

TERM OF COMMISSION: November Session of the November Adjourned Term

PLACE OF MEETING: Boone County Government Center Commission Chambers

PRESENT WERE: Presiding Commissioner Don Stamper  
District II Commissioner Linda Vogt  
Deputy County Clerk Michelle Malaby  
Auditor and Budget Officer June Pitchford

The special meeting of the County Commission was called to order at 9:38 a.m.

**SUBJECT: 1997 Budget Presentation**

Commissioner Stamper recognized the presence of Ms. Pitchford's husband, Paul, and daughter, Abby.

Ms. Pitchford stated preparation of this budget has been a lot of work. She would like to publicly acknowledge the work her staff contributed to the document. They worked tirelessly. Ms. Pitchford defined the word budget when used as a noun as the fiscal expression of policies and priorities; a financial plan intended to guide actions and behavior in order to achieve desired outcomes. Ms. Pitchford reviewed the components of the budget document. Ms. Pitchford defined the word budget when used as a verb as the process of analyzing and planning in order to develop a course of action designed to achieve desired outcomes.

Ms. Pitchford encouraged everyone to read the section concerning the circuit court budget. By law she is not allowed to reduce their requests without consent. She has not altered their budgets in any manner.

Ms. Pitchford reviewed 1997 fiscal objectives: to slow the rate of growth, to implement long overdue initiatives which recognize and affirm the county's most important resource--employees, and to address needs identified by elected officials and department heads. The objectives are listed in the order of their importance to her.

Ms. Pitchford presented and reviewed charts and graphs on revenue and expenditures. Ms. Pitchford noted the county is now heavily dependent on sales tax revenue. Growth is tied to the local economy.

Commissioner Stamper asked how does Boone County's revenue composition compare to that of other counties?

Ms. Pitchford replied counties who do not have sales tax are completely dependent on property tax. Ideally, she would like to see a slightly different mix between sales tax and property tax. Property taxes are not responsive to economic activity. They are very stable.

Commissioner Vogt asked what percentage of general revenue funds are spent on court services and law enforcement?

Ms. Pitchford replied those percentages are not included in this document. She will provide that information. The charts and graphs in the document typically represent consolidated funds.

Continuing, Ms. Pitchford stated she would like to narrow the gap between revenues and expenditures. The budget she prepared will accomplish that. Ms. Pitchford noted the amount of sales tax received is flattening. The fall in expenditures is due to the reduction in investment in capital improvements in 1997.

In response to a question from Commissioner Stamper, Ms. Pitchford replied the proposed budget of \$27,408,345 includes supplemental requests she proposes funding. Supplemental requests of about \$1,500,000 were submitted for consideration. She proposes funding about \$500,000.

Continuing, Ms. Pitchford stated the 1997 budget reflects a 13 percent reduction from the amount of the 1996 budget. It is only 1.3 percent higher than the actual amount of the 1995 budget. The general fund reflects a 1.6 percent increase over projected 1996 budget expenditures.

Use tax was discussed.

Ms. Pitchford reviewed budget highlights as detailed in the budget message. Ms. Pitchford noted her proposal to implement a employer matching program for any employee who makes voluntary contributions to a deferred compensation account will address the lack of a retirement program for juvenile officers. The proposal also allows the county to channel some compensation into this vehicle rather than into across the board and merit increases, thereby avoiding employer payroll taxes.

In response to a question from Prosecuting Attorney Administrative Coordinator Bonnie Adkins, Ms. Pitchford replied with the proposed employer matching program, the county would match up to \$25 per month. The planned implementation date would be the second quarter of 1997.

The commission thanked Ms. Pitchford for her work.

In response to a question from Commissioner Vogt, Ms. Pitchford replied she recommends the budget be adopted in mid December, although the statutory deadline is January 10, 1997.

The meeting adjourned at 10:27 a.m.

Attest:

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Don Stamper  
Presiding Commissioner

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Wendy S. Noren  
Clerk of the County Commission

~~ABSENT~~\_\_\_\_\_  
Karen M. Miller  
District I Commissioner

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Linda Vogt  
District II Commissioner

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June Pitchford  
Auditor and Budget Officer