

2011 BUDGET

Boone County Missouri



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How to Use This Document:

Begin by reviewing the Table of Contents to obtain an understanding of the scope of information included and the manner in which it is organized. The document is subdivided into tab sections, which correspond to the Table of Contents and contains the following information:

Summary Information: The first section (first 5 tabs) provides aggregate information as well as information for each fund. The first tab section, the Budget Message, provides the reader with summary information, including an overview of significant budgetary issues, trends, and resource choices. Additional summary information is presented in the next 4 tab sections: General Information, Financial Summaries, Fund Statements, and Personnel and Capital Summaries.

Detailed Information: The Operating Budgets tab sections (2 sections) contains detailed information for each organizational unit including a Mission Statement, Budget Highlights, an Organizational Chart, Personnel Detail, and the approved operating budget(s). Where multiple funding sources provide operating resources for a given organizational unit, a Budget Summary for the organizational unit is also presented to provide the reader with a comprehensive overview of the financial and personnel resources allocated to the unit.

Capital Project Information: The Capital Projects tab section contains information regarding the County's approved capital projects, the funding sources for the various projects, and the anticipated impact, if any, of the projects on the annual operating budget.

Appendix: The Appendix contains statistical and demographic information, 10-year financial trend data, and a Glossary.

Special Instructions for *Digital Format Viewing*:

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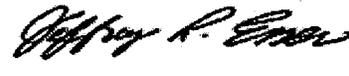
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**Boone County
Missouri**

For the Fiscal Year Beginning

January 1, 2010



President

Executive Director



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December 16, 2010

To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2011 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 council- 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 within resources allocated to them by the County Commission. 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.) The County Commission has no 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. All county property, however, is controlled and managed by the County Commission.

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; and
- 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 entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through alternative means. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are 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 and appointed department directors and committee recommendations are subject to County Commission approval.

Local Economic Conditions

For the past two decades, Boone County's varied economic base has produced a stable environment with moderate growth and low unemployment. The local economy reflects a 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.

Historically, Boone County's local economy has shown greater strength and resiliency than nearby communities or the state as a whole. However, Boone County's economy has weakened and slowed over the past several years, evident in its increasing unemployment rate, declining construction, and declining sales tax revenue (discussed later). This weakening in the economy is substantially greater than that of any previous episodes of economic slow-down and has impacted the FY 2011 budget as well as the previous three year's budgets (FY 2008, FY 2009, and FY 2010).

Unemployment is rising in Boone County, but it remains significantly lower than the state and national rates. The County's unemployment rate (December 2010) is 6.2%, down from a high of 7.1% in July 2009. By comparison, the state and federal rates are 9.2% and 9.1%, respectively. Boone County's population, according to the 2010 census, is 162,642 making it the seventh largest county in Missouri. The County's population has increased by 20.1% since 2000. The County seat, the City of Columbia, reported a 28.4% increase in growth over the last 10 years with a 2010 population of 108,500, placing it fifth largest in the state. Boone County's annual population growth rate is approximately twice that of the state. The median household income in Boone County for 2009 (most recent data available) was \$46,439, which compares to the state's median household income of \$45,149.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have reduced revenues to the County by nearly \$370,000. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. The state is facing a significant budget shortfall in the upcoming legislative session which could result in further reductions in reimbursements to the county. County officials are aware of this risk and are closely monitoring the state's appropriation process.

Emerging Issues Facing the County

Erosion of the County's primary tax base. 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, the County is especially vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the long-term detrimental effect of the on-going 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 and the County's ability to provide required services.

Increased costs associated with unfunded mandates, particularly election costs and storm water administration costs. Federal mandates to manage and reduce storm water run-off has required significant staff resources. In addition, the County has incurred legal fees pertaining to its storm water discharge permit. This is an evolving area of regulation and management for the County and the full extent of its budgetary impact is not yet known.

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 (such as equipment warehousing costs), but it has significantly increased the costs of conducting elections, particularly federal elections. To the extent election costs are apportioned to other political subdivisions (such as cities and school districts), increasing costs incurred to conduct elections also impacts these entities. County election costs are paid by the County's General Fund and election costs for FY 2012 (a presidential election year) are expected to be substantial. Total election costs to the County in FY 2008 (the last presidential election year) were more than \$900,000. By comparison, election costs to the County in FY 2004 and FY 2000 were \$385,000 and 184,000, respectively. In the past, the County has been able to cover election costs within the available resources to the General Fund without needing to implement off-setting budget cuts or increasing revenues. However, given the substantial cost of elections and the current fiscal situation, this approach is no longer valid or viable. This is a very significant budgetary concern for FY 2012 and beyond.

Long-term fiscal stability of the County's General Fund. As explained in detail below, revenues to the County's General Fund have declined substantially over the past four years and are now consistent with FY 2005 levels. During this time, the County has implemented cost reduction and cost saving measures and implemented new fees, but these measures have not closed the gap between revenues and expenditures. In addition, real estate recording fees are unexpectedly falling

significantly short of budget and the state has imposed additional cuts in funding for prisoner housing. Although the County Commission has authority to increase the property tax levy (subject to a statutory ceiling), the Commission has not exercised this authority. As a result, the County has used portions of fund balance resources to cover the cost of operations. These resources were accumulated for the purpose of providing short-term budget stability; however, it is doubtful that the County will be able to rely on fund balance resources to the extent it has done so over the past few years beyond FY 2011.

Need for long-term infrastructure planning and improvement. The County provides road and bridge maintenance and improvement services which are financed primarily with a one-half cent sales tax 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 the cost of major improvements exceeds revenue availability. In order to adequately address these infrastructure needs, the County will need to develop a long-term infrastructure capital improvement plan and obtain the funding required for implementation.

2011 Budgetary Issues and Solutions

As previously noted, the County's 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 evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to statutory functions. Such services include law enforcement services for all unincorporated areas of the County; civil process service for the entire County; operation of the Prosecuting Attorney's Office; operation of the County Jail; operation of the 13th Judicial Circuit Court (state court); operation of the Juvenile Office and the Juvenile Detention Center; public health; maintenance and retention of land ownership records for the entire county; assessment of all county property for taxing purposes; 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 such as emergency management and dispatch, animal control services, on-site waste water management, community/social services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services. For road maintenance services, salary and benefit costs account for approximately 22% of spending; however, for all other statutory services, salary and employee benefits are the primary cost component accounting for more than 55% of total spending.

The primary budget focus in FY 2011 is cost containment and cost reduction. This has been an on-going focus since FY 2008. As noted above, the County's primary operating cost is attributable to personnel; as a result, opportunities for cost savings

and cost reduction apart from personnel reductions in very limited. To date, the County has avoided extensive reductions in staffing levels; however, to the extent that the recession continues beyond FY 2011 and/or the state imposes further reimbursement reductions, the County will be faced with the need to reduce personnel costs, increase operating revenue, or implement a combination of both.

Financial Stability: FY 2011 Revenues

The County's most significant revenue source, sales tax, has been significantly impacted by the economic recession. It accounts for approximately 50% of the operating revenue for the General Fund, more than 80% for the Road and Bridge Fund and is the sole revenue source for the Law Enforcement Services Fund. Over the past several years, sales tax revenue has declined by 4%, falling to 2005 revenue levels. The FY 2011 Budget assumes 0% growth in sales tax revenue.

Despite the "flat" growth assumption for sales tax revenue, General Fund revenues are forecast to decline by an additional 4%, or approximately \$880,000 in FY 2011. The decline is primarily attributable to declining real estate recording fees, declining investment income, and declining state reimbursement for prisoner per diem. Taken as a whole, FY 2011 projected revenue to the General Fund has declined to levels consistent with FY 2005.

The County Commission is authorized under state law to levy a property tax, subject to a statutory ceiling, for both general fund and road and bridge operations. For decades, the County Commission has voluntarily elected to levy a property tax rate below the statutory ceiling. As sales tax and other revenues to the General Fund have declined the past several years, the County Commission has continued this tax policy. Given the substantial decline in general operating revenues, it will be important for the County Commission to evaluate the impact of this tax policy. Although the FY 2011 budget does not include any increase in the property tax rate, such action may need to be considered in subsequent years.

Taken as a whole, County revenues are expected to decline by 2%, or \$825,000 in FY 2011. As noted above, the decline in revenues for the General Fund accounts for most of this. Revenues to the Road and Bridge Fund will increase slightly as a result of the City of Columbia's reimbursement for their portion of the Rolling Hills road improvement project.

Budgetary Impact—Over the past three years, the County has employed a combination of cost reduction and cost containment measures combined with careful use of fund balance resources to balance the budget and avoid significant personnel reductions. During this time, the actual spend-down of fund balances has been less than expected, thus preserving those resources for future budget years and avoiding significant budget reductions. This has been an effective and appropriate short-term strategy; however, it cannot, and should not, be relied upon for more than a few years. If the recession continues beyond FY 2011, the County will need to develop an appropriate strategy for permanently reducing operating budgets, increasing operating revenue, or a combination of both. Over the past several years, the County Commission has discussed the need for a locally-enacted Use Tax, which would apply to out-of-state purchases and generate additional revenue for the County. Currently, the Use Tax is collected by State of Missouri and those local jurisdictions which have a locally-enacted Use Tax. This may need to be seriously explored in light of the current fiscal situation.

Law Enforcement and Judicial: A Primary Statutory Responsibility

Approximately 60% of the General Fund budget is allocated to funding law enforcement and judicial activities which include the Prosecuting Attorney, Sheriff operations, Jail operations, Court operations, Emergency Management and Dispatch, and operations of the Public Administrator and Medical Examiner. Additional funding for the operations of the Sheriff, Jail, Court, and Prosecuting Attorney are provided from the Law Enforcement Services Fund (1/8th cent sales tax) and a variety of special revenue funds.

Budgetary Impact— County appropriations provide sole funding for the operations of the Prosecuting Attorney’s Office, the Sheriff’s Department, the County Jail, Emergency Management and Dispatch, the Public Administrator’s Office, and the Medical Examiner. The state-wide funding model for Court-related operations requires counties to pay for non-personnel costs and the state to cover all personnel and benefit costs. In Boone County, however, county appropriations provide significant funding for additional personnel and services beyond those provided by the state. Funding for the law enforcement and judicial operations in the County is provided primarily through General Fund appropriations (\$14.9M), supplemented with appropriations from the Law Enforcement Services Fund, a 1/8th cent permanent sales tax dedicated to law enforcement (\$3.2M). Additional funding (approximately \$860,000) 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.

Salary and Benefit Costs

No salary increases are included in the FY 2011 budget. The last salary increase was a 1% increase in FY 2008. In addition, all previously implemented FTE reductions and benefit reductions remain in effect. The County is self-insured for health and dental benefits; the County pays 100% of the cost of premiums for employees and employees pay for optional dependent coverage. Due to favorable expenditure trends realized in the self-insured funds, no premium increases, for the County or for employees, is included in the budget. This favorable trend has continued for several years such that the last premium increase occurred in FY 2006. This trend has been particularly helpful to the County in its efforts to contain costs during the recent economic recession.

Road and Bridge Fund Activities

Funding for road and bridge activities is accounted for within the Road and Bridge Fund and comprises approximately 35% of all county spending. The County maintains more than 800 miles of roadway infrastructure and associated right-of-way as well as bridges and other drainage structures. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching, chip and seal, roadside ditching, vegetation control, as well as bridge maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Preservation Maintenance Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County’s Neighborhood Improvement District (NID) road program; and, administering capital improvement projects related to Boone County’s transportation network.

The County's annual infrastructure report is available on the County's website (www.showmeboone.com/PW)

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed twice, with the current authorization in effect through 2018. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$11.1 M in FY 2011. Of this total revenue, nearly one-half is used to replace property tax revenue to the County, cities, and the Centralia Special Road District (CSRD) whose revenues have been reduced as a result of the voluntary property tax roll back. Each year the County makes distributions to the Cities and the CSRD from the sales tax revenue.

Budgetary Impact— The FY 2011 budget includes total appropriations of \$17.1M in the Road and Bridge Fund allocated as follows:

- \$8.20 M for Maintenance Operations Activities
- \$2.00 M for Pavement Preservation
- \$3.72 M for Design and Construction Activities
- \$0.12 M for Storm-Water Administration
- \$3.11 M for distributions to cities and CSRD (\$2.7 M), reimbursement to the General Fund (\$350,000), and \$50,000 for facility capital repair and replacement

Reorganization: A New County Department Established—Resource Management

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of the Public Works Department, both of which are funded through the Road and Bridge Fund. The director of the former Planning & Zoning and Building Codes Offices was appointed by the Commission as the director of Resource Management, the new consolidated department.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. As noted above, the Design and Construction and Stormwater Administration divisions have been consolidated with other County offices to form Resource Management.

The consolidation is intended to improve service delivery to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), stormwater management and engineering. Divided into three divisions comprising Planning Services, Inspection Services and Engineering Services, the department is responsible for implementing zoning regulations, stormwater

regulations, building codes and road construction standards. The department also guides capital improvement projects of the Boone County transportation network, encompassing all activities: design, right-of-way acquisition, utility relocation, construction, and inspection.

Budgetary Impact— The consolidation has nominal budgetary impact. Detailed budgets for Resource Management and Road and Bridge Maintenance Operations can be located in the Environment, Protective Inspection, and Infrastructure tab section.

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 intended 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 public access to the budget information and process; to ensure that public hearings are conducted; and, to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

The FY 2011 Budget was adopted on December 16, 2010.

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.



2011 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	\$ 2,954,900	\$ 1,228,600	\$ -
Assessments	-	-	-
Sales Taxes	11,117,000	11,470,000	2,775,000
Franchise Taxes	146,000	-	-
Licenses and Permits	306,809	9,500	-
Intergovernmental	2,271,845	1,157,000	-
Charges for Services	3,455,490	483,400	-
Fines and Forfeitures	10,000	-	-
Interest	63,164	46,610	5,895
Hospital Lease	1,694,807	-	-
Other *	589,599	1,000	-
Total Revenues	22,609,614	14,396,110	2,780,895
EXPENDITURES:			
Personal Services	14,229,572	3,792,263	2,231,119
Materials & Supplies	1,355,654	2,546,040	76,406
Dues Travel & Training	202,732	30,950	15,424
Utilities	537,864	99,250	69,612
Vehicle Expense	468,511	677,120	525
Equip & Bldg Maintenance	235,874	244,190	76,187
Contractual Services	4,212,352	8,307,539	334,039
Debt Service (Principal and Interest)	566,865	-	-
Emergency	725,000	337,973	25,000
Other	2,250,460	2,500	23,368
Fixed Asset Additions	221,713	1,120,743	336,083
Total Expenditures	25,006,597	17,158,568	3,187,763
REVENUES OVER (UNDER) EXPENDITURES	(2,396,983)	(2,762,458)	(406,868)
OTHER FINANCING SOURCES (USES):			
Transfer In	-	-	-
Transfer Out	(60,000)	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	5,100	150,000	35,721
Proceeds of Long-Term Debt	-	-	-
Retirement of Long-Term Debt	-	-	-
Total Other Financing Sources (Uses)	(54,900)	150,000	35,721
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,451,883)	(2,612,458)	(371,147)
FUND BALANCE (GAAP), beginning of year	6,789,794	7,238,968	1,366,202
Less encumbrances, beginning of year	(71,508)	(1,622,614)	(3,006)
Add encumbrances, end of year	71,508	1,622,614	3,006
FUND BALANCE (GAAP), end of year	\$ 4,337,911	\$ 4,626,510	\$ 995,055
FUND BALANCE RESERVES/DESIGNATIONS, end of year	555,000	3,062,014	800,006
FUND BALANCE, end of year	4,337,911	4,626,510	995,055
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(555,000)	(3,062,014)	(800,006)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 3,782,911	\$ 1,564,496	\$ 195,049

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

(continued)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
\$ -	\$ 4,183,500	\$ -	\$ -	\$ 4,183,500
105,652	105,652	-	-	105,652
248,500	25,610,500	-	-	25,610,500
-	146,000	-	-	146,000
46,058	362,367	-	-	362,367
452,229	3,881,074	-	-	3,881,074
1,624,392	5,563,282	4,682,739	-	10,246,021
-	10,000	-	-	10,000
41,221	156,890	30,335	1,150	188,375
500,000	2,194,807	-	-	2,194,807
8,565	599,164	20,000	-	619,164
3,026,617	42,813,236	4,733,074	1,150	47,547,460
1,139,270	21,392,224	585,904	-	21,978,128
126,025	4,104,125	65,050	-	4,169,175
128,377	377,483	1,600	-	379,083
15,184	721,910	475,453	-	1,197,363
16,540	1,162,696	19,776	-	1,182,472
104,894	661,145	484,999	-	1,146,144
1,152,375	14,006,305	3,688,791	3,350	17,698,446
413,856	980,721	-	-	980,721
5,000	1,092,973	18,500	-	1,111,473
358,903	2,635,231	470,212	397	3,105,840
88,919	1,767,458	-	-	1,767,458
3,549,343	48,902,271	5,810,285	3,747	54,716,303
(522,726)	(6,089,035)	(1,077,211)	(2,597)	(7,168,843)
102,763	102,763	45,000	-	147,763
(40,000)	(100,000)	(45,000)	-	(145,000)
-	190,821	-	-	190,821
-	-	-	-	-
-	-	-	-	-
62,763	193,584	-	-	193,584
(459,963)	(5,895,451)	(1,077,211)	(2,597)	(6,975,259)
7,402,660	22,797,624	5,260,187	117,362	28,175,173
-	(1,697,128)	(108,000)	-	(1,805,128)
-	1,697,128	108,000	-	1,805,128
\$ 6,942,697	\$ 16,902,173	\$ 4,182,976	\$ 114,765	\$ 21,199,914
2,717,848	7,134,868	108,000	37,471	7,280,339
6,942,697	16,902,173	4,182,976	114,765	21,199,914
(2,717,848)	(7,134,868)	(108,000)	(37,471)	(7,280,339)
\$ 4,224,849	\$ 9,767,305	\$ 4,074,976	\$ 77,294	\$ 13,919,575

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

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*
General Government Operations	\$ 4,737,890	\$ 538,111	\$ 178,041	\$ 95,035
Law Enforcement & Judicial - Courts	1,760,031	250,205	56,771	157,765
Law Enforcement & Judicial - Sheriff/Corrections	7,849,450	691,885	61,693	328,627
Law Enforcement & Judicial - PA	2,291,911	60,326	25,950	29,682
Law Enforcement & Judicial - Other	284,423	5,000	2,650	3,725
Environment, Protective Inspection & Infrastructure	4,468,519	2,558,598	38,950	106,990
Community Health & Public Services	-	-	13,428	-
Other	-	-	-	86
Total	\$ 21,392,224	\$ 4,104,125	\$ 377,483	\$ 721,910

* 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.

This matrix illustrates the relationship of a given functional area of spending to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs are the primary operating cost component in all functional area other than Environment, Protective Inspection & Infrastructure which includes road and bridge maintenance and improvement activities. It also reveals that fixed asset spending is primarily directed toward Sheriff's operations and road and bridge maintenance operations.

(continued)

Vehicle Expense	Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Other	Fixed Asset Additions	Total
\$ 46,393	\$ 154,378	\$ 1,985,317	\$ 566,865	\$ 1,171,808	\$ 88,910	\$ 9,562,748
21,100	71,276	1,273,784	-	300,062	46,651	3,937,645
370,159	91,652	714,492	-	347,803	442,818	10,898,579
11,564	12,251	178,140	-	41,302	5,989	2,657,115
15,000	48,882	1,018,057	-	105,297	38,347	1,521,381
696,830	248,340	8,572,388	-	343,273	1,144,743	18,178,631
1,650	-	211,780	-	1,364,659	-	1,591,517
-	34,366	52,347	413,856	54,000	-	554,655
<u>\$ 1,162,696</u>	<u>\$ 661,145</u>	<u>\$14,006,305</u>	<u>\$ 980,721</u>	<u>\$3,728,204</u>	<u>\$1,767,458</u>	<u>\$ 48,902,271</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.

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). In addition to this matrix, budget summaries (which include financial and personnel information) are included for each organizational unit receiving funding through more than one departmental budget (within the same fund) and/or resources from more than one fund. These summaries are contained in the Operating Budgets tab section and are noted on the Table of Contents.

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		
General	1110	Auditor	\$ 289,423	-	-	-	289,423
Government	1115	Human Resources	156,468	-	-	-	156,468
Operations	1118	Purchasing	174,540	-	-	-	174,540
	1121	County Commission	455,949	-	-	-	455,949
	1122	County Association Dues	37,493	-	-	-	37,493
	1123	Emergency & Contingency	725,000	-	-	-	725,000
	1125	Centralia Office	9,859	-	-	-	9,859
	1126	County Counselor Office	229,068	-	-	-	229,068
	1131	County Clerk	313,233	-	-	-	313,233
	1132	Election and Registration	506,316	-	-	-	506,316
	1140	Treasurer	271,803	-	-	-	271,803
	1150	Collector	477,871	-	-	-	477,871
	1160	Recorder	457,463	-	-	-	457,463
	1170	Information Technology	1,366,163	-	-	-	1,366,163
	1175	GIS - Consortium	7,499	-	-	-	7,499
	1176	GIS - County	158,049	-	-	-	158,049
	1190	Non-Departmental	809,708	-	-	-	809,708
	1191	Insurance & Safety	479,000	-	-	-	479,000
	1192	Employee Benefits	37,200	-	-	-	37,200
	1194	Mail Services	366,403	-	-	-	366,403
	1195	Insurance Claim Activity	22,000	-	-	-	22,000
	1196	Records Management Services	25,449	-	-	-	25,449
	2010	Assessment	-	-	-	1,513,781	1,513,781
	2110	Collector Tax Maint Activity	-	-	-	191,141	191,141
	2300	Election Services	-	-	-	24,800	24,800
	2311	Election Reform Payments Grant	-	-	-	43,269	43,269
	2800	Record Storage & Preservation	-	-	-	413,800	413,800
		Sub-Total	<u>7,375,957</u>	-	-	<u>2,186,791</u>	<u>9,562,748</u>
Law Enforcement & Judicial- Courts	1210	Circuit Court Services	1,448,332	-	-	-	1,448,332
	1221	Circuit Clerk	513,823	-	-	-	513,823
	1230	Jury Services & Court Costs	245,850	-	-	-	245,850
	1241	Juvenile Office	410,879	-	-	-	410,879
	1242	Juvenile Justice Center	354,813	-	-	-	354,813
	1243	Juvenile Justice Grants	308,725	-	-	-	308,725
	2820	Family Service & Justice	-	-	-	147,500	147,500
	2830	Circuit Drug Court	-	-	-	121,040	121,040
	2850	Administration of Justice	-	-	-	16,100	16,100
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	331,995	-	331,995
	2905	Judicial Information System-Law Enf Sls Tax	-	-	35,166	-	35,166
	2907	Information System-Court Only	-	-	3,422	-	3,422
		Sub-Total	<u>3,282,422</u>	-	<u>370,583</u>	<u>284,640</u>	<u>3,937,645</u>
Law Enforcement & Judicial- Sheriff/Corrections	1251	Sheriff	3,997,651	-	-	-	3,997,651
	1255	Corrections	4,174,514	-	-	-	4,174,514
	2501	SD Forfeiture - Dept of Justice	-	-	-	3,600	3,600
	2502	SD Forfeiture - Dept of Treasury	-	-	-	10,592	10,592
	2510	Sheriff Training	-	-	-	29,500	29,500
	2522	DARE Program	-	-	-	1,800	1,800
	2524	Internet Crimes Tsk Fce - Contributions	-	-	-	5,180	5,180
	2540	Sheriff Civil Charges	-	-	-	8,924	8,924
	2550	Sheriff Revolving Fund	-	-	-	13,559	13,559
	2560	Inmate Security Fund Activity	-	-	-	50,000	50,000
	2900	Law Enforcement Sales Tax Revenue	-	-	25,000	-	25,000
	2901	Sheriff-Law Enf Sls Tax	-	-	1,559,033	-	1,559,033
	2902	Corrections - Law Enf Sls Tax	-	-	727,009	-	727,009
	2906	Contract Inmate Housing - LEST	-	-	228,000	-	228,000
	2972	Cyber Crimes Task Force	-	-	-	64,217	64,217
		Sub-Total	<u>\$ 8,172,165</u>	-	<u>2,539,042</u>	<u>187,372</u>	<u>10,898,579</u>

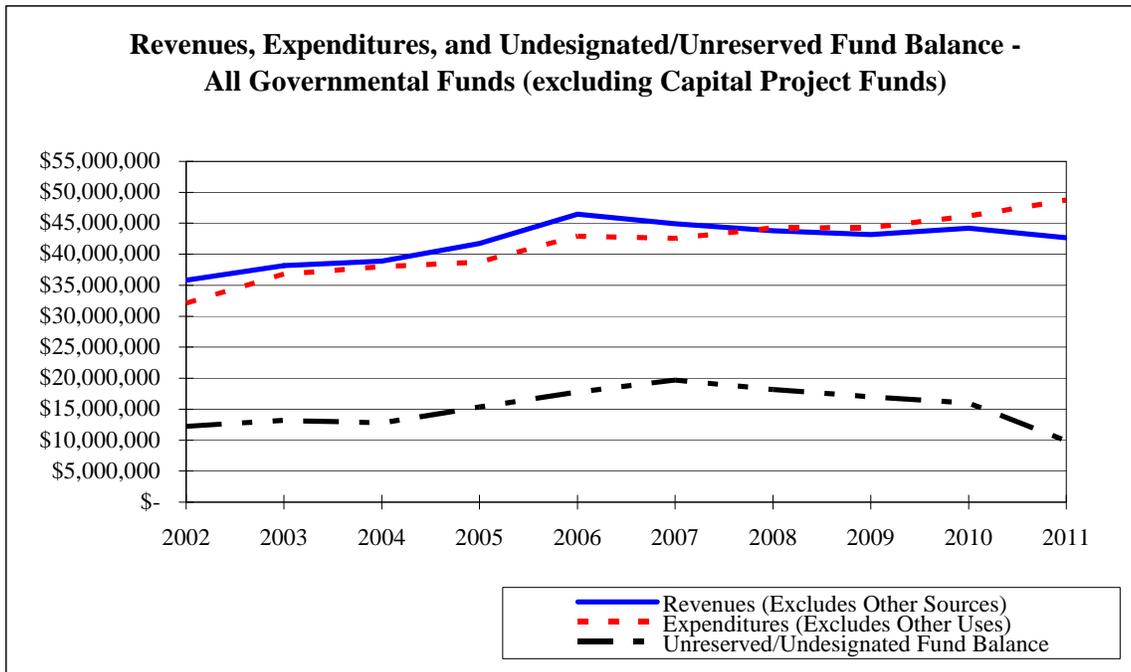
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Function Name	Dept. Number	Dept. Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Non-Major Funds	Total Governmental Funds
Law Enforcement & Judicial- Prosecuting Attorney	1261	Prosecuting Attorney	\$ 1,606,961	-	-	-	1,606,961
	1262	Victim Witness	161,761	-	-	-	161,761
	1263	IV-D	396,295	-	-	-	396,295
	1264	PA Retirement	7,752	-	-	-	7,752
	2600	PA Training	-	-	-	5,614	5,614
	2610	PA Tax Collections	-	-	-	50,891	50,891
	2620	PA Contingency	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	76,690	76,690
	2640	PA Forfeiture Money	-	-	-	13,500	13,500
	2903	Prosecuting Attorney - Law Enf Sls Tax	-	-	278,138	-	278,138
	2971	PA - Violence Against Women grant	-	-	-	39,513	39,513
		Sub-Total	<u>2,172,769</u>	<u>-</u>	<u>278,138</u>	<u>206,208</u>	<u>2,657,115</u>
Law Enforcement & Judicial- Other	1200	Public Administrator	331,140	-	-	-	331,140
	1280	Medical Examiner	224,207	-	-	-	224,207
	1285	District Defender	29,532	-	-	-	29,532
	1287	Emergency Services & Dispatch	752,806	-	-	-	752,806
	2020	E-911 Emergency Telephone	-	-	-	183,696	183,696
		Sub-Total	<u>1,337,685</u>	<u>-</u>	<u>-</u>	<u>183,696</u>	<u>1,521,381</u>
Environment, Protective Inspection & Infrastructure	1340	NID Administration	9,500	-	-	-	9,500
	1360	Solid Waste Recycling	62,717	-	-	-	62,717
	1370	BC Reg Sewer Dist Mgmt Service	4,755	-	-	-	4,755
	1710	Planning and Zoning	327,664	-	-	-	327,664
	1720	Building Codes	417,488	-	-	-	417,488
	1751	Hinkson Creek Watershed	197,939	-	-	-	197,939
	2040	Public Works-R&B Maintenance	-	8,170,327	-	-	8,170,327
	2041	Pavement Preservation	-	2,000,000	-	-	2,000,000
	2045	Public Works-Design & Construction	-	3,720,672	-	-	3,720,672
	2046	Stormwater Administration	-	115,465	-	-	115,465
	2048	PW - Insurance Claim Activity	-	40,000	-	-	40,000
	2049	PW - Administration	-	3,112,104	-	-	3,112,104
		Sub-Total	<u>1,020,063</u>	<u>17,158,568</u>	<u>-</u>	<u>-</u>	<u>18,178,631</u>
Community Health & Public Services	1410	Community Health	1,010,145	-	-	-	1,010,145
	1420	Social Services	118,393	-	-	-	118,393
	1430	Community Services	145,260	-	-	-	145,260
	1730	Animal Control	167,304	-	-	-	167,304
	1740	On-Site Waste Water	73,699	-	-	-	73,699
	2030	Domestic Violence	-	-	-	33,000	33,000
	2090	Hospital Profit Share	-	-	-	30,000	30,000
	2101	LEPC-CERF Grant	-	-	-	13,716	13,716
		Sub-Total	<u>1,514,801</u>	<u>-</u>	<u>-</u>	<u>76,716</u>	<u>1,591,517</u>
Other	1510	Economic Support	54,000	-	-	-	54,000
	1610	Parks and Recreation	76,735	-	-	-	76,735
	2120	Fairground Maintenance	-	-	-	10,064	10,064
	3040	2005 Series Spec Oblg Bond - Txbl	-	-	-	164,800	164,800
	3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	102,245	102,245
	3850	2001 Series GO Bonds - Road NID	-	-	-	37,735	37,735
	3860	2006A Series GO Bonds - Road NID	-	-	-	22,357	22,357
	3870	2008 Series GO Bnd Swr NID	-	-	-	72,857	72,857
	3880	2010A Series GO Bond -Swr NID	-	-	-	11,099	11,099
	3890	2010A Series GO Bond -Swr DNR NID	-	-	-	2,763	2,763
		Sub-Total	<u>\$ 130,735</u>	<u>-</u>	<u>-</u>	<u>423,920</u>	<u>554,655</u>
		Grand Total	<u>\$ 25,006,597</u>	<u>17,158,568</u>	<u>3,187,763</u>	<u>3,549,343</u>	<u>48,902,271</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 and decline of revenues in 2007-2011, the increase in expenditures, and the use of fund balance to finance annual operations. Each of these elements is discussed in detail in the following sections.



Revenue Assumptions and Projections

The FY 2011 revenue projections, taken as a whole, reflect a 2% decline compared to the FY 2010 budget. Revenues have been declining the past several years and are consistent with FY 2005 revenue levels.

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	2009 (Actual)	2010 (Budget)	2010 (Projected)	2011 (Budget)	% Change 10 Budget over 11 Budget	% of Total for 2011
Property Taxes	\$ 4,212,637	4,120,500	4,263,921	4,183,500	2%	9.8%
Assessments	102,598	46,992	134,323	105,652	125%	0.2%
Sales Taxes	25,653,471	25,591,000	25,605,500	25,610,500	0%	59.8%
Franchise Taxes	157,199	159,600	147,600	146,000	-9%	0.3%
Licenses and Permits	352,289	401,014	496,547	362,367	-10%	0.8%
Intergovernmental	5,032,989	4,812,777	4,851,726	3,881,074	-19%	9.1%
Charges for Services	5,202,384	5,969,830	5,646,721	5,563,282	-7%	13.0%
Fines and Forfeitures	16,696	6,000	13,382	10,000	67%	0.0%
Interest	155,762	211,109	165,724	156,890	-26%	0.4%
Hospital Lease	1,632,323	1,632,322	2,178,027	2,194,807	34%	5.1%
Other*	675,613	686,162	681,061	599,164	-13%	1.4%
Total Revenues	\$ 43,193,961	43,637,306	44,184,532	42,813,236	-2%	100.0%

*Other includes lease revenue, proceeds from sale of county assets, and other miscellaneous revenue.

Property Tax (9.8% of total revenue)

Property tax comprises a relatively small portion of the County's overall revenues. This is the result of statutory and voluntary property tax roll-backs 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.

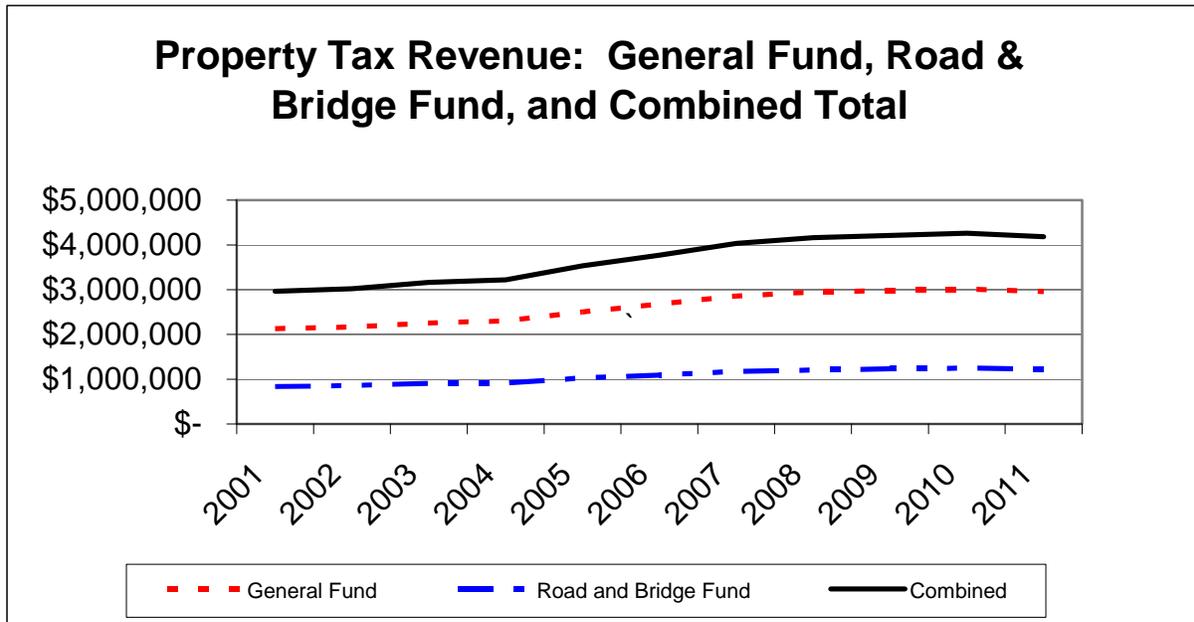
Assessed valuation has grown at an average annual rate between 3% and 6% and it provides a stable source of revenue for the County and its political subdivisions, although annual growth has slowed substantially in the last two years. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.3 billion. The FY 2011 Budget assumes a -1% growth in assessed valuation for real property and -2% growth in assessed valuation for personal property. The budget assumes no change in the property tax rates.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. In 2005, the County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund as a result of reassessment; the rates have remained unchanged since then.

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

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

The chart below illustrates the stable growth of this revenue source over the past decade; however, it also illustrates the recent and significant flattening of this revenue source.



Debt service tax levies will not be required since all existing debt is being retired through annual appropriations 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*.]

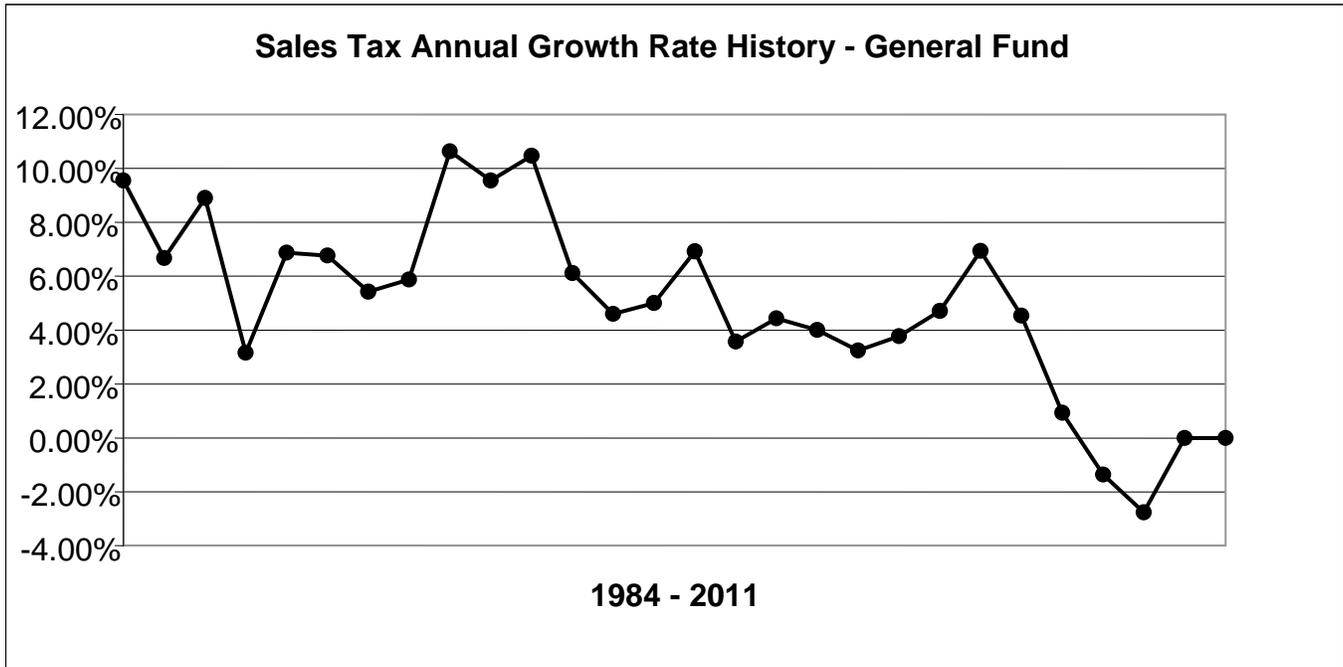
Assessments (0.2% of total revenue)

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 (59.8% 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 60% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and 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 this inherent volatility. This is a primary reason for maintaining higher fund balances during periods of economic growth. 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 -3.0%. As illustrated above, the recent decline in sales tax growth rate is one of the sharpest ever experienced by the County and the first time ever to experience negative growth: the County had two consecutive years of negative growth (2008, -1.36%; 2009, -3.0%). The impact of the current economic recession is expected to continue into the foreseeable future; therefore, the FY 2011 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 \$11.1 million in 2011, which represents approximately 50% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$11.1 million in 2011, which represents approximately 80% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed again 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 motor vehicle sales tax (Road and Bridge Fund). This tax is expected to generate \$353,000 in 2011. This revenue source declined significantly in 2008 and has been relatively flat since then.

Two percent tax applied to local land line phone tariffs. This tax is expected to generate \$248,500 in 2011, which represents the sole source of revenue for the Enhanced 911 Fund. This revenue has been declining since peaking at \$289,000 in 2002, 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 \$2.775 million in 2011, which represents the sole 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.

Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)

The decrease in Franchise Taxes appears to be the result of declining gross revenues subject to the franchise tax. The County's 5% franchise tax applies to cable services.

The decline in Licenses and Permit Revenue is primarily due to decreases in On-Site Waste Water permit fees, food handling license fees, and right-of-way permit fees.

Intergovernmental Revenues (9.1% of total revenue)

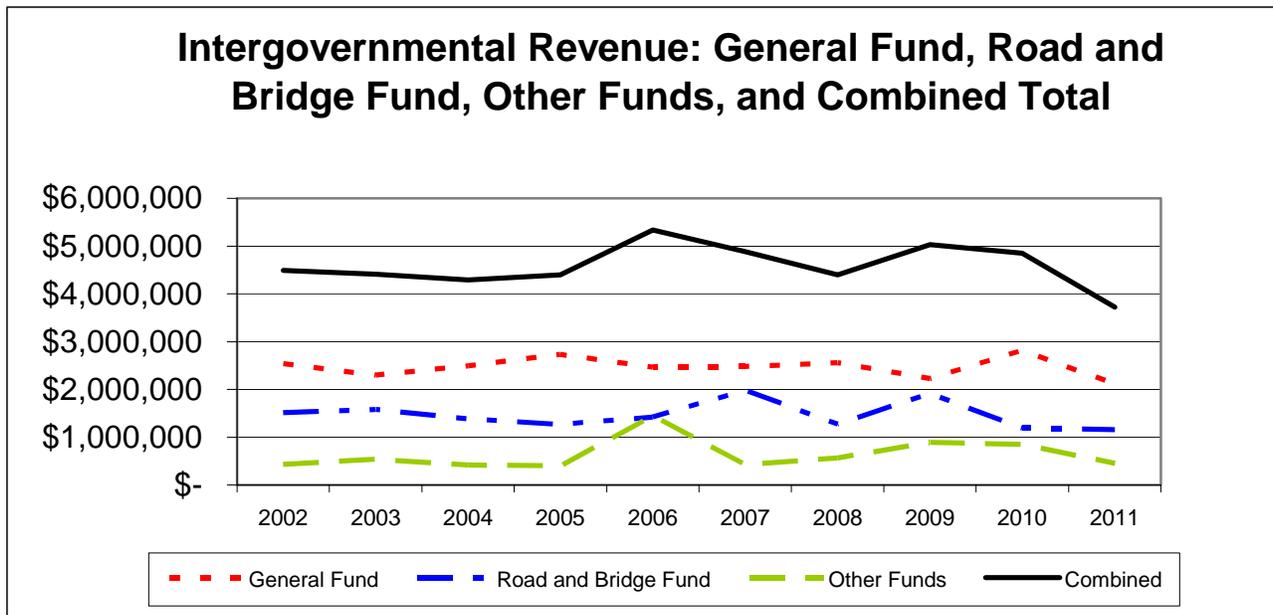
The County receives substantial revenues from federal and state grants as well as from annual state appropriations. The FY 2011 Budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget does not assume renewal or extension. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget. During FY 2009 and FY 2010, the County received federal stimulus grants, which have been used to fund several positions and law enforcement equipment. Funding for the personnel positions is scheduled to end mid-year 2011; accordingly, the budget reflects revenue and expense only for this remaining grant period.

The budget includes estimated amounts for state reimbursements. The county receives a prisoner per diem reimbursement from the state when inmates held at the jail are ultimately sentenced to the Missouri Department of Corrections. Other state reimbursements include a daily per diem reimbursement 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. Over the past several years, the state has reduced all of these reimbursements, resulting in revenue reductions of approximately \$300,000. During FY 2010, the state again cut the prisoner per diem, further reducing County revenues by an additional \$70,000.

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 with increases in consumption. Higher fuel

prices tend to reduce consumption, which in turn, reduces county revenue. The FY 2011 revenue estimate assumes no growth in CART revenues.

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 increase in 2007 is attributable to federal disaster funds; the increase in 2009 is the result federal transportation funds received for a bridge replacement project; and, the 2010 increase is the result of federal grants and federal stimulus funds.



The overall FY 2011 decrease in this category is due to the following factors:

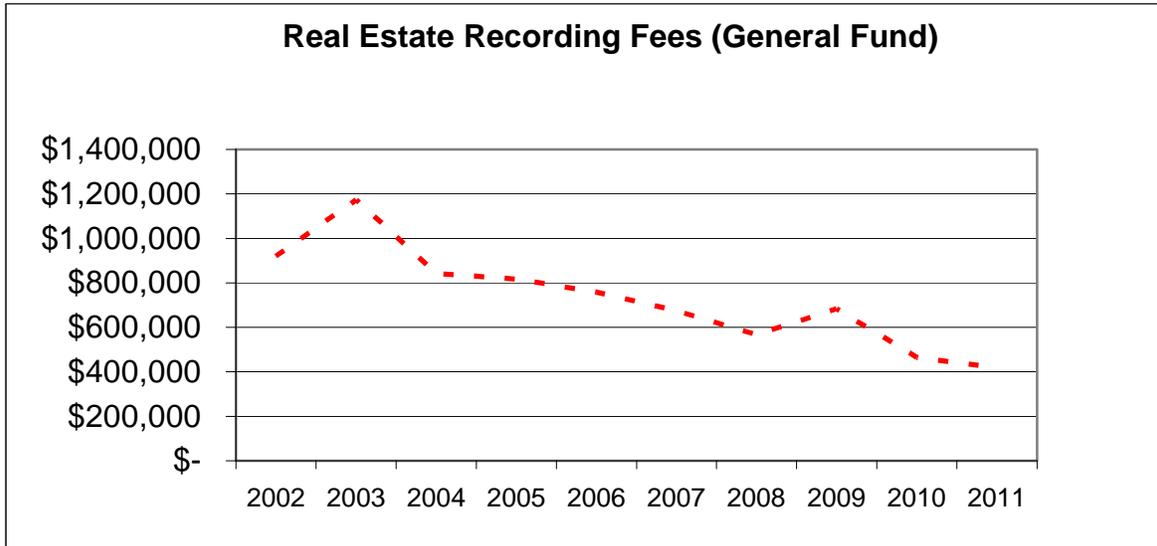
- 1) Partial-year appropriations for those grants where the grant year crosses two County fiscal years. The FY 2011 budget includes only those grant revenues and related expenditures for the portion of the grant year that falls within the County’s fiscal year. As previously noted, the budget does not assume renewal or extension of grants.
- 2) Reductions in state-funded services for Child Support Enforcement (100% reimbursed by the state) and reductions in state prisoner per diem reimbursements.
- 3) Federal grants and Federal stimulus monies received in FY 2009 and 2010 will not be received again in FY 2011.

Charges for Services (13% of total revenue)

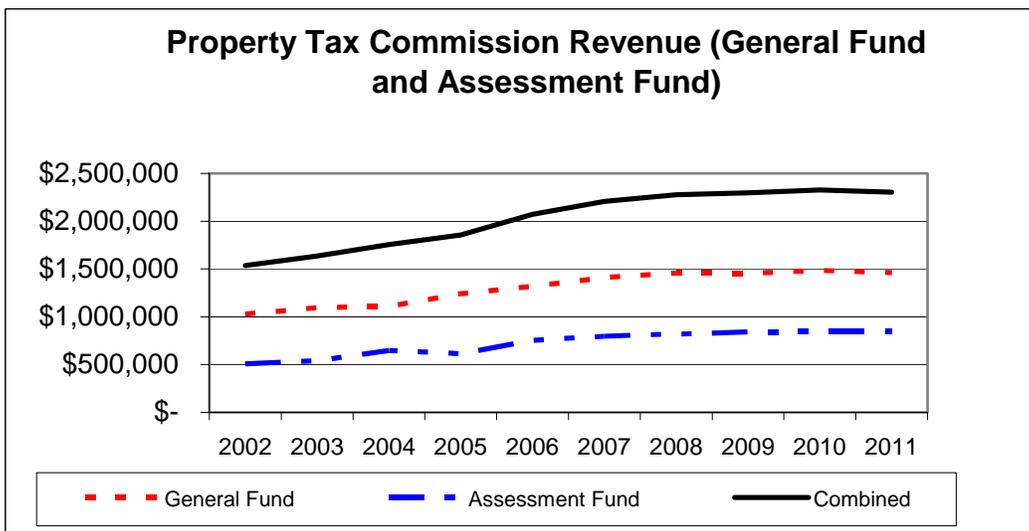
Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 7% decrease for FY 2010, or approximately \$400,000. The decrease is primarily attributable to declining revenues expected in the General Fund and the Record Preservation Fund from real estate recording fees.

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 steadily declined since. FY 2010 revenues

are expected to fall short of original budget projections by more than \$280,000 (General Fund). Fees are projected to decline slightly more in FY 2011.



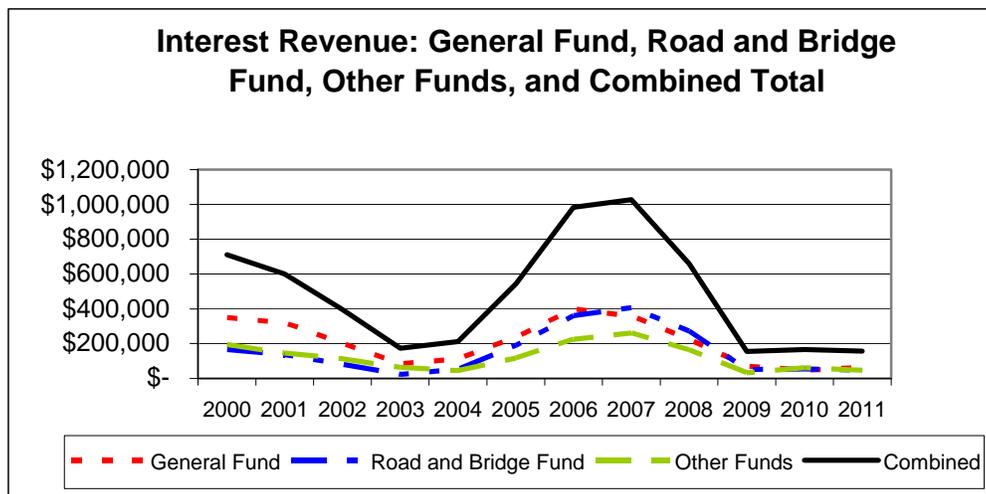
Property tax commissions generate revenue for the Assessment Fund and the General Fund. These commissions provide a stable source of operating revenue, as shown in the chart below. In the past, this revenue source grew at an average annual rate of 3-5%; however, it has leveled off since 2008 and the FY 2011 budget assumes near zero growth.



Fines and Forfeitures, Interest, and Other Revenues (1.8% of total revenue)

The County’s General Fund receives a portion of bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue has declined significantly since 2007, with 2010 revenues projected to fall short of budget. In FY 2011, the County expects to earn only \$156,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the graph below.



The decrease in Other Revenue is accounted for in the Fairground Maintenance Fund. The County received a one-time contribution in FY 2010 from the Columbia Convention and Visitor’s Bureau (CVB) for use on the covered arena at the Fairgrounds.

Hospital Lease Revenue (5.1% 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. 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 2011 Budget includes estimated lease revenue of \$1.69 million. Under the terms of the 2006 amendment and beginning in 2010, the County may receive an additional \$500,000 each year, depending upon the availability of “cash-split” funds for distribution. The lease agreement specifies that the additional funds are to be used for community medical or health needs. The County received \$500,000 in FY 2010 and is expecting to receive the additional lease compensation in FY 2011 as well. A separate special revenue fund has been established

to account for these revenues and related expenditures. The County Commission has not yet established policies and guidelines for allocating the additional \$500,000; accordingly, no appropriations are included in the budget. The Hospital lease revenue accounts for 5.1% of revenue for all governmental funds and 8% of revenue to the General Fund.

Expenditure Assumptions and Projections

The FY 2011 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$48.9 million, which represents a 4% decrease over the prior year's budget of \$50.9 M.

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

Expenditures by Function— All Governmental Funds Combined Excluding Capital Project Funds

Expenditures by Function	2009 (Actual)	2010 (Budget)	2010 (Projected)	2011 (Budget)	% Change 11 Budget over 10 Budget	% of Total for 2011
General Government Operations*	\$ 6,586,550	9,635,817	7,761,246	8,906,973	-8%	18.2%
Law Enforcement & Judicial Environment, Protective Inspection & Infrastructure	17,856,751	18,549,934	17,749,020	18,480,915	0%	37.8%
Community Health & Public Services	15,151,300	17,925,956	15,980,125	17,033,888	-5%	34.8%
Capital Outlay	1,167,434	1,604,587	1,461,158	1,591,517	-1%	3.3%
Debt Service	1,632,700	1,613,549	1,821,169	1,767,458	10%	3.6%
Other**	727,790	1,433,522	1,430,158	980,721	-32%	2.0%
Total Expenditures	1,167,827	146,463	146,463	140,799	-4%	0.3%
	44,290,352	50,909,828	46,349,339	48,902,271	-4%	100.0%

Schedule includes the following governmental fund types: the General Fund, special revenue funds, and debt service 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, Animal Control, and On-Site Waste Water

Operating funds such as the Road and Bridge Fund, non-major special revenue funds, and debt service funds have unspent resources carried forward each year from the prior year. These resources are available for appropriation and are therefore combined with the new FY 2011 revenues for budgeting purposes. This practice will result in FY 2011 budgeted expenditures exceeding the current revenues; however, this is expected and not indicative of fiscal instability. Total budgeted spending is within the limits of total available resources.

The General Fund also has carry-over fund balance resources available for spending, and a portion of the available fund balance is appropriated in FY 2011 budget. As previously noted, it is acceptable to use fund balance to *temporarily* bridge the gap between operating revenues and expenditures; however, because the General Fund provides funding for most of the county's basic operations it is important to maintain long-term fiscal stability within this fund and to avoid significant, permanent reductions in fund balance. During FY 2008, FY 2009,

and FY 2010, the County has successfully minimized the extent to which fund balance has been used to cover the cost of operations, using far less than originally budgeted. On a budgetary basis, the County has used the following fund balance resources in the General Fund to cover the cost of operations:

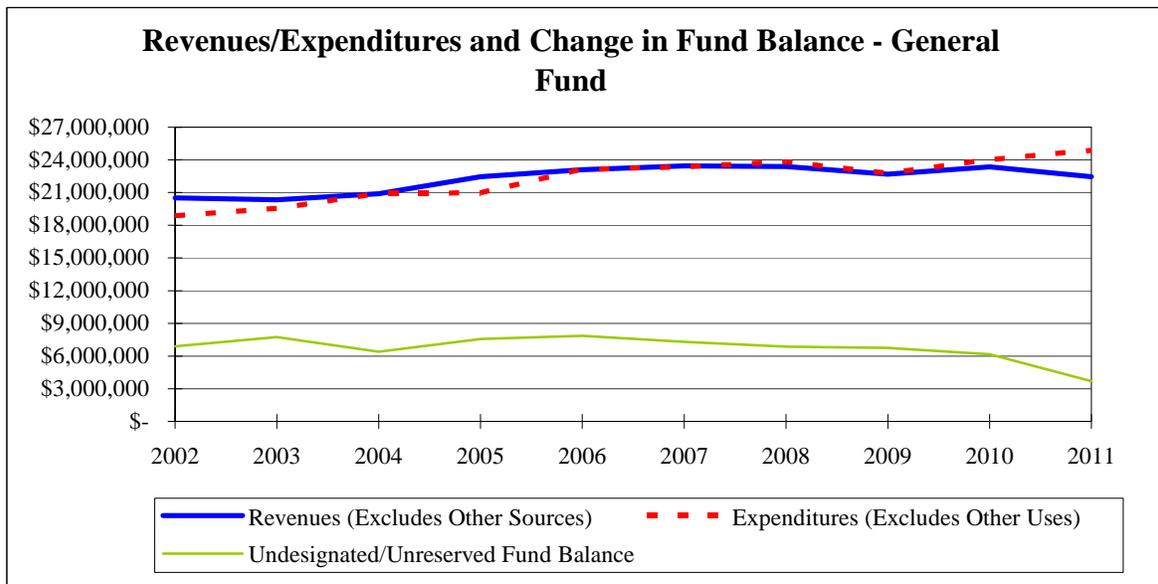
FY 2008- \$428,000 (actual);

FY 2009- \$79,000 (actual);

FY 2010- \$650,000 (projected);

FY 2011- \$2.4 M (budget), includes a required \$725,000 emergency appropriation which is not expected to be spent

The relationship of fund balance resources to annual revenues and expenditures is further illustrated in the chart below.



Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the expenditure table, actual spending for FY 2010 is projected at approximately 90% of budget. Within the General Fund, such things as savings resulting from bidding, savings resulting from employee turnover, and savings on services jointly funded with the City of Columbia (Community Health, Emergency Management, Emergency Dispatch) contribute to an overall spend ratio less than 100%. Within the Road and Bridge Fund, the actual spend ratio will be reduced when budgeted projects are delayed and must be re-budgeted from one year to the next. Given the relatively significant cost of Public Works projects, this can result in spend ratio's significantly less than 100% when this occurs. In any given fiscal year, the County expects to realize budget savings from competitive procurement, management decisions, and employee turnover; however, the amount of such savings cannot be reliably estimated and as a result, no such savings has been assumed in developing the FY 2011 Budget. The County monitors the spending ratio and adjusts appropriation methodologies in light of significant changes or emerging trends.

All funds are budgeted to be solvent at the conclusion of FY 2011 and the County will meet minimum fund balance targets in each of its major operating funds. The County's fund balances are discussed in greater detail later in this Budget Message.

The County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2011 General Fund Budget includes expenditures of \$25.0 million compared to estimated revenue of \$22.6 million. This suggests a spend-down of fund balance in the amount of \$2.4 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. 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%. While this expectation is valid and reasonable, continued spend-down of fund balance in the General Fund cannot be sustained much beyond FY 2011. If County revenues do not improve by the end of FY 2011, County Officials will need to implement strategies to permanently reduce spending, increase revenues, or a combination of both. Undesignated and unreserved fund balance for the General Fund at the end of FY 2011 is expected to be \$3.8 million, which represents 15% of total budget or 1.8 months' expenditures. The minimum fund balance target for the General Fund is 15-20%.

The FY 2011 Road and Bridge Fund budget includes expenditures of \$17.1 million compared to revenue of \$14.4 million. As part of the budget development process, the County Auditor and departmental management staff complete an analysis of projected spending for the current year, identifying carry-over resources that will be available for appropriation in the following fiscal year. This process results in annual appropriations that exceed anticipated revenues to the extent that carry-over resources are also available for appropriation. The projected ending fund balance for the Road and Bridge Fund represents 9% of total budget (or 1.1 month's expenditures) and meets the target minimum fund balance of 5-10%.

The Law Enforcement Services Fund reflects revenues of \$2.78 million and expenditures of \$3.19 million and a projected ending fund balance of approximately \$195,000, or 6% of total budget and meets the target minimum fund balance of 5-10%.

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

Policy and Administration (18.2 % of total expenditures)

The decrease for Policy and Administration is primarily attributable to reduced election costs.

Law Enforcement and Judicial (37.8 % of total expenditures)

There are no significant budgetary changes in this area.

Environment, Protective Inspection, and Infrastructure (34.8 % of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of any capital appropriations (i.e., new and replacement

equipment) which are included in Capital Outlay. The reduction in this area is due to reduced spending for design and construction as well as increased appropriations for new and replacement equipment for maintenance operations (\$1.07 M) which is included in the capital outlay category.

Community Health and Public Services (3.3% of total expenditures)

There are no significant budgetary changes in this area.

Capital Outlay (Fixed Assets) (3.6% 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 2011 is presented in the *Personnel and Capital Expenditure Summaries* tab section.

Established replacement schedules have provided a general guideline in developing these appropriations in the past. However, in light of the economic recession, replacement schedules have been set aside and funding decisions have been based on individual asset assessments. Where possible, assets are being re-built or repaired in lieu of replacement.

The increase in Capital Outlay spending from FY 2010 to FY 2011 is primarily attributable to an increase in road maintenance machinery replacement, with the largest component being replacement of 6 dump trucks.

Debt Service (2.0% of total expenditures)

The decrease in debt service expenditures is related to activity within the County’s Neighborhood Improvement District (NID) program for sewer infrastructure. During FY 2010, large principle payments were made on NID-related debt and similar payments are not expected or required in FY 2011. 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 (0.3% of total expenditures)

During FY 2010, a budget revision was required in order to repair portions of the County-owned linear trail as a result of flooding. The FY 2011 budget has been reduced to prior funding levels.

Changes in Personnel Staffing Levels

The FY 2011 budget reflects minimal changes to permanent and temporary staffing levels and they are summarized below. The budgetary changes result in a net reduction of 4.43 FTE's with a budgetary reduction of approximately \$150,000. 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.

- **County Counselor's Office:** add 1.0 FTE Assistant County Counselor (General Fund), reimbursed by Tax Maintenance Fund. **Permanent increase of 1.0 FTE.**
- **County Clerk's Office:** eliminate a vacant .24 FTE records clerk position (General Fund). **Permanent decrease of -.24 FTE.**
- **County Clerk- Elections Office:** decrease election worker pool hours by 1.65 FTE (General Fund). The budgeted hours were increased in FY 2010 due to election activity. **Temporary decrease of -1.65 FTE.**
- **County Clerk – Elections Office:** decrease 1.0 FTE Voting Systems Manager position to .58 FTE (General Fund). The reduction is intended to bring the budgeted hours in line with hours actually worked. **Permanent decrease of -.42 FTE.**
- **Juvenile Justice Center:** increase Program Assistant Pool from 3.76 FTE to 3.81 FTE (General Fund). **Permanent increase of .05 FTE.**
- **Circuit Court Grants:** decrease 1.59 FTE grant-funded positions in the Circuit Court (General Fund). The decrease is the result of the annual budget including funding for the remaining approved grant period and impacts two Deputy Juvenile Officer positions and the Domestic Assault Court Coordinator position. If the grant is renewed, funding for the FTEs will be increased. **Decrease of -1.59 FTE.**
- **Circuit Court- Alternative Sentencing:** increase .49 FTE Program Assistant Pool (Law Enforcement Services Fund), **Permanent increase of .49 FTE.**
- **Sheriff:** increase .48 FTE for temporary benefited Investigator FTE. **Temporary increase of .48 FTE.**
- **Sheriff:** decrease 1.0 FTE grant-funded benefited positions allocated to the Cyber Crimes Task Force (Recovery Act Grant Fund). The grant provides funding for two full-time Investigators through June 2011. If the grant is renewed, funding for the FTEs will be increased. **Decrease of -1.00 FTE.**
- **Prosecuting Attorney Victim/Witness Services:** decrease .01 FTE resulting from a change in grant funding level (General Fund). **Permanent decrease of -.01 FTE.**
- **Prosecuting Attorney Grants:** decrease 1.54 FTE as the result of terminated grant funding for two full-time benefited positions (Investigator and Assistant Prosecuting Attorney) and one part-time Investigator position which were funded with Federal stimulus monies for September 2009 through March 2011 (Recovery Act Grant Fund). **Permanent decrease of -1.54 FTE.**

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 one or more capital project funds. Projects of this nature typically require several years to complete and are usually financed with special revenues dedicated to the project. Approved capital improvement projects are currently under construction, but no additional spending for capital projects is included in the FY 2011 budget. 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 2011 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, 2011

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 4,337,911	4,626,510	995,055	6,942,697	16,902,173
Less: Reserves and Designations	(555,000)	(3,062,014)	(800,006)	(2,717,848)	(7,134,868)
Projected Available Fund Balance	\$ 3,782,911	1,564,496	195,049	4,224,849	9,767,305
As a percent of expenditures	15%	9%	6%	119%	20%
# of months expenditures	1.8	1.1	0.7	14.3	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. **Designations of fund balance**, on the other hand, are discretionary and represent resources ear-marked for specific purposes. The County currently designates a portion of the Law Enforcement Services 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 more than a short period. 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, portions of the fund balance in the General Fund has been used over the past few years to bridge the gap between revenues and expenditures during the economic recession.

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 actual fund balance levels exceed identified needs 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 the coming budget year.

Projected Changes in Fund Balances at December 31, 2011

	-----Major Funds-----				
		Law Enforcement		Nonmajor	
	General Fund	Road and Bridge Fund	Services Fund	Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	4,337,911	4,626,510	995,055	6,942,697	16,902,173
Projected Fund Balance 1/1	\$ 6,789,794	7,238,968	1,366,202	7,402,660	22,797,624
Projected Change in Fund Balance	\$ (2,451,883)	(2,612,458)	(371,147)	(459,963)	(5,895,451)
Percentage Change	-36%	-36%	-27%	-6%	-26%

As previously discussed, the expected decline in fund balance in the General Fund is due to declining revenues. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2011. 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 above.

The beginning fund balance (1/1/2011) in the Road and Bridge Fund will be higher than originally expected due to favorable budgetary variances within various operating accounts and unspent emergency appropriation. These resources carried forward into FY 2011 have been budgeted, which accounts for the decline in fund balance 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 salary and other operating costs flat, 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 used by appropriating authorities for 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 throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance within the budget.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2011 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 acquisition and construction of county facilities which are being retired through a combination of lease revenue, dedicated resources from the 3-year one-fifth cent capital improvement sales tax (2005-2008), and transfers from the General Fund and the Sheriff Civil Charges Fund.

Debt service appropriations included in the FY 2011 Budget amount to \$789,264 or 1.6% of the total budget (all governmental funds combined, excluding capital project funds). 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, 2011 is estimated to be more than \$2.3 billion which results in a legal debt limit of approximately \$231,825,000. 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 intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for Fiscal Year 2010 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, including county officials and 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 2011 Proposed Budget

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
General Fund (Fund #100)				
Personnel Changes:				
Director of Resource Management	(27,766)	1710 1XXXX		Director position allocated equally among three (3) divisions
Director of Resource Management	3,939	1720 1XXXX		Director position allocated equally among three (3) divisions
Administrative Assistant	1,372	1720 1XXXX		Re-classification of position/transfer above mid-point
Subtotal	<u>(22,455)</u>		<u>-</u>	
Changes to Various Revenue Estimates and Appropriations:				
Computer Hardware	(400)	1170 91301		Monitor & adapters for Treasurer's office; no longer needed
Computer Software	2,000	1170 91302		Software for web design cross training
Building Use/Rent Charge	6,288	1190 71500		Additional assessment needed for Condo Board (Health Facility)
Equipment Service Contract	1,120	1194 60050		Maintenance costs for mail machine/insertor; new pricing obtained
Building Use/Rent Charge	256	1410 71500		Additional assessment needed for Condo Board (Health Facility)
	<u>9,264</u>		<u>-</u>	
New Grant Awards:				
State Reimb - Grant/Program/Other		1243 3451	150,791	On Track Re-entry Court Grant
On Track Court Administrator	52,091	1243 1XXXX		Salary & benefits
Inmate Work/Incentive Supply	73,300	1243 23027		On Track Client Incentives & Community Service Stipend
Rent/Utility Assistance	25,400	1243 86648		On Track Housing Assistance
State Reimb - Grant/Program/Other		1251 3451	10,000	Blueprint for Safer Roadways Program
Overtime	10,000	1251 10110		Blueprint for Safer Roadways Program
Subtotal	<u>160,791</u>		<u>160,791</u>	
Revisions to the Proposed Budget	<u>147,600</u>		<u>160,791</u>	
Assessment (Fund #201)				
Changes to Various Revenue Estimates and Appropriations:				
Data Communications	672	2010 48002		Data plan for laptop
Computer Hardware	5,300	2010 91301		Laptop
Computer Software	844	2010 91302		Software for laptop
	<u>6,816</u>		<u>-</u>	
Commission Revisions Added to the Proposed Budget	<u>6,816</u>		<u>-</u>	
Road and Bridge (Fund #204)				
<u>Design & Construction</u>				
Personnel Changes:				
Director of Resource Management	23,827	2045 1XXXX		Director position allocated equally among three (3) divisions
Emergency	(12,027)	2045 86800		Reduction to cover increased portion of director's salary.
Contingency	(11,800)	2045 86850		Removed; cost has been included in personnel (Class 1)
Subtotal	<u>-</u>		<u>-</u>	
Commission Revisions Added to the Proposed Budget	<u>-</u>		<u>-</u>	
2010 General Obligation Bonds Fund (Fund #389)				
Operating Transfers In: NID Fund		3890 3915	2,763	Brown Station/Country Squire Sewer NIDS- scheduled payments
Debt Retirement Principal	100	3890 84050		Brown Station/Country Squire Sewer NIDS- scheduled payments
Interest Expense	2,663	3890 84100		Brown Station/Country Squire Sewer NIDS- scheduled payments
Commission Revisions Added to the Proposed Budget	<u>2,763</u>		<u>2,763</u>	

Schedule of Commission Changes to the 2011 Proposed Budget
cont'd

Summary of Commission Revisions Added to the Proposed Budget:

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds:		
General Fund (100)	\$ 147,600	160,791
Assessment (201)	6,816	-
Road and Bridge Fund (204)	-	-
2010 General Obligation Bonds Fund (389)	<u>2,763</u>	<u>2,763</u>
Total	<u><u>157,179</u></u>	<u><u>163,554</u></u>

Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County has a population of approximately 163,000 and contains 685 square miles. It contains thirteen population centers consisting of cities, towns, villages, and small communities. With a population of nearly 110,000, 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 with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, and Public Administrator. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

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, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds (General Fund, Road and Bridge Fund, Law Enforcement Services Fund) as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. 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.

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.

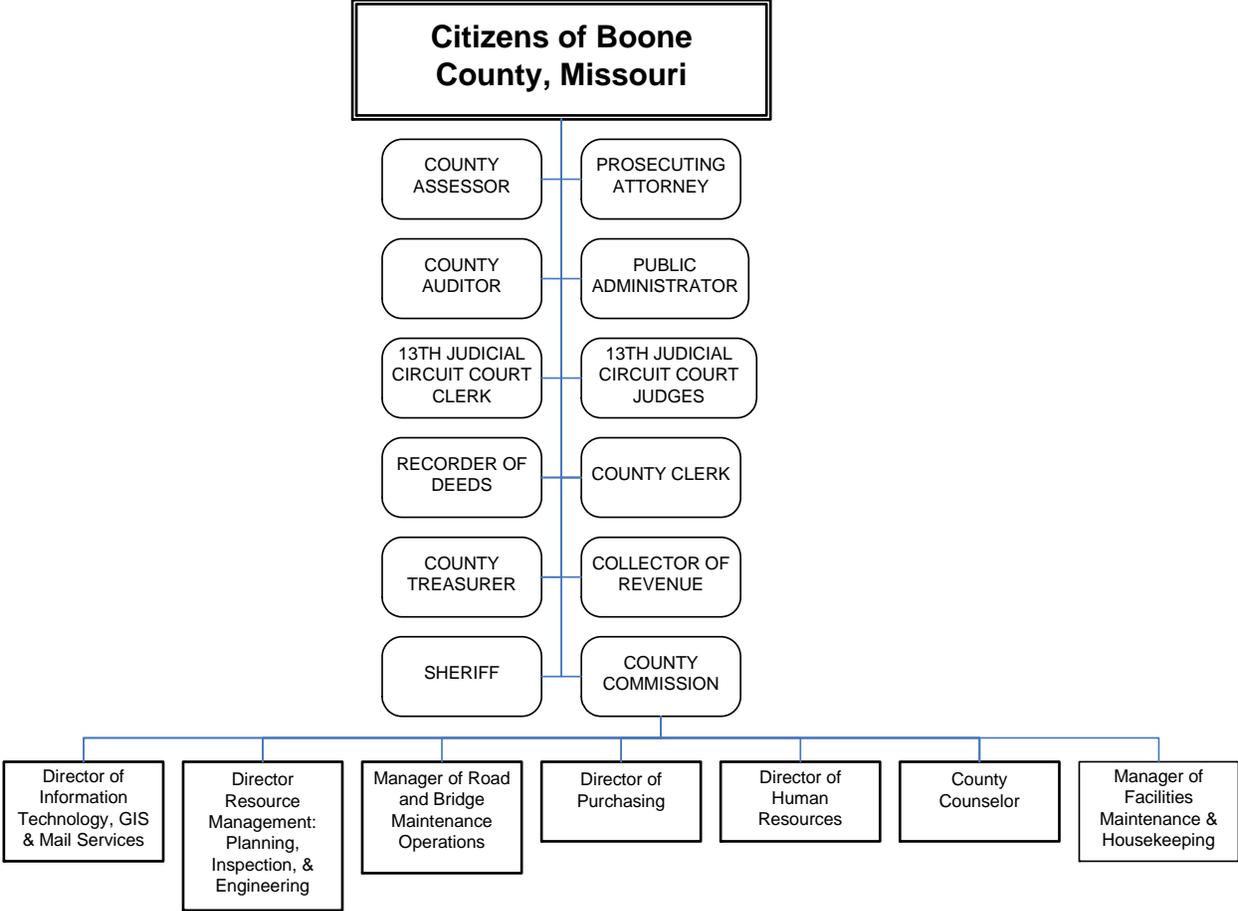
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

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		
Christine Carpenter, Div I Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Div II Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Kevin Crane, Div III Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Jodie Asel, Div IV Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Larry Bryson, Div V Associate Circuit Judge...	Boone County Courthouse.....	573-886-4050
Carol England, Div VI Associate Circuit Judge	Callaway County Courthouse.....	573-642-0777
Cary Augustine, Div VII Associate Circuit Judge	Callaway County Courthouse.....	573-642-0777
Sara Miller, Div VIII Family Court Commissioner	Boone County Courthouse.....	573-886-4050
Leslie Schneider, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Deborah Daniels, Div XI Associate Circuit Judge	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		
Ed Robb, 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.....	573-886-4414
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, GIS & Mail Services		
Aron Gish, Director.....	Boone County Government Center, Room 221.....	573-886-4315
Chief Medical Examiner		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Engineering		
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
Road and Bridge Maintenance Operations		
Chet Dunn, 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		
Jan Fugit.....	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 Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. 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>

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

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

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

Fund No.	Fund Name	Description
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. 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>
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	<p>To account for conceal and carry gun permit fees per RSMo 571.101-571.121</p>

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

Fund No.	Fund Name	Description
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>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>

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

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

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

Fund No.	Fund Name	Description
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>
297	Recovery Act Grants—Reimbursement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to reimbursement-type federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act).</p> <p>The County Commission approves the budget and the various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>
298	Recovery Act Stimulus Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act) where the monies are distributed to the County in advance.</p> <p>The County Commission approves the budget and various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

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

Fund No.	Fund Name	Description
<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>
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>
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County’s \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
382	1998 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$355,000 bonds issued in 1998 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
385	2001 Series Road NID Bonds (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>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
388	2010 Series A Sewer NID Bonds	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

Fund No.	Fund Name	Description
<i>Capital Project Funds</i>		
4XX	Various	<p>Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds during FY 2010 include the following:</p> <ul style="list-style-type: none"> • 401- Government Center (Build-out of 3rd floor and 1st and 2nd floor improvements) • 406- One-Fifth Cent Sales Tax Capital Improvement Fund (remaining projects include completion of lower level of the Alternative Sentencing Center and interior improvements to the Johnston Building, which will house the Public Defender's Office) • 408- Sheriff/Elections Training & Storage Facility • 409- Government Center Annex Remodel (the former Johnston Paint building; at completion, it will house Facilities Maintenance, Purchasing, and Human Resources)

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		
526	Lakewood/Valley Creek Road		

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

Fund No.	Fund Name	Description
<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.
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 other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage.

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

Fund No.	Fund Name	Description
621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>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.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget.</p>

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.

The following scenarios reflect examples of a balance budget for a given fund:

- Scenario One: Revenues = Expenditures
 - Scenario Two: Revenues > Expenditures
 - Scenario Three: Revenues + Appropriated Fund Balance Resources = Expenditures
- By September 1st of each year, each elected official, department director, or administrative authority shall prepare and submit to the County Auditor a budget

Fiscal and Budget Policies cont'd

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.
- 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.com> or www.boonecountymmo.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.

Fiscal and Budget Policies cont'd

- 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.

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).

Fiscal and Budget Policies cont'd

- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- Complete disclosure will be provided in the financial statements and bond representations.
- The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

Purchasing Policy:

- 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: *Currently under review*

- 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.

Fiscal and Budget Policies cont'd

- An emergency appropriation will be included annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. The amount of the appropriation will be equal to 3% of the budget, as required by state statute. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Enterprise Fund Policy:

- 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 the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized 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 are 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 2011 Budget total \$977,958 which represents 2% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

- General Fund: \$566,865; 2% of total General Fund expenditures and pertains to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds
- Debt Service Funds: \$411,093, consisting of \$267,045 related to taxable special obligation bonds associated with land and building acquisition and \$144,048 related to NID general obligation bonds.

The taxable special obligation debt is being retired through a combination of property lease revenues, resources from the One-Fifth-Cent Capital Improvement Sales Tax (which were ear-marked for this purpose), and transfers from the General Fund and the Sheriff Civil Charges Fund. The NID general obligation debt is being retired through special assessment revenue collected from property owners.

The County expects to issue additional general obligation debt associated with the NID program.

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

General Obligation Bonds:

\$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%.	72,000
\$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%.	117,000
	189,000
Sub-total: General Obligation Debt – Road NIDs	\$ 189,000

Summary of Long Term Debt cont'd

\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	1,013,400
\$204,000 Series 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$1000 to \$79,000 through 2030: interest at 4.0% to 5.0%	204,000
	<hr/>
Sub-total: General Obligation Debt – Sewer NIDs	1,217,400
Total: All General Obligation Debt	\$ <u>1,406,400</u>

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.	\$ 3,255,000
\$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.	1,855,000
\$830,000 Series 2010 special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt is secured by a first lien on property and buildings that were constructed from the bond proceeds.	830,000
	<hr/>
Total: All Special Obligation Debt	\$ <u>5,940,000</u>

Total Combined Debt:	\$ <u>7,346,400</u>
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Summary of Long Term Debt cont'd

Status of voter-approved general obligation 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	\$189,000
1997 Sewer NIDs	\$5.5 million	\$ 2.184 million	\$3,316,000	\$1,217,400

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2011	585,000.00	247,388.55	101,800.00	36,178.33	686,800.00	283,566.88	970,366.88 *
2012	450,000.00	230,112.65	106,100.00	32,909.96	556,100.00	263,022.61	819,122.61
2013	465,000.00	214,362.65	70,000.00	30,305.10	535,000.00	244,667.75	779,667.75
2014	480,000.00	197,751.05	71,800.00	28,419.92	551,800.00	226,170.97	777,970.97
2015	2,035,000.00	134,437.85	73,700.00	26,473.42	2,108,700.00	160,911.27	2,269,611.27
2016-2020	1,925,000.00	156,960.70	300,200.00	109,723.14	2,225,200.00	266,683.84	2,491,883.84
2021-2025	0.00	0.00	316,600.00	79,291.52	316,600.00	79,291.52	395,891.52
2026-2030	0.00	0.00	366,200.00	38,108.44	366,200.00	38,108.44	404,308.44
Total	\$ 5,940,000.00	1,181,013.45	1,406,400.00	381,409.83	7,346,400.00	1,562,423.28	8,908,823.28

* FY 2011 total budget of \$977,958 includes paying agent fees in addition to principal and interest.

Summary of Long Term Debt cont'd

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 1st, the County's statutory debt limit will be in excess of \$230,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,328,252,107
Constitutional Debt Limit (10%):	\$ 232,825,210
Debt outstanding at January 1 applicable to debt limit:	\$ 1,406,400
Debt outstanding at January 1 as a percentage of debt limit:	1.0%

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

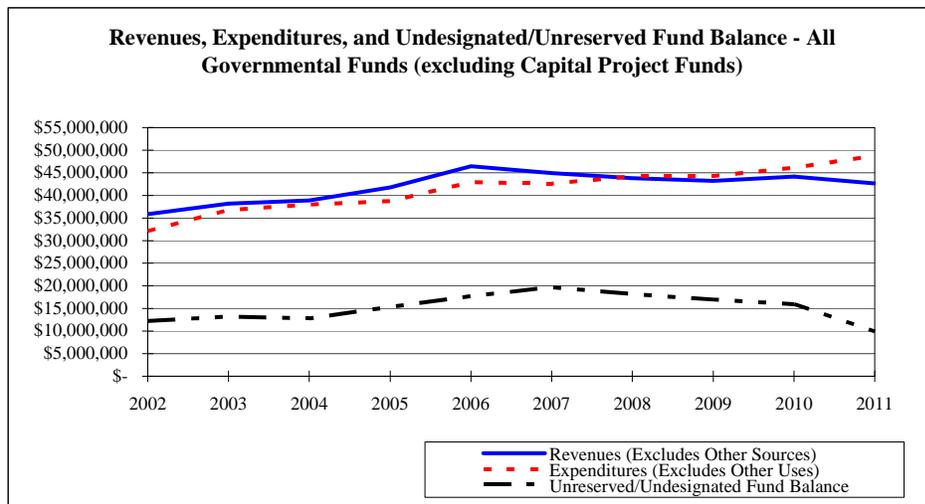
Financial Summaries

Revenues / Expenditures – All Governmental Funds

(Excluding Capital Project Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Revenues (Excludes Other Sources)	\$35,839,296	\$38,167,389	\$38,875,247	\$41,761,094	\$46,444,629
Expenditures (Excludes Other Uses)	\$32,082,795	\$36,767,582	\$37,999,393	\$38,745,644	\$42,904,065
Unesignated Fund Balance	\$12,223,689	\$13,198,373	\$12,796,087	\$15,346,499	\$17,748,476

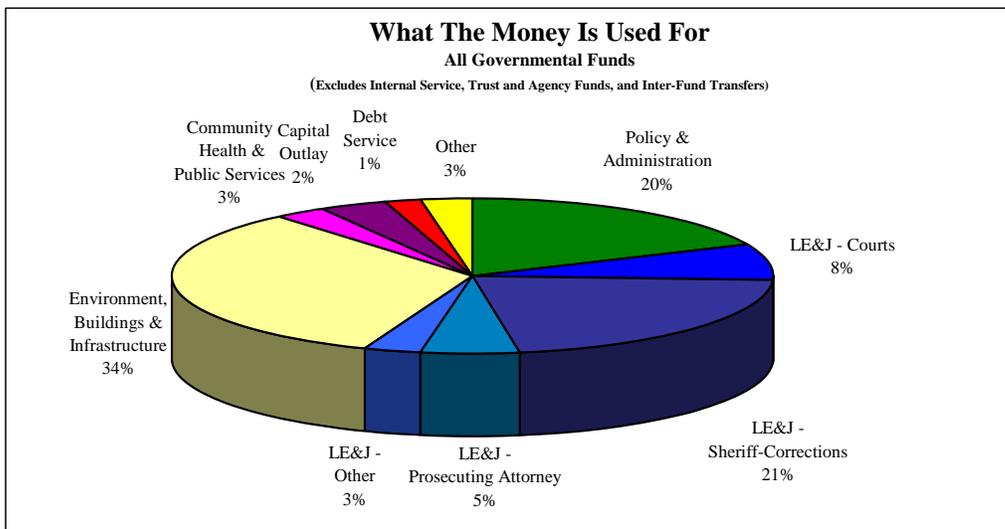
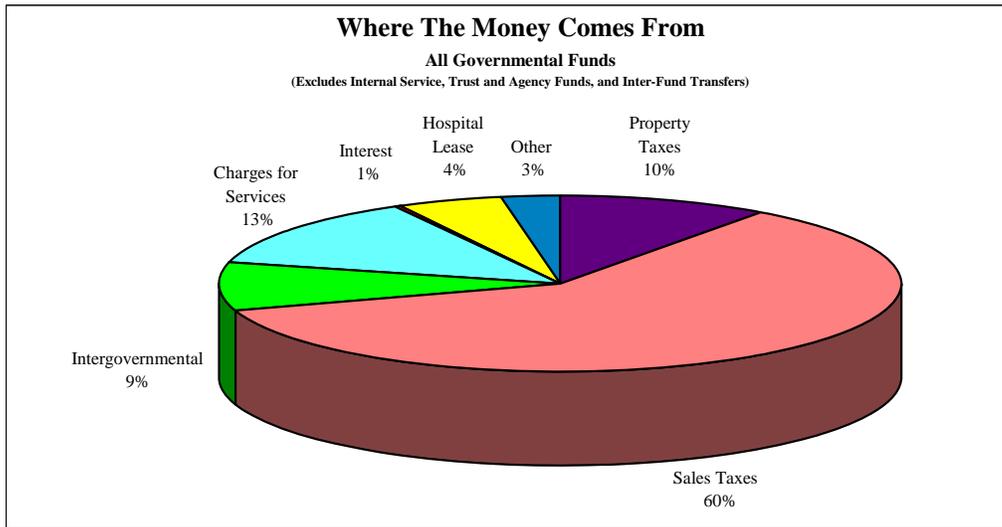
	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Revenues (Excludes Other Sources)	\$44,931,029	\$43,776,739	\$43,193,961	\$44,182,532	\$42,652,445
Expenditures (Excludes Other Uses)	\$42,589,432	\$44,240,190	\$44,290,352	\$46,149,895	\$48,758,279
Unesignated Fund Balance	\$19,676,866	\$18,146,755	\$16,998,190	\$15,947,821	\$9,894,923



Financial Summaries cont'd

2011 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$4,289,152
Sales Taxes	25,610,500
Intergovernmental	3,705,773
Charges for Services	5,577,792
Interest	103,726
Hospital Lease	2,194,807
Other	1,170,695
Total	\$42,652,445

What The Money Is Used For

Policy & Administration	\$8,898,893 **
LE&J - Courts	3,740,226
LE&J - Sheriff-Corrections	10,459,876
LE&J - Prosecuting Attorney	2,647,445
LE&J - Other	1,483,034 ***
Environment, Buildings & Infrastructure	16,127,531
Community Health & Public Services	1,350,258
Capital Outlay	1,759,714
Debt Service	977,958
Other	1,313,344
Total	\$48,758,279 *

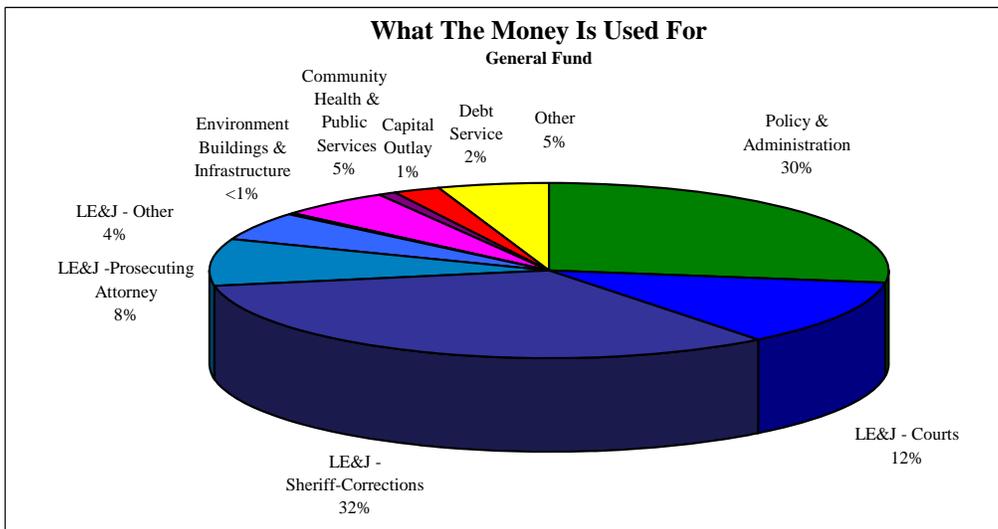
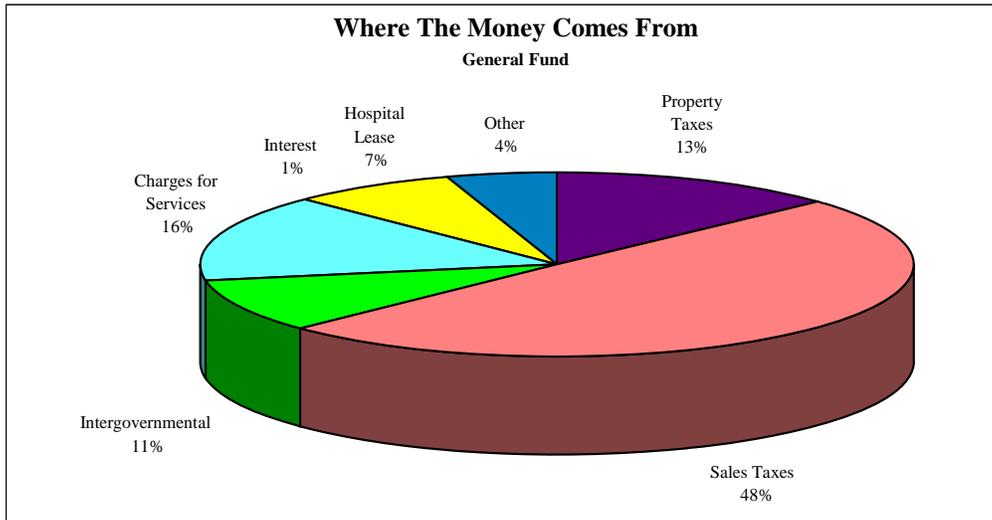
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

** 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

2011 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$2,954,900
Sales Taxes	11,117,000
Intergovernmental	2,111,054
Charges for Services	3,455,490
Interest	10,000
Hospital Lease	1,694,807
Other	1,105,572
Total	\$22,448,823

What The Money Is Used for

Policy & Administration	\$6,737,033 **
LE&J - Courts	3,090,833
LE&J - Sheriff/Corrections	8,119,240
LE&J - Prosecuting Attorney	2,168,989
LE&J - Other	1,299,338 ***
Environment, Buildings & Infrastructure	76,972
Community Health & Public Services	1,273,542
Capital Outlay	220,113
Debt Service	566,865
Other	1,313,344
Total	\$24,866,269 *

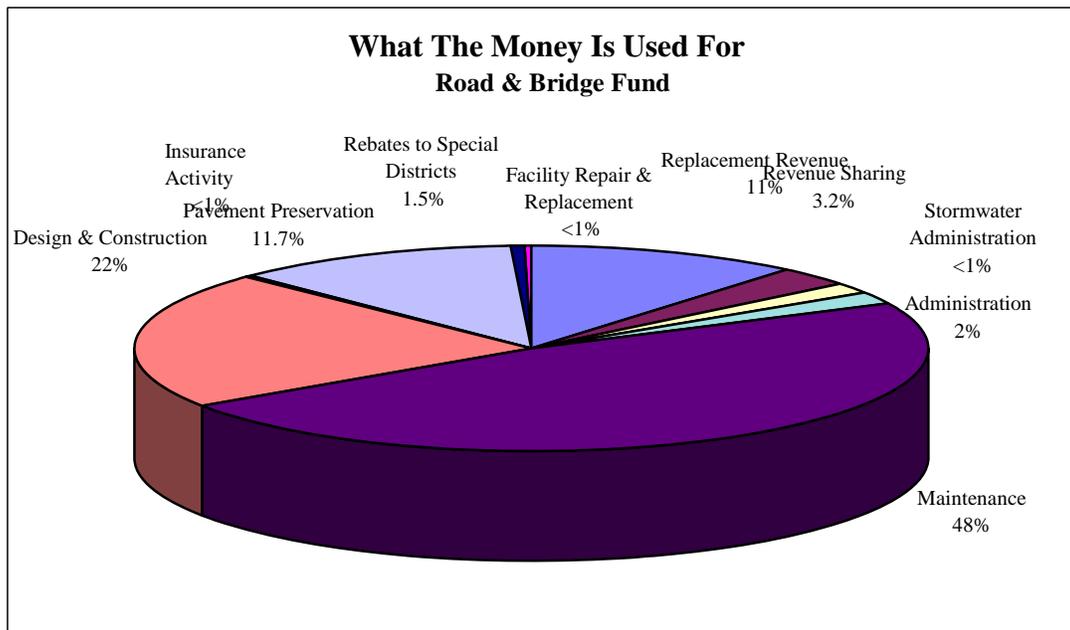
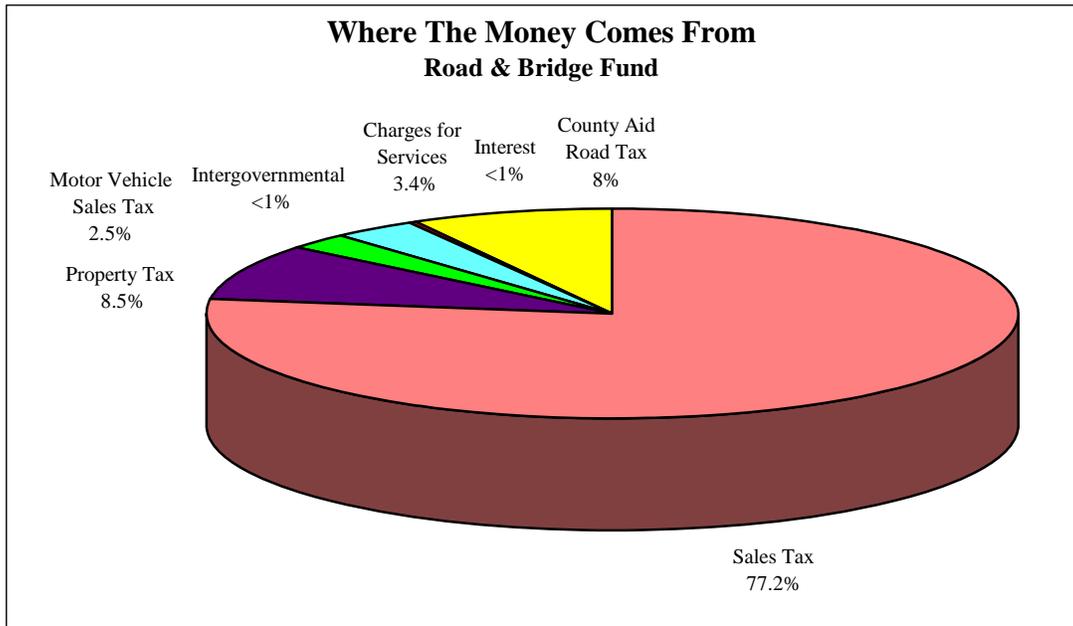
* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

** 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

2011 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$11,117,000
Property Tax	1,228,600
Motor Vehicle Sales Tax	353,000
Charges for Services	483,400
Interest	57,110
County Aid Road Tax	1,150,000
Intergovernmental	7,000
	\$14,396,110

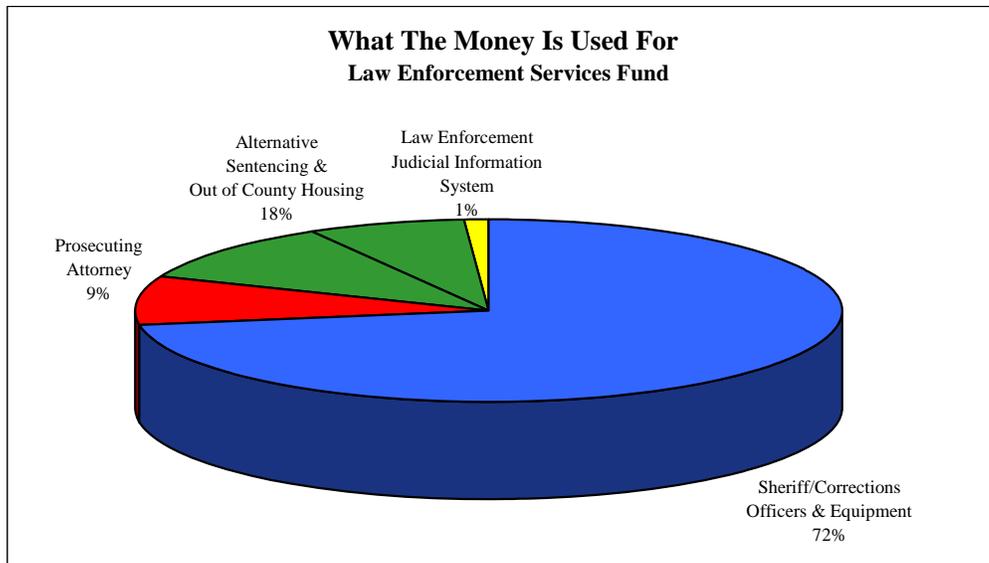
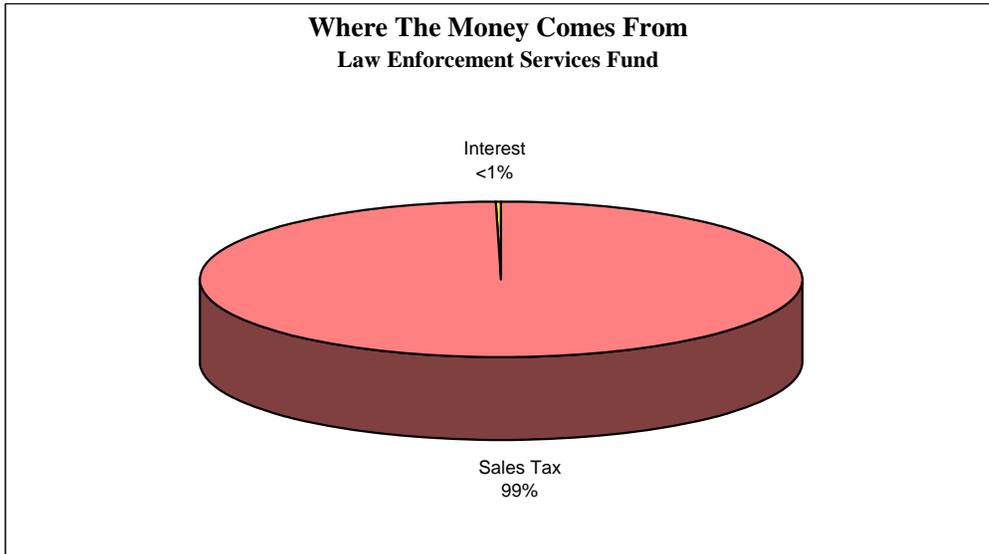
What The Money Is Used for

Replacement Revenue	1,890,000
Revenue Sharing	552,500
Rebates to Special Districts	269,604
Administration	350,000
Maintenance	8,171,240
Pavement Preservation	2,000,000
Design & Construction	3,722,429
Stormwater Administration	115,465
Facility Repair & Replacement	50,000
Insurance Activity	40,000
	\$ 17,161,238 *

* 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

2011 Budget-Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$2,775,000
Interest	5,895
Other	0
	\$2,780,895

What The Money Is Used For

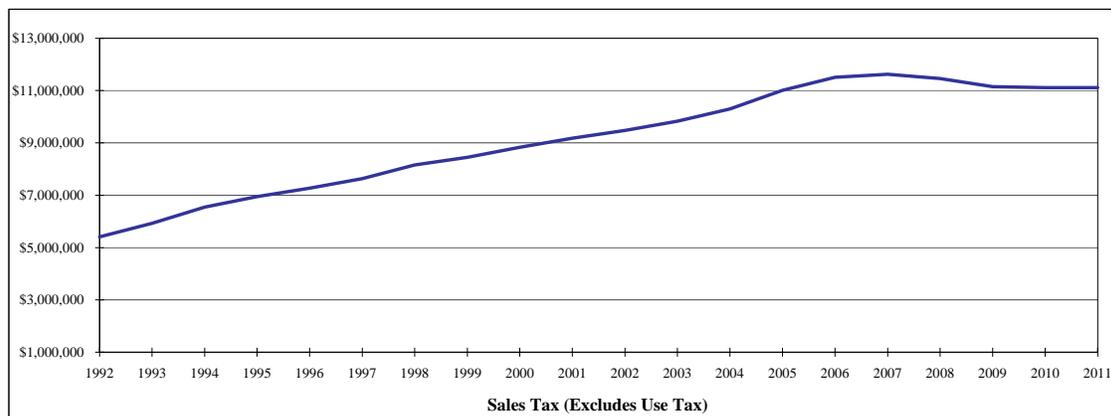
Sheriff/Correction Officers & Equipment	\$2,314,287
Prosecuting Attorney	278,138
Alternative Sentencing	331,995
Out of County Housing	228,000
Law Enforcement Judicial Information System-County	35,166
Law Enforcement Judicial Information System-Court	3,422
	\$3,191,008 *

* 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>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Actual</u>	<u>1995 Actual</u>	<u>1996 Actual</u>
Sales Tax	\$5,409,376	\$5,926,282	\$6,546,683	\$6,946,727	\$7,266,514
Sales Tax Growth Rate		8.7%	10.5%	6.1%	4.6%
	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>
Sales Tax	\$7,630,386	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946
Sales Tax Growth Rate	5.0%	6.9%	3.6%	4.5%	3.9%
	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>
Sales Tax	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804
Sales Tax Growth Rate	3.2%	3.8%	4.7%	6.9%	4.5%
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
Sales Tax	\$11,618,935	\$11,460,782	\$11,144,410	\$11,117,000	\$11,117,000
Sales Tax Growth Rate	0.9%	-1.4%	-2.8%	-0.2%	0.0%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect 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)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ 4,212,637	\$ 4,120,500	\$ 4,263,921	\$ 4,183,500
Assessments	102,598	46,992	134,323	105,652
Sales Taxes	25,653,471	25,591,000	25,605,500	25,610,500
Franchise Taxes	157,199	159,600	147,600	146,000
Licenses and Permits	352,289	401,014	496,547	362,367
Intergovernmental	5,032,989	4,812,777	4,851,726	3,881,074
Charges for Services	5,202,384	5,969,830	5,646,721	5,563,282
Fines and Forfeitures	16,696	6,000	13,382	10,000
Interest	155,762	211,109	165,724	156,890
Hospital Lease	1,632,323	1,632,322	2,178,027	2,194,807
Other *	675,613	686,162	681,061	599,164
Total Revenues	43,193,961	43,637,306	44,184,532	42,813,236
EXPENDITURES:				
Personal Services	20,869,935	21,638,436	20,839,013	21,392,224
Materials & Supplies	3,876,206	4,607,122	4,325,029	4,104,125
Dues Travel & Training	273,727	408,289	340,159	377,483
Utilities	609,645	686,216	659,701	721,910
Vehicle Expense	927,115	1,157,825	1,140,186	1,162,696
Equip & Bldg Maintenance	571,792	872,803	762,926	661,145
Contractual Services	12,786,194	14,305,760	12,466,390	14,006,305
Debt Service (Principal and Interest)	727,790	1,433,522	1,430,158	980,721
Emergency	-	910,093	-	1,092,973
Other	2,015,248	3,336,424	2,564,608	2,635,231
Fixed Asset Additions	1,632,700	1,893,252	1,821,169	1,767,458
Total Expenditures	44,290,352	51,249,742	46,349,339	48,902,271
REVENUES OVER (UNDER) EXPENDITURES	(1,096,391)	(7,612,436)	(2,164,807)	(6,089,035)
OTHER FINANCING SOURCES (USES):				
Transfer In	2,813,042	822,869	895,425	102,763
Transfer Out	(949,990)	(103,629)	(176,022)	(100,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	79,617	99,331	143,638	190,821
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	1,942,669	818,571	863,041	193,584
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	846,278	(6,793,865)	(1,301,766)	(5,895,451)
FUND BALANCE (GAAP), beginning of year	23,604,156	24,576,565	24,576,565	22,797,624
Less encumbrances, beginning of year	(2,048,172)	(2,174,303)	(2,174,303)	(1,697,128)
Add encumbrances, end of year	2,174,303	2,174,303	1,697,128	1,697,128
FUND BALANCE (GAAP), end of year	\$ 24,576,565	\$ 17,782,700	\$ 22,797,624	\$ 16,902,173
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 250,757	\$ 200,000	\$ 200,000	\$ 150,000
Prepaid Items/Security Deposits/Other Reserves	5,305	5,000	5,000	5,000
Debt Service/Restricted Assets	3,229,610	3,143,021	3,247,963	3,067,848
Prior Year Encumbrances	2,174,303	2,174,303	1,675,620	1,675,620
Designated:				
Capital Project and Other	1,918,400	1,918,400	1,918,400	2,236,400
Total Fund Balance Reserves and Designations, end of year	7,578,375	7,440,724	7,046,983	7,134,868
FUND BALANCE, end of year	24,576,565	17,782,700	22,797,624	16,902,173
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(7,578,375)	(7,440,724)	(7,046,983)	(7,134,868)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,998,190	\$ 10,341,976	\$ 15,750,641	\$ 9,767,305

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ 2,980,220	\$ 2,922,600	\$ 3,016,900	\$ 2,954,900
Assessments	-	-	-	-
Sales Taxes	11,144,410	11,117,000	11,117,000	11,117,000
Franchise Taxes	157,199	159,600	147,600	146,000
Licenses and Permits	282,690	310,730	431,547	306,809
Intergovernmental	2,227,679	2,888,298	2,811,353	2,271,845
Charges for Services	3,593,653	3,749,340	3,518,465	3,455,490
Fines and Forfeitures	16,696	6,000	10,000	10,000
Interest	71,345	109,103	48,317	63,164
Hospital Lease	1,632,323	1,632,322	1,678,027	1,694,807
Other	592,079	596,686	589,096	589,599
Total Revenues	22,698,294	23,491,679	23,368,305	22,609,614
EXPENDITURES:				
Personal Services	13,974,545	14,240,633	13,762,937	14,229,572
Materials & Supplies	1,199,007	1,301,833	1,228,002	1,355,654
Dues Travel & Training	145,545	210,202	184,632	202,732
Utilities	450,155	499,356	478,477	537,864
Vehicle Expense	396,443	474,470	478,881	468,511
Equip & Bldg Maintenance	185,646	251,964	233,179	235,874
Contractual Services	3,890,517	4,243,311	4,159,278	4,212,352
Debt Service (Principal and Interest)	416,090	408,115	408,115	566,865
Emergency	-	574,272	-	725,000
Other	1,985,309	2,950,912	2,593,885	2,250,460
Fixed Asset Additions	134,187	507,812	487,529	221,713
Total Expenditures	22,777,444	25,662,880	24,014,915	25,006,597
REVENUES OVER (UNDER) EXPENDITURES	(79,150)	(2,171,201)	(646,610)	(2,396,983)
OTHER FINANCING SOURCES (USES):				
Transfer In	741,090	-	72,393	-
Transfer Out	(698,900)	(63,629)	(63,629)	(60,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	12,573	10,610	33,205	5,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	54,763	(53,019)	41,969	(54,900)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(24,387)	(2,224,220)	(604,641)	(2,451,883)
FUND BALANCE (GAAP), beginning of year	7,436,323	7,394,435	7,394,435	6,789,794
Less encumbrances, beginning of year	(89,009)	(71,508)	(71,508)	(71,508)
Add encumbrances, end of year	71,508	71,508	71,508	71,508
FUND BALANCE (GAAP), end of year	\$ 7,394,435	\$ 5,170,215	\$ 6,789,794	\$ 4,337,911
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 250,757	\$ 200,000	\$ 200,000	\$ 150,000
Prepaid Items/Security Deposits/Other Reserves	5,305	5,000	5,000	5,000
Debt Service/Restricted Assets	316,872	350,000	350,000	350,000
Prior Year Encumbrances	71,508	71,508	50,000	50,000
Designated:				
Designated for Capital Projects	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	644,442	626,508	605,000	555,000
FUND BALANCE, end of year	7,394,435	5,170,215	6,789,794	4,337,911
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(644,442)	(626,508)	(605,000)	(555,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,749,993	\$ 4,543,707	\$ 6,184,794	\$ 3,782,911
Percent of expenditures	29.63%	17.71%	25.75%	15.13%

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	<u>Budget Basis</u> <u>Expenditures</u>	* <u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>As a Percent of</u> <u>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	23,833,280	7,436,323	31.20%
2009	22,777,444	6,749,993	29.63%
2010 Projected	24,014,915	6,184,794	25.75%
2011 Budget	25,006,597	3,782,911	15.13%

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

Source: 1997 - 2009 Boone County Comprehensive Annual Financial Reports
 2010 Projected
 2011 Budget

Governmental Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ 1,232,417	\$ 1,197,900	\$ 1,247,021	\$ 1,228,600
Assessments	-	-	-	-
Sales Taxes	11,478,664	11,465,000	11,465,000	11,470,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,897	14,000	9,000	9,500
Intergovernmental	1,916,727	1,124,500	1,190,373	1,157,000
Charges for Services	60,144	370,530	378,503	483,400
Fines and Forfeitures	-	-	-	-
Interest	51,892	74,000	55,600	46,610
Hospital Lease	-	-	-	-
Other	4,747	1,000	1,599	1,000
Total Revenues	14,755,488	14,246,930	14,347,096	14,396,110
EXPENDITURES:				
Personal Services	3,683,095	3,787,870	3,697,375	3,792,263
Materials & Supplies	2,504,473	2,999,730	2,833,333	2,546,040
Dues Travel & Training	22,727	34,750	25,770	30,950
Utilities	82,611	101,660	98,781	99,250
Vehicle Expense	523,829	665,150	651,950	677,120
Equip & Bldg Maintenance	306,487	379,720	341,604	244,190
Contractual Services	8,012,856	8,644,860	7,371,592	8,307,539
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	310,000	-	337,973
Other	(64,837)	20,299	(64,644)	2,500
Fixed Asset Additions	675,159	595,786	592,233	1,120,743
Total Expenditures	15,746,400	17,539,825	15,547,994	17,158,568
REVENUES OVER (UNDER) EXPENDITURES	(990,912)	(3,292,895)	(1,200,898)	(2,762,458)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	3,629	3,629	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	27,198	53,000	74,498	150,000
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	27,198	56,629	78,127	150,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(963,714)	(3,236,266)	(1,122,771)	(2,612,458)
FUND BALANCE (GAAP), beginning of year	9,043,410	8,361,739	8,361,739	7,238,968
Less encumbrances, beginning of year	(1,340,571)	(1,622,614)	(1,622,614)	(1,622,614)
Add encumbrances, end of year	1,622,614	1,622,614	1,622,614	1,622,614
FUND BALANCE (GAAP), end of year	\$ 8,361,739	\$ 5,125,473	\$ 7,238,968	\$ 4,626,510
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	1,622,614	1,622,614	1,622,614	1,622,614
Designated:				
Capital Project and Other	1,039,400	1,039,400	1,039,400	1,439,400
Total Fund Balance Reserves and Designations, end of year	2,662,014	2,662,014	2,662,014	3,062,014
FUND BALANCE, end of year	8,361,739	5,125,473	7,238,968	4,626,510
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,662,014)	(2,662,014)	(2,662,014)	(3,062,014)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,699,725	\$ 2,463,459	\$ 4,576,954	\$ 1,564,496
Percent of expenditures	36.20%	14.04%	29.44%	9.12%

Governmental Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,782,843	2,775,000	2,775,000	2,775,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,467	5,815	7,625	5,895
Hospital Lease	-	-	-	-
Other	3,281	-	-	-
Total Revenues	<u>2,792,591</u>	<u>2,780,815</u>	<u>2,782,625</u>	<u>2,780,895</u>
EXPENDITURES:				
Personal Services	2,191,135	2,246,500	2,176,186	2,231,119
Materials & Supplies	66,519	72,786	67,021	76,406
Dues Travel & Training	5,346	19,059	15,522	15,424
Utilities	65,425	70,478	69,413	69,612
Vehicle Expense	275	625	625	525
Equip & Bldg Maintenance	69,490	63,638	73,189	76,187
Contractual Services	125,128	326,352	121,696	334,039
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	20,821	-	25,000
Other	18,899	23,368	23,281	23,368
Fixed Asset Additions	368,323	327,673	316,493	336,083
Total Expenditures	<u>2,910,540</u>	<u>3,171,300</u>	<u>2,863,426</u>	<u>3,187,763</u>
REVENUES OVER (UNDER) EXPENDITURES	(117,949)	(390,485)	(80,801)	(406,868)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	39,825	35,721	35,721	35,721
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>39,825</u>	<u>35,721</u>	<u>35,721</u>	<u>35,721</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(78,124)	(354,764)	(45,080)	(371,147)
FUND BALANCE (GAAP), beginning of year	1,509,216	1,422,687	1,422,687	1,366,202
Less encumbrances, beginning of year	(22,816)	(14,411)	(14,411)	(3,006)
Add encumbrances, end of year	14,411	14,411	3,006	3,006
FUND BALANCE (GAAP), end of year	<u>\$ 1,422,687</u>	<u>\$ 1,067,923</u>	<u>\$ 1,366,202</u>	<u>\$ 995,055</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	14,411	14,411	3,006	3,006
Designated:				
Capital Project and Other	879,000	879,000	879,000	797,000
Total Fund Balance Reserves and Designations, end of year	<u>893,411</u>	<u>893,411</u>	<u>882,006</u>	<u>800,006</u>
FUND BALANCE, end of year	1,422,687	1,067,923	1,366,202	995,055
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(893,411)</u>	<u>(893,411)</u>	<u>(882,006)</u>	<u>(800,006)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 529,276</u>	<u>\$ 174,512</u>	<u>\$ 484,196</u>	<u>\$ 195,049</u>
Percent of expenditures	18.18%	5.50%	16.91%	6.12%

Governmental Funds

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

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	<u>Revenue</u>	<u>Sheriff Operations</u>	<u>Corrections Operations</u>	<u>Prosecuting Attorney</u>	<u>Alternative Sentencing</u>	<u>Judicial Info System</u>	<u>Contract Inmate Housing</u>	<u>Information System -Court</u>	<u>290 Total</u>
REVENUES:									
Taxes	\$ 2,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	5,895	-	-	-	-	-	-	-	5,895
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	35,721	-	-	-	-	-	-	35,721
Total Revenues	\$ 2,780,895	\$ 35,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,816,616
EXPENDITURES:									
Personal Services	-	1,063,483	651,333	272,342	243,961	-	-	-	2,231,119
Materials & Supplies	-	67,244	5,652	1,000	2,510	-	-	-	76,406
Dues Travel & Training	-	9,128	-	2,936	3,360	-	-	-	15,424
Utilities	-	32,376	-	1,860	14,100	19,176	-	2,100	69,612
Vehicle Expense	-	-	50	-	475	-	-	-	525
Equip & Bldg Maintenance	-	72,255	1,000	-	1,610	-	-	1,322	76,187
Contractual Services	-	28,568	12,962	-	48,519	15,990	228,000	-	334,039
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	-	-	7,468	-	15,900	-	-	-	23,368
Fixed Asset Additions	-	285,979	48,544	-	1,560	-	-	-	336,083
Total Expenditures	\$ 25,000	\$ 1,559,033	\$ 727,009	\$ 278,138	\$ 331,995	\$ 35,166	\$ 228,000	\$ 3,422	\$ 3,187,763
REVENUES OVER (UNDER) EXPENDITURES									\$ (371,147)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	247,554	234,000	248,500	248,500
Franchise Taxes	-	-	-	-
Licenses and Permits	58,702	76,284	56,000	46,058
Intergovernmental	888,583	792,042	842,063	437,719
Charges for Services	1,548,587	1,849,960	1,749,753	1,624,392
Fines and Forfeitures	-	-	3,382	-
Interest	25,453	21,590	39,497	30,405
Hospital Lease	-	-	500,000	500,000
Other	29,126	57,556	59,446	8,565
Total Revenues	<u>2,798,005</u>	<u>3,031,432</u>	<u>3,498,641</u>	<u>2,895,639</u>
EXPENDITURES:				
Personal Services	1,021,160	1,363,433	1,202,515	1,139,270
Materials & Supplies	106,207	232,773	196,673	126,025
Dues Travel & Training	100,109	144,278	114,235	128,377
Utilities	11,454	14,722	13,030	15,184
Vehicle Expense	6,568	17,580	8,730	16,540
Equip & Bldg Maintenance	10,169	177,481	114,954	104,894
Contractual Services	757,693	1,091,237	813,824	1,152,375
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,000	-	5,000
Other	75,877	341,845	12,086	358,903
Fixed Asset Additions	455,031	461,981	424,914	88,919
Total Expenditures	<u>2,544,268</u>	<u>3,850,330</u>	<u>2,900,961</u>	<u>3,135,487</u>
REVENUES OVER (UNDER) EXPENDITURES	253,737	(818,898)	597,680	(239,848)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(242,232)	(40,000)	(112,393)	(40,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	21	-	214	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(242,211)</u>	<u>(40,000)</u>	<u>(112,179)</u>	<u>(40,000)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	11,526	(858,898)	485,501	(279,848)
FUND BALANCE (GAAP), beginning of year	4,603,446	4,484,966	4,484,966	4,504,697
Less encumbrances, beginning of year	(595,776)	(465,770)	(465,770)	-
Add encumbrances, end of year	465,770	465,770	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 4,484,966</u>	<u>\$ 3,626,068</u>	<u>\$ 4,504,697</u>	<u>\$ 4,224,849</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	465,770	465,770	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>465,770</u>	<u>465,770</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>4,484,966</u>	<u>3,626,068</u>	<u>4,504,697</u>	<u>4,224,849</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(465,770)</u>	<u>(465,770)</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 4,019,196</u>	<u>\$ 3,160,298</u>	<u>\$ 4,504,697</u>	<u>\$ 4,224,849</u>

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11	14	22	22
Hospital Lease	-	-	-	-
Other	-	965	965	-
Total Revenues	11	979	987	22
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	220	220	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	220	220	-
REVENUES OVER (UNDER) EXPENDITURES	11	759	767	22
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)	11	759	767	22
FUND BALANCE (GAAP), beginning of year	2,092	2,103	2,103	2,870
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,103	\$ 2,862	\$ 2,870	\$ 2,892
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	2,103	2,862	2,870	2,892
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,103	\$ 2,862	\$ 2,870	\$ 2,892

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	250,057	182,742	243,650	243,650
Charges for Services	842,330	963,000	960,700	845,700
Fines and Forfeitures	-	-	-	-
Interest	8,984	8,450	13,525	7,995
Hospital Lease	-	-	-	-
Other	6,651	5,100	7,000	7,000
Total Revenues	1,108,022	1,159,292	1,224,875	1,104,345
EXPENDITURES:				
Personal Services	738,887	913,743	785,065	916,404
Materials & Supplies	42,723	89,400	52,120	89,400
Dues Travel & Training	4,437	20,775	7,250	20,775
Utilities	5,292	7,400	5,590	8,072
Vehicle Expense	4,234	12,990	5,400	12,990
Equip & Bldg Maintenance	8,016	14,035	8,600	12,871
Contractual Services	85,860	323,781	172,554	427,610
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,000	-	5,000
Other	1,246	3,200	(51,553)	3,200
Fixed Asset Additions	27,440	39,353	38,678	17,459
Total Expenditures	918,135	1,429,677	1,023,704	1,513,781
REVENUES OVER (UNDER) EXPENDITURES	189,887	(270,385)	201,171	(409,436)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	14	-	202	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	14	-	202	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	189,901	(270,385)	201,373	(409,436)
FUND BALANCE (GAAP), beginning of year	1,843,026	1,902,427	1,902,427	1,653,270
Less encumbrances, beginning of year	(581,030)	(450,530)	(450,530)	-
Add encumbrances, end of year	450,530	450,530	-	-
FUND BALANCE (GAAP), end of year	\$ 1,902,427	\$ 1,632,042	\$ 1,653,270	\$ 1,243,834
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	450,530	450,530	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	450,530	450,530	-	-
FUND BALANCE, end of year	1,902,427	1,632,042	1,653,270	1,243,834
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(450,530)	(450,530)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,451,897	\$ 1,181,512	\$ 1,653,270	\$ 1,243,834

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	247,554	234,000	248,500	248,500
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,605	4,420	5,007	5,052
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	251,159	238,420	253,507	253,552
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	47,982	47,982	47,982
Contractual Services	136,136	139,400	135,850	135,714
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	32,179	-	-	-
Total Expenditures	168,315	187,382	183,832	183,696
REVENUES OVER (UNDER) EXPENDITURES	82,844	51,038	69,675	69,856
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	5	-	12	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	5	-	12	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	82,849	51,038	69,687	69,856
FUND BALANCE (GAAP), beginning of year	619,675	702,524	702,524	772,211
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 702,524	\$ 753,562	\$ 772,211	\$ 842,067
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	702,524	753,562	772,211	842,067
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 702,524	\$ 753,562	\$ 772,211	\$ 842,067

Governmental Funds

Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

	2009 <u>Actual</u>	2010 <u>Budget</u>	2010 <u>Projected</u>	2011 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	33,827	33,925	32,365	31,500
Fines and Forfeitures	-	-	-	-
Interest	62	55	83	60
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>33,889</u>	<u>33,980</u>	<u>32,448</u>	<u>31,560</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	32,414	35,350	32,613	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>32,414</u>	<u>35,350</u>	<u>32,613</u>	<u>33,000</u>
REVENUES OVER (UNDER) EXPENDITURES	1,475	(1,370)	(165)	(1,440)
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)	1,475	(1,370)	(165)	(1,440)
FUND BALANCE (GAAP), beginning of year	17,715	19,190	19,190	19,025
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 19,190</u>	<u>\$ 17,820</u>	<u>\$ 19,025</u>	<u>\$ 17,585</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	-	-	-	-
FUND BALANCE, end of year	19,190	17,820	19,025	17,585
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 19,190</u>	<u>\$ 17,820</u>	<u>\$ 19,025</u>	<u>\$ 17,585</u>

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	483	-	636	657
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	483	-	636	657
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,000	2,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	2,000	2,000	30,000
REVENUES OVER (UNDER) EXPENDITURES	483	(2,000)	(1,364)	(29,343)
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	483	(2,000)	(1,364)	(29,343)
FUND BALANCE (GAAP), beginning of year	84,556	85,039	85,039	83,675
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 85,039	\$ 83,039	\$ 83,675	\$ 54,332
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	85,039	83,039	83,675	54,332
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 85,039	\$ 83,039	\$ 83,675	\$ 54,332

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	16,397	9,000	7,639	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	155	-	256	256
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,552	9,000	7,895	256
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	20	125	-	-
Dues Travel & Training	125	15,263	12,625	13,428
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	3,160	920	120
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	152	168	168	168
Fixed Asset Additions	-	-	-	-
Total Expenditures	297	18,716	13,713	13,716
REVENUES OVER (UNDER) EXPENDITURES	16,255	(9,716)	(5,818)	(13,460)
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)	16,255	(9,716)	(5,818)	(13,460)
FUND BALANCE (GAAP), beginning of year	18,245	34,500	34,500	28,682
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 34,500	\$ 24,784	\$ 28,682	\$ 15,222
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	34,500	24,784	28,682	15,222
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 34,500	\$ 24,784	\$ 28,682	\$ 15,222

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	178,406	190,985	185,542	187,397
Fines and Forfeitures	-	-	-	-
Interest	1,835	1,917	3,745	3,745
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	180,241	192,902	189,287	191,142
EXPENDITURES:				
Personal Services	-	39,743	26,250	1,956
Materials & Supplies	246	900	900	900
Dues Travel & Training	3,269	10,850	10,985	11,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	972	-	-	-
Contractual Services	75,366	105,750	112,482	143,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	72,172	-	34,085
Fixed Asset Additions	24,947	1,272	1,270	-
Total Expenditures	104,800	230,687	151,887	191,141
REVENUES OVER (UNDER) EXPENDITURES	75,441	(37,785)	37,400	1
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(59,182)	-	(72,393)	-
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)	(59,182)	-	(72,393)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	16,259	(37,785)	(34,993)	1
FUND BALANCE (GAAP), beginning of year	287,474	303,733	303,733	268,740
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 303,733	\$ 265,948	\$ 268,740	\$ 268,741
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	303,733	265,948	268,740	268,741
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 303,733	\$ 265,948	\$ 268,740	\$ 268,741

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	19,005	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,182	-	381	230
Hospital Lease	-	-	-	-
Other	18,220	49,916	49,916	500
Total Revenues	38,407	49,916	50,297	730
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	183	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	8,696	10,064	10,064	10,064
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,005	-	-	-
Fixed Asset Additions	256,762	40,000	22,229	-
Total Expenditures	284,646	50,064	32,293	10,064
REVENUES OVER (UNDER) EXPENDITURES	(246,239)	(148)	18,004	(9,334)
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)	(246,239)	(148)	18,004	(9,334)
FUND BALANCE (GAAP), beginning of year	262,519	16,280	16,280	34,284
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,280	\$ 16,132	\$ 34,284	\$ 24,950
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	16,280	16,132	34,284	24,950
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,280	\$ 16,132	\$ 34,284	\$ 24,950

Governmental Funds

Fund Statement–Community Health/Medical Fund 213 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	3,225	4,440
Hospital Lease	-	-	500,000	500,000
Other	-	-	-	-
Total Revenues	-	-	503,225	504,440
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	503,225	504,440
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)	-	-	503,225	504,440
FUND BALANCE (GAAP), beginning of year	-	-	-	503,225
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 503,225	\$ 1,007,665
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	-	-	503,225	1,007,665
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 503,225	\$ 1,007,665

Governmental Funds

Fund Statement-Election Services Fund 230 (Nonmajor Fund)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	42,405	26,090	40,710	-
Charges for Services	6,262	35,000	40,000	7,000
Fines and Forfeitures	-	-	-	-
Interest	1,251	890	1,144	1,115
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>49,918</u>	<u>61,980</u>	<u>81,854</u>	<u>8,115</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	246	103,000	107,000	4,000
Dues Travel & Training	5,382	4,300	5,704	9,300
Utilities	1,243	1,500	1,500	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,200	2,000	10,000
Fixed Asset Additions	116	157,800	157,675	-
Total Expenditures	<u>6,987</u>	<u>268,800</u>	<u>273,879</u>	<u>24,800</u>
REVENUES OVER (UNDER) EXPENDITURES	42,931	(206,820)	(192,025)	(16,685)
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	42,931	(206,820)	(192,025)	(16,685)
FUND BALANCE (GAAP), beginning of year	201,815	244,746	244,746	52,721
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 244,746</u>	<u>\$ 37,926</u>	<u>\$ 52,721</u>	<u>\$ 36,036</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	244,746	37,926	52,721	36,036
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 244,746</u>	<u>\$ 37,926</u>	<u>\$ 52,721</u>	<u>\$ 36,036</u>

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	72,312	72,312	43,269
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	72,312	72,312	43,269
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	57,692	57,600	43,269
Contractual Services	-	14,620	14,620	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	72,312	72,220	43,269
REVENUES OVER (UNDER) EXPENDITURES	-	-	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	-	-	92	-
FUND BALANCE (GAAP), beginning of year	-	-	-	92
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 92	\$ 92
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	-	-	92	92
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 92	\$ 92

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,250	31,000	18,000	-
Fines and Forfeitures	-	-	-	-
Interest	417	325	575	605
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,667	31,325	18,575	605
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	57,000	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	57,000	-	-
REVENUES OVER (UNDER) EXPENDITURES	5,667	(25,675)	18,575	605
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)	5,667	(25,675)	18,575	605
FUND BALANCE (GAAP), beginning of year	69,261	74,928	74,928	93,503
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 74,928	\$ 49,253	\$ 93,503	\$ 94,108
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	74,928	49,253	93,503	94,108
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 74,928	\$ 49,253	\$ 93,503	\$ 94,108

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	3,382	-
Interest	626	732	722	722
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	626	732	4,104	722
EXPENDITURES:				
Personal Services	6,495	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	4,950	908	7,100
Utilities	272	400	400	408
Vehicle Expense	1,935	2,110	2,100	2,100
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	77	84	78	84
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	2,900	16,868	16,868	4,500
Total Expenditures	11,679	24,412	20,354	14,192
REVENUES OVER (UNDER) EXPENDITURES	(11,053)	(23,680)	(16,250)	(13,470)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(3,050)	-	-	-
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)	(3,050)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(14,103)	(23,680)	(16,250)	(13,470)
FUND BALANCE (GAAP), beginning of year	112,036	97,933	97,933	81,683
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 97,933	\$ 74,253	\$ 81,683	\$ 68,213
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	97,933	74,253	81,683	68,213
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 97,933	\$ 74,253	\$ 81,683	\$ 68,213

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,051	10,000	10,000	10,000
Charges for Services	20,353	20,000	16,020	16,020
Fines and Forfeitures	-	-	-	-
Interest	92	95	39	39
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,496	30,095	26,059	26,059
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	37,909	30,500	29,500	29,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,909	30,500	29,500	29,500
REVENUES OVER (UNDER) EXPENDITURES	(8,413)	(405)	(3,441)	(3,441)
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)	(8,413)	(405)	(3,441)	(3,441)
FUND BALANCE (GAAP), beginning of year	21,313	12,900	12,900	9,459
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 12,900	\$ 12,495	\$ 9,459	\$ 6,018
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	12,900	12,495	9,459	6,018
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 12,900	\$ 12,495	\$ 9,459	\$ 6,018

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	57	33	68	68
Hospital Lease	-	-	-	-
Other	1,048	-	-	-
Total Revenues	1,105	33	68	68
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,625	5,270	1,343	5,500
Dues Travel & Training	-	1,051	251	1,300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	180	180	180
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,625	6,501	1,774	6,980
REVENUES OVER (UNDER) EXPENDITURES	(1,520)	(6,468)	(1,706)	(6,912)
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)	(1,520)	(6,468)	(1,706)	(6,912)
FUND BALANCE (GAAP), beginning of year	11,135	9,615	9,615	7,909
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,615	\$ 3,147	\$ 7,909	\$ 997
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	9,615	3,147	7,909	997
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,615	\$ 3,147	\$ 7,909	\$ 997

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	91,750	88,131	88,131	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	117	-	106	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	91,867	88,131	88,237	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	17,711	2,880	2,880	-
Dues Travel & Training	3,956	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	339	-	-	-
Contractual Services	56,939	44,132	44,132	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,224	36,434	36,434	-
Total Expenditures	97,169	83,446	83,446	-
REVENUES OVER (UNDER) EXPENDITURES	(5,302)	4,685	4,791	-
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)	(5,302)	4,685	4,791	-
FUND BALANCE (GAAP), beginning of year	511	628	628	-
Less encumbrances, beginning of year	-	(5,419)	(5,419)	-
Add encumbrances, end of year	5,419	5,419	-	-
FUND BALANCE (GAAP), end of year	\$ 628	\$ 5,313	\$ -	\$ -
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	5,419	5,419	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	5,419	5,419	-	-
FUND BALANCE, end of year	628	5,313	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,419)	(5,419)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ (4,791)	\$ (106)	\$ -	\$ -

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 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	310	-	255	255
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,310	50,000	50,255	50,255
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	4,299	4,690	4,844	4,844
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	270	270	270	270
Contractual Services	4,640	3,810	3,050	3,810
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,209	8,770	8,164	8,924
REVENUES OVER (UNDER) EXPENDITURES	41,101	41,230	42,091	41,331
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(180,000)	(40,000)	(40,000)	(40,000)
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)	(180,000)	(40,000)	(40,000)	(40,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(138,899)	1,230	2,091	1,331
FUND BALANCE (GAAP), beginning of year	148,431	9,532	9,532	11,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,532	\$ 10,762	\$ 11,623	\$ 12,954
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	9,532	10,762	11,623	12,954
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,532	\$ 10,762	\$ 11,623	\$ 12,954

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2009 <u>Actual</u>	2010 <u>Budget</u>	2010 <u>Projected</u>	2011 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	58,702	76,284	56,000	46,058
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	400	389	661	661
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>59,102</u>	<u>76,673</u>	<u>56,661</u>	<u>46,719</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	5,436	3,870	3,870	-
Dues Travel & Training	4,524	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	19,617	30,012	18,662	13,559
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(42)	-
Fixed Asset Additions	14,389	53,974	53,974	-
Total Expenditures	<u>43,966</u>	<u>87,856</u>	<u>76,464</u>	<u>13,559</u>
REVENUES OVER (UNDER) EXPENDITURES	15,136	(11,183)	(19,803)	33,160
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)	15,136	(11,183)	(19,803)	33,160
FUND BALANCE (GAAP), beginning of year	54,031	75,706	75,706	49,364
Less encumbrances, beginning of year	-	(6,539)	(6,539)	-
Add encumbrances, end of year	6,539	6,539	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 75,706</u>	<u>\$ 64,523</u>	<u>\$ 49,364</u>	<u>\$ 82,524</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	6,539	6,539	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>6,539</u>	<u>6,539</u>	-	-
FUND BALANCE, end of year	75,706	64,523	49,364	82,524
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(6,539)</u>	<u>(6,539)</u>	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 69,167</u>	<u>\$ 57,984</u>	<u>\$ 49,364</u>	<u>\$ 82,524</u>

Governmental Funds

Fund Statement–Inmate Security Fund 256 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,267	21,000	16,000	21,000
Fines and Forfeitures	-	-	-	-
Interest	251	265	456	115
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,518	21,265	16,456	21,115
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	50,000
Total Expenditures	-	-	-	50,000
REVENUES OVER (UNDER) EXPENDITURES	20,518	21,265	16,456	(28,885)
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)	20,518	21,265	16,456	(28,885)
FUND BALANCE (GAAP), beginning of year	35,516	56,034	56,034	72,490
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 56,034	\$ 77,299	\$ 72,490	\$ 43,605
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	56,034	77,299	72,490	43,605
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 56,034	\$ 77,299	\$ 72,490	\$ 43,605

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2009 <u>Actual</u>	2010 <u>Budget</u>	2010 <u>Projected</u>	2011 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,125	4,850	4,500	4,500
Fines and Forfeitures	-	-	-	-
Interest	32	20	19	19
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>5,157</u>	<u>4,870</u>	<u>4,519</u>	<u>4,519</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	5,731	5,844	5,250	5,614
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>5,731</u>	<u>5,844</u>	<u>5,250</u>	<u>5,614</u>
REVENUES OVER (UNDER) EXPENDITURES	(574)	(974)	(731)	(1,095)
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)	(574)	(974)	(731)	(1,095)
FUND BALANCE (GAAP), beginning of year	4,962	4,388	4,388	3,657
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 4,388</u>	<u>\$ 3,414</u>	<u>\$ 3,657</u>	<u>\$ 2,562</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	-	-	-	-
FUND BALANCE, end of year	4,388	3,414	3,657	2,562
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 4,388</u>	<u>\$ 3,414</u>	<u>\$ 3,657</u>	<u>\$ 2,562</u>

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	30,232	40,000	40,000	40,000
Fines and Forfeitures	-	-	-	-
Interest	215	250	155	155
Hospital Lease	-	-	-	-
Other	349	-	-	-
Total Revenues	30,796	40,250	40,155	40,155
EXPENDITURES:				
Personal Services	46,033	47,764	41,975	48,606
Materials & Supplies	1,464	1,685	2,075	2,185
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	47,497	49,549	44,050	50,891
REVENUES OVER (UNDER) EXPENDITURES	(16,701)	(9,299)	(3,895)	(10,736)
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)	(16,701)	(9,299)	(3,895)	(10,736)
FUND BALANCE (GAAP), beginning of year	44,810	28,109	28,109	24,214
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 28,109	\$ 18,810	\$ 24,214	\$ 13,478
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	28,109	18,810	24,214	13,478
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 28,109	\$ 18,810	\$ 24,214	\$ 13,478

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,028	20,000	19,851	20,000
Fines and Forfeitures	-	-	-	-
Interest	371	105	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,399	20,105	19,851	20,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	19,500	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,000	20,000	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	(601)	105	(149)	-
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)	(601)	105	(149)	-
FUND BALANCE (GAAP), beginning of year	750	149	149	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 149	\$ 254	\$ -	\$ -
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	149	254	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 149	\$ 254	\$ -	\$ -

Governmental Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	76,558	85,000	75,000	75,000
Fines and Forfeitures	-	-	-	-
Interest	417	565	265	225
Hospital Lease	-	-	-	-
Other	1,350	75	65	65
Total Revenues	<u>78,325</u>	<u>85,640</u>	<u>75,330</u>	<u>75,290</u>
EXPENDITURES:				
Personal Services	104,960	107,224	105,752	72,008
Materials & Supplies	6,758	5,638	3,673	3,700
Dues Travel & Training	430	430	430	430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	572	502	502	502
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4	50	-	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>112,724</u>	<u>113,844</u>	<u>110,357</u>	<u>76,690</u>
REVENUES OVER (UNDER) EXPENDITURES	(34,399)	(28,204)	(35,027)	(1,400)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	2	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(34,397)	(28,204)	(35,027)	(1,400)
FUND BALANCE (GAAP), beginning of year	75,657	41,260	41,260	6,233
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 41,260</u>	<u>\$ 13,056</u>	<u>\$ 6,233</u>	<u>\$ 4,833</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	-	-	-	-
FUND BALANCE, end of year	41,260	13,056	6,233	4,833
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 41,260</u>	<u>\$ 13,056</u>	<u>\$ 6,233</u>	<u>\$ 4,833</u>

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	79	105	124	184
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	79	105	124	184
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,450	-	2,450
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	11,050	-	5,160
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	5,890
Total Expenditures	-	13,500	-	13,500
REVENUES OVER (UNDER) EXPENDITURES	79	(13,395)	124	(13,316)
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)	79	(13,395)	124	(13,316)
FUND BALANCE (GAAP), beginning of year	13,834	13,913	13,913	14,037
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,913	\$ 518	\$ 14,037	\$ 721
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	13,913	518	14,037	721
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,913	\$ 518	\$ 14,037	\$ 721

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	116,323	123,200	84,825	79,625
Fines and Forfeitures	-	-	-	-
Interest	2,719	1,900	5,190	2,680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	119,042	125,100	90,015	82,305
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	9,338	13,200	16,010	14,400
Dues Travel & Training	12,448	12,715	7,480	10,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	37,398	137,000	72,000	132,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	200,305	-	250,000
Fixed Asset Additions	3,036	35,295	17,445	6,800
Total Expenditures	62,220	398,515	112,935	413,800
REVENUES OVER (UNDER) EXPENDITURES	56,822	(273,415)	(22,920)	(331,495)
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 (BUDGET BASIS)	56,822	(273,415)	(22,920)	(331,495)
FUND BALANCE (GAAP), beginning of year	444,131	488,508	488,508	465,588
Less encumbrances, beginning of year	(12,445)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 488,508	\$ 215,093	\$ 465,588	\$ 134,093
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	488,508	215,093	465,588	134,093
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 488,508	\$ 215,093	\$ 465,588	\$ 134,093

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	30,151	33,725	33,725	32,800
Charges for Services	89,885	95,500	95,450	96,650
Fines and Forfeitures	-	-	-	-
Interest	326	275	325	270
Hospital Lease	-	-	-	-
Other	981	1,500	1,500	1,000
Total Revenues	121,343	131,000	131,000	130,720
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	650	650	650
Dues Travel & Training	-	264	264	300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	131,777	149,536	149,800	146,550
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	131,777	150,450	150,714	147,500
REVENUES OVER (UNDER) EXPENDITURES	(10,434)	(19,450)	(19,714)	(16,780)
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)	(10,434)	(19,450)	(19,714)	(16,780)
FUND BALANCE (GAAP), beginning of year	48,052	37,618	37,618	17,904
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 37,618	\$ 18,168	\$ 17,904	\$ 1,124
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	37,618	18,168	17,904	1,124
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 37,618	\$ 18,168	\$ 17,904	\$ 1,124

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	35,496	115,000	90,000	130,000
Fines and Forfeitures	-	-	-	-
Interest	779	550	1,080	550
Hospital Lease	-	-	-	-
Other	527	-	-	-
Total Revenues	36,802	115,550	91,080	130,550
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,011	4,690	4,690	4,690
Dues Travel & Training	6,745	9,580	9,580	9,580
Utilities	-	-	-	-
Vehicle Expense	399	2,450	1,200	1,450
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(45)	102,850	65,650	95,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,056	8,900	8,900	8,900
Fixed Asset Additions	-	1,000	1,000	770
Total Expenditures	12,166	129,470	91,020	121,040
REVENUES OVER (UNDER) EXPENDITURES	24,636	(13,920)	60	9,510
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)	24,636	(13,920)	60	9,510
FUND BALANCE (GAAP), beginning of year	125,046	147,682	147,682	147,441
Less encumbrances, beginning of year	(2,301)	(301)	(301)	-
Add encumbrances, end of year	301	301	-	-
FUND BALANCE (GAAP), end of year	\$ 147,682	\$ 133,762	\$ 147,441	\$ 156,951
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	301	301	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	301	301	-	-
FUND BALANCE, end of year	147,682	133,762	147,441	156,951
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(301)	(301)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 147,381	\$ 133,461	\$ 147,441	\$ 156,951

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,245	21,500	21,500	20,000
Fines and Forfeitures	-	-	-	-
Interest	372	235	285	285
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,617	21,735	21,785	20,285
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	600	600	600
Dues Travel & Training	1,363	7,470	7,470	7,000
Utilities	-	-	-	-
Vehicle Expense	-	30	30	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	904	2,200	2,200	3,500
Total Expenditures	2,267	15,300	15,300	16,100
REVENUES OVER (UNDER) EXPENDITURES	17,350	6,435	6,485	4,185
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)	17,350	6,435	6,485	4,185
FUND BALANCE (GAAP), beginning of year	56,853	75,107	75,107	80,688
Less encumbrances, beginning of year	-	(904)	(904)	-
Add encumbrances, end of year	904	904	-	-
FUND BALANCE (GAAP), end of year	\$ 75,107	\$ 81,542	\$ 80,688	\$ 84,873
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	904	904	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	904	904	-	-
FUND BALANCE, end of year	75,107	81,542	80,688	84,873
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(904)	(904)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 74,203	\$ 80,638	\$ 80,688	\$ 84,873

Governmental Funds

Fund Statement—Administration of Justice Fund 297 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	136,479	335,352	311,206	108,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	136,479	335,352	311,206	108,000
EXPENDITURES:				
Personal Services	108,696	246,622	235,136	100,296
Materials & Supplies	3,354	865	862	-
Dues Travel & Training	13,790	17,836	16,538	-
Utilities	348	732	696	360
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,445	7,988	6,562	3,074
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	5,737	52,056	51,412	-
Total Expenditures	136,370	326,099	311,206	103,730
REVENUES OVER (UNDER) EXPENDITURES	109	9,253	-	4,270
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)	109	9,253	-	4,270
FUND BALANCE (GAAP), beginning of year	-	109	109	109
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 109	\$ 9,362	\$ 109	\$ 4,379
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	109	9,362	109	4,379
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 109	\$ 9,362	\$ 109	\$ 4,379

Governmental Funds

Fund Statement—Administration of Justice Fund 298 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	293,288	34,690	34,690	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	305	-	1,148	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	293,593	34,690	35,838	-
EXPENDITURES:				
Personal Services	16,089	8,337	8,337	-
Materials & Supplies	14,092	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	196,787	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	68,397	25,729	25,729	-
Total Expenditures	295,365	34,066	34,066	-
REVENUES OVER (UNDER) EXPENDITURES	(1,772)	624	1,772	-
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)	(1,772)	624	1,772	-
FUND BALANCE (GAAP), beginning of year	-	305	305	-
Less encumbrances, beginning of year	-	(2,077)	(2,077)	-
Add encumbrances, end of year	2,077	2,077	-	-
FUND BALANCE (GAAP), end of year	\$ 305	\$ 929	\$ -	\$ -
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	2,077	2,077	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,077	2,077	-	-
FUND BALANCE, end of year	305	929	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,077)	(2,077)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ (1,772)	\$ (1,148)	\$ -	\$ -

Governmental Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	102,598	46,992	134,323	105,652
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	7,937	7,937	14,510
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	605	601	14,685	10,816
Hospital Lease	-	-	-	-
Other	46,380	30,920	30,920	-
Total Revenues	<u>149,583</u>	<u>86,450</u>	<u>187,865</u>	<u>130,978</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	311,700	1,025,407	1,022,043	413,856
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>311,700</u>	<u>1,025,407</u>	<u>1,022,043</u>	<u>413,856</u>
REVENUES OVER (UNDER) EXPENDITURES	(162,117)	(938,957)	(834,178)	(282,878)
OTHER FINANCING SOURCES (USES):				
Transfer In	2,071,952	819,240	819,403	102,763
Transfer Out	(8,858)	-	-	-
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>2,063,094</u>	<u>819,240</u>	<u>819,403</u>	<u>102,763</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,900,977	(119,717)	(14,775)	(180,115)
FUND BALANCE (GAAP), beginning of year	1,011,761	2,912,738	2,912,738	2,897,963
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 2,912,738</u>	<u>\$ 2,793,021</u>	<u>\$ 2,897,963</u>	<u>\$ 2,717,848</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	2,912,738	2,793,021	2,897,963	2,717,848
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>2,912,738</u>	<u>2,793,021</u>	<u>2,897,963</u>	<u>2,717,848</u>
FUND BALANCE, end of year	<u>2,912,738</u>	<u>2,793,021</u>	<u>2,897,963</u>	<u>2,717,848</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(2,912,738)</u>	<u>(2,793,021)</u>	<u>(2,897,963)</u>	<u>(2,717,848)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 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)	-	-	-	-
Emergency	-	-	-	-
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)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22	-	13,200	10,200
Hospital Lease	-	-	-	-
Other	46,380	30,920	30,920	-
Total Revenues	46,402	30,920	44,120	10,200
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	165,582	167,811	167,811	164,800
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	165,582	167,811	167,811	164,800
REVENUES OVER (UNDER) EXPENDITURES	(119,180)	(136,891)	(123,691)	(154,600)
OTHER FINANCING SOURCES (USES):				
Transfer In	2,046,375	-	-	-
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)	2,046,375	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,927,195	(136,891)	(123,691)	(154,600)
FUND BALANCE (GAAP), beginning of year	225,590	2,152,785	2,152,785	2,029,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,152,785	\$ 2,015,894	\$ 2,029,094	\$ 1,874,494
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	2,152,785	2,015,894	2,029,094	1,874,494
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,152,785	2,015,894	2,029,094	1,874,494
FUND BALANCE, end of year	2,152,785	2,015,894	2,029,094	1,874,494
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,152,785)	(2,015,894)	(2,029,094)	(1,874,494)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

Fund Statement—Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	7,937	7,937	14,510
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	146	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	7,937	8,083	14,510
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	17,638	17,638	102,245
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	17,638	17,638	102,245
REVENUES OVER (UNDER) EXPENDITURES	-	(9,701)	(9,555)	(87,735)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	100,000	100,000	100,000
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)	-	100,000	100,000	100,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	90,299	90,445	12,265
FUND BALANCE (GAAP), beginning of year	-	-	-	90,445
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ 90,299	\$ 90,445	\$ 102,710
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	-	90,299	90,445	102,710
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	90,299	90,445	102,710
FUND BALANCE, end of year	-	90,299	90,445	102,710
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	(90,299)	(90,445)	(102,710)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	1,548	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(419)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,129	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	1,129	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(8,858)	-	-	-
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)	(8,858)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,729)	-	-	-
FUND BALANCE (GAAP), beginning of year	7,729	-	-	-
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	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	30,073	-	1,309	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	199	200	276	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	30,272	200	1,585	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,924	36,437	35,936	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,924	36,437	35,936	-
REVENUES OVER (UNDER) EXPENDITURES	(7,652)	(36,237)	(34,351)	-
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	(7,652)	(36,237)	(34,351)	-
FUND BALANCE (GAAP), beginning of year	62,095	54,443	54,443	20,092
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 54,443	\$ 18,206	\$ 20,092	\$ 20,092
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	54,443	18,206	20,092	20,092
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	54,443	18,206	20,092	20,092
FUND BALANCE, end of year	54,443	18,206	20,092	20,092
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(54,443)	(18,206)	(20,092)	(20,092)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,196	-	2,970	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	119	85	141	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>21,315</u>	<u>85</u>	<u>3,111</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,872	24,098	23,598	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>23,872</u>	<u>24,098</u>	<u>23,598</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,557)	(24,013)	(20,487)	-
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	(2,557)	(24,013)	(20,487)	-
FUND BALANCE (GAAP), beginning of year	36,381	33,824	33,824	13,337
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 33,824</u>	<u>\$ 9,811</u>	<u>\$ 13,337</u>	<u>\$ 13,337</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	33,824	9,811	13,337	13,337
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>33,824</u>	<u>9,811</u>	<u>13,337</u>	<u>13,337</u>
FUND BALANCE, end of year	<u>33,824</u>	<u>9,811</u>	<u>13,337</u>	<u>13,337</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(33,824)</u>	<u>(9,811)</u>	<u>(13,337)</u>	<u>(13,337)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	27,190	24,583	26,511	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	634	280	848	562
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,824	24,863	27,359	562
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,141	37,112	36,873	37,735
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,141	37,112	36,873	37,735
REVENUES OVER (UNDER) EXPENDITURES	(9,317)	(12,249)	(9,514)	(37,173)
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	(9,317)	(12,249)	(9,514)	(37,173)
FUND BALANCE (GAAP), beginning of year	132,641	123,324	123,324	113,810
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 123,324	\$ 111,075	\$ 113,810	\$ 76,637
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	123,324	111,075	113,810	76,637
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	123,324	111,075	113,810	76,637
FUND BALANCE, end of year	123,324	111,075	113,810	76,637
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(123,324)	(111,075)	(113,810)	(76,637)
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)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,591	22,409	22,410	22,410
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	50	36	56	54
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>22,641</u>	<u>22,445</u>	<u>22,466</u>	<u>22,464</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	21,613	23,071	22,921	22,357
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>21,613</u>	<u>23,071</u>	<u>22,921</u>	<u>22,357</u>
REVENUES OVER (UNDER) EXPENDITURES	1,028	(626)	(455)	107
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	1,028	(626)	(455)	107
FUND BALANCE (GAAP), beginning of year	23,325	24,353	24,353	23,898
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 24,353</u>	<u>\$ 23,727</u>	<u>\$ 23,898</u>	<u>\$ 24,005</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	24,353	23,727	23,898	24,005
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>24,353</u>	<u>23,727</u>	<u>23,898</u>	<u>24,005</u>
FUND BALANCE, end of year	<u>24,353</u>	<u>23,727</u>	<u>23,898</u>	<u>24,005</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(24,353)</u>	<u>(23,727)</u>	<u>(23,898)</u>	<u>(24,005)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2008 Neighborhood Improvement District Bond Fund 387 (Nonmajor Fund)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	70,655	72,201
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	18	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>70,673</u>	<u>72,201</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	25,568	719,240	717,002	72,857
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>25,568</u>	<u>719,240</u>	<u>717,002</u>	<u>72,857</u>
REVENUES OVER (UNDER) EXPENDITURES	(25,568)	(719,240)	(646,329)	(656)
OTHER FINANCING SOURCES (USES):				
Transfer In	25,577	719,240	719,139	-
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>25,577</u>	<u>719,240</u>	<u>719,139</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9	-	72,810	(656)
FUND BALANCE (GAAP), beginning of year	-	9	9	72,819
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u><u>\$ 9</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 72,819</u></u>	<u><u>\$ 72,163</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	9	9	72,819	72,163
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>9</u>	<u>9</u>	<u>72,819</u>	<u>72,163</u>
FUND BALANCE, end of year	9	9	72,819	72,163
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(9)</u>	<u>(9)</u>	<u>(72,819)</u>	<u>(72,163)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement–Series 2010A Neighborhood Improvement District Bond Fund 388 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	10,468	11,041
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	10,468	11,041
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	11,099
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	11,099
REVENUES OVER (UNDER) EXPENDITURES	-	-	10,468	(58)
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	-	-	10,468	(58)
FUND BALANCE (GAAP), beginning of year	-	-	-	10,468
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 10,468	\$ 10,410
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	-	-	10,468	10,410
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	10,468	10,410
FUND BALANCE, end of year	-	-	10,468	10,410
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(10,468)	(10,410)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2010 Neighborhood Improvement District Bond Fund 389 (Nonmajor Fund)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
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)	-	-	264	2,763
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>264</u>	<u>2,763</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	(264)	(2,763)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	264	2,763
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>264</u>	<u>2,763</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>
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>

* Neighborhood Improvement District special assessments.

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,642	-	21,200	-
Charges for Services	4,693,039	4,657,913	4,677,215	4,682,739
Fines and Forfeitures	-	-	-	-
Interest	31,211	46,652	40,435	30,335
Hospital Lease	-	-	-	-
Other	30,158	25,400	21,846	20,000
Total Revenues	4,760,050	4,729,965	4,760,696	4,733,074
EXPENDITURES:				
Personal Services	564,616	585,898	580,100	585,904
Materials & Supplies	58,096	57,580	59,200	65,050
Dues Travel & Training	230	2,850	140	1,600
Utilities	446,047	461,590	447,879	475,453
Vehicle Expense	14,541	18,650	15,084	19,776
Equip & Bldg Maintenance	215,055	310,231	244,401	484,999
Contractual Services	2,808,634	3,539,540	2,753,720	3,688,791
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	641	451,640	(21,061)	470,212
Fixed Asset Additions	537,167	5,940	3,550	-
Total Expenditures	4,645,027	5,452,419	4,083,013	5,810,285
REVENUES OVER (UNDER) EXPENDITURES	115,023	(722,454)	677,683	(1,077,211)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	45,000	45,000	45,000
Transfer Out	(50,000)	(45,000)	(45,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	7,764	-	36	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	7,764	-	36	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	122,787	(722,454)	677,719	(1,077,211)
FUND BALANCE (GAAP), beginning of year	4,354,112	4,873,688	4,873,688	5,260,187
Less encumbrances, beginning of year	(22,190)	(399,220)	(399,220)	(108,000)
Add encumbrances, end of year	399,220	399,220	108,000	108,000
Proprietary fund adjustment to full accrual	19,759 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,873,688	\$ 4,151,234	\$ 5,260,187	\$ 4,182,976
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	205,000	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	399,220	399,220	108,000	108,000
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	604,220	399,220	108,000	108,000
FUND BALANCE, end of year	4,873,688	4,151,234	5,260,187	4,182,976
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(604,220)	(399,220)	(108,000)	(108,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,269,468	\$ 3,752,014	\$ 5,152,187	\$ 4,074,976

* Accrued Compensated Absences	(17,030)
Change in Accrued Compensated Absences	-
Capital Assets	47,952
Depreciation	(11,163)
	<u>19,759</u>

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,249	-	20,000	-
Charges for Services	2,349,311	2,353,730	2,386,300	2,371,162
Fines and Forfeitures	-	-	-	-
Interest	14,262	24,462	17,450	13,850
Hospital Lease	-	-	-	-
Other	25,123	25,400	21,800	20,000
Total Revenues	2,393,945	2,403,592	2,445,550	2,405,012
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,197,099	2,814,440	2,153,600	2,905,853
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	525	451,640	-	470,212
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,197,624	3,266,080	2,153,600	3,376,065
REVENUES OVER (UNDER) EXPENDITURES	196,321	(862,488)	291,950	(971,053)
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)	196,321	(862,488)	291,950	(971,053)
FUND BALANCE (GAAP), beginning of year	2,006,366	2,202,687	2,202,687	2,494,637
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,202,687	\$ 1,340,199	\$ 2,494,637	\$ 1,523,584
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	2,202,687	1,340,199	2,494,637	1,523,584
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,202,687	\$ 1,340,199	\$ 2,494,637	\$ 1,523,584

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	393	-	1,200	-
Charges for Services	191,512	191,909	195,000	193,249
Fines and Forfeitures	-	-	-	-
Interest	602	802	665	525
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>192,507</u>	<u>192,711</u>	<u>196,865</u>	<u>193,774</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	192,131	201,500	205,825	221,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	39	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>192,170</u>	<u>201,500</u>	<u>205,825</u>	<u>221,400</u>
REVENUES OVER (UNDER) EXPENDITURES	337	(8,789)	(8,960)	(27,626)
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)	337	(8,789)	(8,960)	(27,626)
FUND BALANCE (GAAP), beginning of year	79,510	79,847	79,847	70,887
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 79,847</u>	<u>\$ 71,058</u>	<u>\$ 70,887</u>	<u>\$ 43,261</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	-	-	-	-
FUND BALANCE, end of year	79,847	71,058	70,887	43,261
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 79,847</u>	<u>\$ 71,058</u>	<u>\$ 70,887</u>	<u>\$ 43,261</u>

Internal Service Funds

Fund Statement–Self-Insured Workers Compensation Fund 602

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	533,304	468,448	463,700	436,070
Fines and Forfeitures	-	-	-	-
Interest	5,639	5,240	8,525	4,945
Hospital Lease	-	-	-	-
Other	3,710	-	46	-
Total Revenues	542,653	473,688	472,271	441,015
EXPENDITURES:				
Personal Services	761	13,266	13,266	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	327,800	425,800	324,960	461,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	77	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	328,638	439,066	338,226	474,566
REVENUES OVER (UNDER) EXPENDITURES	214,015	34,622	134,045	(33,551)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(50,000)	(45,000)	(45,000)	(45,000)
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)	(45,000)	(45,000)	(45,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	164,015	(10,378)	89,045	(78,551)
FUND BALANCE (GAAP), beginning of year	687,132	851,147	851,147	940,192
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 851,147	\$ 840,769	\$ 940,192	\$ 861,641
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	205,000	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	205,000	-	-	-
FUND BALANCE, end of year	851,147	840,769	940,192	861,641
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(205,000)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 646,147	\$ 840,769	\$ 940,192	\$ 861,641

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation

Loss Control Fund 603

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	187	259	270	215
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	187	259	270	215
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	90	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	37,509	53,675	51,175	53,435
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,599	54,375	51,175	54,135
REVENUES OVER (UNDER) EXPENDITURES	(37,412)	(54,116)	(50,905)	(53,920)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	45,000	45,000	45,000
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)	50,000	45,000	45,000	45,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	12,588	(9,116)	(5,905)	(8,920)
FUND BALANCE (GAAP), beginning of year	9,286	21,874	21,874	15,969
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,874	\$ 12,758	\$ 15,969	\$ 7,049
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	21,874	12,758	15,969	7,049
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,874	\$ 12,758	\$ 15,969	\$ 7,049

Internal Service Funds

Fund Statement-Facilities and Grounds Maintenance Fund 610

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	960,893	933,954	933,954	929,154
Fines and Forfeitures	-	-	-	-
Interest	3,087	3,966	5,090	3,990
Hospital Lease	-	-	-	-
Other	1,325	-	-	-
Total Revenues	965,305	937,920	939,044	933,144
EXPENDITURES:				
Personal Services	563,855	572,632	566,834	572,638
Materials & Supplies	58,096	57,580	59,200	65,050
Dues Travel & Training	140	2,150	140	900
Utilities	13,911	9,500	9,376	11,628
Vehicle Expense	14,541	18,650	15,084	19,776
Equip & Bldg Maintenance	192,555	280,231	244,401	299,999
Contractual Services	29,883	33,125	18,160	34,303
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	-	-	(6,211)	-
Fixed Asset Additions	-	3,440	3,440	-
Total Expenditures	872,981	995,808	910,424	1,022,794
REVENUES OVER (UNDER) EXPENDITURES	92,324	(57,888)	28,620	(89,650)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	166	-	36	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	166	-	36	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	92,490	(57,888)	28,656	(89,650)
FUND BALANCE (GAAP), beginning of year	411,056	533,652	533,652	550,897
Less encumbrances, beginning of year	(1,064)	(11,411)	(11,411)	-
Add encumbrances, end of year	11,411	11,411	-	-
Proprietary fund adjustment to full accrual	19,759 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 533,652	\$ 475,764	\$ 550,897	\$ 461,247
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	11,411	11,411	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	11,411	11,411	-	-
FUND BALANCE, end of year	533,652	475,764	550,897	461,247
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(11,411)	(11,411)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 522,241	\$ 464,353	\$ 550,897	\$ 461,247
* Accrued Compensated Absences - ending				
	(17,030)			
Change in Accrued Compensated Absences	-			
Capital Assets	47,952			
Depreciation	(11,163)			
	<u>19,759</u>			

Internal Service Funds

Fund Statement—Capital Repairs and Replacements Fund 620

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	224,344	207,782	207,782	239,279
Fines and Forfeitures	-	-	-	-
Interest	6,081	9,540	6,620	5,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	230,425	217,322	214,402	244,529
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	22,500	30,000	-	185,000
Contractual Services	24,212	11,000	-	12,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(14,850)	-
Fixed Asset Additions	537,167	2,500	110	-
Total Expenditures	583,879	43,500	(14,740)	197,500
REVENUES OVER (UNDER) EXPENDITURES	(353,454)	173,822	229,142	47,029
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	7,598	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	7,598	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(345,856)	173,822	229,142	47,029
FUND BALANCE (GAAP), beginning of year	982,701	1,003,528	1,003,528	952,861
Less encumbrances, beginning of year	(21,126)	(387,809)	(387,809)	(108,000)
Add encumbrances, end of year	387,809	387,809	108,000	108,000
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,003,528	\$ 1,177,350	\$ 952,861	\$ 999,890
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	387,809	387,809	108,000	108,000
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	387,809	387,809	108,000	108,000
FUND BALANCE, end of year	1,003,528	1,177,350	952,861	999,890
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(387,809)	(387,809)	(108,000)	(108,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 615,719	\$ 789,541	\$ 844,861	\$ 891,890

Internal Service Funds

Fund Statement–Utility Fund 621

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	433,675	452,090	440,479	463,825
Fines and Forfeitures	-	-	-	-
Interest	935	1,680	1,125	890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	434,610	453,770	441,604	464,715
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	432,136	452,090	438,503	463,825
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	432,136	452,090	438,503	463,825
REVENUES OVER (UNDER) EXPENDITURES	2,474	1,680	3,101	890
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)	2,474	1,680	3,101	890
FUND BALANCE (GAAP), beginning of year	105,576	108,050	108,050	111,151
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 108,050	\$ 109,730	\$ 111,151	\$ 112,041
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	108,050	109,730	111,151	112,041
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 108,050	\$ 109,730	\$ 111,151	\$ 112,041

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Family Health Center Fund 622

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	230	384	280	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	230	384	280	220
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	230	384	280	220
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)	230	384	280	220
FUND BALANCE (GAAP), beginning of year	39,797	40,027	40,027	40,307
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 40,027	\$ 40,411	\$ 40,307	\$ 40,527
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	40,027	40,411	40,307	40,527
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 40,027	\$ 40,411	\$ 40,307	\$ 40,527

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 623

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	188	319	230	180
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	188	319	230	180
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	188	319	230	180
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)	188	319	230	180
FUND BALANCE (GAAP), beginning of year	32,688	32,876	32,876	33,106
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,876	\$ 33,195	\$ 33,106	\$ 33,286
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	32,876	33,195	33,106	33,286
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 32,876	\$ 33,195	\$ 33,106	\$ 33,286

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 624

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	180	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>50,000</u>	<u>50,180</u>	<u>50,270</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	50,000	50,180	50,270
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 (BUDGET BASIS)	-	50,000	50,180	50,270
FUND BALANCE (GAAP), beginning of year	-	-	-	50,180
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>\$ 50,000</u>	<u>\$ 50,180</u>	<u>\$ 100,450</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	-	50,000	50,180	100,450
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>\$ 50,000</u>	<u>\$ 50,180</u>	<u>\$ 100,450</u>

Trust Funds

Fund Statement—Private Purpose Trust Funds Combined

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	708	940	1,090	1,150
Hospital Lease	-	-	-	-
Other	-	50	-	-
Total Revenues	708	990	1,090	1,150
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,099	3,350	2,764	3,350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	916	542	390	397
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,015	3,892	3,154	3,747
REVENUES OVER (UNDER) EXPENDITURES	(3,307)	(2,902)	(2,064)	(2,597)
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	(3,307)	(2,902)	(2,064)	(2,597)
FUND BALANCE (GAAP), beginning of year	122,733	119,426	119,426	117,362
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 119,426	\$ 116,524	\$ 117,362	\$ 114,765
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	37,471	37,471	37,471	37,471
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,471	37,471	37,471	37,471
FUND BALANCE, end of year	119,426	116,524	117,362	114,765
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,471)	(37,471)	(37,471)	(37,471)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 81,955	\$ 79,053	\$ 79,891	\$ 77,294

Trust Funds

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

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	190	225	297	205
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>190</u>	<u>225</u>	<u>297</u>	<u>205</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	916	542	390	397
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>916</u>	<u>542</u>	<u>390</u>	<u>397</u>
REVENUES OVER (UNDER) EXPENDITURES	(726)	(317)	(93)	(192)
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	(726)	(317)	(93)	(192)
FUND BALANCE (GAAP), beginning of year	33,411	32,685	32,685	32,592
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 32,685</u>	<u>\$ 32,368</u>	<u>\$ 32,592</u>	<u>\$ 32,400</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	-	-	-	-
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	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>
FUND BALANCE, end of year	32,685	32,368	32,592	32,400
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 285</u>	<u>\$ (32)</u>	<u>\$ 192</u>	<u>\$ -</u>

Trust Funds

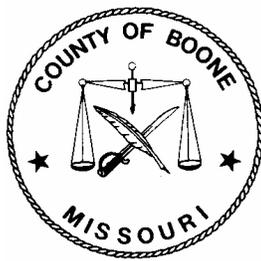
Fund Statement–Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	44	65	68	55
Hospital Lease	-	-	-	-
Other	-	50	-	-
Total Revenues	<u>44</u>	<u>115</u>	<u>68</u>	<u>55</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	299	350	314	350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>299</u>	<u>350</u>	<u>314</u>	<u>350</u>
REVENUES OVER (UNDER) EXPENDITURES	(255)	(235)	(246)	(295)
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	(255)	(235)	(246)	(295)
FUND BALANCE (GAAP), beginning of year	7,741	7,486	7,486	7,240
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 7,486</u>	<u>\$ 7,251</u>	<u>\$ 7,240</u>	<u>\$ 6,945</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	-	-	-	-
Non-Expendable Trust Corpus	5,071	5,071	5,071	5,071
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>5,071</u>	<u>5,071</u>	<u>5,071</u>	<u>5,071</u>
FUND BALANCE, end of year	<u>7,486</u>	<u>7,251</u>	<u>7,240</u>	<u>6,945</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(5,071)</u>	<u>(5,071)</u>	<u>(5,071)</u>	<u>(5,071)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 2,415</u>	<u>\$ 2,180</u>	<u>\$ 2,169</u>	<u>\$ 1,874</u>

Trust Funds

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

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	474	650	725	890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>474</u>	<u>650</u>	<u>725</u>	<u>890</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,800	3,000	2,450	3,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,800</u>	<u>3,000</u>	<u>2,450</u>	<u>3,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,326)	(2,350)	(1,725)	(2,110)
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	(2,326)	(2,350)	(1,725)	(2,110)
FUND BALANCE (GAAP), beginning of year	81,581	79,255	79,255	77,530
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 79,255</u>	<u>\$ 76,905</u>	<u>\$ 77,530</u>	<u>\$ 75,420</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	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
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	79,255	76,905	77,530	75,420
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 79,255</u>	<u>\$ 76,905</u>	<u>\$ 77,530</u>	<u>\$ 75,420</u>



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

Explanatory Comment:

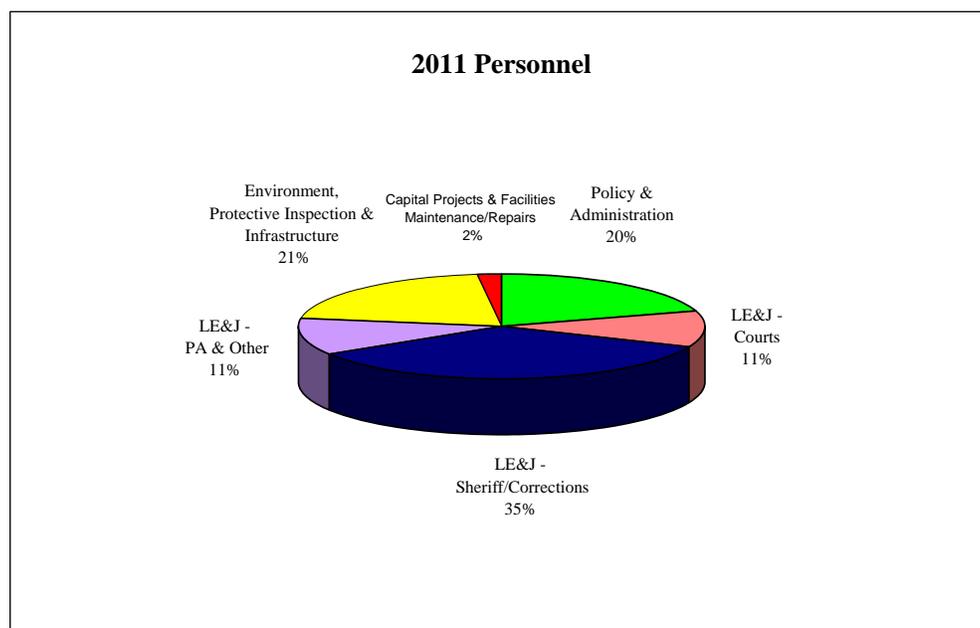
Voters approved a permanent 1/8th-cent Law Enforcement Services Sales Tax, effective January 2003, which resulted in an additional 25 FTEs for the FY 2003 annual budget. An additional 6.72 FTE's have been added in the following years, bringing the total additional FTEs paid from this funding source to 31.72.

Other areas which reflect significant personnel growth over the past 10 years include the Public Administrator (2.13 FTE – General Fund); Road and Bridge Maintenance Operations (6.33 FTE – Road and Bridge Fund); and Design/Construction and Storm water Administration (4.40 FTE – Road and Bridge Fund).

Personnel Summaries cont'd

Summary of Personnel by Function

DEPT NO	DEPT NAME	2011 FTE	DEPT NO	DEPT NAME	2011 FTE
<u>General Government Operations</u>			<u>LE&J - PA & Other</u>		
1110	Auditor	4.50	1200	Public Administrator	5.63
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.75
1118	Purchasing	2.50	1262	Victim Witness	3.11
1121	County Commission	5.45	1263	IV-D	7.50
1126	County Counselor	2.70	2610	PA Tax Collection	1.25
1131	County Clerk	5.75	2630	PA Bad Check Collection	1.25
1132	Election and Registration	7.16	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1140	Treasurer	3.63	2971	PA - Violence Against Women	0.66
1150	Collector	8.25	2981	JAG - Recovery Act/ Stimulus	0.00
1160	Recorder	8.00			<u>47.15</u>
1170	Information Technology	14.00	<u>Environment, Protective Inspection & Infrastructure</u>		
1176	GIS - County	2.00	1360	Solid Waste Recycling	0.25
1194	Mail Services	2.00	1710	Planning and Zoning	5.08
1196	Records Management Services	0.00	1720	Building Codes	6.34
2010	Assessment	16.35	1751	Hinkson Creek Watershed	0.10
2110	Collector Tax Maintenance	0.08	2040	Public Works-R&B Maintenance	55.98
		<u>84.37</u>	2045	Public Works-Design & Construction	15.46
			2046	Stormwater Administration	1.90
					<u>85.11</u>
<u>LE&J - Courts</u>			<u>Capital Projects & Facilities Maintenance/Repairs</u>		
1210	Circuit Court Services	22.42	6100	Facilities and Grounds Maintenance	6.00
1221	Circuit Clerk	5.00	6101	Facilities and Grounds Housekeeping	8.00
1241	Juvenile Office	4.18			<u>14.00</u>
1242	Juvenile Justice Center	4.79			
1243	Juvenile Justice Grants & Contracts	2.52			
2904	Alternate Sentencing-Law Enf Sls Tax	6.72			
		<u>45.63</u>			
<u>LE&J - Sheriff/Corrections</u>			Grand Total		
1251	Sheriff	63.45			<u>421.02</u>
1255	Corrections	60.31			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
2972	Cyber Crimes Task Force	1.00			
		<u>144.76</u>			

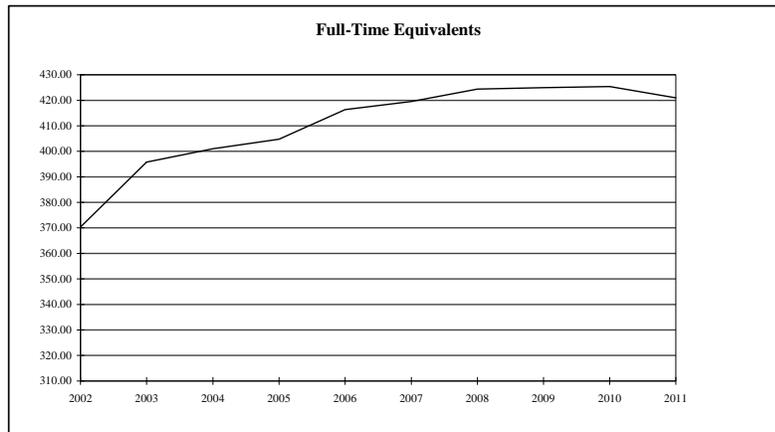


Personnel Summaries cont'd

Summary of Personnel by Fund—10 Years

FULL-TIME EQUIVALENTS													
FUND	DEPT NO	DEPT NAME	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2010-2011 Change
100	1110	Auditor	4.50	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	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45	5.45	-
100	1125	Centralia Office	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70	1.00
100	1131	County Clerk	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75	-
100	1132	Election and Registration	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16	(2.07)
100	1140	Treasurer	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63	-
100	1150	Collector	6.83	6.83	6.83	7.25	8.25	8.25	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	8.00	8.00	8.00	-
100	1170	Information Technology	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	0.12	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	1.88	2.00	2.00	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	1.00	2.00	2.00	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	0.24	-	(0.24)
100	1200	Public Administrator	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63	-
100	1210	Circuit Court Services	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42	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	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18	4.18	-
100	1242	Juvenile Justice Center	4.44	4.44	4.62	4.74	4.70	4.74	4.74	4.74	4.74	4.79	0.05
100	1243	Juvenile Justice Grants & Contracts	6.99	6.62	4.68	4.24	3.60	3.84	3.77	3.61	4.11	2.52	a (1.59)
100	1251	Sheriff	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45	0.48
100	1253	Internet Crimes Task Force	-	-	-	-	-	1.50	2.00	0.83	a	-	-
100	1255	Corrections	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31	-
100	1261	Prosecuting Attorney	21.85	21.75	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75	0.43
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.11	a (0.01)
100	1263	IV-D	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	4.42	4.42	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08	(0.34)
100	1720	Building Codes	5.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34	0.01
100	1750	Bonne Femme Creek Watershed	-	1.00	1.00	1.00	1.00	0.69	c	-	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	-	-	-	1.00	1.00	0.25	0.10	(0.15)
General Fund Total			272.98	274.26	276.52	276.74	284.45	285.39	288.80	284.14	283.80	281.37	(2.43)
201	2010	Assessment	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35	-
204	2040	Public Works-R&B Maintenance	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98	-
204	2045	Public Works-Design & Construction	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46	0.33
204	2046	Stormwater Administration	-	-	-	-	-	-	-	-	1.75	1.90	0.15
211	2110	Collector Tax Maintenance	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	-
261	2610	PA Tax Collection	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25	-
263	2630	PA Bad Check Collections	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25	(0.43)
280	2800	Storage & Preservation	1.00	1.00	1.00	-	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	14.00	14.00	14.00	14.75	14.00	14.00	14.00	14.00	14.00	-
290	2902	Corrections-Law Enf Sls Tax	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	-	3.00	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72	0.49
297	2971	PA - Violence Against Women	-	-	-	-	-	-	-	2.00	2.00	0.66	(1.34)
297	2972	Cyber Crimes Task Force	-	-	-	-	-	-	-	1.17	2.00	1.00	(1.00)
298	2981	JAG - Recover Act/Stimulus	-	-	-	-	-	-	-	0.24	0.20	-	(0.20)
Special Revenue Funds Total			83.36	108.53	110.46	114.04	117.91	120.16	121.64	126.86	127.65	125.65	(2.00)
610	6100	Facilities and Grounds Maintenance	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-
Internal Service Funds Total			14.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
Grand Total			370.34	395.79	400.98	404.78	416.36	419.55	424.44	425.00	425.45	421.02	(4.43)

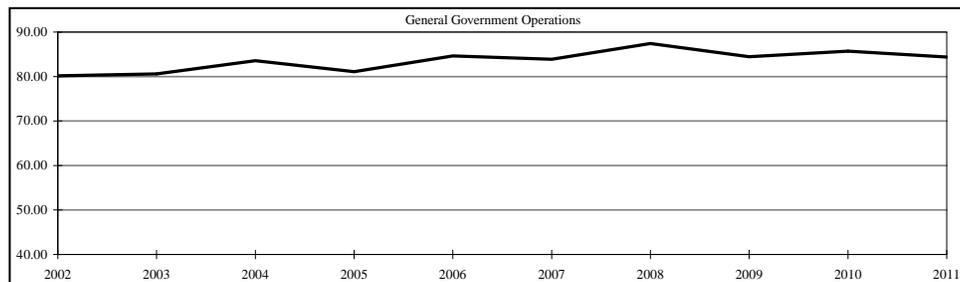
a The FTE allocations reflect a partial year in accordance with the current grant period. The budget and FTE allocations will be adjusted at such time that the grant is renewed or extended.
 b Law Enforcement Sales Tax of 1/8 cent passed in general election in August 2002 - tax effective January 1, 2003.
 c Grant ended July 1, 2008.



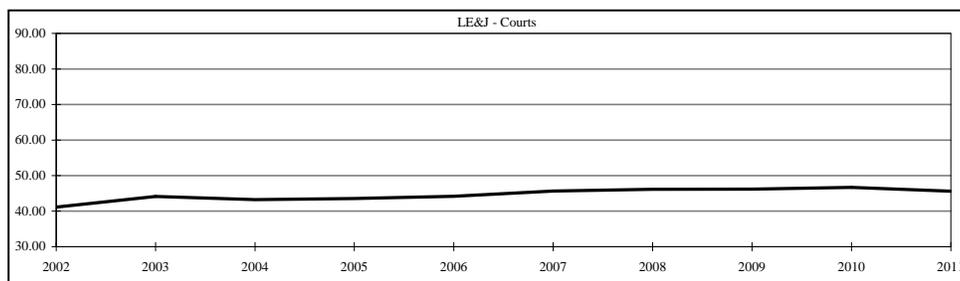
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government Operations											
1110	Auditor	4.50	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	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
1121	County Commission	6.00	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45	5.45
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	1.00	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70
1131	County Clerk	4.75	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75
1132	Election and Registration	6.77	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16
1140	Treasurer	3.05	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63
1150	Collector	6.83	6.83	6.83	7.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00
1170	Information Technology	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
1175	GIS - Consortium	0.12	-	-	-	-	-	-	-	-	-
1176	GIS - County	1.88	2.00	2.00	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	1.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.24	-
2010	Assessment	15.00	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35
2110	Collector Tax Maintenance	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	1.00	1.00	1.00	-	-	-	-	-	-	-
		80.15	80.55	83.55	81.05	84.60	83.88	87.40	84.44	85.68	84.37



DEPT NO	DEPT NAME	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
LE&J - Courts											
1210	Circuit Court Services	21.50	21.00	21.40	21.40	22.67	22.67	22.42	22.42	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	3.20	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18	4.18
1242	Juvenile Justice Center	4.44	4.44	4.62	4.74	4.70	4.74	4.74	4.74	4.74	4.79
1243	Juvenile Justice Grants & Contracts	6.99	6.62	4.68	4.24	3.60	3.84	3.77	3.61	4.11	2.52
2904	Alternate Sentencing-Law Enf Sls Tax	-	3.00	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72
		41.13	44.11	43.25	43.55	44.21	45.68	46.11	46.18	46.68	45.63

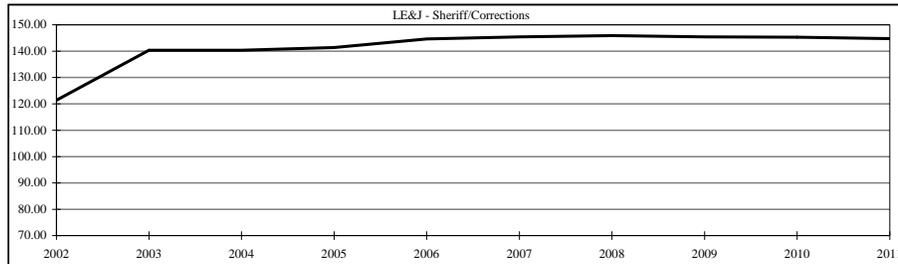


Note: The fluctuation in FTE levels within General Government Operations is primarily attributable to temporary staffing increases in election years (even numbered years). Grant-related FTE's for the Circuit Court have fluctuated from nearly 7.0 FTEs (FY 2002) to less than 3.0 FTE (FY 2011). Permanent staffing increases for the Courts have been funded from the 1/8th cent Law Enforcement Sales Tax and have increased from 3.0 FTEs (FY 2003 to 6.72 FTE's (FY 2011).

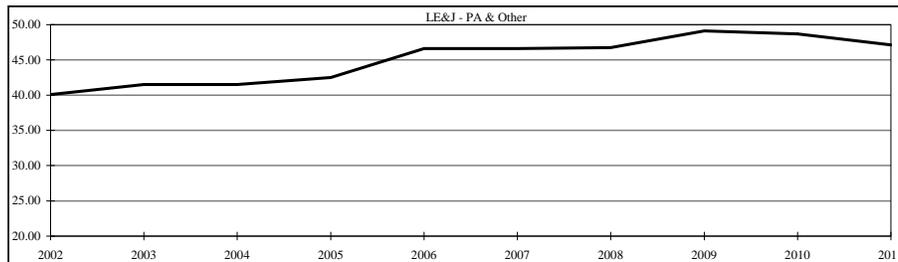
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
LE&J - Sheriff/Corrections										
1251 Sheriff	62.09	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45
1253 Internet Crimes Task Force	-	-	-	-	-	1.50	2.00	0.83	-	-
1255 Corrections	59.26	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31
2901 Sheriff-Law Enf Sls Tax	-	14.00	14.00	14.00	14.75	14.00	14.00	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	6.00	6.00
2972 Cyber Crimes Task Force	-	-	-	-	-	-	-	1.17	2.00	1.00
	121.35	140.35	140.40	141.40	144.65	145.40	145.90	145.40	145.28	144.76



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
LE&J - PA & Other										
1200 Public Administrator	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63
1261 Prosecuting Attorney	21.85	21.75	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75
1262 Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.11
1263 IV-D	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50
2610 PA Tax Collection	1.00	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25
2630 PA Bad Check Collections	3.75	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25
2903 Prosecuting Attorney-Law Enf Sls Tax	-	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00
2971 PA-Violence Against Women	-	-	-	-	-	-	-	2.00	2.00	0.66
2981 JAG - Recovery Act/Stimulus	-	-	-	-	-	-	-	0.24	0.20	-
	40.10	41.50	41.50	42.50	46.62	46.62	46.75	49.12	48.70	47.15

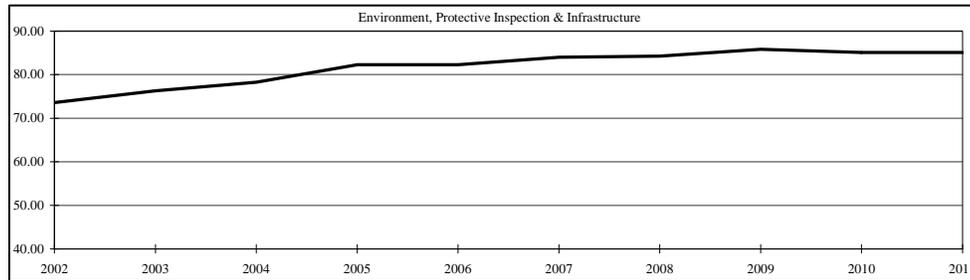


Note: Additional FTEs were added to the Sheriff and Correction operations (FY 2003) and to the Prosecuting Attorney operations (FY 2003, 2004, and 2006) as a result of the 1/8th cent permanent Law Enforcement Services Sales Tax. Staffing increases for the Public Administrator's operations were approved in FY 2006 and FY 2010 (General Fund).

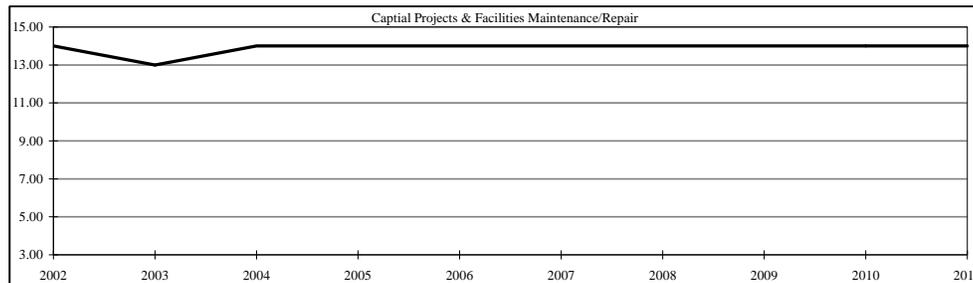
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Environment, Protective Inspection & Infrastructure										
1340 NID Administration	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
1710 Planning and Zoning	4.42	4.42	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08
1720 Building Codes	5.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34
1750 Bonne Femme Creek Watershed	-	1.00	1.00	1.00	1.00	0.69	-	-	-	-
1751 Hinkson Creek Watershed	-	-	-	-	-	-	1.00	1.00	0.25	0.10
2040 Public Works-R&B Maintenance	49.65	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98
2045 Public Works-Design & Construction	12.96	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46
2046 Stormwater Administration	-	-	-	-	-	-	-	-	1.75	1.90
	<u>73.61</u>	<u>76.28</u>	<u>78.28</u>	<u>82.28</u>	<u>82.28</u>	<u>83.97</u>	<u>84.28</u>	<u>85.86</u>	<u>85.11</u>	<u>85.11</u>



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Facilities Maintenance & Housekeeping										
6100 Facilities and Grounds Maintenance	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
6101 Facilities and Grounds Housekeeping	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	<u>14.00</u>	<u>13.00</u>	<u>14.00</u>							



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Grand Total	<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>425.00</u>	<u>425.45</u>	<u>421.02</u>

Note: FTE's for Environment, Protective Inspection, and Infrastructure were added in conjunction with grant-funded projects (Bonne Femme and Hinkson Creek projects) and will continue only for the duration of the grant. Additional permanent staff was added for road maintenance operations in FY 2004 and 2005 (Road and Bridge Fund). Other staffing increases also funded from the Road and Bridge Fund include an Infrastructure Asset Management Technician (FY 2007) and Lead Surveyor (FY 2007), Civil Engineer (2009) and Storm Water Coordinator (2009) and Storm Water Educator (2009).

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.

Summary of Capital Expenditures by Fund—2011 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	Additions	Replacements		
100	1110	Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1115	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1118	Purchasing	-	14,025	-	-	-	-	-	-	-	-	-	-	-	-
100	1121	County Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1131	County Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1132	Election and Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1140	Treasurer	800	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1150	Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1160	Recorder	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	14,636	26,053	9,137	-	-	-	-	-	-	-
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	-	5,800	-	-	1,320	3,440	1,000	-	-	-	-	-	-	-
100	1221	Circuit Clerk	-	-	-	500	-	2,800	-	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	-	2,100	-	-	-	-	-	-	-	3,500	-	-
100	1241	Juvenile Office	8,000	-	-	-	-	1,540	-	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	-	-	-	-	660	-	-	-	-	4,236	-	-	-
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	-	5,925	-	-	-
100	1251	Sheriff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-	-	-	25,000	-	28,795	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1263	IV-D	-	-	-	-	-	-	99	-	-	-	-	-	-	-
100	1280	Medical Examiner	-	-	-	-	-	-	-	-	-	-	-	-	38,347	-
100	1287	Emergency Services & Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1288	Public Safety Grants/Spec Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1410	Community Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-	-	-	24,000	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1751	Hinkson Creek Watershed Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Total			\$ 8,800	\$ 19,825	\$ -	\$ 2,600	\$ 15,956	\$ 34,493	\$ 10,236	\$ -	\$ -	\$ 49,000	\$ 10,161	\$ 32,295	\$ 38,347	\$ -

Continued on the next page

Continued from the previous page

201	2010	Assessment	-	-	-	-	7,850	7,000	1,009	-	-	-	-	-	1,600	-														
202	2020	E-911 Emergency Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
204	2040	Public Works-R&B Maintenance	-	-	-	-	10,000	-	5,077	-	-	907,290	144,200	4,000	-	-														
204	2045	Public Works-Design & Construction	-	-	-	-	25,000	-	176	-	-	25,000	-	-	-	-														
204	2046	Stormwater Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
210	2100	Local Emergency Planning Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
210	2110	LEPC-CEPF Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
211	2110	Collector Tax Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
230	2300	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
250	2500	Sheriff Forfeiture Money	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
250	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-	-	-	-	4,500	-	-	-	-														
256	2560	Inmate Security Fund Activity	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-														
261	2610	PA Tax Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
263	2630	PA Bad Check Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
264	2640	PA Forfeiture Money	-	-	-	-	2,100	2,520	800	470	-	-	-	-	-	-														
280	2800	Storage & Preservation	-	-	-	-	-	4,800	2,000	-	-	-	-	-	-	-														
283	2830	Circuit Drug Court	-	-	-	-	-	770	-	-	-	-	-	-	-	-														
285	2850	Administration of Justice	-	-	-	-	2,500	-	1,000	-	-	-	-	-	-	-														
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	6,708	-	-	-	-	214,200	9,835	55,236	-	-														
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	26,044	-	-	-	22,500	-	-	-	-														
290	2903	Prosecuting Attorney-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	250	-	-	-	1,210	100	-	-	-	-	-	-	-														
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
290	2907	Information System-Court Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
297	2972	Cyber Crimes Task Force	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Special Revenue Funds Total			\$	-	\$	250	\$	-	\$	-	\$	54,158	\$	42,344	\$	60,162	\$	470	\$	-	\$	1,173,490	\$	154,035	\$	59,236	\$	1,600	\$	-
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Internal Service Funds Total			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total			\$	8,800	\$	20,075	\$	-	\$	2,600	\$	70,114	\$	76,837	\$	70,398	\$	470	\$	-	\$	1,222,490	\$	164,196	\$	91,531	\$	39,947	\$	-
Grand Total			\$	1,767,458																										



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 Government Operations
- Law Enforcement and Judicial—Circuit Court
- Law Enforcement and Judicial—Sheriff and Corrections
- Law Enforcement and Judicial—Prosecuting Attorney
- Law Enforcement and Judicial—Other
- Environment Protective Inspection & Infrastructure
- Health and Community Services
- Other



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.

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives property tax commission revenue and state reimbursements which are dedicated to property assessment activities.

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, reaching \$6.00 per parcel in 2008.

During FY 2009, the Governor reduced the state reimbursement to \$4.00 per parcel in an attempt to respond to the state's budget difficulties. With a parcel count of 60,914, this reduced revenues to the Assessment Fund by approximately \$134,000. The FY 2011 budget assumes no change in state reimbursement funding.

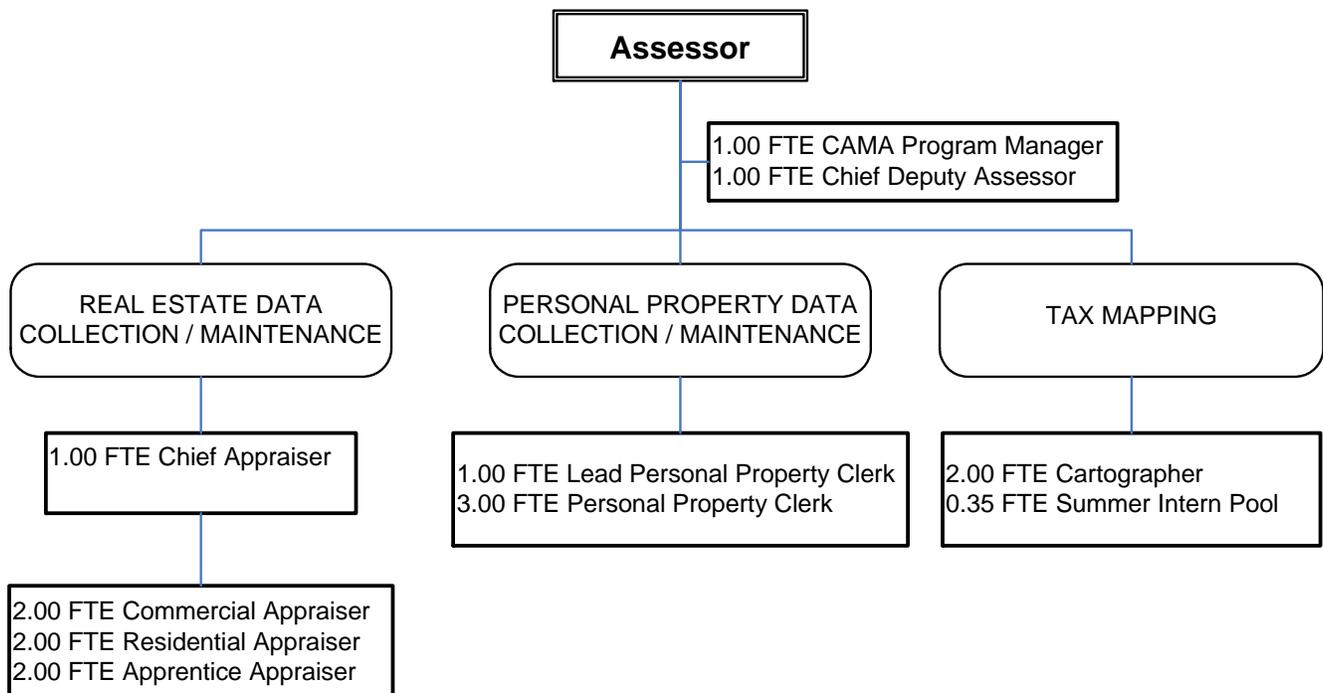
The FY 2011 includes \$130,000 to update digital orthophotos; aerial photos are generally updated every five years.

County Assessor

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	-	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	2.00	2.00	-
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	-
Summer Intern Pool	0.35	0.35	0.35	-
Total FTEs	16.35	16.35	16.35	-
Overtime	\$ 30,000	\$ 30,000	\$ 35,000	\$ 5,000

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	250,057	182,742	243,650	243,650	0	243,650	33
	SUBTOTAL *****	250,057	182,742	243,650	243,650	0	243,650	33
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	115,000	115,000	0	0	0	0
3550	COMMISSIONS	842,329	848,000	845,700	845,700	0	845,700	0
	SUBTOTAL *****	842,329	963,000	960,700	845,700	0	845,700	12-
INTEREST								
3710	INTEREST	924	1,400	600	600	0	600	57-
3711	INT-OVERNIGHT	516	400	925	925	0	925	131
3712	INT-LONG TERM INVEST	9,208	5,900	12,000	6,470	0	6,470	9
3798	INC/DEC IN FV OF INVESTMENTS	1,665-	750	0	0	0	0	0
	SUBTOTAL *****	8,983	8,450	13,525	7,995	0	7,995	5-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	508	0	0	0	0	0	0
3830	SALES	6,142	5,100	7,000	7,000	0	7,000	37
3835	SALE OF COUNTY FIXED ASSET	14	0	202	0	0	0	0
	SUBTOTAL *****	6,665	5,100	7,202	7,000	0	7,000	37
OTHER FINANCING SOURCES								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	1,108,036	1,159,292	1,225,077	1,104,345	0	1,104,345	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	574,261	706,396	589,975	706,064	0	706,064	0
10110	OVERTIME	22,182	30,000	30,000	35,000	0	35,000	16
10120	HOLIDAY WORKED	0	0	125	0	0	0	0
10200	FICA	42,612	56,334	45,248	56,691	0	56,691	0
10300	HEALTH INSURANCE	62,541	76,000	76,000	76,000	0	76,000	0
10325	DISABILITY INSURANCE	2,114	2,580	2,580	2,579	0	2,579	0
10350	LIFE INSURANCE	638	848	848	848	0	848	0
10375	DENTAL INSURANCE	4,687	5,696	5,696	5,696	0	5,696	0
10400	WORKERS COMP	21,025	28,843	28,843	26,480	0	26,480	8-
10500	401(A) MATCH PLAN	7,425	5,616	4,320	5,616	0	5,616	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,399	1,430	1,430	0	0	1,430	0
	SUBTOTAL *****	738,886	913,743	785,065	914,974	0	916,404	0
MATERIALS & SUPPLIES								
22000	POSTAGE	29,277	58,000	35,000	58,000	0	58,000	0
22500	SUBSCRIPTIONS/PUBLICATIONS	3,475	4,500	3,550	4,500	0	4,500	0
23000	OFFICE SUPPLIES	2,187	3,100	2,000	3,100	0	3,100	0
23001	PRINTING	4,503	9,000	5,400	9,000	0	9,000	0
23017	COMPUTER PAPER	1,135	5,000	1,200	5,000	0	5,000	0
23018	PRINTER SUPPLIES	73	3,600	1,900	3,600	0	3,600	0
23022	MAPPING SUPPLIES	1,092	3,500	1,200	3,500	0	3,500	0
23050	OTHER SUPPLIES	486	700	670	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	491	2,000	1,200	2,000	0	2,000	0
	SUBTOTAL *****	42,723	89,400	52,120	89,400	0	89,400	0
DUES TRAVEL & TRAINING								
37000	DUES	410	2,800	2,150	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	405	4,285	1,000	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	1,414	8,190	2,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	691	1,500	600	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,516	4,000	1,500	4,000	0	4,000	0
	SUBTOTAL *****	4,437	20,775	7,250	20,775	0	20,775	0

County Assessor

2010 ASSESSMENT CONT.
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	4,821	5,800	5,125	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	0	0	0	0	0	672	0
48050	CELLULAR TELEPHONES	470	1,600	465	1,600	0	1,600	0
SUBTOTAL *****		5,291	7,400	5,590	7,400	0	8,072	9
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,985	5,500	2,300	5,500	0	5,500	0
59100	VEHICLE REPAIRS	2,247	3,650	1,010	3,650	0	3,650	0
59200	LOCAL MILEAGE	0	1,750	0	1,750	0	1,750	0
59300	PARKING	0	2,090	2,090	2,090	0	2,090	0
SUBTOTAL *****		4,233	12,990	5,400	12,990	0	12,990	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	7,433	10,715	8,000	9,551	0	9,551	10-
60200	EQUIP REPAIRS/MAINTENANCE	582	3,320	600	3,320	0	3,320	0
SUBTOTAL *****		8,015	14,035	8,600	12,871	0	12,871	8-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,776	12,010	11,000	12,010	0	12,010	0
71000	INSURANCE AND BONDS	5,507	15,000	4,690	15,000	0	15,000	0
71100	OUTSIDE SERVICES	20,907	93,923	86,923	122,117	0	122,117	30
71101	PROFESSIONAL SERVICES	0	140,147	15,000	100,000	131,436	230,000	64
71105	LEGAL SERVICES	0	8,000	300	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	48,669	54,641	54,641	40,483	0	40,483	25-
71600	EQUIP LEASES & METER CHR	0	60	0	0	0	0	0
SUBTOTAL *****		85,860	323,781	172,554	297,610	131,436	427,610	32
OTHER								
84400	PUBLIC NOTICES	1,246	3,200	1,432	3,200	0	3,200	0
84700	WITNESS EXPENSES	0	0	25	0	0	0	0
86800	EMERGENCY	0	5,000	0	5,000	0	5,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	53,010-	0	0	0	0
SUBTOTAL *****		1,246	8,200	51,553-	8,200	0	8,200	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	7,192	9,485	9,342	0	3,285	7,850	17-
91302	COMPUTER SOFTWARE	6,820	0	0	0	165	1,009	0
92100	REPLCMENT FURN & FIXTURES	0	750	218	0	1,600	1,600	113
92301	REPLC COMPUTER HDWR	10,594	18,724	18,724	0	25,724	7,000	62-
92302	REPLC COMPUTER SOFTWARE	2,833	10,394	10,394	0	10,394	0	0
SUBTOTAL *****		27,440	39,353	38,678	0	41,168	17,459	55-
TOTAL EXPENDITURES *****		918,135	1,429,677	1,023,704	1,364,220	172,604	1,513,781	5

Decimal values have been truncated.

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 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 is also responsible for accounts payable and 1099 reporting.

The County Auditor monitors financial transactions for compliance with internal control policies and approved county budgets, 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

- Complete the planning process for implementing imaging applications within the Auditor's office. Expected completion: FY 2012.
- Design, test, and implement programming enhancements related to the Procurement Card program which would automate data transfer and general ledger posting.
- Complete purification of Vendor File records; this will improve 1099 reporting process.

Progress on Prior Year Objectives

- Implement programming changes to the Accounts Payable system which will eliminate redundant data entry, enhance data validation, and improve staff efficiency.
Response: Completed.
- Complete feasibility study for developing and implementing imaging applications in the Auditor's Office
Response: Continuing.
- Design, test, and implement programming enhancements related to the Procurement Card program which would automate data transfer and general ledger posting
Response: In progress.

County Auditor

Performance Measures

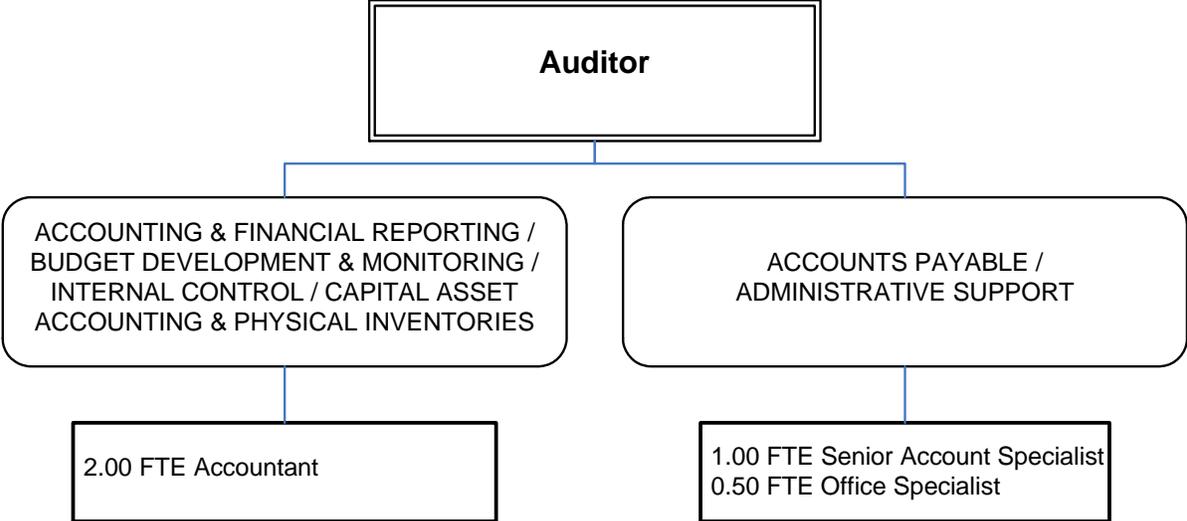
Performance Measure	2009	2010	2011
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	137	144	145
Number of Budget Revisions/Amendments Processed	152	165	160
Number of Purchase Orders Processed	279	245	250
Number of Payment Requisitions Audited and Processed	7,961	9,500	9,500
Number of Payment Requisition Detail Lines Audited	16,701	20,000	20,000
Number of Contracts Certified	226	261	240
Number of Journal Entries Processed	1,290	1,350	850
Number of Departments Inventoried	1	5	35
Recorded Value of Inventoried Assets (Millions)	\$71.8	\$73.3	\$74.0
Number of Assets Inventoried (excludes infrastructure)	7,728	7,700	7700
Number of Personnel Action Forms Processed	365	498	475
Number of Employee Positions Monitored	446	449	448
Number of Federal/State Grants Monitored	35	57	55
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	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	\$ 8,600	\$ 8,500	\$ 8,500	\$ -

County Auditor

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	6	0	3	0	0	0	0
	SUBTOTAL *****	6	0	3	0	0	0	0
	TOTAL REVENUES *****	6	0	3	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	214,952	211,484	205,546	211,484	0	211,484	0
10110	OVERTIME	7,778	8,500	7,800	8,000	0	8,000	5-
10120	HOLIDAY WORKED	535	550	550	500	0	500	9-
10200	FICA	16,375	16,870	15,665	16,828	0	16,828	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	787	782	782	782	0	782	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	769	639	639	571	0	571	10-
10500	401(A) MATCH PLAN	1,975	1,755	1,935	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	0	1,927	464	0	0	0	0
	SUBTOTAL *****	268,966	268,302	259,176	265,715	0	265,715	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	440	770	500	770	0	770	0
23000	OFFICE SUPPLIES	850	1,250	1,020	1,100	0	1,100	12-
23001	PRINTING	328	1,000	620	1,050	0	1,050	5
23050	OTHER SUPPLIES	0	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	0	200	0	200	0
	SUBTOTAL *****	1,619	3,320	2,140	3,220	0	3,220	3-
	DUES TRAVEL & TRAINING							
37000	DUES	615	1,230	1,040	780	0	780	36-
37200	SEMINARS/CONFEREN/MEETING	1,038	700	600	700	0	700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	368	450	375	450	0	450	0
37230	MEALS & LODGING-TRAINING	0	510	0	510	0	510	0
	SUBTOTAL *****	2,021	2,890	2,015	2,440	0	2,440	15-
	UTILITIES							
48000	TELEPHONES	2,038	2,200	2,050	2,200	0	2,200	0
	SUBTOTAL *****	2,038	2,200	2,050	2,200	0	2,200	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	0	75	0	75	0
	SUBTOTAL *****	0	75	0	75	0	75	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	550	410	550	0	550	0
	SUBTOTAL *****	0	550	410	550	0	550	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,015	1,065	1,015	1,065	0	1,065	0
71500	BUILDING USE/RENT CHARGE	16,783	18,840	18,840	14,158	0	14,158	24-
	SUBTOTAL *****	17,798	19,905	19,855	15,223	0	15,223	23-
	TOTAL EXPENDITURES *****	292,444	297,242	285,646	289,423	0	289,423	2-

Decimal values have been truncated.

Collector of Revenue - Combined Budget Summary

Description of Funding Sources

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Tax Maintenance Fund, a statutory special revenue fund created pursuant to RSMo 52.312-317 which accounts for additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the annual budget from the Tax Maintenance Fund and administers the fund.

The General Fund appropriations are accounted for within department number 1150, and the Tax Maintenance Fund appropriations are accounted for within department number 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; as noted above, the Collector of Revenue establishes and approves the appropriations from the Tax Maintenance Fund.

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 436,220	\$ 436,671	\$ 378,913	\$ 98,958	\$ -	\$ 477,871
211	2110	Tax Maintenance	163,982	230,687	1,956	189,185	-	191,141
Total			<u>\$ 600,202</u>	<u>\$ 667,358</u>	<u>\$ 380,869</u>	<u>\$ 288,143</u>	<u>\$ -</u>	<u>\$ 669,012</u>

Collector of Revenue Summary

Personnel Summary

Position Title			Departmental Funding Source			Change
	FY	FY	Dept.	Dept.	FY	
	2009	2010	No.	No.	2011	
	Full-time	Full-time	Full-time	Full-time	Full-time	
	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	
	lent	lent	lent	lent	lent	
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Accountant	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	1.00	-	-	-	-	-
Deputy Collector	3.00	4.00	4.00	-	4.00	-
Office Specialist Pool	1.25	1.25	1.25	-	1.25	-
Subtotal	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>-</u>	<u>8.25</u>	<u>-</u>
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	<u>0.08</u>	<u>0.08</u>	<u>-</u>	<u>0.08</u>	<u>0.08</u>	<u>-</u>
Total FTEs	<u>8.33</u>	<u>8.33</u>	<u>8.25</u>	<u>0.08</u>	<u>8.33</u>	<u>-</u>
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	\$ 3,825	\$ -

Collector of Revenue

Department Numbers 1150, 2110

Mission

The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the state, county, and various political subdivisions having authorized property tax levies within the county. The collector collects for cities and towns within the county by separate contract as a service to those municipalities. The collector is charged under Missouri statutes to use any legal means to collect delinquent taxes, fees and special assessments.

Tax records as far back as 1862 are maintained on microfilm and held for public use within the collector's office. Tax records for the most recent five years are viewable online through the collector's web page. Upon request, tax record searches are performed by the collector's office for the fee specified under the Missouri Sunshine Law covering open records.

The collector has the statutory responsibility of coordinating the flow of tax data 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

General Fund (Dept. No. 1150): There are no significant changes to the budget.

Tax Maintenance Fund (Dept. No. 2110): 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) and one Assistant County Counselor in the County Counselor's Office (1126). 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 reimbursement is accounted for in account # 71101, Professional Services. The Assistant County Counselor position was added to FY 2011 budget and is also governed by a contract between the Collector and the County Commission. Reimbursement for this position is also accounted for in account #71101.

Collector of Revenue

Goals and Objectives

Budget Year Objectives

- Research the possibility of having on company process tax payments made online, via IVR, and in-office with a credit card.
- Restructure/reorganize files and records to better establish a process for storage and destruction.
- Create an effective data file for Food Establishment Permits.
- Successfully complete the development and testing of a more in-depth and user friendly entity display for tax collections within the tax menu.

Progress on Prior Year Objectives

- Design and implement office procedures to determine the “projected tax liability” resulting from increases in assessed values. Effective January 1, 2011, the Collector’s office will be responsible for calculating the projected tax liability due to increases in assessed valuations for both real estate and personal property. The Collector’s office must provide the projected tax liability to the Assessor’s office no later than April 30 for all affected taxpayers so that the notices may be mailed out. The procedures will need to incorporate data from both the Clerk’s and Assessor’s offices.
Response: Legislation recently passed that put this requirement on hold until the necessary software is made available from the Missouri State Tax Commission so that it can be properly implemented. This goal will need to be addressed at that time.
- Scan real estate installment plan signup sheets and ACH authorization forms so that they may be accessible via the real estate installment file on the AS400. The goal is to store this information electronically so that it can be easier to view and more accessible to office staff.
Response: The hard copy files have been organized and condensed by eliminating unnecessary documents and installment plans that are no longer active. The scanning project has not yet begun. This could be completed this year since another employee has been fully trained on the real estate installment plan.
- Increase collections on delinquent personal property taxes.
Response: The delinquent personal property tax collection initiative is fulfilling this goal.
- Train additional office staff on managing the real estate installment plan.
Response: One additional staff member has been trained in all aspects of administering the installment plan.
- Create a more effective method to track returned checks and e-checks.
Response: A manual payment block was put into production on the tax file which alerts the person processing a payment to verify additional information before proceeding.

Collector of Revenue

- Establish an efficient process for bankruptcies.
Response: A spreadsheet has been created to track activity for each case. This is proving effective for tracking basic transactions for Chapter 7 & 13 cases, however the tracking on Chapter 11 cases usually is more time consuming because of lengthier and much higher quantity notices. All notices must be carefully read and analyzed for potential impact on property taxes &/or claims. The spreadsheet has speed up case reviews. Increasing efficiencies on bankruptcy tracking is ongoing.

Collector of Revenue

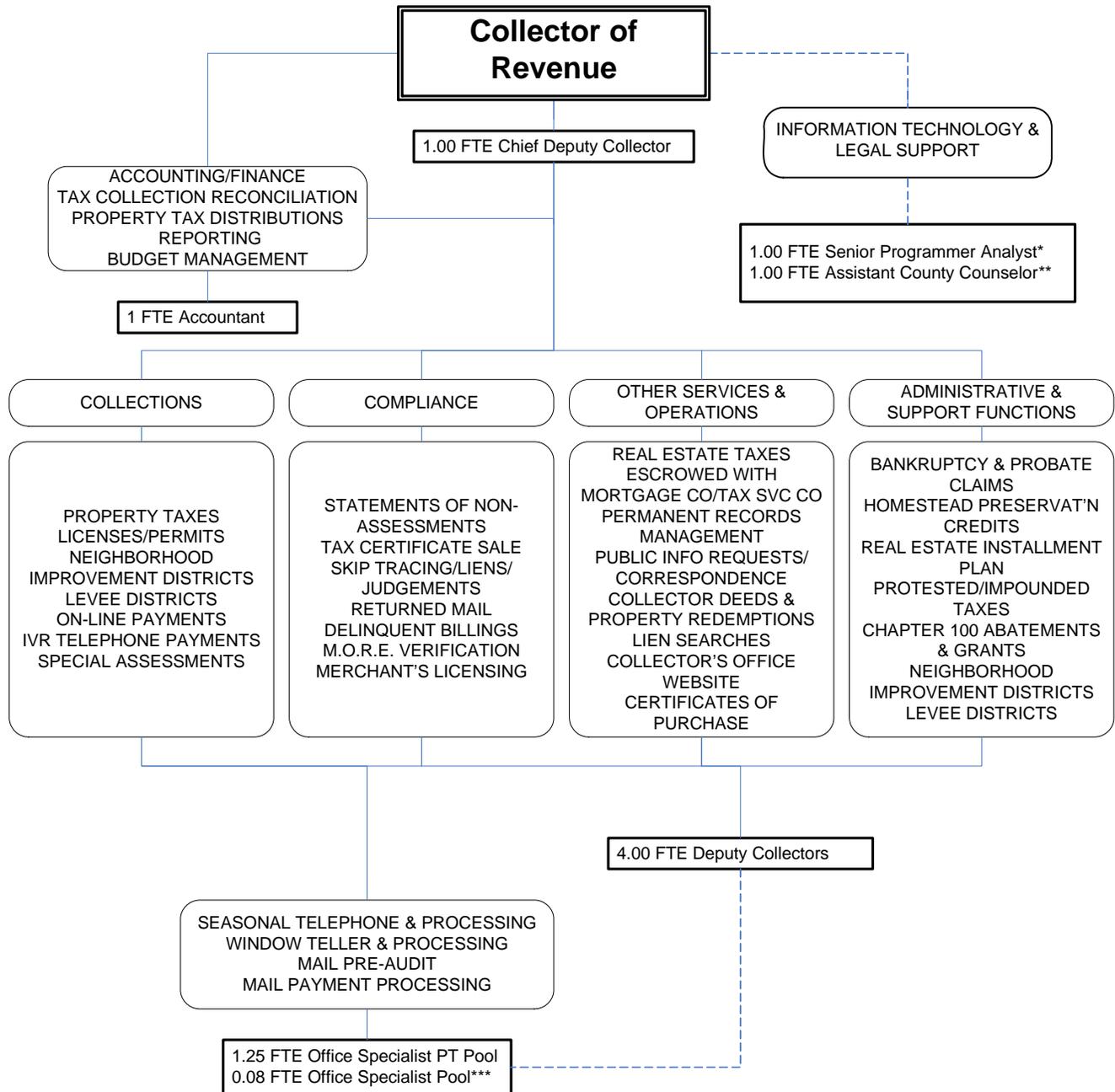
Performance Measures

Performance Measure	2010*	2011*	2012*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	62,278	63,212	64,160
Number of Real Estate Parcels on Installment Payments	879	990	1039
Number of Delinquent Real Estate Prop. Tax Bills Mailed	18,045	14,128	14,680
Number of Personal Property Tax Bills Collected	63,681	64,318	64,961
Number of Merchant Licenses Collected	2,307	2,303	2,331
Number of Cash Drawers Balanced	2,189	2,200	2,210
Number of In-Person Customers	33,448	33,650	33,750
Number of Statements of Non-Assessment	9,380	9,250	9,150
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,563	1,440	1,735
Number of Probate Claims and Satisfactions Filed	113	115	120
Total Collections on Probate Claims	\$ 9,429	\$15,000	\$9,500
Number of Telephone Calls	16,984	16,850	16,750
Number of Address Changes	10,353	10,456	10,560
Number of Rejection Notices Generated	1,260	1,330	1,400
Number of Legal Descriptions Created for Tax Sale Advertising	492	511	525
Number of Certified Notices to lien Holders and Owners	722	1036	1060
Number of Certificates of Mailing to Lien Holders and Owners	22	6	7
Number of Certificates of Mailing to Occupant	4	5	6
Number of Properties Subject to Tax Sale/Number Sold	494/15	513/10	500/12
Number of Checks Generated	890	820	800
Number of Credit Card Transactions In Person & By Mail	2,866	3,010	3,160
Number of Returned Checks	111	105	100
Number of Duplicate Receipts Issued	9,921	10,100	10,200
Number of Bills Collected (All Types)	128,953	130,565	132,197
Number of Lien Releases Created and Recoded on NIDs	126	113	25
Number of Parcels With Homestead Preservation Credits	2	7	no state appropriations
Number of Cities and Town for Which Taxes are Collected	7	8	8
Number of Taxing Entity Audit Confirmations	16	17	17
Number of Property Tax Bills Collected for Other Counties	186	190	198
Number of Nuisance Abatements Billed	11	8	15
Number of Food Establishment Permits Billed	N/A	150	150
Number of M.O.R.E. Program Verifications	4,836	6,500	7,000
Number of Bills Collected by IVR	583	625	675
Number of Bills Paid Online	5,434	5,750	6,000
Total Collections By IVR	\$186,336	\$199,375	\$215,325
Total Collections Online	\$1,935,094	\$2,047,000	\$136,000
Total Collections (in millions)	\$141.6	\$142.3	\$143.0

*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.

Collector of Revenue

Organizational Chart



* 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)

**1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)

*** 0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

Collector of Revenue

Annual Budget

1150 COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	110,815	110,350	112,212	113,334	0	113,334	2
3312	AUCTION	530	300	310	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	11,665	11,730	11,675	11,675	0	11,675	0
	SUBTOTAL *****	123,010	122,380	124,197	125,309	0	125,309	2
	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	1	4	2	2	0	2	50-
3508	DUPLICATE TAX RECEIPT	8,672	8,800	8,675	8,675	0	8,675	1-
3509	DEED FEE	4	9	21	9	0	9	0
3510	COPIES	284	400	400	400	0	400	0
3511	COST OF TAX SALE REIMBURS	39,483	42,681	36,042	44,853	0	44,853	5
3550	COMMISSIONS	1,454,191	1,493,433	1,483,136	1,460,013	0	1,460,013	2-
3560	COLLECTION FEES	1,529	1,690	1,577	1,593	0	1,593	5-
3577	COLL DEL FEES & COMM	178,405	190,985	185,542	187,397	0	187,397	1-
	SUBTOTAL *****	1,682,574	1,738,002	1,715,395	1,702,942	0	1,702,942	2-
	INTEREST							
3710	INTEREST	14,358	12,782	8,565	8,565	0	8,565	32-
	SUBTOTAL *****	14,358	12,782	8,565	8,565	0	8,565	32-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	6,522	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	3,300	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	9,822	2,500	2,500	2,500	0	2,500	0
	TOTAL REVENUES *****	1,830,184	1,876,084	1,851,077	1,839,736	0	1,839,736	1-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	285,110	310,607	280,781	310,607	0	310,607	0
10110	OVERTIME	1,704	3,825	3,825	3,825	0	3,825	0
10120	HOLIDAY WORKED	0	0	536	0	0	0	0
10200	FICA	20,895	24,054	20,238	24,054	0	24,054	0
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	959	1,040	1,040	1,040	0	1,040	0
10350	LIFE INSURANCE	365	371	371	371	0	371	0
10375	DENTAL INSURANCE	2,492	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	1,079	911	911	817	0	817	10-
10500	401(A) MATCH PLAN	3,750	2,457	2,265	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	3,737	0	0	0	0	0	0
	SUBTOTAL *****	353,344	379,007	345,709	378,913	0	378,913	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	300	50	50	50	0	50	0
23000	OFFICE SUPPLIES	4,463	2,750	3,000	3,000	0	3,000	9
23001	PRINTING	7,862	14,725	9,764	10,160	0	10,160	31-
23017	COMPUTER PAPER	2,344	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	595	801	1,000	1,000	0	1,000	24
	SUBTOTAL *****	15,566	21,526	17,014	17,410	0	17,410	19-
	DUES TRAVEL & TRAINING							
37000	DUES	0	0	25	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	830	825	825	825	0	825	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	428	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	257	625	625	625	0	625	0
	SUBTOTAL *****	1,515	2,000	2,025	2,025	0	2,025	1

Collector of Revenue

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
48000	UTILITIES TELEPHONES	2,731	2,835	2,835	2,835	0	2,835	0
	SUBTOTAL *****	2,731	2,835	2,835	2,835	0	2,835	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	866	2,225	695	820	0	820	63-
60200	EQUIP REPAIRS/MAINTENANCE	161	500	500	500	0	500	0
	SUBTOTAL *****	1,027	2,725	1,195	1,320	0	1,320	51-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	75	100	200	100	0	100	0
71100	OUTSIDE SERVICES	1,326	3,590	2,795	2,960	0	2,960	17-
71116	SERVICES/SURVEYOR	0	0	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	20,738	23,285	23,285	28,235	0	28,235	21
	SUBTOTAL *****	22,139	26,975	26,280	32,295	0	32,295	19
	OTHER							
84400	PUBLIC NOTICES	7,869	8,656	8,618	9,048	0	9,048	4
84500	TITLE SEARCH	32,023	34,025	26,799	34,025	0	34,025	0
86898	OVER AND SHORT	2	0	0	0	0	0	0
	SUBTOTAL *****	39,894	42,681	35,417	43,073	0	43,073	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	199	199	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	5,997	5,997	0	0	0	0
	SUBTOTAL *****	0	6,196	6,196	0	0	0	0
	TOTAL EXPENDITURES *****	436,219	483,945	436,671	477,871	0	477,871	1-

Decimal values have been truncated.

Collector of Revenue

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3577	CHARGES FOR SERVICES COLL DEL FEES & COMM	178,406	190,985	185,542	187,397	0	187,397	1-
	SUBTOTAL *****	178,406	190,985	185,542	187,397	0	187,397	1-
	INTEREST							
3710	INTEREST	430	431	159	159	0	159	63-
3711	INT-OVERNIGHT	95	65	157	157	0	157	141
3712	INT-LONG TERM INVEST	1,741	1,026	3,429	3,429	0	3,429	234
3798	INC/DEC IN FV OF INVESTMENTS	433-	395	0	0	0	0	0
	SUBTOTAL *****	1,835	1,917	3,745	3,745	0	3,745	95
	TOTAL REVENUES *****	180,241	192,902	189,287	191,142	0	191,142	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	36,820	24,285	1,814	0	1,814	95-
10200	FICA	0	2,816	1,858	138	0	138	95-
10400	WORKERS COMP	0	107	107	4	0	4	96-
	SUBTOTAL *****	0	39,743	26,250	1,956	0	1,956	95-
	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	245	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	245	900	900	900	0	900	0
	DUES TRAVEL & TRAINING							
37000	DUES	250	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	590	1,000	1,135	1,150	0	1,150	15
37210	TRAINING/SCHOOLS	0	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	875	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	1,553	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	3,269	10,850	10,985	11,000	0	11,000	1
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	972	0	0	0	0	0	0
	SUBTOTAL *****	972	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	2,170	27,000	27,000	2,600	0	2,600	90-
71101	PROFESSIONAL SERVICES	73,196	68,725	75,457	130,575	0	130,575	89
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	75,366	105,750	112,482	143,200	0	143,200	35
	OTHER							
83917	OTO: TO GENERAL FUND	59,182	0	72,393	0	0	0	0
86850	CONTINGENCY	0	72,172	0	34,085	0	34,085	52-
	SUBTOTAL *****	59,182	72,172	72,393	34,085	0	34,085	52-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	673	672	0	0	0	0
91302	COMPUTER SOFTWARE	2,860	599	598	0	0	0	0
92301	REPLC COMPUTER HDWR	22,087	0	0	0	0	0	0
	SUBTOTAL *****	24,947	1,272	1,270	0	0	0	0
	TOTAL EXPENDITURES *****	163,982	230,687	224,280	191,141	0	191,141	17-

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

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

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

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

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND			2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	2009	BUDGET +	2010	2011	2011	2011	FROM
		ACTUAL	REVISIONS	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	PY
					REQUEST	REQUEST	BUDGET	BUD
37000	DUES TRAVEL & TRAINING							
37000	DUES	28,304	28,752	28,750	28,752	0	28,752	0
37200	SEMINARS/CONFEREN/MEETING	3,040	2,075	2,075	2,540	0	2,540	22
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,390	1,530	1,530	1,825	0	1,825	19
37230	MEALS & LODGING-TRAINING	4,495	1,802	1,802	4,376	0	4,376	142
	SUBTOTAL *****	37,229	34,159	34,157	37,493	0	37,493	9
	TOTAL EXPENDITURES *****	37,229	34,159	34,157	37,493	0	37,493	9

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

The statutory functions of the Boone County Clerk, including Elections, are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Election Services Fund and various election-related grant funds.

The General Fund appropriations are accounted for within the following budgets: County Clerk (1131); Records Management (1196); and, Election and Registration, (1132). The Election Services Fund appropriations are accounted for within department number 2300 and the election-related grants are accounted for within one or more department numbers including 2310-2312 and 2320.

The County Commission establishes and approves the appropriations from the General Fund; the County Clerk establishes and approves the appropriations from the Election Services Fund.

Budget Summary

Fund	Dept	Department Name	2009 Actual	2010 Projected	2011 Class 1 Personal Services	2011 Classes 2-8 Other Services and Charges	2011 Class 9 Capital Outlay	2010 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 309,722	\$ 310,537	\$ 289,299	\$ 23,934	\$ -	\$ 313,233
100	1196	Records Management	25,903	26,794	-	25,449	-	25,449
		Subtotal	<u>335,625</u>	<u>337,331</u>	<u>289,299</u>	<u>49,383</u>	<u>-</u>	<u>338,682</u>
Election and Registration								
100	1132	Election & Registration	410,131	1,051,599	325,151	181,165	-	506,316
230	2300	Election Services	6,987	273,879	-	24,800	-	24,800
231	2310	HAVA Requirements Pmts Grant	-	14,620	-	-	-	-
231	2311	Election Reform Payments Grant	-	57,600	-	43,269	-	43,269
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	<u>417,118</u>	<u>1,397,698</u>	<u>325,151</u>	<u>249,234</u>	<u>-</u>	<u>574,385</u>
		Total	<u>\$ 752,743</u>	<u>\$ 1,735,029</u>	<u>\$ 614,450</u>	<u>\$ 298,617</u>	<u>\$ -</u>	<u>\$ 913,067</u>

County Clerk & Elections Summary

Personnel Summary

Position Title	FY 2009 FTE	FY 2010 FTE	Departmental Funding Source for FTE's				Change
			Dept. No. 1131 FTE	Dept. No. 1196 FTE	Dept. No. 1132 FTE	FY 2011 Total FTE	
County Clerk & Records Management							
County Clerk (Elected)	1.00	1.00	1.00	-	-	1.00	-
Benefits/Risk Analyst	2.00	2.00	2.00	-	-	2.00	-
Secretary	1.00	1.00	1.00	-	-	1.00	-
Payroll Specialist	0.75	0.75	0.75	-	-	0.75	-
Deputy County Clerk	1.00	1.00	1.00	-	-	1.00	-
File Clerk	0.75	0.24	-	-	-	-	(0.24)
Subtotal	6.50	5.99	5.75	-	-	5.75	(0.24)
Election and Registration							
Elections Manager	1.00	1.00	-	-	1.00	1.00	-
Voting Systems Manager	1.00	1.00	-	-	0.58	0.58	(0.42)
Polling Place Operations Manager	1.00	1.00	-	-	1.00	1.00	-
Principal Elections Specialist	1.00	1.00	-	-	1.00	1.00	-
Elections Specialist	2.00	2.00	-	-	2.00	2.00	-
Office Specialist	1.00	1.00	-	-	1.00	1.00	-
Elections Clerk Part-time Pool	0.48	1.75	-	-	0.10	0.10	(1.65)
Elections Office Specialist Part-time Pool	-	0.48	-	-	0.48	0.48	-
Subtotal	7.48	9.23	-	-	7.16	7.16	(2.07)
Total FTEs	13.98	15.22	5.75	-	7.16	12.91	(2.31)

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

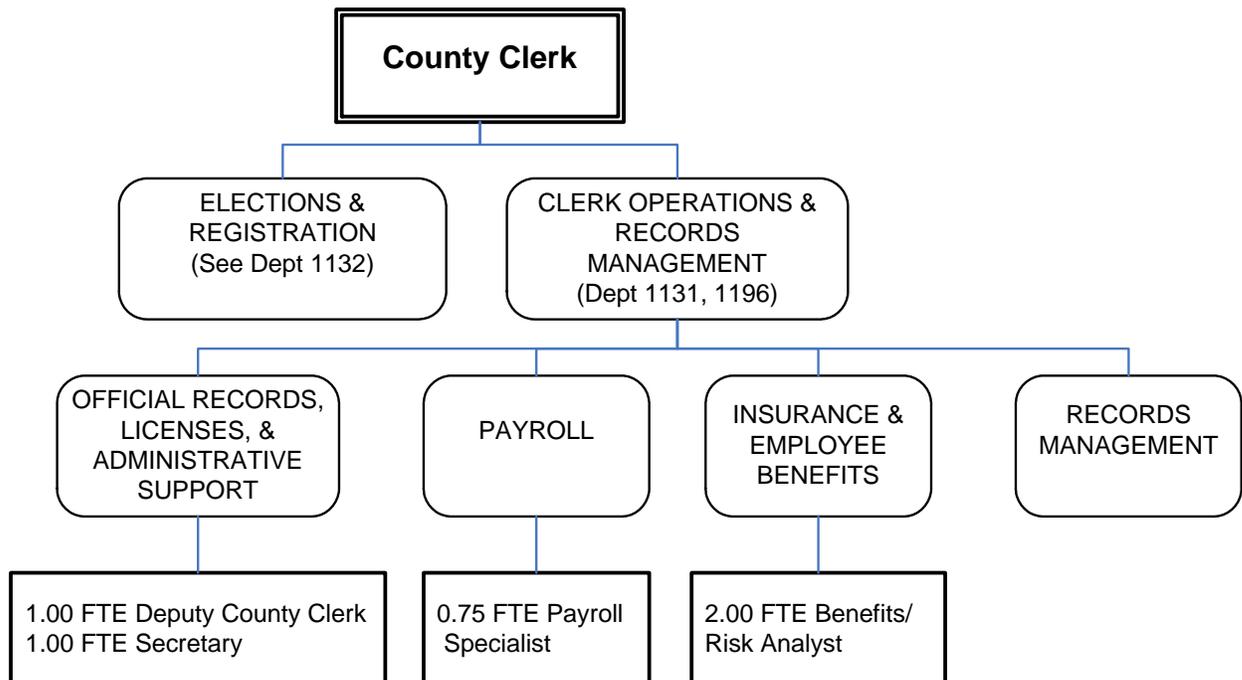
The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. Other administrative responsibilities of the Clerk include administering and processing payroll and employee benefits. The Clerk also administers the Records Management budget (refer to department number 1196), insurance and bonding for the County's assets and elected officials (refer to department number 1191), and miscellaneous other employee benefits including unemployment claims and the IRS Section 125 cafeteria plan (refer to department number 1192).

The County Clerk is also the chief election official in the County and is responsible for conducting elections (refer to department number 1132 to review the operating budget for Elections and Voter Registration).

Budget Highlights

Due to budgetary constraints, the vacant part-time position in Records Management was eliminated. There are no other significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 COUNTY CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,183	3,100	3,100	3,100	0	3,100	0
	SUBTOTAL *****	3,183	3,100	3,100	3,100	0	3,100	0
	CHARGES FOR SERVICES							
3510	COPIES	19	50	50	50	0	50	0
3569	OTHER FEES	3,548	3,100	3,100	3,100	0	3,100	0
3580	TAX SUPPLEMENT FEES	21,308	21,000	21,000	21,000	0	21,000	0
	SUBTOTAL *****	24,876	24,150	24,150	24,150	0	24,150	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	502	0	0	0	0
	SUBTOTAL *****	0	0	502	0	0	0	0
	TOTAL REVENUES *****	28,059	27,250	27,752	27,250	0	27,250	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	230,979	231,486	228,475	236,646	0	236,646	2
10110	OVERTIME	1,083	0	2,926	0	0	0	0
10200	FICA	16,998	17,708	17,274	18,103	0	18,103	2
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	826	865	865	875	0	875	1
10350	LIFE INSURANCE	312	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	795	678	678	615	0	615	9-
10500	401(A) MATCH PLAN	3,135	2,106	1,695	2,106	0	2,106	0
10600	UNEMPLOYMENT BENEFITS	1,470	0	0	0	0	0	0
	SUBTOTAL *****	286,236	283,797	282,867	289,299	0	289,299	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	693	0	0	0	0	0	0
23000	OFFICE SUPPLIES	2,499	3,600	2,700	3,000	0	3,000	16-
23001	PRINTING	790	750	600	700	0	700	6-
23050	OTHER SUPPLIES	355	450	450	450	0	450	0
	SUBTOTAL *****	4,338	4,800	3,750	4,150	0	4,150	13-
	DUES TRAVEL & TRAINING							
37000	DUES	225	400	500	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	760	1,000	1,000	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
	SUBTOTAL *****	985	1,650	1,750	1,650	0	1,650	0
	UTILITIES							
48000	TELEPHONES	1,900	2,000	1,950	2,000	0	2,000	0
	SUBTOTAL *****	1,900	2,000	1,950	2,000	0	2,000	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	7	50	25	50	0	50	0
	SUBTOTAL *****	7	50	25	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	58	2,500	500	500	0	500	80-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	0	0	0	0
	SUBTOTAL *****	58	2,600	500	500	0	500	80-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	150	50	0	50	0	50	0
71500	BUILDING USE/RENT CHARGE	15,783	17,724	17,712	14,534	0	14,534	17-
	SUBTOTAL *****	15,933	17,774	17,712	14,584	0	14,584	17-
	OTHER							
84400	PUBLIC NOTICES	261	1,972	1,983	1,000	0	1,000	49-
	SUBTOTAL *****	261	1,972	1,983	1,000	0	1,000	49-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0

County Clerk and Records Management

TOTAL EXPENDITURES ***** 309,722 314,643 310,537 313,233 0 313,233 0

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	5,295	0	0	0	0	0
10200	FICA	0	412	0	0	0	0	0
10400	WORKERS COMP	0	15	0	0	0	0	0
	SUBTOTAL *****	0	5,722	0	0	0	0	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	387	750	400	750	0	750	0
	SUBTOTAL *****	387	750	400	750	0	750	0
UTILITIES								
48000	TELEPHONES	389	100	22	0	0	0	0
	SUBTOTAL *****	389	100	22	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	14	0	0	0	0	0	0
	SUBTOTAL *****	14	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	22,709	25,561	25,572	24,499	0	24,499	4-
	SUBTOTAL *****	22,709	25,561	25,572	24,499	0	24,499	4-
OTHER								
83160	RECYCLING & DUMP FEES	2,403	2,000	800	200	0	200	90-
	SUBTOTAL *****	2,403	2,000	800	200	0	200	90-
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	25,903	34,133	26,794	25,449	0	25,449	25-

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Elections and Registration

Department Number 1132, 2300, 2310-2312, 2320

Mission

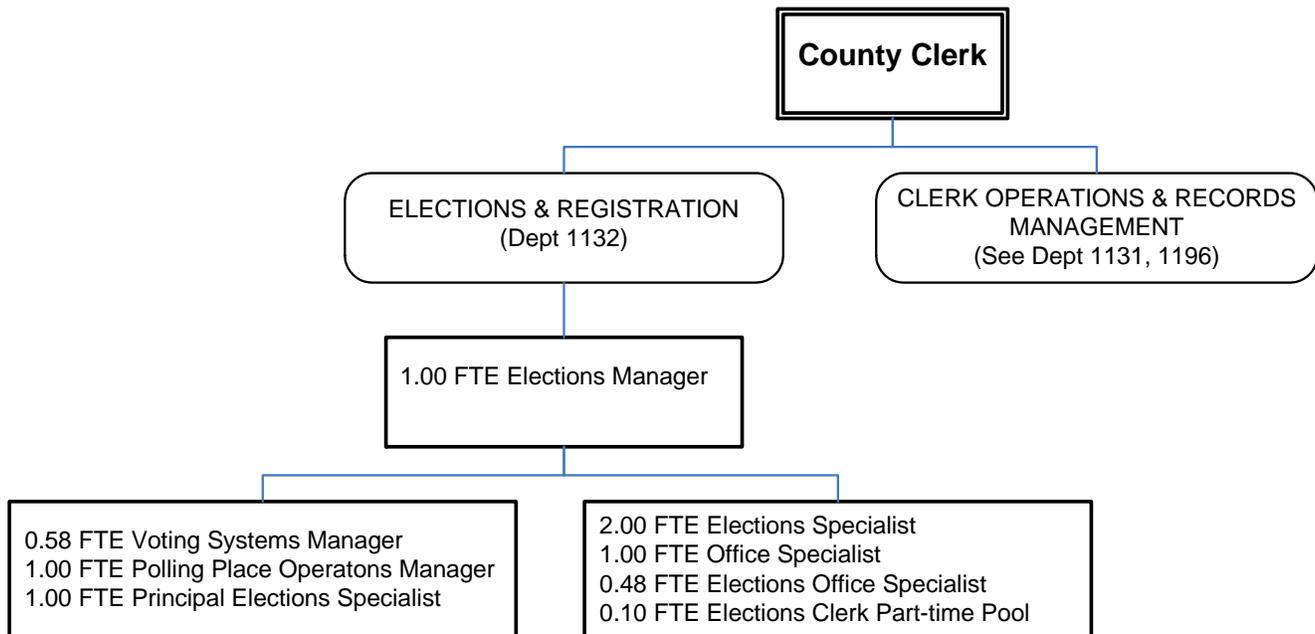
The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

The FY 2010 budget included approximately \$700,000 for county election expense related to the April, August, and November elections as well as increased personnel appropriations for temporary part-time employees. These appropriations have been reduced in FY 2011.

In FY 2010, the County received federal funds for certain election-related costs. In FY 2011, the County expects to receive additional federal reimbursements for voting equipment maintenance and security. These monies are accounted for within departments 2310, 2311, and/or 2312.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	619	115,384	104,000	0	0	0	0
	SUBTOTAL *****	619	115,384	104,000	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	78	75	75	75	0	75	0
3526	REIMBURSEMENT FOR ELECTION	8,055	32,000	28,000	9,000	0	9,000	71-
	SUBTOTAL *****	8,133	32,075	28,075	9,075	0	9,075	71-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	934	0	0	0	0
3830	SALES	773	0	500	350	0	350	0
3887	ADMIN & INDIRECT COST REIMB	1,640	26,000	10,000	1,500	0	1,500	94-
3890	MISCELLANEOUS	84	0	150	0	0	0	0
	SUBTOTAL *****	2,498	26,000	11,584	1,850	0	1,850	92-
	TOTAL REVENUES *****	11,251	173,459	143,659	10,925	0	10,925	93-
PERSONAL SERVICES								
10100	SALARIES & WAGES	247,540	266,367	276,518	264,714	0	264,714	0
10110	OVERTIME	45	0	4,546	0	0	0	0
10120	HOLIDAY WORKED	36	0	0	0	0	0	0
10200	FICA	17,553	20,377	20,509	20,250	0	20,250	0
10300	HEALTH INSURANCE	33,250	33,250	33,252	33,250	0	33,250	0
10325	DISABILITY INSURANCE	908	1,011	1,011	929	0	929	8-
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	964	934	934	688	0	688	26-
10500	401(A) MATCH PLAN	3,200	2,457	1,950	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	0	285	285	0	0	0	0
	SUBTOTAL *****	306,359	327,544	341,868	325,151	0	325,151	0
MATERIALS & SUPPLIES								
22000	POSTAGE	0	23,172	23,172	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	452	0	219	0	0	0	0
23000	OFFICE SUPPLIES	1,328	8,000	4,000	8,000	0	8,000	0
23001	PRINTING	819	12,000	10,000	10,000	0	10,000	16-
23005	ELECTION SUPPLIES	7,192	31,000	30,000	10,000	0	10,000	67-
23050	OTHER SUPPLIES	78	3,500	2,500	3,500	0	3,500	0
	SUBTOTAL *****	9,871	77,672	69,891	31,500	0	31,500	59-
DUES TRAVEL & TRAINING								
37000	DUES	795	900	0	900	0	900	0
37200	SEMINARS/CONFERENCE/MEETING	1,094	1,200	600	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,475	700	400	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,030	800	300	800	0	800	0
	SUBTOTAL *****	4,395	3,850	1,550	3,850	0	3,850	0
UTILITIES								
48000	TELEPHONES	6,639	9,000	8,000	8,120	0	8,120	9-
48050	CELLULAR TELEPHONES	3,331	5,000	300	2,000	0	2,000	60-
48200	ELECTRICITY	0	0	0	9,300	0	9,300	0
48300	WATER	0	0	0	250	0	250	0
	SUBTOTAL *****	9,970	14,000	8,300	19,670	0	19,670	40
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	139	0	103	0	0	0	0
59100	VEHICLE REPAIRS	200	300	0	300	0	300	0
59200	LOCAL MILEAGE	0	100	50	100	0	100	0
	SUBTOTAL *****	339	400	153	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	65	5,000	1,820	820	0	820	83-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	65	5,250	1,820	1,070	0	1,070	79-

Elections and Registration

1132 ELECTION & REGISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	140	200	0	200	0	200	0
71100	OUTSIDE SERVICES	15	14,423	5,000	0	0	0	0
71500	BUILDING USE/RENT CHARGE	47,657	53,170	53,160	53,825	0	53,825	1
71505	BUILDING LEASE CHARGES	30,971	17,500	18,410	0	0	0	0
71600	EQUIP LEASES & METER CHR	185	200	172	200	0	200	0
	SUBTOTAL *****	78,969	85,493	76,742	54,225	0	54,225	36-
	OTHER							
84010	RECEPTION/MEETINGS	20	0	75	50	0	50	0
84400	PUBLIC NOTICES	139	1,800	1,200	400	0	400	77-
85900	COUNTY ELECTION EXPENSE	0	717,000	550,000	70,000	0	70,000	90-
	SUBTOTAL *****	159	718,800	551,275	70,450	0	70,450	90-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	410,131	1,233,009	1,051,599	506,316	0	506,316	58-

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	42,405	26,090	40,710	0	0	0	0
	SUBTOTAL *****	42,405	26,090	40,710	0	0	0	0
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	6,262	35,000	40,000	7,000	0	7,000	80-
	SUBTOTAL *****	6,262	35,000	40,000	7,000	0	7,000	80-
	INTEREST							
3711	INT-OVERNIGHT	87	50	115	115	0	115	130
3712	INT-LONG TERM INVEST	1,605	840	2,000	1,000	0	1,000	19
3798	INC/DEC IN FV OF INVESTMENTS	442-	0	971-	0	0	0	0
	SUBTOTAL *****	1,250	890	1,144	1,115	0	1,115	25
	TOTAL REVENUES *****	49,918	61,980	81,854	8,115	0	8,115	86-
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	245	103,000	107,000	4,000	0	4,000	96-
	SUBTOTAL *****	245	103,000	107,000	4,000	0	4,000	96-
	DUES TRAVEL & TRAINING							
37000	DUES	0	0	1,200	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	539	800	1,000	3,000	0	3,000	275
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,275	1,500	2,204	3,000	0	3,000	100
37230	MEALS & LODGING-TRAINING	3,567	2,000	1,300	3,300	0	3,300	65
	SUBTOTAL *****	5,382	4,300	5,704	9,300	0	9,300	116
	UTILITIES							
48050	CELLULAR TELEPHONES	1,242	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,242	1,500	1,500	1,500	0	1,500	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
86850	CONTINGENCY	0	2,200	2,000	10,000	0	10,000	354
	SUBTOTAL *****	0	2,200	2,000	10,000	0	10,000	354
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	116	143,000	142,875	0	0	0	0
91302	COMPUTER SOFTWARE	0	14,800	14,800	0	0	0	0
	SUBTOTAL *****	116	157,800	157,675	0	0	0	0
	TOTAL EXPENDITURES *****	6,987	268,800	273,879	24,800	0	24,800	90-

Elections and Registration

2310 HAVA REQUIREMENTS PAYMTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	14,620	14,620	0	0	0	0
	SUBTOTAL *****	0	14,620	14,620	0	0	0	0
	TOTAL REVENUES *****	0	14,620	14,620	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	14,620	14,620	0	0	0	0
	SUBTOTAL *****	0	14,620	14,620	0	0	0	0
	TOTAL EXPENDITURES *****	0	14,620	14,620	0	0	0	0

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	5,250	31,000	18,000	0	0	0	0
	SUBTOTAL *****	5,250	31,000	18,000	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	28	15	55	55	0	55	266
3712	INT-LONG TERM INVEST	526	310	1,200	550	0	550	77
3798	INC/DEC IN FV OF INVESTMENTS	138-	0	680-	0	0	0	0
	SUBTOTAL *****	417	325	575	605	0	605	86
	TOTAL REVENUES *****	5,667	31,325	18,575	605	0	605	98-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	57,000	0	0	0	0	0
	SUBTOTAL *****	0	57,000	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	57,000	0	0	0	0	0

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County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

The Boone County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and a Presiding Commissioner. The Commission is the executive body of Boone County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Public Works, Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources, Purchasing, and Information Technology. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County.

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs of a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange, the County assumed occupancy of a portion of the building. The building has been used as a satellite county office, but more recently is primarily used for local community functions. The operating costs for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- **Economic Development:** The Commission will partner with the City of Columbia and the University as part of the Smarter Cities initiative to complete an assessment of research opportunities and local community assets. The Commission will explore additional economic development tools, including a sales or use tax dedicated to economic development and the necessary legislation to enable the County to participate in the national streamlined sales tax initiative.
- **Boone Hospital Lease Allocation:** Develop an allocation policy, accountability guidelines, and outcome measures for the additional \$500,000 in revenue resulting from the re-negotiated Boone Hospital Center Lease. The Commission intends to implement the policy with the 2012 budget process.

County Commission and Centralia Office

- **Employee Wellness Program:** The Commission, through the Health Trust Committee, will develop a wellness program to encourage, promote, and enhance employee health. This effort is intended to keep health care costs at a minimum and employee absenteeism minimal.
- **Stormwater TMDL (Total Maximum Daily Load) Implementation:** The Commission will complete the required annual review of the Stormwater regulations. A Missouri Department Of Natural Resources (MDNR) 319 grant has been awarded in partnership with the Missouri River Communities Network and the City of Columbia. The grant will allow for making improvements to the city of Columbia's Grissom building, and placing rain gardens in Sunrise Estates (a subdivision located in the unincorporated area of the County). The cost-share funding of the current 319 grant will be rolled into the new grant to allow for improvements in the Hinkson creek watershed. The county along with our partners will be monitoring and working with MDNR to develop the TMDL for the Bonne Femme and the Grindstone creeks to reach water quality standards.
- **Improve road maintenance services:** Develop a long range plan to guide and improve the planning and delivery of maintenance services.

Progress on Prior Year Objectives

- **Develop Countywide Capital Road Improvement Plan:** Continue to convene the Capital Roads Improvement Committee during 2010 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.
Response: The first recommendation was to appoint a Revenue Allocation Committee to develop a new funding formula for distributing portions of the County's one-half cent sales tax which is dedicated to roadway infrastructure. The Revenue Allocation Committee's report was presented at the 2010 Mayor Council Dinner. Work on this project continues and the Commission expects to approve a new formula in the coming year.
- **Fairgrounds- Management and Building Relocation:** Work with 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.
Response: Work continues on the long-term contractual arrangement with Boone County Fair Board. The Sapp Building was finalized and is being utilized for many events. Boone County entered into a MOU with Columbia Youth Basketball Association to allow CYBA to erect a new youth sports and activities facility on the Fairgrounds.
- **Atkins Tract:** Work with the City of Columbia in planning for phase two of development.
Response: The City of Columbia received a Land and Water Conservation Fund grant to building a third baseball field in Country Atkins Park. We will

County Commission and Centralia Office

continue working with City of Columbia – Park and Recreation Department in developing Country Atkins Park.

- **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, complete construction bidding, and begin renovation in late fall 2010.
Response: The construction is in process on the Roger B. Wilson Government Center and Johnston Paint Building. During FY2011 the County will complete the projects included in the 2005 ballot initiative by remodeling the basement of the Alternative Sentencing Center and remodeling the 2nd floor of the Johnson Building to allow for expansion of the Public Defender’s Offices.
- **Public Information Officer-** Re-organize the County Commission staff to as to create a Public Information Officer/Grant Writer position to assist all offices as needed. Establish goals, assign tasks as necessary, and provide guidance for this position throughout the first year.
Response: A Public Information Officer was hired and has recently separated from Boone County employment. Hire new public information Officer/Grant Writer to assist all offices as needed. Update goals, assign tasks as necessary, and continue to provide guidance for this position.
- **Establish a Wellness program through the Health Trust committee-** Establish a Wellness program, utilizing employees throughout county government as an advisory group.
▪ **Response:** Postponed until 2011 following renovations of the Roger B. Wilson Government Center.
- **Economic Development:** Assume a leadership role in developing 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 complete an assessment of the university’s research opportunities and local community assets.
Response: The Commission has taken an active role in enhancing economic policies such as the Chapter 100 Data Center amendment to encourage businesses to locate and expand throughout Boone County. The Commission worked with all economic development agencies - REDI, the Industrial Development Authority, CORE, Mid-Missouri Regional Planning Commission, local Chambers of Commerce, Downtown Leadership Council and the University of Missouri.
- **Develop Allocation Policy for the Hospital Lease Revenues dedicated to Community Health:** Develop an allocation policy, accountability guidelines, and outcome measures for the additional \$500,000 in revenue resulting from the re-negotiated Boone Hospital Center Lease. Use of funds is restricted to community health purposes and subject to the County’s budget process.
Response: This policy development has been delayed until 2011.

County Commission and Centralia Office

- 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.

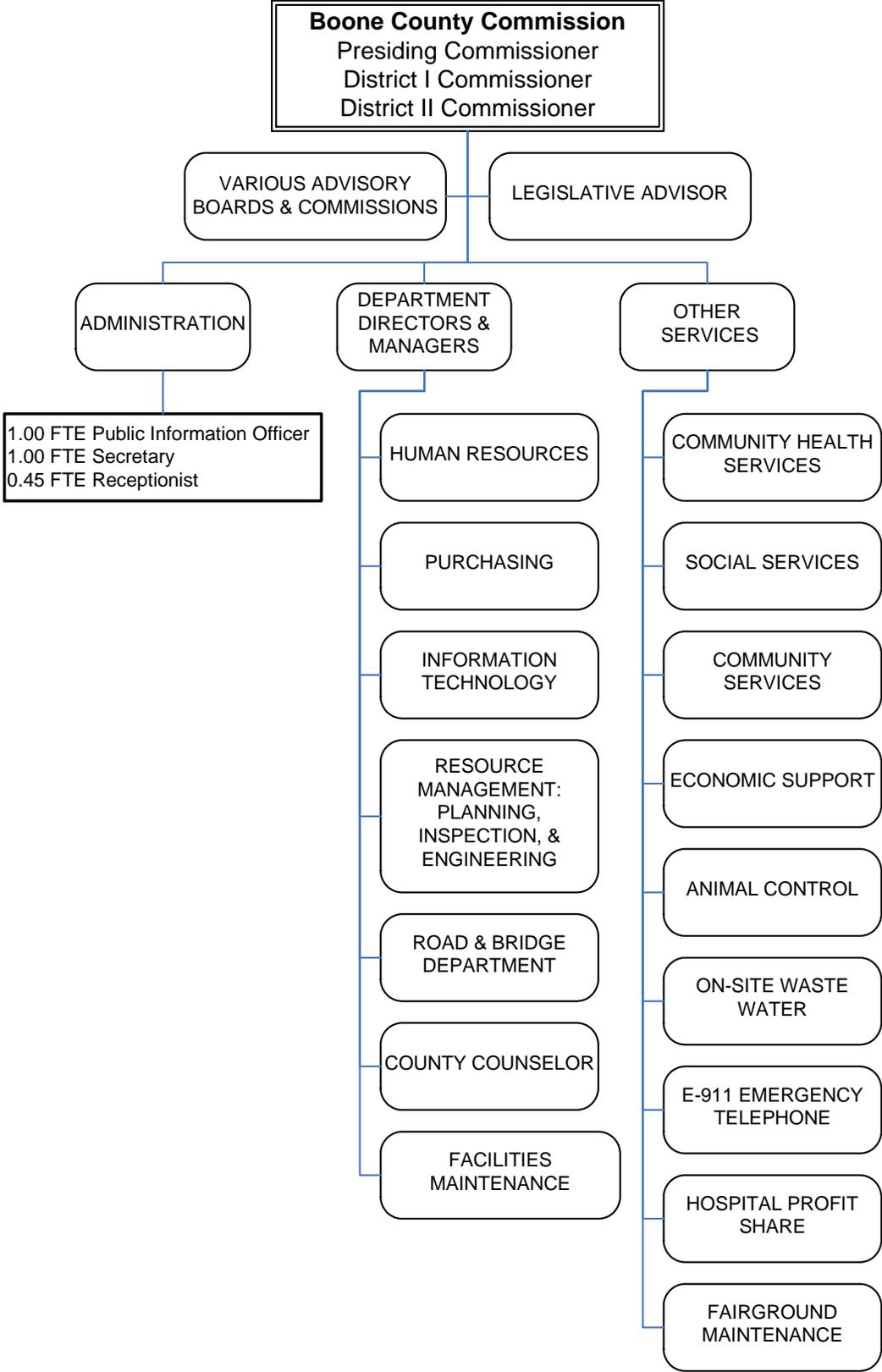
Response: The County developed and adopted all of the necessary ordinances in 2010. County staff have completed the educational efforts with county inspectors and the local development community about the new requirements.

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	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	-
Public Information Officer	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	<u>5.45</u>	<u>5.45</u>	<u>5.45</u>	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	303,333	322,034	312,557	322,034	0	322,034	0
10200	FICA	23,792	25,852	23,635	25,741	0	25,741	0
10300	HEALTH INSURANCE	22,562	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,110	1,149	1,149	1,149	0	1,149	0
10350	LIFE INSURANCE	246	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,691	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	1,119	980	980	874	0	874	10-
10500	401(A) MATCH PLAN	650	1,755	405	1,755	0	1,755	0
10850	VEHICLE ALLOWANCE	15,851	15,902	15,902	14,456	0	14,456	9-
SUBTOTAL *****		370,355	393,467	380,423	391,804	0	391,804	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	291	340	265	348	0	348	2
23000	OFFICE SUPPLIES	810	850	450	850	0	850	0
23001	PRINTING	90	300	360	300	0	300	0
23050	OTHER SUPPLIES	6	200	40	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	109	300	300	300	0	300	0
SUBTOTAL *****		1,307	1,990	1,415	1,798	0	1,798	9-
DUES TRAVEL & TRAINING								
37000	DUES	310	250	250	400	0	400	60
37200	SEMINARS/CONFERENCE/MEETING	1,024	675	675	675	0	675	0
37210	TRAINING/SCHOOLS	15	125	125	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,022	800	800	1,108	0	1,108	38
37230	MEALS & LODGING-TRAINING	1,981	1,095	1,095	2,012	0	2,012	83
SUBTOTAL *****		4,354	2,945	2,945	4,320	0	4,320	46
UTILITIES								
48000	TELEPHONES	3,742	3,700	3,700	3,700	0	3,700	0
48050	CELLULAR TELEPHONES	2,709	2,712	2,509	1,920	0	1,920	29-
SUBTOTAL *****		6,451	6,412	6,209	5,620	0	5,620	12-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,181	1,500	1,700	1,500	0	1,500	0
59100	VEHICLE REPAIRS	230	1,000	3,000	1,000	0	1,000	0
59200	LOCAL MILEAGE	1,283	900	900	900	0	900	0
SUBTOTAL *****		2,695	3,400	5,600	3,400	0	3,400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	614	678	676	746	0	746	10
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
SUBTOTAL *****		614	778	776	846	0	846	8
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	27	50	0	50	0	50	0
71101	PROFESSIONAL SERVICES	26,295	26,775	25,995	25,995	0	25,995	2-
71500	BUILDING USE/RENT CHARGE	27,058	30,379	30,384	20,066	0	20,066	33-
SUBTOTAL *****		53,380	57,204	56,379	46,111	0	46,111	19-
OTHER								
83100	AWARDS	0	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	1,722	2,000	2,000	2,000	0	2,000	0
84400	PUBLIC NOTICES	0	0	78	0	0	0	0
SUBTOTAL *****		1,722	2,050	2,128	2,050	0	2,050	0
TOTAL EXPENDITURES *****		440,882	468,246	455,875	455,949	0	455,949	2-

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County Commission and Centralia Office

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	0	8	0	0	0	0
	SUBTOTAL *****	0	0	8	0	0	0	0
	UTILITIES							
48000	TELEPHONES	721	780	757	780	0	780	0
48100	NATURAL GAS	0	635	496	635	0	635	0
48200	ELECTRICITY	0	2,205	2,824	2,824	0	2,824	28
48300	WATER	0	260	235	260	0	260	0
48400	SOLID WASTE	0	135	120	135	0	135	0
48600	SEWER USE	0	70	57	70	0	70	0
	SUBTOTAL *****	721	4,085	4,489	4,704	0	4,704	15
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	0	2,100	1,800	1,800	0	1,800	14-
60150	PEST CONTROL	0	0	200	200	0	200	0
	SUBTOTAL *****	0	2,100	2,000	2,000	0	2,000	4-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	8,278	3,085	1,893	3,155	0	3,155	2
	SUBTOTAL *****	8,278	3,085	1,893	3,155	0	3,155	2
	TOTAL EXPENDITURES *****	8,999	9,270	8,390	9,859	0	9,859	6

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 all of the elected officials and department directors of Boone County. The County Counselor represents the County in civil matters including land use issues, tax assessment and collection issues, election law issues, employment law issues and other civil matters. The County Counselor drafts contracts, deeds, ordinances, resolutions and other legal instruments for the County. The County Counselor also represents the County in litigation matters at both the trial and appellate levels of the court system, in both state and federal courts. In addition, in accordance with state statute, the County Counselor represents petitioning physicians in involuntary civil commitment proceedings.

Budget Highlights

A full-time, benefited Assistant County Counselor position was added to the budget in FY 2011. Salary and benefit costs for this new position are reimbursed by the Tax Maintenance Fund, a fund under the appropriating authority of the Collector of Revenue. In addition, the budget reflects increases for dues and professional training, which are not reimbursed by the Tax Maintenance Fund.

In FY 2011, the County Counselor's office will move from the Johnson Building to the Government Center. This will require increased appropriations for building use charges (housekeeping, utilities, and facilities maintenance) as well as an increase in equipment maintenance.

Goals and Objectives

Budget Year Objectives

- Provide timely legal advice and assistance to all elected officials and department directors.
- Continue, as requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures to improve systems and implement best practices.
- Review new legislation and advise the elected officials and department directors whose office may be impacted by said legislation.
- Represent the County and/or County officials in State and federal court in civil litigation matters.

County Counselor

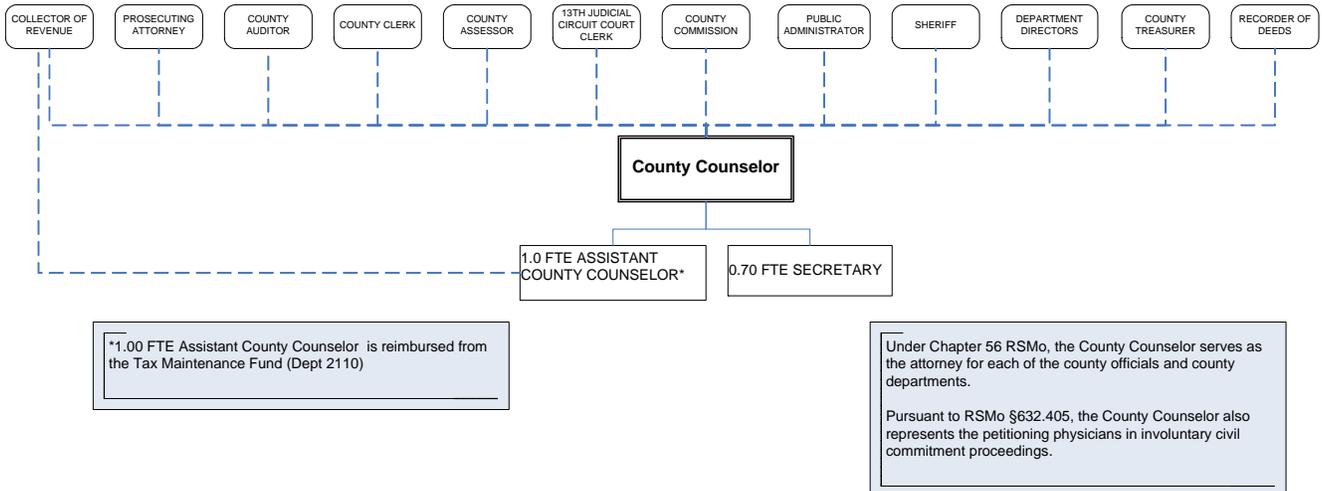
Performance Measures

Performance Measure	2009	2010	2011
	Actual	Estimated	Projected
Total Contracts Drafted/Reviewed	348	360	360
Mental Health (631/632 cases) Processed	250	260	260
In-House Court Cases Opened (not MH)	21	75	75
In-House Court Cases Disposed (not MH)	3	65	65
Legal Opinions Provided	880	1100	1100

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor	-	-	1.00 ^a	1.00
Secretary	0.70	0.70	0.70	-
Total FTEs	1.70	1.70	2.70	1.00

Organizational Chart



County Counselor

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	3,000	3,000	3,000	3,000	61,879	64,879	62
3558	ATTORNEY FEES	1,251	0	3,000	2,000	0	2,000	0
	SUBTOTAL *****	4,251	3,000	6,000	5,000	61,879	66,879	129
	TOTAL REVENUES *****	4,251	3,000	6,000	5,000	61,879	66,879	129
PERSONAL SERVICES								
10100	SALARIES & WAGES	105,989	105,385	105,829	105,385	51,979	157,364	49
10200	FICA	7,693	8,061	7,728	8,061	3,976	12,037	49
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	4,750	14,250	50
10325	DISABILITY INSURANCE	388	389	389	389	192	581	49
10350	LIFE INSURANCE	105	106	106	106	53	159	50
10375	DENTAL INSURANCE	712	712	712	712	356	1,068	50
10400	WORKERS COMP	443	356	356	308	182	490	37
10500	401(A) MATCH PLAN	1,280	702	780	702	390	1,092	55
	SUBTOTAL *****	126,112	125,211	125,400	125,163	61,878	187,041	49
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	6,089	6,811	6,811	7,200	0	7,200	5
23000	OFFICE SUPPLIES	364	950	950	1,350	0	1,350	42
23001	PRINTING	0	350	350	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	166	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	6,620	9,111	9,111	9,900	0	9,900	8
DUES TRAVEL & TRAINING								
37000	DUES	665	360	360	360	375	735	104
37210	TRAINING/SCHOOLS	603	1,250	1,250	1,250	1,150	2,400	92
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	434	150	150	150	0	150	0
	SUBTOTAL *****	1,702	1,760	1,760	1,760	1,525	3,285	86
UTILITIES								
48000	TELEPHONES	802	900	900	1,058	0	1,058	17
48002	DATA COMMUNICATIONS	300	300	300	420	0	420	40
	SUBTOTAL *****	1,102	1,200	1,200	1,478	0	1,478	23
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	49	130	130	1,500	0	1,500	53
	SUBTOTAL *****	49	130	130	1,500	0	1,500	53
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	350	350	350	0	350	0
71101	PROFESSIONAL SERVICES	0	950	950	950	0	950	0
71105	LEGAL SERVICES	9,449	15,000	15,000	15,000	0	15,000	0
71500	BUILDING USE/RENT CHARGE	4,569	4,033	4,033	9,064	0	9,064	124
	SUBTOTAL *****	14,018	20,333	20,333	25,364	0	25,364	24
OTHER								
84600	COURT COSTS	170	0	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
	SUBTOTAL *****	170	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	149,776	158,245	158,434	165,665	63,403	229,068	44

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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.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	FROM PY BUD
	OTHER							
86800	EMERGENCY	0	574,272	0	725,000	0	725,000	26
86850	CONTINGENCY	0	15,737	0	0	0	0	0
	SUBTOTAL *****	0	590,009	0	725,000	0	725,000	22
	TOTAL EXPENDITURES *****	0	590,009	0	725,000	0	725,000	22

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). As a governmental entity, Boone County has the option to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ in lieu of paying unemployment tax. The County has made this election and this budget includes a lump-sum appropriation to be used for such reimbursements. During the year, amounts are transferred to the applicable departmental budget as actual unemployment costs are incurred.

This budget is administered by the County Clerk.

Budget Highlights

Due to budgetary constraints, the County eliminated funding for the Employee Assistance Program. This program was first funded in 2006.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3890	MISCELLANEOUS	4,289	0	0	0	0	0	0
	SUBTOTAL *****	4,289	0	0	0	0	0	0
	TOTAL REVENUES *****	4,289	0	0	0	0	0	0
10600	PERSONAL SERVICES UNEMPLOYMENT BENEFITS	0	8,277	13,000	0	0	28,000	238
	SUBTOTAL *****	0	8,277	13,000	0	0	28,000	238
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	11,451	2,000	2,000	2,000	9,000	2,000	0
71104	ADMINISTRATIVE SERVICES	7,072	7,800	7,200	7,200	0	7,200	7-
	SUBTOTAL *****	18,523	9,800	9,200	9,200	9,000	9,200	6-
	TOTAL EXPENDITURES *****	18,523	18,077	22,200	9,200	9,000	37,200	105

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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 directors, 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, ensuring 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

Due to budgetary constraints, the FY 2010 budget allocation for county-wide training was reduced, eliminating all funding except for online video training (MS Office applications). Radio advertising was also eliminated. These reductions have been continued in the FY 2011 budget.

Performance Measures

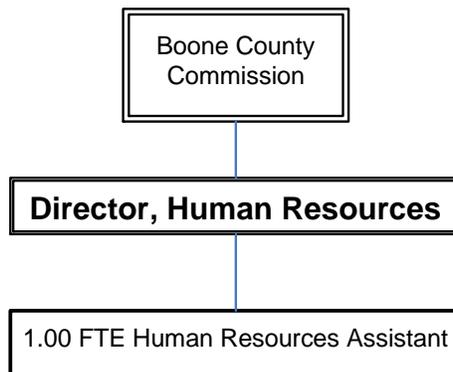
Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Number of Applications Received/Processed	2,430	1,882	1,900
Number of Job Postings	48	35	40
Number of Typing Tests Administered	675	437	450
Number of Job Announcements Mailed/Emailed	3,243	2,170	2,480
Number of Phone Calls Received by HR Asst (Approx)	2,107	1,904	1,950
Number of Visitors /Cust Greeted by HR Asst (Approx)	1,645	1,410	1,500
Number of Interviews Scheduled Through HR Office	93	58	70
Number of Criminal Background Searches Initiated	31	38	40
Number of Driving Record Searches Initiated	6	2	4
Number of Random PW Drug Screens Coordinated	28	26	26
Number of Random PW Alcohol Screens Coordinated	15	14	14
Number of Pre-Employment PW Drug Screens Coordinated	1	1	1
Number of Training Committee Meetings Facilitated	6	2	4
Number of Personnel Advisory Committee Mtgs Facilitated	3	4	4
Number of Job Classification Committee Mtgs Facilitated	5	1	2
Number of New Employee Orientations Facilitated	3	4	4

Human Resources

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total FTEs	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Overtime	\$ 2,000	\$ 2,000	\$ 1,000	\$ -

Organizational Chart



Human Resources

Annual Budget

1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	96,853	96,532	96,907	96,532	0	96,532	0
10110	OVERTIME	1,992	2,000	1,350	1,000	0	1,000	50-
10200	FICA	7,486	7,537	7,531	7,461	0	7,461	1-
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	357	357	357	357	0	357	0
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	335	285	285	253	0	253	11-
10500	401(A) MATCH PLAN	1,280	702	780	702	0	702	0
SUBTOTAL *****		118,622	117,731	117,528	116,623	0	116,623	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,725	1,900	1,900	1,925	0	1,925	1
23000	OFFICE SUPPLIES	939	1,000	500	900	0	900	10-
23001	PRINTING	785	500	50	500	0	500	0
23050	OTHER SUPPLIES	374	750	550	700	0	700	6-
SUBTOTAL *****		3,824	4,150	3,000	4,025	0	4,025	3-
DUES TRAVEL & TRAINING								
37000	DUES	412	500	440	450	0	450	10-
37200	SEMINARS/CONFEREN/MEETING	2,367	1,900	1,900	1,900	0	1,900	0
37210	TRAINING/SCHOOLS	480	1,300	1,300	1,225	0	1,225	5-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	644	750	750	775	0	775	3
37230	MEALS & LODGING-TRAINING	1,350	1,750	1,800	1,850	0	1,850	5
SUBTOTAL *****		5,253	6,200	6,190	6,200	0	6,200	0
UTILITIES								
48000	TELEPHONES	875	1,000	900	1,000	0	1,000	0
48050	CELLULAR TELEPHONES	272	350	275	350	0	350	0
SUBTOTAL *****		1,147	1,350	1,175	1,350	0	1,350	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	19	60	55	60	0	60	0
SUBTOTAL *****		19	60	55	60	0	60	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	617	500	432	320	0	320	36-
60200	EQUIP REPAIRS/MAINTENANCE	95	0	0	0	0	0	0
SUBTOTAL *****		712	500	432	320	0	320	36-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,769	2,800	2,600	2,800	0	2,800	0
71500	BUILDING USE/RENT CHARGE	4,495	3,966	3,966	3,840	0	3,840	3-
SUBTOTAL *****		6,264	6,766	6,566	6,640	0	6,640	1-
OTHER								
83100	AWARDS	364	919	500	750	0	750	18-
84010	RECEPTION/MEETINGS	82	500	300	500	0	500	0
84300	ADVERTISING	25,376	23,500	20,000	20,000	0	20,000	14-
SUBTOTAL *****		25,823	24,919	20,800	21,250	0	21,250	14-
TOTAL EXPENDITURES *****		161,667	161,676	155,746	156,468	0	156,468	3-

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Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

The Director of Information Technology (IT) is responsible for the operations of the County’s non-judicial information technology systems, GIS system, and Mail Services. The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

The County Commission establishes and approves General Fund appropriations for these operations. Additional funding for computer technology (hardware and software) is frequently provided through various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the Director of IT is responsible for coordinating the acquisition and installation and in most cases, providing on-going support.

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			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	\$ 1,223,813	\$ 1,443,015	\$ 906,821	\$ 409,516	\$ 49,826	\$ 1,366,163
100	1175	GIS - Consortium	1,342	1,936	-	7,499	-	7,499
100	1176	GIS - County	148,706	153,421	117,958	40,091	-	158,049
		Subtotal	<u>1,373,861</u>	<u>1,598,372</u>	<u>1,024,779</u>	<u>457,106</u>	<u>49,826</u>	<u>1,531,711</u>
Mail Services								
100	1194	Mail Services	308,849	336,917	69,171	297,232	-	366,403
		Subtotal	<u>308,849</u>	<u>336,917</u>	<u>69,171</u>	<u>297,232</u>	<u>-</u>	<u>366,403</u>
		Total	<u>\$ 1,682,710</u>	<u>\$ 1,935,289</u>	<u>\$ 1,093,950</u>	<u>\$ 754,338</u>	<u>\$ 49,826</u>	<u>\$ 1,898,114</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	FY	FY	Dept.	Dept.	Dept.	FY	
	2009	2010	No.	No.	No.	2011	
	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	
		Equiva-	Equiva-	Equiva-	Equiva-		
		lent	lent	lent	lent		
Information Technology & GIS							
Director, Information Technology	1.00	1.00	1.00	-	-	1.00	-
Supervisor, Systems Analysis	1.00	1.00	1.00	-	-	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-	-	1.00	-
Network Administrator	1.00	1.00	1.00	-	-	1.00	-
Computer Operations Analyst	1.00	1.00	1.00	-	-	1.00	-
Senior Programmer Analyst	5.00 ^a	5.00 ^a	5.00	-	-	5.00 ^a	-
Web Developer/Sr. Prog. Analyst	1.00	1.00	1.00	-	-	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-	-	2.00	-
Administrative Assistant	1.00	1.00	1.00	-	-	1.00	-
GIS Program Manager	1.00	1.00	-	1.00	-	1.00	-
GIS Analyst	1.00	1.00	-	1.00	-	1.00	-
Subtotal	<u>16.00</u>	<u>16.00</u>	<u>14.00</u>	<u>2.00</u>	<u>-</u>	<u>16.00</u>	<u>-</u>
Mail Services							
Mail Clerk	1.00	1.00	-	-	1.00	1.00	-
Office Specialist	1.00	1.00	-	-	1.00	1.00	-
Subtotal	<u>2.00</u>	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Total FTEs	<u>18.00</u>	<u>18.00</u>	<u>14.00</u>	<u>2.00</u>	<u>2.00</u>	<u>18.00</u>	<u>-</u>
Overtime	\$ 4,900	\$ 5,100	\$ 2,500	\$ 200	\$ 1,400	\$ 4,100	\$ (1,000)

^a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number 2110)

Information Technology & GIS (Geographic Information System)

Department Numbers 1170, 1175, 1176

Mission

The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC), a committee comprised of elected officials and department directors, 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).

The Geographic Information System (GIS) is the outgrowth of a research and development effort of Boone County (through the Boone County Assessor's office and Information Technology), the City of Columbia, and Boone Electric Cooperative. The jointly funded project was launched in 1996 with Boone County's Information Technology Department serving as project manager and fiscal agent; the initial funding and start-up activities were accounted for within Department number 1175 GIS-Consortium.

Currently, The GIS-Consortium budget (1175) accounts for the resources required to maintain the Consortium's GIS server.

The GIS -County budget (1176) accounts for the personnel and other resources dedicated to maintaining the "master" address database, supporting Consortium members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

Budget Highlights

Due to budgetary constraints, only essential equipment replacements have been funded in the annual budget. As a result, this budget includes approximately \$50,000 for computer-related fixed asset purchases, which is significantly reduced from prior years. An upgrade to the County's iSeries platform originally planned for FY 2011 was addressed with a budget revision to FY 2010 in order to take advantage of year-end vendor discounts. This accounts for the significant decrease reflected in the FY 2011 budget when compared to the prior year.

An additional programmer position, added to the IT Department in 2002, provides dedicated support to the Collector of Revenue. The salary and benefit cost of this position is reimbursed from the Tax Maintenance Fund.

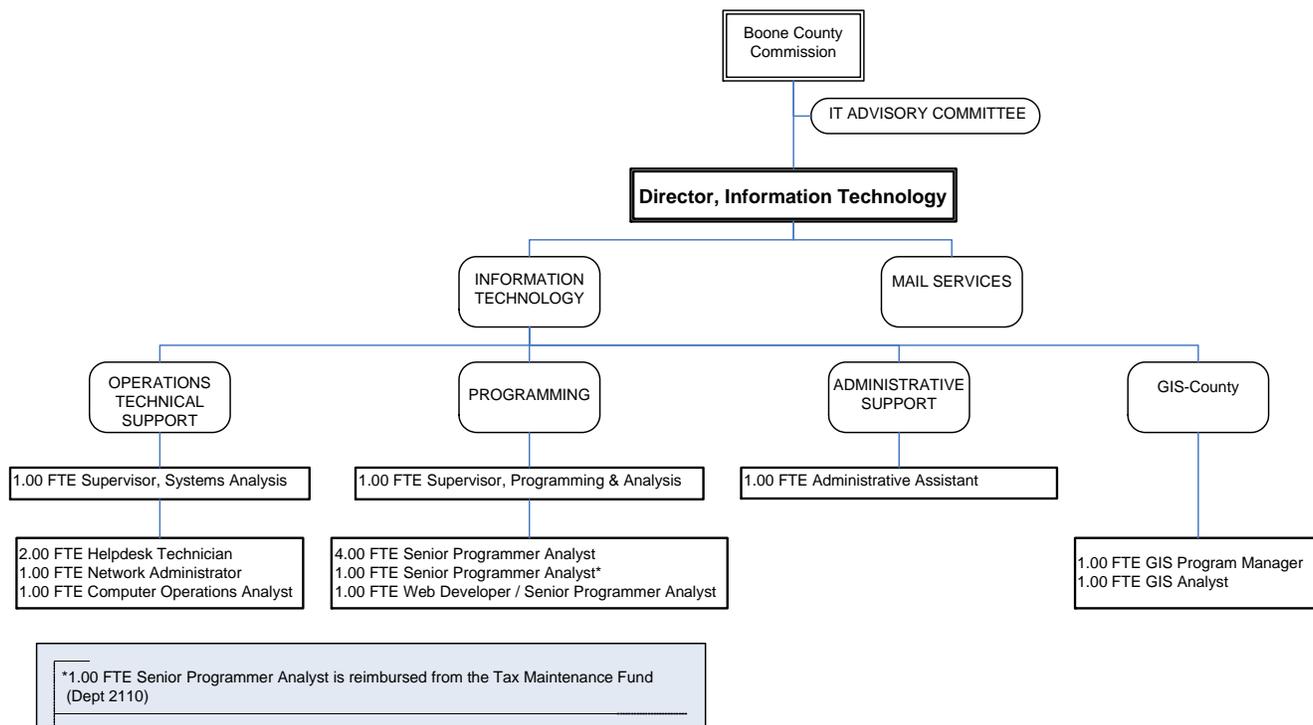
Information Technology & GIS

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. In addition, appropriations for court-related computer technology are accounted for within the court's budgets.

Performance Measures

Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Word Orders Completed–Consortium Users	98	100	115
Number of Consortium Members Supported	46	48	50
Number of Consortium Server Dataset Updates	365	365	365

Organizational Chart



*1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)

Information Technology & GIS

Annual Budget

1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	68,703	129,173	129,050	155,577	0	155,577	20
	SUBTOTAL *****	68,703	129,173	129,050	155,577	0	155,577	20
3890	MISCELLANEOUS MISCELLANEOUS	87	0	0	0	0	0	0
	SUBTOTAL *****	87	0	0	0	0	0	0
	TOTAL REVENUES *****	68,791	129,173	129,050	155,577	0	155,577	20
	PERSONAL SERVICES							
10100	SALARIES & WAGES	728,429	764,233	739,486	762,278	58,741	762,278	0
10110	OVERTIME	1,928	3,500	2,500	2,500	0	2,500	28-
10200	FICA	54,543	58,731	55,913	58,505	4,493	58,505	0
10300	HEALTH INSURANCE	64,917	66,500	66,500	66,500	4,750	66,500	0
10325	DISABILITY INSURANCE	2,642	2,827	2,827	2,820	192	2,820	0
10350	LIFE INSURANCE	699	742	742	742	53	742	0
10375	DENTAL INSURANCE	4,865	4,984	4,984	4,984	356	4,984	0
10400	WORKERS COMP	2,581	2,226	2,226	1,988	171	1,988	10-
10500	401(A) MATCH PLAN	5,120	4,914	3,270	4,914	390	4,914	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,578	1,590	1,581	0	0	1,590	0
10600	UNEMPLOYMENT BENEFITS	0	251	0	0	0	0	0
	SUBTOTAL *****	867,305	910,498	880,029	905,231	69,146	906,821	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	650	200	650	0	650	0
23000	OFFICE SUPPLIES	715	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	246	200	80	200	0	200	0
23015	COMPUTER SUPPLIES	1,801	3,000	3,000	3,000	0	3,000	0
23016	MAGNETIC MEDIA	3,050	3,300	11,950	8,600	0	8,600	160
23017	COMPUTER PAPER	2,285	4,800	1,500	2,800	0	2,800	41-
23018	PRINTER SUPPLIES	43,700	72,500	47,000	55,000	0	55,000	24-
23050	OTHER SUPPLIES	4,147	4,000	500	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,247	1,000	1,500	1,500	0	1,500	50
	SUBTOTAL *****	57,194	90,950	67,230	77,250	0	77,250	15-
	DUES TRAVEL & TRAINING							
37000	DUES	1,190	1,575	1,500	1,420	0	1,420	9-
37200	SEMINARS/CONFEREN/MEETING	4,415	8,660	6,000	7,040	0	7,040	18-
37210	TRAINING/SCHOOLS	5,079	17,040	12,000	23,325	0	23,325	36
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,389	6,515	4,500	4,475	0	4,475	31-
37230	MEALS & LODGING-TRAINING	5,186	12,545	10,000	9,305	0	9,305	25-
	SUBTOTAL *****	18,259	46,335	34,000	45,565	0	45,565	1-
	UTILITIES							
48000	TELEPHONES	8,172	9,200	8,350	9,200	480	9,200	0
48002	DATA COMMUNICATIONS	14,318	15,860	15,860	15,180	0	15,180	4-
	SUBTOTAL *****	22,490	25,060	24,210	24,380	480	24,380	2-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	69	500	500	500	0	500	0
	SUBTOTAL *****	69	500	500	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	60,654	58,060	55,250	59,580	12,360	71,940	23
60200	EQUIP REPAIRS/MAINTENANCE	2,477	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	63,131	60,060	56,250	61,580	12,360	73,940	23
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	109,914	123,592	108,633	121,602	1,133	121,602	1-

Information Technology & GIS

1170 INFORMATION TECHNOLOGY
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	21,236	22,668	20,700	24,840	0	24,840	9
71101	PROFESSIONAL SERVICES	50	7,742	10,242	5,000	5,242	5,000	35-
71500	BUILDING USE/RENT CHARGE	34,249	38,451	38,451	35,239	0	35,239	8-
71600	EQUIP LEASES & METER CHRG	929	1,200	920	1,200	0	1,200	0
	SUBTOTAL *****	166,378	193,653	178,946	187,881	6,375	187,881	2-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,873	19,736	16,185	0	18,920	14,636	25-
91302	COMPUTER SOFTWARE	2,576	30,000	30,000	0	10,758	9,137	69-
92301	REPLC COMPUTER HDWR	24,532	103,372	91,865	0	94,415	26,053	74-
92302	REPLC COMPUTER SOFTWARE	0	64,350	63,800	0	39,300	0	0
	SUBTOTAL *****	28,982	217,458	201,850	0	163,393	49,826	77-
	TOTAL EXPENDITURES *****	1,223,813	1,544,514	1,443,015	1,302,387	251,754	1,366,163	11-

1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	1,341	0	0	0	0	0	0
	SUBTOTAL *****	1,341	0	0	0	0	0	0
	TOTAL REVENUES *****	1,341	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	1,000	912	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	912	1,000	0	1,000	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,341	3,000	1,024	3,000	0	3,000	0
	SUBTOTAL *****	1,341	3,000	1,024	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	5,435	0	3,499	0	3,499	35-
	SUBTOTAL *****	0	5,435	0	3,499	0	3,499	35-
	TOTAL EXPENDITURES *****	1,341	9,435	1,936	7,499	0	7,499	20-

Information Technology & GIS

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	348	0	350	0	0	0	0
	SUBTOTAL *****	348	0	350	0	0	0	0
	TOTAL REVENUES *****	348	0	350	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	98,595	98,217	98,600	98,217	0	98,592	0
10110	OVERTIME	19	200	100	200	0	200	0
10200	FICA	7,152	7,528	7,551	7,528	0	7,528	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	363	363	363	363	0	363	0
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	333	285	285	255	0	255	10-
10500	401(A) MATCH PLAN	1,280	702	750	702	0	702	0
	SUBTOTAL *****	118,061	117,613	117,967	117,583	0	117,958	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	233	200	50	200	0	200	0
23001	PRINTING	0	50	0	50	0	50	0
23016	MAGNETIC MEDIA	0	125	15	125	0	125	0
23017	COMPUTER PAPER	0	2,050	91	800	0	800	60-
23018	PRINTER SUPPLIES	0	200	250	950	0	950	375
23050	OTHER SUPPLIES	166	250	2,300	750	0	750	200
23850	MINOR EQUIP & TOOLS (<\$1000)	182	100	100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	526	0	0	0	0	0	0
	SUBTOTAL *****	1,108	2,975	2,806	2,975	0	2,975	0
DUES TRAVEL & TRAINING								
37000	DUES	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	950	2,000	1,575	2,000	0	2,000	0
37210	TRAINING/SCHOOLS	980	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	500	2,000	1,555	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	633	3,000	2,477	3,000	0	3,000	0
	SUBTOTAL *****	3,064	7,150	5,607	7,150	0	7,150	0
UTILITIES								
48000	TELEPHONES	616	650	650	650	0	650	0
	SUBTOTAL *****	616	650	650	650	0	650	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	38	75	20	75	0	75	0
	SUBTOTAL *****	38	75	20	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	21,400	22,700	21,400	22,700	0	22,700	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	4,258	4,781	4,781	5,266	0	5,266	10
71600	EQUIP LEASES & METER CHR	143	175	175	175	0	175	0
	SUBTOTAL *****	25,801	28,656	26,356	29,141	0	29,141	1
OTHER								
84010	RECEPTION/MEETINGS	14	100	15	100	0	100	0
	SUBTOTAL *****	14	100	15	100	0	100	0
	TOTAL EXPENDITURES *****	148,705	157,219	153,421	157,674	0	158,049	0

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Mail Services

Department Number 1194

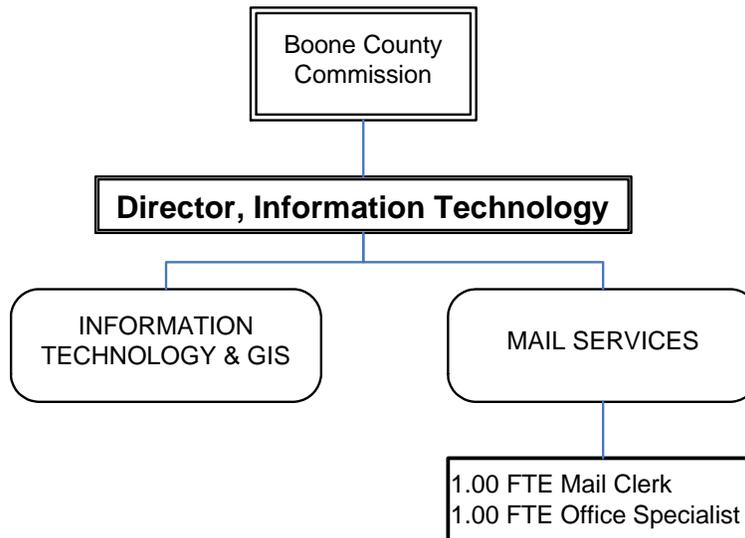
Mission

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

The budget reflects increased building use charges resulting from the increased space allocated to Mail Services. There are no other significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	9,908	15,500	15,500	17,290	0	17,290	11
	SUBTOTAL *****	9,908	15,500	15,500	17,290	0	17,290	11
	TOTAL REVENUES *****	9,908	15,500	15,500	17,290	0	17,290	11
	PERSONAL SERVICES							
10100	SALARIES & WAGES	46,147	51,043	46,372	51,043	0	51,043	0
10110	OVERTIME	803	1,400	1,400	1,400	0	1,400	0
10200	FICA	3,572	4,011	3,642	4,011	0	4,011	0
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	170	188	188	188	0	188	0
10350	LIFE INSURANCE	105	106	106	106	0	106	0
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	1,718	1,653	1,653	1,509	0	1,509	8-
10500	401(A) MATCH PLAN	0	702	0	702	0	702	0
	SUBTOTAL *****	62,729	69,315	63,573	69,171	0	69,171	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	221,500	218,328	241,500	253,575	0	253,575	16
22005	BULK MAIL FEES/PERMITS	2,445	2,500	2,500	2,500	0	2,500	0
22010	SHIPPING CHARGES	3,297	3,500	3,000	3,500	0	3,500	0
23000	OFFICE SUPPLIES	964	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	228,208	225,928	248,600	261,175	0	261,175	15
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	15	200	100	200	0	200	0
	SUBTOTAL *****	15	200	100	200	0	200	0
	UTILITIES							
48000	TELEPHONES	389	450	450	480	0	480	6
48050	CELLULAR TELEPHONES	18	50	50	75	0	75	50
	SUBTOTAL *****	408	500	500	555	0	555	11
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,684	3,200	2,000	3,200	0	3,200	0
59100	VEHICLE REPAIRS	613	1,000	500	1,000	0	1,000	0
59105	TIRES	409	0	0	500	0	500	0
	SUBTOTAL *****	2,707	4,200	2,500	4,700	0	4,700	11
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	877	5,580	5,580	5,800	0	6,920	24
	SUBTOTAL *****	877	5,580	5,580	5,800	0	6,920	24
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,800	4,800	4,800	4,800	0	4,800	0
71100	OUTSIDE SERVICES	339	2,000	1,000	1,000	0	1,000	50-
71500	BUILDING USE/RENT CHARGE	8,296	9,314	9,314	17,152	0	17,152	84
71600	EQUIP LEASES & METER CHRG	467	660	950	730	0	730	10
	SUBTOTAL *****	13,902	16,774	16,064	23,682	0	23,682	41
	TOTAL EXPENDITURES *****	308,848	322,497	336,917	365,283	0	366,403	13

Decimal values have been truncated.

Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

This cost center accounts for insurance premiums and insurance claim activity which are allocated to the General Fund. The General Fund accounts for all costs that cannot be allocated to the Road and Bridge Fund (department numbers 2040, 2045, and 2048) or to the Assessment Fund (department number 2010).

Insurance & Safety-- The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public official's errors and omissions, law enforcement errors and omissions, and boiler and machinery. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. 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.

Insurance Claim Activity--Insurance claim activity includes deductibles, insurance proceeds, and various repair/replacement expenditures.

The County Clerk administers this budget.

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 budget reflects a slight reduction in annual premiums. There are no other significant changes to this budget.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 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							
23850	MINOR EQUIP & TOOLS (<\$1000)	489	1,000	700	700	0	700	30-
	SUBTOTAL *****	489	1,000	700	700	0	700	30-
	DUES TRAVEL & TRAINING							
37000	DUES	1,450	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	915	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,959	0	0	0	0	0	0
	SUBTOTAL *****	4,325	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	27,585	30,000	27,395	26,125	0	26,125	12-
71002	AUTO LIABILITY INS	57,655	65,000	57,000	54,150	0	54,150	16-
71003	INLAND MARINE INS	120	120	0	0	0	0	0
71004	PROPERTY INSURANCE	184,854	193,000	190,000	189,500	0	189,500	1-
71006	ERRORS & OMISSIONS INS	20,285	23,000	19,900	18,810	0	18,810	18-
71007	LAW ENFORCEMENT INS	108,899	109,000	115,000	109,250	0	109,250	0
71008	GENERAL LIABILITY INS	58,809	60,000	61,000	57,950	0	57,950	3-
71009	D.P. EQUIP-INSURANCE	9,244	10,000	10,600	10,070	0	10,070	0
71010	CRIME INSURANCE	3,364	4,000	3,110	2,945	0	2,945	26-
71011	PUBLIC OFFICIALS BOND	8,543	3,400	7,800	9,500	0	9,500	179
	SUBTOTAL *****	479,362	497,520	491,805	478,300	0	478,300	3-
	TOTAL EXPENDITURES *****	484,177	498,520	492,505	479,000	0	479,000	3-

Decimal values have been truncated.

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	7,690	9,000	26,000	0	0	0	0
	SUBTOTAL *****	7,690	9,000	26,000	0	0	0	0
	TOTAL REVENUES *****	7,690	9,000	26,000	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS	5,877	0	17,500	0	0	0	0
	SUBTOTAL *****	5,877	0	17,500	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	1,615	0	600	0	0	0	0
	SUBTOTAL *****	1,615	0	600	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	14,057	16,000	30,000	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	239	2,000	1,600	2,000	0	2,000	0
71020	UNINSURED CLAIMS	33,921	10,000	10,000	4,000	0	4,000	60-
	SUBTOTAL *****	48,218	28,000	41,600	22,000	0	22,000	21-
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	0	21,746	21,746	0	0	0	0
	SUBTOTAL *****	0	21,746	21,746	0	0	0	0
	TOTAL EXPENDITURES *****	55,710	49,746	81,446	22,000	0	22,000	55-

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 year 2005 and has remained at that rate. The budget assumes negative 1% growth in assessed valuation for real property and a negative 2% growth in assessed valuation for personal property.

The current economic downturn has significantly impacted sales tax revenues. Sales tax revenues have decline by approximately 4% since FY 2007; the FY 2011 budget assumes 0% growth.

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. The lease agreement requires an adjustment equal to the increase in the Consumer Price Index.

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.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3001	REAL ESTATE CY	2,129,322	2,146,000	2,170,000	2,150,000	0	2,150,000	0
3002	PERSONAL PROPERTY CY	411,981	412,000	414,000	405,000	0	405,000	1-
3003	RAILROAD AND UTILITY CY	86,710	73,600	82,900	82,900	0	82,900	12
3004	REPLACEMENT SURTAX/GEN CY	222,709	217,000	225,000	227,000	0	227,000	4
3011	REAL ESTATE PY	76,627	34,000	75,000	45,000	0	45,000	32
3012	PERSONAL PROPERTY PY	52,161	40,000	50,000	45,000	0	45,000	12
3013	RAILROAD & UTILITY PY	705	0	0	0	0	0	0
	SUBTOTAL *****	2,980,219	2,922,600	3,016,900	2,954,900	0	2,954,900	1
	SALES TAXES							
3110	SALES TAXES	11,144,410	11,117,000	11,117,000	11,117,000	0	11,117,000	0
	SUBTOTAL *****	11,144,410	11,117,000	11,117,000	11,117,000	0	11,117,000	0
	FRANCHISE TAXES							
3210	MEDIACOM	98,691	100,000	93,000	92,000	0	92,000	8-
3220	CHARTER COMMUNICATIONS	58,507	59,600	54,600	54,000	0	54,000	9-
	SUBTOTAL *****	157,199	159,600	147,600	146,000	0	146,000	8-
	LICENSES AND PERMITS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	2,973	2,000	2,000	2,000	0	2,000	0
3446	COUNTY STOCK INSURANCE	6,655	10,000	5,000	5,000	0	5,000	50-
3490	FISH & WILDLIFE PILT	1,294	1,200	1,216	1,200	0	1,200	0
	SUBTOTAL *****	10,922	13,200	8,216	8,200	0	8,200	37-
	CHARGES FOR SERVICES							
3550	COMMISSIONS	2	5	8	5	0	5	0
3576	NEIGHBRHD IMPVMT DIST FEE	0	0	13,407	0	0	0	0
	SUBTOTAL *****	2	5	13,415	5	0	5	0
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	16,696	6,000	10,000	10,000	0	10,000	66
	SUBTOTAL *****	16,696	6,000	10,000	10,000	0	10,000	66
	INTEREST							
3710	INTEREST	27	10	10	7	0	7	30-
3718	INT-SALES TAX	0	3,000	0	1,000	0	1,000	66-
3719	INT-FINANCIAL INST TAX	106	75	10	10	0	10	86-
3724	INT - OTHER ENTITIES	6,421	2,736	2,736	82	0	82	97-
	SUBTOTAL *****	6,556	5,821	2,756	1,099	0	1,099	81-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	201,415	205,099	205,099	152,619	0	152,619	25-
3821	BLDG RENT	28,893	19,250	13,200	13,200	0	13,200	31-
3822	OTHER LEASE REVENUE	44,492	28,867	29,375	100	0	100	99-
3823	HOSPITAL LEASE	1,632,322	1,632,322	1,678,027	1,694,807	0	1,694,807	3
3826	PRIOR YEAR COST REPAYMENT	55,843	0	3,247	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	4,772	1,500	4,500	1,500	0	1,500	0
3882	RESTITUTION REIMB	315	0	12	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	150,000	250,000	250,000	350,000	0	350,000	40
3890	MISCELLANEOUS	1,888	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,758	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	2,121,702	2,138,238	2,184,660	2,213,426	0	2,213,426	3
	OTHER FINANCING SOURCES							
3912	OTI: FROM DEBT SERVICE FUND	8,858	0	0	0	0	0	0
3915	OTI: FROM CAPITAL PROJECT FUND	670,000	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	62,232	0	72,393	0	0	0	0
	SUBTOTAL *****	741,090	0	72,393	0	0	0	0
	TOTAL REVENUES *****	17,178,800	16,362,464	16,572,940	16,450,630	0	16,450,630	0

Non-Departmental

Dept. No. 1190

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0
	UTILITIES							
48100	NATURAL GAS	3,772	3,250	5,200	5,220	0	5,220	60
48200	ELECTRICITY	2,471	3,450	4,600	5,900	0	5,900	71
48300	WATER	180	240	240	360	0	360	50
48600	SEWER USE	260	360	360	540	0	540	50
	SUBTOTAL *****	6,685	7,300	10,400	12,020	0	12,020	64
	VEHICLE EXPENSE							
59300	PARKING	18,586	24,010	24,010	23,160	0	23,160	3-
	SUBTOTAL *****	18,586	24,010	24,010	23,160	0	23,160	3-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	720	750	720	750	0	750	0
71101	PROFESSIONAL SERVICES	88,396	94,500	93,865	100,900	0	100,900	6
71105	LEGAL SERVICES	0	5,000	0	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	61,714	80,829	72,570	90,925	0	97,213	20
	SUBTOTAL *****	150,830	181,079	167,155	197,575	0	203,863	12
	OTHER							
83918	OTO: TO ROAD & BRIDGE FUND	0	3,629	3,629	0	0	0	0
83919	OTO: TO CAPITAL PROJECT FUND	698,900	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	0	60,000	60,000	60,000	0	60,000	0
84050	DEBT RETIREMENT-PRINCIPAL	290,000	290,000	290,000	460,000	0	460,000	58
84100	INTEREST EXPENSE	126,090	118,115	118,115	106,865	0	106,865	9-
86898	OVER AND SHORT	0	50	0	50	0	50	0
86900	MISCELLANEOUS	2,820	4,000	3,000	3,500	0	3,500	12-
86910	PY ENCUMBRANCES NOT USED	37,992-	0	1,000-	0	0	0	0
	SUBTOTAL *****	1,079,817	475,794	473,744	630,415	0	630,415	32
	TOTAL EXPENDITURES *****	1,255,919	688,433	675,309	863,420	0	869,708	26

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

The Director of Purchasing is appointed by the County Commission. The Purchasing Department establishes formal criteria and purchasing processes to ensure equality, compliance with state procurement laws, and to protect the public interest. In doing so, attention is given to ensure 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.

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds \$4,500. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair and equitable process;
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals;
- Prepare contract documents and Purchase Requisitions when applicable;
- Administer the surplus property disposal process

Budget Highlights

The FY 2011 budget includes funding to replace a networked copier. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Review the On-Line Bid System with the assistance of Information Technology to ensure that vendors are receiving electronic bids and to determine if a revision of this in-house written system is needed.
- With the assistance of the County Public Information Officer, revise *How to do Business with Boone County*, the informational purchasing pamphlet.

Purchasing

Progress on Prior Year Objectives

- Implement a reverse auction feature to the on-line purchasing system.

Response: Purchasing has identified a company, Bid Bridge that can offer the Reverse Auction to the County for projects greater than \$80,000 for a fee of 3%. The County did not bid any projects that met Bid Bridge's required minimum and which were suitable for the Reserve Auction format.

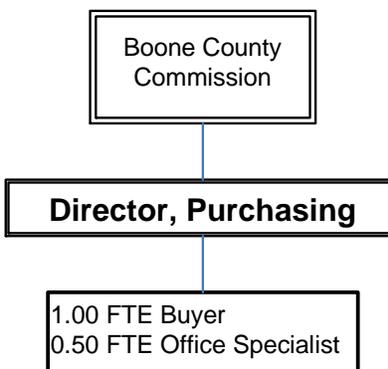
Performance Measures

Performance Measure	2009 Actual	2010 Year to date	2011 Projected
Number of Bids Prepared	70	39	64
Number of Proposals Prepared	5	5	1
Number of Contracts Completed	119	54	119
Number of Term & Supply Contracts Issued	31	11	15
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	47	32	46
Number of Term & Supply Contracts Renewed	88	134	88

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	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	2.50	2.50	2.50	-
Overtime	\$ 885	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 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	117,720	116,032	116,328	116,032	0	116,032	0
10110	OVERTIME	232	0	0	0	0	0	0
10200	FICA	8,170	8,876	8,307	8,876	0	8,876	0
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	438	429	429	429	0	429	0
10350	LIFE INSURANCE	158	159	159	159	0	159	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	397	336	336	301	0	301	10-
10500	401(A) MATCH PLAN	1,920	1,053	1,170	1,053	0	1,053	0
	SUBTOTAL *****	144,355	142,203	142,047	142,168	0	142,168	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	135	315	165	165	0	165	47-
23000	OFFICE SUPPLIES	756	700	700	700	0	700	0
23001	PRINTING	7-	300	300	300	0	300	0
23050	OTHER SUPPLIES	488	558	558	558	0	558	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	1,373	1,973	1,823	1,823	0	1,823	7-
	DUES TRAVEL & TRAINING							
37000	DUES	420	435	420	435	0	435	0
37200	SEMINARS/CONFEREN/MEETING	280	1,035	1,000	1,185	0	1,185	14
37210	TRAINING/SCHOOLS	0	500	500	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	371	799	799	783	0	783	2-
37230	MEALS & LODGING-TRAINING	1,471	2,160	1,600	2,160	0	2,160	0
	SUBTOTAL *****	2,543	4,929	4,319	5,063	0	5,063	2
	UTILITIES							
48000	TELEPHONES	1,422	1,629	1,629	1,629	0	1,629	0
48002	DATA COMMUNICATIONS	359	372	93	372	0	372	0
	SUBTOTAL *****	1,782	2,001	1,722	2,001	0	2,001	0
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	0	33	11	33	0	33	0
59200	LOCAL MILEAGE	520	600	600	600	0	600	0
	SUBTOTAL *****	520	633	611	633	0	633	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	480	700	604	572	0	572	18-
60200	EQUIP REPAIRS/MAINTENANCE	75	0	0	0	0	0	0
	SUBTOTAL *****	555	700	604	572	0	572	18-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	6,618	5,839	5,839	5,655	0	5,655	3-
	SUBTOTAL *****	6,618	5,839	5,839	5,655	0	5,655	3-
	OTHER							
84010	RECEPTION/MEETINGS	124	300	300	300	0	300	0
84300	ADVERTISING	2,014	2,300	1,700	2,300	0	2,300	0
	SUBTOTAL *****	2,139	2,600	2,000	2,600	0	2,600	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	14,025	14,025	0
	SUBTOTAL *****	0	0	0	0	14,025	14,025	0
	TOTAL EXPENDITURES *****	159,887	160,878	158,965	160,515	14,025	174,540	8

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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 from the General Fund; the Recorder of Deeds establishes and approves the appropriations from the Record Preservation Fund.

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 477,732	\$ 483,646	\$ 389,251	\$ 68,212	\$ -	\$ 457,463
280	2800	Storage & Preservation	62,220	112,935	-	407,000	6,800	413,800
Total			\$ 539,952	\$ 596,581	\$ 389,251	\$ 475,212	\$ 6,800	\$ 871,263

Personnel Summary

Position Title	FY	FY	FY	Change
	2009	2010	2011	
	Full-time Equiva- lent	Full-time Equiva- lent	Full-time Equiva- lent	
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	5.00	5.00	5.00	-
Total FTEs	8.00	8.00	8.00	-
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Recorder of Deeds

Department Numbers 1160, 2800

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.

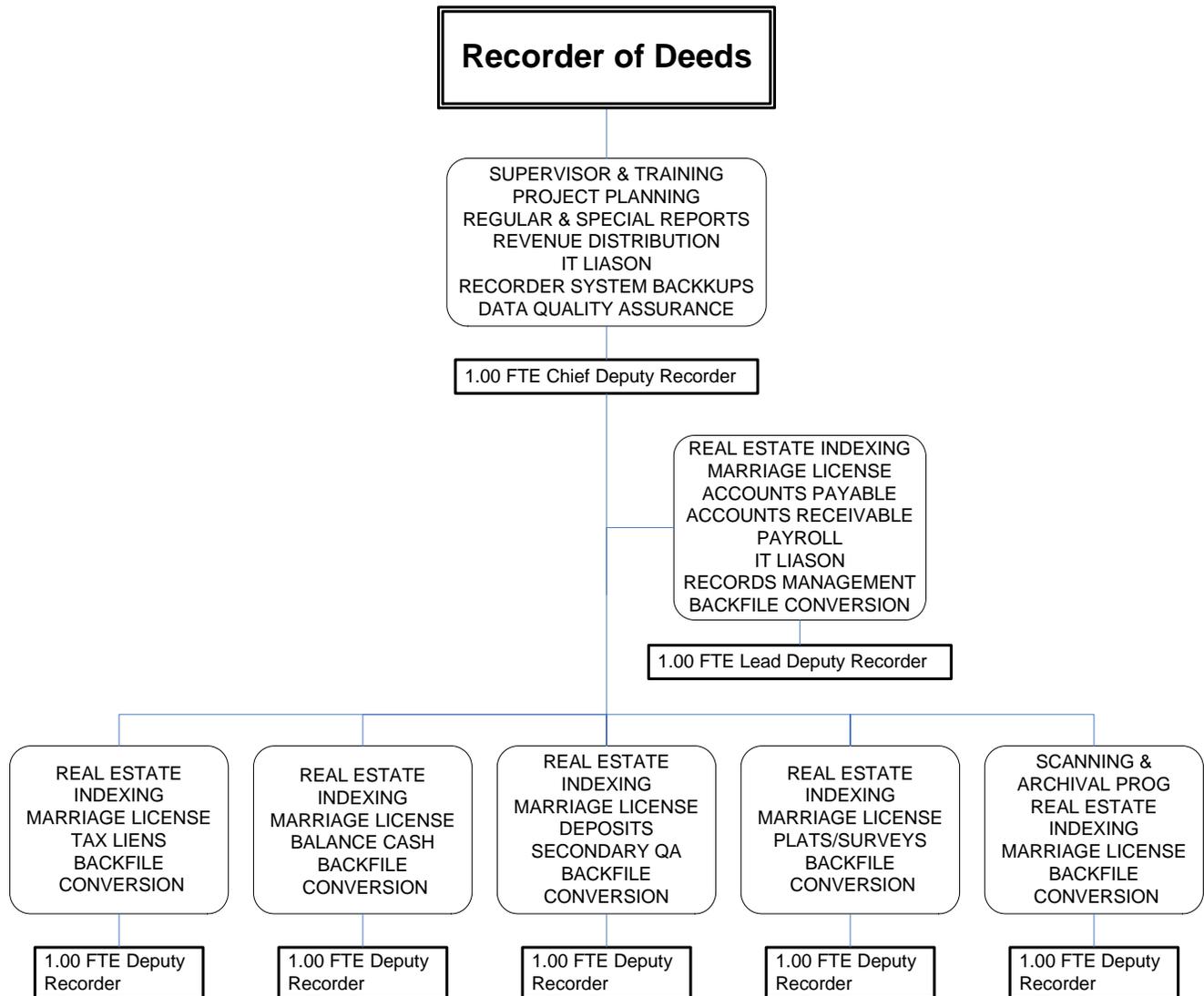
Budget Highlights

General Fund (Dept. No. 1160): Real estate recording fees have declined substantially over the past two years; expected FY 2011 revenues reflect a 34% decline compared to FY 2009 actual revenue. Various expense accounts have been reduced as a result of the declining volume, but many of the costs (such as personnel and equipment maintenance contracts) are fixed costs.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration (\$25,000) and microfilming costs (\$45,000). Professional Services (account #71101) includes funding for business continuity planning (\$20,000), consultant services (\$20,000), and legal services (\$2,000). The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

Recorder of Deeds

Organizational Chart



Recorder of Deeds

Annual Budget

1160 RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3315	MARRIAGE	19,044	19,500	19,000	19,000	0	19,000	2-
	SUBTOTAL *****	19,044	19,500	19,000	19,000	0	19,000	2-
	CHARGES FOR SERVICES							
3510	COPIES	42,628	42,700	35,026	33,200	0	33,200	22-
3562	REAL ESTATE FEES	682,839	747,500	464,750	418,725	0	418,725	43-
	SUBTOTAL *****	725,467	790,200	499,776	451,925	0	451,925	42-
	MISCELLANEOUS							
3890	MISCELLANEOUS	121	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	130	0	23	0	0	0	0
	SUBTOTAL *****	251	0	23	0	0	0	0
	TOTAL REVENUES *****	744,762	809,700	518,799	470,925	0	470,925	41-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	318,286	317,782	317,701	317,782	0	317,782	0
10110	OVERTIME	814	1,000	1,000	1,000	0	1,000	0
10120	HOLIDAY WORKED	133	0	0	0	0	0	0
10200	FICA	23,189	24,386	23,520	24,386	0	24,386	0
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	1,174	1,175	1,175	1,175	0	1,175	0
10350	LIFE INSURANCE	422	424	424	424	0	424	0
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	1,083	924	924	828	0	828	10-
10500	401(A) MATCH PLAN	4,490	2,808	2,745	2,808	0	2,808	0
	SUBTOTAL *****	390,441	389,347	388,337	389,251	0	389,251	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	400	435	285	435	0	435	0
23000	OFFICE SUPPLIES	7,145	8,700	4,800	5,250	0	5,250	39-
23001	PRINTING	1,657	1,500	1,500	1,500	0	1,500	0
23015	COMPUTER SUPPLIES	0	0	483	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	54	0	0	0	0
	SUBTOTAL *****	9,203	10,635	7,122	7,185	0	7,185	32-
	DUES TRAVEL & TRAINING							
37000	DUES	200	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	0	500	0	200	0	200	60-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,041	1,000	600	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,373	2,000	1,122	1,800	0	1,800	10-
37240	REGISTRATION/TUITION	714	875	565	650	0	650	25-
	SUBTOTAL *****	3,329	4,575	2,487	3,850	0	3,850	15-
	UTILITIES							
48000	TELEPHONES	4,262	4,500	4,200	4,500	0	4,500	0
	SUBTOTAL *****	4,262	4,500	4,200	4,500	0	4,500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,794	6,500	6,675	5,100	0	5,100	21-
	SUBTOTAL *****	3,794	6,500	6,675	5,100	0	5,100	21-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	66,644	74,822	74,822	47,577	0	47,577	36-
	SUBTOTAL *****	66,644	74,822	74,822	47,577	0	47,577	36-
	OTHER							
86896	DEPOSIT SHORTAGE	56	0	3	0	0	0	0
	SUBTOTAL *****	56	0	3	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	477,731	490,379	483,646	457,463	0	457,463	6-

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	116,323	123,200	84,825	79,625	0	79,625	35-
	SUBTOTAL *****	116,323	123,200	84,825	79,625	0	79,625	35-
INTEREST								
3711	INT-OVERNIGHT	187	115	330	330	0	330	186
3712	INT-LONG TERM INVEST	3,420	1,785	4,860	2,350	0	2,350	31
3798	INC/DEC IN FV OF INVESTMENTS	889-	0	0	0	0	0	0
	SUBTOTAL *****	2,718	1,900	5,190	2,680	0	2,680	41
MISCELLANEOUS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	119,042	125,100	90,015	82,305	0	82,305	34-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	6,904	9,500	6,610	7,000	0	7,000	26-
23020	MICROFILM/FILM	2,433	1,800	7,400	7,400	0	7,400	311
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,900	2,000	0	0	0	0
	SUBTOTAL *****	9,337	13,200	16,010	14,400	0	14,400	9
DUES TRAVEL & TRAINING								
37000	DUES	435	575	475	475	0	475	17-
37200	SEMINARS/CONFEREN/MEETING	510	700	100	500	0	500	28-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,546	3,200	2,005	2,000	0	2,000	37-
37230	MEALS & LODGING-TRAINING	7,176	6,340	3,500	6,000	0	6,000	5-
37240	REGISTRATION/TUITION	1,779	1,900	1,400	1,625	0	1,625	14-
	SUBTOTAL *****	12,447	12,715	7,480	10,600	0	10,600	16-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,249	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	15,149	75,000	35,000	70,000	0	70,000	6-
71101	PROFESSIONAL SERVICES	2,000	42,000	17,000	42,000	0	42,000	0
	SUBTOTAL *****	37,398	137,000	72,000	132,000	0	132,000	3-
OTHER								
86850	CONTINGENCY	0	200,305	0	250,000	0	250,000	24
	SUBTOTAL *****	0	200,305	0	250,000	0	250,000	24
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	15,000	15,000	0	0	0	0
91301	COMPUTER HARDWARE	3,036	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	2,500	1,650	2,000	0	2,000	20-
92301	REPLC COMPUTER HDWR	0	17,795	795	4,800	0	4,800	73-
	SUBTOTAL *****	3,036	35,295	17,445	6,800	0	6,800	80-
	TOTAL EXPENDITURES *****	62,220	398,515	112,935	413,800	0	413,800	3

Decimal values have been truncated.

Special Projects Citizen Contributions

Department Numbers 2000-2002

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 2011.

Annual Budget

2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	14	10	44	20	0	20	100
3798	INC/DEC IN FV OF INVESTMENTS	3-	2	24-	0	0	0	0
	SUBTOTAL *****	11	14	22	22	0	22	57
	MISCELLANEOUS							
3830	SALES	0	965	965	0	0	0	0
	SUBTOTAL *****	0	965	965	0	0	0	0
	TOTAL REVENUES *****	11	979	987	22	0	22	97-
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	220	220	0	0	0	0
	SUBTOTAL *****	0	220	220	0	0	0	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	220	220	0	0	0	0

Decimal values have been truncated.

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

During FY 2010, the County Treasurer implemented new procedures for accepting credit card payment in various offices. The changes are expected to significantly reduce the credit card fees previously paid by the County. The reduction is reflected in the FY 2011 appropriations.

Goals and Objectives

Budget Year Objectives

- Enhance the existing receipt program to include real-time scanning of all documents so that electronic images will be created timely.
- Revise format for submitting Bond required continuing disclosures to include schedules from the Official Statements.
- Automate the process for tracking unclaimed fees.

County Treasurer

Performance Measures

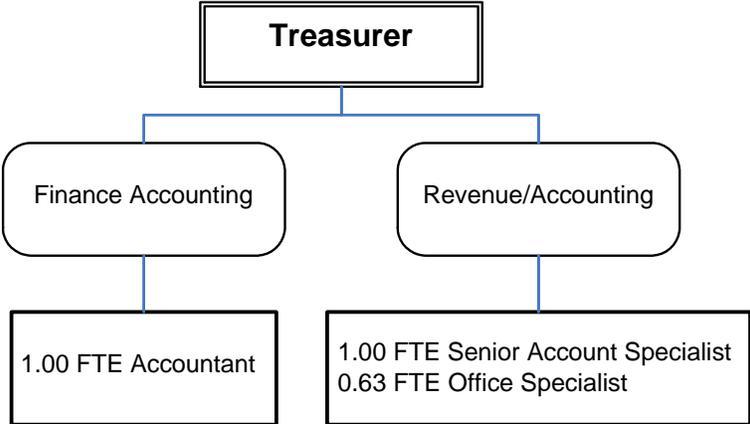
Performance Measure	2009	2010	2011
	Actual	Estimated	Projected
Receipts Issued	4,964	4,842	4,840
Manual Non-Vendor Checks	134	105	120
Manual Vendor Checks	443	476	460
Prosecuting Attorney Bad Checks	1,033	819	950
Criminal Cost Checks	18	-	6
Criminal Cost Bills	639	690	720
Out of County Cash Bonds	417	396	400
Restitution Checks	29	21	30
Manual Worker's Comp Checks	-	-	-
Imported Worker's Comp Checks (Five Star)	628	354	555
Jury Service Checks	2,843	2,625	2,500
Accounts Payable Checks	6,824	7,287	8,000
Payroll Checks	1,474	4,368	4,400
Payroll Direct Deposits	10,000	10,062	10,200
Unclaimed Fees Checks	4	1	1
Unclaimed Fees Processed	1,118	987	1,080
Purchasing Cards	76	74	80
Funds Maintained	109	113	118
Interest Received (All Funds)	\$ 849,069	\$ 415,410	\$ 375,000
General/Special Obligation Bonds	7	9	11
Active NIDs	12	13	15
NIDs in Construction	2	4	3

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	2.00	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	\$ 800	\$ 800	\$ 2,200	\$ 1,400

County Treasurer

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	60	0	90	0	0	0	0
3594	CREDIT CARD TRANSACTION FEE	280	0	256	0	0	0	0
	SUBTOTAL *****	340	0	346	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	1,022	2,000	2,100	2,100	0	2,100	5
3712	INT-LONG TERM INVEST	21,236	25,000	48,000	40,000	0	40,000	60
3723	INT - NIDS	1,537	1,500	896	900	0	900	40-
3724	INT - OTHER ENTITIES	6	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	16,457	50,000	26,000-	0	0	0	0
	SUBTOTAL *****	40,259	78,500	24,996	43,000	0	43,000	45-
	TOTAL REVENUES *****	40,599	78,500	25,342	43,000	0	43,000	45-
PERSONAL SERVICES								
10100	SALARIES & WAGES	177,445	165,762	163,959	172,887	0	172,887	4
10110	OVERTIME	3,686	800	175	2,200	0	2,200	175
10120	HOLIDAY WORKED	200	0	0	0	0	0	0
10200	FICA	12,747	14,084	12,044	13,394	0	13,394	4-
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	636	678	678	639	0	639	5-
10350	LIFE INSURANCE	202	212	212	212	0	212	0
10375	DENTAL INSURANCE	1,424	1,424	1,424	1,424	0	1,424	0
10400	WORKERS COMP	610	533	533	455	0	455	14-
10500	401(A) MATCH PLAN	1,665	1,404	780	1,404	0	1,404	0
10600	UNEMPLOYMENT BENEFITS	320	3,818	960	0	0	0	0
	SUBTOTAL *****	217,936	207,715	199,765	211,615	0	211,615	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	608	145	146	300	0	300	106
23000	OFFICE SUPPLIES	278	391	289	360	0	360	7-
23001	PRINTING	2,331	2,142	1,660	2,200	0	2,200	2
23050	OTHER SUPPLIES	1,442	1,349	1,000	1,220	0	1,220	9-
23850	MINOR EQUIP & TOOLS (<\$1000)	162	240	220	220	0	220	8-
	SUBTOTAL *****	4,823	4,267	3,315	4,300	0	4,300	0
DUES TRAVEL & TRAINING								
37000	DUES	420	0	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	450	450	300	700	0	700	55
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	200	180	1,420	0	1,420	610
37230	MEALS & LODGING-TRAINING	0	50	0	1,155	0	1,155	210
	SUBTOTAL *****	870	700	480	3,275	0	3,275	367
UTILITIES								
48000	TELEPHONES	1,494	1,890	1,144	1,500	0	1,500	20-
	SUBTOTAL *****	1,494	1,890	1,144	1,500	0	1,500	20-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	60	100	0	100	0
	SUBTOTAL *****	0	100	60	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	564	565	565	600	0	600	6
	SUBTOTAL *****	564	565	565	600	0	600	6
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,930	7,100	7,100	7,600	0	7,600	7
71100	OUTSIDE SERVICES	0	4,600	4,600	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	35,194	46,362	32,933	26,000	0	26,000	43-
71108	CHECK PRINTING CHARGES	2,498	2,541	1,905	2,400	0	2,400	5-
71500	BUILDING USE/RENT CHARGE	15,971	17,929	17,929	13,613	0	13,613	24-
	SUBTOTAL *****	60,594	78,532	64,467	49,613	0	49,613	36-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	0	0	0	2,000	800	0
92100	REPLCMENT FURN & FIXTURES	0	1,000	0	0	0	0	0
	SUBTOTAL *****	0	1,000	0	0	2,000	800	20-
	TOTAL EXPENDITURES *****	286,283	294,769	269,796	271,003	2,000	271,803	7-

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 13th Circuit 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 salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the facility as well as funding for all non-personnel operating costs.

Due to the State's budgetary constraints, a mandatory hiring freeze results in 4 state-funded FTE's being held vacant in FY 2011. The vacancies affect the following division: Family Court (1 FTE); Accounting (2 FTEs); and Civil (1 FTE). At this time, it appears that the hiring freeze will continue indefinitely.

Budget Highlights

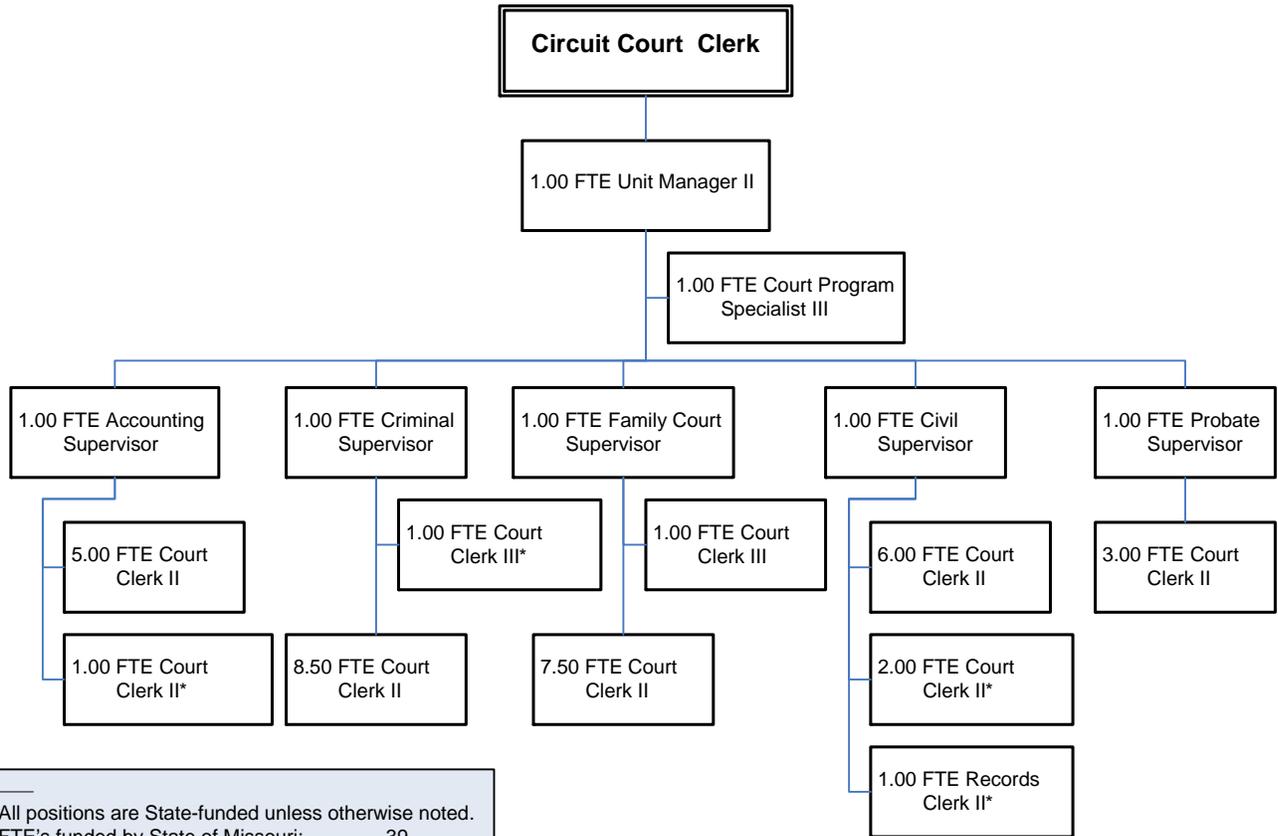
There are no significant changes to this budget.

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>

Circuit Court Clerk

Organizational Chart



All positions are State-funded unless otherwise noted.

FTE's funded by State of Missouri:	39
FTE's funded by Boone County:	
*General Revenue (Dept 1221)	<u>5</u>
Total FTE's:	<u>44</u>

Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	12,191	13,000	11,754	11,383	0	11,383	12-
3469	STATE REIMB-CRIMINAL COSTS	4,167	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	16,358	18,000	16,754	16,383	0	16,383	8-
	CHARGES FOR SERVICES							
3510	COPIES	27,027	23,000	23,000	22,000	0	22,000	4-
3565	PROBATE FEES	9,155	10,000	10,000	9,500	0	9,500	5-
3569	OTHER FEES	531	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	66,405	71,500	71,500	65,000	0	65,000	9-
3594	CREDIT CARD TRANSACTION FEE	7,621	5,500	5,500	0	0	0	0
	SUBTOTAL *****	110,741	110,425	110,425	96,925	0	96,925	12-
	INTEREST							
3710	INTEREST	10,170	12,000	12,000	10,500	0	10,500	12-
	SUBTOTAL *****	10,170	12,000	12,000	10,500	0	10,500	12-
	TOTAL REVENUES *****	137,271	140,425	139,179	123,808	0	123,808	11-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	127,631	125,795	126,383	125,795	0	125,795	0
10200	FICA	9,565	9,623	9,430	9,623	0	9,623	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	470	470	470	470	0	470	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	427	368	368	330	0	330	10-
10500	401(A) MATCH PLAN	1,280	1,755	780	1,755	0	1,755	0
	SUBTOTAL *****	165,167	163,806	163,226	163,768	0	163,768	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	559	350	426	350	0	350	0
23000	OFFICE SUPPLIES	28,805	34,500	31,000	32,500	0	32,500	5-
23001	PRINTING	17,844	15,500	14,500	15,000	0	15,000	3-
23015	COMPUTER SUPPLIES	0	0	35	0	0	0	0
23018	PRINTER SUPPLIES	5,776	6,000	6,000	5,000	0	5,000	16-
23020	MICROFILM/FILM	5,311	5,000	5,000	5,000	0	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,234	800	500	600	0	600	25-
	SUBTOTAL *****	61,532	62,150	57,461	58,450	0	58,450	5-
	DUES TRAVEL & TRAINING							
37000	DUES	525	650	655	650	0	650	0
37200	SEMINARS/CONFEREN/MEETING	2,525	1,400	600	1,000	0	1,000	28-
37210	TRAINING/SCHOOLS	199	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	573	800	550	800	0	800	0
37230	MEALS & LODGING-TRAINING	1,317	1,150	800	1,150	0	1,150	0
	SUBTOTAL *****	5,140	4,000	2,605	3,600	0	3,600	10-
	UTILITIES							
48000	TELEPHONES	16,798	16,600	16,600	16,600	0	16,600	0
	SUBTOTAL *****	16,798	16,600	16,600	16,600	0	16,600	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	200	250	200	250	0	250	0
	SUBTOTAL *****	200	250	200	250	0	250	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	11,604	13,650	13,650	13,200	0	13,200	3-
60200	EQUIP REPAIRS/MAINTENANCE	410	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	12,015	14,650	14,650	14,200	0	14,200	3-

Circuit Court Clerk

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	30	0	0	0	0
71100	OUTSIDE SERVICES	2,054	2,088	2,088	2,088	0	2,088	0
71500	BUILDING USE/RENT CHARGE	225,183	215,567	215,567	234,367	0	234,367	8
71525	STORAGE CHARGES	14,530	16,800	16,800	16,000	0	16,000	4-
	SUBTOTAL *****	241,768	234,455	234,485	252,455	0	252,455	7
	OTHER							
84300	ADVERTISING	214	1,400	900	1,200	0	1,200	14-
	SUBTOTAL *****	214	1,400	900	1,200	0	1,200	14-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	430	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	8,700	8,700	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	1,000	600	500	0	500	50-
92301	REPLC COMPUTER HDWR	3,902	3,004	3,004	2,800	0	2,800	6-
	SUBTOTAL *****	4,333	12,704	12,304	3,300	0	3,300	74-
	TOTAL EXPENDITURES *****	507,172	510,015	502,431	513,823	0	513,823	0

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

Operations of the Thirteenth Judicial Circuit Court are funded through a combination of state and county appropriations. The state pays the salaries of many court personnel (judges and clerks) and the County provides funding for a variety of additional court personnel as well as non-personnel operating needs, facilities, and equipment.

County appropriations consist primarily of funding from the General Fund and are supplemented with additional appropriations from a variety of special revenue funds. The funding sources include the following and are summarized in a schedule on the next page:

- General Fund
 - Circuit Court Services (1210)
 - Jury Services and Court Costs (1230)
 - Juvenile Office (1241)
 - Juvenile Justice Center (1242)
 - Judicial Grants and Contracts (1243)
- Family Services and Justice Fund (2820)
- Circuit Drug Court Fund (2830)
- Administration of Justice Fund (2850)
- Law Enforcement Services Fund (Prop L)
 - Alternative Sentencing Programs (2904)
 - Information System – Court (2907)

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for each of the special revenue funds is presented in the Fund Statement tab section.

The Circuit Court establishes and approves the appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund, and the Administration of Justice Fund. The County Commission establishes and approves the appropriations from the Law Enforcement Services Fund. All other budgets are approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

Circuit Court Summary

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,373,628	\$ 1,400,829	\$ 980,617	\$ 456,155	\$ 11,560	\$ 1,448,332
100	1230	Jury Services and Court Costs	269,965	242,760	-	240,250	5,600	245,850
100	1241	Juvenile Office	392,748	353,082	116,162	285,177	9,540	410,879
100	1242	Juvenile Justice Center	294,246	321,697	139,547	210,370	4,896	354,813
100	1243	Judicial Grants and Contracts	206,548	394,936	115,976	186,824	5,925	308,725
282	2820	Family Services and Justice	131,777	150,714	-	147,500	-	147,500
283	2830	Circuit Drug Court	12,166	91,020	-	120,270	770	121,040
285	2850	Administration of Justice	2,267	15,300	-	12,600	3,500	16,100
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	289,636	335,084	243,961	86,474	1,560	331,995
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	3,422	-	3,422
Total			\$ 2,975,081	\$ 3,307,522	\$ 1,596,263	\$ 1,749,042	\$ 43,351	\$ 3,388,656

Personnel Summary

Position Title	Departmental Funding Source for FTE's							Change	
	FY	FY	Dept.	Dept.	Dept.	Dept.	FY		
	2009	2010	No.	No.	No.	No.	2011		
	FTE	FTE	1210	1241	1242	1243	2904	Total	
13th Judicial Court Services									
Assistant to Court Administrator	1.00	1.00	1.00					1.00	-
Court Marshal	1.00	1.00	1.00					1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00					1.00	-
Deputy Court Marshal II	3.00	3.00	3.00					3.00	-
Deputy Court Marshal	6.00	6.00	5.00				1.00	6.00	-
Supervisor, Court Services	1.00	1.00	1.00					1.00	-
Court Services Officer II	2.00	2.00	2.00					2.00	-
Court Services Officer	3.00	3.00	1.00				2.00	3.00	-
Jury Supervisor	1.00	1.00	1.00					1.00	-
Supervisor, Information Technology	1.00	1.00	1.00					1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00					1.00	-
Computer Information Technologist	1.00	1.00	1.00					1.00	-
Secretary I	4.00	4.00	3.00				1.00	4.00	-
Deputy Court Marshal Pool	0.42	0.42	0.42					0.42	-
Family Counselor Pool	0.69	0.69		0.69				0.69	-
Program Assistant Pool	7.68	7.68		2.69	3.81		1.72	8.22	0.54
Legal Assistant	0.80	0.80		0.80				0.80	-
Teacher	0.11	0.11			0.11			0.11	-
Security Officer Pool	0.12	0.12			0.12			0.12	-
Transportation Coordinator	0.75	0.75			0.75			0.75	-
Family Counselor Pool	0.34	0.34						-	(0.34)
Deputy Juvenile Officer	2.00	2.00				1.00		1.00	(1.00) a
Reintegration Court Administrator	1.00	0.50				0.92		0.92	0.42 a
Domestic Assault Court Coordinator	-	1.00				0.33		0.33	(0.67) a
Art Instructor	0.24	0.24				0.24		0.24	-
Music Instructor	0.03	0.03				0.03		0.03	-
Mental Health Coordinator	1.00	1.00						-	(1.00)
Mental Health/DWI Court Administrator	-	-					1.00	1.00	1.00
Total FTEs	41.18	41.68	22.42	4.18	4.79	2.52	6.72	40.63	(1.05)
Overtime	\$18,775	\$16,775	\$16,000				\$ 775	\$16,775	\$0
Holiday	\$19,540	\$19,540	\$600		\$17,660			\$18,260	(\$1,280)

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 and benefits for the judges, court reporters, administrative support staff and most employees of the Circuit Court Clerk's office. Boone and Callaway Counties provide funding for the facility, operations and equipment of the Court, as well as salaries and benefits for county-paid positions which are in addition to those funded by the state (court administration, technology services, court marshal, and court services).

Budget Highlights

There are no significant changes to this budget.

Performance Measures

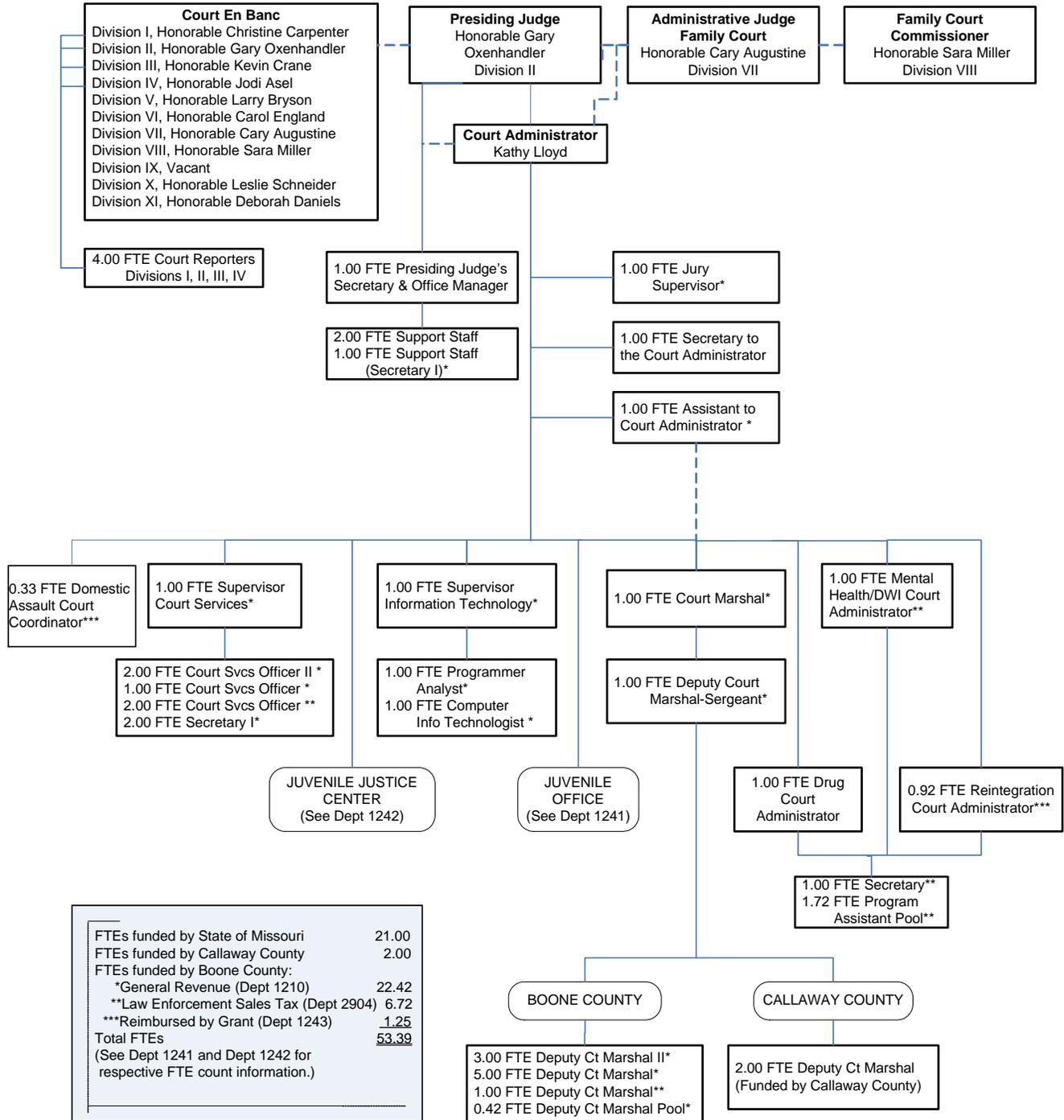
Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Court Marshal			
Juries Reporting	52	55	55
Jury Trial Days	107	100	100
Hours Marshals Spent in Court	5,688	5,800	5,900
Court Marshal Arrests	397	425	425
Court Marshal Commits	459	475	475
Number of Persons Through Security Screening	229,485	218,000	218,000
Technology Services			
Users Supported	180	180	180
New Software Programs Implemented	3	4	2
Court Services			
Investigations Initiated	2,483	2,500	2,500
Bond Investigations Initiated	1,632	1,500	1,600
Bond Supervision Cases Assigned	206	187	200
Community Service Hours Worked	7,207	6,700	6,500
Fines and Costs Collected ^a	\$310,907	\$395,000	\$400,000
Percent of Ordered Fines and Costs Collected	77%	80%	80%
Home Detention Days	12,473	15,000	15,000
VIP Program Participants	576	560	575
Probation Cases Assigned	293	400	400

^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.

Circuit Court Services

Organizational Chart

Thirteenth Judicial Circuit Court



FTEs funded by State of Missouri	21.00
FTEs funded by Callaway County	2.00
FTEs funded by Boone County:	
*General Revenue (Dept 1210)	22.42
**Law Enforcement Sales Tax (Dept 2904)	6.72
***Reimbursed by Grant (Dept 1243)	1.25
Total FTEs	53.39
(See Dept 1241 and Dept 1242 for respective FTE count information.)	

Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	2,391	2,250	2,250	2,250	0	2,250	0
3471	REIMBURSEMENT CALLAWAY	56,262	57,000	57,000	57,000	0	57,000	0
3473	CHG. OF VENUE REIMB.-I.G.	2,812	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	61,466	62,250	62,250	62,250	0	62,250	0
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	103,457	105,000	105,000	105,000	0	105,000	0
3528	REIMB PERSONNEL/PROJECTS	264	300	300	300	0	300	0
3569	OTHER FEES	4,785	4,750	4,850	4,850	0	4,850	2
3581	DRUG COURT FEES	0	300	300	300	0	300	0
	SUBTOTAL *****	108,506	110,350	110,450	110,450	0	110,450	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	111	200	200	100	0	100	50-
	SUBTOTAL *****	111	200	200	100	0	100	50-
	TOTAL REVENUES *****	170,083	172,800	172,900	172,800	0	172,800	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	739,935	763,272	741,188	763,272	0	763,272	0
10110	OVERTIME	11,048	16,000	15,150	16,000	0	16,000	0
10120	HOLIDAY WORKED	322	600	293	600	0	600	0
10200	FICA	54,395	59,660	55,661	59,660	0	59,660	0
10300	HEALTH INSURANCE	104,500	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	2,710	2,759	2,759	2,749	0	2,749	0
10350	LIFE INSURANCE	1,196	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	22,510	18,518	18,518	17,116	0	17,116	7-
10500	401(A) MATCH PLAN	9,190	7,722	5,625	7,722	0	7,722	0
10600	UNEMPLOYMENT BENEFITS	151	0	0	0	0	0	0
	SUBTOTAL *****	953,792	982,029	952,692	980,617	0	980,617	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	381	760	760	760	0	760	0
23000	OFFICE SUPPLIES	8,431	9,100	9,100	9,100	0	9,100	0
23001	PRINTING	474	500	500	500	0	500	0
23007	COURT REPORTER SUPPLIES	1,976	2,100	2,100	2,100	0	2,100	0
23015	COMPUTER SUPPLIES	886	350	350	600	0	600	71
23016	MAGNETIC MEDIA	56	50	50	150	0	150	200
23018	PRINTER SUPPLIES	1,967	3,400	3,400	3,150	0	3,150	7-
23050	OTHER SUPPLIES	2,033	1,800	1,800	1,200	0	1,200	33-
23200	AMMUNITION	592	900	900	800	0	800	11-
23300	UNIFORMS	6,371	6,500	6,500	6,500	0	6,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,305	1,000	1,000	1,650	0	1,650	65
23855	FURNITURE/FIXTURE <\$1000	345	0	0	0	0	0	0
	SUBTOTAL *****	24,823	26,460	26,460	26,510	0	26,510	0
	DUES TRAVEL & TRAINING							
37000	DUES	515	550	550	680	0	680	23
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,443	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,994	2,000	2,000	3,000	0	3,000	50
37235	MEALS & LODGING - OTHER	350	300	300	300	0	300	0
37240	REGISTRATION/TUITION	3,550	4,500	4,500	4,000	0	4,000	11-
	SUBTOTAL *****	7,853	9,350	9,350	9,980	0	9,980	6
	UTILITIES							
48000	TELEPHONES	17,373	19,500	19,500	19,100	0	19,100	2-
48050	CELLULAR TELEPHONES	3,035	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	20,409	23,000	23,000	22,600	0	22,600	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	204	500	500	400	0	400	20-

Circuit Court Services

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
59100	VEHICLE REPAIRS	0	500	500	500	0	500	0
59200	LOCAL MILEAGE	2,845	5,500	5,500	4,500	0	4,500	18-
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	3,049	6,525	6,525	5,425	0	5,425	16-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,045	5,890	5,890	5,300	0	5,300	10-
60200	EQUIP REPAIRS/MAINTENANCE	1,520	1,520	1,520	1,520	0	1,520	0
	SUBTOTAL *****	5,565	7,410	7,410	6,820	0	6,820	7-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,140	3,150	3,150	3,150	0	3,150	0
71100	OUTSIDE SERVICES	410	1,200	1,200	1,000	0	1,000	16-
71101	PROFESSIONAL SERVICES	114,773	118,229	118,229	118,000	0	118,000	0
71500	BUILDING USE/RENT CHARGE	188,963	180,893	180,893	196,670	0	196,670	8
71600	EQUIP LEASES & METER CHR	47,684	63,100	63,100	63,600	0	63,600	0
	SUBTOTAL *****	353,970	366,572	366,572	382,420	0	382,420	4
	OTHER							
83100	AWARDS	0	0	0	600	0	600	0
84300	ADVERTISING	1,259	2,000	2,000	1,500	0	1,500	25-
86300	TESTING	0	300	300	300	0	300	0
	SUBTOTAL *****	1,259	2,300	2,300	2,400	0	2,400	4
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	529	0	0	0	0	0	0
91301	COMPUTER HARDWARE	163	2,060	2,060	1,320	0	1,320	35-
91302	COMPUTER SOFTWARE	97	1,000	1,000	1,000	0	1,000	0
92000	REPLCMENT OFFICE EQUIP	509	800	800	5,800	0	5,800	625
92100	REPLCMENT FURN & FIXTURES	362	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,241	2,660	2,660	3,440	0	3,440	29
	SUBTOTAL *****	2,904	6,520	6,520	11,560	0	11,560	77
	TOTAL EXPENDITURES *****	1,373,627	1,430,166	1,400,829	1,448,332	0	1,448,332	1

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

This budget is administered by the Circuit Court and includes the costs 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, and are therefore charged against the County.

Budget Highlights

There are no significant changes to this budget.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	12,631	7,500	7,500	8,000	0	8,000	6
3473	CHG. OF VENUE REIMB.-I.G.	10,496	4,000	4,000	5,000	0	5,000	25
SUBTOTAL *****		23,127	11,500	11,500	13,000	0	13,000	13
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,995	650	650	650	0	650	0
SUBTOTAL *****		1,995	650	650	650	0	650	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	1,536	0	0	0	0
SUBTOTAL *****		0	0	1,536	0	0	0	0
TOTAL REVENUES *****		25,123	12,150	13,686	13,650	0	13,650	12
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,500	2,200	2,200	2,000	0	2,000	9-
23001	PRINTING	5,025	5,700	5,700	5,645	0	5,645	0
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23050	OTHER SUPPLIES	589	350	350	550	0	550	57
23850	MINOR EQUIP & TOOLS (<\$1000)	867	400	400	525	0	525	31
SUBTOTAL *****		7,982	8,750	8,750	8,820	0	8,820	0
UTILITIES								
48000	TELEPHONES	10,537	11,000	11,000	11,000	0	11,000	0
SUBTOTAL *****		10,537	11,000	11,000	11,000	0	11,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,830	19,200	19,200	19,330	0	19,330	0
60200	EQUIP REPAIRS/MAINTENANCE	79	400	400	300	0	300	25-
SUBTOTAL *****		8,910	19,600	19,600	19,630	0	19,630	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	94,870	70,000	70,000	70,000	0	70,000	0
SUBTOTAL *****		94,870	70,000	70,000	70,000	0	70,000	0
OTHER								
84000	FOOD/LODGING JURIES	40,155	28,000	28,000	28,000	0	28,000	0
84005	JURORS PARKING	9,883	9,000	9,000	9,000	0	9,000	0
84300	ADVERTISING	1,267	2,500	2,500	2,500	0	2,500	0
84600	COURT COSTS	76,151	90,000	90,000	90,000	0	90,000	0
84700	WITNESS EXPENSES	328	300	300	300	0	300	0
84801	TRANSCRIPTS-CIVIL	100-	1,500	1,500	1,000	0	1,000	33-
SUBTOTAL *****		127,685	131,300	131,300	130,800	0	130,800	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	360	360	0	0	0	0
91301	COMPUTER HARDWARE	7,321	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	7,363	1,750	1,750	2,100	0	2,100	20
92300	REPLCMENT MACH & EQUIP	4,447	0	0	3,500	0	3,500	0
92301	REPLC COMPUTER HDWR	846	0	0	0	0	0	0
SUBTOTAL *****		19,978	2,110	2,110	5,600	0	5,600	165
TOTAL EXPENDITURES *****		269,965	242,760	242,760	245,850	0	245,850	1

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 parental control, the Court secures care as nearly as possible equivalent to that which should have been provided by the parents.

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.

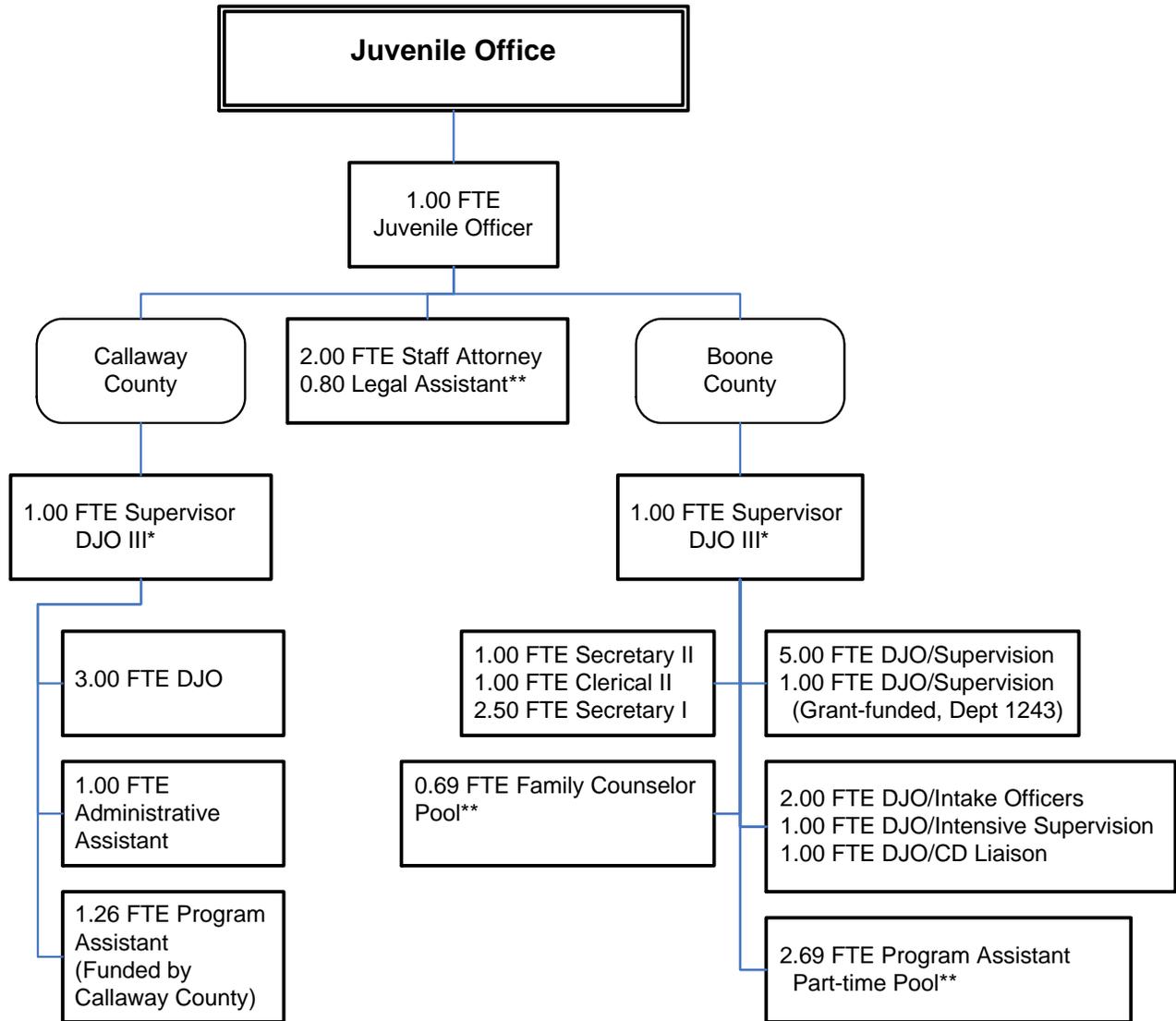
Performance Measures

Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Number of Total Referrals	3,061	3,000	3,000
Number of New and Supplemental Filings	835	830	830
Number of Cases Disposed	738	750	750
Average Supervision Caseload Per Officer (Boone County) a	35	35	35

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

Juvenile Office

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:	
**General Revenue (Dept 1241)	4.18
FTE's funded by Boone County & reimbursed by grant (Dept 1243):	<u>1.00</u>
Total FTE's	<u>29.11</u>

Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	6,125	5,510	5,510	5,341	0	5,341	3-
	SUBTOTAL *****	6,125	5,510	5,510	5,341	0	5,341	3-
3524	CHARGES FOR SERVICES HOME DETENTION PER DIEM	1,556	3,500	2,000	3,500	0	3,500	0
3569	OTHER FEES	442	900	900	900	0	900	0
	SUBTOTAL *****	1,999	4,400	2,900	4,400	0	4,400	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	8,124	9,910	8,410	9,741	0	9,741	1-
10100	PERSONAL SERVICES SALARIES & WAGES	101,047	102,706	83,591	102,706	0	102,706	0
10200	FICA	7,715	7,857	6,384	7,857	0	7,857	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	89	89	89	89	0	89	0
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	0	351	0	351	0	351	0
10600	UNEMPLOYMENT BENEFITS	65	0	0	0	0	0	0
	SUBTOTAL *****	114,076	116,162	95,223	116,162	0	116,162	0
22000	MATERIALS & SUPPLIES POSTAGE	0	0	100	100	0	100	0
22500	SUBSCRIPTIONS/PUBLICATIONS	818	400	400	400	0	400	0
23000	OFFICE SUPPLIES	7,709	8,000	8,000	8,000	0	8,000	0
23001	PRINTING	1,446	1,300	1,300	1,300	0	1,300	0
23015	COMPUTER SUPPLIES	2,053	3,340	3,000	3,140	0	3,140	5-
23027	INMATE WORK/INCENTIVE SUPPLY	0	0	0	200	0	200	0
23050	OTHER SUPPLIES	1,053	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	112	100	133	100	0	100	0
	SUBTOTAL *****	13,194	14,140	13,933	14,240	0	14,240	0
37000	DUES TRAVEL & TRAINING DUES	1,135	1,185	1,135	1,251	0	1,251	5
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,223	1,500	1,000	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	3,018	2,200	2,200	2,200	0	2,200	0
37240	REGISTRATION/TUITION	2,828	2,800	2,000	2,800	0	2,800	0
	SUBTOTAL *****	8,204	7,685	6,335	7,751	0	7,751	0
48000	UTILITIES TELEPHONES	10,629	11,500	11,000	11,000	0	11,000	4-
48050	CELLULAR TELEPHONES	381	400	300	400	0	400	0
	SUBTOTAL *****	11,010	11,900	11,300	11,400	0	11,400	4-
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	3,165	3,500	3,500	3,500	0	3,500	0
59100	VEHICLE REPAIRS	377	1,000	500	800	0	800	20-
59105	TIRES	362	600	434	800	0	800	33
59200	LOCAL MILEAGE	5,161	6,000	5,200	6,000	0	6,000	0
	SUBTOTAL *****	9,066	11,100	9,634	11,100	0	11,100	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	3,135	4,275	4,275	4,330	0	4,330	1
60200	EQUIP REPAIRS/MAINTENANCE	199	450	100	250	0	250	44-
	SUBTOTAL *****	3,334	4,725	4,375	4,580	0	4,580	3-

Juvenile Office

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	6,685	24,372	15,000	20,000	0	20,000	17-
71101	PROFESSIONAL SERVICES	7,310	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	113,672	108,817	108,817	118,306	0	118,306	8
71600	EQUIP LEASES & METER CHR	1,093	3,500	1,700	3,500	0	3,500	0
SUBTOTAL *****		128,761	140,189	129,017	145,306	0	145,306	3
OTHER								
84010	RECEPTION/MEETINGS	0	0	100	300	0	300	0
84300	ADVERTISING	516	1,600	700	1,500	0	1,500	6-
84600	COURT COSTS	96,937	98,000	80,000	87,000	0	87,000	11-
85600	EXTRADITION EXPENSE	514	0	0	0	0	0	0
85620	OTHER MEDICAL	1,750	2,000	1,200	2,000	0	2,000	0
SUBTOTAL *****		99,719	101,600	82,000	90,800	0	90,800	10-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	0	0	8,000	0	8,000	0
92100	REPLCMENT FURN & FIXTURES	2,176	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	3,201	1,258	1,265	1,540	0	1,540	22
SUBTOTAL *****		5,378	1,258	1,265	9,540	0	9,540	658
TOTAL EXPENDITURES *****		392,747	408,759	353,082	410,879	0	410,879	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 JJC 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 2011 assumes this reduction will continue.

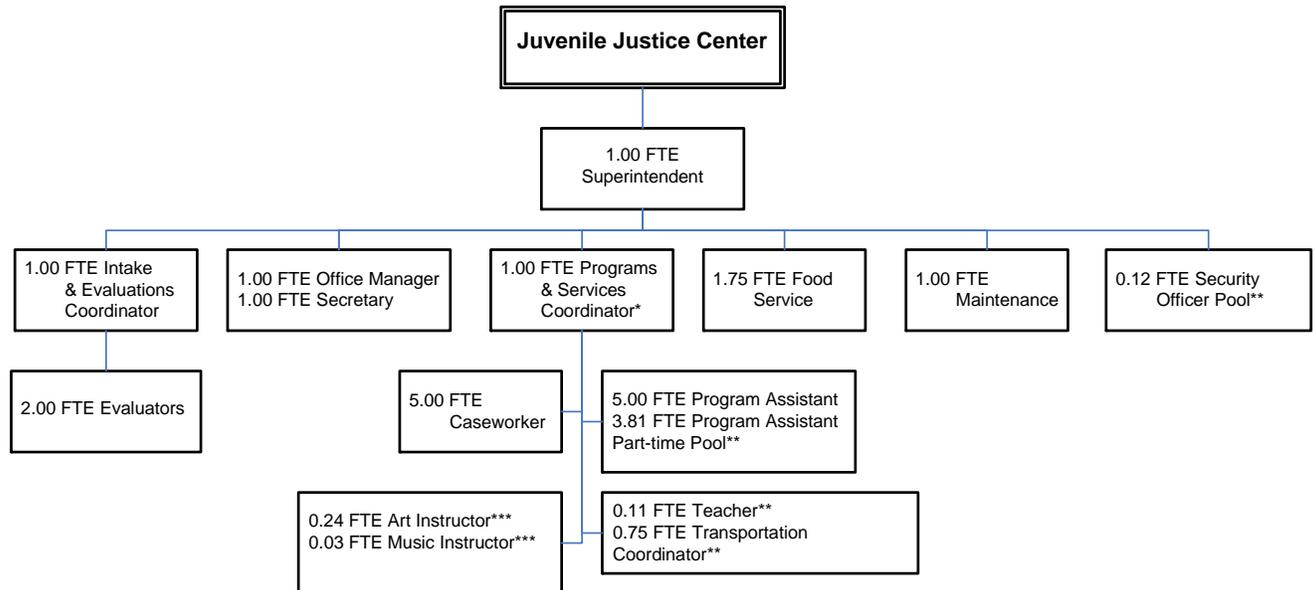
There are no significant changes to this budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Detention			
Number of Admissions	331	310	300
Number of Resident Days	2977	3033	2945
Average Length of Stay	9.1	9.8	10.0
Evaluation			
Number of Evaluations Completed	144	130	120
Number of Resident Days	3956	3500	3200
Average Length of Stay	24.4	24.0	24.0
Short Term/Placement			
Number of Placements	27	20	20
Number of Resident Days	345	250	200
Average Length of Stay	12.8	12.5	10.0
Average Length of Stay for all Placements Combined	20.3	27	25
Average Daily Population	24.0	26.0	26.0

Organizational Chart



* Acts as supervisor when Superintendent is absent.

FTE's funded by State of Missouri:	19.75
FTE's funded by Boone County:	
**General Revenue (Dept 1242)	4.79
***Grant Reimbursed (Dept 1243):	<u>0.27</u>
Total FTE's	<u>24.81</u>

Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	30,152	36,000	27,000	34,500	0	34,500	4-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	62,250	40,150	41,000	50,000	0	50,000	24
3451	STATE REIMB-GRANT/PROGRAM/OTHR	119,419	105,000	105,000	105,000	0	105,000	0
3471	REIMBURSEMENT CALLAWAY	17,374	40,000	36,000	36,500	0	36,500	8-
3475	DYS CONTRACTS	7,900	12,000	10,000	10,000	0	10,000	16-
3477	STATE REIMB-DEL CHIL HOME	101,878	132,860	135,618	127,750	0	127,750	3-
	SUBTOTAL *****	338,974	366,010	354,618	363,750	0	363,750	0
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	22,656	35,000	30,000	32,950	0	32,950	5-
3555	MEAL REIMBURSEMENT	889	700	700	700	0	700	0
	SUBTOTAL *****	23,546	35,700	30,700	33,650	0	33,650	5-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL REVENUES *****	362,520	401,810	385,318	397,500	0	397,500	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	103,474	106,796	103,390	106,796	0	106,796	0
10110	OVERTIME	293	0	190	0	0	0	0
10120	HOLIDAY WORKED	3,478	18,940	4,020	17,660	0	17,660	6-
10200	FICA	8,198	9,618	8,200	9,520	0	9,520	1-
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	59	61	61	61	0	61	0
10350	LIFE INSURANCE	52	53	53	53	0	53	0
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10400	WORKERS COMP	0	689	0	0	0	0	0
10500	401(A) MATCH PLAN	0	351	0	351	0	351	0
10600	UNEMPLOYMENT BENEFITS	1,856	0	0	0	0	0	0
	SUBTOTAL *****	122,519	141,614	121,020	139,547	0	139,547	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	324	300	280	300	0	300	0
23000	OFFICE SUPPLIES	1,935	2,500	2,450	2,750	0	2,750	10
23001	PRINTING	1,219	1,200	1,200	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	1,030	1,200	1,000	1,030	0	1,030	14-
23025	RESIDENT SUPPLIES	3,172	4,000	4,000	3,750	0	3,750	6-
23030	KITCHEN SUPPLIES	958	500	500	750	0	750	50
23035	MAINTENANCE SUPPLIES	5,585	5,750	5,750	5,750	0	5,750	0
23050	OTHER SUPPLIES	1,398	1,865	1,800	1,865	0	1,865	0
23400	FOOD	33,921	43,000	35,000	40,000	0	40,000	6-
23502	NON-PRES. MED. SUPPLIES	234	375	300	300	0	300	20-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,216	693	600	468	0	468	32-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	680	0	680	0
	SUBTOTAL *****	50,997	61,383	52,880	58,843	0	58,843	4-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	15	300	300	300	0	300	0
37230	MEALS & LODGING-TRAINING	620	1,250	1,250	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	40	50	30	50	0	50	0
37240	REGISTRATION/TUITION	493	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,168	3,100	3,080	3,100	0	3,100	0
UTILITIES								
48000	TELEPHONES	3,301	4,000	3,800	3,800	0	3,800	5-
48050	CELLULAR TELEPHONES	33	100	80	90	0	90	10-
48100	NATURAL GAS	14,867	20,000	19,000	18,500	0	18,500	7-
48200	ELECTRICITY	30,735	33,000	31,000	33,000	0	33,000	0
48300	WATER	1,648	2,000	1,660	1,900	0	1,900	5-
48400	SOLID WASTE	1,551	1,806	1,749	2,099	0	2,099	16
48600	SEWER USE	1,257	1,450	1,350	1,400	0	1,400	3-

Juvenile Justice Center

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	SUBTOTAL *****	53,394	62,356	58,639	60,789	0	60,789	2-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	826	2,000	1,100	1,750	0	1,750	12-
59100	VEHICLE REPAIRS	123	300	300	300	0	300	0
59105	TIRES	0	300	300	300	0	300	0
59200	LOCAL MILEAGE	0	200-	0	50	0	50	125-
	SUBTOTAL *****	950	2,400	1,700	2,400	0	2,400	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,221	4,313	4,250	4,286	0	4,286	0
60100	BLDG REPAIRS/MAINTENANCE	4,617	8,440	8,440	15,128	0	15,128	79
60150	PEST CONTROL	720	800	720	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	1,769	1,800	1,500	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	808	400	300	1,100	0	1,100	175
	SUBTOTAL *****	11,136	15,753	15,210	23,114	0	23,114	46
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	332	860	860	720	0	720	16-
71101	PROFESSIONAL SERVICES	13,596	15,455	12,380	14,576	0	14,576	5-
71500	BUILDING USE/RENT CHARGE	36,420	53,513	53,508	44,678	0	44,678	16-
	SUBTOTAL *****	50,348	69,828	66,748	59,974	0	59,974	14-
	OTHER							
83170	PERMITS/LICENSING FEES	0	0	150	150	0	150	0
84300	ADVERTISING	1,409	1,800	1,500	1,600	0	1,600	11-
85620	OTHER MEDICAL	245	500	290	400	0	400	20-
86898	OVER AND SHORT	40	0	0	0	0	0	0
	SUBTOTAL *****	1,695	2,300	1,940	2,150	0	2,150	6-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	4,236	0	4,236	0
91302	COMPUTER SOFTWARE	63	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	250	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	602	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,119	550	480	660	0	660	20
	SUBTOTAL *****	2,035	550	480	4,896	0	4,896	790
	TOTAL EXPENDITURES *****	294,245	359,284	321,697	354,813	0	354,813	1-

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 adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and take into account renewals and extensions. The Grants Table below summarizes all of the grants and/or contracts currently in force which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none">Funds 2.0 FTE DJO, position #560 & 561	July 1, 2010 to June 30, 2011 Origination: 1996	No required match.
Drug Court Re-Integration Grant – Office of State Courts Administrator <ul style="list-style-type: none">Funds 1.0 FTE Reintegration Court Administrator, position #709	October 1, 2010 to September 30, 2011 Origination: 2007	No required match
Juvenile Accountability Incentive Block Grant (JABG) – U.S. Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none">Funds 0.24 FTE Art Instructor, position #602Funds 0.03 FTE Music Instructor, position #705Funds supplies, and equipment.	October 1, 2010 to September 30, 2011 Origination: 1999	Required match for current grant period includes \$2,157 for personnel, supplies, and equipment.
Title II – Juvenile Justice and Delinquency Prevention Act (JJDP) – U. S. Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none">Funds training and assessment of detention practices as well as funding for shelter care.	October 1, 2010 to September 30, 2011 Origination: 2009	No required match
DWI Court Pilot Grant – (\$50K) NHTSA- National Highway Traffic Safety Administration through the Office of State Courts Administrator <ul style="list-style-type: none">Funds drug testing and tracking for DWI Court participants	October 1, 2010 to September 30, 2011 Origination: 2009	No required match

Judicial Grants and Contracts

Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF)	July 1, 2010 to June 30, 2011	No match required
<ul style="list-style-type: none"> ▪ Funds supervised access and exchange program 	Origination: 2009	
2010 Recovery STOP Violence Against Women Act Missouri Department of Public Safety	January 1, 2010 to April 30, 2011	No match required
<ul style="list-style-type: none"> ▪ Funds 1.0 FTE Domestic Assault Court Coordinator, position #745 	Origination: 2010	
*See below		
Family Law - Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF)	July 1, 2010 to June 30 2011	No match required
<ul style="list-style-type: none"> ▪ Funds assistance to pro se litigants in family law cases through an agreement with Mid-Missouri Access to Justice 	Origination: 2009	
Batterers' Intervention Program (MEND) Missouri Department of Public Safety, Crime Victims Services Unit STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA)	January 2011 to December 31, 2011	25% Match – Paid by money collected from participants, who are charged for participation in the program on a sliding scale
<ul style="list-style-type: none"> ▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri 	Origination: 2009	
<i>*This grant was combined with Domestic Assault Court Coordinator extending position #745 through December 31, 2011 and awarded subsequent to the budget adoption. It was included in the 2011 budget via budget amendment.</i>		
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator	October 25, 2010 to October 24, 2011	No match required
<ul style="list-style-type: none"> • Funds meals at meetings and subscription to PublicRecordsnow.com 		

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	54,687	240,190	227,690	97,667	0	97,667	59-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	142,897	179,108	173,313	60,817	0	211,608	18
	SUBTOTAL *****	197,585	419,298	401,003	158,484	0	309,275	26-
	TOTAL REVENUES *****	197,585	419,298	401,003	158,484	0	309,275	26-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	119,373	144,153	136,130	51,489	0	92,799	35-
10200	FICA	8,965	11,026	10,213	3,938	0	7,099	35-
10300	HEALTH INSURANCE	14,252	17,175	16,767	14,250	0	10,818	37-
10325	DISABILITY INSURANCE	347	459	443	354	0	325	29-
10350	LIFE INSURANCE	140	194	189	159	0	157	19-
10375	DENTAL INSURANCE	1,072	1,288	1,257	1,068	0	812	36-
10400	WORKERS COMP	2,016	3,417	3,240	1,101	0	2,313	32-
10500	401(A) MATCH PLAN	615	2,143	345	1,053	0	1,653	22-
10600	UNEMPLOYMENT BENEFITS	4,898	1,140	0	0	0	0	0
	SUBTOTAL *****	151,681	180,995	168,584	73,412	0	115,976	35-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	29	2,250	400	450	0	450	80-
23027	INMATE WORK/INCENTIVE SUPPLY	0	0	0	0	0	73,300	0
23050	OTHER SUPPLIES	2,979	2,077	1,877	1,142	0	1,142	45-
	SUBTOTAL *****	3,009	4,327	2,277	1,592	0	74,892	630
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	128	11,861	11,861	8,744	0	8,744	26-
37230	MEALS & LODGING-TRAINING	1,850	5,342	4,742	3,356	0	3,356	37-
	SUBTOTAL *****	1,978	17,203	16,603	12,100	0	12,100	29-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	39,928	73,490	69,304	12,558	0	12,558	82-
71101	PROFESSIONAL SERVICES	7,967	77,871	78,071	36,932	0	36,932	52-
71600	EQUIP LEASES & METER CHR	0	1,210	0	2,430	0	2,430	100
	SUBTOTAL *****	47,895	152,571	147,375	51,920	0	51,920	65-
	OTHER							
85620	OTHER MEDICAL	1,983	1,580	1,580	0	0	0	0
86300	TESTING	0	33,404	28,000	22,512	0	22,512	32-
86648	RENT/UTIL ASST(HIV/AIDS)	0	0	0	0	0	25,400	0
	SUBTOTAL *****	1,983	34,984	29,580	22,512	0	47,912	36
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	8,684	8,684	5,925	0	5,925	31-
91302	COMPUTER SOFTWARE	0	2,695	2,695	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	19,138	19,138	0	0	0	0
	SUBTOTAL *****	0	30,517	30,517	5,925	0	5,925	80-
	TOTAL EXPENDITURES *****	206,547	420,597	394,936	167,461	0	308,725	26-

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.

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	30,150	33,725	33,725	32,800	0	32,800	2-
	SUBTOTAL *****	30,150	33,725	33,725	32,800	0	32,800	2-
CHARGES FOR SERVICES								
3569	OTHER FEES	0	0	34,250	36,040	0	36,040	0
3575	FAMILY COURT FEES	89,885	95,500	39,200	38,610	0	38,610	59-
3579	FAMILY COURT FEES-JUVENILE OFF	0	0	22,000	22,000	0	22,000	0
	SUBTOTAL *****	89,885	95,500	95,450	96,650	0	96,650	1
INTEREST								
3711	INT-OVERNIGHT	21	25	25	20	0	20	20-
3712	INT-LONG TERM INVEST	387	250	300	250	0	250	0
3798	INC/DEC IN FV OF INVESTMENTS	82-	0	0	0	0	0	0
	SUBTOTAL *****	326	275	325	270	0	270	1-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	6	0	0	0	0	0	0
3890	MISCELLANEOUS	975	1,500	1,500	1,000	0	1,000	33-
	SUBTOTAL *****	981	1,500	1,500	1,000	0	1,000	33-
	TOTAL REVENUES *****	121,343	131,000	131,000	130,720	0	130,720	0
MATERIALS & SUPPLIES								
23001	PRINTING	0	600	600	600	0	600	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
	SUBTOTAL *****	0	650	650	650	0	650	0
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	0	264	264	300	0	300	13
	SUBTOTAL *****	0	264	264	300	0	300	13
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	27,918	33,236	33,500	30,250	0	30,250	8-
71101	PROFESSIONAL SERVICES	103,858	116,300	116,300	116,300	0	116,300	0
	SUBTOTAL *****	131,777	149,536	149,800	146,550	0	146,550	1-
	TOTAL EXPENDITURES *****	131,777	150,450	150,714	147,500	0	147,500	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 to this budget.

13th Judicial Circuit Drug Court

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	35,495	55,000	45,000	55,000	0	55,000	0
3584	DRUG COURT FEES - DWI	0	60,000	45,000	75,000	0	75,000	25
	SUBTOTAL *****	35,495	115,000	90,000	130,000	0	130,000	13
	INTEREST							
3711	INT-OVERNIGHT	54	50	80	100	0	100	100
3712	INT-LONG TERM INVEST	988	500	1,000	450	0	450	10-
3798	INC/DEC IN FV OF INVESTMENTS	264-	0	0	0	0	0	0
	SUBTOTAL *****	778	550	1,080	550	0	550	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	526	0	0	0	0	0	0
	SUBTOTAL *****	526	0	0	0	0	0	0
	TOTAL REVENUES *****	36,801	115,550	91,080	130,550	0	130,550	12
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,209	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	211	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	48	150	150	150	0	150	0
23018	PRINTER SUPPLIES	0	240	240	240	0	240	0
23027	INMATE WORK/INCENTIVE SUPPLY	240	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	301	0	0	0	0	0	0
	SUBTOTAL *****	2,011	4,690	4,690	4,690	0	4,690	0
	DUES TRAVEL & TRAINING							
37000	DUES	330	330	330	330	0	330	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,400	2,650	2,650	2,650	0	2,650	0
37230	MEALS & LODGING-TRAINING	3,664	4,100	4,100	4,100	0	4,100	0
37240	REGISTRATION/TUITION	1,350	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	6,744	9,580	9,580	9,580	0	9,580	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	750	0	250	0	250	66-
59200	LOCAL MILEAGE	399	1,700	1,200	1,200	0	1,200	29-
	SUBTOTAL *****	399	2,450	1,200	1,450	0	1,450	40-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	45-	102,200	65,000	95,000	0	95,000	7-
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	45-	102,850	65,650	95,650	0	95,650	7-
	OTHER							
83100	AWARDS	342	500	500	500	0	500	0
84010	RECEPTION/MEETINGS	292	500	500	500	0	500	0
84300	ADVERTISING	263	400	400	400	0	400	0
86300	TESTING	2,156	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL *****	3,055	8,900	8,900	8,900	0	8,900	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,000	1,000	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	770	0	770	0
	SUBTOTAL *****	0	1,000	1,000	770	0	770	23-
	TOTAL EXPENDITURES *****	12,166	129,470	91,020	121,040	0	121,040	6-

Decimal values have been truncated.

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. There are no significant changes to this budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	19,244	21,500	21,500	20,000	0	20,000	6-
	SUBTOTAL *****	19,244	21,500	21,500	20,000	0	20,000	6-
	INTEREST							
3711	INT-OVERNIGHT	26	35	35	35	0	35	0
3712	INT-LONG TERM INVEST	482	200	250	250	0	250	25
3798	INC/DEC IN FV OF INVESTMENTS	137-	0	0	0	0	0	0
	SUBTOTAL *****	372	235	285	285	0	285	21
	TOTAL REVENUES *****	19,616	21,735	21,785	20,285	0	20,285	6-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	600	600	600	0	600	0
	SUBTOTAL *****	0	600	600	600	0	600	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	514	1,970	1,970	2,000	0	2,000	1
37230	MEALS & LODGING-TRAINING	318	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	529	3,500	3,500	3,000	0	3,000	14-
	SUBTOTAL *****	1,362	7,470	7,470	7,000	0	7,000	6-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	30	30	0	0	0	0
	SUBTOTAL *****	0	30	30	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	5,000	5,000	0	5,000	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	904	2,200	2,200	2,500	0	2,500	13
91302	COMPUTER SOFTWARE	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	904	2,200	2,200	3,500	0	3,500	59
	TOTAL EXPENDITURES *****	2,266	15,300	15,300	16,100	0	16,100	5

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 Alternative Sentencing Center. There are no significant changes to this budget.

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	162,976	192,827	192,827	192,827	0	192,827	0
10110	OVERTIME	2,324	775	775	775	0	775	0
10200	FICA	12,266	14,810	14,810	14,810	0	14,810	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	506	558	558	558	0	558	0
10350	LIFE INSURANCE	250	265	265	265	0	265	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	6,506	5,685	5,685	5,621	0	5,621	1-
10500	401(A) MATCH PLAN	175	1,755	1,755	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,545	1,950	1,950	0	0	1,820	6-
	SUBTOTAL *****	212,082	244,155	244,155	242,141	0	243,961	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	268	300	300	300	0	300	0
23000	OFFICE SUPPLIES	586	800	800	800	0	800	0
23001	PRINTING	211	350	350	350	0	350	0
23015	COMPUTER SUPPLIES	96	100	100	140	0	140	40
23018	PRINTER SUPPLIES	280	370	370	370	0	370	0
23027	INMATE WORK/INCENTIVE SUPPLY	298	500	500	500	0	500	0
23050	OTHER SUPPLIES	111	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	79	0	0	0	0	0	0
	SUBTOTAL *****	1,933	2,470	2,470	2,510	0	2,510	1
	DUES TRAVEL & TRAINING							
37000	DUES	50	110	110	110	0	110	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	320	1,700	1,500	1,500	0	1,500	11-
37240	REGISTRATION/TUITION	280	750	750	750	0	750	0
	SUBTOTAL *****	650	3,560	3,360	3,360	0	3,360	5-
	UTILITIES							
48000	TELEPHONES	2,415	3,750	3,750	3,000	0	3,000	20-
48100	NATURAL GAS	3,923	6,000	6,000	5,000	0	5,000	16-
48200	ELECTRICITY	5,316	5,000	5,000	5,500	0	5,500	10
48300	WATER	135	300	300	300	0	300	0
48600	SEWER USE	237	300	300	300	0	300	0
	SUBTOTAL *****	12,028	15,350	15,350	14,100	0	14,100	8-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	275	500	500	350	0	350	30-
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	275	625	625	475	0	475	24-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	826	1,480	1,480	1,360	0	1,360	8-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	826	1,730	1,730	1,610	0	1,610	6-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	22,972	33,946	34,000	34,000	0	34,000	0
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	23,750	8,695	8,695	13,019	0	13,019	49
71600	EQUIP LEASES & METER CHR	0	500	500	500	0	500	0
	SUBTOTAL *****	46,722	44,141	44,195	48,519	0	48,519	9
	OTHER							
83100	AWARDS	0	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	241	350	350	350	0	350	0
84300	ADVERTISING	478	500	500	500	0	500	0
86300	TESTING	13,365	15,000	15,000	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	9-	0	0	0	0	0	0

Alternative Sentencing Program

Law Enforcement Sales Tax

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

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	SUBTOTAL *****	14,077	15,900	15,900	15,900	0	15,900	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	7,000	7,000	0	0	0	0
91301	COMPUTER HARDWARE	1,040	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	100	100	100	0	100	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	250	0	250	0
92301	REPLC COMPUTER HDWR	0	0	199	1,210	0	1,210	0
	SUBTOTAL *****	1,040	7,100	7,299	1,560	0	1,560	78-
	TOTAL EXPENDITURES *****	289,635	335,031	335,084	330,175	0	331,995	0

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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	7	0	0	0	0	0	0
	SUBTOTAL *****	7	0	0	0	0	0	0
	TOTAL REVENUES *****	7	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	1,322	0	1,322	0
	SUBTOTAL *****	0	0	0	1,322	0	1,322	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,100	2,100	2,100	3,422	0	3,422	62

Decimal values have been truncated.



Sheriff & Corrections Summary

Description of Funding Sources

The Boone County Sheriff is responsible for law enforcement services and operations of the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional resources from a variety of special revenues funds.

The funding sources for Sheriff's Operations include the following:

- General Fund
 - Sheriff Operations (1251)
 - Internet Crimes Task Force (1253)
 - Sheriff's Grants (1259)

- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund (2510)
- Citizen Contributions Fund (2520-2524)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund (2540)
- Sheriff Revolving Fund (2550)
- Law Enforcement Services Fund (Prop L – 2901)
- Cyber Crimes Task Force Fund - Federal ARRA/Stimulus (2972)
- Justice Assistance Grant (JAG)- Federal ARRA/Stimulus (2981)

The funding sources for Corrections include the following:

- General Fund (1255)
- Inmate Security Fund (2560)
- Law Enforcement Services Fund (Prop L – 2902, 2906)

The County Commission establishes and approves the appropriations for all General Fund budgets, the various citizen contribution budgets, the Justice Assistance Grants (JAG) budgets, and the Law Enforcement Services Fund budgets. The Sheriff establishes and approves all other budgets.

Sheriff & Corrections

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,960,550	\$ 3,964,348	\$ 3,273,060	\$ 724,591	\$ -	\$ 3,997,651
100	1253	Internet Crimes Task Force	61,525	-	-	-	-	-
100	1259	Sheriff's Grants	-	200,002	-	-	-	-
250	2500	Sheriff Forfeiture	(1) 11,679	-	-	-	-	-
250	2501	Sheriff Forfeiture-Dept of Justice	(1) -	9,105	-	3,600	-	3,600
250	2502	Sheriff Forfeiture-Dept of Treasury	(1) -	11,249	-	6,092	4,500	10,592
251	2510	Sheriff Training	37,909	29,500	-	29,500	-	29,500
252	252x	Law Enf. Citizen Contributions	2,625	1,774	-	6,980	-	6,980
253	253x	Justice Assistance Grants (JAG)	97,169	83,446	-	-	-	-
254	2540	Sheriff Civil Charges	9,209	8,164	-	8,924	-	8,924
255	2550	Sheriff Revolving Fund Activity	43,967	76,464	-	13,559	-	13,559
256	2560	Inmate Security Fund	-	-	-	-	50,000	50,000
290	2901	Sheriff-Law Enf SalesTax	1,594,904	1,525,441	1,063,483	209,571	285,979	1,559,033
297	2972	Cyber Crimes Task Force	97,357	197,237	60,783	3,434	-	64,217
298	2981	JAG Recovery Act / Stimulus	(2) 295,365	34,066	-	-	-	-
Subtotal			<u>\$ 6,212,259</u>	<u>\$ 6,140,796</u>	<u>\$ 4,397,326</u>	<u>\$ 1,006,251</u>	<u>\$ 340,479</u>	<u>\$ 5,744,056</u>
Corrections:								
100	1255	Corrections	4,041,229	3,809,499	2,800,791	1,319,928	53,795	4,174,514
290	2902	Corrections-Law Enf SalesTax	652,241	668,140	651,333	27,132	48,544	727,009
290	2906	Contract Inmate Housing	50,763	25,000	-	228,000	-	228,000
Subtotal			<u>4,744,233</u>	<u>4,502,639</u>	<u>3,452,124</u>	<u>1,575,060</u>	<u>102,339</u>	<u>5,129,523</u>
Total			<u>\$ 10,956,492</u>	<u>\$ 10,643,435</u>	<u>\$ 7,849,450</u>	<u>\$ 2,581,311</u>	<u>\$ 442,818</u>	<u>\$ 10,873,579</u>

(1) Beginning in FY 2010, dept. 2500 is replaced by Depts. 2501 and 2502

(2) The FY 2010 personnel appropriation provides funding for a part-time investigator assigned to the Prosecuting Attorney; this position is included in the Prosecuting Attorney's FTE count.

Sheriff & Corrections

Personnel Summary

Position Title	Departmental Funding Source for FTE's								Change	
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	FY		
	2009	2010	No.	No.	No.	No.	No.	2011		
FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Total	FTE	
Sheriff										
Sheriff (Elected)	1.00	1.00	1.00						1.00	-
Major	1.00	1.00	1.00						1.00	-
Captain	2.50	2.50	2.50						2.50 ^a	-
Sergeant	8.00	8.00	8.00						8.00	-
Deputy Sheriff	37.00	37.00	29.00	8.00					37.00	-
Investigator	10.00	10.00	7.48	1.00	1.00				9.48	(0.52)
Administrative Deputy	1.00	1.00	1.00						1.00	-
Budget Administrator	0.50	0.50	0.50						0.50 ^a	-
Account Specialist	0.50	0.50	0.50						0.50 ^a	-
Warrant Supervisor	1.00	1.00	1.00						1.00	-
Office Specialist	12.20	12.20	10.20	2.00					12.20	-
Evidence Technician	1.00	1.00	1.00						1.00	-
Warrant Specialist Pool	0.17	0.17	0.17						0.17	-
Records Specialist Pool	0.10	0.10	0.10						0.10	-
Crossing Guard Pool	0.12	-	-						-	-
Enforcement Corporal	3.00	3.00		3.00					3.00	-
Subtotal	79.09	78.97	63.45	14.00	1.00	-	-		78.45	(0.52)
										b
Corrections										
Chief Jailer/Jail Administrator	1.00	1.00		-	-	1.00	-		1.00	-
Captain	2.50	2.50				1.50	1.00		2.50 ^a	-
Corrections Sergeant	5.00	5.00				5.00			5.00	-
Corrections Officer	37.00	37.00				36.00			36.00	(1.00)
Corrections Officer Pool	0.17	0.17				0.17			0.17	-
Corrections Support Officer	5.00	5.00				6.00			6.00	1.00
Corrections Support Officer Pool	0.06	0.06				0.06			0.06	-
Budget Administrator	0.50	0.50				0.50			0.50 ^a	-
Account Specialist	0.50	0.50				0.50			0.50 ^a	-
Cook Supervisor	1.00	1.00				1.00			1.00	-
Cook	3.50	3.50				3.50			3.50	-
Nursing Supervisor	1.00	1.00				1.00			1.00	-
Registered Nurse	1.80	1.80				2.80			2.80	1.00
Registered Nurse Pool	0.28	0.28				0.28			0.28	-
Licensed Practical Nurse	1.00	1.00							-	(1.00)
Office Specialist	1.00	1.00				1.00			1.00	-
Corrections Corporal	5.00	5.00					5.00		5.00	-
Subtotal	66.31	66.31	-	-	-	60.31	6.00		66.31	(0.00)
Total FTEs	145.40	145.28	63.45	14.00	1.00	60.31	6.00		144.76	(0.52)
Overtime	\$535,903	\$ 537,374	\$179,000	\$71,600	\$4,530	\$220,000	\$58,698		\$533,828	(\$3,546)
Holiday	\$133,942	\$129,367	\$44,706	\$19,400		\$49,854	\$15,407		\$129,367	\$0

a 0.50 FTE in Sheriff's Operations (department number 1251) and Corrections (department number 1255)

b Consists of two full-time positions funded through 6/30/10. Positions will be extended if additional funding is obtained.

Sheriff Operations

Department Numbers 1251, 1253, 1259, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2901, 2972, 2981

Mission

The Boone County Sheriff is an elected official responsible for County law enforcement. The Sheriff's Department delivers services through the following divisions: Administration, Enforcement, Services, and Corrections. Budgetary information for Corrections is presented in a separate budget section immediately following this Sheriff Operations.

Administration: This division is comprised of the Sheriff, Chief Deputy, Chief Jail Administrator, two Corrections Division Captains, two Enforcement Division Captains, one Services Division Captain and the Administrative Deputy. It is the responsibility of these nine people to establish the annual budget, set policy & procedure, manage personnel and department programs, and supervise all aspects of the department.

Enforcement: The South and North District Commanders oversee the day to day operation of Patrol, Investigations, School Resource Officers, Civil Process and the Traffic Unit. In order to better manage operations the county is split geographically into north and south districts, with a District Commander (Captain) assigned to each. The dividing line for the north and south districts is I-70.

Services: This division, commanded by a Captain, is comprised of full and part-time civilian employees. This division is responsible for personnel and budgetary management, payroll, processing of civil papers, evidence tracking, offense report entry, processing of warrants issued by the 13th Judicial Circuit Court, fleet management, and various other support duties for the Sheriff's Department and Jail.

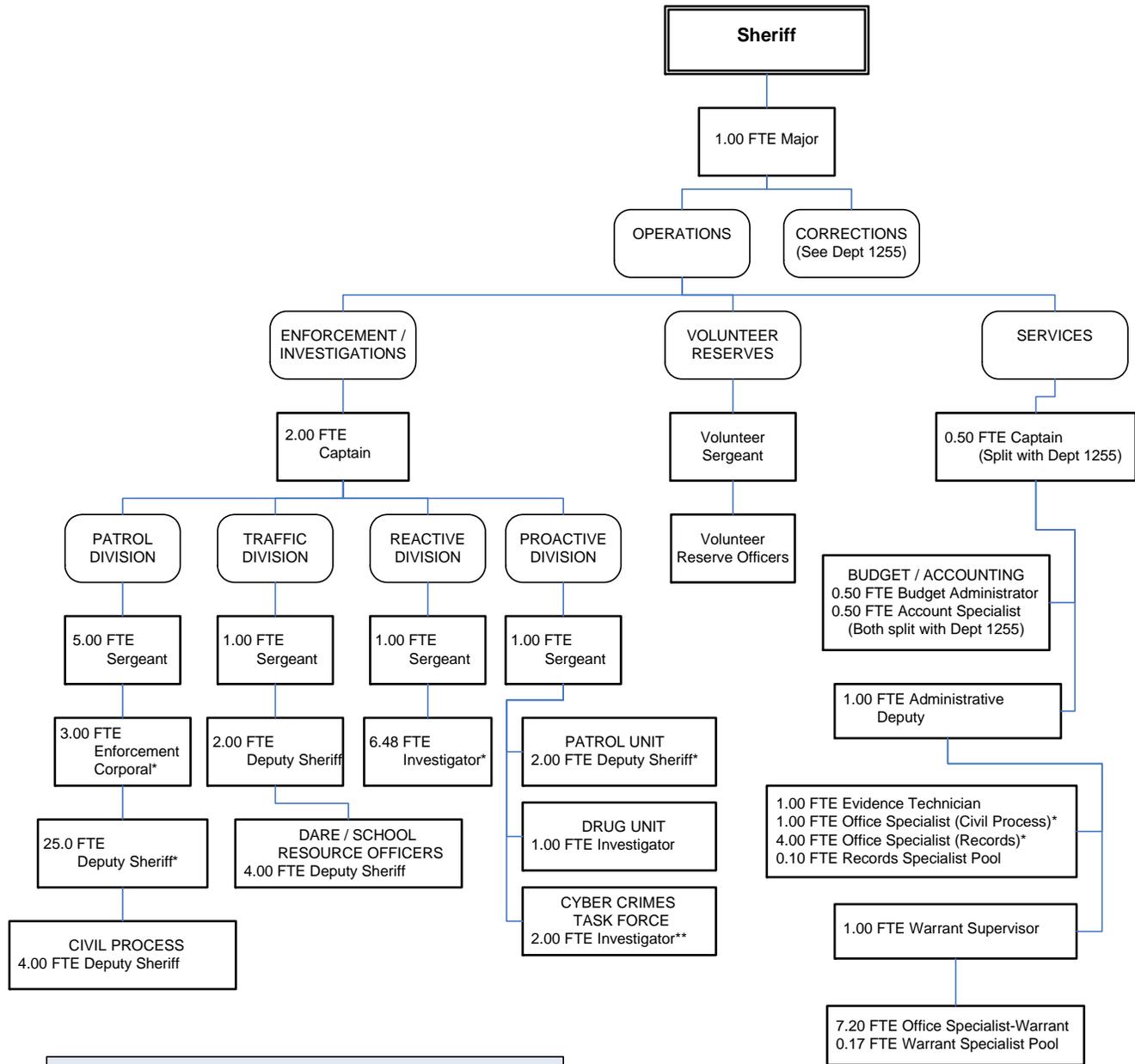
Corrections (presented in separate budget section): The Boone County Jail administrative team is comprised of a Chief Jail Administrator, and two Captains, each accountable for two squads of custody personnel. Similar to "district patrol" situations, this methodology provides continuity of command with the line supervisors and their squads to the individual captains that monitor and guide their daily operation.

Budget Highlights

There are no significant changes to this budget.

Sheriff Operations

Organizational Chart



* Funded by Dept 2901 Sheriff Operations Law Enforcement Sales Tax:
 1.00 FTE Investigator
 3.00 FTE Enforcement Corporal
 8.00 FTE Deputy Sheriff
 1.00 FTE Office Specialist (Civil Process)
 1.00 FTE Office Specialist (Records)
 14.00 FTE

** Funded by Dept 2972 Cyber Crimes Task Force:
 2.00 FTE Investigator

Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3325	LICENSES AND PERMITS ATV PERMITS	45	150	150	150	0	150	0
	SUBTOTAL *****	45	150	150	150	0	150	0
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	126,763	102,292	102,292	92,043	0	92,043	10-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	0	0	0	10,000	0
3469	STATE REIMB-CRIMINAL COSTS	43,425	50,000	54,150	50,000	0	50,000	0
	SUBTOTAL *****	170,188	152,292	156,442	142,043	0	152,043	0
	CHARGES FOR SERVICES							
3510	COPIES	1,622	1,700	1,306	1,400	0	1,400	17-
3525	REIMB. SPECIAL PROJECTS	9,338	11,080	13,082	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	23,130	0	23,130	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	15,641	14,400	17,900	15,600	0	15,600	8
3563	CIVIL PROCESS FEES	20,700	20,000	20,000	20,000	0	20,000	0
3572	SHERIFF'S FEES	195,997	190,000	190,000	190,000	0	190,000	0
3590	INSPECTION FEES	180	100	60	100	0	100	0
	SUBTOTAL *****	266,610	237,280	265,478	227,100	0	227,100	4-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	1,775	0	179	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	4,155	0	0	0	0	0	0
3882	RESTITUTION REIMB	0	0	460	0	0	0	0
	SUBTOTAL *****	5,930	0	639	0	0	0	0
	TOTAL REVENUES *****	442,774	389,722	422,709	369,293	0	379,293	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,359,683	2,389,562	2,312,942	2,628,327	2	2,378,012	0
10110	OVERTIME	225,951	179,000	266,892	194,796	0	189,000	5
10115	SHIFT DIFFERENTIAL	21,095	19,000	22,620	19,000	0	19,000	0
10120	HOLIDAY WORKED	42,109	44,706	31,544	49,204	0	44,706	0
10200	FICA	195,286	201,369	196,137	221,186	0	200,485	0
10300	HEALTH INSURANCE	300,437	301,625	301,625	301,625	3,170	304,795	1
10325	DISABILITY INSURANCE	8,398	8,495	9,180	9,696	0	8,451	0
10350	LIFE INSURANCE	3,282	3,365	3,365	3,365	53	3,418	1
10375	DENTAL INSURANCE	22,517	22,606	22,606	22,606	240	22,846	1
10400	WORKERS COMP	100,141	79,436	79,440	82,495	0	73,137	7-
10500	401(A) MATCH PLAN	36,587	22,288	21,060	22,288	0	22,288	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,928	7,800	6,922	0	0	6,922	11-
10600	UNEMPLOYMENT BENEFITS	12,449	640	640	0	0	0	0
	SUBTOTAL *****	3,334,865	3,279,892	3,274,973	3,554,588	3,465	3,273,060	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,618	2,018	2,300	2,226	0	2,226	10
23000	OFFICE SUPPLIES	13,729	15,000	14,000	14,000	0	14,000	6-
23001	PRINTING	4,222	5,800	4,300	4,300	0	4,300	25-
23020	MICROFILM/FILM	1,848	2,000	1,500	2,000	0	2,000	0
23040	NEIGHBORHOOD WATCH SUPPLY	416	294	318	330	0	330	12
23050	OTHER SUPPLIES	11,815	14,320	14,320	15,501	0	15,501	8
23200	AMMUNITION	18,597	18,598	18,598	18,598	0	18,598	0
23300	UNIFORMS	26,615	49,336	49,336	42,002	0	42,002	14-
23305	UNIFORM MAINTENANCE	6,117	6,324	5,900	11,000	0	11,000	73
23350	RESERVE OFFICERS SUPPLIES	9,198	7,552	7,552	7,552	0	7,552	0
23850	MINOR EQUIP & TOOLS (<\$1000)	8,510	7,949	7,949	15,036	0	15,036	89
23855	FURNITURE/FIXTURE <\$1000	425	0	0	0	0	0	0
	SUBTOTAL *****	103,115	129,191	126,073	132,545	0	132,545	2
	DUES TRAVEL & TRAINING							
37000	DUES	2,640	4,210	4,210	4,130	0	4,130	1-
37200	SEMINARS/CONFERENCE/MEETING	0	500	500	500	0	500	0
37210	TRAINING/SCHOOLS	1,540	454	454	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	132	350	350	100	0	100	71-

Sheriff Operations

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
37230	MEALS & LODGING-TRAINING	1,962	1,796	1,796	0	0	0	0
	SUBTOTAL *****	6,274	7,310	7,310	4,730	0	4,730	35-
	UTILITIES							
48000	TELEPHONES	25,594	25,075	27,000	25,195	0	25,195	0
48050	CELLULAR TELEPHONES	22,390	26,500	26,500	26,500	0	26,500	0
48100	NATURAL GAS	8,560	13,000	10,000	13,000	0	13,000	0
48200	ELECTRICITY	20,250	20,000	20,000	40,700	0	40,700	103
48300	WATER	4,853	5,000	5,000	9,750	0	9,750	95
48400	SOLID WASTE	683	657	771	771	0	771	17
	SUBTOTAL *****	82,333	90,232	89,271	115,916	0	115,916	28
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	191,091	239,200	240,000	240,000	0	240,000	0
59025	MOTOR VEHICLE TITLE EXP	88	99	110	99	0	99	0
59030	MOTOR VEHICLE LICENSE FEE	625	680	700	680	0	680	0
59100	VEHICLE REPAIRS	68,561	70,500	64,927	65,000	0	65,000	7-
59105	TIRES	23,791	23,000	23,000	23,000	0	23,000	0
59200	LOCAL MILEAGE	0	250	0	0	0	0	0
	SUBTOTAL *****	284,158	333,729	328,737	328,779	0	328,779	1-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,872	3,118	3,118	4,385	0	4,385	40
60200	EQUIP REPAIRS/MAINTENANCE	10,549	3,364	4,864	4,864	0	4,864	44
60250	EQUIPMENT INSTALLATION CHARGES	2,798	0	0	0	0	0	0
	SUBTOTAL *****	16,220	6,482	7,982	9,249	0	9,249	42
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	5,997	5,900	5,900	6,350	0	6,350	7
71104	ADMINISTRATIVE SERVICES	3,014	4,212	4,212	2,250	0	2,250	46-
71500	BUILDING USE/RENT CHARGE	96,649	95,348	95,348	101,102	0	101,102	6
71505	BUILDING LEASE CHARGES	5,373	0	0	0	0	0	0
71525	STORAGE CHARGES	675	0	850	0	0	0	0
71526	DISPOSAL SERVICES	0	0	22	0	0	0	0
71600	EQUIP LEASES & METER CHR	318	86	586	586	0	586	581
71700	EQUIPMENT RENTALS	40	0	0	0	0	0	0
	SUBTOTAL *****	113,651	107,230	108,602	111,972	0	111,972	4
	OTHER							
85400	CRIMINAL INVESTIGATION	8,127	20,000	20,000	20,000	0	20,000	0
86300	TESTING	878	1,900	1,400	1,400	0	1,400	26-
	SUBTOTAL *****	9,005	21,900	21,400	21,400	0	21,400	2-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,384	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	5,540	0	0	0	0	0	0
	SUBTOTAL *****	10,924	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	3,960,549	3,975,966	3,964,348	4,279,179	3,465	3,997,651	0

Sheriff Operations

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	61,632	0	0	0	0	0	0
	SUBTOTAL *****	61,632	0	0	0	0	0	0
	TOTAL REVENUES *****	61,632	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	37,802	0	0	0	0	0	0
10110	OVERTIME	5,705	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	6	0	0	0	0	0	0
10120	HOLIDAY WORKED	173	0	0	0	0	0	0
10200	FICA	3,137	0	0	0	0	0	0
10300	HEALTH INSURANCE	3,958	0	0	0	0	0	0
10325	DISABILITY INSURANCE	160	0	0	0	0	0	0
10350	LIFE INSURANCE	43	0	0	0	0	0	0
10375	DENTAL INSURANCE	295	0	0	0	0	0	0
10400	WORKERS COMP	2,016	0	0	0	0	0	0
10500	401(A) MATCH PLAN	491	0	0	0	0	0	0
	SUBTOTAL *****	53,792	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	39	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,554	0	0	0	0	0	0
	SUBTOTAL *****	2,593	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	1,616	0	0	0	0	0	0
	SUBTOTAL *****	1,616	0	0	0	0	0	0
UTILITIES								
48000	TELEPHONES	246	0	0	0	0	0	0
	SUBTOTAL *****	246	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,855	0	0	0	0	0	0
71100	OUTSIDE SERVICES	419	0	0	0	0	0	0
	SUBTOTAL *****	3,275	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	61,525	0	0	0	0	0	0

Sheriff Operations

1259 SHERIFF'S GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	200,000	200,000	0	0	0	0
	SUBTOTAL *****	0	200,000	200,000	0	0	0	0
	TOTAL REVENUES *****	0	200,000	200,000	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	7,500	7,500	0	0	0	0
	SUBTOTAL *****	0	7,500	7,500	0	0	0	0
	UTILITIES							
48000	TELEPHONES	0	1,728	1,728	0	0	0	0
	SUBTOTAL *****	0	1,728	1,728	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	4,800	4,800	0	0	0	0
60250	EQUIPMENT INSTALLATION CHARGES	0	2,500	2,500	0	0	0	0
	SUBTOTAL *****	0	7,300	7,300	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	9,713	10,162	0	0	0	0
	SUBTOTAL *****	0	9,713	10,162	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	113,025	112,578	0	0	0	0
91301	COMPUTER HARDWARE	0	19,268	19,268	0	0	0	0
91302	COMPUTER SOFTWARE	0	41,466	41,466	0	0	0	0
	SUBTOTAL *****	0	173,759	173,312	0	0	0	0
	TOTAL EXPENDITURES *****	0	200,000	200,002	0	0	0	0

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	0	0	3,382	0	0	0	0
	SUBTOTAL *****	0	0	3,382	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	0	16	30	30	0	30	87
3712	INT-LONG TERM INVEST	0	227	664	664	0	664	192
3798	INC/DEC IN FV OF INVESTMENTS	0	86	373-	373-	0	373-	533-
	SUBTOTAL *****	0	329	321	321	0	321	2-
	TOTAL REVENUES *****	0	329	3,703	321	0	321	2-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	100	99	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,006	515	1,500	0	1,500	49
	SUBTOTAL *****	0	1,106	614	1,500	0	1,500	35
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	2,110	2,100	2,100	0	2,100	0
	SUBTOTAL *****	0	2,110	2,100	2,100	0	2,100	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	6,391	6,391	0	0	0	0
	SUBTOTAL *****	0	6,391	6,391	0	0	0	0
	TOTAL EXPENDITURES *****	0	9,607	9,105	3,600	0	3,600	62-

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	20	36	36	0	36	80
3712	INT-LONG TERM INVEST	0	277	824	824	0	824	197
3798	INC/DEC IN FV OF INVESTMENTS	0	106	459-	459-	0	459-	533-
	SUBTOTAL *****	0	403	401	401	0	401	0
	TOTAL REVENUES *****	0	403	401	401	0	401	0
	DUES TRAVEL & TRAINING							
37235	MEALS & LODGING - OTHER	0	3,844	294	5,600	0	5,600	45
	SUBTOTAL *****	0	3,844	294	5,600	0	5,600	45
	UTILITIES							
48050	CELLULAR TELEPHONES	0	400	400	408	0	408	2
	SUBTOTAL *****	0	400	400	408	0	408	2
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	0	84	78	84	0	84	0
	SUBTOTAL *****	0	84	78	84	0	84	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	5,977	5,977	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	0	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	0	10,477	10,477	4,500	0	4,500	57-
	TOTAL EXPENDITURES *****	0	14,805	11,249	10,592	0	10,592	28-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	9,865	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	9,865	10,000	10,000	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	18,665	20,000	21,200	20,000	0	20,000	0
	SUBTOTAL *****	18,665	20,000	21,200	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	11	10	6	6	0	6	40-
3712	INT-LONG TERM INVEST	149	150	80	80	0	80	46-
3798	INC/DEC IN FV OF INVESTMENTS	304	170	9	9	0	9	94-
	SUBTOTAL *****	464	330	95	95	0	95	71-
	TOTAL REVENUES *****	28,994	30,330	31,295	30,095	0	30,095	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	2,520	7,000	7,000	7,000	0	7,000	0
37210	TRAINING/SCHOOLS	11,595	11,500	15,000	11,500	0	11,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,882	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	5,224	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	21,222	30,500	33,000	30,500	0	30,500	0
	TOTAL EXPENDITURES *****	21,222	30,500	33,000	30,500	0	30,500	0

2520 NEIGHBORHOOD WATCH

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	1	2	0	0	0	0	0
3712	INT-LONG TERM INVEST	33	30	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	9-	1	0	0	0	0	0
	SUBTOTAL *****	25	33	0	0	0	0	0
	TOTAL REVENUES *****	25	33	0	0	0	0	0

Sheriff Operations

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB								%CHG
ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	FROM PY BUD
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	150	0	0	0	0	0
	SUBTOTAL *****	0	150	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	150	0	0	0	0	0

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB								%CHG
ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	3	3	0	3	0
3712	INT-LONG TERM INVEST	0	0	58	58	0	58	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	30-	30-	0	30-	0
	SUBTOTAL *****	0	0	31	31	0	31	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	1,048	0	0	0	0	0	0
	SUBTOTAL *****	1,048	0	0	0	0	0	0
	TOTAL REVENUES *****	1,048	0	31	31	0	31	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	172	800	800	1,000	0	1,000	25
	SUBTOTAL *****	172	800	800	1,000	0	1,000	25
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	0	800	0	800	0	800	0
	SUBTOTAL *****	0	800	0	800	0	800	0
	TOTAL EXPENDITURES *****	172	1,600	800	1,800	0	1,800	12

2523 SHERIFF K9 PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB								%CHG
ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	1	1	0	1	0
3712	INT-LONG TERM INVEST	0	0	15	15	0	15	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	9-	9-	0	9-	0
	SUBTOTAL *****	0	0	7	7	0	7	0
	TOTAL REVENUES *****	0	0	7	7	0	7	0

Sheriff Operations

2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	0	3	3	0	3	0
3712	INT-LONG TERM INVEST	36	0	63	63	0	63	0
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	36-	36-	0	36-	0
	SUBTOTAL *****	32	0	30	30	0	30	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	32	0	30	30	0	30	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	30	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,682	4,320	543	4,500	0	4,500	4
23850	MINOR EQUIP & TOOLS (<\$1000)	739	0	0	0	0	0	0
	SUBTOTAL *****	2,452	4,320	543	4,500	0	4,500	4
	DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	0	251	251	500	0	500	99
	SUBTOTAL *****	0	251	251	500	0	500	99
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	180	180	180	0	180	0
	SUBTOTAL *****	0	180	180	180	0	180	0
	TOTAL EXPENDITURES *****	2,452	4,751	974	5,180	0	5,180	9

2530 LOCAL LAW ENF BLOCK GRANT FYX0

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	73,553	73,553	0	0	0	0
	SUBTOTAL *****	0	73,553	73,553	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	73,553	73,553	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,108	1,108	0	0	0	0
	SUBTOTAL *****	0	1,108	1,108	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	44,132	44,132	0	0	0	0
	SUBTOTAL *****	0	44,132	44,132	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	24,386	24,386	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	3,927	3,927	0	0	0	0
	SUBTOTAL *****	0	28,313	28,313	0	0	0	0
	TOTAL EXPENDITURES *****	0	73,553	73,553	0	0	0	0

Sheriff Operations

2537 JUSTICE ASSISTANCE GRANT 2007

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	212	8,179	8,179	0	0	0	0
	SUBTOTAL *****	212	8,179	8,179	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	3	0	2	0	0	0	0
3712	INT-LONG TERM INVEST	70	0	54	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	17-	0	8	0	0	0	0
	SUBTOTAL *****	56	0	64	0	0	0	0
	TOTAL REVENUES *****	269	8,179	8,243	0	0	0	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	3,459	0	0	0	0	0	0
	SUBTOTAL *****	3,459	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	94	5,288	5,288	0	0	0	0
91301	COMPUTER HARDWARE	118	0	0	0	0	0	0
	SUBTOTAL *****	212	5,288	5,288	0	0	0	0
	TOTAL EXPENDITURES *****	3,671	5,288	5,288	0	0	0	0

2538 JUSTICE ASSISTANCE GRANT 2008

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	17,167	1,050	1,050	0	0	0	0
	SUBTOTAL *****	17,167	1,050	1,050	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	1	0	1	0	0	0	0
3712	INT-LONG TERM INVEST	27	0	10	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	4	0	0	0	0
	SUBTOTAL *****	23	0	15	0	0	0	0
	TOTAL REVENUES *****	17,190	1,050	1,065	0	0	0	0
	MATERIALS & SUPPLIES							
23201	AMMUNITION (LESS-LETHAL)	2,764	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	4,367	0	0	0	0	0	0
	SUBTOTAL *****	7,131	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	9,108	0	0	0	0	0	0
	SUBTOTAL *****	9,108	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	927	1,124	1,123	0	0	0	0
	SUBTOTAL *****	927	1,124	1,123	0	0	0	0
	TOTAL EXPENDITURES *****	17,167	1,124	1,123	0	0	0	0

Sheriff Operations

2539 JUSTICE ASSISTANCE GRANT 2009

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	74,369	5,349	5,349	0	0	0	0
	SUBTOTAL *****	74,369	5,349	5,349	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	4	0	2	0	0	0	0
3712	INT-LONG TERM INVEST	93	0	27	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	60-	0	2-	0	0	0	0
	SUBTOTAL *****	37	0	27	0	0	0	0
	TOTAL REVENUES *****	74,407	5,349	5,376	0	0	0	0
MATERIALS & SUPPLIES								
23300	UNIFORMS	1,960	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	5,160	1,772	1,772	0	0	0	0
	SUBTOTAL *****	7,120	1,772	1,772	0	0	0	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	2,590	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,365	0	0	0	0	0	0
	SUBTOTAL *****	3,955	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	339	0	0	0	0	0	0
	SUBTOTAL *****	339	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	47,830	0	0	0	0	0	0
	SUBTOTAL *****	47,830	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	11,175	1,709	1,710	0	0	0	0
91301	COMPUTER HARDWARE	5,907	0	0	0	0	0	0
	SUBTOTAL *****	17,083	1,709	1,710	0	0	0	0
	TOTAL EXPENDITURES *****	76,329	3,481	3,482	0	0	0	0

Sheriff Operations

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	6,130	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	43,869	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	50,000	50,000	50,000	50,000	0	50,000	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	3,168	3,044	3,044	2,204	0	2,204	27-
48200	ELECTRICITY	1,770	2,100	2,286	2,286	0	2,286	8
48300	WATER	196	200	200	200	0	200	0
	SUBTOTAL *****	5,135	5,344	5,530	4,690	0	4,690	12-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	246	270	270	270	0	270	0
	SUBTOTAL *****	246	270	270	270	0	270	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,516	1,840	1,840	1,560	0	1,560	15-
71101	PROFESSIONAL SERVICES	0	1,250	1,250	1,250	0	1,250	0
71500	BUILDING USE/RENT CHARGE	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,516	4,090	4,090	3,810	0	3,810	6-
	OTHER							
83919	OTO: TO CAPITAL PROJECT FUND	0	180,000	180,000	0	0	0	0
86850	CONTINGENCY	0	0	0	40,000	0	40,000	0
	SUBTOTAL *****	0	180,000	180,000	40,000	0	40,000	77-
	TOTAL EXPENDITURES *****	7,898	189,704	189,890	48,770	0	48,770	74-

Sheriff Operations

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	51,427	50,872	69,534	76,284	0	76,284	49
	SUBTOTAL *****	51,427	50,872	69,534	76,284	0	76,284	49
	INTEREST							
3711	INT-OVERNIGHT	27	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	373	350	350	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	746	350	14	14	0	14	96-
	SUBTOTAL *****	1,147	725	389	389	0	389	46-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	52,574	51,597	69,923	76,673	0	76,673	48
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,558	863	863	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	4,790	2,360	0	0	0	0
	SUBTOTAL *****	1,558	5,653	3,223	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	463	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	5,560	5,097	0	0	0	0
	SUBTOTAL *****	0	5,560	5,560	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	650	0	0	0	0	0
	SUBTOTAL *****	0	650	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	13,568	15,140	25,840	30,012	0	30,012	98
	SUBTOTAL *****	13,568	15,140	25,840	30,012	0	30,012	98
	OTHER							
85400	CRIMINAL INVESTIGATION	500	0	0	0	0	0	0
	SUBTOTAL *****	500	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,781	8,700	8,158	0	0	0	0
91301	COMPUTER HARDWARE	0	5,870	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	677	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	542	0	0	0	0
	SUBTOTAL *****	1,781	15,247	8,700	0	0	0	0
	TOTAL EXPENDITURES *****	17,409	42,250	43,323	30,012	0	30,012	28-

Sheriff Operations

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	39,825	35,721	35,721	0	35,721	35,721	0
	SUBTOTAL *****	39,825	35,721	35,721	0	35,721	35,721	0
	TOTAL REVENUES *****	39,825	35,721	35,721	0	35,721	35,721	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	780,551	789,805	748,176	538,054	0	788,370	0
10110	OVERTIME	81,761	71,600	84,508	55,804	0	71,600	0
10115	SHIFT DIFFERENTIAL	7,054	6,700	7,559	6,700	0	6,700	0
10120	HOLIDAY WORKED	19,929	19,400	19,085	14,902	0	19,400	0
10200	FICA	67,604	67,893	65,535	47,082	0	67,783	0
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,240	3,241	3,317	1,990	0	3,235	0
10350	LIFE INSURANCE	726	742	742	742	0	742	0
10375	DENTAL INSURANCE	4,984	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	34,394	29,491	29,496	18,695	0	28,053	4-
10500	401(A) MATCH PLAN	6,185	4,914	3,423	4,914	0	4,914	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,224	1,560	1,202	0	0	1,202	22-
	SUBTOTAL *****	1,074,156	1,066,830	1,034,527	760,367	0	1,063,483	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	375	0	375	0
23050	OTHER SUPPLIES	7,681	6,430	6,430	6,650	0	6,650	3
23200	AMMUNITION	31,738	31,628	31,628	31,628	0	31,628	0
23201	AMMUNITION (LESS-LETHAL)	8,327	17,746	12,131	12,131	0	12,131	31-
23300	UNIFORMS	6,991	4,360	4,360	8,875	0	8,875	103
23305	UNIFORM MAINTENANCE	720	1,150	1,000	2,375	0	2,375	106
23850	MINOR EQUIP & TOOLS (<\$1000)	5,295	2,350	2,350	3,540	1,670	5,210	121
	SUBTOTAL *****	60,754	63,664	57,899	65,574	1,670	67,244	5
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	2,025	4,984	4,992	4,992	0	4,992	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	247	800	800	800	0	800	0
37230	MEALS & LODGING-TRAINING	0	6,672	3,300	3,336	0	3,336	50-
	SUBTOTAL *****	2,272	12,456	9,092	9,128	0	9,128	26-
	UTILITIES							
48000	TELEPHONES	25,584	26,112	26,602	0	0	0	0
48002	DATA COMMUNICATIONS	0	0	0	27,276	0	27,276	0
48050	CELLULAR TELEPHONES	4,682	5,880	5,100	5,100	0	5,100	13-
	SUBTOTAL *****	30,267	31,992	31,702	32,376	0	32,376	1
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	18,935	13,149	22,700	24,902	750	25,652	95
60200	EQUIP REPAIRS/MAINTENANCE	9,681	13,063	13,063	13,063	0	13,063	0
60250	EQUIPMENT INSTALLATION CHARGES	40,046	35,696	35,696	9,165	24,375	33,540	6-
	SUBTOTAL *****	68,664	61,908	71,459	47,130	25,125	72,255	16
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	10,228	10,228	10,228	0	10,228	0
71100	OUTSIDE SERVICES	428	800	800	800	17,000	17,800	125
71526	DISPOSAL SERVICES	0	540	540	540	0	540	0
	SUBTOTAL *****	428	11,568	11,568	11,568	17,000	28,568	146
	OTHER							
86910	PY ENCUMBRANCES NOT USED	7-	0	0	0	0	0	0
	SUBTOTAL *****	7-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	3,373	0	0	0	0	0	0

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
91300	MACHINERY & EQUIPMENT	16,149	17,118	14,925	0	9,835	9,835	42-
91301	COMPUTER HARDWARE	8,834	1,560	0	0	6,708	6,708	330
91302	COMPUTER SOFTWARE	0	2,164	162	0	0	0	0
92300	REPLCMENT MACH & EQUIP	133,902	88,080	87,160	0	55,236	55,236	37-
92301	REPLC COMPUTER HDWR	14,002	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	182,105	211,651	206,947	0	214,200	214,200	1
	SUBTOTAL *****	358,367	320,573	309,194	0	285,979	285,979	10-
	TOTAL EXPENDITURES *****	1,594,904	1,568,991	1,525,441	926,143	329,774	1,559,033	0

Sheriff Operations

2972 CYBER CRIMES TASK FORCE

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	97,452	214,225	197,237	68,472	0	68,472	68-
	SUBTOTAL *****	97,452	214,225	197,237	68,472	0	68,472	68-
	TOTAL REVENUES *****	97,452	214,225	197,237	68,472	0	68,472	68-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	53,192	90,313	90,995	90,646	0	45,323	49-
10110	OVERTIME	4,314	12,453	8,076	4,530	0	4,530	63-
10115	SHIFT DIFFERENTIAL	19	0	44	0	0	0	0
10200	FICA	4,160	8,102	7,248	7,281	0	3,640	55-
10300	HEALTH INSURANCE	5,541	8,708	8,708	9,500	0	4,750	45-
10325	DISABILITY INSURANCE	186	408	408	335	0	167	59-
10350	LIFE INSURANCE	61	97	97	106	0	53	45-
10375	DENTAL INSURANCE	416	652	652	712	0	356	45-
10400	WORKERS COMP	2,227	4,159	4,159	3,226	0	1,613	61-
10500	401(A) MATCH PLAN	788	1,162	780	702	0	351	69-
	SUBTOTAL *****	70,908	126,054	121,167	117,038	0	60,783	51-
	MATERIALS & SUPPLIES							
23015	COMPUTER SUPPLIES	0	80	80	0	0	0	0
23020	MICROFILM/FILM	0	250	250	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,354	535	532	0	0	0	0
	SUBTOTAL *****	3,354	865	862	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	2,860	2,860	0	0	0	0
37210	TRAINING/SCHOOLS	13,790	1,500	1,300	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,644	3,529	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	9,832	8,849	0	0	0	0
	SUBTOTAL *****	13,790	17,836	16,538	0	0	0	0
	UTILITIES							
48000	TELEPHONES	347	732	696	360	0	360	50-
	SUBTOTAL *****	347	732	696	360	0	360	50-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,847	5,697	5,005	2,600	0	2,600	54-
71100	OUTSIDE SERVICES	1,597	2,291	1,557	474	0	474	79-
	SUBTOTAL *****	4,444	7,988	6,562	3,074	0	3,074	61-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,002	19,212	15,814	0	0	0	0
91301	COMPUTER HARDWARE	0	21,898	21,898	0	0	0	0
91302	COMPUTER SOFTWARE	1,509	6,946	9,700	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	4,000	4,000	0	0	0	0
	SUBTOTAL *****	4,511	52,056	51,412	0	0	0	0
	TOTAL EXPENDITURES *****	97,357	205,531	197,237	120,472	0	64,217	68-

Decimal values have been truncated.

Corrections

Department Numbers 1255, 2560, 2902, 2906

Mission

The Boone County Sheriff, an elected official, is responsible for the operations of the Boone County Jail. The Boone County Jail is an adult detention facility which provides safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law. The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

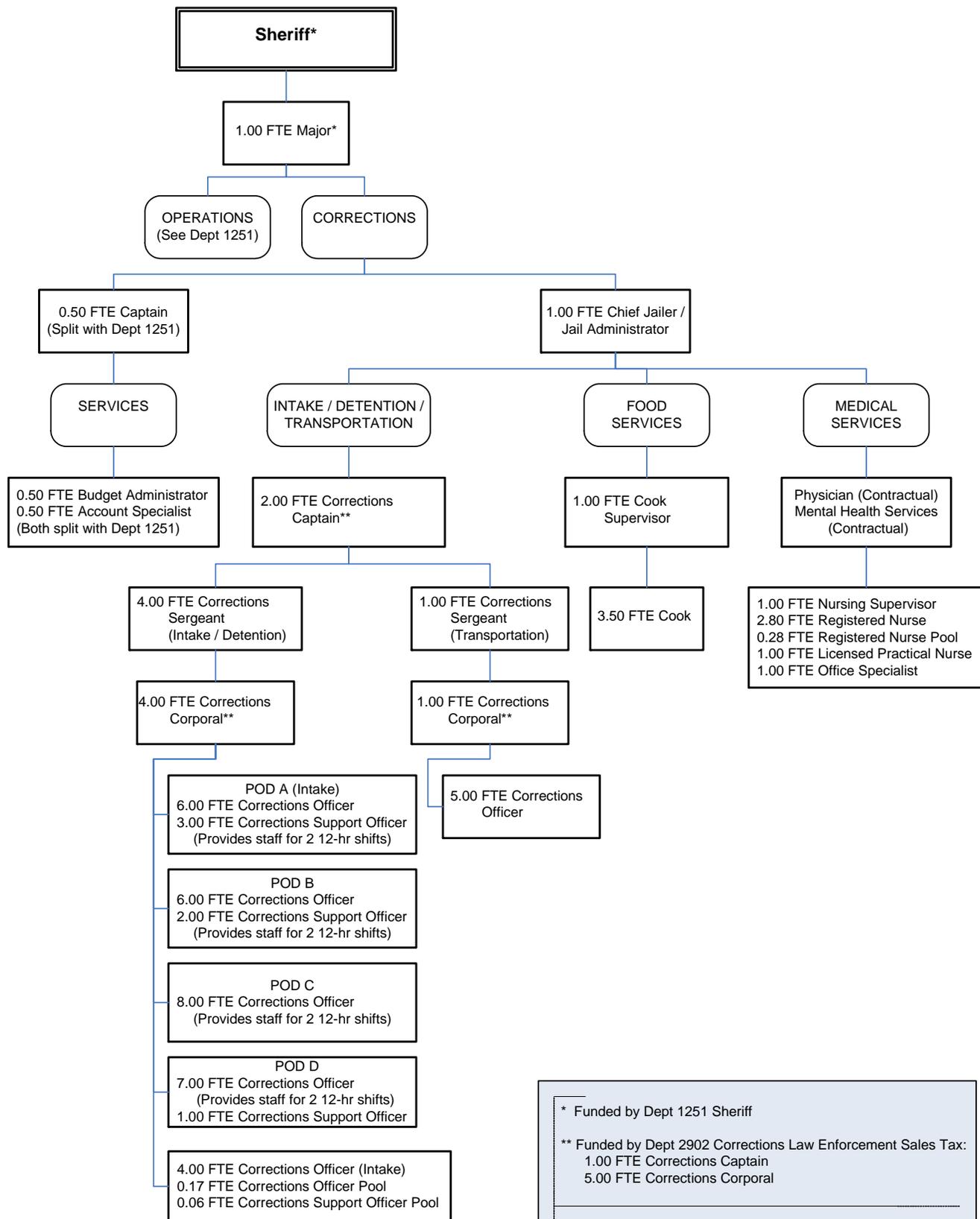
The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included for housing excess inmate capacity in other facilities, if needed, during the year.

Budget Highlights

There are no significant changes to the budget.

Corrections

Organizational Chart



* Funded by Dept 1251 Sheriff

** Funded by Dept 2902 Corrections Law Enforcement Sales Tax:
1.00 FTE Corrections Captain
5.00 FTE Corrections Corporal

Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	12,600	11,600	11,200	12,600	0	12,600	8
3467	STATE REIMB-EXTRADITION	38,330	25,000	25,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	34,744	40,000	30,500	30,000	0	30,000	25-
3472	PRIS HOUS-COUNTY&OTHRGOVT	490	1,500	0	500	0	500	66-
3476	STATE REIMB-PRISONER BD.	580,917	660,000	700,000	590,000	0	590,000	10-
3494	PRISONER HOUSING-US MARSHALS	441	1,000	0	500	0	500	50-
3495	PRISONER HOUSING-COLUMBIA	7,595	4,500	3,675	4,500	0	4,500	0
3496	PRISONER HOUSING-FEDERAL BOP	17,469	9,000	5,900	6,000	0	6,000	33-
SUBTOTAL *****		692,588	752,600	776,275	669,100	0	669,100	11-
CHARGES FOR SERVICES								
3510	COPIES	45	10	125	100	0	100	900
3518	INMATE MED FEES (RECOUPMENT)	15,984	15,000	14,930	15,000	0	15,000	0
3528	REIMB PERSONNEL/PROJECTS	69,014	70,000	66,837	70,000	0	70,000	0
3529	OVERNIGHT HOLDS	1,519	1,000	49	500	0	500	50-
3540	DEFENDANT CRT COSTS&RECOUPMENT	25,239	23,550	28,000	28,000	0	28,000	18
3550	COMMISSIONS	11,361	12,000	10,350	10,200	0	10,200	15-
3553	COMMISSIONS-PHONES	76,007	50,000	90,000	75,000	0	75,000	50
3555	MEAL REIMBURSEMENT	67	125	0	0	0	0	0
SUBTOTAL *****		199,238	171,685	210,291	198,800	0	198,800	15
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	7,569	0	760	0	0	0	0
3830	SALES	71,787	63,500	69,000	68,000	0	68,000	7
3831	SALE OF EVID/UNCLAIM PROP	21	20	0	20	0	20	0
3835	SALE OF COUNTY FIXED ASSET	0	10	2,705	0	2,500	2,500	900
3882	RESTITUTION REIMB	0	50	0	10	0	10	80-
SUBTOTAL *****		79,378	63,580	72,465	68,030	2,500	70,530	10
TOTAL REVENUES *****		971,205	987,865	1,059,031	935,930	2,500	938,430	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,762,593	1,921,347	1,719,496	2,163,474	1	1,927,174	0
10110	OVERTIME	208,156	220,000	217,298	244,589	0	220,000	0
10115	SHIFT DIFFERENTIAL	23,730	29,852	24,136	29,852	0	29,852	0
10120	HOLIDAY WORKED	44,498	49,854	40,409	55,778	0	49,854	0
10200	FICA	149,547	169,910	148,356	190,767	0	170,356	0
10300	HEALTH INSURANCE	277,875	287,375	287,375	287,375	0	287,375	0
10325	DISABILITY INSURANCE	6,188	6,675	6,555	7,923	0	6,695	0
10350	LIFE INSURANCE	2,970	3,206	3,206	3,206	0	3,206	0
10375	DENTAL INSURANCE	20,825	21,538	21,538	21,538	0	21,538	0
10400	WORKERS COMP	77,970	66,493	66,492	70,845	0	61,328	7-
10500	401(A) MATCH PLAN	21,701	21,235	11,673	21,235	0	21,235	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,161	2,600	2,178	0	0	2,178	16-
10600	UNEMPLOYMENT BENEFITS	9,990	3,840	1,600	0	0	0	0
SUBTOTAL *****		2,608,208	2,803,925	2,550,312	3,096,582	1	2,800,791	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	204	600	400	600	0	600	0
23000	OFFICE SUPPLIES	4,780	5,000	5,000	5,000	0	5,000	0
23001	PRINTING	1,362	2,000	2,000	2,000	0	2,000	0
23020	MICROFILM/FILM	0	200	76	200	0	200	0
23025	RESIDENT SUPPLIES	25,175	25,000	25,000	25,000	0	25,000	0
23026	INTAKE/INDIGENT SUPPLIES	5,936	5,000	6,000	6,000	0	6,000	20
23027	INMATE WORK/INCENTIVE SUPPLY	10,212	7,500	7,500	7,500	0	7,500	0
23030	KITCHEN SUPPLIES	14,764	18,000	14,000	18,000	0	18,000	0
23035	MAINTENANCE SUPPLIES	10,968	13,000	13,000	13,000	0	13,000	0
23050	OTHER SUPPLIES	71,787	63,500	69,000	68,000	0	68,000	7
23200	AMMUNITION	3,665	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	6,629	6,500	6,500	5,319	0	5,319	18-
23300	UNIFORMS	19,732	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	2,351	2,500	2,500	2,500	0	2,500	0
23400	FOOD	216,258	190,400	190,400	200,000	0	200,000	5
23501	PRESCRIPTION DRUGS	106,631	80,000	50,000	80,000	0	80,000	0
23502	NON-PRES. MED. SUPPLIES	9,866	10,000	10,000	10,000	0	10,000	0
23800	MEDICAL EQUIPMENT	2,622	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,229	11,000	10,000	12,660	0	12,660	15
SUBTOTAL *****		524,179	465,365	436,541	480,944	0	480,944	3
DUES TRAVEL & TRAINING								
37000	DUES	181	200	496	290	0	290	45
37200	SEMINARS/CONFEREN/MEETING	317	2,050	2,050	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	4,304	4,095	4,095	4,095	0	4,095	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	727	1,000	1,000	1,000	0	1,000	0

Corrections

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
37230	MEALS & LODGING-TRAINING	1,134	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	6,663	9,845	10,141	9,935	0	9,935	0
	UTILITIES							
48000	TELEPHONES	6,399	5,800	6,700	6,700	0	6,700	15
48050	CELLULAR TELEPHONES	4,294	4,363	5,280	5,460	0	5,460	25
48100	NATURAL GAS	36,496	51,000	35,000	51,000	0	51,000	0
48200	ELECTRICITY	86,332	83,000	90,000	89,000	0	89,000	7
48300	WATER	20,689	19,275	19,275	19,275	0	19,275	0
48400	SOLID WASTE	2,915	2,798	3,285	3,288	0	3,288	17
	SUBTOTAL *****	157,127	166,236	159,540	174,723	0	174,723	5
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	25,939	29,700	30,000	30,000	0	30,000	1
59025	MOTOR VEHICLE TITLE EXP	11	10	0	0	50	50	400
59030	MOTOR VEHICLE LICENSE FEE	76	10	38	80	0	80	700
59100	VEHICLE REPAIRS	7,915	7,900	7,900	6,000	0	6,000	24-
59105	TIRES	651	2,500	3,000	3,000	0	3,000	20
59200	LOCAL MILEAGE	0	250	0	100	0	100	60-
	SUBTOTAL *****	34,593	40,370	40,938	39,180	50	39,230	2-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,158	5,915	2,800	2,810	0	2,810	52-
60200	EQUIP REPAIRS/MAINTENANCE	1,844	5,068	2,500	5,068	0	5,068	0
60250	EQUIPMENT INSTALLATION CHARGES	454	1,000	0	0	1,000	1,000	0
	SUBTOTAL *****	4,457	11,983	5,300	7,878	1,000	8,878	25-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	125	150	450	150	0	150	0
71100	OUTSIDE SERVICES	119,999	120,000	80,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	242,906	224,396	224,396	192,133	0	192,133	14-
71526	DISPOSAL SERVICES	0	0	230	0	0	0	0
71600	EQUIP LEASES & METER CHR	401	0	0	0	0	0	0
	SUBTOTAL *****	363,432	344,546	305,076	312,283	0	312,283	9-
	OTHER							
83170	PERMITS/LICENSING FEES	0	0	200	200	0	200	0
85600	EXTRADITION EXPENSE	38,285	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	1,870	1,000	1,236	1,000	0	1,000	0
85610	HOSPITAL COSTS	70,757	60,000	70,000	60,000	0	60,000	0
85620	OTHER MEDICAL	194,581	198,735	198,065	198,735	0	198,735	0
86300	TESTING	8,114	9,000	7,000	9,000	0	9,000	0
86898	OVER AND SHORT	0	0	150	0	0	0	0
	SUBTOTAL *****	313,609	293,735	301,651	293,935	0	293,935	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	9,556	2,500	0	0	33,795	28,795	51
92400	REPLCMENT AUTO/TRUCKS	19,401	0	0	0	25,000	25,000	0
	SUBTOTAL *****	28,957	2,500	0	0	58,795	53,795	51
	TOTAL EXPENDITURES *****	4,041,229	4,138,505	3,809,499	4,415,460	59,846	4,174,514	0

2560 INMATE SECURITY FUND ACTIVITY

256 INMATE SECURITY FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	20,267	21,000	16,000	21,000	0	21,000	0
	SUBTOTAL *****	20,267	21,000	16,000	21,000	0	21,000	0
	INTEREST							
3711	INT-OVERNIGHT	18	15	42	15	0	15	0
3712	INT-LONG TERM INVEST	336	250	900	200	0	200	20-
3798	INC/DEC IN FV OF INVESTMENTS	102-	0	486-	100-	0	100-	0
	SUBTOTAL *****	251	265	456	115	0	115	56-
	TOTAL REVENUES *****	20,518	21,265	16,456	21,115	0	21,115	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	0	0	0	50,000	50,000	0
	SUBTOTAL *****	0	0	0	0	50,000	50,000	0
	TOTAL EXPENDITURES *****	0	0	0	0	50,000	50,000	0

Corrections

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	471,517	482,759	470,146	241,280	0	477,580	1-
10110	OVERTIME	48,009	58,698	51,260	34,109	0	58,698	0
10115	SHIFT DIFFERENTIAL	1,739	2,784	1,943	2,784	0	2,784	0
10120	HOLIDAY WORKED	11,908	15,407	10,455	9,483	0	15,407	0
10200	FICA	39,773	42,812	39,793	22,005	0	42,416	0
10300	HEALTH INSURANCE	27,312	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,121	2,139	2,192	892	0	2,120	0
10350	LIFE INSURANCE	281	318	318	318	0	318	0
10375	DENTAL INSURANCE	2,047	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	21,743	20,176	20,172	9,751	0	19,268	4-
10500	401(A) MATCH PLAN	2,735	2,106	1,437	2,106	0	2,106	0
	SUBTOTAL *****	629,189	657,835	628,352	353,364	0	651,333	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	2,858	5,652	5,652	5,652	0	5,652	0
	SUBTOTAL *****	2,858	5,652	5,652	5,652	0	5,652	0
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	0	0	0	0	50	50	0
	SUBTOTAL *****	0	0	0	0	50	50	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	1,000	1,000	0
	SUBTOTAL *****	0	0	0	0	1,000	1,000	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	12,763	26,668	26,668	27,379	14,417-	12,962	51-
	SUBTOTAL *****	12,763	26,668	26,668	27,379	14,417-	12,962	51-
	OTHER							
85620	OTHER MEDICAL	7,468	7,468	7,468	7,468	0	7,468	0
86910	PY ENCUMBRANCES NOT USED	39-	0	0	0	0	0	0
	SUBTOTAL *****	7,429	7,468	7,468	7,468	0	7,468	0
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	0	0	0	26,044	26,044	0
92400	REPLCMNT AUTO/TRUCKS	0	0	0	0	22,500	22,500	0
	SUBTOTAL *****	0	0	0	0	48,544	48,544	0
	TOTAL EXPENDITURES *****	652,240	697,623	668,140	393,863	35,177	727,009	4

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2008 ACTUAL	2009 BUDGET + REVISIONS	2009 PROJECTED	2010 CORE REQUEST	2010 SUPPLEMENTAL REQUEST	2010 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	88,779	180,000	20,000	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	26,357	48,000	48,000	48,000	0	48,000	0
	SUBTOTAL *****	115,136	228,000	68,000	228,000	0	228,000	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	3,079-	0	0	0	0	0	0
	SUBTOTAL *****	3,079-	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	112,056	228,000	68,000	228,000	0	228,000	0

Decimal values have been truncated.



Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

The Boone County Prosecuting Attorney provides prosecution services on behalf of the State of Missouri. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues from a variety of special revenues funds. The funding sources include the following:

- General Fund
 - Prosecuting Attorney (1261)
 - Victim & Witness (1262)
 - Prosecuting Attorney Retirement (1264)
 - Child Support Enforcement (1263)

- PA Training Fund (2600)
- PA Tax Collection Fund (2610)
- PA Contingency Fund (2620)
- PA Bad Check Collection Fund (2630)
- PA Forfeiture Fund (2640)
- Law Enforcement Services Fund (2903)
- PA – Violence Against Women Grant (Federal Stimulus/ARRA grant; 2971)
- Justice Assistance Grant (JAG) – PA (Federal Stimulus/ARRA grant; 2981)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 1264, 2600, 2620, 2640, 2903, 2971, 2981)
- Child Support Enforcement (1263)
- PA Tax Collection (2610)
- PA Bad Check Collection (2630)

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Bad Check Fund; these budgets are established and approved by the Prosecuting Attorney.

Prosecuting Attorney Summary

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 1,559,603	\$ 1,548,222	\$ 1,373,119	\$ 233,842	\$ -	\$ 1,606,961
100	1262	Victim Witness	162,127	155,438	140,460	21,301	-	161,761
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	5,731	5,250	-	5,614	-	5,614
261	2610	PA Tax Collection	47,497	44,050	48,606	2,285	-	50,891
262	2620	PA Contingency	20,000	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	112,724	110,357	72,008	4,682	-	76,690
264	2640	PA Forfeiture Money	-	-	-	7,610	5,890	13,500
290	2903	PA-Law Enf Sales Tax PA-Violence Against	280,918	275,027	272,342	5,796	-	278,138
297	2971	Women	39,013	113,969	39,513	-	-	39,513
298	2981	JAG Recovery Act/Stimulus	16,088	8,337	-	-	-	-
		Subtotal	<u>2,251,453</u>	<u>2,288,402</u>	<u>1,946,048</u>	<u>308,882</u>	<u>5,890</u>	<u>2,260,820</u>
Child Support Enforcement								
100	1263	IV-D Child Support	454,180	397,537	345,863	50,333	99	396,295
		Subtotal	<u>454,180</u>	<u>397,537</u>	<u>345,863</u>	<u>50,333</u>	<u>99</u>	<u>396,295</u>
		Total	<u>\$ 2,705,633</u>	<u>\$ 2,685,939</u>	<u>\$ 2,291,911</u>	<u>\$ 359,215</u>	<u>\$ 5,989</u>	<u>\$ 2,657,115</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title	FY 2009 Full-time Equiva- lent	FY 2010 Full-time Equiva- lent	Departmental Funding Source							FY 2011 Total Full-time Equiva- lent	Change
			Dept. No.	Dept. No.	Dept. No.	Dept. No.	Dept. No.	Dept. No.	Dept. No.		
			1261	1262	1263	2610	2630	2903	2971		
Prosecuting Attorney											
Operations:											
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Assistant Prosecuting Attorney I	11.00	11.00	7.75	-	-	-	0.25	2.00	0.33	10.33	(0.67)
Chief Investigator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Investigator	3.24	3.20	1.00	-	-	-	-	1.00	0.33	2.33	(0.87)
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Legal Secretary	8.00	8.00	6.00	-	-	-	-	2.00	-	8.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Office Specialist	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Receptionist	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Crime Victim Specialist	1.00	1.00	-	0.75	-	-	-	-	-	0.75	a (0.25)
Victim Assistant	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Case Specialist	-	0.12	-	0.36	-	-	-	-	-	0.36	0.24
Bad Check /Tax Administrator	1.00	1.00	-	-	-	0.50	0.50	-	-	1.00	-
Account Specialist	1.00	1.00	-	-	-	0.50	0.50	-	-	1.00	-
Account Specialist PT Pool	0.25	0.25	-	-	-	0.25	-	-	-	0.25	-
Subtotal	35.49	35.57	22.75	3.11	-	1.25	1.25	5.00	0.66	34.02	(1.55)
Child Support Enforcement:											
Assistant Prosecuting Attorney I	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Child Support Administrator	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Child Support Technician	5.00	3.50	-	-	3.50	-	-	-	-	3.50	-
Legal Secretary	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Receptionist	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Subtotal	9.00	7.50	-	-	7.50	-	-	-	-	7.50	-
Total FTEs	44.49	43.07	22.75	3.11	7.50	1.25	1.25	5.00	0.66	41.52	(1.55)
Overtime	\$ 36,750	\$ 32,750	\$ 20,000	\$ 500	\$ -	\$ 900	\$ 900	\$ 2,500	\$ -	\$ 24,800	\$ (7,950)

a Grant runs from Oct 1 - Sept 31 - has been renewed every year since 1995

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2903, 2971, 2981

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team, tax collections on behalf of the State of Missouri, and Non-Sufficient Funds (NSF) check collection on behalf of county residents and businesses.

The Prosecuting Attorney is also responsible for child support enforcement within the County; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

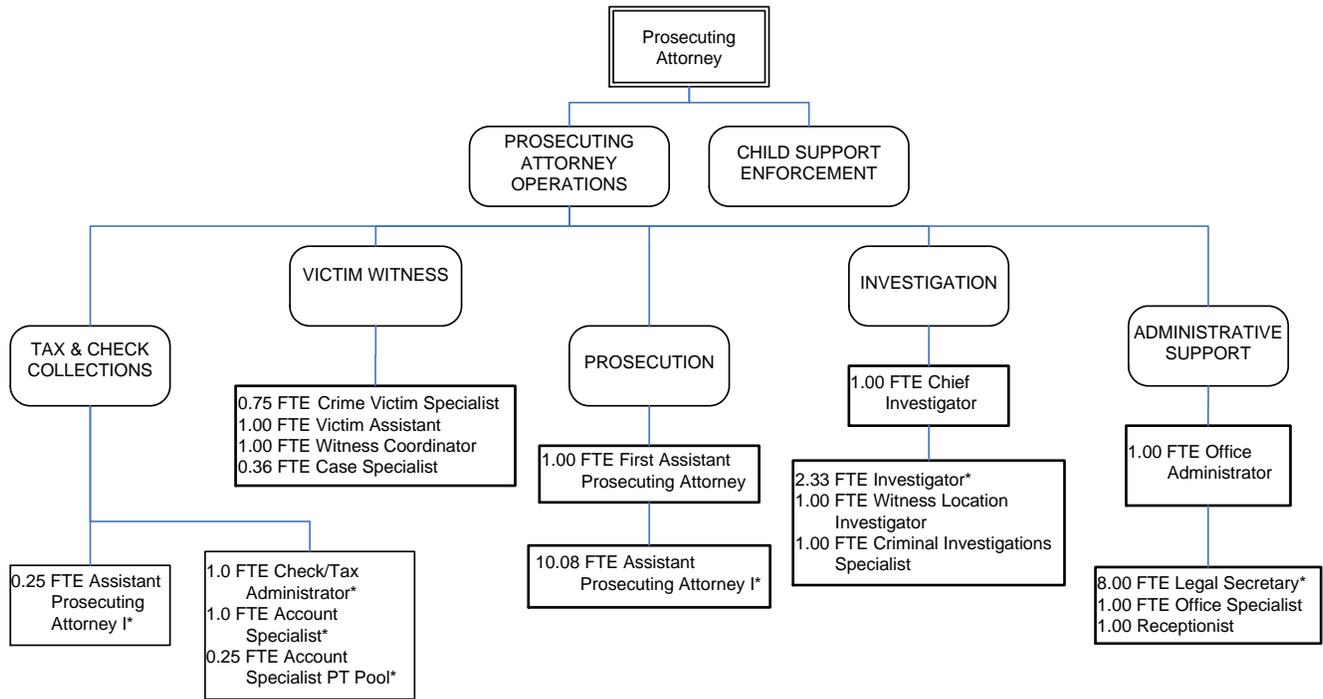
Budget Highlights

Federal stimulus funding received as part of the American Recovery and Reinvestment Act (ARRA) will end mid-year 2011.

There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



*Funded by Sources other than the General Fund:

- Prosecuting Attorney Law Enforcement Sales Tax (dept 2903)
 - 1.00 FTE Investigator
 - 2.00 FTE Legal Secretary
 - 2.00 FTE Assistant Prosecuting Attorney 1
- PA-Violence Against Women Grant (Dept 2971)
 - 0.33 FTE Investigator
 - 0.33 FTE Assistant Prosecuting Attorney 1
- Prosecuting Attorney Tax Collection (Dept 2610)
 - 0.50 FTE Bad Check/Tax Administrator
 - 0.50 FTE Account Specialist
 - 0.25 FTE Account Specialist PT Pool
- Prosecuting Attorney Bad Check Collections (Dept 2630)
 - 0.25 FTE Assistant Prosecuting Attorney I
 - 0.50 FTE Bad Check/Tax Administrator
 - 0.50 FTE Account Specialist

Prosecuting Attorney Operations

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	58,855	58,855	58,855	58,855	75,852	58,855	0
	SUBTOTAL *****	58,855	58,855	58,855	58,855	75,852	58,855	0
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	25,276	25,775	25,775	25,346	0	25,346	1-
3560	COLLECTION FEES	30,232	40,000	40,000	40,000	0	40,000	0
3574	P.A. FEES	145,610	135,000	140,000	140,000	0	140,000	3
	SUBTOTAL *****	201,120	200,775	205,775	205,346	0	205,346	2
	TOTAL REVENUES *****	259,975	259,630	264,630	264,201	75,852	264,201	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,091,387	1,108,447	1,097,315	1,103,090	87,448	1,127,181	1
10110	OVERTIME	26,884	29,500	20,000	20,000	0	20,000	32-
10120	HOLIDAY WORKED	697	750	250	500	0	500	33-
10200	FICA	83,019	87,110	83,671	85,954	6,690	87,797	0
10300	HEALTH INSURANCE	106,020	106,020	106,020	106,020	8,376	108,063	1
10325	DISABILITY INSURANCE	4,022	4,101	4,101	4,081	324	4,170	1
10350	LIFE INSURANCE	1,174	1,182	1,182	1,182	94	1,205	1
10375	DENTAL INSURANCE	7,945	7,945	7,945	7,945	628	8,098	1
10400	WORKERS COMP	6,936	5,540	5,540	4,819	363	4,903	11-
10500	401(A) MATCH PLAN	8,920	7,834	5,600	7,834	423	8,002	2
10510	CERF-EMPLOYER PD CONTRIBUTION	2,914	3,200	2,915	0	0	3,200	0
	SUBTOTAL *****	1,339,921	1,361,629	1,334,539	1,341,425	104,346	1,373,119	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	24,177	24,698	25,000	25,505	138	25,505	3
23000	OFFICE SUPPLIES	12,874	12,396	12,396	15,196	0	15,196	22
23001	PRINTING	141	1,193	850	925	0	925	22-
23050	OTHER SUPPLIES	528	50	250	250	0	250	400
23300	UNIFORMS	107	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	345	275	275	275	0	275	0
	SUBTOTAL *****	38,174	38,712	38,871	42,251	138	42,251	9
	DUES TRAVEL & TRAINING							
37000	DUES	5,010	5,260	5,110	5,235	430	5,235	0
37200	SEMINARS/CONFEREN/MEETING	1,400	1,745	1,620	1,745	230	1,745	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	783	935	550	532	0	532	43-
37230	MEALS & LODGING-TRAINING	2,089	3,347	3,200	3,162	452	3,162	5-
	SUBTOTAL *****	9,282	11,287	10,480	10,674	1,112	10,674	5-
	UTILITIES							
48000	TELEPHONES	9,676	12,000	10,500	11,000	0	11,000	8-
48050	CELLULAR TELEPHONES	675	648	625	648	0	648	0
	SUBTOTAL *****	10,351	12,648	11,125	11,648	0	11,648	7-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	5,352	5,400	6,200	6,720	0	6,720	24
59030	MOTOR VEHICLE LICENSE FEE	128	59	77	154	0	154	161
59100	VEHICLE REPAIRS	2,715	1,500	1,500	3,000	0	3,000	100
59105	TIRES	292	690	230	690	0	690	0
59200	LOCAL MILEAGE	444	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	8,933	8,649	8,507	11,564	0	11,564	33
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,629	3,632	3,556	3,566	0	3,566	1-
60200	EQUIP REPAIRS/MAINTENANCE	0	200	281	300	0	300	50
	SUBTOTAL *****	3,629	3,832	3,837	3,866	0	3,866	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	0	35	0	35	0

Prosecuting Attorney Operations

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	49	1,000	100	1,000	0	1,000	0
71105	LEGAL SERVICES	2,432	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	146,621	140,360	140,360	152,599	0	152,599	8
71600	EQUIP LEASES & METER CHR	206	205	205	205	0	205	0
	SUBTOTAL *****	149,310	141,565	140,665	153,839	0	153,839	8
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	200	198	0	0	0	0
	SUBTOTAL *****	0	200	198	0	0	0	0
	TOTAL EXPENDITURES *****	1,559,602	1,578,522	1,548,222	1,575,267	105,596	1,606,961	1

1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	41,928	52,693	52,693	51,817	0	51,817	1-
	SUBTOTAL *****	41,928	52,693	52,693	51,817	0	51,817	1-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	41,928	52,693	52,693	51,817	0	51,817	1-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	111,892	121,203	117,967	131,820	0	115,420	4-
10110	OVERTIME	484	500	500	500	0	500	0
10200	FICA	5,065	5,649	5,085	10,122	2,330	8,709	54
10300	HEALTH INSURANCE	9,500	9,500	9,500	14,250	3,562	13,062	37
10325	DISABILITY INSURANCE	260	248	248	397	113	360	45
10350	LIFE INSURANCE	114	106	106	159	40	146	37
10375	DENTAL INSURANCE	712	712	712	1,068	267	979	37
10400	WORKERS COMP	297	217	195	396	92	336	54
10500	401(A) MATCH PLAN	680	663	412	1,053	285	948	42
10600	UNEMPLOYMENT BENEFITS	412	0	0	0	0	0	0
	SUBTOTAL *****	129,419	138,798	134,725	159,765	6,689	140,460	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	369	415	365	415	0	415	0
23000	OFFICE SUPPLIES	1,388	1,940	1,940	1,940	0	1,940	0
23001	PRINTING	65	140	380	250	0	250	78
23050	OTHER SUPPLIES	71	250	100	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	636	750	500	750	0	750	0
	SUBTOTAL *****	2,531	3,495	3,285	3,605	0	3,605	3
	DUES TRAVEL & TRAINING							
37000	DUES	200	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	345	330	345	430	0	430	30
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	263	182	76	182	0	182	0
37230	MEALS & LODGING-TRAINING	320	442	672	734	0	734	66
	SUBTOTAL *****	1,128	1,354	1,493	1,746	0	1,746	28
	UTILITIES							
48000	TELEPHONES	2,034	1,850	1,950	1,950	0	1,950	5
	SUBTOTAL *****	2,034	1,850	1,950	1,950	0	1,950	5
	OTHER							
84010	RECEPTION/MEETINGS	150	150	135	150	0	150	0
84600	COURT COSTS	4,542	3,500	3,500	3,500	0	3,500	0
84700	WITNESS EXPENSES	15,318	5,500	5,500	5,500	0	5,500	0
84800	TRANSCRIPTS-CRIMINAL	7,002	4,850	4,850	4,850	0	4,850	0
	SUBTOTAL *****	27,013	14,000	13,985	14,000	0	14,000	0
	TOTAL EXPENDITURES *****	162,127	159,497	155,438	181,066	6,689	161,761	1

Prosecuting Attorney Operations

1264 PA RETIREMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
86790	OTHER MO PROSECUTOR'S RETIREMEN	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

2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3540	CHARGES FOR SERVICES DEFENDANT CRT COSTS&RECOUPMENT	5,124	4,850	4,500	4,500	0	4,500	7-
	SUBTOTAL *****	5,124	4,850	4,500	4,500	0	4,500	7-
	INTEREST							
3711	INT-OVERNIGHT	2	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	36	8	37	37	0	37	362
3798	INC/DEC IN FV OF INVESTMENTS	5-	10	20-	20-	0	20-	300-
	SUBTOTAL *****	32	20	19	19	0	19	5-
	TOTAL REVENUES *****	5,157	4,870	4,519	4,519	0	4,519	7-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,830	1,840	1,840	1,725	0	1,725	6-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	993	910	910	664	0	664	27-
37230	MEALS & LODGING-TRAINING	2,907	3,094	2,500	3,225	0	3,225	4
	SUBTOTAL *****	5,731	5,844	5,250	5,614	0	5,614	3-
	TOTAL EXPENDITURES *****	5,731	5,844	5,250	5,614	0	5,614	3-

Prosecuting Attorney Operations

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	30,232	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	30,232	40,000	40,000	40,000	0	40,000	0
	INTEREST							
3711	INT-OVERNIGHT	13	10	15	15	0	15	50
3712	INT-LONG TERM INVEST	245	175	300	300	0	300	71
3798	INC/DEC IN FV OF INVESTMENTS	43-	65	160-	160-	0	160-	346-
	SUBTOTAL *****	215	250	155	155	0	155	38-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	348	0	0	0	0	0	0
	SUBTOTAL *****	348	0	0	0	0	0	0
	TOTAL REVENUES *****	30,795	40,250	40,155	40,155	0	40,155	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	42,381	44,127	37,949	44,127	0	44,127	0
10110	OVERTIME	198	100	900	900	0	900	800
10200	FICA	3,257	3,383	2,972	3,444	0	3,444	1
10400	WORKERS COMP	195	154	154	135	0	135	12-
	SUBTOTAL *****	46,032	47,764	41,975	48,606	0	48,606	1
	MATERIALS & SUPPLIES							
22000	POSTAGE	165	155	640	650	0	650	319
22500	SUBSCRIPTIONS/PUBLICATIONS	310	310	310	310	0	310	0
23000	OFFICE SUPPLIES	988	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	70	75	75	0	75	7
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	0	100	0	100	0
	SUBTOTAL *****	1,464	1,685	2,075	2,185	0	2,185	29
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	47,497	49,549	44,050	50,891	0	50,891	2

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	19,027	20,000	19,851	20,000	0	20,000	0
	SUBTOTAL *****	19,027	20,000	19,851	20,000	0	20,000	0
	INTEREST							
3711	INT-OVERNIGHT	2	5	0	0	0	0	0
3712	INT-LONG TERM INVEST	41	65	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	327	35	0	0	0	0	0
	SUBTOTAL *****	371	105	0	0	0	0	0
	TOTAL REVENUES *****	19,399	20,105	19,851	20,000	0	20,000	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	OTHER							
84600	COURT COSTS	1,632	3,000	3,500	3,000	0	3,000	0
84700	WITNESS EXPENSES	4,857	6,500	6,500	6,500	0	6,500	0
84800	TRANSCRIPTS-CRIMINAL	13,509	9,500	10,000	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	20,000	19,500	20,000	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	20,000	20,000	20,000	20,000	0	20,000	0

Prosecuting Attorney Operations

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	76,558	85,000	75,000	75,000	0	75,000	11-
	SUBTOTAL *****	76,558	85,000	75,000	75,000	0	75,000	11-
	INTEREST							
3711	INT-OVERNIGHT	26	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	473	400	490	450	0	450	12
3798	INC/DEC IN FV OF INVESTMENTS	82-	140	250-	250-	0	250-	278-
	SUBTOTAL *****	417	565	265	225	0	225	60-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	1,291	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	2	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	58	75	65	65	0	65	13-
	SUBTOTAL *****	1,351	75	65	65	0	65	13-
	TOTAL REVENUES *****	78,327	85,640	75,330	75,290	0	75,290	12-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	74,070	76,642	74,614	78,255	24,091-	54,164	29-
10110	OVERTIME	1,087	150	900	900	0	900	500
10200	FICA	8,170	9,213	9,265	6,055	4,173-	4,212	54-
10300	HEALTH INSURANCE	17,480	17,480	17,480	12,730	5,605-	10,687	38-
10325	DISABILITY INSURANCE	435	445	448	289	202-	200	55-
10350	LIFE INSURANCE	185	195	195	142	63-	119	38-
10375	DENTAL INSURANCE	1,310	1,310	1,310	954	420-	801	38-
10400	WORKERS COMP	540	451	465	237	176-	153	66-
10500	401(A) MATCH PLAN	1,680	1,338	1,075	940	453-	772	42-
	SUBTOTAL *****	104,960	107,224	105,752	100,502	35,183-	72,008	32-
	MATERIALS & SUPPLIES							
22000	POSTAGE	1,685	2,205	1,275	1,275	0	1,275	42-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,459	0	0	0	0	0	0
23000	OFFICE SUPPLIES	2,790	1,500	1,000	1,000	0	1,000	33-
23001	PRINTING	440	1,395	875	875	0	875	37-
23050	OTHER SUPPLIES	257	238	12	250	0	250	5
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	511	300	0	300	0
23855	FURNITURE/FIXTURE <\$1000	125	0	0	0	0	0	0
	SUBTOTAL *****	6,758	5,638	3,673	3,700	0	3,700	34-
	DUES TRAVEL & TRAINING							
37000	DUES	430	430	430	430	0	430	0
	SUBTOTAL *****	430	430	430	430	0	430	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	502	502	502	502	0	502	0
60200	EQUIP REPAIRS/MAINTENANCE	70	0	0	0	0	0	0
	SUBTOTAL *****	572	502	502	502	0	502	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
86896	DEPOSIT SHORTAGE	3	50	0	50	0	50	0
	SUBTOTAL *****	3	50	0	50	0	50	0
	TOTAL EXPENDITURES *****	112,724	113,844	110,357	105,184	35,183-	76,690	32-

Prosecuting Attorney Operations

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	5	9	9	0	9	80
3712	INT-LONG TERM INVEST	98	75	199	175	0	175	133
3798	INC/DEC IN FV OF INVESTMENTS	24-	25	84-	0	0	0	0
	SUBTOTAL *****	79	105	124	184	0	184	75
	TOTAL REVENUES *****	79	105	124	184	0	184	75
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	1,125	0	1,125	0	1,125	0
	SUBTOTAL *****	0	2,450	0	2,450	0	2,450	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	11,050	0	5,160	0	5,160	53-
	SUBTOTAL *****	0	11,050	0	5,160	0	5,160	53-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	2,100	2,100	0
91302	COMPUTER SOFTWARE	0	0	0	0	800	800	0
92301	REPLC COMPUTER HDWR	0	0	0	0	2,520	2,520	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	470	470	0
	SUBTOTAL *****	0	0	0	0	5,890	5,890	0
	TOTAL EXPENDITURES *****	0	13,500	0	7,610	5,890	13,500	0

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	226,251	226,782	220,052	222,060	0	222,060	2-
10110	OVERTIME	2,381	2,500	2,750	2,500	0	2,500	0
10120	HOLIDAY WORKED	86	100	0	0	0	0	0
10200	FICA	16,676	17,547	16,496	17,178	0	17,178	2-
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	836	839	839	821	0	821	2-
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	1,013	802	802	673	0	673	16-
10500	401(A) MATCH PLAN	1,280	1,755	1,020	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,388	1,560	1,398	0	0	1,560	0
	SUBTOTAL *****	275,707	277,680	269,152	270,782	0	272,342	1-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	971	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	971	1,000	1,000	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,010	1,485	1,540	1,590	0	1,590	7
37200	SEMINARS/CONFEREN/MEETING	585	460	490	460	0	460	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	507	364	266	152	0	152	58-
37230	MEALS & LODGING-TRAINING	320	734	774	734	0	734	0
	SUBTOTAL *****	2,422	3,043	3,070	2,936	0	2,936	3-
	UTILITIES							
48000	TELEPHONES	1,816	1,860	1,805	1,860	0	1,860	0
	SUBTOTAL *****	1,816	1,860	1,805	1,860	0	1,860	0
	TOTAL EXPENDITURES *****	280,918	283,583	275,027	276,578	0	278,138	1-

Prosecuting Attorney Operations

2971 PA - VIOLENCE AGAINST WOMEN

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	39,026	121,127	113,969	0	0	39,528	67-
	SUBTOTAL *****	39,026	121,127	113,969	0	0	39,528	67-
	TOTAL REVENUES *****	39,026	121,127	113,969	0	0	39,528	67-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	31,561	101,088	95,406	101,088	0	33,048	67-
10200	FICA	2,349	7,733	7,128	7,733	0	2,529	67-
10300	HEALTH INSURANCE	3,168	9,500	9,500	9,500	0	3,168	66-
10325	DISABILITY INSURANCE	74	374	374	374	0	122	67-
10350	LIFE INSURANCE	26	106	106	106	0	35	66-
10375	DENTAL INSURANCE	240	712	712	712	0	240	66-
10400	WORKERS COMP	152	353	353	303	0	101	71-
10500	401(A) MATCH PLAN	215	702	390	702	0	270	61-
	SUBTOTAL *****	37,787	120,568	113,969	120,518	0	39,513	67-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,225	0	0	0	0	0	0
	SUBTOTAL *****	1,225	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	39,013	120,568	113,969	120,518	0	39,513	67-

2981 JAG - RECOVERY ACT/STIMULUS

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	293,288	34,690	34,690	0	0	0	0
	SUBTOTAL *****	293,288	34,690	34,690	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	31	0	7	0	0	0	0
3712	INT-LONG TERM INVEST	534	0	143	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	260-	0	998	0	0	0	0
	SUBTOTAL *****	305	0	1,148	0	0	0	0
	TOTAL REVENUES *****	293,593	34,690	35,838	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	14,047	7,744	7,744	0	0	0	0
10110	OVERTIME	293	0	0	0	0	0	0
10120	HOLIDAY WORKED	513	0	0	0	0	0	0
10200	FICA	1,136	593	593	0	0	0	0
10400	WORKERS COMP	99	0	0	0	0	0	0
	SUBTOTAL *****	16,088	8,337	8,337	0	0	0	0
	MATERIALS & SUPPLIES							
23200	AMMUNITION	2,077	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	12,015	0	0	0	0	0	0
	SUBTOTAL *****	14,092	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	196,786	0	0	0	0	0	0
	SUBTOTAL *****	196,786	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	48,156	5,053	5,053	0	0	0	0
91301	COMPUTER HARDWARE	301	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,850	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	18,089	20,676	20,676	0	0	0	0
	SUBTOTAL *****	68,397	25,729	25,729	0	0	0	0
	TOTAL EXPENDITURES *****	295,365	34,066	34,066	0	0	0	0

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. 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 include: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

Budget Highlights

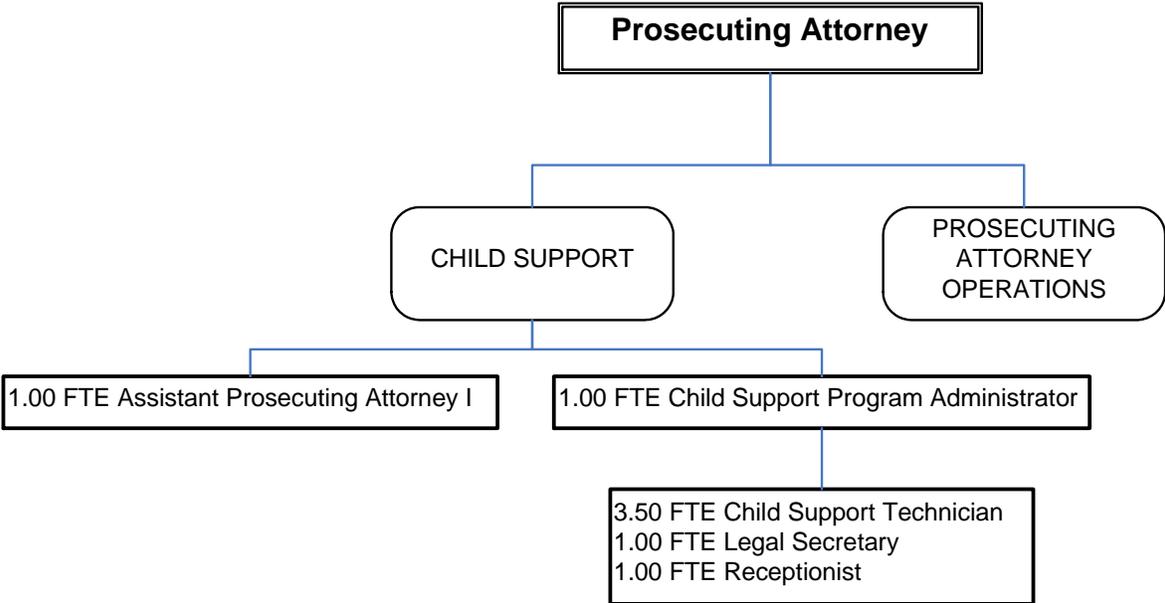
All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of costs as well as cost recovery of indirect costs.

Beginning January 2010, the state reduced funding to this program which required the elimination of one full-time position and reduction of another position to part-time. This budget reduction is continued in FY 2011.

Performance Measures

Performance Measure	2009*	2010*	2011*
	Actual	Estimated	Projected
Number of Criminal Non-supported Cases Filed	150	50	75
Number of Criminal Non-supported Cases Disposed	69	67	65
Number of Referrals	400	700	700
Number of Judgments Entered	155	160	160

Organizational Chart



Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE							
	FEDERAL REIMBURSE EXPENSES	486,527	428,744	428,744	413,395	0	413,395	3-
	SUBTOTAL *****	486,527	428,744	428,744	413,395	0	413,395	3-
3826	MISCELLANEOUS							
	PRIOR YEAR COST REPAYMENT	0	0	22	0	0	0	0
	SUBTOTAL *****	0	0	22	0	0	0	0
	TOTAL REVENUES *****	486,527	428,744	428,766	413,395	0	413,395	3-
10100	PERSONAL SERVICES							
	SALARIES & WAGES	322,522	278,605	279,641	278,605	0	278,605	0
10110	OVERTIME	182	0	0	0	0	0	0
10120	HOLIDAY WORKED	0	0	67	0	0	0	0
10200	FICA	22,141	21,313	20,028	21,313	0	21,313	0
10300	HEALTH INSURANCE	42,750	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	1,187	1,030	1,030	1,030	0	1,030	0
10350	LIFE INSURANCE	475	424	424	424	0	424	0
10375	DENTAL INSURANCE	3,204	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	1,431	975	975	835	0	835	14-
10500	401(A) MATCH PLAN	3,840	2,808	2,340	2,808	0	2,808	0
10600	UNEMPLOYMENT BENEFITS	0	8,216	7,268	0	0	0	0
	SUBTOTAL *****	397,733	354,219	352,621	345,863	0	345,863	2-
22000	MATERIALS & SUPPLIES							
	POSTAGE	1,814	1,800	1,600	1,700	0	1,700	5-
22500	SUBSCRIPTIONS/PUBLICATIONS	392	460	460	500	0	500	8
23000	OFFICE SUPPLIES	3,037	3,000	3,000	4,535	0	4,535	51
23001	PRINTING	810	550	550	550	0	550	0
23850	MINOR EQUIP & TOOLS (<\$1000)	650	300	300	300	0	300	0
	SUBTOTAL *****	6,704	6,110	5,910	7,585	0	7,585	24
37000	DUES TRAVEL & TRAINING							
	DUES	705	490	490	490	0	490	0
37200	SEMINARS/CONFERENCE/MEETING	330	330	280	330	0	330	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	173	180	180	580	0	580	222
37230	MEALS & LODGING-TRAINING	529	450	450	700	0	700	55
	SUBTOTAL *****	1,737	1,450	1,400	2,100	0	2,100	44
48000	UTILITIES							
	TELEPHONES	4,963	4,200	4,200	4,530	0	4,530	7
48002	DATA COMMUNICATIONS	419	0	0	0	0	0	0
48100	NATURAL GAS	1,607	3,888	2,800	3,000	0	3,000	22-
48200	ELECTRICITY	4,237	5,200	5,000	5,700	0	5,700	9
48300	WATER	185	240	240	264	0	264	10
48400	SOLID WASTE	441	504	504	504	0	504	0
48600	SEWER USE	181	200	200	226	0	226	13
	SUBTOTAL *****	12,038	14,232	12,944	14,224	0	14,224	0
60050	EQUIP & BLDG MAINTENANCE							
	EQUIP SERVICE CONTRACT	1,208	2,070	1,883	1,883	0	1,883	9-
60125	CUSTODIAL/JANITORIAL SERV	0	6,000	6,000	6,000	0	6,000	0
	SUBTOTAL *****	1,208	8,070	7,883	7,883	0	7,883	2-
70050	CONTRACTUAL SERVICES							
	SOFTWARE SERVICE CONTRACT	1,277	1,883	2,070	2,070	0	2,070	9
71000	INSURANCE AND BONDS	71	170	170	170	0	170	0
71100	OUTSIDE SERVICES	11,537	2,000	2,000	2,500	0	2,500	25
71500	BUILDING USE/RENT CHARGE	21,577	12,539	12,539	13,801	0	13,801	10
71600	EQUIP LEASES & METER CHRG	129	0	0	0	0	0	0
	SUBTOTAL *****	34,593	16,592	16,779	18,541	0	18,541	11

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
91301	FIXED ASSET ADDITIONS							
	COMPUTER HARDWARE	163	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	99	99	0
	SUBTOTAL *****	163	0	0	0	99	99	0
	TOTAL EXPENDITURES *****	454,179	400,673	397,537	396,196	99	396,295	1-



Public Administrator

Department Number 1200

Mission

The office of the Public Administrator, an elected official, 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:

- 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;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- 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;
- 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;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, 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;
- 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;
- 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.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

Public Administrator

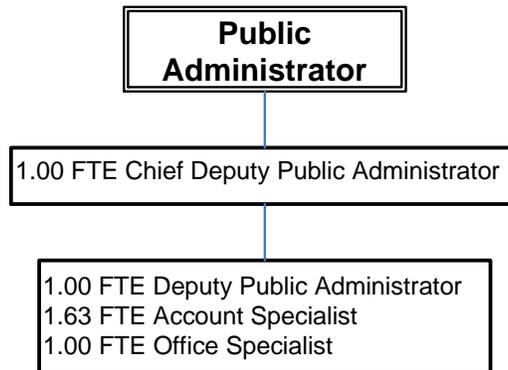
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2009	2010	2011	2010-2011
	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	0.63	1.63	1.63	-
Office Specialist	1.00	1.00	1.00	-
Total FTEs	<u>4.63</u>	<u>5.63</u>	<u>5.63</u>	<u>-</u>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	123,389	110,000	120,000	120,000	0	120,000	9
	SUBTOTAL *****	123,389	110,000	120,000	120,000	0	120,000	9
	TOTAL REVENUES *****	123,389	110,000	120,000	120,000	0	120,000	9
	PERSONAL SERVICES							
10100	SALARIES & WAGES	205,443	217,400	209,074	204,250	61,505	231,602	6
10110	OVERTIME	0	500	0	500	0	500	0
10200	FICA	15,463	16,669	15,877	15,663	4,705	17,755	6
10300	HEALTH INSURANCE	23,750	26,126	26,126	23,750	9,500	28,500	9
10325	DISABILITY INSURANCE	744	804	804	755	227	856	6
10350	LIFE INSURANCE	255	292	292	265	106	318	8
10375	DENTAL INSURANCE	1,780	1,960	1,960	1,780	712	2,136	8
10400	WORKERS COMP	694	631	631	532	178	611	3-
10500	401(A) MATCH PLAN	1,490	1,950	765	1,755	780	2,145	10
10600	UNEMPLOYMENT BENEFITS	4,451	1,746	1,746	0	0	0	0
	SUBTOTAL *****	254,071	268,078	257,275	249,250	77,713	284,423	6
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,042	2,100	1,900	2,100	0	2,100	0
23001	PRINTING	1,564	1,000	800	1,000	0	1,000	0
23018	PRINTER SUPPLIES	448	1,200	800	1,200	0	1,200	0
23050	OTHER SUPPLIES	24-	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	273	865	1,134	700	175	700	19-
	SUBTOTAL *****	4,304	5,165	4,634	5,000	175	5,000	3-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	460	650	775	800	200	1,000	53
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	249	500	500	400	0	400	20-
37230	MEALS & LODGING-TRAINING	789	1,250	1,250	1,250	0	1,250	0
	SUBTOTAL *****	1,499	2,400	2,525	2,450	200	2,650	10
	UTILITIES							
48000	TELEPHONES	2,093	2,467	2,250	2,470	110	2,525	2
48050	CELLULAR TELEPHONES	879	1,200	850	1,200	0	1,200	0
	SUBTOTAL *****	2,972	3,667	3,100	3,670	110	3,725	1
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	9,023	15,000	13,000	15,000	3,600	15,000	0
	SUBTOTAL *****	9,023	15,000	13,000	15,000	3,600	15,000	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	469	750	750	750	0	750	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	150	0
	SUBTOTAL *****	469	900	900	900	0	900	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	57	50	50	50	0	50	0
71105	LEGAL SERVICES	2,609	2,300	2,300	2,300	0	2,300	0
71500	BUILDING USE/RENT CHARGE	16,077	15,389	15,389	16,732	0	16,732	8
71525	STORAGE CHARGES	245	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHR	59	60	60	60	0	60	0
	SUBTOTAL *****	19,048	18,099	18,099	19,442	0	19,442	7
	OTHER							
86900	MISCELLANEOUS	300	0	0	0	0	0	0
	SUBTOTAL *****	300	0	0	0	0	0	0

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	845	736	0	800	0	0
91302	COMPUTER SOFTWARE	0	1,315	1,161	0	1,200	0	0
	SUBTOTAL *****	0	2,160	1,897	0	2,000	0	0
	TOTAL EXPENDITURES *****	291,690	315,469	301,430	295,712	83,798	331,140	4

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 2011 is the fifth and final year of a multi-year commitment in which the County appropriated an amount to partially cover the cost of facility improvements within the University of Missouri's Department of Pathology. The 2011 fiscal year impact is approximately \$38,000; the five-year cost totaled \$108,000.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	151,626	156,175	156,175	160,860	0	160,860	2
	SUBTOTAL *****	151,626	156,175	156,175	160,860	0	160,860	2
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	20,754	29,134	29,134	38,347	0	38,347	31
	SUBTOTAL *****	20,754	29,134	29,134	38,347	0	38,347	31
	TOTAL EXPENDITURES *****	197,379	210,309	210,309	224,207	0	224,207	6

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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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	27,373	30,814	30,814	29,532	0	29,532	4-
	SUBTOTAL *****	<u>27,373</u>	<u>30,814</u>	<u>30,814</u>	<u>29,532</u>	<u>0</u>	<u>29,532</u>	<u>4-</u>
	TOTAL EXPENDITURES *****	27,373	30,814	30,814	29,532	0	29,532	4-

Decimal values have been truncated.

Emergency Services and Dispatch

Department Number 1287

Mission

This budget accounts for the county's share of the annual operating costs for joint communications/dispatching services and emergency management services. The City of Columbia operates these departments and the County reimburses the City of Columbia pursuant to the terms of applicable cooperative agreements. The County's cost-share ratio of joint communications/dispatching services is adjusted each year. The County's cost share ratio includes costs applicable to Hallsville, Sturgeon, and Ashland Police Departments.

For emergency management services, the County is responsible for 33% of the shared costs. For costs that are not shared with the City of Columbia, the County is responsible for 100%.

Budget Highlights

The budget includes approximately \$103,000 additional funding; this represents Boone County's cost-share for joint communication's capital projects. The County's FY 2011 cost share ratio for joint communications is 21.4%.

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	549,384	510,490	549,642	672,509	0	672,509	31
	SUBTOTAL *****	549,384	510,490	549,642	672,509	0	672,509	31
86670	OTHER EMERGENCY MANAGEMENT	60,822	76,050	71,216	80,297	0	80,297	5
	SUBTOTAL *****	60,822	76,050	71,216	80,297	0	80,297	5
	TOTAL EXPENDITURES *****	610,206	586,540	620,858	752,806	0	752,806	28

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.

There are no significant changes to this budget.

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	247,554	234,000	248,500	248,500	0	248,500	6
	SUBTOTAL *****	247,554	234,000	248,500	248,500	0	248,500	6
	INTEREST							
3711	INT-OVERNIGHT	250	220	452	452	0	452	105
3712	INT-LONG TERM INVEST	4,557	3,700	10,500	4,600	0	4,600	24
3798	INC/DEC IN FV OF INVESTMENTS	1,203-	500	5,945-	0	0	0	0
	SUBTOTAL *****	3,604	4,420	5,007	5,052	0	5,052	14
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	5	0	12	0	0	0	0
	SUBTOTAL *****	5	0	12	0	0	0	0
	TOTAL REVENUES *****	251,164	238,420	253,519	253,552	0	253,552	6
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	47,982	47,982	47,982	0	47,982	0
	SUBTOTAL *****	0	47,982	47,982	47,982	0	47,982	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	104,454	105,900	104,000	104,400	0	104,400	1-
71110	CONTRACT LABOR	31,682	33,500	31,850	31,314	0	31,314	6-
	SUBTOTAL *****	136,136	139,400	135,850	135,714	0	135,714	2-
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	32,179	0	0	0	0	0	0
	SUBTOTAL *****	32,179	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	168,315	187,382	183,832	183,696	0	183,696	1-

Decimal values have been truncated.

Law Enforcement/Judicial Information System Law Enforcement Sales Tax

Department Number 2905

Mission

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

The County Commission administers this budget, with the input and collaboration of law enforcement and judicial officials.

Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, (KARPEL) and the document management system for the Jail.

There are no significant changes to this budget.

Annual Budget

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
48002	UTILITIES DATA COMMUNICATIONS	19,213	19,176	18,456	19,176	0	19,176	0
	SUBTOTAL *****	19,213	19,176	18,456	19,176	0	19,176	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	12,950	15,975	14,265	15,990	0	15,990	0
71101	PROFESSIONAL SERVICES	1,500	0	0	0	0	0	0
	SUBTOTAL *****	14,450	15,975	14,265	15,990	0	15,990	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	2,600-	0	0	0	0	0	0
	SUBTOTAL *****	2,600-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	980	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	4,183	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	600	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	3,150	0	0	0	0	0	0
	SUBTOTAL *****	8,914	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	39,977	35,151	32,721	35,166	0	35,166	0

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of the Public Works Department, both of which are funded through the Road and Bridge Fund. The director of the former Planning & Zoning and Building Codes Offices was appointed by the Commission as the director of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. As noted above, the Design and Construction and Stormwater Administration divisions have been consolidated with other County offices to form Resource Management. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of three divisions: Planning, Inspection, and Engineering. For budgeting purposes, however, all previously existing budgets remain in tact and are presented within this section. This is necessary in order to correctly apportion costs between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

■ General Fund

- Neighborhood Improvement District (NID) Administration (1340)
- Solid Waste Recycling (1360)
- Boone County Regional Sewer District Management Services (1370)
- Planning & Zoning (1710)
- Building Codes(1720)
- Hinkson Creek Watershed Grant Project (1751)

■ Road and Bridge Fund

- Design and Construction (2045)
- Storm Water Administration (2046)

Detailed information is presented for each of these budgets on the following pages.

Resource Management Summary

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 3,730	\$ 1,500	\$ -	\$ 9,500	\$ -	\$ 9,500
100	1360	Solid Waste Recycling	\$ 53,468	\$ 54,199	\$ 15,979	\$ 46,738	\$ -	\$ 62,717
		BC Regional Sewer Dist						
100	1370	Mgmt Service	\$ 4,753	\$ 4,731	\$ -	\$ 4,755	\$ -	\$ 4,755
100	1710	Planning & Zoning	\$ 351,853	\$ 356,810	\$ 297,117	\$ 30,547	\$ -	\$ 327,664
100	1720	Building Codes	\$ 376,103	\$ 375,026	\$ 352,641	\$ 40,847	\$ 24,000	\$ 417,488
100	1751	Hinkson Creek Watershed	\$ 80,855	\$ 232,098	\$ 5,764	\$ 192,175	\$ -	\$ 197,939
204	2045	Design & Construction	\$ 4,133,012	\$ 2,743,195	\$ 849,558	\$ 2,820,938	\$ 50,176	\$ 3,720,672
204	2046	Stormwater Administration	\$ -	\$ 119,030	\$ 103,465	\$ 12,000	\$ -	\$ 115,465
Total			\$ 5,003,774	\$ 3,886,589	\$ 1,624,524	\$ 3,157,500	\$ 74,176	\$ 4,856,200

Personnel Summary

Position Title	Departmental Funding Source										Change
	FY		Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	FY		
	2009	2010	No.	No.	No.	No.	No.	No.	2011		
	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	
	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-		
	lent	lent	lent	lent	lent	lent	lent	lent	lent		
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	0.33	-	1.00	-	
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	2.00	-	
Planner	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Administrative Assistant	2.00	2.00	-	1.00	1.00	-	1.00	-	3.00	1.00	
Chief Inspector-Building	1.00	1.00	-	-	1.00	-	-	-	1.00	-	
Inspector-Building	4.00	4.00	-	-	4.00	-	-	-	4.00	-	
Office Specialist	1.00	1.00	-	-	-	-	-	-	-	(1.00)	
Director, Public Works	0.50 ^a	-	-	-	-	-	-	-	-	-	
Manager, Design & Construction	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Professional Civil Engineer	1.00	1.00	-	-	-	-	3.00	-	3.00	2.00	
Infrastructure Manager	1.00	1.00	-	-	-	-	-	-	-	(1.00)	
Office Administrator	0.50 ^a	0.50 ^a	-	-	-	-	0.50	-	0.50 ^a	-	
Lead Surveyor	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Chief Inspector-Infrastructure	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Right-of-Way Agent	0.63	0.63	-	-	-	-	0.63	-	0.63	-	
Engineering Technician	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Inspector-Construction	3.00	3.00	-	-	-	-	3.00	-	3.00	-	
Account Specialist	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
GIS/Asset Management Technician	1.00	1.00	-	-	-	-	-	-	-	(1.00)	
Civil Engineer I	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Engineering Intern Pool	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Stormwater Coordinator	1.00	1.00	-	-	-	-	-	1.00	1.00	-	
Stormwater Educator	1.00	1.00	-	-	-	0.10	-	0.90	1.00	-	
Total FTEs	29.63	29.13	0.25	5.08	6.34	0.10	15.46	1.90	29.13	-	
Overtime	\$ 21,450	\$ 14,500	\$ -	\$ 2,500	\$ 5,500	\$ 500	\$ 6,000	\$ -	\$ 14,500	\$ -	

a .50 FTE in Road & Bridge Maintenance (Dept 2040)

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1751, 2045, 2046

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), stormwater management and engineering. Divided into three divisions comprising Planning Services, Inspection Services and Engineering Services, the department is responsible for implementing zoning regulations, stormwater regulations, building codes and road construction standards. The department also guides capital improvement projects of the Boone County transportation network, everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

Planning and Zoning activities: Resource Management 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.

Building Permits and Inspection activities: Resource Management inspects new building 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.

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of subdivision streets.

Engineering activities: Resource Management 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 included in the one-half cent sales tax, which is authorized through 2018. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

Stormwater Administration activities: Resource Management is responsible for administering the County's stormwater management activities, including various related grants.

Resource Management

Solid Waste Recycling and Boone County Regional Sewer District Management

Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

Budget Highlights

Prior to the consolidation, the salary and benefits of the director of Planning & Zoning and Building Code Inspection was allocated between these two General Fund departments. As a result of the consolidation, a new position was established for the Director of Resource Management with one-third of the cost of salary and benefits apportioned to the Road and Bridge Fund. In addition, an Office Specialist position was reclassified to an Administrative Assistant position.

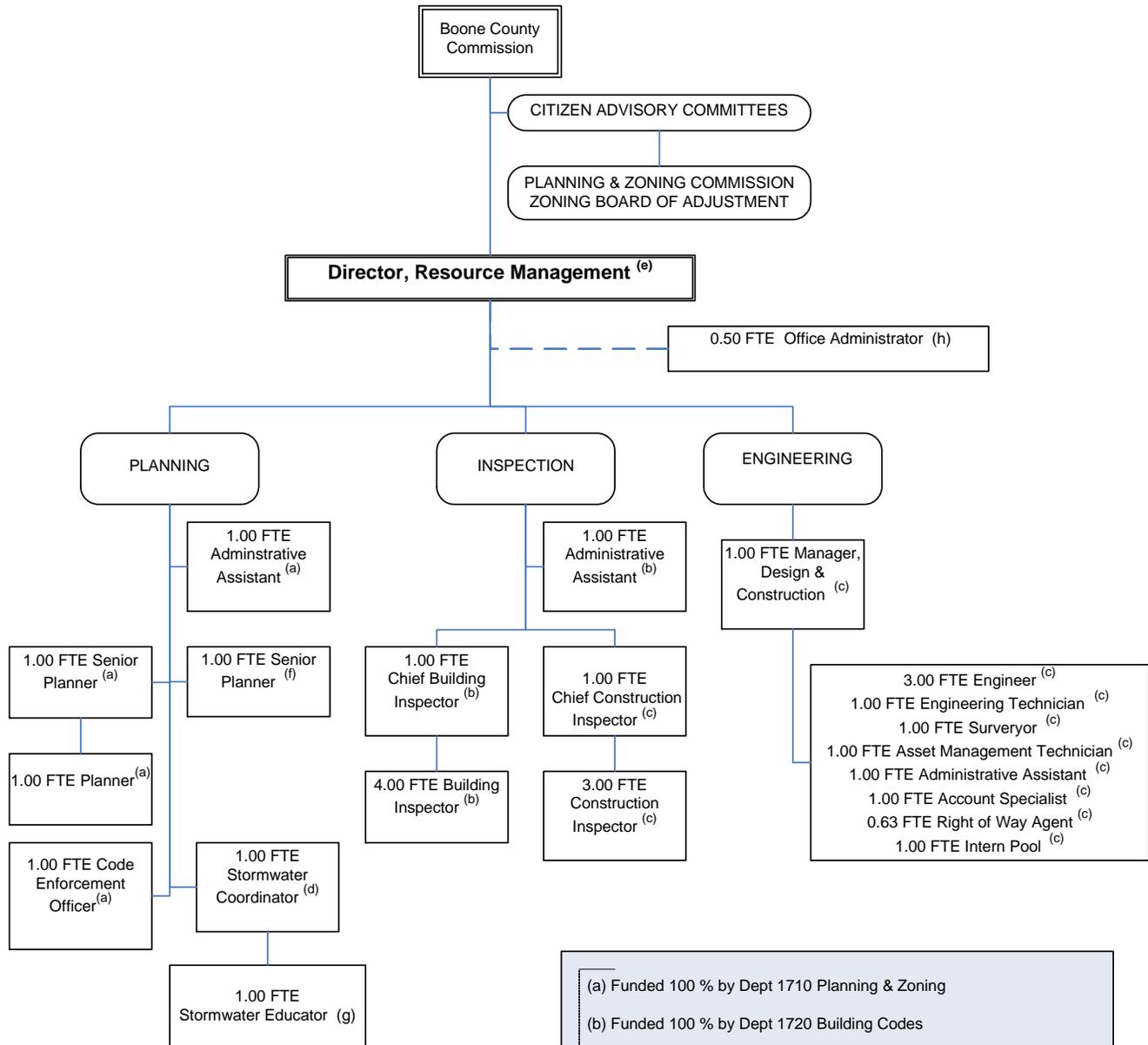
The budget includes funding for a large format copier and two replacement pick-up trucks. There are no other significant changes.

Performance Measures

Performance Measure	2009 Actual	2010 Estimated	2011 Projected
Planning and Zoning			
Number of Zoning Applications Processed	10	16	20
Number of Conditional Use Permits Processed	7	10	15
Number of Subdivision Plats Processed	22	32	35
Number of Administrative Surveys	28	20	25
Number of Floodplain Checks Performed	429	450	500
Number of Subdivision Addresses Assigned	51	100	100
Number of New Addresses Established	160	200	250
Number of Address Conflicts Resolved	7	10	5
Number of County Commission Hearings	12	12	12
Number of P & Z Meetings Conducted	23	24	22
Number of BOA Meetings Conducted	2	5	8
Recycling			
Number of Recycling Containers in Use	6	8	8
Number of Recycling Sites Administered	5	5/6	6
Building Code Inspection			
Number of Building Permits Processed	745	840	900
Number of Mobile Home Permits Processed	15	16	15
Number of Inspections Conducted	4,770	5,000	6,000
Number of Plan Reviews Performed	18	25	30
Number of Building Reports Completed	21	21	21

Resource Management

Organizational Chart



(a) Funded 100 % by Dept 1710 Planning & Zoning

(b) Funded 100 % by Dept 1720 Building Codes

(c) Funded 100% by Dept 2045 Design & Construction

(d) Funded 100% by Dept 2046 Stormwater Administration

(e) Funded 33% by Dept 1710 Planning & Zoning, 34% by Dept 1720 Building Codes and 33% by Dept 2045 Design & Construction

(f) Funded 25% by Dept 1360 Solid Waste Recycling and 75% by Dept Planning & Zoning

(g) Funded 10% by Dept 1751 Hinkson Creek Watershed and 90% by Dept 2046 Stormwater Administration

(h) Funded 50% by Dept 2040 Maintenance and 50% by Dept 2045 Design & Construction

Resource Management

Annual Budget

1340 NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	5,212	0	197	0	0	0	0
	SUBTOTAL *****	5,212	0	197	0	0	0	0
	TOTAL REVENUES *****	5,212	0	197	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,264	1,000	1,500	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	1,465	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	3,729	9,000	1,500	9,000	0	9,000	0
	OTHER							
84300	ADVERTISING	0	250	0	250	0	250	0
84400	PUBLIC NOTICES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	TOTAL EXPENDITURES *****	3,729	9,500	1,500	9,500	0	9,500	0

1360 RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES SALARIES & WAGES	13,436	13,384	13,439	13,384	0	13,444	0
10200	FICA	1,027	1,023	1,028	1,023	0	1,023	0
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	49	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	103	89	89	87	0	87	2-
10500	401(A) MATCH PLAN	156	87	87	87	0	87	0
	SUBTOTAL *****	16,061	15,921	15,981	15,919	0	15,979	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	208	208	208	0	208	0
23000	OFFICE SUPPLIES	350	344	344	344	0	344	0
23001	PRINTING	409	582	582	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
	SUBTOTAL *****	760	1,508	1,508	1,508	0	1,508	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	157	144	144	160	0	160	11
	SUBTOTAL *****	157	144	144	160	0	160	11
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	3,600	3,600	0	3,600	0
	SUBTOTAL *****	0	3,600	3,600	3,600	0	3,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	25,711	31,866	31,866	40,370	0	40,370	26
	SUBTOTAL *****	25,711	31,866	31,866	40,370	0	40,370	26
	OTHER							
83160	RECYCLING & DUMP FEES	0	100	100	100	0	100	0
84300	ADVERTISING	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,000	1,100	1,100	1,100	0	1,100	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	9,776	0	0	0	0	0	0
	SUBTOTAL *****	9,776	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	53,468	54,139	54,199	62,657	0	62,717	15

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	4,990	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	4,990	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	4,990	5,000	5,000	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,384	4,368	4,368	4,368	0	4,393	0
10200	FICA	335	334	334	334	0	334	0
10400	WORKERS COMP	33	29	29	28	0	28	3-
	SUBTOTAL *****	4,753	4,731	4,731	4,730	0	4,755	0
	TOTAL EXPENDITURES *****	4,753	4,731	4,731	4,730	0	4,755	0

Decimal values have been truncated.

Resource Management

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	4,272	6,000	5,500	6,000	0	6,000	0
	SUBTOTAL *****	4,272	6,000	5,500	6,000	0	6,000	0
	TOTAL REVENUES *****	4,272	6,000	5,500	6,000	0	6,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	269,905	268,872	269,899	268,872	0	245,040	8-
10110	OVERTIME	2,328	2,500	2,500	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	250	0	250	0	250	0
10200	FICA	18,611	20,779	19,810	20,779	0	18,956	8-
10300	HEALTH INSURANCE	25,745	25,745	25,745	25,745	0	24,146	6-
10325	DISABILITY INSURANCE	995	994	994	994	0	906	8-
10350	LIFE INSURANCE	286	287	287	287	0	269	6-
10375	DENTAL INSURANCE	1,929	1,929	1,929	1,929	0	1,809	6-
10400	WORKERS COMP	1,968	1,698	1,698	1,625	0	1,470	13-
10500	401(A) MATCH PLAN	3,092	1,902	1,984	1,902	0	1,771	6-
	SUBTOTAL *****	324,861	324,956	324,846	324,883	0	297,117	8-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	195	400	200	400	0	400	0
23000	OFFICE SUPPLIES	728	600	500	600	0	600	0
23001	PRINTING	304	400	300	400	0	400	0
23050	OTHER SUPPLIES	239	250	150	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	70	100	100	100	0	100	0
	SUBTOTAL *****	1,537	1,750	1,250	1,750	0	1,750	0
	DUES TRAVEL & TRAINING							
37000	DUES	1,171	1,250	1,250	1,250	0	1,250	0
37200	SEMINARS/CONFEREN/MEETING	324	1,700	1,000	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	199	800	600	800	0	800	0
37230	MEALS & LODGING-TRAINING	319	1,200	900	1,200	0	1,200	0
	SUBTOTAL *****	2,014	4,950	3,750	4,950	0	4,950	0
	UTILITIES							
48000	TELEPHONES	1,859	2,500	2,100	2,500	0	2,500	0
	SUBTOTAL *****	1,859	2,500	2,100	2,500	0	2,500	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,428	2,850	2,100	2,850	0	2,850	0
	SUBTOTAL *****	1,428	2,850	2,100	2,850	0	2,850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	275	250	250	250	0	250	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	50	100	0	100	0
	SUBTOTAL *****	275	350	300	350	0	350	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,035	3,100	3,100	3,100	0	3,100	0
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71101	PROFESSIONAL SERVICES	0	2,500	200	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	16,757	18,814	18,814	11,997	0	11,997	36-
	SUBTOTAL *****	19,842	24,464	22,164	17,647	0	17,647	27-
	OTHER							
84400	PUBLIC NOTICES	33	500	300	500	0	500	0
	SUBTOTAL *****	33	500	300	500	0	500	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	351,852	362,320	356,810	355,430	0	327,664	9-

Resource Management

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	114,572	100,000	236,000	110,000	0	110,000	10
	SUBTOTAL *****	114,572	100,000	236,000	110,000	0	110,000	10
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	0	0	0	0	2,500	1,000	0
	SUBTOTAL *****	0	0	0	0	2,500	1,000	0
	TOTAL REVENUES *****	114,572	100,000	236,000	110,000	2,500	111,000	11
10100	PERSONAL SERVICES SALARIES & WAGES	267,567	266,779	267,107	266,779	3,391	275,048	3
10110	OVERTIME	4,471	5,500	3,000	5,500	0	5,500	0
10120	HOLIDAY WORKED	0	600	300	600	0	600	0
10200	FICA	19,693	20,875	20,189	20,875	260	21,509	3
10300	HEALTH INSURANCE	30,067	30,067	30,067	30,067	0	30,083	0
10325	DISABILITY INSURANCE	988	987	987	987	13	1,018	3
10350	LIFE INSURANCE	334	335	335	335	0	335	0
10375	DENTAL INSURANCE	2,253	2,253	2,253	2,253	0	2,254	0
10400	WORKERS COMP	14,055	13,516	13,516	12,269	10	12,302	8-
10500	401(A) MATCH PLAN	3,031	2,221	1,695	2,221	0	2,222	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,581	1,770	1,574	0	0	1,770	0
	SUBTOTAL *****	344,042	344,903	341,023	341,886	3,674	352,641	2
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	3,403	2,000	2,000	2,000	0	2,000	0
23000	OFFICE SUPPLIES	350	800	500	800	0	800	0
23001	PRINTING	130	500	350	500	0	500	0
23050	OTHER SUPPLIES	40	400	200	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	295	500	250	500	0	500	0
	SUBTOTAL *****	4,220	4,200	3,300	4,200	0	4,200	0
37000	DUES TRAVEL & TRAINING DUES	505	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	302	1,000	800	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	84	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	202	800	550	800	0	800	0
	SUBTOTAL *****	1,094	2,550	2,000	2,550	0	2,550	0
48000	UTILITIES TELEPHONES	1,944	2,000	2,000	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,622	3,000	2,800	3,000	0	3,000	0
	SUBTOTAL *****	4,566	5,000	4,800	5,000	0	5,000	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	9,180	10,000	9,000	10,000	0	10,000	0
59100	VEHICLE REPAIRS	3,284	7,000	4,000	7,000	3,000-	5,000	28-
59105	TIRES	1,417	1,500	1,400	1,500	0	1,500	0
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
	SUBTOTAL *****	13,882	18,700	14,500	18,700	3,000-	16,700	10-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	275	150	150	150	0	150	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
	SUBTOTAL *****	275	200	200	200	0	200	0
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	8,021	9,003	9,003	11,997	0	11,997	33
	SUBTOTAL *****	8,021	9,003	9,003	11,997	0	11,997	33
84400	PUBLIC NOTICES	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
92400	FIXED ASSET ADDITIONS REPLCMENT AUTO/TRUCKS	0	0	0	0	48,000	24,000	0
	SUBTOTAL *****	0	0	0	0	48,000	24,000	0
	TOTAL EXPENDITURES *****	376,103	384,756	375,026	384,733	48,674	417,488	8

Resource Management

1751 HINKSON CREEK WATERSHED

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	60,358	231,542	174,073	148,016	0	148,016	36-
	SUBTOTAL *****	60,358	231,542	174,073	148,016	0	148,016	36-
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	0	0	110	0	0	0	0
	SUBTOTAL *****	0	0	110	0	0	0	0
	TOTAL REVENUES *****	60,358	231,542	174,183	148,016	0	148,016	36-
PERSONAL SERVICES								
10100	SALARIES & WAGES	23,476	10,405	10,663	10,405	0	4,282	58-
10110	OVERTIME	38	500	500	500	0	500	0
10200	FICA	1,798	834	817	834	0	365	56-
10300	HEALTH INSURANCE	2,574	1,187	1,187	1,187	0	487	58-
10325	DISABILITY INSURANCE	92	38	38	38	0	16	57-
10350	LIFE INSURANCE	28	13	13	13	0	6	53-
10375	DENTAL INSURANCE	225	89	89	89	0	37	58-
10400	WORKERS COMP	154	73	73	70	0	35	52-
10500	401(A) MATCH PLAN	362	87	97	87	0	36	58-
	SUBTOTAL *****	28,750	13,226	13,477	13,223	0	5,764	56-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	500	500	750	0	750	50
23000	OFFICE SUPPLIES	46	680	682	1,000	0	1,000	47
23001	PRINTING	58	1,700	500	500	0	500	70-
23050	OTHER SUPPLIES	3,300	3,950	3,950	2,850	0	2,850	27-
	SUBTOTAL *****	3,405	6,830	5,632	5,100	0	5,100	25-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	20	700	500	200	0	200	71-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	175	175	300	0	300	71
	SUBTOTAL *****	20	875	675	500	0	500	42-
UTILITIES								
48000	TELEPHONES	218	240	240	240	0	240	0
	SUBTOTAL *****	218	240	240	240	0	240	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	300	300	300	0	300	0
71100	OUTSIDE SERVICES	48,322	210,000	210,000	185,535	0	185,535	11-
	SUBTOTAL *****	48,322	210,300	210,300	185,835	0	185,835	11-
OTHER								
83100	AWARDS	0	0	1,375	0	0	0	0
84010	RECEPTION/MEETINGS	138	0	399	500	0	500	0
	SUBTOTAL *****	138	0	1,774	500	0	500	0
FIXED ASSET ADDITIONS								
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	80,854	231,471	232,098	205,398	0	197,939	14-

Resource Management

2045 PW-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES							
	REIMB PERSONNEL/PROJECTS	1,615-	0	0	0	0	0	0
	SUBTOTAL *****	1,615-	0	0	0	0	0	0
	TOTAL REVENUES *****	1,615-	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	697,692	684,141	669,237	679,780	0	700,003	2
10110	OVERTIME	11,192	6,000	6,000	6,000	0	6,000	0
10120	HOLIDAY WORKED	162	0	0	0	0	0	0
10200	FICA	52,649	52,793	50,143	52,462	0	54,009	2
10300	HEALTH INSURANCE	74,615	68,875	68,875	68,875	0	70,458	2
10325	DISABILITY INSURANCE	2,420	2,435	2,435	2,418	0	2,493	2
10350	LIFE INSURANCE	809	768	768	768	0	786	2
10375	DENTAL INSURANCE	5,532	5,162	5,162	5,162	0	5,281	2
10400	WORKERS COMP	6,982	4,290	4,290	4,127	0	4,259	0
10500	401(A) MATCH PLAN	8,030	5,089	3,705	5,089	0	5,219	2
10510	CERF-EMPLOYER PD CONTRIBUTION	2,147	2,400	2,137	0	0	1,050	56-
10600	UNEMPLOYMENT BENEFITS	1,908	0	0	0	0	0	0
	SUBTOTAL *****	864,141	831,953	812,752	824,681	0	849,558	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	2,576	1,450	1,450	3,000	0	3,000	106
22010	SHIPPING CHARGES	51	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	439	300	300	300	0	300	0
23000	OFFICE SUPPLIES	2,491	3,500	2,500	2,500	0	2,500	28-
23001	PRINTING	4,327	4,000	3,000	2,500	0	2,500	37-
23050	OTHER SUPPLIES	2,000	1,900	1,500	1,500	0	1,500	21-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,880	2,200	1,500	2,000	0	2,000	9-
23855	FURNITURE/FIXTURE <\$1000	157	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	675	0	0	0	0	0	0
	SUBTOTAL *****	14,600	13,350	10,250	11,800	0	11,800	11-
	DUES TRAVEL & TRAINING							
37000	DUES	1,931	2,000	2,000	1,000	0	1,000	50-
37210	TRAINING/SCHOOLS	5,387	8,000	8,000	7,000	0	7,000	12-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	695	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	4,850	3,500	3,500	4,000	0	4,000	14
	SUBTOTAL *****	12,863	14,500	14,500	13,000	0	13,000	10-
	UTILITIES							
48000	TELEPHONES	4,899	3,000	2,000	3,000	0	3,000	0
48002	DATA COMMUNICATIONS	10,662	4,920	3,000	4,500	0	4,500	8-
48050	CELLULAR TELEPHONES	12,005	5,000	3,000	4,000	0	4,000	20-
	SUBTOTAL *****	27,567	12,920	8,000	11,500	0	11,500	10-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	16,107	20,000	17,500	20,000	0	20,000	0
59025	MOTOR VEHICLE TITLE EXP	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS	6,842	8,000	7,000	5,000	0	5,000	37-
59105	TIRES	592	1,000	1,400	600	0	600	40-
59200	LOCAL MILEAGE	140	250	250	200	0	200	20-
59300	PARKING	0	0	0	10,920	0	10,920	0
	SUBTOTAL *****	23,694	29,250	26,150	36,720	0	36,720	25
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,999	3,000	3,000	1,090	0	1,090	63-
60200	EQUIP REPAIRS/MAINTENANCE	326	2,000	1,000	1,000	0	1,000	50-
60250	EQUIPMENT INSTALLATION CHARGES	95	0	0	2,000	0	2,000	0
	SUBTOTAL *****	3,420	5,000	4,000	4,090	0	4,090	18-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	11,261	19,320	14,320	20,000	0	20,000	3
71000	INSURANCE AND BONDS	15,918	14,000	15,300	14,000	0	14,000	0
71001	AUTO PHYSICAL DAMAGE INS	0	2,434	2,434	2,000	0	2,000	17-
71002	AUTO LIABILITY INS	0	4,766	4,766	5,000	0	5,000	4
71100	OUTSIDE SERVICES	3,001,350	2,212,200	1,200,000	1,683,000	0	2,121,000	4-
71101	PROFESSIONAL SERVICES	0	3,000	0	3,000	0	3,000	0
71102	ENGINEERING SERVICES	122,822	313,308	323,000	128,000	0	128,000	59-
71118	EASEMENT ACQUISITION COSTS	19,606	521,000	301,000	326,000	0	326,000	37-
71500	BUILDING USE/RENT CHARGE	0	0	0	36,755	0	36,755	0
	SUBTOTAL *****	3,170,958	3,090,028	1,860,820	2,217,755	0	2,655,755	14-

Resource Management

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
83100	OTHER AWARDS	400	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	465	175	175	100	0	100	42-
84400	PUBLIC NOTICES	0	350	350	0	0	0	0
86800	EMERGENCY	0	100,000	0	100,000	0	87,973	12-
86850	CONTINGENCY	0	11,800	0	11,800	0	0	0
86910	PY ENCUMBRANCES NOT USED	25,876-	0	0	0	0	0	0
SUBTOTAL *****		25,011-	112,325	525	111,900	0	88,073	21-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	1,039	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	1,659	0	0	0	0	0	0
91301	COMPUTER HARDWARE	2,522	0	0	25,000	0	25,000	0
91302	COMPUTER SOFTWARE	1,619	0	0	0	176	176	0
92300	REPLCMENT MACH & EQUIP	1,763	5,500	5,500	0	0	0	0
92301	REPLC COMPUTER HDWR	8,688	1,000	698	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	23,483	0	0	25,000	0	25,000	0
SUBTOTAL *****		40,776	6,500	6,198	50,000	176	50,176	671
TOTAL EXPENDITURES *****		4,133,011	4,115,826	2,743,195	3,281,446	176	3,720,672	9-

Resource Management

2046 STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	0	1,000	1,000	1,500	0	1,500	50
	SUBTOTAL *****	0	1,000	1,000	1,500	0	1,500	50
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	9,700	0	0	0	0	0
	SUBTOTAL *****	0	9,700	0	0	0	0	0
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	0	2,250	750	1,000	0	1,000	55-
3528	REIMB PERSONNEL/PROJECTS	0	4,846	4,846	0	0	0	0
	SUBTOTAL *****	0	7,096	5,596	1,000	0	1,000	85-
	TOTAL REVENUES *****	0	17,796	6,596	2,500	0	2,500	85-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	79,471	77,421	79,471	0	85,594	7
10200	FICA	0	6,079	5,833	6,079	0	6,548	7
10300	HEALTH INSURANCE	0	8,312	8,312	8,312	0	9,012	8
10325	DISABILITY INSURANCE	0	294	294	294	0	316	7
10350	LIFE INSURANCE	0	92	92	92	0	99	7
10375	DENTAL INSURANCE	0	623	623	623	0	675	8
10400	WORKERS COMP	0	532	532	516	0	556	4
10500	401(A) MATCH PLAN	0	614	683	614	0	665	8
	SUBTOTAL *****	0	96,017	93,790	96,001	0	103,465	7
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	475	250	100	0	100	78-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	83	0	0	0	0
23000	OFFICE SUPPLIES	0	1,515	1,000	1,000	0	1,000	33-
23001	PRINTING	0	4,100	3,000	2,500	0	2,500	39-
23050	OTHER SUPPLIES	0	3,500	500	450	0	450	87-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	350	150	150	0	150	57-
	SUBTOTAL *****	0	9,940	4,983	4,200	0	4,200	57-
	DUES TRAVEL & TRAINING							
37000	DUES	0	200	200	150	0	150	25-
37210	TRAINING/SCHOOLS	0	1,170	732	1,000	0	1,000	14-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	530	520	1,000	0	1,000	88
37230	MEALS & LODGING-TRAINING	0	800	818	550	0	550	31-
	SUBTOTAL *****	0	2,700	2,270	2,700	0	2,700	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	200	200	0	0	0	0
	SUBTOTAL *****	0	200	200	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	300	300	300	0	300	0
	SUBTOTAL *****	0	300	300	300	0	300	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	2,850	2,650	2,300	0	2,300	19-
71101	PROFESSIONAL SERVICES	0	9,692	9,692	0	0	0	0
71700	EQUIPMENT RENTALS	0	2,200	200	200	0	200	90-
	SUBTOTAL *****	0	14,742	12,542	2,500	0	2,500	83-
	OTHER							
83100	AWARDS	0	150	201	300	0	300	100
84010	RECEPTION/MEETINGS	0	2,275	2,049	1,450	0	1,450	36-
84300	ADVERTISING	0	200	0	150	0	150	25-
86300	TESTING	0	500	500	400	0	400	20-
	SUBTOTAL *****	0	3,125	2,750	2,300	0	2,300	26-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,000	0	0	0	0	0
91301	COMPUTER HARDWARE	0	1,196	1,196	0	0	0	0
91302	COMPUTER SOFTWARE	0	999	999	0	0	0	0
	SUBTOTAL *****	0	4,195	2,195	0	0	0	0
	TOTAL EXPENDITURES *****	0	131,219	119,030	108,001	0	115,465	12-

Decimal values have been truncated

Road & Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Manager of Maintenance Operations who reports to the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Maintenance Operations (2040)
- Pavement Preservation (2041) This appropriation consists primarily of contractual services and is administered by Resource Management staff. It is included in this section because it is a significant road maintenance activity.
- Insurance Claim Activity (2048)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permits, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge Fund--Revenues and Distributions to Cities & Road District.

Resources of the Road and Bridge Fund cover 100% of the County's road and bridge maintenance activities. In addition, resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department but which are now part of the consolidated Resource Management Department.

Road & Bridge Maintenance Summary

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 8,703,697	\$ 7,607,755	\$ 2,839,240	\$ 4,260,520	\$ 1,070,567	\$ 8,170,327
204	2041	Pavement Preservation	\$ -	\$ 2,065,000	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
204	2048	Insurance Claim Activity	\$ 24,278	\$ 1,160	\$ -	\$ 40,000	\$ -	\$ 40,000
Total			\$ 8,727,975	\$ 9,673,915	\$ 2,839,240	\$ 6,300,520	\$ 1,070,567	\$ 10,210,327

Personnel Summary

Position Title	FY	FY	FY	Change
	2009	2010	2011	
	Full-time Equiva- lent	Full-time Equiva- lent	Full-time Equiva- lent	
Director, Public Works Manager, Road Maintenance Operations	0.50 a	-	-	-
Office Administrator	1.00	1.00	1.00	-
Road Maintenance Superintendent	0.50 a	0.50 a	0.50 a	-
Fleet Operations Superintendent	3.00	3.00	3.00	-
Mechanic	1.00	1.00	1.00	-
Maintenance Worker IV	3.00	3.00	3.00	-
Maintenance Worker III	20.00	20.00	20.00	-
Maintenance Worker II	17.00	17.00	17.00	-
Sign Maintenance Specialist	5.00	5.00	5.00	-
Field Services Technician	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Maintenance Worker I Pool	1.00	1.00	1.00	-
	0.48	0.48	0.48	-
Total FTEs	56.48	55.98	55.98	-
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	\$ 1,500	\$ 1,560	\$ 1,560	\$ -

a .50 FTE in Public Works-Design and Construction (2045)

Road & Bridge Maintenance Operations

Department Numbers 2040, 2041, 2048

Mission

The Road and Bridge Maintenance Operations Department 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.

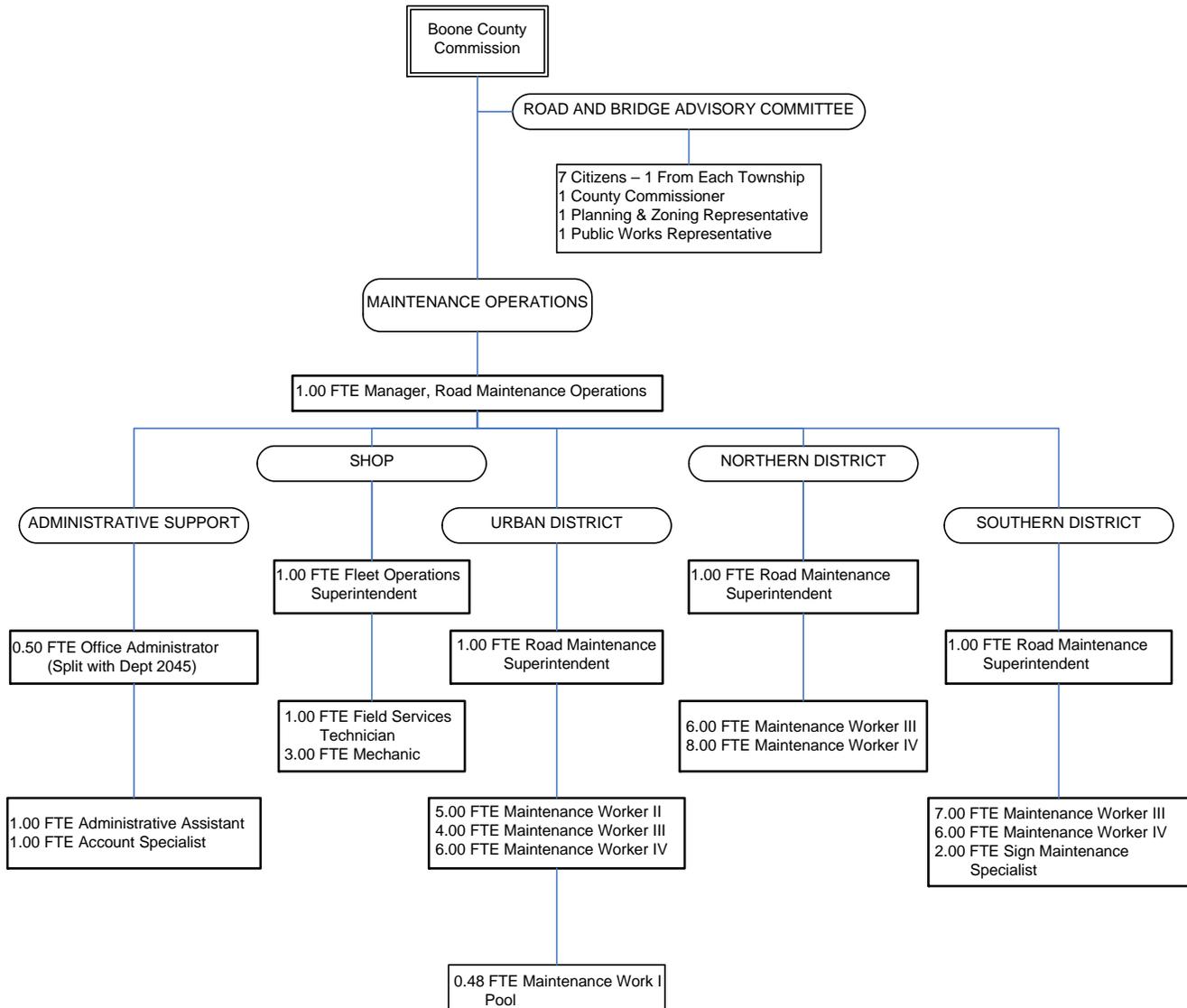
Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2011 are \$8.17 M, which is consistent with the prior year's budget. The budget includes over \$1 M in funding for new and replacement equipment, which is approximately \$500,000 more than the prior year. The increase is primarily attributable to funding for replacement dump trucks. Beginning in FY 2010, the appropriation for pavement preservation has been removed from this budget and is accounted for within a separate cost center, department number 2041.

Road and Bridge Maintenance Operations

Organizational Chart



Road and Bridge Maintenance Operations

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	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	2,119,880	2,155,063	2,093,718	2,144,871	0	2,144,871	0
10110	OVERTIME	37,586	50,000	50,000	50,000	0	50,000	0
10200	FICA	157,306	172,512	172,512	171,732	0	171,732	0
10300	HEALTH INSURANCE	265,208	263,625	263,625	263,625	0	263,625	0
10325	DISABILITY INSURANCE	7,704	7,874	7,874	7,836	0	7,836	0
10350	LIFE INSURANCE	2,928	2,941	2,941	2,941	0	2,941	0
10375	DENTAL INSURANCE	19,818	19,758	19,758	19,758	0	19,758	0
10400	WORKERS COMP	179,466	159,247	159,247	149,597	0	149,597	6-
10500	401(A) MATCH PLAN	20,127	19,480	12,268	19,480	0	19,480	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,057	4,400	3,890	0	0	4,400	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	372	500	500	500	0	500	0
	SUBTOTAL *****	2,818,954	2,859,900	2,790,833	2,834,840	0	2,839,240	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	200	1,000	700	0	700	250
22500	SUBSCRIPTIONS/PUBLICATIONS	349	50	100	200	0	200	300
23000	OFFICE SUPPLIES	1,947	2,000	2,000	2,000	0	2,000	0
23001	PRINTING	941	1,000	1,000	1,000	0	1,000	0
23050	OTHER SUPPLIES	15,495	15,190	15,000	17,140	0	17,140	12
23850	MINOR EQUIP & TOOLS (<\$1000)	11,079	10,000	10,000	11,000	0	11,000	10
26000	PAVEMENT REPAIRS MATERIAL	119,080	165,000	143,000	140,000	0	140,000	15-
26200	ROCK	988,411	800,000	950,000	720,000	0	720,000	10-
26201	ROCK-VENDOR HAULED	296,120	600,000	600,000	500,000	0	500,000	16-
26300	MATERIAL & CHEMICAL SUPP.	54,977	129,000	80,000	108,000	0	108,000	16-
26302	ROAD SALT	200,207	375,000	200,000	200,000	0	200,000	46-
26400	ROAD OIL	495,100	510,000	566,000	500,000	0	500,000	1-
26420	CULVERTS	229,976	269,000	175,000	230,000	0	230,000	14-
26500	HIGHWAY SAFETY SIGNS	0	0	40,000	25,000	0	25,000	0
26600	STRT/TRAFFIC/CONST SIGNS	76,183	100,000	35,000	75,000	0	75,000	25-
	SUBTOTAL *****	2,489,873	2,976,440	2,818,100	2,530,040	0	2,530,040	14-
	DUES TRAVEL & TRAINING							
37000	DUES	785	1,250	1,000	1,250	0	1,250	0
37210	TRAINING/SCHOOLS	5,579	12,300	6,000	10,000	0	10,000	18-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	857	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	2,641	3,000	1,000	3,000	0	3,000	0
	SUBTOTAL *****	9,863	17,550	9,000	15,250	0	15,250	13-
	UTILITIES							
48000	TELEPHONES	0	3,000	3,000	4,000	0	4,000	33
48002	DATA COMMUNICATIONS	0	7,500	7,500	7,500	0	11,400	52
48050	CELLULAR TELEPHONES	0	12,500	12,500	12,000	0	12,000	4-
48100	NATURAL GAS	2,400	3,000	4,738	4,000	0	4,000	33
48200	ELECTRICITY	43,801	46,000	46,000	47,000	0	47,000	2
48300	WATER	2,133	5,000	5,000	2,500	0	2,500	50-
48400	SOLID WASTE	3,865	8,000	8,000	4,000	0	4,000	50-
48600	SEWER USE	258	240	543	350	0	350	45
48700	LP GAS	2,583	3,500	3,500	2,500	0	2,500	28-
	SUBTOTAL *****	55,043	88,740	90,781	83,850	0	87,750	1-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	377,611	500,000	500,000	500,000	0	500,000	0
59001	MOTOR FUEL/PROPANE	134	500	500	200	0	200	60-
59025	MOTOR VEHICLE TITLE EXP	83	100	100	100	0	100	0

Road and Bridge Maintenance Operations

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
59050	ENGINE FLUIDS	32,339	30,000	25,000	30,000	0	30,000	0
59105	TIRES	89,967	105,000	100,000	110,000	0	110,000	4
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
	SUBTOTAL *****	500,135	635,700	625,600	640,400	0	640,400	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,038	2,000	1,100	4,100	0	4,100	105
60100	BLDG REPAIRS/MAINTENANCE	8,712	20,000	19,800	20,000	0	20,000	0
60125	CUSTODIAL/JANITORIAL SERV	8,958	15,000	13,004	15,500	0	15,500	3
60150	PEST CONTROL	0	0	200	200	0	200	0
60200	EQUIP REPAIRS/MAINTENANCE	260,842	335,420	300,000	200,000	0	200,000	40-
60250	EQUIPMENT INSTALLATION CHARGES	5,440	2,000	1,000	0	0	0	0
60400	GROUPS MAINTENANCE	0	0	2,200	0	0	0	0
	SUBTOTAL *****	284,991	374,420	337,304	239,800	0	239,800	35-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	26,259	38,400	38,400	38,000	0	38,000	1-
71000	INSURANCE AND BONDS	875	600	600	500	0	500	16-
71001	AUTO PHYSICAL DAMAGE INS	38,629	36,566	36,039	36,500	0	36,500	0
71002	AUTO LIABILITY INS	20,782	16,234	15,800	15,000	0	15,000	7-
71003	INLAND MARINE INS	9,097	9,500	10,417	10,500	0	10,500	10
71004	PROPERTY INSURANCE	8,046	7,520	7,520	8,000	0	8,000	6
71006	ERRORS & OMISSIONS INS	19,947	17,279	17,279	17,500	0	17,500	1
71008	GENERAL LIABILITY INS	60,360	55,161	55,161	56,000	0	56,000	1
71009	D.P. EQUIP-INSURANCE	1,558	2,000	2,000	2,000	0	2,000	0
71010	CRIME INSURANCE	18-	0	0	0	0	0	0
71100	OUTSIDE SERVICES	1,674,967	221,680	200,000	291,680	0	291,680	31
71102	ENGINEERING SERVICES	11,100	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	40,663	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	2,149	2,000	2,000	1,500	0	1,500	25-
71700	EQUIPMENT RENTALS	35,861	35,000	35,000	20,000	0	20,000	42-
	SUBTOTAL *****	1,950,281	441,940	420,216	497,180	0	497,180	12
	OTHER							
84010	RECEPTION/MEETINGS	0	100	100	100	0	100	0
86800	EMERGENCY	0	210,000	0	250,000	0	250,000	19
86850	CONTINGENCY	0	4,749	0	0	0	0	0
86900	MISCELLANEOUS	174	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	40,000-	0	68,019-	0	0	0	0
	SUBTOTAL *****	39,826-	214,849	67,919-	250,100	0	250,100	16
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	84,992	98,500	99,380	0	0	0	0
91300	MACHINERY & EQUIPMENT	132,741	15,000	15,000	144,200	0	144,200	861
91301	COMPUTER HARDWARE	5,731	750	750	10,000	0	10,000	233
91302	COMPUTER SOFTWARE	1,589	610	610	5,000	77	5,077	732
91800	LAND	0	41,000	41,000	0	0	0	0
92300	REPLCMENT MACH & EQUIP	339,374	429,231	427,100	4,000	0	4,000	99-
92301	REPLC COMPUTER HDWR	269	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	69,681	0	0	907,290	0	907,290	0
	SUBTOTAL *****	634,381	585,091	583,840	1,070,490	77	1,070,567	82
	TOTAL EXPENDITURES *****	8,703,697	8,194,630	7,607,755	8,161,950	77	8,170,327	0

2041 PAVEMENT PRESERVATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	0	2,065,000	2,065,000	2,000,000	0	2,000,000	3-
	SUBTOTAL *****	0	2,065,000	2,065,000	2,000,000	0	2,000,000	3-
	TOTAL EXPENDITURES *****	0	2,065,000	2,065,000	2,000,000	0	2,000,000	3-

Road and Bridge Maintenance Operations

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	20,931	0	4,628	0	0	0	0
	SUBTOTAL *****	20,931	0	4,628	0	0	0	0
	TOTAL REVENUES *****	20,931	0	4,628	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	18,074	0	0	0	0	0	0
	SUBTOTAL *****	18,074	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	1,203	15,000	1,160	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	5,000	25,000	0	25,000	0	25,000	0
	SUBTOTAL *****	6,203	40,000	1,160	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	24,278	40,000	1,160	40,000	0	40,000	0

Road & Bridge - Other

Department Numbers 2049, 2080

Mission

These budgets account for all revenues received by the Road and Bridge Fund. In addition, this budget accounts for distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. This budget also includes reimbursement to the General Fund for certain administrative costs (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the new Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

There are no significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	824,237	830,000	841,100	832,700	0	832,700	0
3002	PERSONAL PROPERTY CY	157,829	155,000	158,600	155,400	0	155,400	0
3003	RAILROAD AND UTILITY CY	29,415	28,900	31,500	31,500	0	31,500	8
3004	REPLACEMENT SURTAX/GEN CY	171,354	156,000	171,000	171,000	0	171,000	9
3011	REAL ESTATE PY	29,398	13,000	26,600	20,000	0	20,000	53
3012	PERSONAL PROPERTY PY	19,909	15,000	18,000	18,000	0	18,000	20
3013	RAILROAD & UTILITY PY	271	0	221	0	0	0	0
	SUBTOTAL *****	1,232,417	1,197,900	1,247,021	1,228,600	0	1,228,600	2
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	344,213	348,000	348,000	353,000	0	353,000	1
	SUBTOTAL *****	344,213	348,000	348,000	353,000	0	353,000	1
	LICENSES AND PERMITS							
3320	PERMITS	10,897	13,000	8,000	8,000	0	8,000	38-
	SUBTOTAL *****	10,897	13,000	8,000	8,000	0	8,000	38-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,173	800	1,000	1,000	0	1,000	25
3450	COUNTY AID ROAD TAX	1,158,628	1,112,000	1,150,000	1,150,000	0	1,150,000	3
3451	STATE REIMB-GRANT/PROGRAM/OTHR	24,597	2,000	13,242	0	0	0	0
3465	FEDERAL REIMBURSE EXPENSES	634,848	0	19,113	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	1,662-	0	0	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	47,573	0	0	0	0	0	0
3490	FISH & WILDLIFE PILT	33,750	0	0	0	0	0	0
3491	NATL FOREST PILT	26,989	0	0	0	0	0	0
3492	BUREAU OF LAND MGMT PILT	5,829	0	7,018	6,000	0	6,000	0
	SUBTOTAL *****	1,931,726	1,114,800	1,190,373	1,157,000	0	1,157,000	3
	CHARGES FOR SERVICES							
3510	COPIES	141	0	125	100	0	100	0
3528	REIMB PERSONNEL/PROJECTS	15,489	328,204	328,482	0	0	438,000	33
3551	COMMISSIONS-CSRD	5,852	5,730	5,500	5,500	0	5,500	4-
3573	MECHANIC CHARGES	27,740	18,000	26,000	26,000	0	26,000	44
3585	FUEL SURCHARGE	12,536	11,500	12,800	12,800	0	12,800	11
	SUBTOTAL *****	61,759	363,434	372,907	44,400	0	482,400	32
	INTEREST							
3710	INTEREST	1,211	1,400	600	600	0	600	57-
3719	INT-FINANCIAL INST TAX	40	30	0	10	0	10	66-
	SUBTOTAL *****	1,251	1,430	600	610	0	610	57-
	MISCELLANEOUS							
3825	EQUIPMENT USE CHARGE	0	0	314	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	1,887	0	0	0	0	0	0
3830	SALES	1,720	1,000	1,285	1,000	0	1,000	0
3835	SALE OF COUNTY FIXED ASSET	7,210	53,000	69,870	150,000	0	150,000	183
3890	MISCELLANEOUS	196	0	0	0	0	0	0
	SUBTOTAL *****	11,014	54,000	71,469	151,000	0	151,000	179
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	3,629	3,629	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	11,442,526	0	0	0	0	0	0
	SUBTOTAL *****	11,442,526	3,629	3,629	0	0	0	0
	TOTAL REVENUES *****	15,035,806	3,096,193	3,241,999	2,942,610	0	3,380,610	9
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	150,000	250,000	250,000	350,000	0	350,000	40
2049	PW-ADMINISTRATION							
204	ROAD & BRIDGE FUND							
ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
71300	REBATES TO SP DISTRICTS	269,454	250,650	269,354	269,604	0	269,604	7
71400	REPLACEMENT REVENUE	1,763,893	1,890,000	1,890,000	1,890,000	0	1,890,000	0
71450	REVENUE SHARING	702,064	552,500	552,500	552,500	0	552,500	0
71500	BUILDING USE/RENT CHARGE	0	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	2,885,412	2,993,150	3,011,854	3,112,104	0	3,112,104	3
	TOTAL EXPENDITURES *****	2,885,412	2,993,150	3,011,854	3,112,104	0	3,112,104	3

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	11,134,449	11,117,000	11,117,000	11,117,000	0	11,117,000	0
	SUBTOTAL *****	11,134,449	11,117,000	11,117,000	11,117,000	0	11,117,000	0
	INTEREST							
3711	INT-OVERNIGHT	3,420	2,400	5,000	5,000	0	5,000	108
3712	INT-LONG TERM INVEST	60,678	64,170	50,000	40,000	0	40,000	37-
3718	INT-SALES TAX	0	6,000	0	1,000	0	1,000	83-
3798	INC/DEC IN FV OF INVESTMENTS	13,458-	0	0	0	0	0	0
	SUBTOTAL *****	50,640	72,570	55,000	46,000	0	46,000	36-
	TOTAL REVENUES *****	11,185,089	11,189,570	11,172,000	11,163,000	0	11,163,000	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	11,442,526	0	0	0	0	0	0
	SUBTOTAL *****	11,442,526	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,442,526	0	0	0	0	0	0

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 relative population estimates.

There are no significant changes to this budget.

Community Health

Annual Budget

1410 COMMUNITY HEALTH

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	100	100	100	100	0	100	0
3323	FOOD INSPECTION FEES	0	27,000	26,000	26,000	0	26,000	3-
	SUBTOTAL *****	100	27,100	26,100	26,100	0	26,100	3-
	CHARGES FOR SERVICES							
3596	ABATEMENT COST REIMBURSEMENT	6,063	9,900	5,000	5,500	0	5,500	44-
	SUBTOTAL *****	6,063	9,900	5,000	5,500	0	5,500	44-
	TOTAL REVENUES *****	6,163	37,000	31,100	31,600	0	31,600	14-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	16,960	15,750	15,750	15,750	0	16,006	1
	SUBTOTAL *****	16,960	15,750	15,750	15,750	0	16,006	1
	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	791,442	1,005,159	880,195	982,139	0	982,139	2-
	SUBTOTAL *****	803,442	1,017,159	892,195	994,139	0	994,139	2-
	TOTAL EXPENDITURES *****	820,402	1,032,909	907,945	1,009,889	0	1,010,145	2-

Decimal values have been truncated.

Social Services

Department Number 1420

Mission

The Division of Human Services is part of the Columbia–Boone County Public Health and Human Services Department. The Department is operated by the City of Columbia with joint funding provided by Boone County pursuant to an intergovernmental agreement. This budget includes all amounts appropriated by the County Commission for social services which are administered by the Division of Human Services. Division personnel evaluate funding requests, develop funding recommendations, and provide contract administration.

Budget Highlights

The total appropriations are comprised of the following:

- Funding for services (reflects a 5% decrease in county funding)
- Administration Services provided through the Division of Human Services (City of Columbia, reflects level funding)

Annual Budget

1420 SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
84200	OTHER CONTRACTS	22,200	24,693	24,693	98,870	7,806	98,870	300
86621	IN HOME ASSISTANCE	3,163	13,448	2,786	0	0	0	0
86630	ELDERLY SUPPORT SERVICES	14,000	14,566	14,566	0	0	0	0
86631	ADULT DAY CARE	2,000	2,000	2,000	0	0	0	0
86647	SHELTER FOR CHILDREN/YOUTH	10,675	10,137	10,137	0	0	0	0
86650	CHILD DAY CARE	14,000	14,000	14,000	0	0	0	0
86665	EMERGENCY FOOD PANTRY	17,250	17,250	17,250	0	0	0	0
86682	COMMUNITY SERV ADVS COMM	19,523	19,523	19,523	19,523	0	19,523	0
86690	ELDRLY-HANDCPPED TRANSP.	10,500	7,979	7,979	0	0	0	0
	SUBTOTAL *****	113,311	123,596	112,934	118,393	7,806	118,393	4-
	TOTAL EXPENDITURES *****	113,311	123,596	112,934	118,393	7,806	118,393	4-

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. The County is required by state statute to provide for Indigent Burials; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **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 based on historical trends.
- **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. *Due to budgetary constraints, this funding was reduced by \$25,000 in the FY 2010 budget.*
- **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. *Due to budgetary constraints, this funding was reduced by \$11,000 in the FY 2010 budget.*

Annual Budget

1430 COMMUNITY SERVICES

100 GENERAL FUND		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	OTHER							
86605	SOIL/WATER CONSERVATION	15,000	0	0	0	0	0	0
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	4,750	5,000	5,000	5,000	0	5,000	0
86675	EXTENSION COUNCIL	150,000	125,000	125,000	120,000	0	120,000	4-
86689	BOONE CO HISTORICAL SOCIETY	21,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	201,010	150,260	150,260	145,260	0	145,260	3-
	TOTAL EXPENDITURES *****	201,010	150,260	150,260	145,260	0	145,260	3-

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. As a result, Department of Health staff personnel resources have been reallocated to environmental health activities; as a result, the Community Health budget (Depart. No. 1410) reflects an increase.

Permit fees were increased in FY 2010; the increase was expected to produce 50% cost-recovery of the program expenses. The County Commission intends to review the fee annually, with a goal to increase fees to a 75% cost-recovery level by 2012.

The current economic climate has resulted in lower-than-expected revenues. As a result, estimated fee revenue for FY 2011 has been reduced.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3321	LICENSES AND PERMITS WASTE WATER CONST. PERMIT	22,210	37,500	22,000	22,000	0	22,000	41-
	SUBTOTAL *****	22,210	37,500	22,000	22,000	0	22,000	41-
	TOTAL REVENUES *****	22,210	37,500	22,000	22,000	0	22,000	41-
86606	OTHER ON-SITE SEWAGE PROGRAM	86,841	75,117	74,427	73,699	0	73,699	1-
	SUBTOTAL *****	86,841	75,117	74,427	73,699	0	73,699	1-
	TOTAL EXPENDITURES *****	86,841	75,117	74,427	73,699	0	73,699	1-

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

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	525	1,000	1,000	1,150	0	1,150	15
	SUBTOTAL *****	525	1,000	1,000	1,150	0	1,150	15
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	4,050	4,300	3,600	3,500	0	3,500	18-
3516	BOARDING FEES	4,350	4,270	3,700	3,500	0	3,500	18-
3528	REIMB PERSONNEL/PROJECTS	6,826	6,500	6,826	6,826	0	6,826	5
	SUBTOTAL *****	15,226	15,070	14,126	13,826	0	13,826	8-
	TOTAL REVENUES *****	15,751	16,070	15,126	14,976	0	14,976	6-
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS	136	1,000	1,601	1,650	0	1,650	65
	SUBTOTAL *****	136	1,000	1,612	1,650	0	1,650	65
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	147,162	165,639	165,654	165,654	0	165,654	0
	SUBTOTAL *****	147,162	165,639	165,654	165,654	0	165,654	0
	TOTAL EXPENDITURES *****	147,298	166,639	167,266	167,304	0	167,304	0

Decimal values have been truncated.

Domestic Violence Fund

Department Number 2030

Mission

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for the Domestic Violence Fund 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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,560	10,625	11,000	10,500	0	10,500	1-
3567	DOM VIOLENCE FEES-CIR CLK	23,267	23,300	21,365	21,000	0	21,000	9-
	SUBTOTAL *****	33,827	33,925	32,365	31,500	0	31,500	7-
	INTEREST							
3711	INT-OVERNIGHT	5	5	8	5	0	5	0
3712	INT-LONG TERM INVEST	95	50	75	55	0	55	10
3798	INC/DEC IN FV OF INVESTMENTS	38-	0	0	0	0	0	0
	SUBTOTAL *****	61	55	83	60	0	60	9
	TOTAL REVENUES *****	33,889	33,980	32,448	31,560	0	31,560	7-
	OTHER							
86900	MISCELLANEOUS	32,414	35,350	32,613	33,000	0	33,000	6-
	SUBTOTAL *****	32,414	35,350	32,613	33,000	0	33,000	6-
	TOTAL EXPENDITURES *****	32,414	35,350	32,613	33,000	0	33,000	6-

Decimal values have been truncated.

Hospital Profit Share

Department Number 2090

Mission

The County Commission established the Hospital Profit Share Fund mid-year 1996. At that time, all cumulative amounts that had been received as additional lease compensation pursuant to the 1988 lease of the Boone Hospital Center were transferred from the General Fund into this fund. The “additional lease compensation” was commonly referred to as “hospital profit share”. The hospital lease was revised in 2001 and the new lease terms did not provide for payment of additional lease compensation to the County. The County no longer receives profit share revenues pursuant to the revised lease of Boone Hospital Center. Remaining assets in this fund will continue to earn investment income until fully expended by the County Commission through the annual appropriation process, at which time the fund will be closed.

The stated purpose of the fund was to provide support for county-wide or community projects and initiatives which would enhance public health and welfare; however the revenues are not legally restricted as to use and may be appropriated for any legal County purpose.

A fund statement for the Hospital Profit Share Fund is provided in the Fund Statement tab section.

Budget Highlights

The FY 2011 Budget includes \$30,000 to be used to cover the County’s share of a core competency assessment (i.e., an inventory and assessment of the community’s various strengths, weaknesses, and community assets.)

Annual Budget

2090 HOSPITAL PROFIT SHARE

209 HOSPITAL PROFIT SHARE		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	32	0	57	57	0	57	0
3712	INT-LONG TERM INVEST	597	0	1,245	600	0	600	0
3798	INC/DEC IN FV OF INVESTMENTS	148-	0	666-	0	0	0	0
	SUBTOTAL *****	482	0	636	657	0	657	0
	TOTAL REVENUES *****	482	0	636	657	0	657	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	2,000	2,000	30,000	0	30,000	400
	SUBTOTAL *****	0	2,000	2,000	30,000	0	30,000	400
	TOTAL EXPENDITURES *****	0	2,000	2,000	30,000	0	30,000	400

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 Depart. No. 2100, LEPC. Beginning in 2008, the LEPC received two grants, which are accounted for in Depart. No. 2101LEPC-CEPF (a grant from the Chemical Emergency Preparedness Fund) and Depart. No. 2102 LEPC-HMEP (a grant for Hazardous Materials Emergency Planning).

Budget Highlights

The FY 2011 budget includes appropriations pertaining to the two grants noted above. Grant monies were received in 2008 and are being appropriated and spent over the span of several years.

Local Emergency Planning Committee

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	11	0	23	23	0	23	0
3712	INT-LONG TERM INVEST	214	0	503	503	0	503	0
3798	INC/DEC IN FV OF INVESTMENTS	70-	0	270-	270-	0	270-	0
	SUBTOTAL *****	155	0	256	256	0	256	0
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	155	0	256	256	0	256	0
	MATERIALS & SUPPLIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
	SUBTOTAL *****	0	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.

Local Emergency Planning Committee

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3451	INTERGOVERNMENTAL REVENUE STATE REIMB-GRANT/PROGRAM/OTHR	15,397	8,000	7,639	0	0	0	0
	SUBTOTAL *****	15,397	8,000	7,639	0	0	0	0
	TOTAL REVENUES *****	15,397	8,000	7,639	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	20	25	0	0	0	0	0
23001	PRINTING	0	100	0	0	0	0	0
	SUBTOTAL *****	20	125	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	0	525	525	1,540	0	1,540	193
37210	TRAINING/SCHOOLS	0	10,682	10,682	4,325	0	4,325	59-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	3,477	0	3,477	0
37230	MEALS & LODGING-TRAINING	125	3,520	1,418	4,086	0	4,086	16
	SUBTOTAL *****	125	14,727	12,625	13,428	0	13,428	8-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	240	0	0	0	0	0
71100	OUTSIDE SERVICES	0	120	120	120	0	120	0
	SUBTOTAL *****	0	360	120	120	0	120	66-
	OTHER							
84300	ADVERTISING	152	168	168	168	0	168	0
	SUBTOTAL *****	152	168	168	168	0	168	0
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	297	15,380	12,913	13,716	0	13,716	10-

Decimal values have been truncated.

Community Health

(Dedicated Hospital Lease Revenue)

Department Number 2130

Mission

This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center. Under the terms of the lease agreement, the County receives two components of lease payment. The first and primary component of lease payment is unrestricted as to use and is accounted for within the County's General Fund (dept. 1190). The second component of lease payment (\$500,000 per year) began in 2010 and is restricted to Community Health purposes and is therefore accounted for within a special revenue fund.

The County Commission is the appropriating authority for this budget.

Budget Highlights

The County Commission intends to develop allocation guidelines and polices to guide the appropriation of these monies. Until such allocation policies are approved, the County Commission has elected not to appropriate funds.

Annual Budget

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	280	340	0	340	0
3712	INT-LONG TERM INVEST	0	0	6,470	4,100	0	4,100	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	3,525-	0	0	0	0
	SUBTOTAL *****	0	0	3,225	4,440	0	4,440	0
	MISCELLANEOUS							
3823	HOSPITAL LEASE	0	0	500,000	500,000	0	500,000	0
	SUBTOTAL *****	0	0	500,000	500,000	0	500,000	0
	TOTAL REVENUES *****	0	0	503,225	504,440	0	504,440	0

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia. *Due to budgetary constraints, this funding was reduced in FY 2010 and FY 2011.*
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County. *Due to budgetary constraints, this funding was reduced in FY 2010 and FY 2011.*

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84200	OTHER CONTRACTS	7,000	0	0	0	0	0	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	4,000	2,000	2,000	1,000	0	1,000	50-
86687	ECON DEVELOP - SHOW-ME GAMES	20,000	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	66,000	55,000	55,000	54,000	0	54,000	1-
	TOTAL EXPENDITURES *****	66,000	55,000	55,000	54,000	0	54,000	1-

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.

Budget revisions were required mid-year 2008, 2009, and 2010 to cover the cost of significant repairs resulting from flood damage. The FY 2011 appropriations have been returned to normal levels and there are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
48200	UTILITIES ELECTRICITY	60	84	84	86	0	86	2
	SUBTOTAL *****	60	84	84	86	0	86	2
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
60400	GROUNDS MAINTENANCE	43,723	56,071	56,071	33,366	0	33,366	40-
	SUBTOTAL *****	43,723	56,071	56,071	34,366	0	34,366	38-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	15,093	25,244	25,244	42,283	0	42,283	67
	SUBTOTAL *****	15,093	25,244	25,244	42,283	0	42,283	67
	FIXED ASSET ADDITIONS							
91700	GROUNDS IMPROVEMENT	0	0	0	0	155,000	0	0
	SUBTOTAL *****	0	0	0	0	155,000	0	0
	TOTAL EXPENDITURES *****	58,877	81,399	81,399	76,735	155,000	76,735	5-

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair Inc. Although the County assumed ownership of the property, the County did not assume responsibility for operations. Instead, the facilities were leased to the former owners under the terms and conditions of a month-to-month lease agreement, executed in conjunction with the purchase agreement. According to the terms of the operating lease, the lessee is responsible for all business expenses associated with the day-to-day operations of the Fairgrounds, including utilities, maintenance, and general up-keep. The lease agreement does not require payment of lease or rental revenue to the County nor does the County receive any revenue from the operations conducted at the Fairgrounds. In addition, the County Commission has no oversight authority over the operations conducted at the Fairgrounds. At the time of the purchase, the County Commission pledged that no general revenues of the County would be used to maintain or operate the facilities.

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 structural damage sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the damaged structures; instead, the insurance proceeds were set aside into a special revenue fund and have been used to pay for various maintenance and capital needs. This budget reflects the appropriations pertaining to capital and maintenance needs of the fairground property. Beginning in 2009, the portion of the County's property insurance premium associated with Fairground properties has been allocated to this budget.

As noted above, the County receives no revenue from the operations of the Boone County Fairgrounds. In addition, because the original monies deposited into the Fairground Capital and Maintenance Fund were of a one-time-only nature, the available resources in this fund are diminishing. A fund statement is included in the Fund Statement tab section of this document.

The County Commission approves and administers this budget.

Budget Highlights

The FY 2009 budget included significant expenditures associated with re-erecting a donated structure for use as a covered horse arena. The FY 2010 budget includes an award from the Columbia Visitors Bureau which is intended to defray some of the costs associated with the covered arena. However, insufficient information was available for developing FY 2010 appropriations; the County Commission intends to amend this budget at a later date.

Fairground and Capital Maintenance

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	19,005	0	0	0	0	0	0
	SUBTOTAL *****	19,005	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	66	0	30	30	0	30	0
3712	INT-LONG TERM INVEST	1,120	0	644	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	293-	0	0	0	0
	SUBTOTAL *****	1,182	0	381	230	0	230	0
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	500	500	500	500	0	500	0
3880	CONTRIBUTIONS	17,719	49,416	49,416	0	0	0	0
	SUBTOTAL *****	18,219	49,916	49,916	500	0	500	98-
	TOTAL REVENUES *****	38,407	49,916	50,297	730	0	730	98-
MATERIALS & SUPPLIES								
23001	PRINTING	182	0	0	0	0	0	0
	SUBTOTAL *****	182	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71004	PROPERTY INSURANCE	8,696	10,064	10,064	10,064	0	10,064	0
	SUBTOTAL *****	8,696	10,064	10,064	10,064	0	10,064	0
OTHER								
85800	SPECIAL GRANT EXPENSES	19,005	0	0	0	0	0	0
	SUBTOTAL *****	19,005	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	256,762	40,000	22,229	0	0	0	0
	SUBTOTAL *****	256,762	40,000	22,229	0	0	0	0
	TOTAL EXPENDITURES *****	284,646	50,064	32,293	10,064	0	10,064	79-

Decimal values have been truncated.

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, 3050, 3830, 3840
3850, 3860, 3870, 3880, 3890

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 (Dept. No.3040)
- 2010 Series Taxable Special Obligation Bonds- Sheriff Annex and Election Equipment Storage Building Project (Dept. No.3050)
- 2000A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3830)
- 2000B Series General Obligation Bonds-Road NID Program (Dept. No. 3840)
- 2001 Series General Obligation Bonds-Road NID Program (Dept. No. 3850)
- 2006A Series General Obligation Bonds-Road NID Program (Dept. No. 3860)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)

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

Annual Budget

3040 2005 SERIES SPEC OB BNDS-TXBL

304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3710	INTEREST	3	0	0	0	0	0	0
3711	INT-OVERNIGHT	6	0	1,200	1,200	0	1,200	0
3712	INT-LONG TERM INVEST	127	0	12,000	9,000	0	9,000	0
3798	INC/DEC IN FV OF INVESTMENTS	116-	0	0	0	0	0	0
	SUBTOTAL *****	21	0	13,200	10,200	0	10,200	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	46,380	30,920	30,920	0	0	0	0
	SUBTOTAL *****	46,380	30,920	30,920	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: FROM CAPITAL PROJECT FUND	2,046,374	0	0	0	0	0	0
	SUBTOTAL *****	2,046,374	0	0	0	0	0	0
	TOTAL REVENUES *****	2,092,776	30,920	44,120	10,200	0	10,200	67-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	50,000	55,000	55,000	55,000	0	55,000	0
84100	INTEREST EXPENSE	114,081	111,291	111,291	108,280	0	108,280	2-
86900	MISCELLANEOUS	1,500	1,520	1,520	1,520	0	1,520	0
	SUBTOTAL *****	165,581	167,811	167,811	164,800	0	164,800	1-
	TOTAL EXPENDITURES *****	165,581	167,811	167,811	164,800	0	164,800	1-

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	7,937	7,937	14,510	0	14,510	82
	SUBTOTAL *****	0	7,937	7,937	14,510	0	14,510	82
	INTEREST							
3711	INT-OVERNIGHT	0	0	6	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	140	0	0	0	0
	SUBTOTAL *****	0	0	146	0	0	0	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	60,000	60,000	60,000	0	60,000	0
3917	OTI: FROM SPECIAL REVENUE FUND	0	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	0	100,000	100,000	100,000	0	100,000	0
	TOTAL REVENUES *****	0	107,937	108,083	114,510	0	114,510	6
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	70,000	0	70,000	0
84100	INTEREST EXPENSE	0	17,638	17,638	32,245	0	32,245	82
	SUBTOTAL *****	0	17,638	17,638	102,245	0	102,245	479
	TOTAL EXPENDITURES *****	0	17,638	17,638	102,245	0	102,245	479

Debt Service Funds

3830 2000A SERIES GO BONDS-SEWR NID

383 2000A SERIES GO BONDS-SEWR NID

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	28,638	0	1,128	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	1,434	0	181	0	0	0	0
SUBTOTAL *****		30,072	0	1,309	0	0	0	0
INTEREST								
3710	INTEREST	31	0	10	0	0	0	0
3711	INT-OVERNIGHT	11	10	16	0	0	0	0
3712	INT-LONG TERM INVEST	210	180	250	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	54-	10	0	0	0	0	0
SUBTOTAL *****		199	200	276	0	0	0	0
TOTAL REVENUES *****		30,271	200	1,585	0	0	0	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	35,000	35,000	35,000	0	0	0	0
84100	INTEREST EXPENSE	2,800	937	936	0	0	0	0
86900	MISCELLANEOUS	124	500	0	0	0	0	0
SUBTOTAL *****		37,924	36,437	35,936	0	0	0	0
TOTAL EXPENDITURES *****		37,924	36,437	35,936	0	0	0	0

3840 2000B SERIES GO BONDS-ROAD NID

384 2000B SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	19,245	0	2,475	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	1,950	0	495	0	0	0	0
SUBTOTAL *****		21,196	0	2,970	0	0	0	0
INTEREST								
3710	INTEREST	27	0	11	0	0	0	0
3711	INT-OVERNIGHT	6	5	10	0	0	0	0
3712	INT-LONG TERM INVEST	119	75	120	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	34-	5	0	0	0	0	0
SUBTOTAL *****		119	85	141	0	0	0	0
TOTAL REVENUES *****		21,315	85	3,111	0	0	0	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	22,000	23,000	23,000	0	0	0	0
84100	INTEREST EXPENSE	1,768	598	598	0	0	0	0
86900	MISCELLANEOUS	104	500	0	0	0	0	0
SUBTOTAL *****		23,872	24,098	23,598	0	0	0	0
TOTAL EXPENDITURES *****		23,872	24,098	23,598	0	0	0	0

3850 2001 SERIES GO BONDS-ROAD NID

385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	24,654	23,582	25,020	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	2,534	1,001	1,491	0	0	0	0
SUBTOTAL *****		27,189	24,583	26,511	0	0	0	0
INTEREST								
3710	INTEREST	44	0	0	0	0	0	0
3711	INT-OVERNIGHT	40	30	62	62	0	62	106
3712	INT-LONG TERM INVEST	732	200	786	500	0	500	150
3798	INC/DEC IN FV OF INVESTMENTS	183-	50	0	0	0	0	0
SUBTOTAL *****		634	280	848	562	0	562	100
TOTAL REVENUES *****		27,824	24,863	27,359	562	0	562	97-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	32,000	33,000	33,000	35,000	0	35,000	6
84100	INTEREST EXPENSE	4,880	3,612	3,612	2,235	0	2,235	38-
86900	MISCELLANEOUS	261	500	261	500	0	500	0
SUBTOTAL *****		37,141	37,112	36,873	37,735	0	37,735	1
TOTAL EXPENDITURES *****		37,141	37,112	36,873	37,735	0	37,735	1

Debt Service Funds

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	16,883	17,520	17,521	18,317	0	18,317	4
3059	NID PROP TAX PASS THRU-INTERST	5,707	4,889	4,889	4,093	0	4,093	16-
	SUBTOTAL *****	22,590	22,409	22,410	22,410	0	22,410	0
	INTEREST							
3710	INTEREST	18	0	0	0	0	0	0
3711	INT-OVERNIGHT	1	1	4	4	0	4	300
3712	INT-LONG TERM INVEST	31	30	52	50	0	50	66
3798	INC/DEC IN FV OF INVESTMENTS	2-	5	0	0	0	0	0
	SUBTOTAL *****	50	36	56	54	0	54	50
	TOTAL REVENUES *****	22,641	22,445	22,466	22,464	0	22,464	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	15,000	17,000	17,000	17,000	0	17,000	0
84100	INTEREST EXPENSE	6,243	5,571	5,571	4,857	0	4,857	12-
86900	MISCELLANEOUS	370	500	350	500	0	500	0
	SUBTOTAL *****	21,613	23,071	22,921	22,357	0	22,357	3-
	TOTAL EXPENDITURES *****	21,613	23,071	22,921	22,357	0	22,357	3-

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	51,666	54,152	0	54,152	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	18,989	18,049	0	18,049	0
	SUBTOTAL *****	0	0	70,655	72,201	0	72,201	0
	INTEREST							
3710	INTEREST	0	0	18	0	0	0	0
	SUBTOTAL *****	0	0	18	0	0	0	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	25,576	719,240	719,139	0	0	0	0
	SUBTOTAL *****	25,576	719,240	719,139	0	0	0	0
	TOTAL REVENUES *****	25,576	719,240	789,812	72,201	0	72,201	89-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	686,600	686,600	48,800	0	48,800	92-
84100	INTEREST EXPENSE	25,568	32,640	30,402	18,990	0	18,990	41-
86900	MISCELLANEOUS	0	0	0	5,067	0	5,067	0
	SUBTOTAL *****	25,568	719,240	717,002	72,857	0	72,857	89-
	TOTAL EXPENDITURES *****	25,568	719,240	717,002	72,857	0	72,857	89-

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	369	1,001	0	1,001	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	10,099	10,040	0	10,040	0
	SUBTOTAL *****	0	0	10,468	11,041	0	11,041	0
	TOTAL REVENUES *****	0	0	10,468	11,041	0	11,041	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	1,000	0	1,000	0
84100	INTEREST EXPENSE	0	0	0	10,099	0	10,099	0
	SUBTOTAL *****	0	0	0	11,099	0	11,099	0
	TOTAL EXPENDITURES *****	0	0	0	11,099	0	11,099	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	0	0	264	0	0	2,763	0
	SUBTOTAL *****	0	0	264	0	0	2,763	0
	TOTAL REVENUES *****	0	0	264	0	0	2,763	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	0	0	100	0
84100	INTEREST EXPENSE	0	0	264	0	0	2,663	0
	SUBTOTAL *****	0	0	264	0	0	2,763	0
	TOTAL EXPENDITURES *****	0	0	264	0	0	2,763	0

Decimal values have been truncated.



Self-Insured Health Insurance

Department Number 6000

Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	5,248	0	20,000	0	0	0	0
	SUBTOTAL *****	5,248	0	20,000	0	0	0	0
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,927,710	1,957,000	1,941,600	1,971,250	0	1,971,250	0
3531	DEPENDENT INSURANCE PREMIUMS	392,258	396,730	405,300	399,912	0	399,912	0
3532	RETIREE/COBRA INSUR. PREMIUMS	29,342	0	39,400	0	0	0	0
	SUBTOTAL *****	2,349,311	2,353,730	2,386,300	2,371,162	0	2,371,162	0
INTEREST								
3711	INT-OVERNIGHT	982	702	1,750	1,750	0	1,750	149
3712	INT-LONG TERM INVEST	17,839	23,760	15,700	12,100	0	12,100	49-
3798	INC/DEC IN FV OF INVESTMENTS	4,560-	0	0	0	0	0	0
	SUBTOTAL *****	14,261	24,462	17,450	13,850	0	13,850	43-
MISCELLANEOUS								
3882	RESTITUTION REIMB	127	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	24,995	25,400	21,800	20,000	0	20,000	21-
	SUBTOTAL *****	25,123	25,400	21,800	20,000	0	20,000	21-
	TOTAL REVENUES *****	2,393,944	2,403,592	2,445,550	2,405,012	0	2,405,012	0
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,313,677	1,806,630	1,300,000	1,880,886	0	1,880,886	4
71051	OTHER POST-EMPLOYMENT BENEFITS	65,084	69,800	69,800	69,800	0	69,800	0
71055	PRESCRIPTION DRUG CLAIMS	475,192	580,000	430,000	580,000	0	580,000	0
71060	EXCESS LOSS/COVERAGE POLICY	162,867	162,310	162,900	179,927	0	179,927	10
71101	PROFESSIONAL SERVICES	29,400	29,400	29,400	29,400	0	29,400	0
71104	ADMINISTRATIVE SERVICES	150,071	164,300	161,000	164,340	0	164,340	0
71117	PRESCRIP CARD ADMIN FEES	806	2,000	500	1,500	0	1,500	25-
	SUBTOTAL *****	2,197,098	2,814,440	2,153,600	2,905,853	0	2,905,853	3
OTHER								
85800	SPECIAL GRANT EXPENSES	524	0	0	0	0	0	0
86850	CONTINGENCY	0	451,640	0	470,212	0	470,212	4
	SUBTOTAL *****	524	451,640	0	470,212	0	470,212	4
	TOTAL EXPENDITURES *****	2,197,623	3,266,080	2,153,600	3,376,065	0	3,376,065	3

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	393	0	1,200	0	0	0	0
	SUBTOTAL *****	393	0	1,200	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	144,393	146,669	145,950	147,757	0	147,757	0
3531	DEPENDENT INSURANCE PREMIUMS	45,664	45,240	45,550	45,492	0	45,492	0
3532	RETIREE/COBRA INSUR. PREMIUMS	1,453	0	3,500	0	0	0	0
	SUBTOTAL *****	191,511	191,909	195,000	193,249	0	193,249	0
	INTEREST							
3711	INT-OVERNIGHT	41	27	65	50	0	50	85
3712	INT-LONG TERM INVEST	752	775	600	475	0	475	38-
3798	INC/DEC IN FV OF INVESTMENTS	191-	0	0	0	0	0	0
	SUBTOTAL *****	602	802	665	525	0	525	34-
	TOTAL REVENUES *****	192,507	192,711	196,865	193,774	0	193,774	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	177,216	186,300	190,950	206,200	0	206,200	10
71104	ADMINISTRATIVE SERVICES	14,914	15,200	14,875	15,200	0	15,200	0
	SUBTOTAL *****	192,130	201,500	205,825	221,400	0	221,400	9
	OTHER							
85800	SPECIAL GRANT EXPENSES	39	0	0	0	0	0	0
	SUBTOTAL *****	39	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	192,170	201,500	205,825	221,400	0	221,400	9

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. A fund statement is included in the Fund Statements tab section of this document.

The County Commission appoints 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

Annual Budget

6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	533,304	468,448	463,700	436,070	0	436,070	6-
	SUBTOTAL *****	533,304	468,448	463,700	436,070	0	436,070	6-
	INTEREST							
3710	INTEREST	832	0	2,300	0	0	0	0
3711	INT-OVERNIGHT	340	230	675	675	0	675	193
3712	INT-LONG TERM INVEST	6,236	5,010	5,550	4,270	0	4,270	14-
3798	INC/DEC IN FV OF INVESTMENTS	1,770-	0	0	0	0	0	0
	SUBTOTAL *****	5,638	5,240	8,525	4,945	0	4,945	5-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	3,710	0	46	0	0	0	0
	SUBTOTAL *****	3,710	0	46	0	0	0	0
	TOTAL REVENUES *****	542,652	473,688	472,271	441,015	0	441,015	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	706	12,324	12,324	12,324	0	12,324	0
10200	FICA	54	942	942	942	0	942	0
10400	WORKERS COMP	0	0	0	32	0	0	0
	SUBTOTAL *****	761	13,266	13,266	13,298	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	125,185	150,000	97,000	175,000	0	175,000	16
71055	PRESCRIPTION DRUG CLAIMS	1,065	1,100	530	1,100	0	1,100	0
71056	CLAIMS EXPENSE - LEGAL	11,413	11,000	15,600	20,000	0	20,000	81
71057	CLAIMS EXPENSE - INDEMNITY	46,322	150,000	141,575	150,000	0	150,000	0
71058	CLAIMS EXPENSE - OTHER	38,868	46,000	32,910	46,000	0	46,000	0
71060	EXCESS LOSS/COVERAGE POLICY	30,126	30,500	28,345	32,000	0	32,000	4
71061	WC - SECOND INJURY FUND TAX	16,739	17,000	14,600	17,000	0	17,000	0
71063	WC - ADMINISTRATION TAX	2,840	4,000	3,900	4,000	0	4,000	0
71070	INCREASE/DECREASE IN RESERVES	47,258	0	18,600-	0	0	0	0
71101	PROFESSIONAL SERVICES	4,095-	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	12,075	13,200	9,100	13,200	0	13,200	0
	SUBTOTAL *****	327,799	425,800	324,960	461,300	0	461,300	8
	OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	50,000	45,000	45,000	45,000	0	45,000	0
86900	MISCELLANEOUS	77	0	0	0	0	0	0
	SUBTOTAL *****	50,077	45,000	45,000	45,000	0	45,000	0
	TOTAL EXPENDITURES *****	378,638	484,066	383,226	519,598	0	519,566	7

Decimal values have been truncated.

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. A fund statement is included in the Fund Statements tab section of this document.

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).

Self-Insured Worker's Comp

Annual Budget

6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	533,304	468,448	463,700	436,070	0	436,070	6-
	SUBTOTAL *****	533,304	468,448	463,700	436,070	0	436,070	6-
	INTEREST							
3710	INTEREST	832	0	2,300	0	0	0	0
3711	INT-OVERNIGHT	340	230	675	675	0	675	193
3712	INT-LONG TERM INVEST	6,236	5,010	5,550	4,270	0	4,270	14-
3798	INC/DEC IN FV OF INVESTMENTS	1,770-	0	0	0	0	0	0
	SUBTOTAL *****	5,638	5,240	8,525	4,945	0	4,945	5-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	3,710	0	46	0	0	0	0
	SUBTOTAL *****	3,710	0	46	0	0	0	0
	TOTAL REVENUES *****	542,652	473,688	472,271	441,015	0	441,015	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	706	12,324	12,324	12,324	0	12,324	0
10200	FICA	54	942	942	942	0	942	0
10400	WORKERS COMP	0	0	0	32	0	0	0
	SUBTOTAL *****	761	13,266	13,266	13,298	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	125,185	150,000	97,000	175,000	0	175,000	16
71055	PRESCRIPTION DRUG CLAIMS	1,065	1,100	530	1,100	0	1,100	0
71056	CLAIMS EXPENSE - LEGAL	11,413	11,000	15,600	20,000	0	20,000	81
71057	CLAIMS EXPENSE - INDEMNITY	46,322	150,000	141,575	150,000	0	150,000	0
71058	CLAIMS EXPENSE - OTHER	38,868	46,000	32,910	46,000	0	46,000	0
71060	EXCESS LOSS/COVERAGE POLICY	30,126	30,500	28,345	32,000	0	32,000	4
71061	WC - SECOND INJURY FUND TAX	16,739	17,000	14,600	17,000	0	17,000	0
71063	WC - ADMINISTRATION TAX	2,840	4,000	3,900	4,000	0	4,000	0
71070	INCREASE/DECREASE IN RESERVES	47,258	0	18,600-	0	0	0	0
71101	PROFESSIONAL SERVICES	4,095-	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	12,075	13,200	9,100	13,200	0	13,200	0
	SUBTOTAL *****	327,799	425,800	324,960	461,300	0	461,300	8
	OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	50,000	45,000	45,000	45,000	0	45,000	0
86900	MISCELLANEOUS	77	0	0	0	0	0	0
	SUBTOTAL *****	50,077	45,000	45,000	45,000	0	45,000	0
	TOTAL EXPENDITURES *****	378,638	484,066	383,226	519,598	0	519,566	7

Decimal values have been truncated.

Facilities and Grounds Maintenance and Housekeeping Combined Budget Summary

Description of Funding Sources

Building maintenance and housekeeping services are provided through a centralized department consisting of two divisions: Facilities Maintenance and Housekeeping. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day management and supervision of the two divisions. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Road and Bridge Maintenance Operations provides for its own housekeeping, maintenance, and capital repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund).

Budget Summary

Fund	Dept	Department Name	2009	2010	2011	2011	2011	2011
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
		Facilities Maintenance & Housekeeping						
610	6100	Facilities Maintenance	\$ 571,130	\$ 604,622	\$ 314,652	\$ 376,158	\$ -	\$ 690,810
610	6101	Housekeeping	301,851	305,802	257,986	73,998	-	331,984
		Subtotal	<u>872,981</u>	<u>910,424</u>	<u>572,638</u>	<u>450,156</u>	<u>-</u>	<u>1,022,794</u>
		Total	<u>\$ 872,981</u>	<u>\$ 910,424</u>	<u>\$ 572,638</u>	<u>\$ 450,156</u>	<u>\$ -</u>	<u>\$ 1,022,794</u>

Collector of Revenue Summary

Personnel Summary

Position Title	FY 2009 Full-time Equiva- lent	FY 2010 Full-time Equiva- lent	Departmental Funding Source			Change
			Dept. No. 6100 Full-time Equiva- lent	Dept. No. 6101 Full-time Equiva- lent	FY 2011 Total Full-time Equiva- lent	
Facilities Maintenance & Housekeeping						
Manager	1.00	1.00	1.00	-	1.00	-
Senior Technician	3.00	3.00	3.00	-	3.00	-
Technician	1.00	1.00	1.00	-	1.00	-
Lead Custodian	1.00	1.00	-	1.00	1.00	-
Custodian	7.00	7.00	-	7.00	7.00	-
Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Subtotal	14.00	14.00	6.00	8.00	14.00	-
Total FTEs	14.00	14.00	6.00	8.00	14.00	-
Overtime	\$ 12,000	\$ 12,000	\$ 11,000	\$ 1,000	\$ 12,000	\$ -

Facilities and Grounds

Maintenance and Housekeeping

Department Numbers 6100, 6101

Mission

Facilities Maintenance provides maintenance services for all county owned facilities (other than Road and Bridge). 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.

The Housekeeping division provides housekeeping services to all County-owned facilities except the Juvenile Justice Center (JJC) and Road and Bridge Maintenance Operations. The JJC provides for its housekeeping services within its annual operating budget, which is permitted under the applicable state law pertaining to juvenile detention centers.

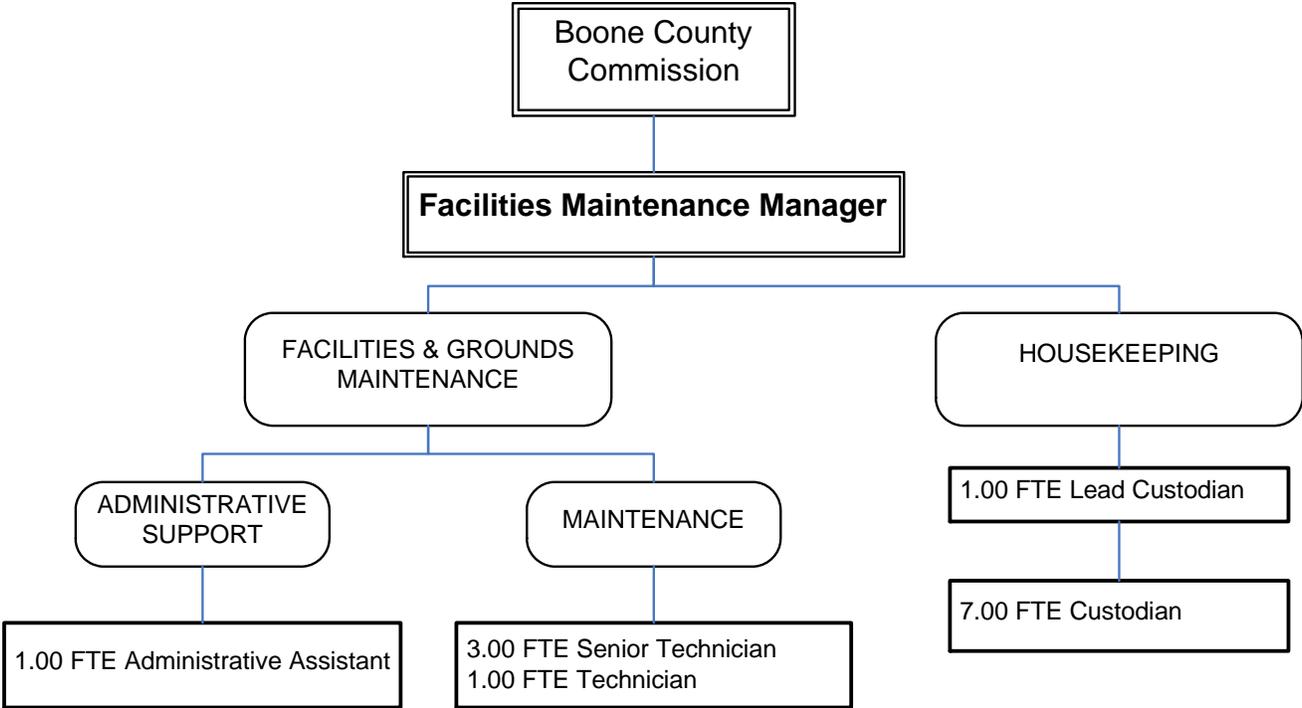
Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget, and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

There are no significant changes to this budget.

Facilities and Grounds
Maintenance and Housekeeping

Organizational Chart



Facilities and Grounds Maintenance and Housekeeping

Annual Budget

6100 FACILITIES & GROUNDS MTCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	652,207	631,097	631,097	631,097	0	631,097	0
	SUBTOTAL *****	652,207	631,097	631,097	631,097	0	631,097	0
	INTEREST							
3711	INT-OVERNIGHT	215	145	390	390	0	390	168
3712	INT-LONG TERM INVEST	3,940	3,821	4,700	3,600	0	3,600	5-
3798	INC/DEC IN FV OF INVESTMENTS	1,070-	0	0	0	0	0	0
	SUBTOTAL *****	3,086	3,966	5,090	3,990	0	3,990	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	1,325	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	143	0	36	0	0	0	0
	SUBTOTAL *****	1,468	0	36	0	0	0	0
	TOTAL REVENUES *****	656,762	635,063	636,223	635,087	0	635,087	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	240,707	239,990	240,916	239,990	60,839	239,990	0
10110	OVERTIME	7,251	11,000	11,000	11,000	0	11,000	0
10120	HOLIDAY WORKED	221	1,000	1,000	1,000	0	1,000	0
10200	FICA	17,920	19,277	18,790	19,277	4,655	19,277	0
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	9,500	28,500	0
10325	DISABILITY INSURANCE	891	887	887	887	226	887	0
10350	LIFE INSURANCE	316	318	318	318	106	318	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	712	2,136	0
10400	WORKERS COMP	8,454	7,722	7,722	7,538	1,279	7,538	2-
10500	401(A) MATCH PLAN	1,670	2,106	1,170	2,106	780	2,106	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,232	1,500	1,226	0	0	1,500	0
10800	UNIFORM ALLOWANCE	0	0	0	0	0	400	0
	SUBTOTAL *****	309,301	314,436	313,665	312,752	78,097	314,652	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	427	750	500	750	0	750	0
23035	MAINTENANCE SUPPLIES	9,118	8,000	10,500	9,000	0	9,000	12
23050	OTHER SUPPLIES	9,050	9,840	9,850	9,850	0	9,850	0
23300	UNIFORMS	671	900	600	900	95	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,848	940-	5,500	2,500	500	2,500	365-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	200	0	0
26100	PIPE & LUMBER	75	500	200	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	4,961	7,700	3,500	8,250	0	8,250	7
26600	STRT/TRAFFIC/CONST SIGNS	976	750	750	800	0	800	6
	SUBTOTAL *****	29,128	27,500	31,400	32,550	795	32,550	18
	DUES TRAVEL & TRAINING							
37000	DUES	140	150	140	150	0	150	0
37210	TRAINING/SCHOOLS	0	1,500	0	750	0	750	50-
	SUBTOTAL *****	140	1,650	140	900	0	900	45-
	UTILITIES							
48000	TELEPHONES	3,248	3,204	3,204	3,324	0	3,324	3
48050	CELLULAR TELEPHONES	2,284	2,988	2,988	2,940	135	2,940	1-
48100	NATURAL GAS	6,598	2,304	2,304	4,680	0	4,680	103
48200	ELECTRICITY	1,532	804	480	480	0	480	40-
48300	WATER	220	120	400	204	0	204	70
	SUBTOTAL *****	13,884	9,420	9,376	11,628	135	11,628	23
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	6,741	9,324	9,324	9,460	1,600	9,460	1
59100	VEHICLE REPAIRS	7,176	8,000	5,000	8,750	2,000-	8,750	9
59105	TIRES	311	600	167	900	0	900	50
	SUBTOTAL *****	14,229	17,924	14,491	19,110	400-	19,110	6

Facilities and Grounds

Maintenance and Housekeeping

6100 FACILITIES & GROUNDS MTCE
 610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
	EQUIP SERVICE CONTRACT	24,534	27,306	27,306	27,820	0	27,820	1
60100	BLDG REPAIRS/MAINTENANCE	54,432	122,515	110,000	93,201	33,500	113,201	7-
60200	EQUIP REPAIRS/MAINTENANCE	65,182	53,115	53,115	49,880	40,800	86,180	62
60400	GROUNDS MAINTENANCE	30,591	37,662	30,000	35,726	0	35,726	5-
	SUBTOTAL *****	174,740	240,598	220,421	206,627	74,300	262,927	9
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,697	2,697	0	2,697	0
71100	OUTSIDE SERVICES	14,122	21,213	12,000	22,857	0	22,857	7
71101	PROFESSIONAL SERVICES	8,608	5,000	0	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	2,862	2,235	2,235	2,201	0	2,201	1-
71600	EQUIP LEASES & METER CHRG	370	720	288	288	0	288	60-
71700	EQUIPMENT RENTALS	1,045	1,000	680	1,000	0	1,000	0
	SUBTOTAL *****	29,704	32,865	17,900	34,043	0	34,043	3
	OTHER							
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	6,211-	0	0	0	0
	SUBTOTAL *****	0	15,000	6,211-	15,000	0	15,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,440	3,440	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	216	0	0
91400	AUTO/TRUCKS	0	0	0	0	28,500	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	24,500	0	0
	SUBTOTAL *****	0	3,440	3,440	0	53,216	0	0
	TOTAL EXPENDITURES *****	571,129	662,833	604,622	632,610	206,143	690,810	4

Facilities and Grounds Maintenance and Housekeeping

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	301,486	298,057	298,057	298,057	0	298,057	0
3569	OTHER FEES	7,200	4,800	4,800	0	0	0	0
	SUBTOTAL *****	308,686	302,857	302,857	298,057	0	298,057	1-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	23	0	0	0	0	0	0
	SUBTOTAL *****	23	0	0	0	0	0	0
	TOTAL REVENUES *****	308,709	302,857	302,857	298,057	0	298,057	1-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	181,846	184,184	180,904	184,184	41,684	184,184	0
10110	OVERTIME	511	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,447	6,656	6,656	6,656	1,664	6,656	0
10120	HOLIDAY WORKED	0	150	100	100	0	100	33-
10200	FICA	14,065	14,687	13,978	14,683	3,188	14,683	0
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	9,500	38,000	0
10325	DISABILITY INSURANCE	671	681	681	681	156	681	0
10350	LIFE INSURANCE	413	424	424	424	106	424	0
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,848	712	2,848	0
10400	WORKERS COMP	7,529	6,758	6,758	6,602	1,938	6,602	2-
10500	401(A) MATCH PLAN	3,220	2,808	1,820	2,808	780	2,808	0
	SUBTOTAL *****	254,553	258,196	253,169	257,986	59,728	257,986	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	26,650	26,780	26,500	29,400	0	29,400	9
23300	UNIFORMS	634	1,000	300	800	190	800	20-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,681	2,300	1,000	2,300	1,550	2,300	0
	SUBTOTAL *****	28,966	30,080	27,800	32,500	1,740	32,500	8
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	500	0	0	0	0	0
	SUBTOTAL *****	0	500	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	26	80	0	0	0	0	0
	SUBTOTAL *****	26	80	0	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	108	25	48	0	48	55-
59100	VEHICLE REPAIRS	0	50	0	50	0	50	0
59200	LOCAL MILEAGE	311	568	568	568	0	568	0
	SUBTOTAL *****	311	726	593	666	0	666	8-
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	13,670	33,373	18,000	30,712	0	30,712	7-
60150	PEST CONTROL	4,020	5,760	5,760	5,760	0	5,760	0
60200	EQUIP REPAIRS/MAINTENANCE	124	500	220	600	0	600	20
	SUBTOTAL *****	17,815	39,633	23,980	37,072	0	37,072	6-
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	178	260	260	260	0	260	0
	SUBTOTAL *****	178	260	260	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
	TOTAL EXPENDITURES *****	301,851	332,975	305,802	331,984	61,468	331,984	0

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to set aside monies each year to be used to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility-related capital repair and replacement expenditures not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities, except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). 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.

Capital Repairs and Replacement

- 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.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): 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 portion which houses FHC. 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 maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Budget Highlights

Capital Repairs and Replacements Fund – County (620): The budget includes funding to replace the Dukane Jail System.

No other appropriations were approved in the annual budget. However, if an unforeseen need arises, the County Commission will amend the budget and establish the necessary appropriations at that time.

Capital Repairs and Replacement

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	224,343	207,782	207,782	239,279	0	239,279	15
	SUBTOTAL *****	224,343	207,782	207,782	239,279	0	239,279	15
	INTEREST							
3711	INT-OVERNIGHT	416	260	685	685	0	685	163
3712	INT-LONG TERM INVEST	7,554	9,280	5,935	4,565	0	4,565	50-
3798	INC/DEC IN FV OF INVESTMENTS	1,888-	0	0	0	0	0	0
	SUBTOTAL *****	6,081	9,540	6,620	5,250	0	5,250	44-
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	7,598	0	0	0	0	0	0
	SUBTOTAL *****	7,598	0	0	0	0	0	0
	TOTAL REVENUES *****	238,023	217,322	214,402	244,529	0	244,529	12
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	22,500	30,000	0	0	185,000	185,000	516
	SUBTOTAL *****	22,500	30,000	0	0	185,000	185,000	516
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	24,212	11,000	0	0	27,500	12,500	13
	SUBTOTAL *****	24,212	11,000	0	0	27,500	12,500	13
	OTHER							
86910	PY ENCUMBRANCES NOT USED	0	0	14,850-	0	0	0	0
	SUBTOTAL *****	0	0	14,850-	0	0	0	0
	FIXED ASSET ADDITIONS							
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	200,000	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	262,000	0	0
92700	REPLC GROUNDS IMPROVEMENT	537,166	2,500	110	0	130,000	0	0
	SUBTOTAL *****	537,166	2,500	110	0	592,000	0	0
	TOTAL EXPENDITURES *****	583,879	43,500	14,740-	0	804,500	197,500	354

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	15	9	25	25	0	25	177
3712	INT-LONG TERM INVEST	284	375	255	195	0	195	48-
3798	INC/DEC IN FV OF INVESTMENTS	70-	0	0	0	0	0	0
	SUBTOTAL *****	229	384	280	220	0	220	42-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	229	384	280	220	0	220	42-

Capital Repairs and Replacement

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	12	9	20	20	0	20	122
3712	INT-LONG TERM INVEST	233	310	210	160	0	160	48-
3798	INC/DEC IN FV OF INVESTMENTS	57-	0	0	0	0	0	0
	SUBTOTAL *****	188	319	230	180	0	180	43-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	188	319	230	180	0	180	43-

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	0	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	0	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3711	INT-OVERNIGHT	0	0	20	20	0	20	0
3712	INT-LONG TERM INVEST	0	0	160	250	0	250	0
	SUBTOTAL *****	0	0	180	270	0	270	0
	TOTAL REVENUES *****	0	50,000	50,180	50,270	0	50,270	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Johnston Paint Building. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3530	INTERNAL SERVICE CHG	116,750	127,230	119,193	124,325	0	124,325	2-
	SUBTOTAL *****	116,750	127,230	119,193	124,325	0	124,325	2-
	INTEREST							
3711	INT-OVERNIGHT	63	45	110	110	0	110	144
3712	INT-LONG TERM INVEST	1,135	1,635	1,015	780	0	780	52-
3798	INC/DEC IN FV OF INVESTMENTS	263-	0	0	0	0	0	0
	SUBTOTAL *****	934	1,680	1,125	890	0	890	47-
	TOTAL REVENUES *****	117,684	128,910	120,318	125,215	0	125,215	2-
	UTILITIES							
48100	NATURAL GAS	26,480	28,880	22,400	24,600	0	24,600	14-
48200	ELECTRICITY	84,259	89,900	92,900	95,700	0	95,700	6
48300	WATER	4,585	3,600	700	725	0	725	79-
48400	SOLID WASTE	2,688	2,700	2,688	2,700	0	2,700	0
48600	SEWER USE	2,628	2,150	550	600	0	600	72-
	SUBTOTAL *****	120,641	127,230	119,238	124,325	0	124,325	2-
	TOTAL EXPENDITURES *****	120,641	127,230	119,238	124,325	0	124,325	2-

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3530	INTERNAL SERVICE CHG	292,970	302,950	299,376	313,760	0	313,760	3
	SUBTOTAL *****	292,970	302,950	299,376	313,760	0	313,760	3
	TOTAL REVENUES *****	292,970	302,950	299,376	313,760	0	313,760	3
	UTILITIES							
48100	NATURAL GAS	84,567	87,100	73,700	81,000	0	81,000	7-
48200	ELECTRICITY	195,499	207,850	216,800	223,300	0	223,300	7
48300	WATER	2,294	2,150	3,000	3,300	0	3,300	53
48400	SOLID WASTE	4,056	4,100	4,056	4,100	0	4,100	0
48600	SEWER USE	1,519	1,750	1,820	2,060	0	2,060	17
	SUBTOTAL *****	287,936	302,950	299,376	313,760	0	313,760	3
	TOTAL EXPENDITURES *****	287,936	302,950	299,376	313,760	0	313,760	3

Building Utilities

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
3530	INTERNAL SERVICE CHG	20,555	21,910	21,910	20,710	0	20,710	5-
	SUBTOTAL *****	20,555	21,910	21,910	20,710	0	20,710	5-
	TOTAL REVENUES *****	20,555	21,910	21,910	20,710	0	20,710	5-
	UTILITIES							
48100	NATURAL GAS	3,123	3,170	2,360	2,590	0	2,590	18-
48200	ELECTRICITY	15,996	17,340	16,230	16,720	0	16,720	3-
48300	WATER	325	370	365	400	0	400	8
48400	SOLID WASTE	504	510	504	510	0	510	0
48600	SEWER USE	442	520	430	490	0	490	5-
	SUBTOTAL *****	20,391	21,910	19,889	20,710	0	20,710	5-
	TOTAL EXPENDITURES *****	20,391	21,910	19,889	20,710	0	20,710	5-

6215 UTILITIES - JOHNSTON PAINT BLG

621 BUILDING UTILITIES		2009	2010	2010	2011	2011	2011	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
3530	INTERNAL SERVICE CHG	0	0	0	5,030	0	5,030	0
	SUBTOTAL *****	0	0	0	5,030	0	5,030	0
	TOTAL REVENUES *****	0	0	0	5,030	0	5,030	0
	UTILITIES							
48100	NATURAL GAS	0	0	0	1,165	0	1,165	0
48200	ELECTRICITY	0	0	0	3,600	0	3,600	0
48300	WATER	0	0	0	100	0	100	0
48400	SOLID WASTE	0	0	0	90	0	90	0
48600	SEWER USE	0	0	0	75	0	75	0
	SUBTOTAL *****	0	0	0	5,030	0	5,030	0
	TOTAL EXPENDITURES *****	0	0	0	5,030	0	5,030	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

720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	12	15	18	15	0	15	0
3712	INT-LONG TERM INVEST	232	190	388	190	0	190	0
3798	INC/DEC IN FV OF INVESTMENTS	56-	20	109-	0	0	0	0
	SUBTOTAL *****	189	225	297	205	0	205	8-
	TOTAL REVENUES *****	189	225	297	205	0	205	8-
	OTHER							
83150	SCHOLARSHIPS	916	542	390	397	0	397	26-
	SUBTOTAL *****	916	542	390	397	0	397	26-
	TOTAL EXPENDITURES *****	916	542	390	397	0	397	26-

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

Limited appropriations have been budgeted for several years because the available resources in the fund (i.e., amounts in excess of the trust corpus) have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The small amount of appropriation is used 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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLEMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	5	4	5	0	5	0
3712	INT-LONG TERM INVEST	53	50	89	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	12-	10	25-	0	0	0	0
	SUBTOTAL *****	43	65	68	55	0	55	15-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	50	0	0	0	0	0
	SUBTOTAL *****	0	50	0	0	0	0	0
	TOTAL REVENUES *****	43	115	68	55	0	55	52-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	299	350	314	350	0	350	0
	SUBTOTAL *****	299	350	314	350	0	350	0
	TOTAL EXPENDITURES *****	299	350	314	350	0	350	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	2009 ACTUAL	2010 BUDGET + REVISIONS	2010 PROJECTED	2011 CORE REQUEST	2011 SUPPLMENTAL REQUEST	2011 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	32	50	43	40	0	40	20-
3712	INT-LONG TERM INVEST	580	500	952	850	0	850	70
3798	INC/DEC IN FV OF INVESTMENTS	139-	100	270-	0	0	0	0
	SUBTOTAL *****	473	650	725	890	0	890	36
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	473	650	725	890	0	890	36
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	2,800	3,000	2,450	3,000	0	3,000	0
	SUBTOTAL *****	2,800	3,000	2,450	3,000	0	3,000	0
	TOTAL EXPENDITURES *****	2,800	3,000	2,450	3,000	0	3,000	0

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:

- Description of the County’s capital improvement planning process
- 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’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 are being 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 was completed in the first quarter of 2009. Design work for the Government Center and Johnson Building projects should be complete in 2010, with bidding and contract award to follow. Completion is expected in 2011.

Capital Project Budgets cont'd

During 2009 another facility need was identified which led to a specific and targeted planning process. The planning process resulted in approval of the construction of a new facility, Sheriff/Election Warehouse, to be located adjacent to the existing Sheriff's Administration and Jail facility. The need emerged when the existing 3-year lease agreement for election equipment warehouse storage came due for renewal. This prompted the County to evaluate the cost of continuing to lease storage space for election equipment (a need which was expected to continue for the foreseeable future) compared to the cost of construction and ownership. In addition, the Sheriff identified a need for training and evidence storage and he had been accumulating monies for this need within the Sheriff's Civil Charges Fund for several years. County officials were able to address both of these needs with a single facility which will be funded with monies from the Sheriff Civil Charges Fund, monies reimbursed to the General Fund from the 1/5th Cent Capital Improvement Sales Tax, and bond proceeds. The County intends to issue 10-year Recovery Zone Bonds, which will be retired through annual appropriations in the General Fund using amounts previously appropriated for building lease (~\$60,000 per year) combined with funding from the Sheriff Civil Charges Fund (~\$40,000) per year.

At this time, no other facility needs have been identified and no planning processes are currently underway.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2011	Project Status as of 1/1/2011
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Completed	Completed
Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"	Remodel interior for use as the Boone County Alternative Sentencing Center	330,000	6,000	Phase I complete; appropriations will be established for Phase II in subsequent year	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel (Phase II) to be completed in the next few years
Guarantee Land Title Building (Reimbursement)	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Complete	Completed in 2009
Government Center Construction; Johnston Paint Remodel	Build-out third floor shell space and expand/re-configure operational space on first and second floors; re-model Johnston Paint Building for Government Center Annex	4,536,800	14,000 Gov Center; 5,200 Johnston Paint	Appropriations approved in FY 2010	In progress
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	Completed	Completed
Sheriff/Election Warehouse Facility	Design and construct a new shared-space facility to house various Sheriff operations (training, evidence storage, and Internet Crimes) and election equipment storage.	1,630,300	~20,000	Appropriations approved in 2009 and 2010.	In progress
	Total	\$ <u>19,167,100</u>			

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Funding Source					Estimated Annual Operating Impact		
Three-Year 1/5th Cent Sales Tax	Remaining Series 2003 Bond Proceeds	Recovery Zone Bonds Issued in 2010	Cash on Hand Reserved for Specific Project	Total Funding Sources	Estimated Cost *	Description	Year of Fiscal Impact
\$ 9,500,000	-	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
330,000	-	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
670,000	-	-	-	670,000	n/a		n/a
1,000,000	906,800	-	2,630,000	4,536,800	60,000	Utilities, Capital Repair and Replacement	2011 (mid-year)
500,000	-	-	-	500,000	n/a		n/a
2,000,000	-	-	-	2,000,000	n/a		n/a
-	-	830,000	800,300	1,630,300	40,000		2011
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>830,000</u>	<u>3,430,300</u>	<u>19,167,100</u>	<u>\$ 274,600</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, Government Center, and Sheriff/Elections Warehouse Facility 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.

The increased operating costs associated with the Courthouse and Alternative Sentencing Center were fully incorporated into the annual operating budget in FY 2009 and thereafter. The increased operating costs expected for the Sheriff/Election Warehouse Facility have been incorporated into the FY 2010 budget for one-half year, assuming mid-year completion. Increased operating costs associated with the Government Center and Johnston Paint Building (Government Center Annex) will be incorporated into the FY 2011 operating budget.

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 2010 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 Technician	44,500
Housekeeper	29,600
Total	\$ <u><u>74,100</u></u>

Capital Projects cont'd

Fund Statement—Capital Project Funds Combined (Major & Nonmajor Funds)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	3,313,986	-	4,034	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	48,326	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	33,623	-	42,699	-
Hospital Lease	-	-	-	-
Other	44	-	-	-
Total Revenues	3,347,653	-	95,059	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,306,023	5,384,009	5,374,739	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	32,974	32,974	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,306,023	5,416,983	5,407,713	-
REVENUES OVER (UNDER) EXPENDITURES	2,041,630	(5,416,983)	(5,312,654)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	1,923,378	506,028	506,028	-
Transfer Out	(3,760,853)	(506,028)	(506,028)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	830,000	830,000	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(1,837,475)	830,000	830,000	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	204,155	(4,586,983)	(4,482,654)	-
FUND BALANCE (GAAP), beginning of year	5,626,399	5,802,008	5,802,008	1,315,714
Less encumbrances, beginning of year	(32,186)	(3,640)	(3,640)	-
Add encumbrances, end of year	3,640	3,640	-	-
FUND BALANCE (GAAP), end of year	\$ 5,802,008	\$ 1,215,025	\$ 1,315,714	\$ 1,315,714
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	906,826	-	-	-
Prior Year Encumbrances	3,640	3,640	-	-
Designated:				
Capital Project and Other	657,638	606,560	675,289	675,289
Total Fund Balance Reserves and Designations, end of year	1,568,104	610,200	675,289	675,289
FUND BALANCE, end of year	5,802,008	1,215,025	1,315,714	1,315,714
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,568,104)	(610,200)	(675,289)	(675,289)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 4,233,904	\$ 604,825	\$ 640,425	\$ 640,425

Capital Projects cont'd

Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,876	-	25,489	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,876	-	25,489	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	117,072	3,251,315	3,251,315	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	117,072	3,251,315	3,251,315	-
REVENUES OVER (UNDER) EXPENDITURES	(102,196)	(3,251,315)	(3,225,826)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	1,078,600	-	-	-
Transfer Out	(44,478)	(506,028)	(506,028)	-
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)	1,034,122	(506,028)	(506,028)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	931,926	(3,757,343)	(3,731,854)	-
FUND BALANCE (GAAP), beginning of year	3,418,490	4,350,416	4,350,416	618,562
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 4,350,416	\$ 593,073	\$ 618,562	\$ 618,562
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	906,826	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	906,826	-	-	-
FUND BALANCE, end of year	4,350,416	593,073	618,562	618,562
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(906,826)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 3,443,590	\$ 593,073	\$ 618,562	\$ 618,562

Capital Projects cont'd

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

	2009 Actual	2010 Budget	2010 Projected	2011 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	4,700	3,640	3,640	-
Less encumbrances, beginning of year	(4,700)	(3,640)	(3,640)	-
Add encumbrances, end of year	3,640	3,640	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 3,640</u>	<u>\$ 3,640</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	3,640	3,640	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>3,640</u>	<u>3,640</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>3,640</u>	<u>3,640</u>	<u>-</u>	<u>-</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(3,640)</u>	<u>(3,640)</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<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)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	3,313,986	-	4,034	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	18,769	-	7,099	-
Hospital Lease	-	-	-	-
Other	44	-	-	-
Total Revenues	3,332,799	-	11,133	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,121,004	51,078	41,808	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,121,004	51,078	41,808	-
REVENUES OVER (UNDER) EXPENDITURES	2,211,795	(51,078)	(30,675)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(3,716,375)	-	-	-
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)	(3,716,375)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,504,580)	(51,078)	(30,675)	-
FUND BALANCE (GAAP), beginning of year	2,189,704	657,638	657,638	626,963
Less encumbrances, beginning of year	(27,486)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 657,638	\$ 606,560	\$ 626,963	\$ 626,963
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	657,638	606,560	626,963	626,963
Total Fund Balance Reserves and Designations, end of year	657,638	606,560	626,963	626,963
FUND BALANCE, end of year	657,638	606,560	626,963	626,963
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(657,638)	(606,560)	(626,963)	(626,963)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Capital Projects cont'd

Fund Statement—Law Office Remodel IV-D 605 E Walnut Fund 407 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	87	-	102	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	87	-	102	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,732	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,732	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(1,645)	-	102	-
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	(1,645)	-	102	-
FUND BALANCE (GAAP), beginning of year	13,505	11,860	11,860	11,962
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 11,860	\$ 11,860	\$ 11,962	\$ 11,962
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	11,860	11,860	11,962	11,962
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 11,860	\$ 11,860	\$ 11,962	\$ 11,962

Capital Projects cont'd

Fund Statement— Sheriff Election Facility Fund 408 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(108)	-	9,616	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(108)	-	9,616	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	56,467	1,540,859	1,540,859	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	32,974	32,974	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	56,467	1,573,833	1,573,833	-
REVENUES OVER (UNDER) EXPENDITURES	(56,575)	(1,573,833)	(1,564,217)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	800,300	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	830,000	830,000	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	800,300	830,000	830,000	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	743,725	(743,833)	(734,217)	-
FUND BALANCE (GAAP), beginning of year	-	743,725	743,725	9,508
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 743,725	\$ (108)	\$ 9,508	\$ 9,508
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	743,725	(108)	9,508	9,508
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 743,725	\$ (108)	\$ 9,508	\$ 9,508

Capital Projects cont'd

Fund Statement— Johnson Paint Building Remodel Fund 409 (Nonmajor Fund)

	2009 Actual	2010 Budget	2010 Projected	2011 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1)	-	393	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(1)	-	393	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	9,748	540,757	540,757	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,748	540,757	540,757	-
REVENUES OVER (UNDER) EXPENDITURES	(9,749)	(540,757)	(540,364)	-
OTHER FINANCING SOURCES (USES):				
Transfer In	44,478	506,028	506,028	-
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)	44,478	506,028	506,028	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	34,729	(34,729)	(34,336)	-
FUND BALANCE (GAAP), beginning of year	-	34,729	34,729	393
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 34,729	\$ -	\$ 393	\$ 393
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	34,729	-	393	393
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 34,729	\$ -	\$ 393	\$ 393



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	2000			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,727	1	18.60%	8,545	1	9.76%
University Hospital & Clinics	5,381	2	6.80%	4,238	2	4.84%
Boone Hospital Center	1,868	3	2.36%	1,652	4	1.89%
Columbia Public Schools	1,317	4	1.66%	2,428	3	2.77%
City of Columbia	1,076	5	1.36%	1,285	5	1.47%
Hubbell/Chance Company	1,069	6	1.35%	-	-	0.00%
Shelter Insurance Companies	1,063	7	1.34%	1,095	9	1.25%
3M	925	8	1.17%	-	-	-
Harry S. Truman Veteran's Hospital	840	9	1.06%	1,250	7	1.43%
MBS Textbook Exchange	731	10	0.92%	1,269	6	-
State Farm Insurance Companies	-	-	-	1,104	8	1.26%
State of Missouri (excludes UMC)	-	-	-	611	10	0.70%
Total employment for principal employers	<u>28,997</u>		<u>36.63%</u>	<u>23,477</u>		<u>25.36%</u>
Total county employment	<u>79,165</u>			<u>87,567</u>		

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 2000 data is based on total employees while the 2009 data is based on total benefitted full-time equivalent employees.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

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)			
2000	5,606,265	0.73%	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%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	*	*	6.3%	9.3%	9.7%

* 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

	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2009 \$	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984

	<u>Railroads and Utility</u>		<u>Total</u>	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2009 \$	33,611,500	105,035,938	2,306,828,601	10,159,088,945

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475
Group Homes	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127	0.1127
Total Boone County	<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>	<u>\$ 0.2802</u>	<u>\$ 0.2802</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
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
Columbia Public Schools	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717	4.8492
Southern Boone County R-I Schools	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462	4.5460
Hallsville R-IV Schools	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929	4.2473
Sturgeon R-V Schools	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245	4.7324
Centralia R-VI Schools	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595	4.3595
Harrisburg R-VIII Schools	4.3491	4.3313	4.4233	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004	4.5600
New Franklin R-I Schools	3.8255	3.8700	3.8700	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907	3.9620
Fayette R-III Schools	4.1500	4.1223	4.1361	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385	4.2241
North Callaway R-I Schools	3.3100	3.3100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301	3.7523
City of Ashland	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302	0.3202
City of Centralia	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499	0.9590
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 Hallsville	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689	0.8689
City of Sturgeon	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500	0.5500	0.5500
Town of Harrisburg	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345	0.3345
Village of Hartsburg	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141	0.5141
Town of Huntsdale	-	-	-	-	-	-	-	0.5000	-	-
City of Rocheport	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571	-	0.2588	0.2589
Special Business District	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759	0.4788
Boone County Fire Protection District	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293	0.6299
Southern Boone County Fire District	0.4078	0.3082	0.4569	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318	0.4291
Boone County Library District	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986	0.2986
Centralia Library District	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745	0.3782
Columbia Regional Library District	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221	0.5221
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	Fiscal Year			
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General merchandise retail stores	\$ 104,087,701	165,887,652	303,660,060	328,260,554
Eating and drinking establishments	166,191,110	173,571,966	182,901,047	192,064,999
Miscellaneous retail	421,992,058	383,327,163	268,211,314	262,788,146
Food stores	160,165,466	169,297,047	173,095,570	169,697,586
Furniture, home furnishings and equipment	71,855,820	102,532,778	107,608,743	107,942,376
Electric, gas, and sanitary	120,220,324	128,799,412	128,161,804	135,331,391
Building material; hardware, garden supply	70,554,417	66,520,648	65,599,305	77,112,759
Wholesale trade- durable goods	64,064,763	62,655,741	64,045,973	67,316,251
Communication	33,123,476	38,949,206	35,428,604	75,041,319
Wholesale trade- nondurable goods	46,846,656	47,141,839	50,070,550	53,799,924
Apparel and accessories	43,555,495	43,421,276	42,845,312	43,403,914
Automotive dealers and gasoline services	38,972,247	42,140,459	45,114,665	54,432,842
All other	297,919,875	282,245,656	283,051,850	258,307,055
Total	\$ 1,639,549,408	1,706,490,843	1,749,794,797	1,825,499,116
Annual percentage change	2.6%	4.1%	2.5%	4.3%
County direct sales tax rate	1.000%	1.000%	1.000%	1.125%

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Fiscal Year

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
350,606,705	380,847,908	409,784,463	437,041,100	453,469,833	451,426,016
210,810,940	234,119,630	245,901,932	250,882,383	256,965,731	259,611,462
207,369,343	205,788,793	211,149,353	208,049,295	170,236,933	164,707,520
176,859,876	186,041,430	192,953,568	188,354,313	187,526,069	187,969,216
152,359,603	159,096,419	161,784,753	153,295,254	151,389,186	92,408,834
137,351,544	155,552,041	168,540,873	184,998,226	97,425,630	95,986,937
107,462,698	119,695,044	125,371,642	103,195,966	91,171,823	104,943,336
80,442,371	82,297,426	104,208,957	87,873,156	64,732,353	60,870,568
76,195,717	79,791,721	87,217,700	86,462,973	90,983,902	95,461,110
57,392,072	60,065,524	63,482,358	62,984,255	52,951,149	53,857,991
47,445,561	51,727,564	53,908,741	56,415,889	59,212,790	60,256,938
44,500,520	49,463,645	55,331,141	59,237,012	64,248,234	90,459,039
286,635,379	320,656,841	334,280,260	328,491,340	467,263,397	434,656,997
<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>2,207,577,030</u>	<u>2,152,615,964</u>
6.0%	7.7%	6.2%	-0.3%	0.0%	-2.5%
1.125%	1.125%	1.325%	1.325%	1.325%	1.325%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2011

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
	Combined Sales Tax Rates	5.350%	
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
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	5.850%		
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
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	6.850%		
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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.350%	
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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
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
	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	7.350%	
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
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.350%		

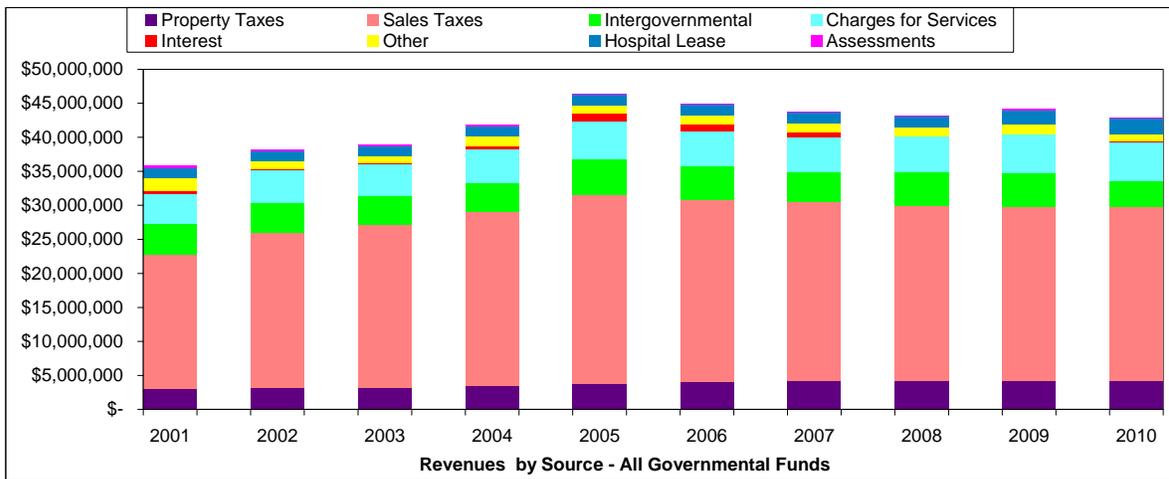
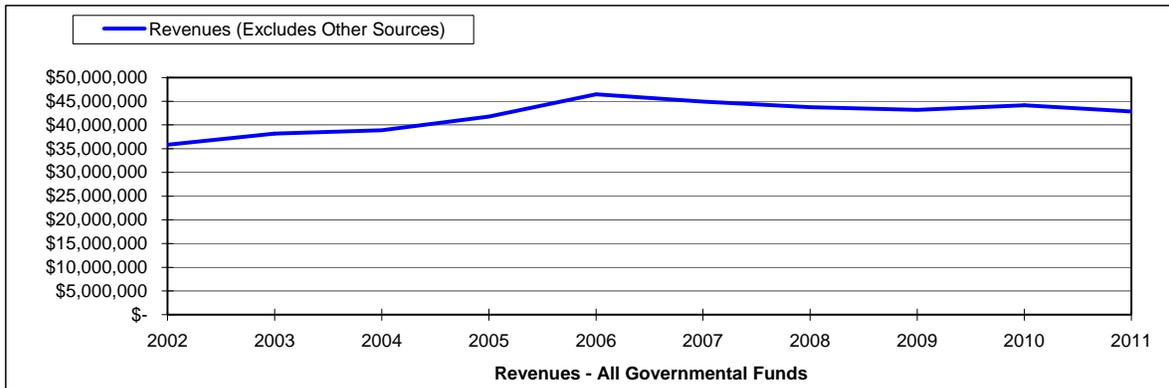
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Property Taxes	\$ 3,024,767	\$ 3,162,565	\$ 3,222,224	\$ 3,530,953	\$ 3,772,895
Assessments	353,496	208,564	171,863	177,004	155,931
Sales Taxes	19,704,957	22,830,022	23,873,177	25,452,011	27,751,933
Intergovernmental	4,489,297	4,413,178	4,293,591	4,398,261	5,338,568
Charges for Services	4,480,285	4,793,377	4,622,385	4,845,182	5,576,777
Interest	395,541	172,406	209,432	540,059	1,080,026
Hospital Lease	1,371,600	1,404,518	1,430,923	1,477,571	1,528,104
Other	2,019,353	1,182,759	1,051,652	1,340,053	1,240,395
Total	\$ 35,839,296	\$ 38,167,389	\$ 38,875,247	\$ 41,761,094	\$ 46,444,629

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Property Taxes	\$ 4,032,706	\$ 4,160,203	\$ 4,212,637	\$ 4,263,921	\$ 4,183,500
Assessments	148,743	105,288	102,598	134,323	105,652
Sales Taxes	26,837,008	26,371,448	25,653,471	25,605,500	25,610,500
Intergovernmental	4,884,000	4,397,128	5,032,989	4,843,789	3,866,564
Charges for Services	5,195,800	5,147,827	5,202,384	5,654,658	5,577,792
Interest	1,021,244	659,532	101,113	127,407	103,726
Hospital Lease	1,566,918	1,630,692	1,632,323	2,178,027	2,194,807
Other	1,244,610	1,304,621	1,256,446	1,376,907	1,170,695
Total	\$ 44,931,029	\$ 43,776,739	\$ 43,193,961	\$ 44,184,532	\$ 42,813,236



a Sheriff Forfeiture receipts, prepaid rent from Reality House

b Hospital lease revision and modification

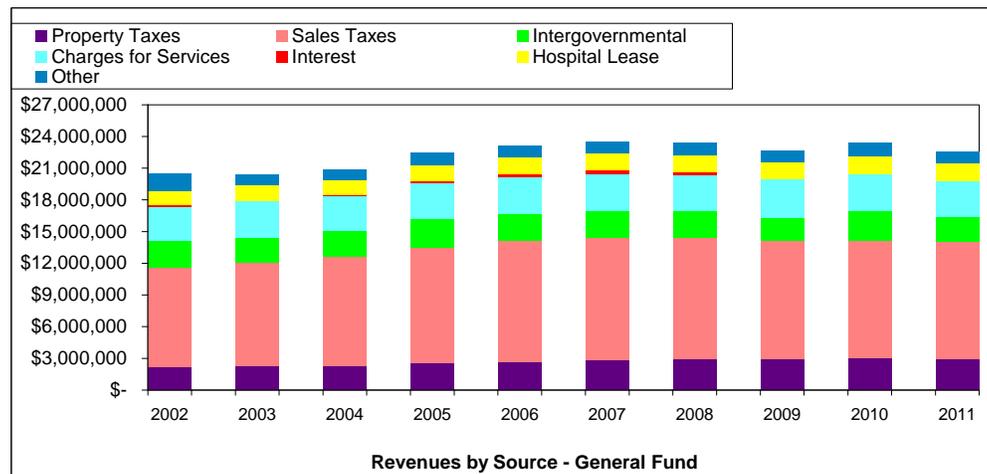
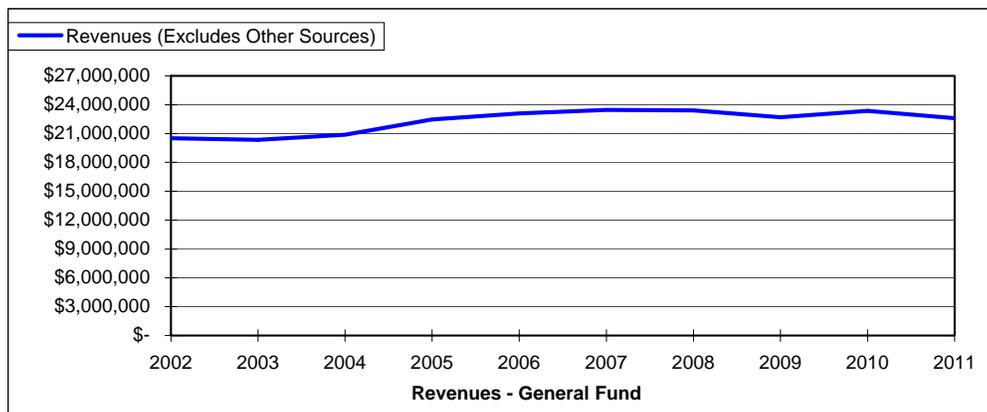
c Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Property Taxes	\$ 2,164,787	\$ 2,257,713	\$ 2,307,407	\$ 2,505,227	\$ 2,678,509
Sales Taxes	9,476,493	9,834,025	10,297,638	11,012,073	11,511,804
Intergovernmental	2,539,282	2,296,641	2,493,022	2,730,478	2,466,963
Charges for Services	3,129,346	3,487,843	3,250,234	3,309,347	3,446,654
Interest	200,144	84,725	112,636	235,698	399,414
Hospital Lease	1,371,600	1,404,518	1,430,923	1,477,571	1,528,104
Other	1,631,933	980,225	995,184	1,185,637	1,062,581
Total	\$ 20,513,585	\$ 20,345,690	\$ 20,887,044	\$ 22,456,031	\$ 23,094,029

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Property Taxes	\$ 2,855,380	\$ 2,951,281	\$ 2,980,220	\$ 3,016,900	\$ 2,954,900
Sales Taxes	11,618,935	11,460,782	11,144,410	11,117,000	11,117,000
Intergovernmental	2,480,835	2,560,964	2,227,679	2,811,353	2,271,845
Charges for Services	3,503,498	3,429,987	3,593,653	3,518,465	3,455,490
Interest	359,296	224,012	16,696	10,000	10,000
Hospital Lease	1,566,918	1,630,692	1,632,323	1,678,027	1,694,807
Other	1,070,906	1,147,380	1,103,313	1,216,560	1,105,572
Total	\$ 23,455,768	\$ 23,405,098	\$ 22,698,294	\$ 23,368,305	\$ 22,609,614



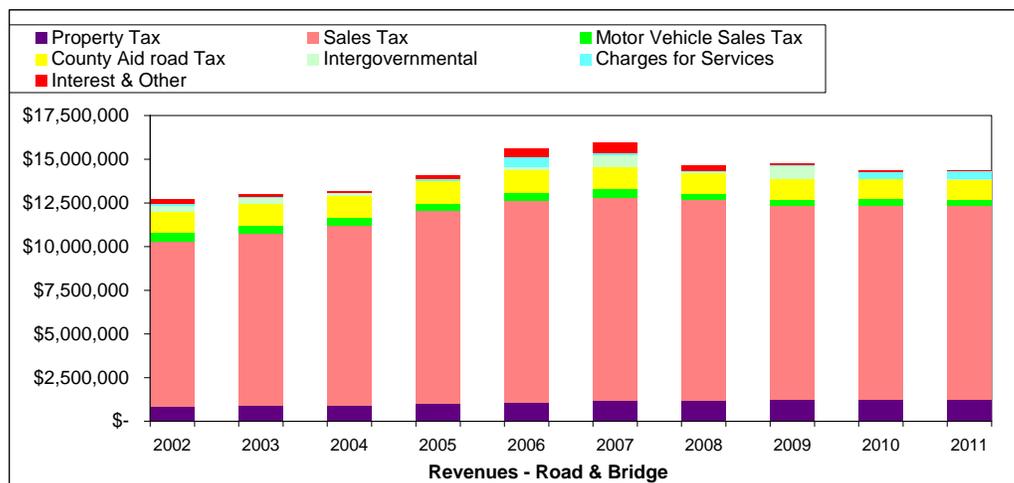
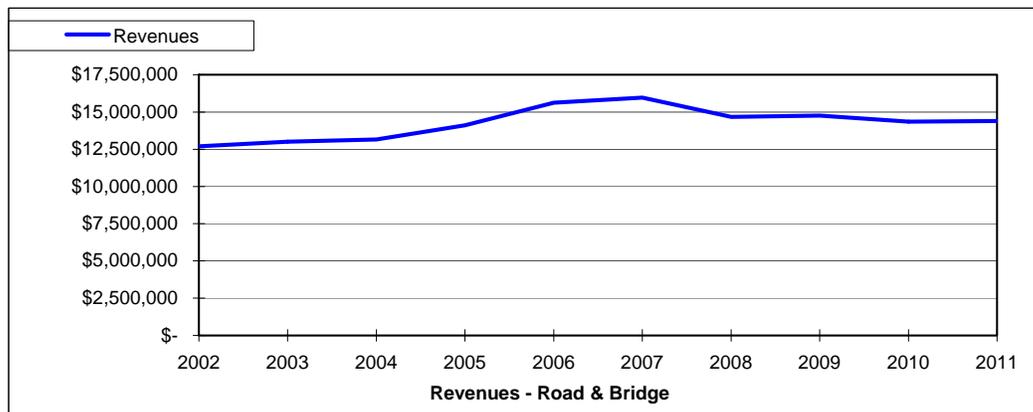
b Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Actual	Actual
Property Tax	\$ 859,980	\$ 904,852	\$ 914,817	\$ 1,025,726	\$ 1,094,386
Sales Tax	9,470,442	9,829,638	10,288,081	10,997,342	11,495,787
Motor Vehicle Sales Tax	468,670	467,070	468,451	455,145	510,427
County Aid road Tax	1,210,403	1,260,384	1,270,054	1,262,479	1,277,071
Intergovernmental	304,552	320,269	112,265	6,022	144,016
Charges for Services	114,383	78,836	32,888	142,016	632,007
Interest & Other	265,548	144,756	73,889	228,669	481,052
Total	\$ 12,693,978	\$ 13,005,805	\$ 13,160,445	\$ 14,117,399	\$ 15,634,746

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Projected	Budget
Property Tax	\$ 1,177,326	\$ 1,208,922	\$ 1,232,417	1,247,021	\$ 1,228,600
Sales Tax	11,602,457	11,444,392	11,134,451	11,117,000	11,117,000
Motor Vehicle Sales Tax	497,636	371,592	344,213	348,000	353,000
County Aid road Tax	1,305,242	1,196,444	1,158,628	1,150,000	1,150,000
Intergovernmental	672,614	73,342	758,099	40,373	7,000
Charges for Services	121,490	45,407	60,144	378,503	483,400
Interest & Other	599,313	335,556	67,536	66,199	57,110
Total	\$ 15,976,078	\$ 14,675,655	\$ 14,755,488	\$ 14,347,096	\$ 14,396,110

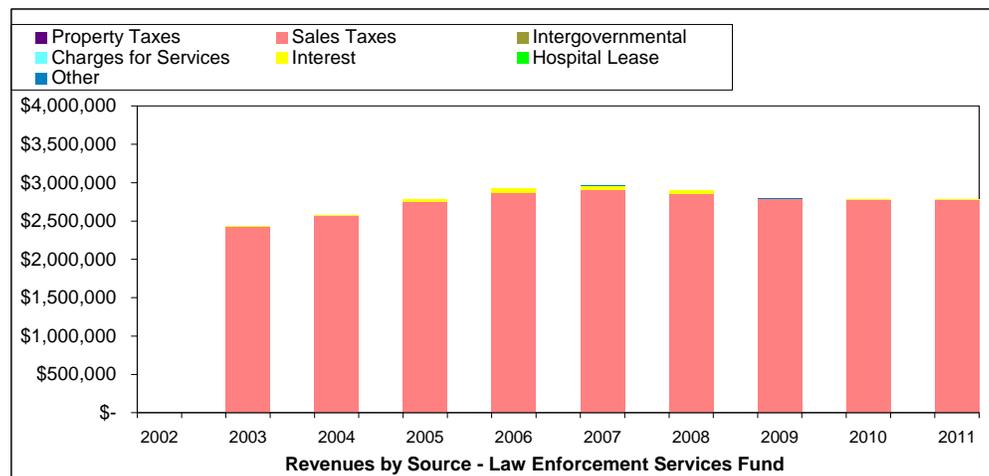
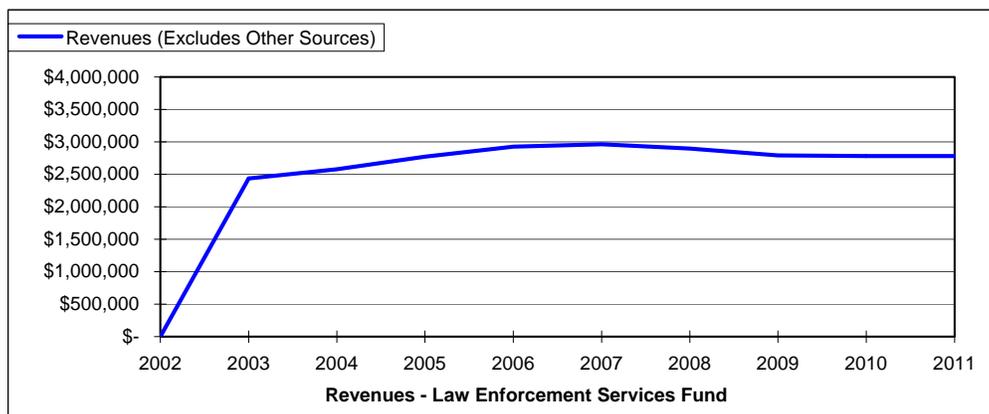


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Property Taxes	-	-	\$ -	\$ -	\$ -
Sales Taxes	-	2,430,935	2,567,492	2,748,220	2,870,297
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	5,613	10,880	25,128	54,971
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total \$	-	\$ 2,436,548	\$ 2,578,372	\$ 2,773,348	\$ 2,925,268

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,899,191	2,860,622	2,782,843	2,775,000	2,775,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	64,279	38,536	6,467	7,625	5,895
Hospital Lease	-	-	-	-	-
Other	1,280	-	3,281	-	-
Total \$	\$ 2,964,750	\$ 2,899,158	\$ 2,792,591	\$ 2,782,625	\$ 2,780,895

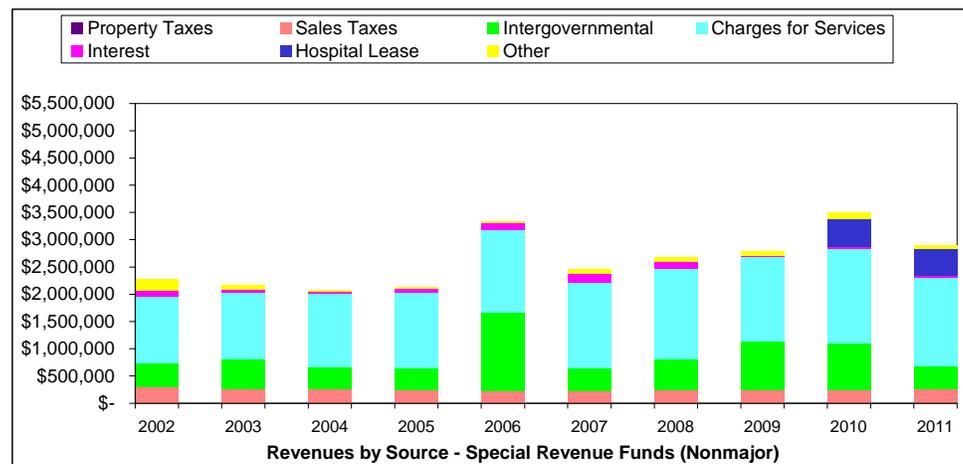
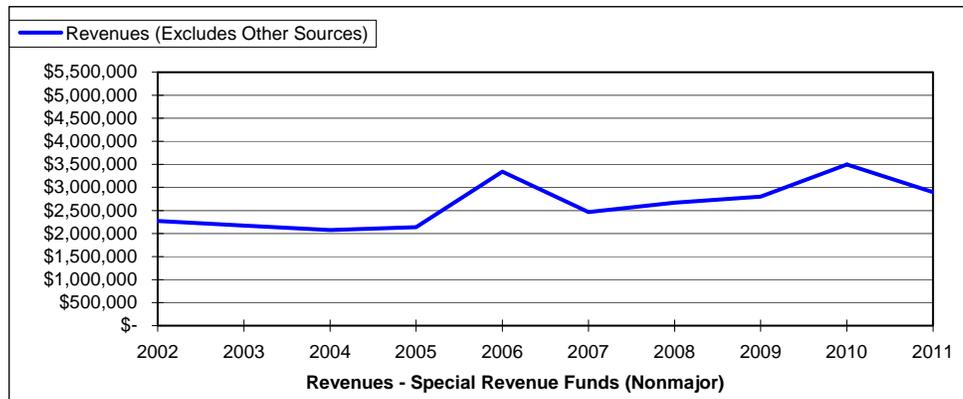


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	289,352	268,354	251,515	239,231	224,120
Intergovernmental	435,060	535,884	418,250	399,282	1,450,518
Charges for Services	1,236,556	1,226,698	1,339,263	1,393,819	1,498,116
Interest	105,733	55,563	29,460	77,627	143,537
Hospital Lease	-	-	-	-	-
Other	204,493	81,581	35,902	29,207	23,981
Total	\$ 2,271,194	\$ 2,168,080	\$ 2,074,390	\$ 2,139,166	\$ 3,340,272

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	218,789	234,060	247,554	248,500	248,500
Intergovernmental	424,029	566,378	888,583	842,063	437,719
Charges for Services	1,570,812	1,672,433	1,548,587	1,749,753	1,624,392
Interest	170,409	116,048	25,453	39,497	30,405
Hospital Lease	-	-	-	500,000	500,000
Other	80,310	81,052	87,828	118,828	54,623
Total	\$ 2,464,349	\$ 2,669,971	\$ 2,798,005	\$ 3,498,641	\$ 2,895,639

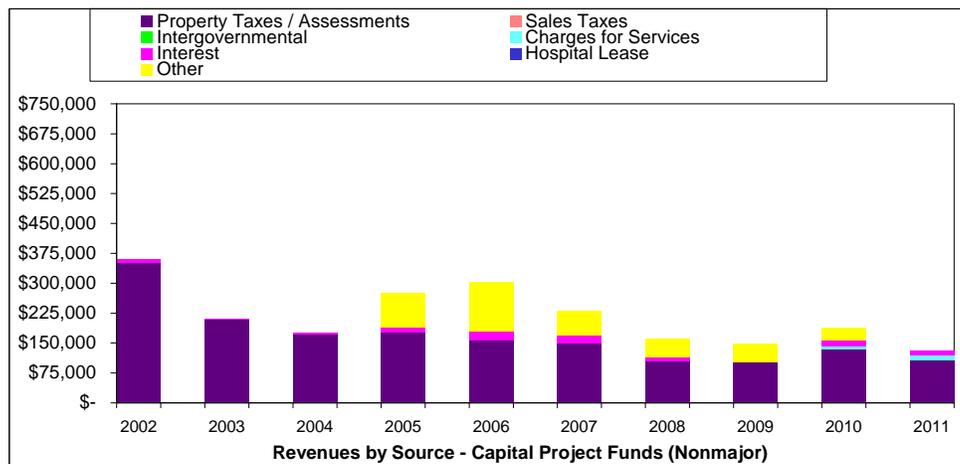
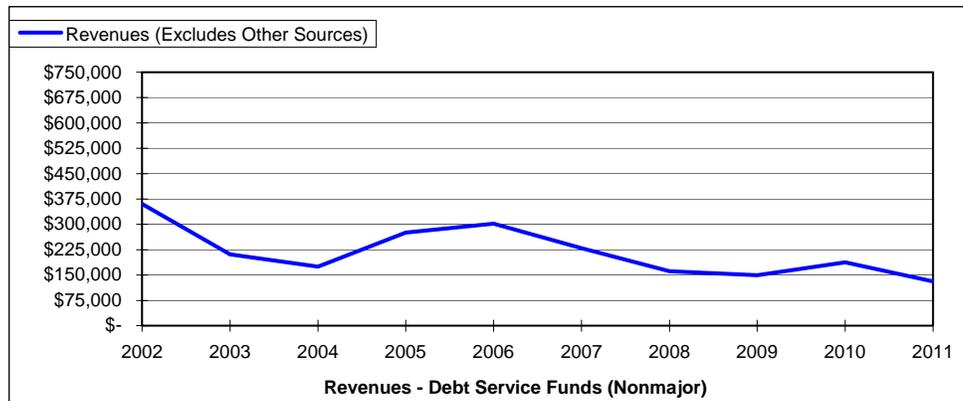


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Property Taxes / Assessments	\$ 353,496	\$ 208,564	\$ 171,863	\$ 177,004	\$ 155,931
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	7,043	2,702	3,133	11,127	22,291
Hospital Lease	-	-	-	-	-
Other	-	-	-	87,019	123,466
Total	\$ 360,539	\$ 211,266	\$ 174,996	\$ 275,150	\$ 301,688

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Property Taxes / Assessments	\$ 148,743	\$ 105,288	\$ 102,598	\$ 134,323	\$ 105,652
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	7,937	14,510
Interest	20,415	9,241	605	14,685	10,816
Hospital Lease	-	-	-	-	-
Other	59,814	46,380	46,380	30,920	-
Total	\$ 228,972	\$ 160,909	\$ 149,583	\$ 187,865	\$ 130,978

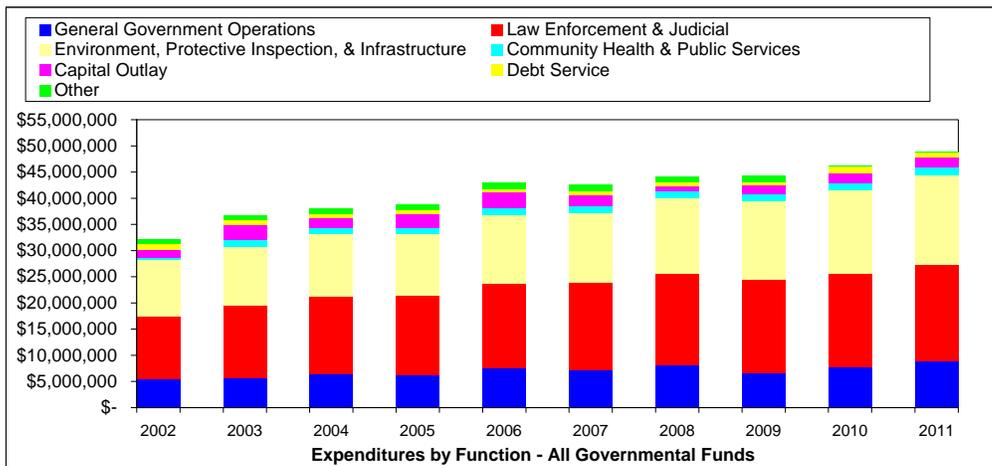
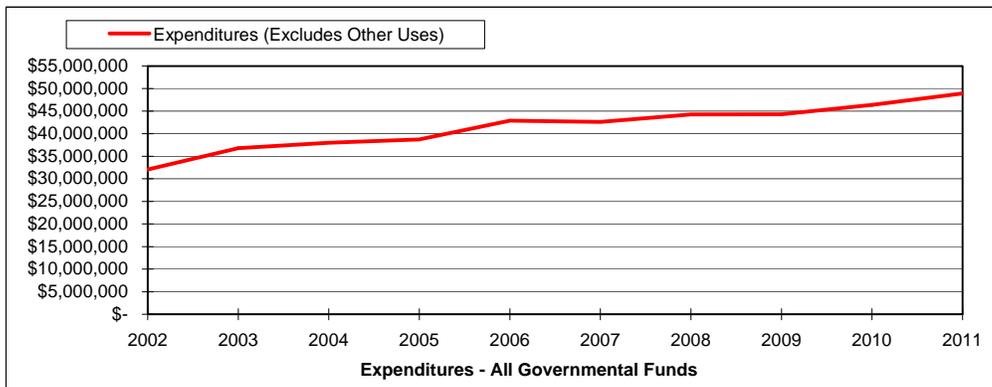


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
General Government Operations	\$ 5,417,872	\$ 5,639,499	\$ 6,433,542	\$ 6,183,413	\$ 7,462,836
Law Enforcement & Judicial	11,999,375 a	13,903,356	14,740,635	15,225,899	16,278,312
Environment, Protective Inspection, & Infrastructure	10,796,014 d	11,295,630	12,009,048	11,740,087	13,152,527
Community Health & Public Services	409,924 b	1,180,571	1,119,373	1,226,164 f	1,170,102
Capital Outlay	1,659,492 c	2,945,217	1,935,206	2,645,729	2,997,639
Debt Service	978,195	931,760	708,440	640,495	692,888
Other	821,923	871,549	1,053,149	1,083,857	1,149,761
Total	\$ 32,082,795	\$ 36,767,582	\$ 37,999,393	\$ 38,745,644	\$ 42,904,065

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
General Government Operations	\$ 7,210,454	\$ 8,218,749	\$ 6,586,550	\$ 7,761,246	\$ 8,906,973 e
Law Enforcement & Judicial	16,757,051	17,334,021	17,856,751	17,749,020	18,480,915
Environment, Protective Inspection, & Infrastructure	13,313,154	14,559,888	15,151,300	15,980,125	17,033,888
Community Health & Public Services	1,183,491	1,238,888	1,167,434	1,461,158	1,591,517
Capital Outlay	2,149,663	1,028,043	1,632,700	1,821,169	1,767,458
Debt Service	701,609	739,757	727,790	1,430,158	980,721
Other	1,274,010	1,120,844	1,167,827	146,463	140,799
Total	\$ 42,589,432	\$ 44,240,190	\$ 44,290,352	\$ 46,349,339	\$ 48,902,271



a E911 system upgrade, jail expansion and out-of-county housing
 b Child Advocacy grant, PEAK project
 c Boone County Fairgrounds purchase
 d El Chaparral road maintenance project, Revenue Sharing

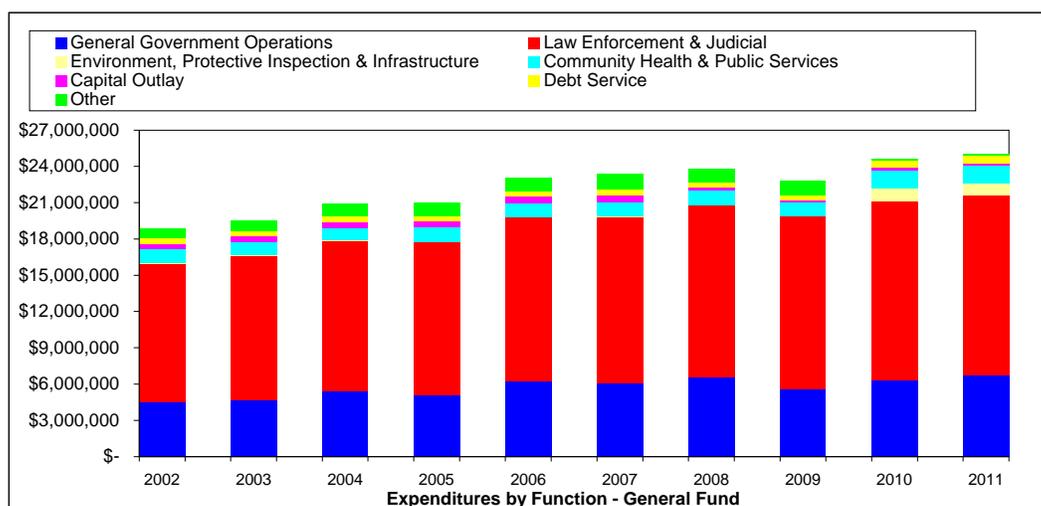
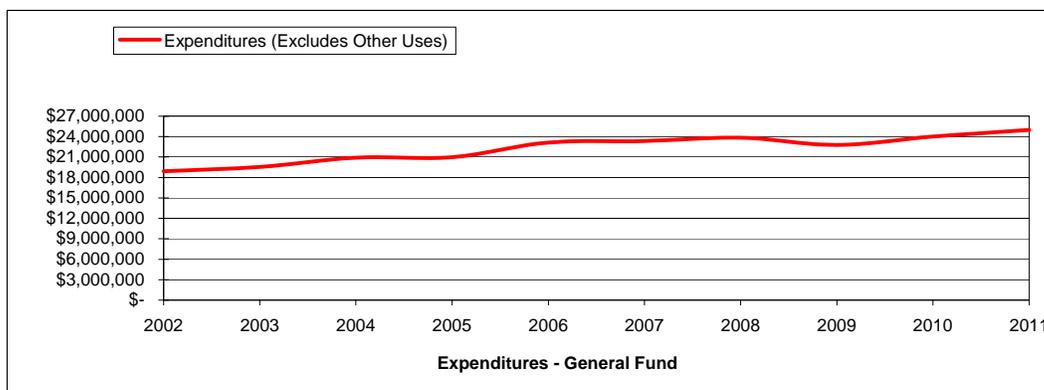
e Budget includes 3% emergency appropriation
 f Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
General Government Operations	\$ 4,547,968 b	\$ 4,710,075	\$ 5,435,426 b	\$ 5,079,498	\$ 6,246,365 b
Law Enforcement & Judicial	11,386,048	11,893,918	12,385,434	12,666,320	13,552,683
Environment, Protective Inspection & Infrastructure	100,315	99,211	49,456	31,405	33,198
Community Health & Public Services	1,137,647	1,042,239	1,079,703	1,177,080	1,133,145
Capital Outlay	443,910 a	517,969 a	425,776 a	525,980 a	588,209 a
Debt Service	455,739	405,635	492,651	420,315	414,915
Other	821,923	871,549	1,053,149	1,083,857	1,149,761
Total	\$ 18,893,550	\$ 19,540,596	\$ 20,921,595	\$ 20,984,455	\$ 23,118,276

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
General Government Operations	\$ 6,056,191	\$ 6,561,212 b	\$ 5,549,947	\$ 6,341,469 b	\$ 6,744,441 c
Law Enforcement & Judicial	13,774,836	14,190,682	14,322,495	14,204,207	14,831,979
Environment, Protective Inspection & Infrastructure	33,024	46,218	52,175	1,024,364	996,063
Community Health & Public Services	1,150,435	1,195,151	1,134,723	1,412,832	1,514,801
Capital Outlay	648,014 a	305,958 a	134,187 a	487,529 a	221,713 a
Debt Service	414,465	413,215	416,090	408,115	566,865
Other	1,274,010	1,120,844	1,167,827	136,399	130,735
Total	\$ 23,350,975	\$ 23,833,280	\$ 22,777,444	\$ 24,014,915	\$ 25,006,597



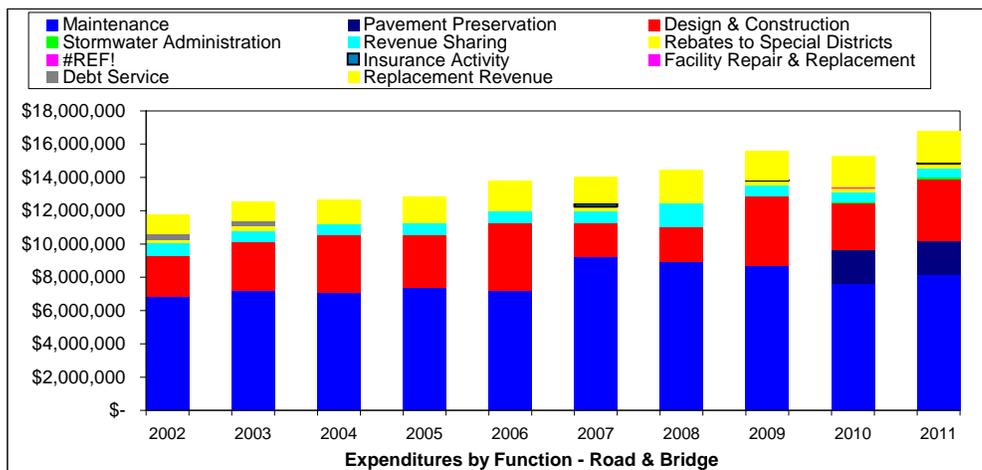
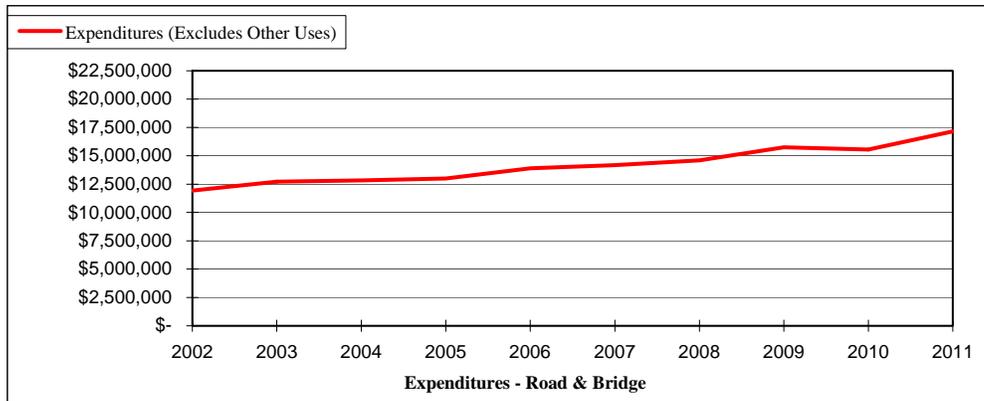
- a See Capital Expenditure Highlights
- b Election costs
- c Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	2002	2003	2004	2005	2006
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 6,805,762	\$ 7,181,519	\$ 7,090,470	\$ 7,374,859	\$ 7,152,198
Pavement Preservation	-	-	-	-	-
Design & Construction	2,441,946	2,938,486	3,444,740	3,154,744	4,124,157
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,187,942	1,193,128	1,251,930	1,321,445	1,495,256
Revenue Sharing	772,240	688,093	683,760	744,306	688,977
Rebates to Special Districts	237,345	259,343	206,801	249,565	285,655
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	-	-	7,252
Facility Repair & Replacement	-	-	-	-	-
Debt Service	333,044	309,181	-	-	-
Total	\$ 11,928,279	\$ 12,719,750	\$ 12,827,701	\$ 12,994,919	\$ 13,903,495

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Projected	Budget
Maintenance	\$ 9,233,269	\$ 8,895,520	\$ 8,703,697	\$ 7,607,755	\$ 8,170,327
Pavement Preservation	-	-	-	2,065,000	2,000,000
Design & Construction	2,027,567	2,080,801	4,133,012	2,743,195	3,720,672
Stormwater Administration	-	-	-	119,030	115,465
Replacement Revenue	1,600,764	1,702,839	1,763,894	1,890,000	1,890,000
Revenue Sharing	720,331	1,485,202	702,064	552,500	552,500
Rebates to Special Districts	265,738	270,294	269,455	269,354	269,604
Administrative Services	154,982	150,000	150,000	250,000	350,000
Insurance Activity	179,352	2,499	24,278	1,160	40,000
Facility Repair & Replacement	-	-	-	50,000	50,000
Debt Service	-	-	-	-	-
Total	\$ 14,182,003	\$ 14,587,155	\$ 15,746,400	\$ 15,547,994	\$ 17,158,568

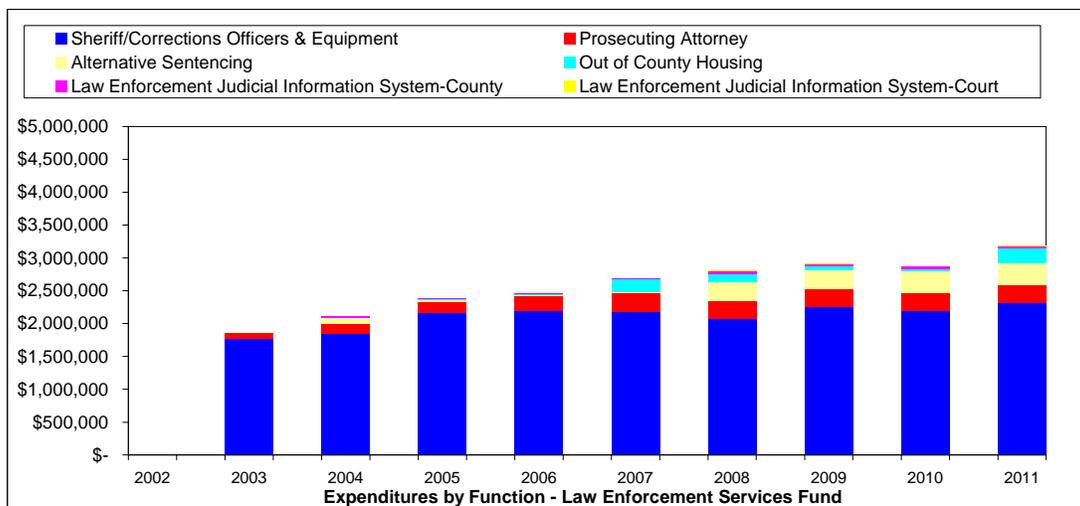
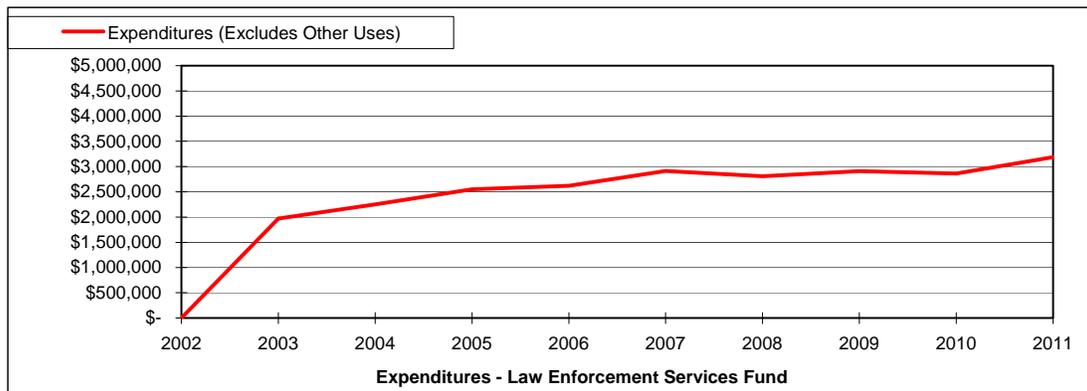


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ 1,776,116	\$ 1,850,685	\$ 2,173,129	\$ 2,200,389
Prosecuting Attorney	-	78,632	144,722	153,696	220,666
Alternative Sentencing	-	114,011	138,304	168,158	161,562
Out of County Housing	-	-	85,781	41,752	17,449
Law Enforcement Judicial Information System-County	-	-	10,513	15,497	18,456
Law Enforcement Judicial Information System-Court	-	-	22,204	1,680	2,280
Total	\$ -	\$ 1,968,759	\$ 2,252,209	\$ 2,553,912	\$ 2,620,802

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,188,861	\$ 2,072,402	\$ 2,247,145	\$ 2,193,494	\$ 2,311,042
Prosecuting Attorney	274,657	280,478	280,918	275,027	278,138
Alternative Sentencing	235,804	289,263	289,636	335,084	331,995
Out of County Housing	23,373	112,056	50,763	25,000	228,000
Law Enforcement Judicial Information System-County	190,019	44,425	39,978	32,721	35,166
Law Enforcement Judicial Information System-Court	2,175	12,284	2,100	2,100	3,422
Total	\$ 2,914,889	\$ 2,810,908	\$ 2,910,540	\$ 2,863,426	\$ 3,187,763

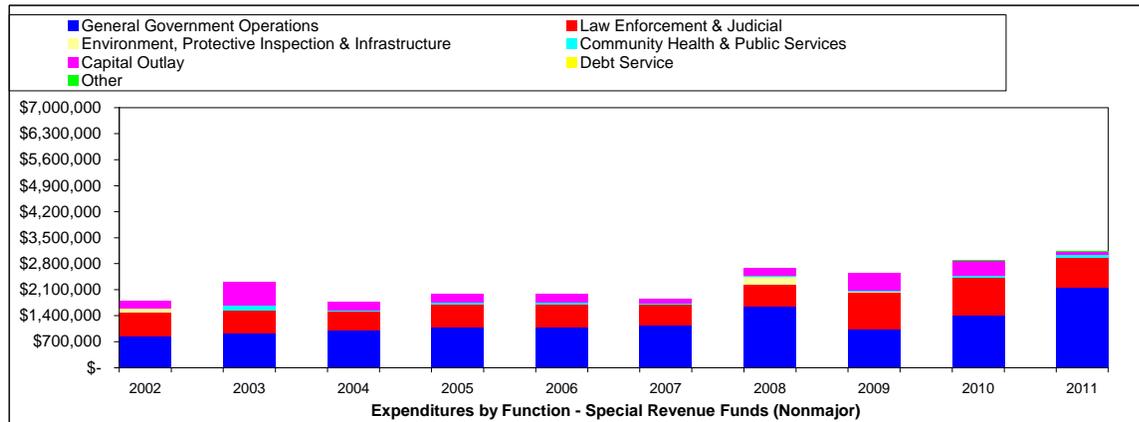
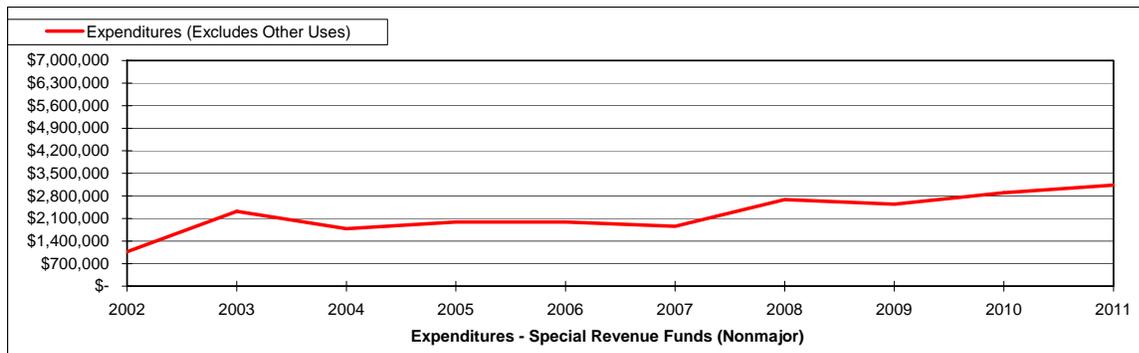


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
General Government Operations	\$ 869,904	\$ 929,424	\$ 998,116	\$ 1,103,915	\$ 1,103,915
Law Enforcement & Judicial	613,327	605,276	523,005	599,356	599,356
Environment, Protective Inspection & Infrastructure	120,411	13,331	193	-	-
Community Health & Public Services	(727,723)	138,332	39,670	49,084	49,084
Capital Outlay	195,635	635,971	221,115	239,823	239,823
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,071,554	\$ 2,322,334	\$ 1,782,099	\$ 1,992,178	\$ 1,992,178

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
General Government Operations	\$ 1,154,263	\$ 1,657,537	\$ 1,036,603	\$ 1,419,777	\$ 2,162,532
Law Enforcement & Judicial	545,326	578,529	992,039	997,880	797,256
Environment, Protective Inspection & Infrastructure	2,398	209,594	27,884	-	-
Community Health & Public Services	33,056	43,737	32,711	48,326	76,716
Capital Outlay	119,378	192,908	455,031	424,914	88,919
Debt Service	-	-	-	-	-
Other	-	-	-	10,064	10,064
Total	\$ 1,854,421	\$ 2,682,305	\$ 2,544,268	\$ 2,900,961	\$ 3,135,487

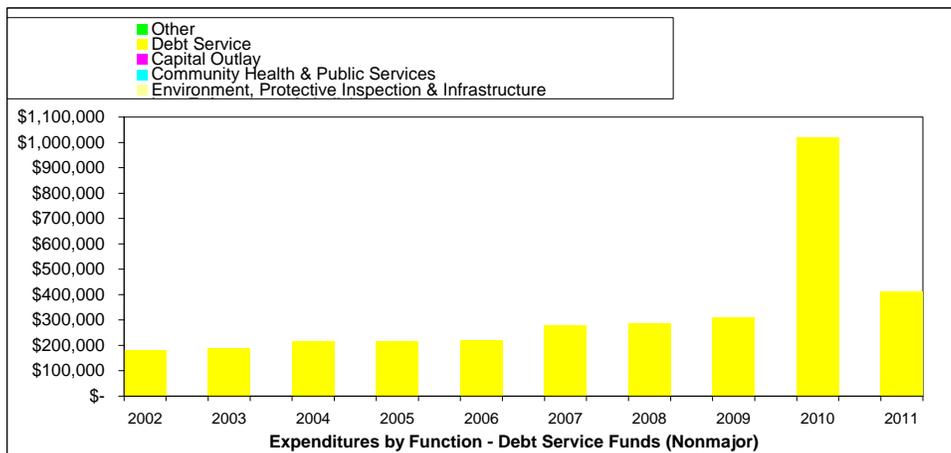
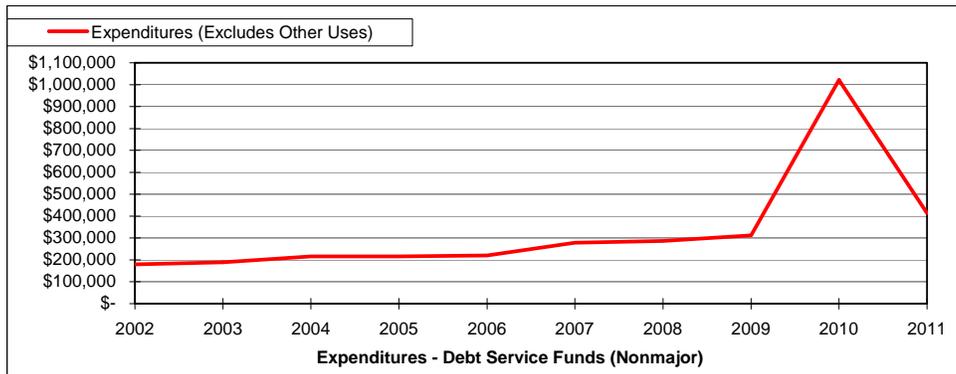


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	179,616	189,412	216,143	215,789	220,180
Other	-	-	-	-	-
Total	\$ 179,616	\$ 189,412	\$ 216,143	\$ 215,789	\$ 220,180

	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	277,973	287,144	311,700	1,021,779 (a)	413,856
Other	-	-	-	-	-
Total	\$ 277,973	\$ 287,144	\$ 311,700	\$ 1,021,779	\$ 413,856



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.

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

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.

Glossary cont'd

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

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.

Glossary cont'd

CART–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state’s motor fuel tax that is allocated and distributed to counties.

CHAS–CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit–a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)–A governmental entity’s official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities–Liabilities payable within a relatively short period of time, usually no longer than a year.

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.

Glossary cont'd

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

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.

Glossary cont'd

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

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).

Glossary cont'd

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

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.

Glossary cont'd

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.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Glossary cont'd

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an 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.

Glossary cont'd

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

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.

