



# BOONE COUNTY AUDITOR

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To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2004 Budget for Boone County, Missouri. The County budget is one of the most significant documents prepared by the County Auditor each year; likewise, its adoption is one of the most significant acts of the County Commission. The annual budget contains the funding allocations necessary to provide essential and statutorily required services as well as numerous discretionary services. This budget is the result of a legislatively designed process intended to guide the rational allocation of County resources within the framework of statutory responsibilities, local needs, and local planning processes. Upon adoption, the budget provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced; i.e., total resources available to a particular fund are equal to or greater than the proposed spending plan for that fund. All funds should be solvent at the conclusion of FY 2004 if the budget is adopted and implemented as presented.

## **Planning Process and the Development of 2004 Budgetary Goals**

Boone County's statutory elective form of government is significantly different from a charter form of government or a municipal city manager form of government. These differences greatly impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and responsible for discharging the statutory functions of their respective offices in accordance with state laws and the resources allocated to them by the County Commission. Although the County Commission is responsible for establishing the annual appropriations for each elected official, the County Commission has no other oversight authority over the operations of each elective office or direct influence over the development and implementation of goals and objectives. This structure results in each individual elected official identifying immediate and long-range goals and objectives and then presenting funding requests in the annual budget process. The scope and content of funding requests vary greatly from office to office and from year to year. In some instances, individual elected officials have additional resources available for their operations through various special revenues funds. In most cases, these special revenue funds are under the appropriating authority of the individual

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

The County Auditor and the County Commission are responsible for evaluating the goals, plans, and funding requests and then establishing appropriations in accordance with available resources. The County Commission has no authority to impose its will on other elected officials, except through its exclusive control of county property and the adoption of the annual budget. As a result, individual departmental goals tend to impact the development of the budget more so than comprehensive, unified, entity-wide goals and there is an inherent tendency toward short-term planning and goal-setting as well as fragmentation of long-range planning processes. The effects of this structure are also evident in the resulting budget document which is more process or information-based than issue-based. As described above, the legal structure of the County is such that the budgetary process is not directly shaped by, nor does it result in the clear identification of unified, commonly-held, entity-wide goals that can be summarized and reported in an annual budget document.

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

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

The following budgetary goals for 2004 were identified through the process described above and account for significant County appropriations. They represent the highest budgetary priorities and primary areas of emphasis in the FY 2004 Budget.

## **2004 Budgetary Goal: Personnel—**

- Final implementation of the Position Classification and Salary Plan that was begun in FY 2002
- Provide funding to conduct a salary survey; this is necessary in order to maintain current market data for the Position Classification and Salary Plan
- Include funding for employee merit increases
- Provide comprehensive employee benefits at a reasonable cost to taxpayers

**Budgetary Impact—** The FY 2004 Budget includes funding for final implementation of the County's Salary Plan. The County contracted with Public Sector Personnel Consultants in December 2000 to conduct a position classification and salary plan for the County (excluding Court positions). The results of the study were presented to the Commission in September 2001 and initial implementation of the plan was included in the FY 2002 Budget. (The salary and wage data contained in the plan were "aged" forward to January 1, 2002.) The FY 2003 Budget included final implementation for Sheriff and Corrections and second year implementation for all other offices.

The FY 2004 budget includes approximately \$270,000 for final implementation of the pay plan. It also includes approximately \$250,000 for employee merit raises (including Court offices).

The 2004 budget includes funding for a Market Survey to update the cost plan, with an approximate cost of \$17,000.

The FY 2004 Budget includes an 18% premium increase for employee health benefits for an annual budgetary increase of approximately \$170,000. The Self-Health Trust Fund governing board proposed this increase in order to ensure continued fund solvency in the health benefits internal service fund. The board also enacted several plan adjustments designed to reduce costs to the plan. Premiums were increased 15% in FY 2003 and 12% in FY 2002 at a county-wide cost of approximately \$156,000 and \$112,000, respectively.

## **2004 Budgetary Goal: Public Works Road and Bridge System—**

- **General and Routine Maintenance—** Provide general road maintenance and routine equipment repair and replacement, including street sweeping for curb and gutter subdivision roads; pavement marking and re-striping; snow and ice removal; routine grading; culvert pipe replacement; traffic sign replacement, and routine equipment replacement. (Refer to Dept. No. #2040.)
- **Special Maintenance Projects—** Complete several special maintenance projects, including pavement preservation chip-and-seal application (21 miles of existing asphalt road surface); patching and chip-and-seal application to 30 miles of existing chip-and-seal road surface; preparation and application of chip-and-seal surface treatment for 8.77 miles of gravel roads; three safety

projects; major ditching and widening on six road projects; and repair of major slab (concrete) failure in three subdivisions. (Refer to Dept. #2041.)

- **Design and Construction Activities**— Bid and construct the Olivet/Richland Road Reconstruction Project and the Scott Boulevard South Improvement Project; complete the electrical relocation for the Hackberry Road Extension; design, bid, and construct an arch structure replacement on Timmons Road and Judy School Road; and, bid and construct a box culvert structure on Ludwick Boulevard, a joint project with the City of Columbia. (Refer to Dept. #2045.)

**Budgetary Impact**— the 2004 Budget includes appropriations totaling \$14.226 million for road and bridge activities. Of this total, \$6.03 million is allocated to the Maintenance Division (Dept. # 2040) for general and routine maintenance; \$1.873 million is allocated to the Special Maintenance Projects budget (Dept. # 2041); \$3.9 million is allocated to the Design and Construction Division (Dept. #2045); and \$2.423 million is allocated for Revenue Replacement and Revenue Sharing payments to cities and the Centralia Special Road District as well as a small administrative reimbursement to the General Fund (Refer to Dept. #2049.)

## **2004 Budgetary Goal: Technology—**

- Replace various personal computers and printers throughout the County.
- Implement logical partitioning in the County's main computer system in order to achieve separation of the production and development environments.
- Develop a county-wide computer hardware replacement schedule.
- Complete fiber installation between the various county facility sites.

**Budgetary Impact**— the FY 2004 Budget includes approximately \$55,000 for replacement of older PC's and printers (\$30,000 for non-court offices and \$25,000 for court offices). The Information Technology Department, which is responsible for providing computer technology support to all offices other than the circuit court, will develop a computer hardware replacement schedule. This will have budgetary impact in FY 2005 and beyond. In addition, the budget includes approximately \$120,000 for the acquisition, installation, and staff training to implement logical partitioning in the County's AS400 computer system.

The budget includes approximately \$44,000 for implementation of fiber optics; the costs are allocated between the General Fund, the Law Enforcement Services Fund, and the Road and Bridge Fund. Once implemented, the County will incur monthly lease charges of approximately \$4,600, payable to the City of Columbia. These costs will also be allocated to the appropriate funds.

## **2004 Budgetary Goal: Law Enforcement and Judicial—**

- Add an additional Assistant Prosecuting Attorney, in accordance with the Proposition L proposal. (Proposition L was a 1/8<sup>th</sup>-cent law enforcement sales tax approved by voter in 2002 and effective January 1, 2003.)

- Implement negotiated hospital and physician payment rates for inmate medical care.
- Minimize and manage the need for contract inmate housing in other facilities.
- Improve system-wide efficiency and effectiveness of the Law Enforcement and Judicial System through collaborative efforts of various elected officials including the judges, the Prosecuting Attorney, the Sheriff, and the County Commission and implement recommendations received from the Law Enforcement and Judicial Task Force (report dated September 2001).

**Budgetary Impact**— the FY 2003 Budget included significant appropriations to achieve many of the priorities outlined in Proposition L. Funding for these priorities is continued in the FY 2004 budget. In addition, the FY 2004 budget includes additional funding for the following:

- Appropriations for an additional Assistant Prosecuting Attorney, including start-up furniture and fixture costs, are included in the FY 2004 budget and total approximately \$73,000 (Proposition L).
- The County Commission expects to finalize negotiations and approve payment rates related to inmate hospitalization care. The budgetary impact is approximately \$50,000 (General Fund).
- The budget includes a total of \$300,000 for contract inmate housing, funded with \$120,000 from the General Fund and \$180,000 from Proposition L. This compares to the original FY 2003 General Fund appropriation of \$100,000.

## **Budget Process and Calendar**

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer. As described at the outset of this document, the annual budget process is significantly influenced by the legal structure of the County, which creates an inherent tendency toward fragmentation and a short-term focus. Throughout the year, individual elected officials may engage in budget research and development activities, but these processes are carried out independently and are not directed by an over-arching entity-wide strategic plan. As previously noted, the County Commission has no legal authority to develop or impose such a plan on other elected officials. The annual budget process, as designed by state statute, is intended to provide a means for aggregating the official requests of various officeholders and allocating resources to the various functional areas. To the extent that elected officials collaborate on specific priorities, such as those identified earlier in this document (for instance, the salary plan), these priorities are recognized and handled as over-arching priorities throughout the budget process.

The process and deadlines set forth by statute are primarily designed to provide a means for independent elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year and to ensure that public hearings are held and that the public has access to all budgetary documents. As previously noted, any planning processes carried out at an entity-wide level are accomplished through cooperation and collaboration; there is no legal authority for the

Commission to *require* other elected officials to participate in such processes. The following provides an overview of the key elements in the budget process as well as important dates.

- July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- August 15<sup>th</sup>: Statutory deadline for the Circuit Court to present its budget request to the County Commission and Budget Officer
- September 1<sup>st</sup>: Statutory deadline for submitting budget requests to Auditor
- September 10<sup>th</sup>: County Auditor prepares budget requests for offices and agencies not submitting requests by this date
- September and October: County Auditor reviews budget requests and meets with elected officials, department directors, and the County Commission as necessary
- November 15<sup>th</sup>: County Auditor delivers Proposed Budget to County Commission
- November 15<sup>th</sup>: through December 15<sup>th</sup> (or later, if necessary): County Commission holds public hearings on the Proposed Budget
- January 10<sup>th</sup>: Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the Presiding Commissioner's new term of office begins; in those years, the deadline is January 31<sup>st</sup> .)

## **Local Economic Indicators**

For the past decade, the County has enjoyed a stable economic environment with moderate to accelerated growth. Local indicators currently suggest a distinct slowing in the local economy and this has been incorporated into the budget estimates. The County has a varied economic base combined with a low unemployment rate. The local economy reflects a balanced mix of retail, education, service, light manufacturing, construction, and finance. The largest employers in the County include the University of Missouri, Columbia Board of Education, hospitals, insurance institutions, the City of Columbia, and several manufacturers. The County's unemployment rate has remained at approximately 2% for the past seven years and the current unemployment rate of 1.9% is the lowest in the state. This has resulted in a very competitive labor market.

The Missouri state budget crisis has affected the County's budget over the last two fiscal years and it is possible that the continuing state fiscal crisis will have additional impact. The scope and extent of such impact cannot be determined at this time and won't be known until final appropriations are approved by the General Assembly and the Governor, which occurs in the middle of the County's fiscal year. During FY 2002 and FY 2003, the state reduced the prisoner per diem, the juvenile per diem, and the assessment reimbursement. This budget assumes continuation of these reductions, but it assumes no further reductions. The state has also made significant budget cuts to the University of Missouri, the County's largest employer. If additional cuts are

implemented, it could result in job loss to the community. Similarly, the state has made and is considering additional budget withholdings that would reduce funding to local school districts. This action could also result in job losses in the school districts throughout the county.

Annual population growth rates for 2000, 2001, and 2002 have declined to 1.31 percent, 1.15 percent, and 1.53 percent respectively. Although the local population growth rate is nearly double the statewide rate, it represents approximately one-half the growth rate experienced during the 1990's. Of the County's current population of approximately 139,000, 68% (95,000) reside in incorporated areas while 32 percent (44,000) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. Average household income for the County compares favorably with that of the state. This and other demographic information is available in the General Information section of this document.

Inflation, as measured by the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 2.0% for the calendar year to date. This budget assumes a low inflation rate of approximately 1.5% to 2%.

## **Budget Summary by Fund Type**

The schedule on the following page shows the FY 2004 budget by fund type for the government as a whole. This consolidated budget overview presents revenues by source, expenditures, as well as projected fund balances at the end of the year.

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

## Budget Summary by Fund Type—All Funds Combined

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Governmental Funds	Internal Service Funds	Trust Funds
<b>REVENUES:</b>							
Taxes *	\$ 12,204,000	\$ 14,071,203	\$ 183,910	\$ -	\$ 26,459,113	\$ -	\$ -
Licenses and Permits	373,490	16,424	-	-	389,914	-	-
Intergovernmental	2,281,292	1,556,285	-	6,732	3,844,309	-	-
Charges for Services	3,222,681	1,319,198	-	-	4,541,879	3,372,605	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	149,000	90,587	1,592	-	241,179	37,188	264
Hospital Lease	1,418,500	-	-	-	1,418,500	-	-
Other **	616,195	13,075	-	-	629,270	-	-
<b>Total Revenues</b>	<b>20,265,158</b>	<b>17,066,772</b>	<b>185,502</b>	<b>6,732</b>	<b>37,524,164</b>	<b>3,409,793</b>	<b>264</b>
<b>EXPENDITURES:</b>							
Personal Services	12,604,474	5,931,147	-	-	18,535,621	531,780	-
Materials & Supplies	1,226,478	2,229,576	-	-	3,456,054	46,582	-
Dues Travel & Training	228,655	142,300	-	-	370,955	3,300	-
Utilities	431,993	164,793	-	-	596,786	301,866	-
Vehicle Expense	209,682	269,806	-	-	479,488	11,474	-
Equip & Bldg Maintenance	211,531	359,395	-	-	570,926	307,763	-
Contractual Services	3,203,583	8,117,734	-	7,480	11,328,797	2,228,340	-
Debt Service (Principal and Interest)	466,115	-	217,506	-	683,621	-	-
Other	3,382,532	479,146	-	-	3,861,678	17,000	274
Fixed Asset Additions	438,560	1,387,759	-	-	1,826,319	6,750	-
<b>Total Expenditures</b>	<b>22,403,603</b>	<b>19,081,656</b>	<b>217,506</b>	<b>7,480</b>	<b>41,710,245</b>	<b>3,454,855</b>	<b>274</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,138,445)</b>	<b>(2,014,884)</b>	<b>(32,004)</b>	<b>(748)</b>	<b>(4,186,081)</b>	<b>(45,062)</b>	<b>(10)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfer In	12,582	11,488,510	-	-	11,501,092	-	-
Operating Transfer Out	-	(11,501,092)	-	-	(11,501,092)	-	-
Proceeds of Capital Leases	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,582</b>	<b>(12,582)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,125,863)</b>	<b>(2,027,466)</b>	<b>(32,004)</b>	<b>(748)</b>	<b>(4,186,081)</b>	<b>(45,062)</b>	<b>(10)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>9,485,987</b>	<b>6,706,102</b>	<b>913,774</b>	<b>693,873</b>	<b>17,799,736</b>	<b>1,105,643</b>	<b>38,893</b>
Equity Transfer In	-	-	-	-	-	-	-
Equity Transfer Out	-	-	-	-	-	-	-
Less encumbrances, beginning of year	(93,140)	(1,197,932)	-	-	(1,291,072)	(2,915)	-
Add encumbrances, end of year	93,140	1,197,932	-	-	1,291,072	2,915	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,360,124</b>	<b>\$ 4,678,636</b>	<b>\$ 881,770</b>	<b>\$ 693,125</b>	<b>\$ 13,613,655</b>	<b>\$ 1,060,581</b>	<b>\$ 38,883</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>	<b>3,173,665</b>	<b>1,445,842</b>	<b>881,770</b>	<b>-</b>	<b>5,501,277</b>	<b>2,915</b>	<b>37,170</b>
<b>FUND BALANCE, end of year</b>	<b>7,360,124</b>	<b>4,678,636</b>	<b>881,770</b>	<b>693,125</b>	<b>13,613,655</b>	<b>1,060,581</b>	<b>38,883</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(3,173,665)</b>	<b>(1,445,842)</b>	<b>(881,770)</b>	<b>-</b>	<b>(5,501,277)</b>	<b>(2,915)</b>	<b>(37,170)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,186,459</b>	<b>\$ 3,232,794</b>	<b>\$ -</b>	<b>\$ 693,125</b>	<b>\$ 8,112,378</b>	<b>\$ 1,057,666</b>	<b>\$ 1,713</b>

\* Includes Property Tax, Sales Tax, and Special Assessments. Composition varies by fund.

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

## Revenue Assumptions and Projections

The FY 2004 Budget for governmental funds reflects total revenues of approximately \$37.5 million, which represents a 3% increase over the FY 2003 Budget, as revised and amended to date. The overall growth in revenues is attributable to expected growth in sales taxes, growth in charges for services (primarily real estate recording fees), and an increase in the hospital lease revenue. Revenue for FY 2003 is expected to exceed budget due to record-high real estate recording volume and insurance refunds.



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

## Revenues by Source—All Governmental Funds Combined

Revenues by Source	2002	2003	2003	2004	% Change	% of
	(Actual)	(Budget)	(Projected)	(Budget)	04 Budget over 03 Budget	Total for 2004
Property Taxes*	\$ 3,378,263	\$ 3,253,670	\$ 3,322,790	\$ 3,405,193	5%	9.1%
Sales Taxes	19,704,957	21,811,658	22,507,920	23,053,920	6%	61.4%
Licenses and Permits	340,430	417,290	398,739	389,914	-7%	1.0%
Intergovernmental	4,489,297	4,857,730	4,549,930	3,844,309	-21%	10.2%
Fines and Forfeitures	116,297	-	6,777	-	N/A	0.0%
Charges for Services	4,480,285	3,944,158	4,656,167	4,541,879	15%	12.1%
Interest	413,428	365,295	242,542	241,179	-34%	0.6%
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500	2%	3.8%
Other**	2,512,196	1,065,498	1,060,356	629,270	-41%	1.7%
<b>Total Revenues</b>	<b>\$ 36,806,753</b>	<b>\$ 37,100,299</b>	<b>\$38,149,739</b>	<b>\$ 37,524,164</b>	<b>1%</b>	<b>100.0%</b>

\* Includes ad valorem property taxes and special assessments

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

## Property Tax

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

Assessed valuation grows at an average annual rate between 4% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions. The FY 2004 Budget assumes a conservative 3% growth in assessed valuation (based on the most recent preliminary assessed valuation) and no change in the property tax levy. The budgetary increase shown above appears larger than 3%; this is due to the difference in the assessed valuation used in the development of the FY 2003 Budget and the assessed valuation used in the development of the FY 2004 Budget. Total assessed value for the County exceeds \$1.5 billion and the estimated actual value is nearly \$7 billion. Although the number of building permits issued throughout the County fluctuates from year to year, new construction continues to add to the assessed valuation every year. The estimated appraised value of new construction throughout the County for FY 2002, the most recently completed fiscal year, was approximately \$278,655,000.

The County's 2004 proposed operating tax levies are unchanged from the prior year and include the following:

- General Fund Operations-- \$.13 per \$100 assessed valuation
- Road and Bridge Operations-- \$.05 per \$100 assessed valuation

Debt service tax levies will not be required since all existing debt is being retired through annual appropriations in the General Fund and special assessments. (For further information on the County's debt, please refer to the summary of Long-Term Debt presented in the General Information tab section.) A multi-year history of the tax levies for the County and its political subdivisions is presented in the same section.

## **Sales Tax**

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

- One-half cent permanent sales tax in the General Fund. It is expected to generate \$9.92 million in 2004, which represents approximately 48% of the total revenue in the General Fund.
- One-half cent sales tax (expiring in 2008) in the Road and Bridge Sales Tax Fund. It is expected to generate \$9.92 million in 2004, which represents 78% of the total revenue to Road and Bridge operations. The County Commission plans to seek voter approval of an extension of this tax.
- Constitutionally derived portion of the state's sales tax for motor vehicles. It is expected to generate \$460,000 in 2004, which represents 3% of the total revenue to the Road and Bridge operations. (This revenue combined with the one-half cent sales tax accounts for 81% of total revenue of road and bridge operations.)
- Two percent tax applied to local land line phone tariffs. It is expected to generate \$276,000 in 2004, which represents the sole source of revenue for the Enhanced 911 Fund and is reduced from the 2003 amount. The 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion.
- One-eighth cent permanent law enforcement services tax. It is expected to generate \$2.48 million in 2004, which represents the sole source of revenue for the Law Enforcement Services fund.

Except as noted above, the FY 2004 budget assumes an annual growth rate of 2.5% calculated on the projected revenue for FY 2003. Since the projected revenue for FY 2003 exceeds budget, this growth rate translates to a higher increase when comparing budgetary amounts for FY 2003 and FY 2004 as shown in the Revenue by Source table above.

The County is highly dependent on sales tax revenue to finance the majority of County services. As a result, the County is vulnerable to the volatility inherent to this source of revenue. As shown below, the annual sales tax growth rates have slowed substantially in the past six years.

### **Annual Growth Rates—Sales Tax**

<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
11%	10%	10%	6%	5%	5%	7%	4%	5%	4%	3%	2%*	2.5%**

\* Projected                      \*\* Budget

### **Licenses and Permits**

The reduction in the budgetary estimate for this category is primarily due to building inspection permits. The County implemented a new fee structure during 2003 and the actual fees for the year did not meet the original estimate. The budgetary estimate for FY 2004 has been revised accordingly.

### **Intergovernmental Revenues**

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2004 Budget includes amounts for grants that have been awarded to the County. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The overall decrease in this category is attributable to the following factors: 1) reduction in state juvenile housing per diem, assessment reimbursements, and prisoner per diem; 2) inclusion of partial year grant awards, such as the Child Advocacy grant, where only a partial year has been included because renewal has not been authorized but the prior year included the amount for a full fiscal year; and, 3) completion of certain grant-funded projects or services and the revenues are no longer received.

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

Certain payments received from the state such as the assessment reimbursement and daily prisoner housing per diem are subject to legislative appropriation. In its FY 2002-2003 budget, the state reduced some of its appropriations for payments to counties in an effort to balance the state budget. The state then further reduced the assessment reimbursement mid-year 2003. This budget assumes that all such reductions will continue. Preliminary reports released by the state’s Office of Administration indicate that the state’s fiscal situation will most likely worsen in the next year or two; this could result in further reductions in the payments to counties. It is not possible at this time to predict or estimate any such budgetary action of this nature; therefore, no further deductions have been incorporated into the budget.

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 with the amounts determined pursuant to a constitutional formula. Revenues for FY 2003 are projected to exceed budget and the FY 2004 Budget assumes 1% growth over projected FY 2003 revenue.

The County received new state revenue in 1998 and thereafter for the Community Corrections Program and the Child Advocacy Program; both programs are fully funded by the state. The County contracts with local service providers and receives full reimbursement from the state. The FY 2004 Budget includes the estimated program revenues and expenditures for the upcoming year for the Alternative Corrections program; the budget includes only the remaining 5-month portion of the Child Advocacy Program grant. The budget will be amended, as necessary, if and when a new Child Advocacy grant is awarded to the County.

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

Charges for Services (fees and commissions) are expected to exceed budget for FY 2003 and the FY 2004 estimated revenue reflects a 15% increase when compared to the FY 2003 Budget. This is largely due to the record-high real estate recording volume in the Recorder of Deeds office resulting from the surge of new and re-financing activities associated with historically low interest rates. Although most of the re-financing activity has slowed to normal levels, the County is still experiencing increased activity from new financing. The magnitude of the budgetary increase shown above can be misleading and requires further clarification: the FY 2003 budgetary amounts did not anticipate increased real estate recording activity, which resulted in an understated revenue estimate and when compared to FY 2004, it creates the appearance of the significant budgetary increase. The budgetary estimate for FY 2004, when compared to a "normal activity" year such as FY 2002, appears much more reasonable.

Interest revenue is expected to fall short of budget for FY 2003 and the FY 2004 revenue estimate is reduced as a result of historically low interest rates.

The FY 2002 Budget for Other Revenue included \$950,000 in proceeds from the sale of the Boone Retirement Center property to the Boone Hospital Board of Trustees. These proceeds comprised part of the finance the renovation of the Boone County/City of Columbia Health Department project. The FY 2002 Budget also included significant insurance proceeds. The FY 2003 and 2004 amounts do not include unusual items of this nature.

## **Hospital Lease Revenue**

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

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

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2004 Budget includes estimated lease revenue of \$1,418,500. The Hospital lease revenue accounts for 3% of total revenue and 6% of revenue to the General Fund.

## Expenditure Assumptions and Projections

The FY 2004 Budget for all governmental funds reflects total expenditures of \$41.7 million, which represents a 3.65% increase over the FY 2003 Budget. This increase is primarily attributable to final implementation of the salary plan, further implementation of Prop L initiatives (law enforcement), increased spending for inmate medical care and contract housing, and election costs.

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

### Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2002 (Actual)	2003 (Budget)	2003 (Projected)	2004 (Budget)	% Change 04 Budget over 03 Budget	% of Total for 2004
Policy & Administration*	\$5,417,872	\$6,787,783	\$5,772,491	\$8,091,518	19%	19.4%
Law Enforcement & Judicial Environment, Buildings & Infrastructure	11,999,375	14,518,654	13,857,615	15,359,626	6%	36.8%
Community Health & Public Services	10,796,014	16,518,048	11,373,652	13,450,294	-19%	32.2%
Capital Outlay	409,924	1,292,559	1,285,246	1,213,245	-6%	2.9%
Debt Service	2,437,674	3,353,537	7,419,399	1,833,799	-45%	4.4%
Other**	978,195	951,217	918,886	683,621	-28%	1.6%
	821,923	914,360	920,470	1,078,142	18%	2.6%
<b>Total Expenditures</b>	<b>\$32,860,977</b>	<b>\$44,336,158</b>	<b>\$41,547,759</b>	<b>\$41,710,245</b>	<b>-6%</b>	<b>100.0%</b>

Schedule includes all funds except internal service, trust and agency, and NID

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

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

Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the table above projected expenditures for FY 2003 will equal approximately 93% of the annual appropriations. In establishing the total appropriations for FY 2004, a spending ratio of approximately 96% has been used. Applying this 96% spending ratio to the FY 2004 Budget of \$41.7, results in *estimated actual spending* of \$40M. This still exceeds estimated revenues of \$37.5M and demonstrates that the County expects to decrease overall fund balance levels in its governmental funds during FY 2004.

In the FY 2002, 2003, and 2004 Budgets, resources have been allocated to implement the FY 2002 Salary Plan. If implementation of the salary plan is successful in reducing turnover and improving retention, the County should expect to spend a higher percentage of its annual salary and wage appropriations than in the past, due to reduced vacancies. This will result in a higher overall spending ratio. Over time, this will require the County to limit annual appropriations to amounts equal to current period revenues; otherwise, the County may find that it is consistently reducing its reserves in order to pay for on-going expenses.

The General Fund FY 2004 Budget includes expenditures of \$22.4 million compared to estimated revenue of \$20.3 million. This suggests a spend-down of fund balance in the amount of \$2.1 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation is not needed and the spending ratio is consistent with prior years. Excluding the \$650,000 emergency appropriation and applying a spending ratio of 96% to the total budget (net of emergency) of \$21.7 million, actual spending will be approximately \$20.8 million. This will result in an approximate \$620,000 spend-down of fund balance in the General Fund.

Ten-year comparative historical data for expenditures is presented in the Financial Summaries section of this document.

## **Policy and Administration**

The 2004 Budget increase for Policy and Administration is attributable to the following: 1) increased election costs associated with the Presidential election year (General Fund); 2) final implementation of the FY 2002 Salary Plan; and, 3) increased employee health insurance premiums.

## **Law Enforcement and Judicial**

This functional area reflects increases attributable to inmate medical costs (General Fund), increased contract inmate housing (General Fund and Law Enforcement Services Fund), an additional Assistant Prosecuting Attorney (Law Enforcement Services Fund), an increase in the County share of operating costs for the Joint Communication Information Center (General Fund), and increased employee health insurance premiums (various funds).

## **Environment, Buildings, and Infrastructure**

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (County roads and bridges). The increased spending is in part attributable to growth in the dedicated revenues that support this area as well as unused resources from prior years being appropriated in the FY 2004 budget.

## **Community Health and Welfare**

The FY 2004 Budget reflects increased appropriations for the partial-year occupancy of the new City/County Health Department. This increase is offset, however, by the inclusion of only a partial year of the Child Advocacy Grant, as previously discussed. At such time that the State of Missouri renews the contract to the County, the Commission will amend the budget.

## **Capital Outlay**

The County is required by state law to maintain inventory records for all long-lived assets with a cost of \$250 or more. All assets meeting this requirement are budgeted for in the Fixed Asset, or Capital Outlay category. For depreciation and financial reporting purposes, however, the County observes a \$5,000 capitalization threshold. The FY 2003 Budget included capital outlay expenditures that were significantly larger than usual. In addition to routine asset replacement, the FY 2003 Budget included new equipment associated with the Proposition L initiatives, funding for the County's share of renovation costs for the new City/County Health Department facility, and funding for an expansion to the Juvenile Justice Center. Completion of the large capital projects is expected in FY 2004.

FY 2004 Budget includes funding to replace critical road maintenance equipment, replacement computer equipment, an upgrade to the County's main computer system, and other necessary items such as law enforcement vehicles and miscellaneous office equipment. Due to budgetary constraints, only the most critical fixed assets are being replaced and investment in new assets is limited primarily to those being funded with Proposition L monies (Law Enforcement Services Fund). The Public Works budget includes funding for Phase III of the South Facility remodel project (construction and furnishings). Completion of this project in FY 2004 will bring the building into compliance with the Americans with Disabilities Act (ADA) requirements as well as allow temporary offices in the attic to be relocated to permanent space adjacent to other existing offices.

Please refer to the Capital Expenditure Summary Section to review detailed information related to capital asset appropriations.

## **Debt Service**

Debt Service expenditures are reduced from the prior year due to retirement of a long-term note payable for subdivision storm water improvements. The remaining debt service is required for the special obligation bonds being retired with appropriations from the General Fund and various general obligation debt series being retired with special assessments. No property tax levies are required for debt service. Additional information regarding the County's long-term debt is presented below.

## **Other Expenditures**

The increase in this category is primarily due to the full-year expenditures of the grant-funded Little Bonne Femme Watershed Project. The FY 2003 Budget included only a partial year. The impact of the salary plan, merit increases, and employee health premiums are also reflected in the increases.

## **Capital Planning and Budgeting**

Each year, the County Commission approves funding for investment in new and replacement fixed assets. Established replacement schedules serve as a general guide in developing these appropriations. In addition, appropriations for new fixed assets are evaluated and ranked each year during the budget process. Unfunded requests of a given year are considered again the following year; however, they are not necessarily given preferential ranking. Appropriations for new and replacement fixed assets are

included in each departmental budget. A complete schedule of capital appropriations for FY 2004 is presented in the Capital Expenditure Summaries section. Historical data by department, fund, and functional area is also included.

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

During FY 2003, the County Commission identified several areas of need requiring further study, review, and planning. The areas include overcrowding and a shortage of courtroom space in the courthouse, development of a records center and possible conversion of the existing records storage site to office space, and possible completion of the shell space in the Government Center. The FY 2003 budget included funding for architectural services to study these needs. This planning process is still underway and will most likely continue throughout 2004. At such time that the County Commission determines the nature of scope of projects to be completed, financing alternatives will need to be evaluated and the County will need to assess the operational impact of these expansions and make plans for incorporating such impact into the operating budget.

With voter passage of the 5-year one-half cent sales tax for County roads and bridges in 1993 and voter approval of a 10-year extension in November 1997, the Public Works Department developed a long-range capital improvement plan for road and bridge maintenance and improvement. The plan is incorporated into the annual operating budget and progress under the capital improvement plan is documented in the Public Works Department's Annual Report. Please refer to Dept. No. 2040 through 2049 for detailed budgetary information.

## **Impact of Capital Expenditures on the Annual Operating Budget**

As explained above, the FY 2004 Budget capital asset appropriations consist primarily of routine *replacement* equipment with some new equipment. These acquisitions should have minimal impact on the annual operating budget and will be fully incorporated into the regular replacement cycle in future years. As noted above, the budget includes funding for a remodeling project at the Public Works South Facility, completion of the City/County Health Department facility, and completion of an addition to the Juvenile Justice Center. The operational impact to the annual budget is expected to be as follows for these projects:

- Public Works South Facility project— nominal impact to utilities, approximately \$2,000 per year
- City/County Health Department— mid-year occupancy is expected with a FY 2004 impact of approximately \$75,000 and an annual impact of approximately \$100,000 to \$125,000
- Juvenile Justice Center— mid-year occupancy is expected with a FY 2004 impact of approximately \$15,000 and an annual impact of approximately



\$45,000 to \$60,000. Some of these increased costs will be off-set through increased revenues received from housing juveniles from other jurisdictions.

A pavement preservation program is being implemented with the FY 2004 Budget. Public Works has identified approximately 30 miles of existing asphalt roads to receive a chip and seal overlay during 2004 as a part of this program at an estimated cost of \$390,000. This cost is substantially less than the cost to rehabilitate or re-construct the roads. As the County continues to convert gravel roads to hard-surface, pavement preservation will become an increasingly important component of the annual road maintenance budget.

## Fund Balances

The County continues to maintain healthy balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of the various funds. Fund balance may be restricted, designated, or unreserved/undesignated. Since FY 2001, the County has worked toward improving the financial stability of the Road and Bridge Fund(s) by creating an adequate undesignated/unreserved fund balance equal to approximately 5 to 7% of the annual budget. Achievement of this goal is demonstrated in the schedule below. This schedule shows the projected fund balance amounts at the end of FY 2004 for the primary operating funds, as well as for all governmental funds taken as a whole.

### Projected Fund Balances at December 31, 2004

	General Fund	Road and Bridge Funds	Assessment Fund	All Governmental Funds
Projected Fund Balance 12/31	\$7,360,124	\$1,801,808	\$616,980	\$13,613,655
Less: Reserves and Designations	(3,173,665)	(960,643)	-	(5,501,277)
Projected Available Fund Balance	4,186,459	841,165	616,980	8,112,378
As a Percent of Expenditures	19%	6%	64%	19%

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

The undesignated and unreserved fund balance is intended to meet three primary objectives. First, it provides contingency funds in the event the County experiences a revenue shortfall or an economic slow-down. Using contingency funds allows the County to continue operations without disruption, even though revenues may not be performing as expected. Secondly, it provides a means by which to meet cash flow requirements. Thirdly, it allows for financial planning and tax stability. The County has used these excess funds to finance such things as equipment replacements, minor land acquisition, small-scale building construction and improvements, renovations or

other capital expenditures, and to provide investment income. By using resources in this manner, the County has been able to finance moderately-sized projects without raising property taxes.

## **Long-Term Debt**

A schedule of outstanding debt for Boone County as of January 1, 2004 is presented in the General Information section of this document. Long-term debt consists of the special obligation bonds for the Government Center (refinanced during 2003) and several general obligation bonds issued for Neighborhood Improvement District (NID) projects.

Debt service appropriations included in the FY 2004 Budget amount to approximately \$683,000 or 1.6% of the total budget. Tax levies will not be required for debt service in FY 2004. The special obligation bonds are being retired with annual appropriations in the General Fund. The general obligation bonds for NID projects are being retired with special assessments paid by property owners.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2003 is in excess of \$1.5 billion. Legal debt margin is the amount of additional general obligation debt that the County can incur and remain under the legal debt limit. Moving into fiscal year 2004, the County's legal debt margin is in excess of \$150,000,000. There are no plans at this time to issue additional debt, except in conjunction with the Neighborhood Improvement District (NID) program; however, there are no immediate plans to do so.

### **Conclusion**

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

Respectfully Submitted,

*s/s June Pitchford*

Boone County Auditor  
Budget Officer

# Schedule of Commission Changes to the 2004 Proposed Budget

Description	Expenditure	Account	Revenue	Comments
<b>General Fund (Fund # 100)</b>				
<b>County Commission</b> --Commission travel to Washington D.C.	\$ (1,600)	1121-37220		Commissioner believes existing funds will be sufficient
	\$ (1,600)	1121-37235		
<b>Human Resources</b> --Reduce Employment Advertising Budget	\$ (5,000)	1115-84300		Reduce radio advertising
<b>Purchasing</b> --Increase local mileage	\$ 325	1118-59200		Current budget insufficient
<b>Purchasing</b> --Increase dues to purchasing organization	\$ 35	1118-37000		Membership for staff
<b>Requested Reductions from Circuit Court</b>				
Circuit Court Services- various accounts	\$ (500)	1210-23000		Reduce office supplies
	\$ (330)	1210-23018		Reduce printer supplies
	\$ (270)	1210-37240		Reduce Registration Fees
	\$ (250)	1210-59200		Reduce local mileage
	\$ (1,000)	1210-71101		Reduce Professional Services
	\$ (5,425)	1210-92301		Reduce replacement computer hardware
Jury Services reduction	\$ (7,225)	1230-71100		Reduce Outside Services-- Juror expenses
Juvenile Office	\$ (5,000)	1241-71100		Reduce Outside Services
Juvenile Justice Center-various accounts	\$ (2,500)	1242-71101		Reduce Professional Services
	\$ (1,000)	1242-48000		Reduce telephone
	\$ (500)	1242-48100		Reduce Natural Gas
	\$ (1,000)	1242-48200		Reduce Electricity
Circuit Clerk-various accounts	\$ (2,000)	1221-23000		Reduce Office Supplies
	\$ (3,000)	1221-91301		Reduce Computer Hardware
<b>Corrections</b> --Increase Contract Inmate Housing	\$ 5,000	1255-71100		Increase total General Fund appropriation to \$10,000/month for an annual total of \$120,000
<b>Contingency</b> --Increase 75% Nursing FTE to 100% FTE (Position # 599) Included in Contingency at this time (total \$13,354)	\$ 11,918	1123-86850		Increase in Salary and Wages
	\$ 912	1123-86850		Increase in FICA
	\$ 54	1123-86850		Increase in Disability
	\$ 470	1123-86850		Increase in Workers Compensation Insurance
<b>Mail Services</b>	\$ 300	1194-70050		Zip Code software increase
<b>Prosecuting Attorney</b> --Add portion of Attorney Salary (previously included in PA Bad Check Fund, Position #261 ) 665 hours, or .32 FTE	\$ 17,896	1261-10100		Increase Salary and Wages
	\$ 1,370	1261-10200		Increase FICA
	\$ 1,301	1261-10300		Pro-rated Health Insurance
	\$ 83	1261-10325		Pro-rated Disability Insurance
	\$ 13	1261-10350		Pro-rated Life Insurance
	\$ 101	1261-10375		Pro-rated Dental Insurance
	\$ 83	1261-10400		Workers Compensation Insurance
	\$ 188	1261-10500		Pro-rated 401(A) Match
<b>Total General Fund</b>	<b>\$ 1,849</b>			

# Schedule of Commission Changes to the 2004 Proposed Budget cont'd

Description	Expenditure	Account	Revenue	Comments
<b>Hospital Profit Share Fund (Fund # 209)</b>				
Add South County Regional Wastewater Planning	<u>\$ 42,000</u>	2090-71101		Increase professional services to fund county portion of project
<b>Tax Maintenance Fund (Fund # 211)</b>				
County Collector of Revenue is the Appropriating Authority for this Fund				
Add amount for microfilming	<u>\$ 26,500</u>	2110-71100		Collector withdrew request from General Fund and authorized funding from Tax Maintenance Fund.
<b>Prop L- Law Enforcement Services Fund (Fund # 290)</b>				
Re-budget funds for additional replacement vehicle	\$ 14,256	2901-92400		Budget revision approved in December 2003 but purchase not completed. Therefore, monies need to be re-budgeted.
Remove 7 Mobile Data Terminals	\$ (63,000)	2901-91301		Were purchased with excess funds in 2003; therefore, they are removed from 2004. This is in addition to the \$120,000 appropriation in the General Fund.
Add appropriation for contract inmate housing	\$180,000	2906-71100		
<b>Total Law Enforcement Services Fund (Prop L)</b>	<u>\$ 131,256</u>			
<b>Facilities and Grounds Fund (Fund # 610)</b>				
Re-organize Housekeeping: eliminate contract custodial services for Courthouse and add Custodian FTE;	\$ (8,299)	6101-10100		Budgetary savings from changing Lead Custodian to Custodian FTE FICA savings
replace Lead Custodian with Custodian FTE	\$ (635)	6101-10200		
	\$ 21,116	6101-10100		Salary & Wage cost for additional Custodian
	\$ 1,615	6101-10200		FICA cost for additional Custodian
	\$ 4,025	6101-10300		Health Insurance cost for additional Custodian
	\$ 96	6101-10325		Disability Insurance cost for additional Custodian
	\$ 40	6101-10350		Life Insurance cost for additional Custodian
	\$ 315	6101-10375		Dental Insurance cost for additional Custodian
	\$ 1,017	6101-10400		Workers Compensation cost for additional Custodian
	\$ 585	6101-10500		401(A) match for additional Custodian
	\$ (315)	6101-10500		Adjust 401(a) match
	\$ (18,660)	6101-60125		Reduce contract janitorial services (leaves \$1,020 for CH contract cleaning)
	\$ 3,600	6101-91300		Additional Floor Scrubber- for Courthouse
	\$ (1,500)	6101-86800		Reduce Emergency to \$2,000 (from \$3,500)
	\$ (3,000)	6100-60100		Remove Government Center Screen Replacement
<b>Total Facilities and Grounds Fund</b>	<u>\$ -</u>			