimated Costs for Additional Facilities Maintenance and Housekeeping Staff Not Funded at this Time:

<u>Staff Positions (including benefits)</u>	<u>Estimated Cost</u>
Facilities Maintenance Sr. Technician	\$ 44,500
Housekeeper	29,600
Total	<u>\$ 74,100</u>

Capital Projects cont'd

Fund Statement—Capital Project Funds Combined (Major & Nonmajor Funds)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,626,163	4,650,800	4,600,000	3,470,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	317,841	604	213,203	-
Hospital Lease	-	-	-	-
Other	-	15,000	15,000	-
Total Revenues	4,944,004	4,666,404	4,828,203	3,470,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,327,108	8,707,872	8,695,708	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	685,127	-	-	-
Total Expenditures	2,012,235	8,707,872	8,695,708	-
REVENUES OVER (UNDER) EXPENDITURES	2,931,769	(4,041,468)	(3,867,505)	3,470,000
OTHER FINANCING SOURCES (USES):				
Transfer In	685,127	2,895,840	2,895,840	-
Transfer Out	-	(2,835,840)	(2,835,840)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	685,127	60,000	60,000	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,616,896	(3,981,468)	(3,807,505)	3,470,000
FUND BALANCE (GAAP), beginning of year	4,663,212	8,280,108	8,280,108	4,477,303
Less encumbrances, beginning of year	-	-	-	(4,700)
Add encumbrances, end of year	-	-	4,700	4,700
FUND BALANCE (GAAP), end of year	\$ 8,280,108	\$ 4,298,640	\$ 4,477,303	\$ 7,947,303
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	895,520	906,810	906,810	906,810
Prior Year Encumbrances	-	-	4,700	4,700
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	895,520	906,810	911,510	911,510
FUND BALANCE, end of year	8,280,108	4,298,640	4,477,303	7,947,303
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(895,520)	(906,810)	(911,510)	(911,510)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,384,588	\$ 3,391,830	\$ 3,565,793	\$ 7,035,793

Capital Projects cont'd

Fund Statement—Jail & Courthouse Expansion Fund 400 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,404	-	(952)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,404	-	(952)	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,394	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,394	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	2,010	-	(952)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(171,463)	(171,463)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(171,463)	(171,463)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,010	(171,463)	(172,415)	-
FUND BALANCE (GAAP), beginning of year	170,405	172,415	172,415	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 172,415	\$ 952	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	172,415	952	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 172,415	\$ 952	\$ -	\$ -

Capital Projects cont'd

Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	30,088	-	66,892	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	30,088	-	66,892	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	30,088	-	66,892	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	2,641,396	2,641,396	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	2,641,396	2,641,396	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	30,088	2,641,396	2,708,288	-
FUND BALANCE (GAAP), beginning of year	680,114	710,202	710,202	3,418,490
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 710,202	\$ 3,351,598	\$ 3,418,490	\$ 3,418,490
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	616,336	906,810	906,810	906,810
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	616,336	906,810	906,810	906,810
FUND BALANCE, end of year	710,202	3,351,598	3,418,490	3,418,490
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(616,336)	(906,810)	(906,810)	(906,810)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 93,866	\$ 2,444,788	\$ 2,511,680	\$ 2,511,680

Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,567	604	604	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	17,567	604	604	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	139,203	4,700	4,700	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	139,203	4,700	4,700	-
REVENUES OVER (UNDER) EXPENDITURES	(121,636)	(4,096)	(4,096)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(304,375)	(304,375)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(304,375)	(304,375)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(121,636)	(308,471)	(308,471)	-
FUND BALANCE (GAAP), beginning of year	430,107	308,471	308,471	4,700
Less encumbrances, beginning of year	-	-	-	(4,700)
Add encumbrances, end of year	-	-	4,700	4,700
FUND BALANCE (GAAP), end of year	\$ 308,471	\$ -	\$ 4,700	\$ 4,700
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	279,184	-	-	-
Prior Year Encumbrances	-	-	4,700	4,700
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	279,184	-	4,700	4,700
FUND BALANCE, end of year	308,471	-	4,700	4,700
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(279,184)	-	(4,700)	(4,700)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 29,287	\$ -	\$ -	\$ -

Capital Projects cont'd

Fund Statement—General Capital Fund 405 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	685,127	-	-	-
Total Expenditures	<u>685,127</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(685,127)	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	685,127	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>685,127</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Capital Projects cont'd

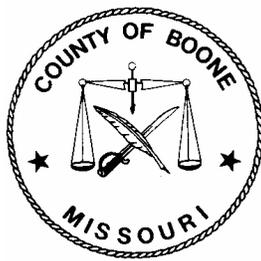
Fund Statement—1/5 Cent Sales Tax Capital Improvement Fund 406 (Major Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,626,163	4,650,800	4,600,000	3,470,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	260,782	-	144,540	-
Hospital Lease	-	-	-	-
Other	-	15,000	15,000	-
Total Revenues	4,886,945	4,665,800	4,759,540	3,470,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,180,511	8,508,732	8,507,950	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,180,511	8,508,732	8,507,950	-
REVENUES OVER (UNDER) EXPENDITURES	3,706,434	(3,842,932)	(3,748,410)	3,470,000
OTHER FINANCING SOURCES (USES):				
Transfer In	-	60,000	60,000	-
Transfer Out	-	(2,360,002)	(2,360,002)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,300,002)	(2,300,002)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,706,434	(6,142,934)	(6,048,412)	3,470,000
FUND BALANCE (GAAP), beginning of year	3,382,586	7,089,020	7,089,020	1,040,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,089,020	\$ 946,086	\$ 1,040,608	\$ 4,510,608
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,089,020	946,086	1,040,608	4,510,608
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,089,020	\$ 946,086	\$ 1,040,608	\$ 4,510,608

Capital Projects cont'd

Fund Statement—Law Office Remodel IV-D 605 E Walnut Fund 407 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,119	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,119</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	194,440	183,058	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>194,440</u>	<u>183,058</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(194,440)	(180,939)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	194,444	194,444	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>194,444</u>	<u>194,444</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	4	13,505	-
FUND BALANCE (GAAP), beginning of year	-	-	-	13,505
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 13,505</u>	<u>\$ 13,505</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	4	13,505	13,505
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 13,505</u>	<u>\$ 13,505</u>



Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and, current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

Employer	1998			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,353	1	16.96%	8,188	1	9.40%
University Hospital & Clinics	4,579	2	5.41%	4,046	2	4.64%
Columbia Public Schools	2,200	3	2.60%	2,413	3	2.77%
Boone Hospital Center	1,560	4	1.84%	1,657	4	1.90%
City of Columbia	1,243	5	1.47%	1,242	5	1.43%
Hubbell/Chance Company	1,100	6	1.30%	-	-	-
Harry S. Truman Veterans Hospital	1,032	7	1.22%	1,086	8	1.25%
Shelter Insurance Companies	1,010	8	1.19%	1,050	9	1.21%
3M	940	9	1.11%	-	-	-
Columbia Regional Hospital	900	10	1.06%	-	-	-
State Farm Insurance Companies	-	-	-	1,149	6	1.32%
MBS Textbook Exchange	-	-	-	1,086	7	1.25%
State of Missouri (excludes UMC)	-	-	-	763	10	0.88%
Total employment for principal employers	<u>28,917</u>		<u>34.17%</u>	<u>22,680</u>		<u>26.04%</u>
Total county employment	<u>84,627</u>			<u>87,109</u>		

Source: Regional Economic Development, Inc.

Data excludes retail sector. The 1997 data is based on total employees while the 2006 data is based on total benefited full-time equivalent employees.

Statistical and Demographic Information cont'd

Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
1998	5,521,765	0.74%	132,601	1.24%	24,456	3,242,933	1.5%	4.0%	4.5%
1999	5,561,948	0.73%	134,081	1.12%	25,203	3,379,210	1.1%	3.1%	4.2%
2000	5,606,265	0.80%	135,752	1.25%	26,685	3,622,579	1.2%	3.3%	4.0%
2001	5,643,326	0.66%	136,977	0.90%	27,251	3,732,809	1.8%	4.5%	4.7%
2002	5,681,045	0.67%	138,600	1.18%	27,620	3,828,183	2.2%	5.2%	5.8%
2003	5,718,717	0.66%	140,067	1.06%	28,565	4,001,080	2.3%	5.6%	6.0%
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	*	*	3.6%	5.0%	4.8%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1999	\$ 1,014,572,774	4,777,589,810	288,357,598	880,075,103
2000	1,052,505,854	4,967,567,370	315,782,804	976,051,739
2001	1,147,616,965	5,444,668,147	324,415,743	1,000,989,854
2002	1,211,532,232	5,712,271,756	318,306,177	980,490,034
2003	1,261,766,684	5,947,626,218	331,539,757	1,021,119,386
2004	1,322,804,574	6,235,000,732	326,331,460	1,004,463,013
2005	1,568,599,080	7,413,866,636	366,328,276	1,120,607,334
2006	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	\$ 1,847,553,110	8,703,285,559	414,336,897	1,263,069,256

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1999	\$ 31,134,255	97,294,547	1,334,064,627	5,754,959,460
2000	31,701,039	99,065,747	1,399,989,697	6,042,684,856
2001	35,426,571	110,708,035	1,507,459,279	6,556,366,036
2002	31,877,923	99,618,509	1,561,716,332	6,792,380,299
2003	33,157,009	103,615,653	1,626,463,450	7,072,361,257
2004	33,787,494	105,585,919	1,682,923,528	7,345,049,664
2005	33,685,781	105,268,066	1,968,613,137	8,639,742,036
2006	33,383,928	104,324,775	2,098,227,136	9,211,347,641
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	\$ 33,047,910	103,274,719	2,294,937,917	10,069,629,534

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475
Group Homes	0.1200	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114
Total Boone County	<u>\$ 0.3000</u>	<u>\$ 0.3000</u>	<u>\$ 0.2989</u>	<u>\$ 0.2994</u>	<u>\$ 0.2994</u>	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2400	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778
Boone County Fire Protection District	0.8500	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
Columbia Regional Library District	0.6500	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.3000	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966
City of Centralia	1.3400	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288
Centralia Library District	-	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678
City of Hallsville	0.9700	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664
Town of Harrisburg	0.3300	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259
Village of Hartsburg	0.4000	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156
Town of Huntsdale	-	-	-	-	-	-	-	-	-	0.5000
City of Rocheport	0.2800	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571	
City of Sturgeon	0.3900	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500
Columbia Public Schools	4.7000	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292
Southern Boone County R-I Schools	4.6600	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175
Hallsville R-IV Schools	4.3800	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188
Sturgeon R-V Schools	3.6000	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661
Centralia R-VI Schools	3.2200	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095
Harrisburg R-VIII Schools	4.1200	4.2929	4.3491	4.3313	3.3800	4.3943	4.3746	4.3572	4.3708	4.4097
New Franklin R-I Schools	3.8700	3.8700	3.8255	3.8700	3.0100	3.8700	3.8700	3.8700	3.8582	3.8922
Fayette R-III Schools	3.8900	3.8766	4.1500	4.1223	3.2300	4.1498	4.1346	4.1401	4.1401	4.1401
North Callaway R-I Schools	3.3100	3.3100	3.3100	3.3100	3.0500	3.6100	3.6100	3.6100	3.6100	3.6100
Southern Boone County Fire District	0.4100	0.4100	0.4078	0.3082	0.2500	0.4541	0.4403	0.4329	0.4075	0.4124
Moniteau Watershed Subdistrict	-	-	-	-	0.3200	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3200	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General merchandise retail stores	\$ 104,928,197	102,920,530	104,087,701	165,887,652
Eating and drinking establishments	151,523,545	161,249,287	166,191,110	173,571,966
Miscellaneous retail	350,708,435	394,306,155	421,992,058	383,327,163
Food stores	160,030,999	154,363,932	160,165,466	169,297,047
Furniture, home furnishings and equipment	66,216,027	69,894,456	71,855,820	102,532,778
Electric, gas, and sanitary	91,889,395	116,997,984	120,220,324	128,799,412
Building material; hardware, garden supply	81,019,073	86,544,294	70,554,417	66,520,648
Wholesale trade- durable goods	66,345,745	64,265,883	64,064,763	62,655,741
Communication	25,081,499	22,457,276	33,123,476	38,949,206
Wholesale trade- nondurable goods	42,982,995	45,228,976	46,846,656	47,141,839
Apparel and accessories	43,493,472	45,798,537	43,555,495	43,421,276
All other	344,023,540	334,023,652	336,892,122	324,386,115
Total	\$ 1,528,242,922	1,598,050,962	1,639,549,408	1,706,490,843
Annual percentage change	N/A	4.6%	2.6%	4.1%
County direct sales tax rate	1.000%	1.000%	1.000%	1.000%

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
303,660,060	328,260,554	350,606,705	380,847,908	409,784,463	437,041,100
182,901,047	192,064,999	210,810,940	234,119,630	245,901,932	250,882,383
268,211,314	262,788,146	207,369,343	205,788,793	211,149,353	208,049,295
173,095,570	169,697,586	176,859,876	186,041,430	192,953,568	188,354,313
107,608,743	107,942,376	152,359,603	159,096,419	161,784,753	153,295,254
128,161,804	135,331,391	137,351,544	155,552,041	168,540,873	184,998,226
65,599,305	77,112,759	107,462,698	119,695,044	125,371,642	103,195,966
64,045,973	67,316,251	80,442,371	82,297,426	104,208,957	87,873,156
35,428,604	75,041,319	76,195,717	79,791,721	87,217,700	86,462,973
50,070,550	53,799,924	57,392,072	60,065,524	63,482,358	62,984,255
42,845,312	43,403,914	47,445,561	51,727,564	53,908,741	56,415,889
328,166,515	312,739,897	331,135,899	370,120,486	389,611,401	387,728,352
<u>1,749,794,797</u>	<u>1,825,499,116</u>	<u>1,935,432,329</u>	<u>2,085,143,986</u>	<u>2,213,915,741</u>	<u>2,207,281,162</u>
<u>2.5%</u>	<u>4.3%</u>	<u>6.0%</u>	<u>7.7%</u>	<u>6.2%</u>	<u>-0.3%</u>
1.000%	1.125%	1.125%	1.125%	1.325%	1.325%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2009

Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	Combined Sales Tax Rates	5.550%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	6.050%		
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	7.050%		
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.550%		
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.550%		
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2011
Combined Sales Tax Rates	7.550%		
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.550%		

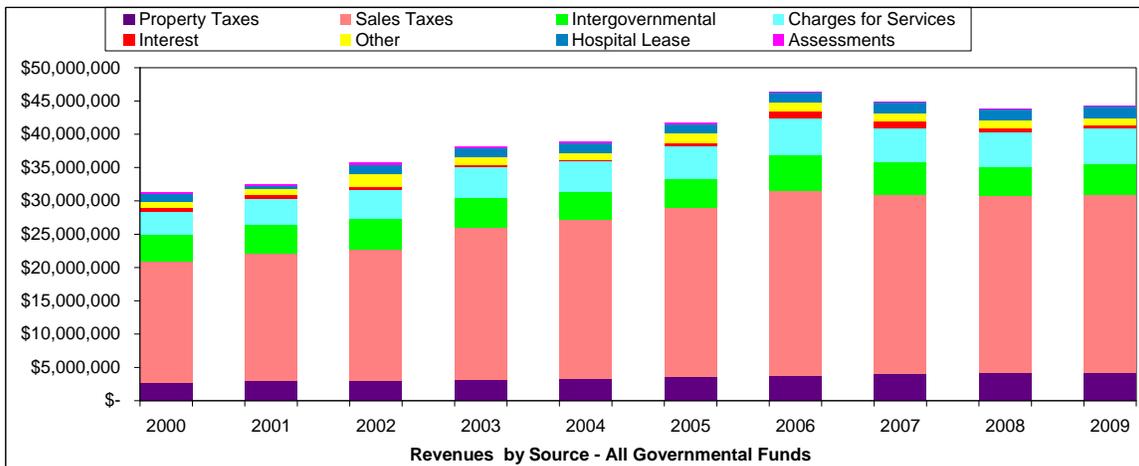
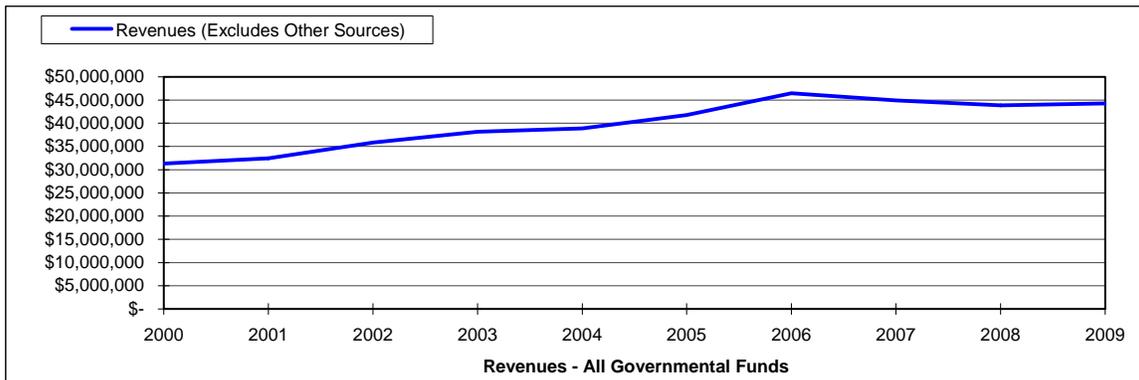
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Taxes	\$ 2,676,010	\$ 2,961,134	\$ 3,024,767	\$ 3,162,565	\$ 3,222,224
Assessments	146,380	228,545	353,496	208,564	171,863
Sales Taxes	18,289,363	19,094,072	19,704,957	22,830,022	23,873,177
Intergovernmental	4,002,744 a	4,380,202	4,489,297	4,413,178	4,293,591
Charges for Services	3,340,926 c	3,854,780	4,480,285	4,793,377	4,622,385
Interest	700,543	595,294	395,541	172,406	209,432
Hospital Lease	1,350,000	450,000	1,371,600	1,404,518 d	1,430,923
Other	812,351	907,815 b	2,019,353	1,182,759	1,051,652 e
Total	\$ 31,318,317	\$ 32,471,842	\$ 35,839,296	\$ 38,167,389	\$ 38,875,247

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Taxes	\$ 3,530,953	\$ 3,772,895	\$ 4,032,706	\$ 4,131,611	\$ 4,162,600
Assessments	177,004	155,931	148,743	107,561	96,620
Sales Taxes	25,452,011	27,751,933	26,837,008	26,602,000	26,727,300
Intergovernmental	4,398,261	5,338,568	4,884,000	4,340,717	4,633,643
Charges for Services	4,845,182	5,576,777	5,195,800	5,252,815	5,412,108
Interest	540,059	1,080,026	1,021,244	602,789	467,577
Hospital Lease	1,477,571	1,528,104	1,566,918	1,630,692	1,679,600
Other	1,340,053	1,240,395	1,244,610	1,176,390	1,083,674
Total	\$ 41,761,094	\$ 46,444,629	\$ 44,931,029	\$ 43,844,575	\$ 44,263,122



a Child Advocacy grant, CDBG projects, Community Sentencing
 b Sheriff Forfeiture receipts, prepaid rent from Reality House
 c High real estate fees, Public Administrator fees

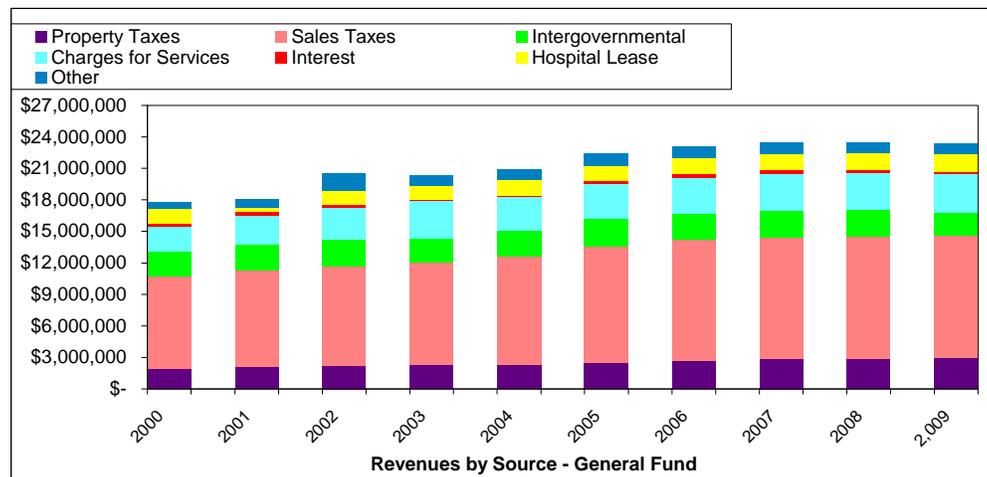
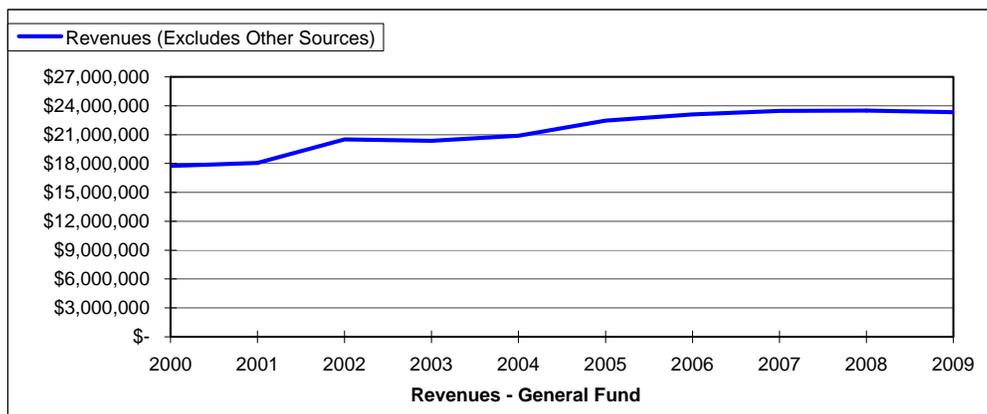
d Hospital lease revision and modification
 e Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Taxes	\$ 1,911,459	\$ 2,125,808	\$ 2,164,787	\$ 2,257,713	\$ 2,307,407
Sales Taxes	8,833,057	9,178,946	9,476,493	9,834,025	10,297,638
Intergovernmental	2,333,745	2,457,894	2,539,282	2,296,641	2,493,022
Charges for Services	2,338,071	2,757,625	3,129,346	3,487,843	3,250,234
Interest	350,472	318,710	200,144	84,725	112,636
Hospital Lease	1,350,000	450,000 ^b	1,371,600	1,404,518	1,430,923
Other	636,218 ^a	763,834	1,631,933 ^c	980,225 ^c	995,184
Total	\$ 17,753,022	\$ 18,052,817	\$ 20,513,585	\$ 20,345,690	\$ 20,887,044

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Taxes	\$ 2,505,227	\$ 2,678,509	\$ 2,855,380	\$ 2,934,000	\$ 2,957,800
Sales Taxes	11,012,073	11,511,804	11,618,935	11,561,000	11,618,000
Intergovernmental	2,730,478	2,466,963	2,480,835	2,578,670	2,261,894
Charges for Services	3,309,347	3,446,654	3,503,498	3,542,505	3,637,486
Interest	235,698	399,414	359,296	230,121	213,829
Hospital Lease	1,477,571	1,528,104	1,566,918	1,630,692	1,679,600
Other	1,185,637	1,062,581	1,070,906	1,022,944	958,347
Total	\$ 22,456,031	\$ 23,094,029	\$ 23,455,768	\$ 23,499,932	\$ 23,326,956



a Prepaid rent from Reality House
b Hospital lease revision and modification

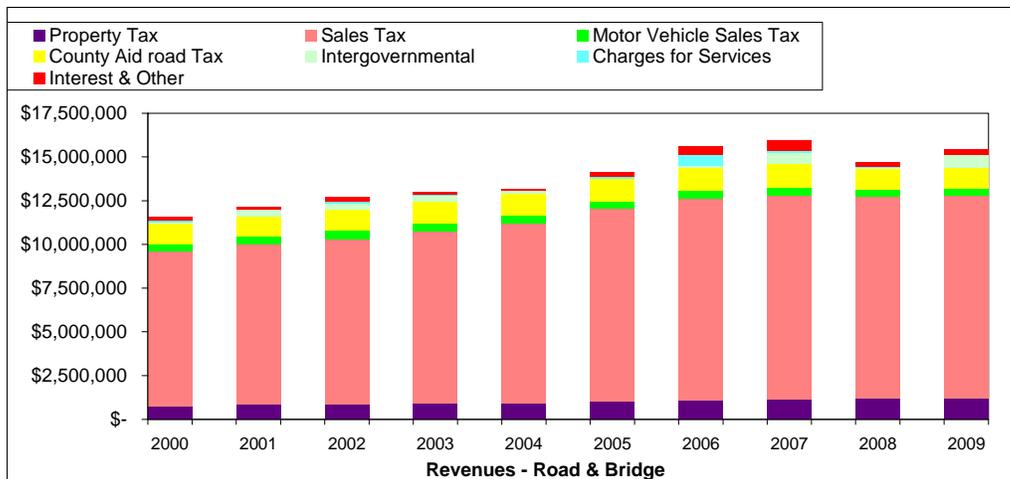
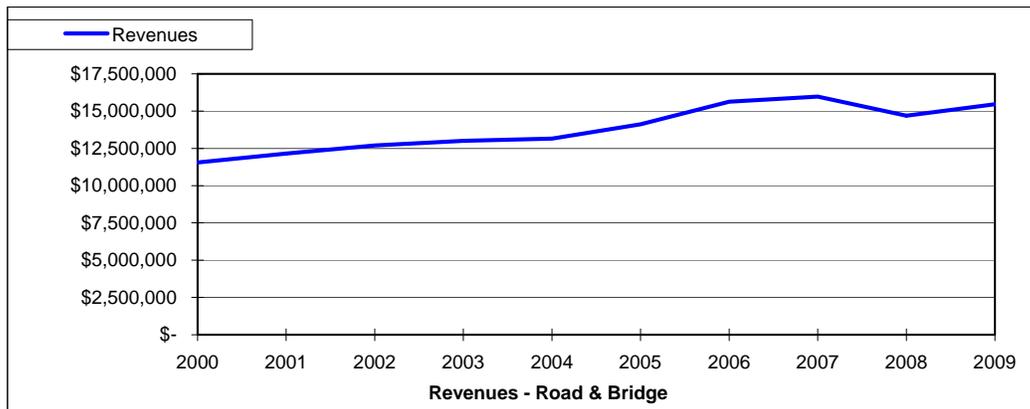
c Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Tax	\$ 764,551	\$ 835,326	\$ 859,980	\$ 904,852	\$ 914,817
Sales Tax	8,831,967	9,174,117	9,470,442	9,829,638	10,288,081
Motor Vehicle Sales Tax	397,201	474,814	468,670	467,070	468,451
County Aid road Tax	1,231,899	1,113,021	1,210,403	1,260,384	1,270,054
Intergovernmental	20,410	368,546	304,552	320,269	112,265
Charges for Services	146,171	58,762	114,383	78,836	32,888
Interest & Other	169,795	137,092	265,548	144,756	73,889
Total	\$ 11,561,994	\$ 12,161,678	\$ 12,693,978	\$ 13,005,805	\$ 13,160,445

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Tax	\$ 1,025,726	\$ 1,094,386	\$ 1,177,326	1,197,611	\$ 1,204,800
Sales Tax	10,997,342	11,495,787	11,602,457	11,544,500	11,602,500
Motor Vehicle Sales Tax	455,145	510,427	497,636	387,000	387,000
County Aid road Tax	1,262,479	1,277,071	1,305,242	1,190,000	1,190,000
Intergovernmental	6,022	144,016	672,614	52,990	729,550
Charges for Services	142,016	632,007	121,490	46,067	33,395
Interest & Other	228,669	481,052	599,313	267,012	304,780
Total	\$ 14,117,399	\$ 15,634,746	\$ 15,976,078	\$ 14,685,180	\$ 15,452,025

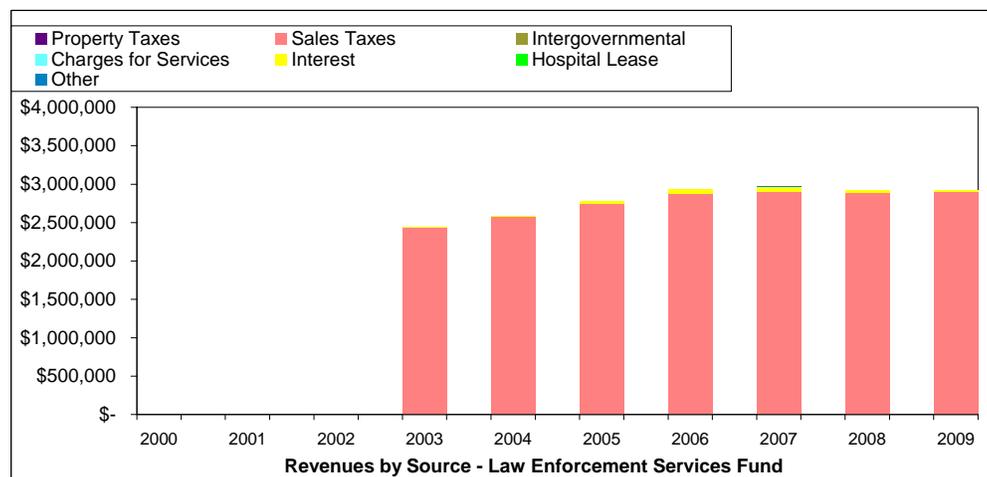
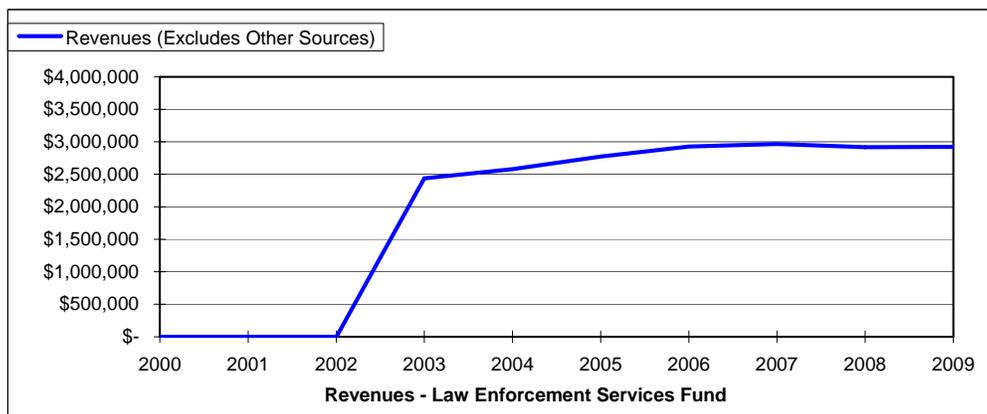


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Taxes	-	-	-	-	\$ -
Sales Taxes	-	-	-	2,430,935	2,567,492
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	5,613	10,880
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 2,436,548	\$ 2,578,372

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,748,220	2,870,297	2,899,191	2,884,500	2,899,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	25,128	54,971	64,279	33,895	22,950
Hospital Lease	-	-	-	-	-
Other	-	-	1,280	-	-
Total	\$ 2,773,348	\$ 2,925,268	\$ 2,964,750	\$ 2,918,395	\$ 2,921,950

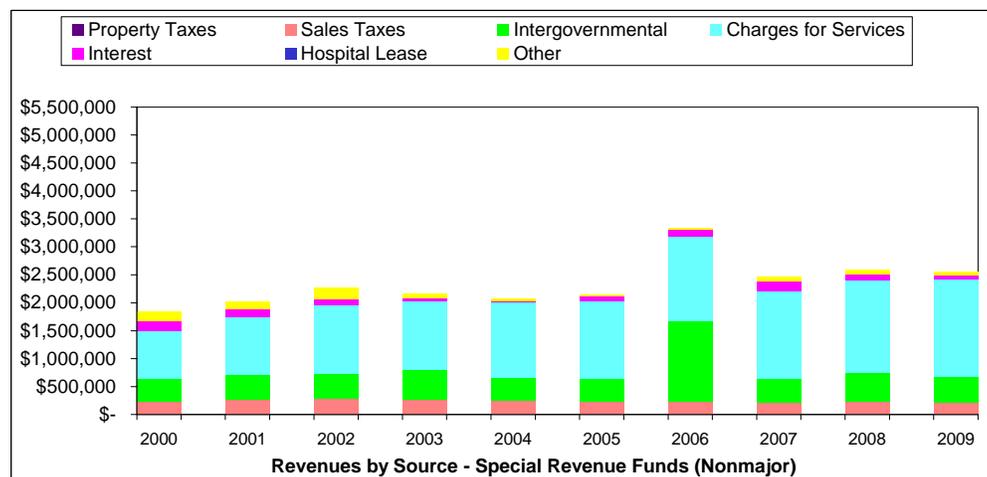
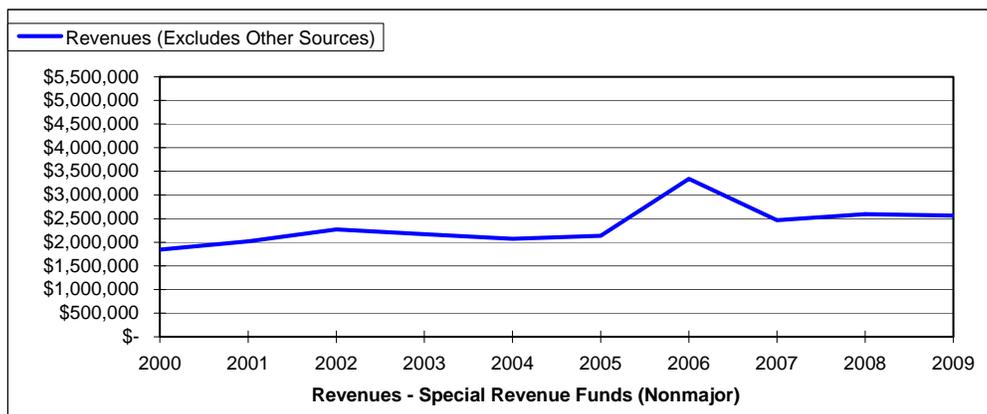


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Taxes	-	\$ -	\$ -	\$ -	\$ -
Sales Taxes	227,138	266,195	289,352	268,354	251,515
Intergovernmental	416,690	440,741	435,060	535,884	418,250
Charges for Services	856,684	1,038,393	1,236,556	1,226,698	1,339,263
Interest	171,710	135,426	105,733	55,563	29,460
Hospital Lease	-	-	-	-	-
Other	170,088	140,828	204,493	81,581	35,902
Total	\$ 1,842,310	\$ 2,021,583	\$ 2,271,194	\$ 2,168,080	\$ 2,074,390

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	239,231	224,120	218,789	225,000	220,800
Intergovernmental	399,282	1,450,518 a	424,029	519,057	452,199
Charges for Services	1,393,819	1,498,116	1,570,812	1,664,243	1,741,227
Interest	77,627	143,537	170,409	99,651	82,703
Hospital Lease	-	-	-	-	-
Other	29,207	23,981	80,310	86,481	64,947
Total	\$ 2,139,166	\$ 3,340,272	\$ 2,464,349	\$ 2,594,432	\$ 2,561,876

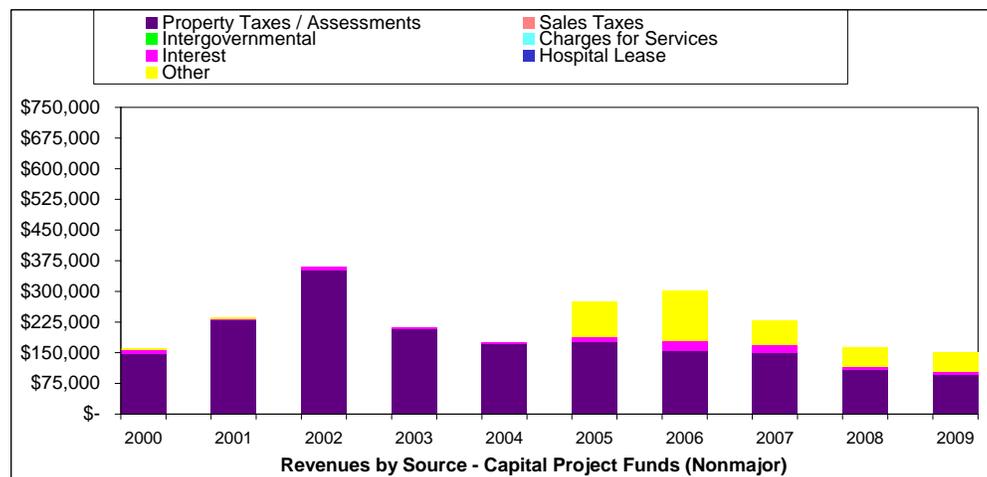
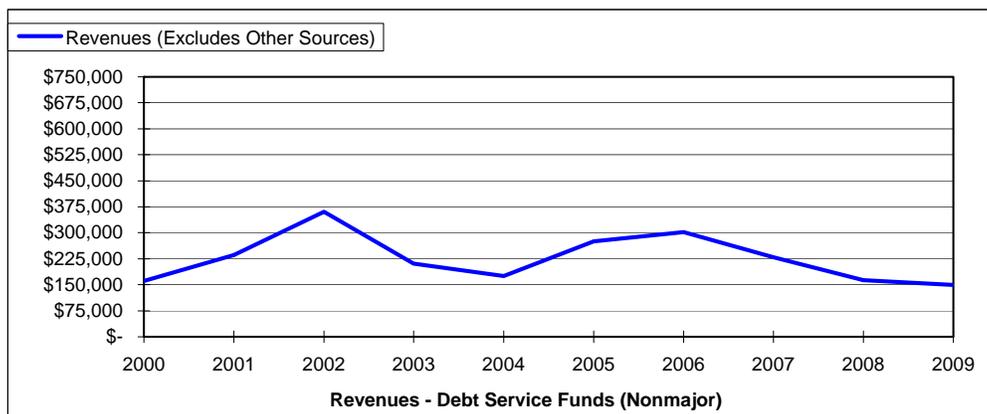


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Property Taxes / Assessments	146,380	\$ 228,545	\$ 353,496	\$ 208,564	\$ 171,863
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	12,111	4,969	7,043	2,702	3,133
Hospital Lease	-	-	-	-	-
Other	2,500	2,250	-	-	-
Total \$	160,991	\$ 235,764	\$ 360,539	\$ 211,266	\$ 174,996

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Property Taxes / Assessments	\$ 177,004	\$ 155,931	\$ 148,743	\$ 107,561	\$ 96,620
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	11,127	22,291	20,415	9,042	6,565
Hospital Lease	-	-	-	-	-
Other	87,019	123,466	59,814	46,380	46,380
Total \$	275,150	\$ 301,688	\$ 228,972	\$ 162,983	\$ 149,565

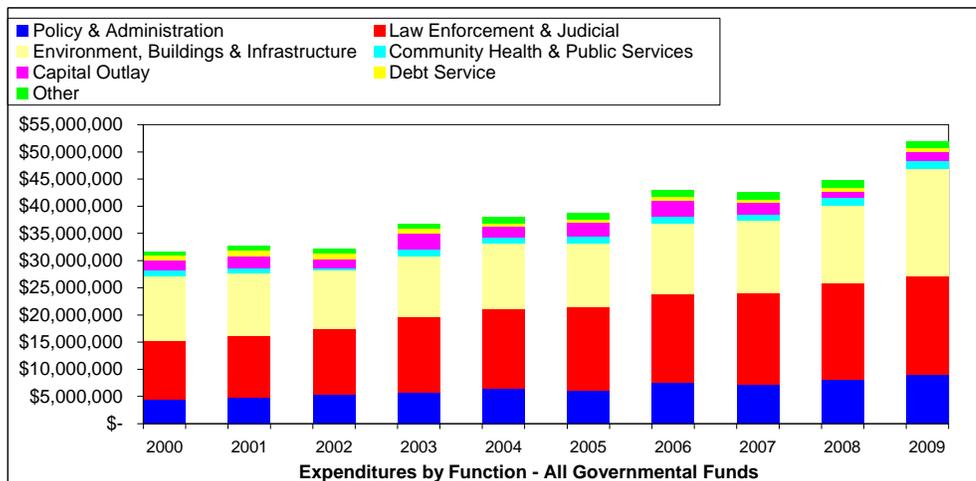
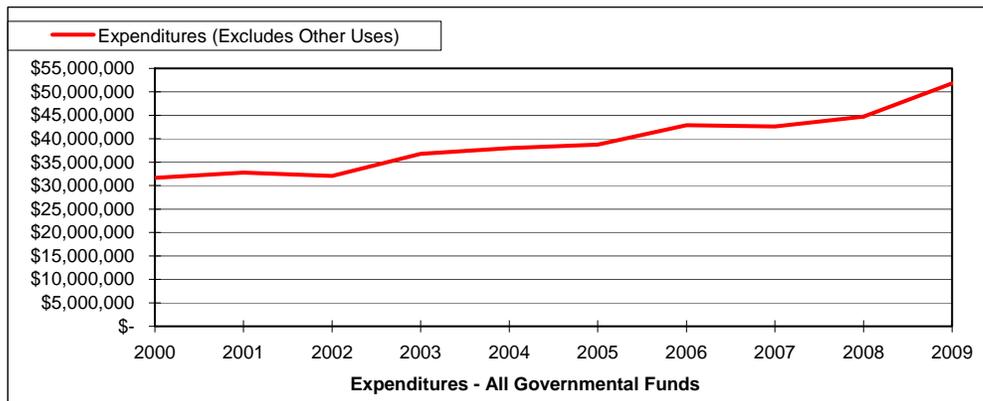


Expenditures by Function

Budget Basis--All Governmental Funds (Excluding Capital Project Funds)

	2000	2001	2002	2003	2004
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 4,560,505	\$ 4,745,728	\$ 5,417,872	\$ 5,639,499	\$ 6,433,542
Law Enforcement & Judicial	10,634,713	11,448,413 b	11,999,375	13,903,356	14,740,635
Environment, Buildings & Infrastructure	12,017,312	11,527,484 e	10,796,014	11,295,630	12,009,048
Community Health & Public Services	1,003,103 a	922,578 c	409,924	1,180,571	1,119,373 g
Capital Outlay	1,844,401	2,155,155 d	1,659,492	2,945,217	1,935,206
Debt Service	886,669	1,214,370	978,195	931,760	708,440
Other	698,670	738,367	821,923	871,549	1,053,149
Total	\$ 31,645,373	\$ 32,752,095	\$ 32,082,795	\$ 36,767,582	\$ 37,999,393

	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 6,183,413	\$ 7,462,836	\$ 7,210,454 f	\$ 8,106,462 f	\$ 8,923,466 f
Law Enforcement & Judicial	15,225,899	16,278,312	16,757,051	17,770,455	18,308,602
Environment, Buildings & Infrastructure	11,740,087	13,152,527	13,313,154	14,332,136	19,662,962
Community Health & Public Services	1,226,164	1,170,102	1,183,491	1,301,043	1,404,612
Capital Outlay	2,645,729	2,997,639	2,149,663	1,213,926	1,594,585
Debt Service	640,495	692,888	701,609	741,016	703,864
Other	1,083,857	1,149,761	1,274,010	1,260,670	1,248,650
Total	\$ 38,745,644	\$ 42,904,065	\$ 42,589,432	\$ 44,725,708	\$ 51,846,741



a Community projects, sirens, Health Dept building commitment, Boone Retirement Center
 b E911 system upgrade, jail expansion and out-of-county housing
 c Child Advocacy grant, PEAK project
 d Boone County Fairgrounds purchase

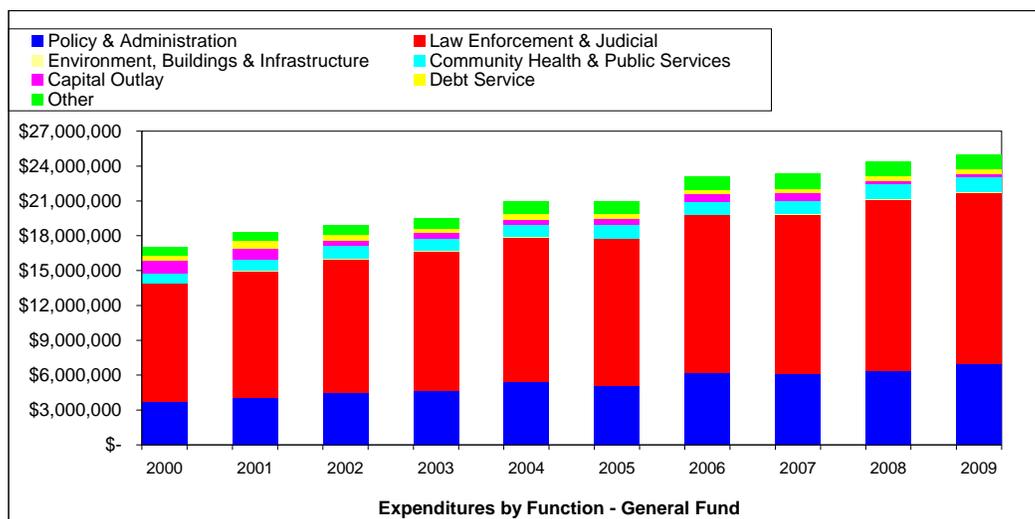
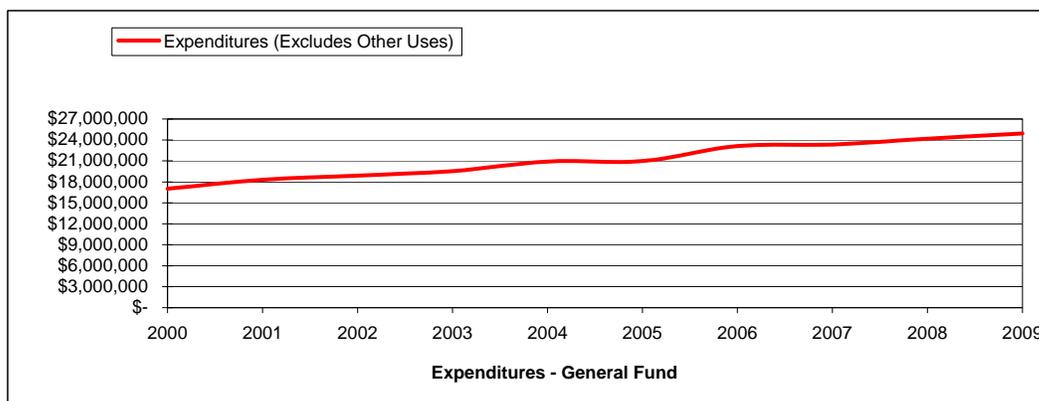
e El Chaparral road maintenance project, Revenue Sharing
 f Budget includes 3% emergency appropriation
 g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	2000		2001		2002		2003		2004	
	Actual		Actual		Actual		Actual		Actual	
Policy & Administration	\$ 3,747,967	b	\$ 4,043,753		\$ 4,547,968	b	\$ 4,710,075		\$ 5,435,426	b
Law Enforcement & Judicial	10,127,223		10,923,727		11,386,048		11,893,918		12,385,434	
Environment, Buildings & Infrastructure	41,136		88,104		100,315		99,211		49,456	
Community Health & Public Services	825,467		876,752		1,137,647		1,042,239		1,079,703	
Capital Outlay	1,128,902	a	966,503	a	443,910	a	517,969	a	425,776	a
Debt Service	456,339		682,357		455,739		405,635		492,651	
Other	698,670		738,367		821,923		871,549		1,053,149	
Total	\$ 17,025,704		\$ 18,319,563		\$ 18,893,550		\$ 19,540,596		\$ 20,921,595	

	2005		2006		2007		2008		2009	
	Actual		Actual		Actual		Projected		Budget	
Policy & Administration	\$ 5,079,498	c	\$ 6,246,365	c	\$ 6,056,191	c	\$ 6,349,397	c	\$ 6,926,847	c
Law Enforcement & Judicial	12,666,320		13,552,683		13,774,836		14,538,645		14,777,474	
Environment, Buildings & Infrastructure	31,405		33,198		33,024		45,552		57,287	
Community Health & Public Services	1,177,080		1,133,145		1,150,435		1,257,508		1,306,512	
Capital Outlay	525,980	a	588,209	a	648,014	a	304,106	a	206,719	a
Debt Service	420,315		414,915		414,465		413,215		416,090	
Other	1,083,857		1,149,761		1,274,010		1,260,670		1,248,650	
Total	\$ 20,984,455		\$ 23,118,276		\$ 23,350,975		\$ 24,169,093		\$ 24,939,579	



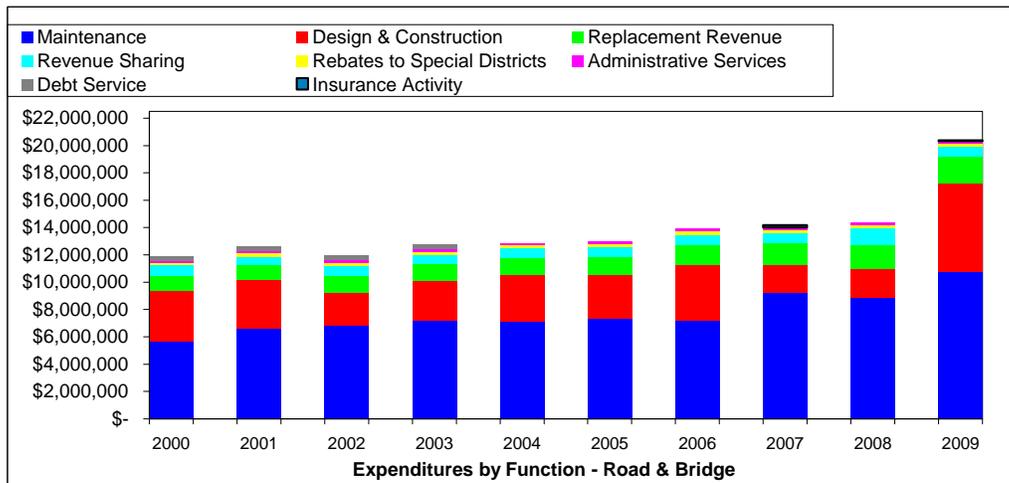
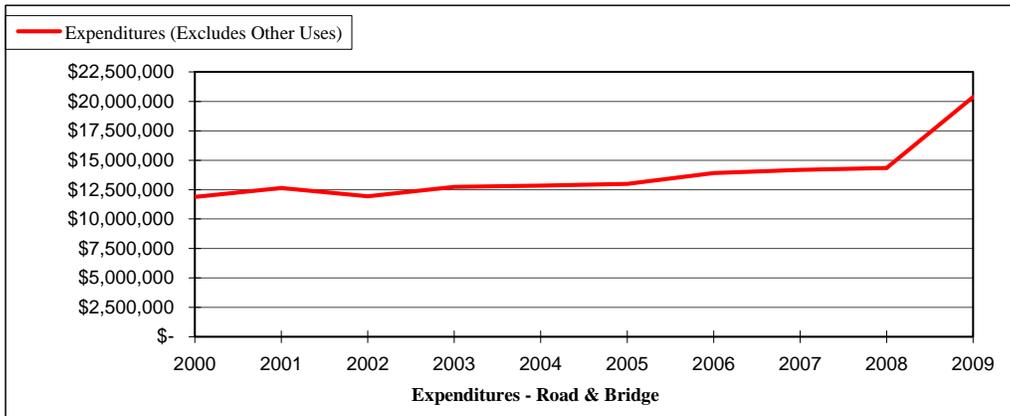
- a See Capital Expenditure Highlights
- b Election costs
- c Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Maintenance	\$ 5,686,485	\$ 6,580,751	\$ 6,805,762	\$ 7,181,519	\$ 7,090,470
Design & Construction	3,706,381	3,597,840	2,441,946	2,938,486	3,444,740
Replacement Revenue	1,078,382	1,118,012	1,187,942	1,193,128	1,251,930
Revenue Sharing	752,000	602,596	772,240	688,093	683,760
Rebates to Special Districts	204,255	240,780	237,345	259,343	206,801
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	-	-	-
Debt Service	311,698	352,397	333,044	309,181	-
Total	\$ 11,889,201	\$ 12,642,377	\$ 11,928,279	\$ 12,719,750	\$ 12,827,701

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Maintenance	\$ 7,374,859	\$ 7,152,198	\$ 9,233,269	\$ 8,848,142	\$ 10,782,660
Design & Construction	3,154,744	4,124,157	2,027,567	2,163,499	6,478,924
Replacement Revenue	1,321,445	1,495,256	1,600,764	1,702,389	1,962,700
Revenue Sharing	744,306	688,977	720,331	1,216,582	704,564
Rebates to Special Districts	249,565	285,655	265,738	257,090	254,845
Administrative Services	150,000	150,000	154,982	150,000	150,000
Insurance Activity	-	7,252	179,352	1,217	40,000
Debt Service	-	-	-	-	-
Total	\$ 12,994,919	\$ 13,903,495	\$ 14,182,003	\$ 14,338,919	\$ 20,373,693

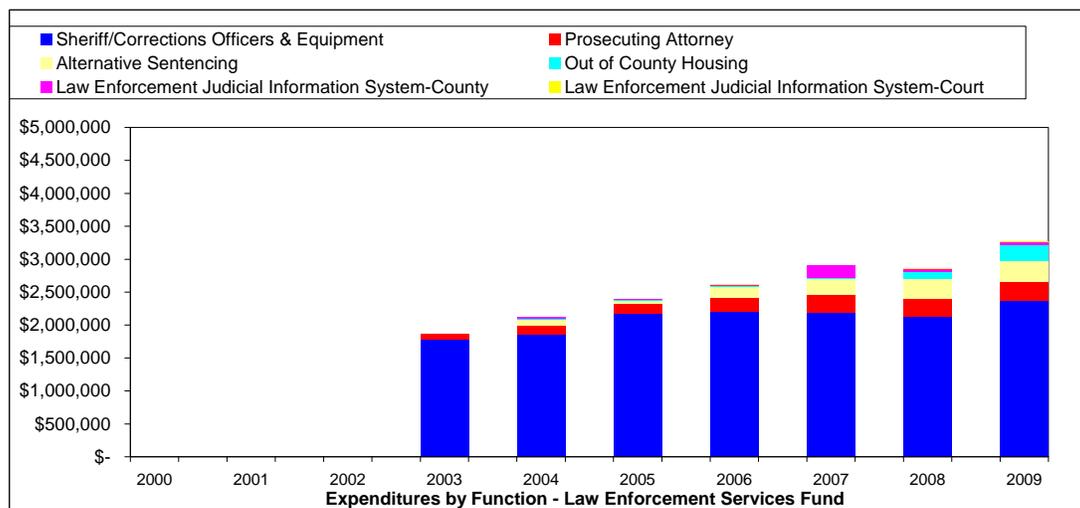
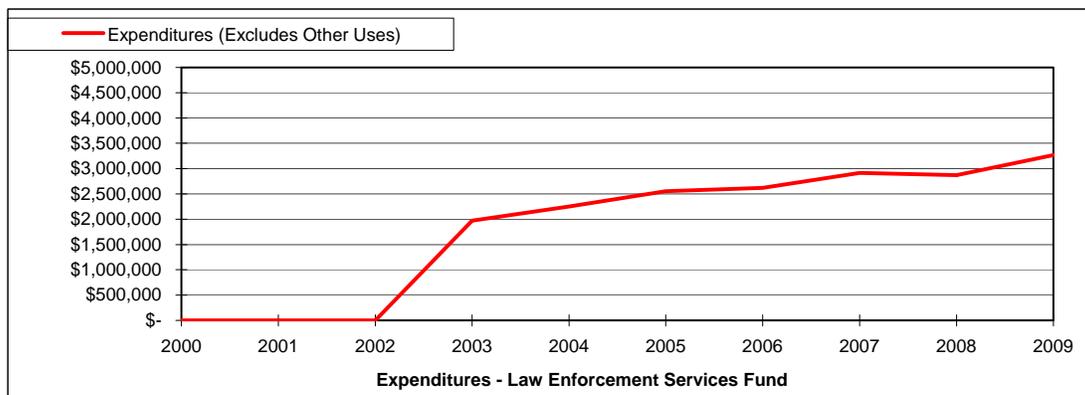


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ -	\$ 1,776,116	\$ 1,850,685
Prosecuting Attorney	-	-	-	78,632	144,722
Alternative Sentencing	-	-	-	114,011	138,304
Out of County Housing	-	-	-	-	85,781
Law Enforcement Judicial Information System-County	-	-	-	-	10,513
Law Enforcement Judicial Information System-Court	-	-	-	-	22,204
Total	\$ -	\$ -	\$ -	\$ 1,968,759	\$ 2,252,209

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,173,129	\$ 2,200,389	\$ 2,188,861	\$ 2,123,414	\$ 2,369,778
Prosecuting Attorney	153,696	220,666	274,657	281,445	285,687
Alternative Sentencing	168,158	161,562	235,804	294,928	328,859
Out of County Housing	41,752	17,449	23,373	112,000	228,000
Law Enforcement Judicial Information System-County	15,497	18,456	190,019	43,416	51,126
Law Enforcement Judicial Information System-Court	1,680	2,280	2,175	15,284	5,100
Total	\$ 2,553,912	\$ 2,620,802	\$ 2,914,889	\$ 2,870,487	\$ 3,268,550

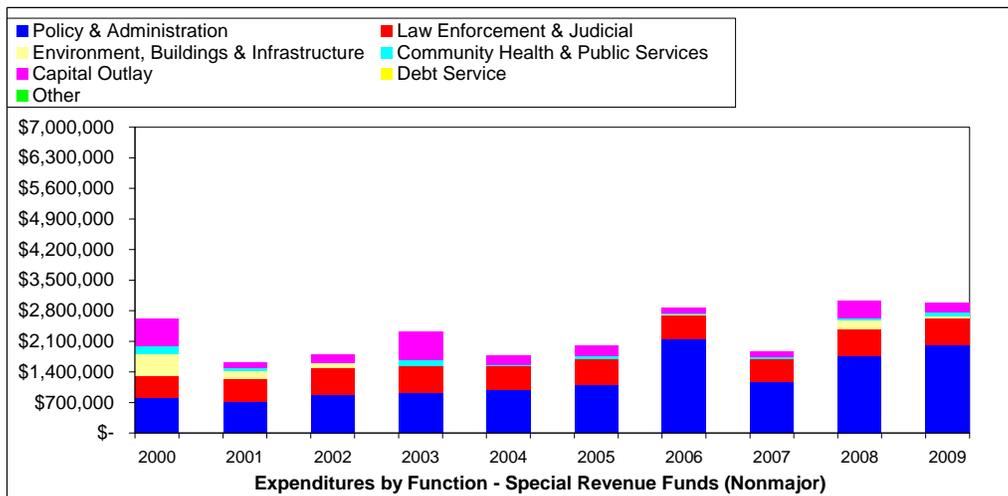
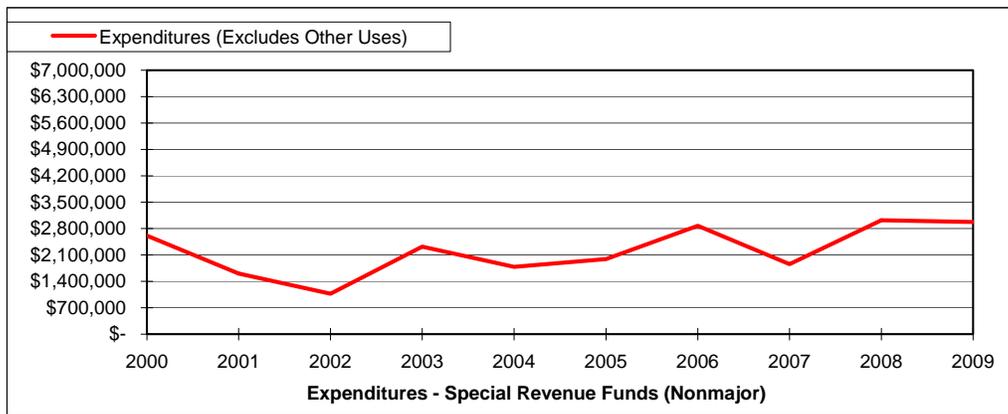


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Policy & Administration	\$ 812,538	\$ 701,975	\$ 869,904	\$ 929,424	\$ 998,116
Law Enforcement & Judicial	507,490	524,686	613,327	605,276	523,005
Environment, Buildings & Infrastructure	488,838	204,231	120,411	13,331	193
Community Health & Public Services	177,636	45,826	(727,723)	138,332	39,670
Capital Outlay	625,334	133,821	195,635	635,971	221,115
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 2,611,836	\$ 1,610,539	\$ 1,071,554	\$ 2,322,334	\$ 1,782,099

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Policy & Administration	\$ 1,103,915	\$ 2,155,560	\$ 1,154,263	\$ 1,757,065	\$ 1,996,619
Law Enforcement & Judicial	599,356	549,117	545,326	606,668	638,761
Environment, Buildings & Infrastructure	-	8,557	2,398	224,995	29,005
Community Health & Public Services	49,084	36,957	33,056	43,535	98,100
Capital Outlay	239,823	122,784	119,378	387,145	214,660
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,992,178	\$ 2,872,975	\$ 1,854,421	\$ 3,019,408	\$ 2,977,145

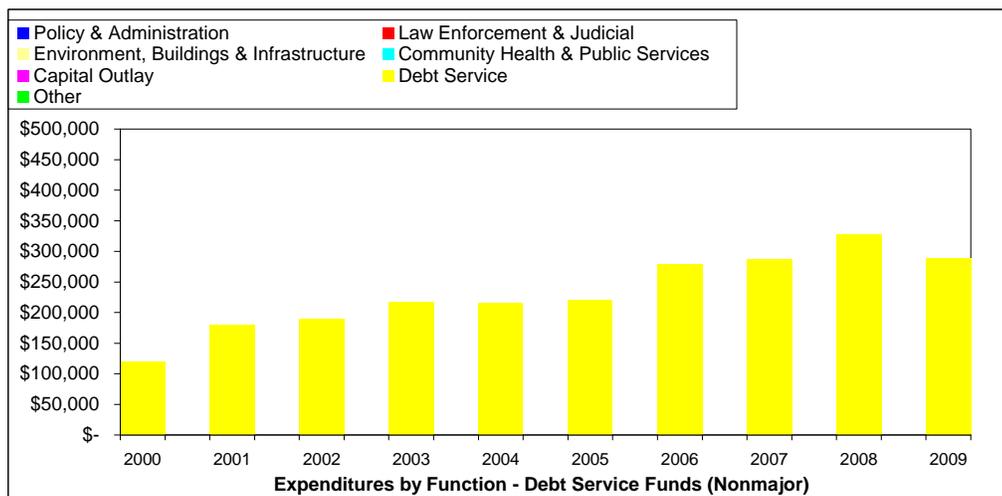
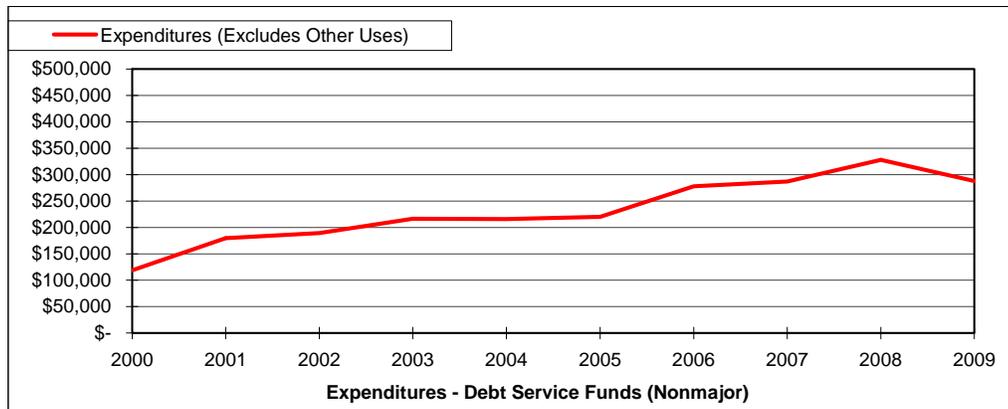


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	118,632 a	179,616 b	189,412 b	216,143 b	215,789
Other	-	-	-	-	-
Total	\$ 118,632	\$ 179,616	\$ 189,412	\$ 216,143	\$ 215,789

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	220,180	277,973	287,144	327,801	287,774
Other	-	-	-	-	-
Total	\$ 220,180	\$ 277,973	\$ 287,144	\$ 327,801	\$ 287,774



a Nursing Home Obligation Bonds issued in 1979 matured

b 2000 Series NID Road/Sewer Bonds first payments

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Bond—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Glossary cont'd

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

CART—County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

CHAS—CH Allied Services, Inc. (lessee of Boone Hospital Center)

Glossary cont'd

Component Unit-a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)-A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services-Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)-An increase in salaries to offset the adverse effect of inflation on compensation.

CPI-Consumer Price Index

Current Assets-Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities-Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit-The maximum amount of gross or net debt that is legally permitted.

Debt Margin-The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service-Payments of interest and repayment of principal on borrowed money.

Debt Service Fund-A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department-The basic County organizational unit, functionally unique in delivery of services.

Depreciation-The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Distinguished Budget Presentation Awards Program-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Glossary cont'd

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, an capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit—A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)—A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Glossary cont'd

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance-The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Glossary cont'd

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Glossary cont'd

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Glossary cont'd

Publication—A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)—The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

RSMo—Revised Statutes of Missouri

Reserves—That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances—A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—A source of income to finance government operations.

Revenue Bonds—Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class—A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the “Description of the Accounting and Budgeting Systems” section.

Self-insured—The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Short-term Debt—Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue—Revenues are classified according to their source or point of origin.

Special Assessment—A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Special Assessment Debt or Bonds—Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond—Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Glossary cont'd

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

