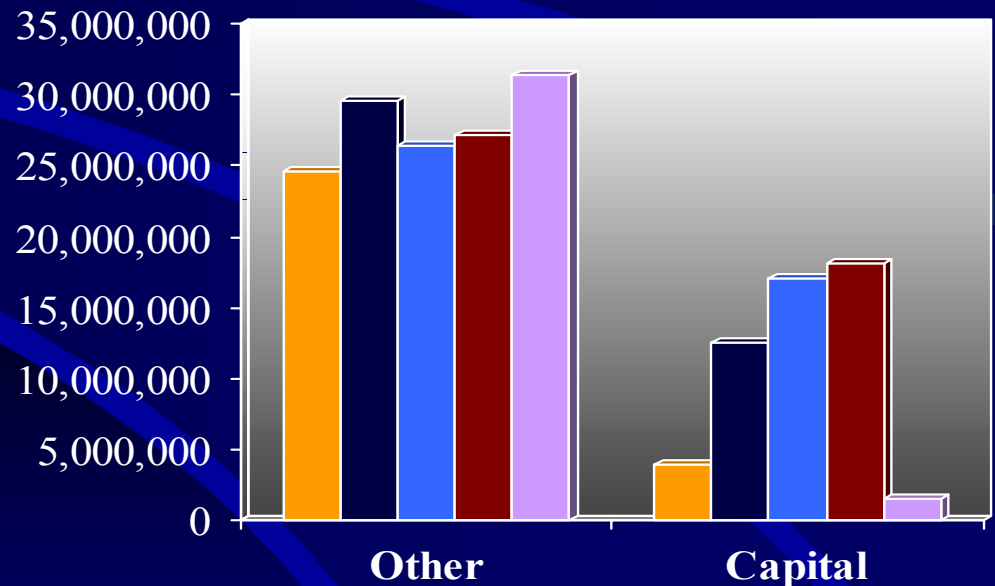


Budget Presentation

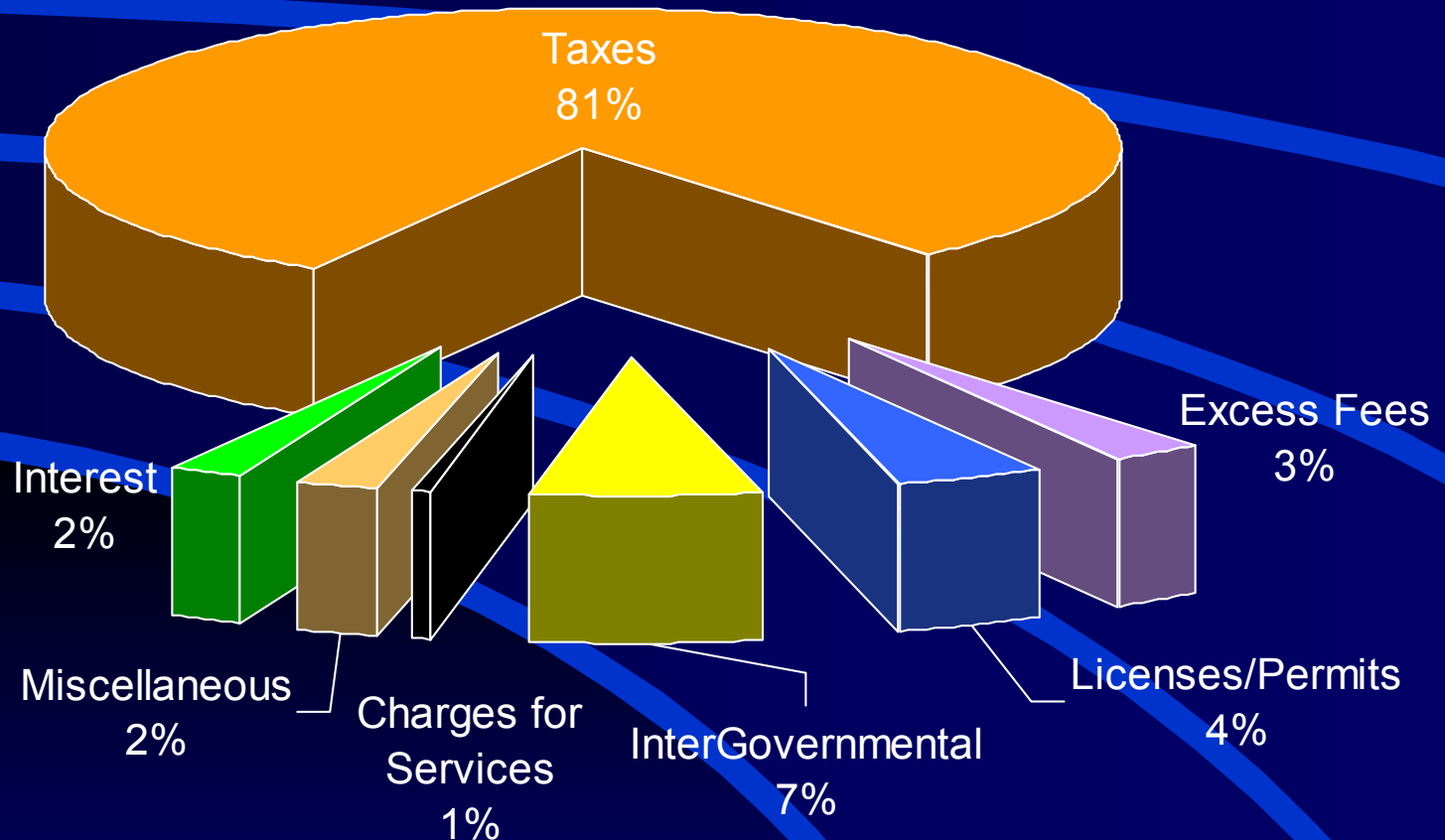
**Boone County Fiscal Court
Fiscal Year 2002-2003**

General Fund

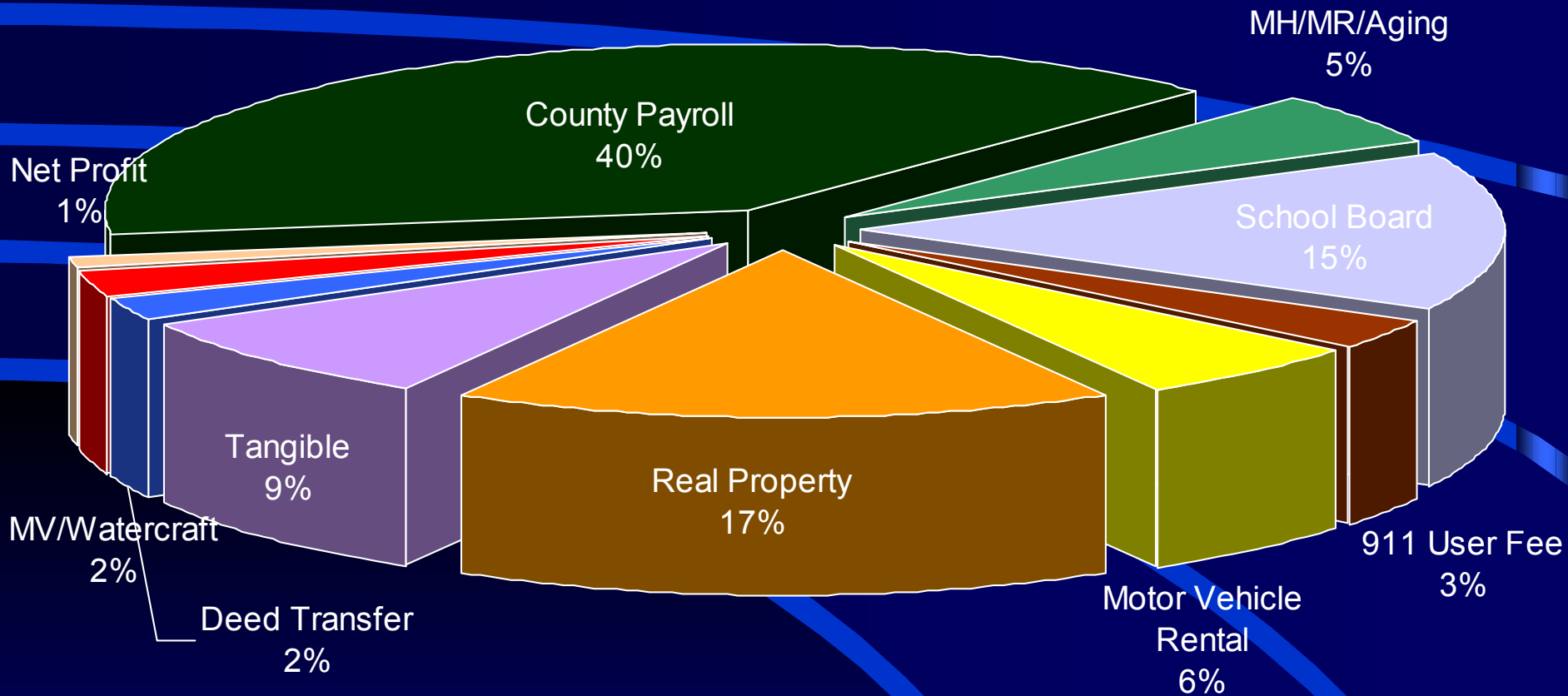
- Total General Fund Budget, without Bond Proceeds
 - FY03 - \$32,896,216
 - FY02 - \$45,269,564
 - FY01 - \$43,470,464
 - FY00 - \$42,057,870
 - FY99 - \$28,593,702



General Fund Operating Revenue Breakdown



Tax Revenue Breakdown



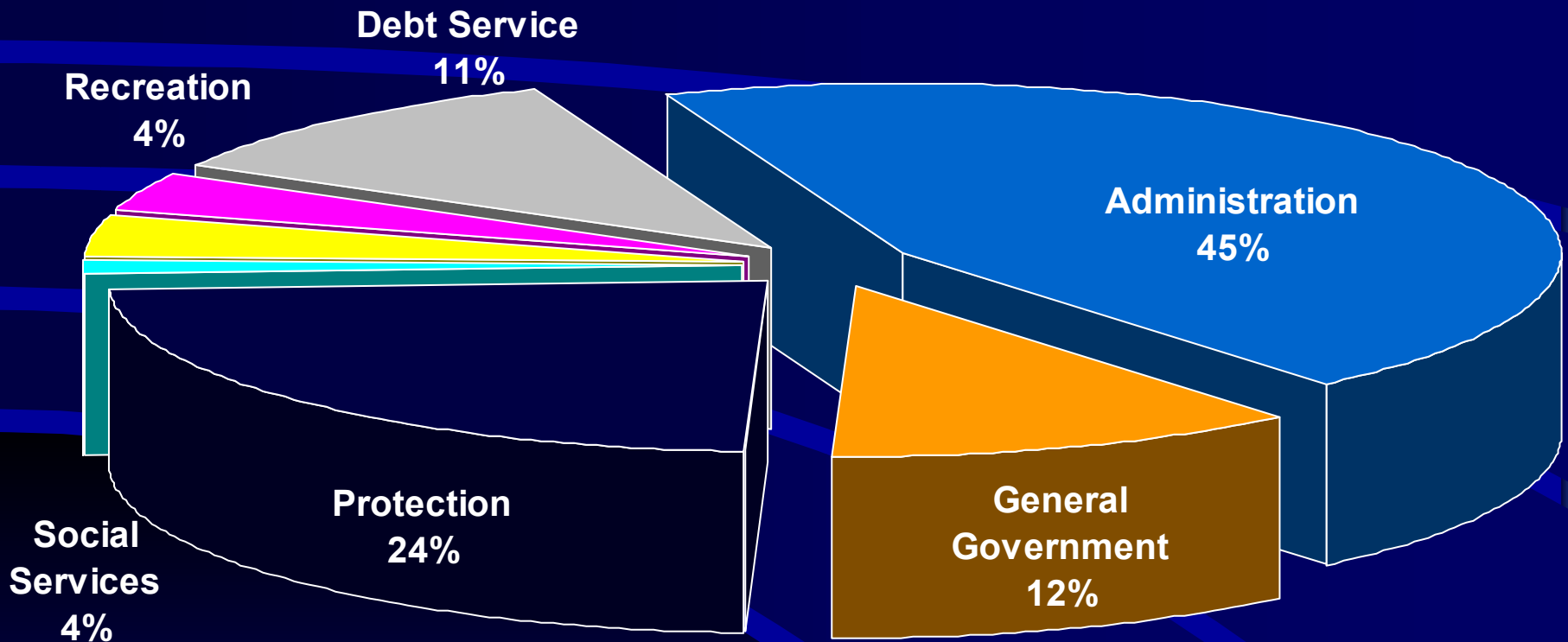
Tax Revenue Breakdown, cont'd.

- 65% of Total Operating Revenues
- Total tax revenue - \$32,045,007
 - 59% derived from payroll taxes
 - 21% passed through to other entities
 - 24% taxes on businesses
 - 12% taxes on residents

General Expense Breakdown

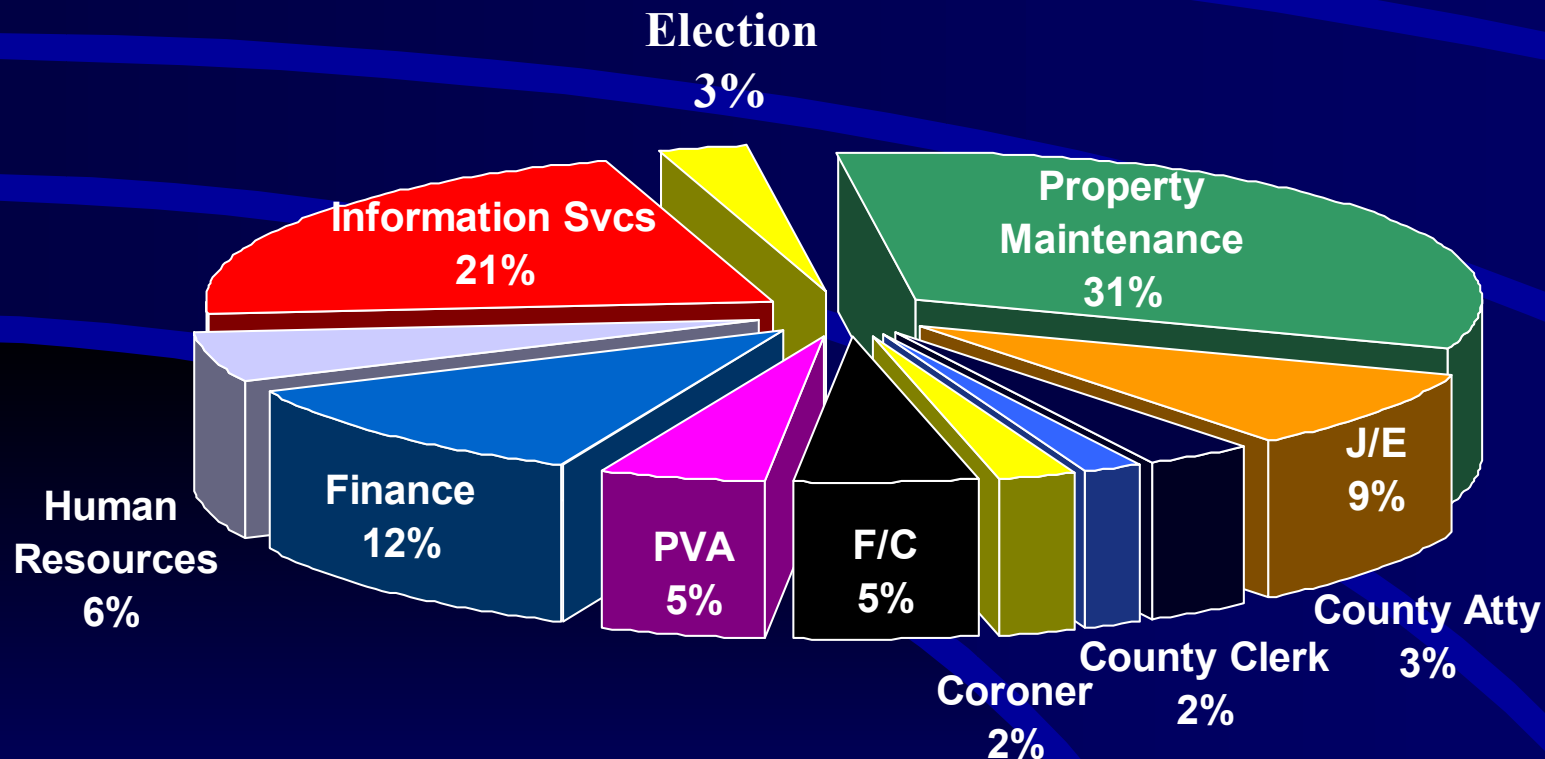
- **General Government**
- **Protection to Persons and Property**
- **General Health and Sanitation**
- **Social Services**
- **Recreation and Culture**
- **Debt Service**
- **Administration and Reserves**

Expense Breakdown Percentages



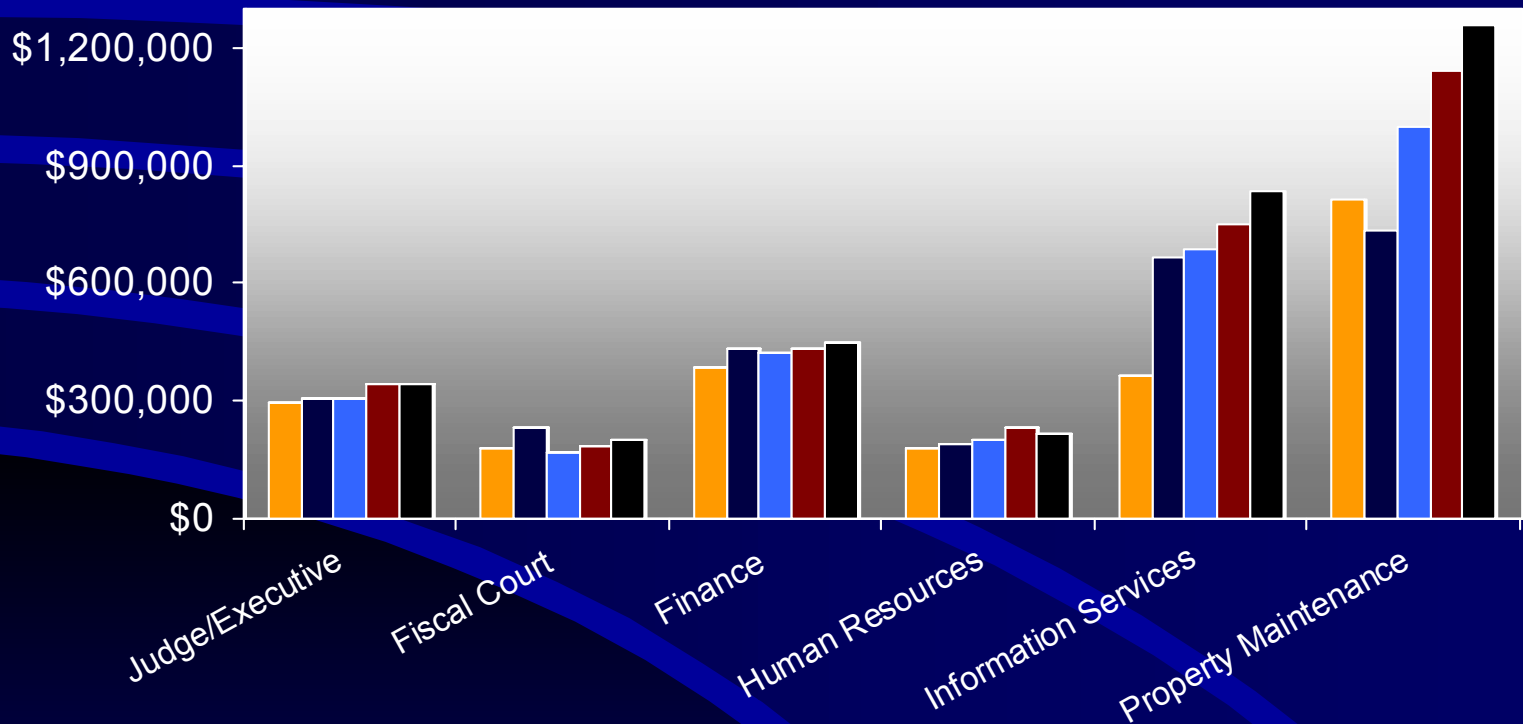
General Government - 5%

- Consists of twelve departments
- Total General Government - \$3,834,027



General Government Comparison

Comparison of FY99 to FY03



■ FY99 Actual

□ FY00 Actual

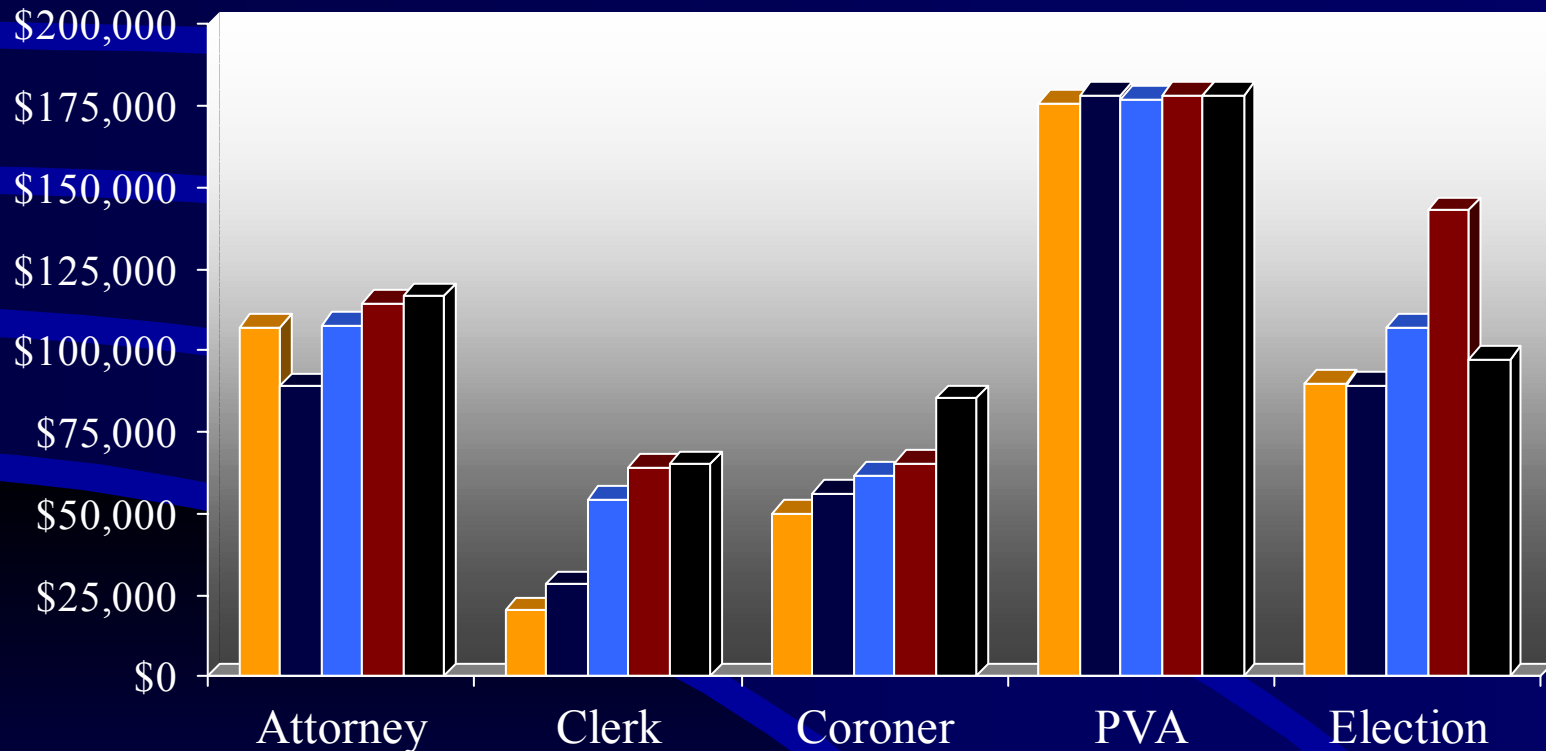
■ FY01 Actual

■ FY02 Budget

■ FY03 Budget

General Government, cont'd

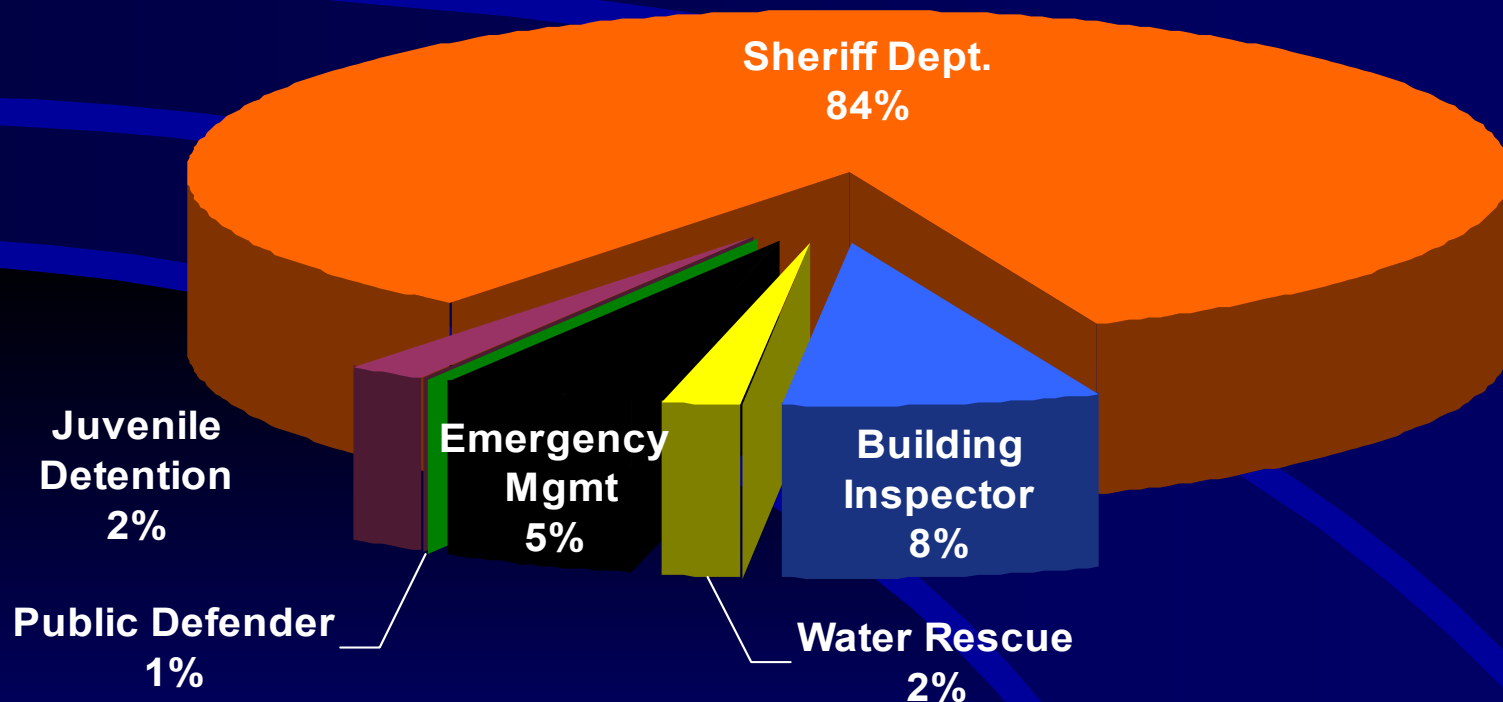
Comparison of FY99 to FY03



■ FY99 Actual □ FY00 Actual ■ FY01 Actual ■ FY02 Budget ■ FY03 Budget

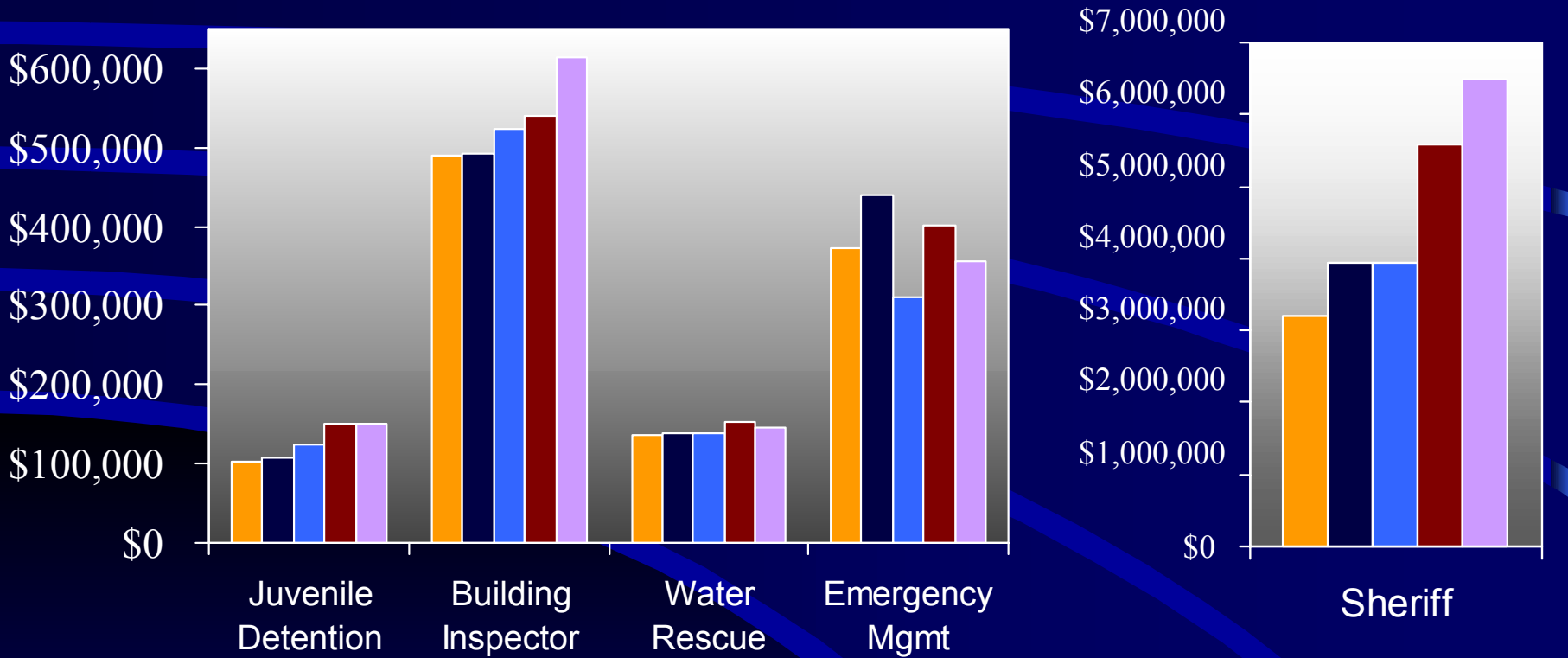
Protection to Persons and Property - 24%

- Consists of six departments
- Total Protection to Person and Property - \$7,773,208



Protection Budget Comparison

Comparison of FY99 to FY03



■ FY99 Actual □ FY00 Actual ■ FY01 Actual ■ FY02 Budget ■ FY03 Budget

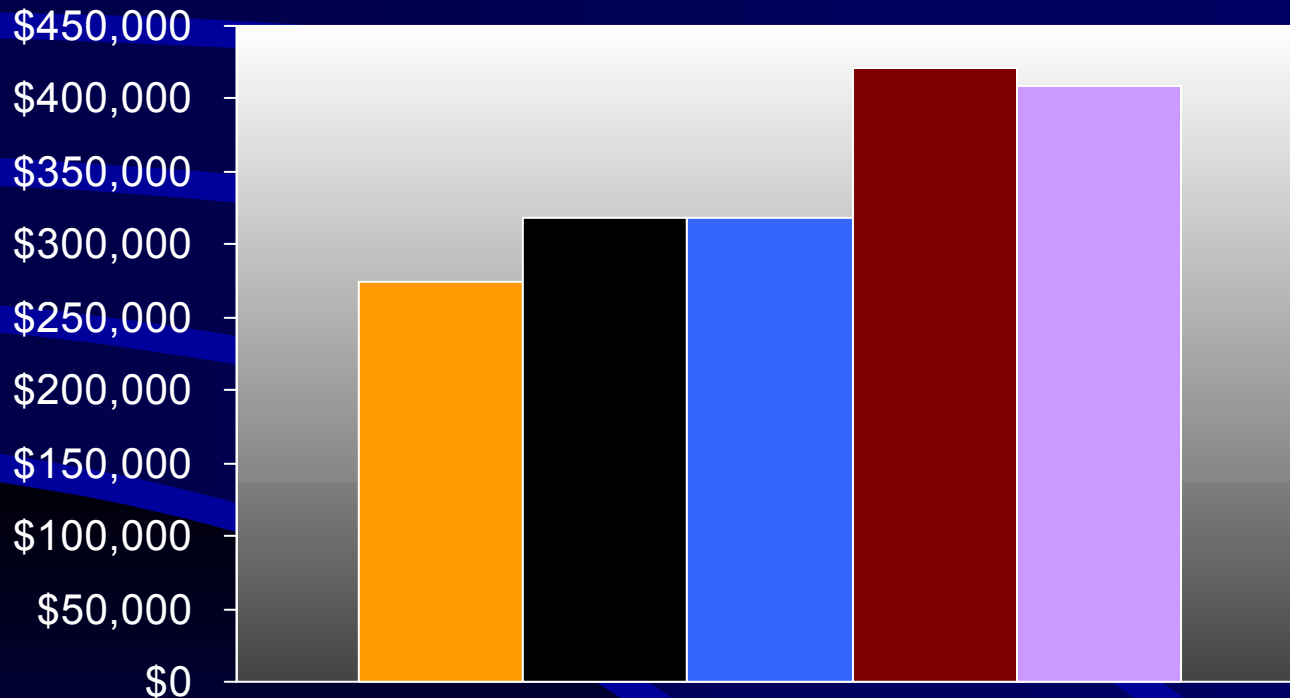
General Health and Sanitation - 1%

- Consists of only one department -
 - Animal Control

Total General
Health and
Sanitation -
\$463,675



General Health Budget Comparison

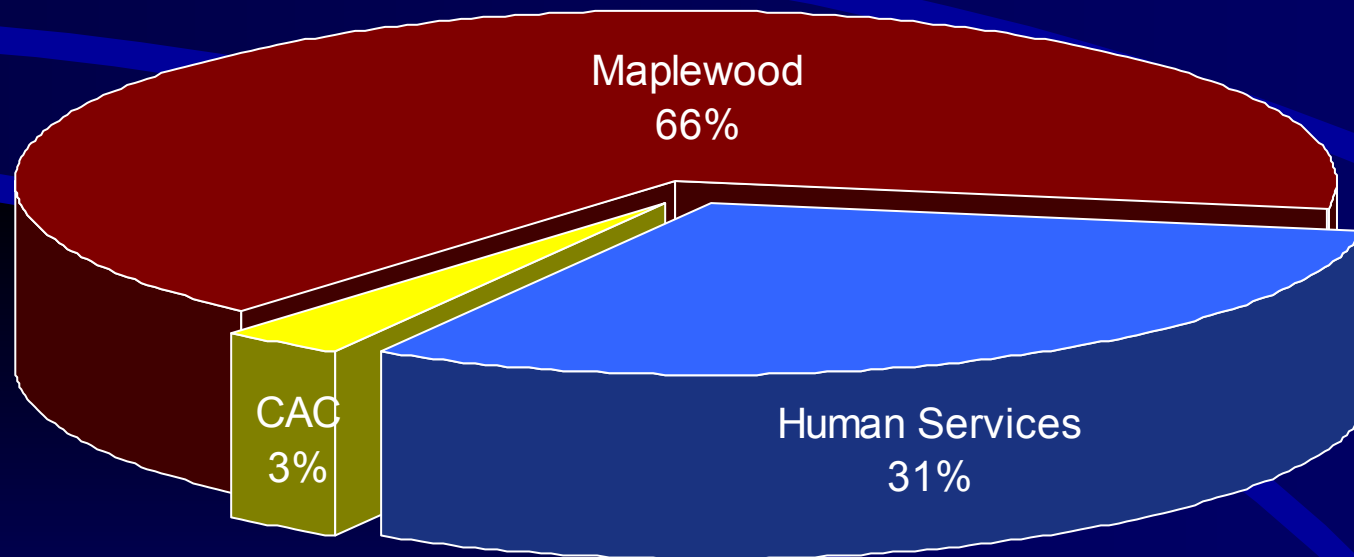


Animal Control without Improvement \$

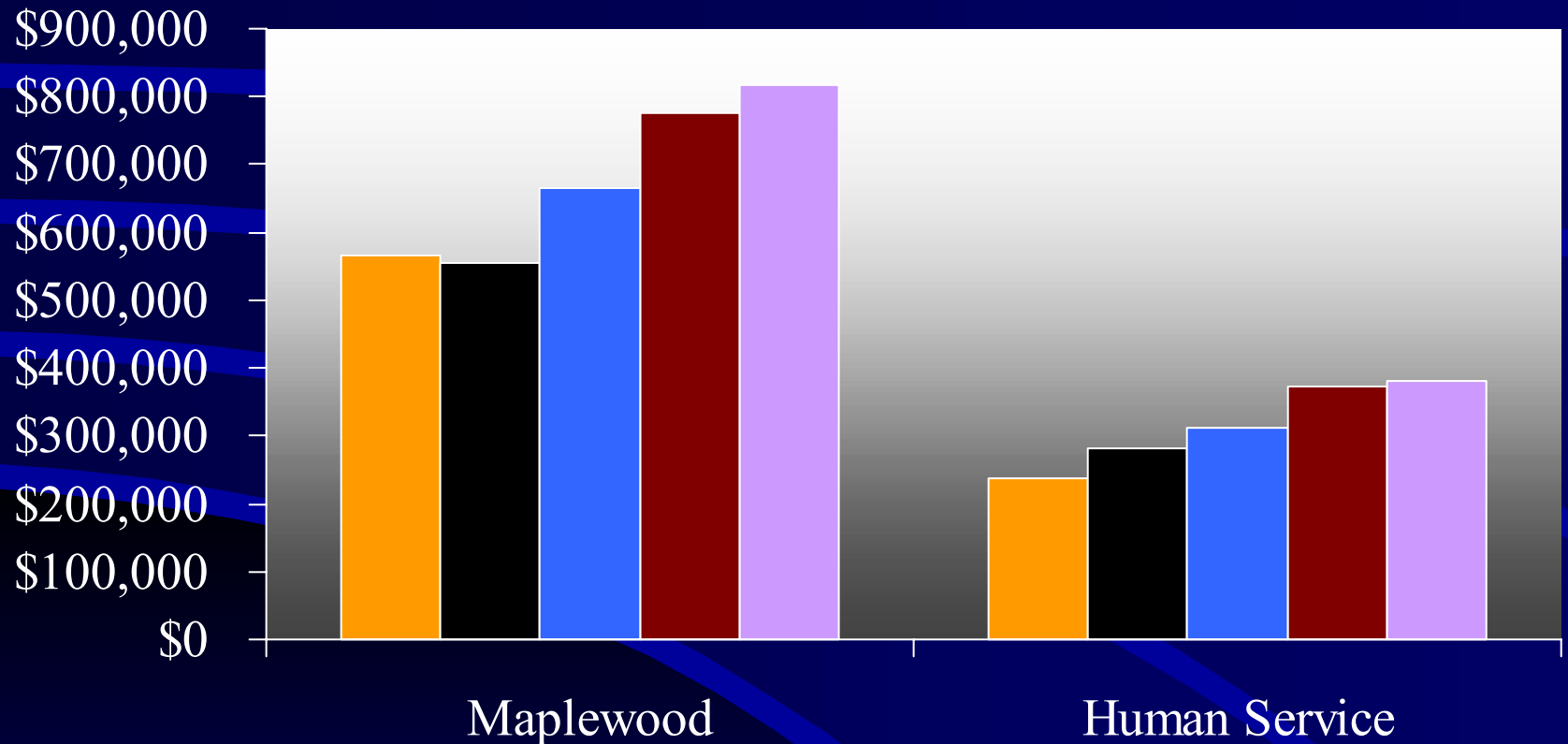
FY99 Actual FY00 Actual FY01 Actual FY02 Budget FY03 Budget

Social Services - 4%

- Consists of three departments
- Total Social Services - \$1,235,219

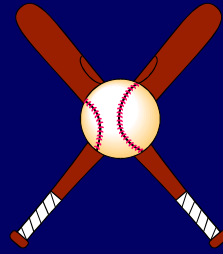


Social Services Budget Comparison



■ FY99 Actual ■ FY00 Actual ■ FY01 Actual ■ FY02 Budget ■ FY03 Budget

Recreation and Culture - 4%

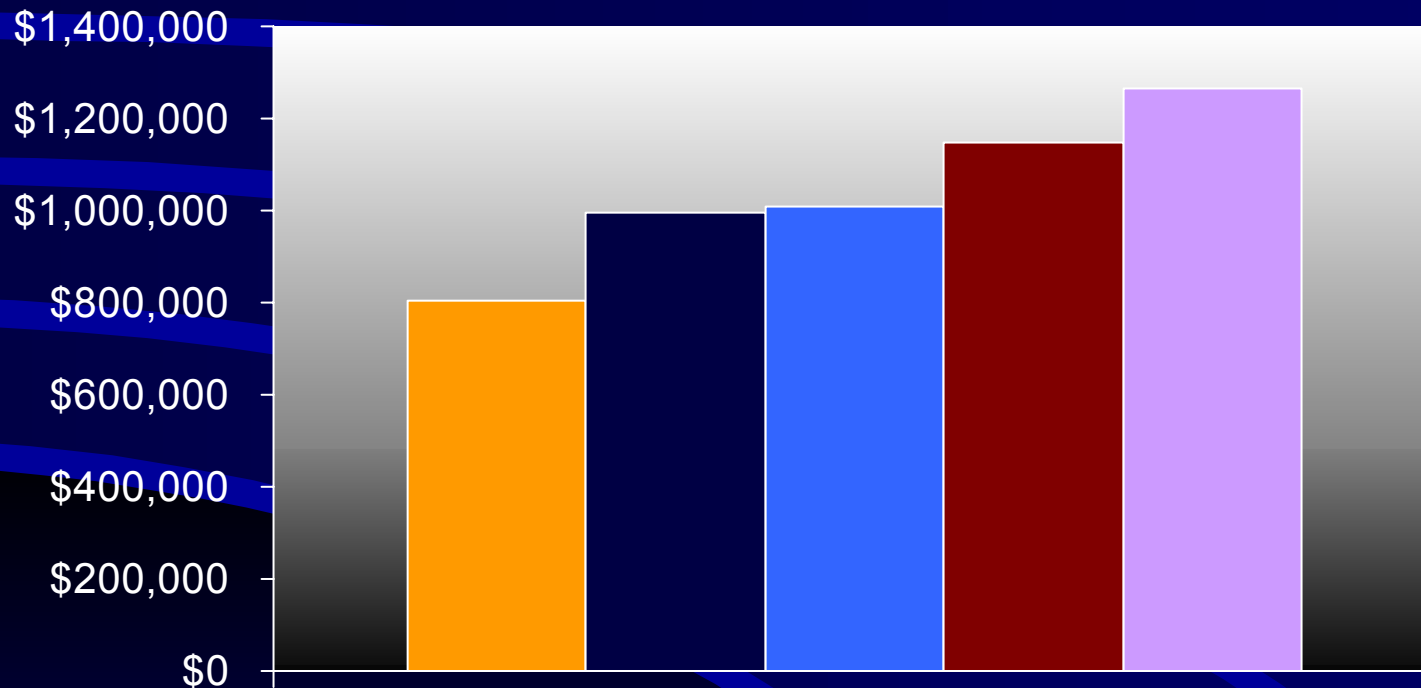


- Consists of only one department -
 - Parks and Recreation

Total
Parks and
Recreation -
\$1,264,821



Recreation and Culture Budget Comparison



Parks and Recreation

FY99 Actual **FY00 Actual** **FY01 Actual** **FY02 Budget** **FY03 Budget**

Debt Service - 11%

- Total General Fund Debt Service -
\$3,574,477



Debt Service - cont'd.

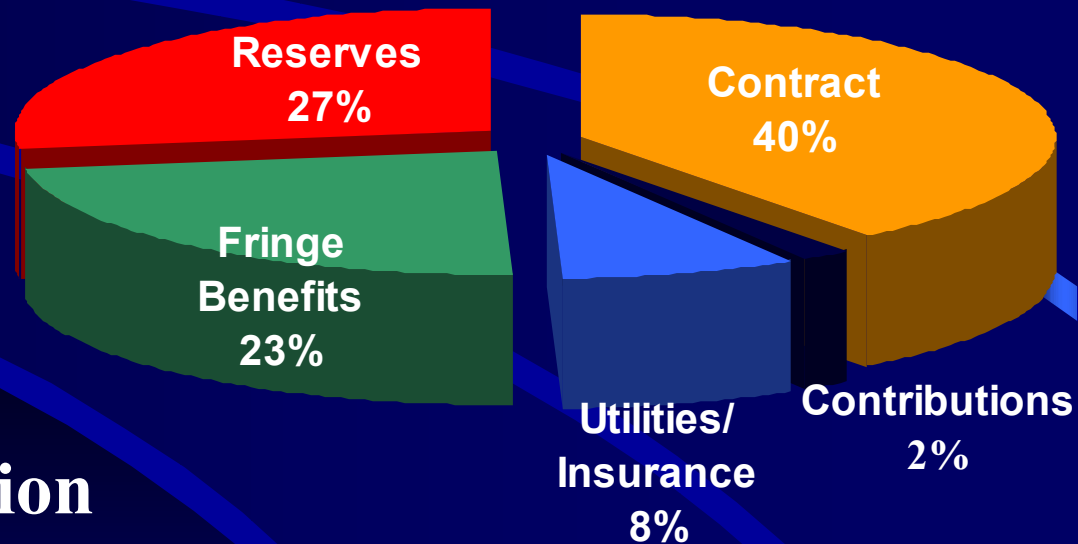
- Four bonds from the General Fund
 - **\$4.68M - 1992 Multiple projects/Refunded 2001**
 - Camp Ernst Park, Maplewood gym, GIS Equipment, Waterline Construction, Storm Water, etc.
 - Maturity Date - December 15, 2012
 - **\$6.0 million - 1999 Multiple Projects**
 - Roads, Storm Sewer, Sanitary Sewer, Parks, Restricted Custody Center
 - Maturity Date - November 1, 2008
 - **\$20M - 2002 Public Safety Center Project**
 - Jail and Sheriff's Department Building
 - Maturity Date - April 1, 2022
 - **\$8M - 2003 Water Expansion Project**
 - Projected to borrow money during FY03

Debt Service, cont'd.

- One lease/purchase agreement paid from the General Fund
 - Pass through money:
 - Point Pleasant Fire - \$850,000
 - **Maturity Date - January 20, 2011**

Administration and Reserves - 45%

- Contracted Services
- Contributions
- Utilities/Insurance
- Fringe Benefits
- Reserves



- **Total Administration**
\$14,750,789

Contracted Services - 40%

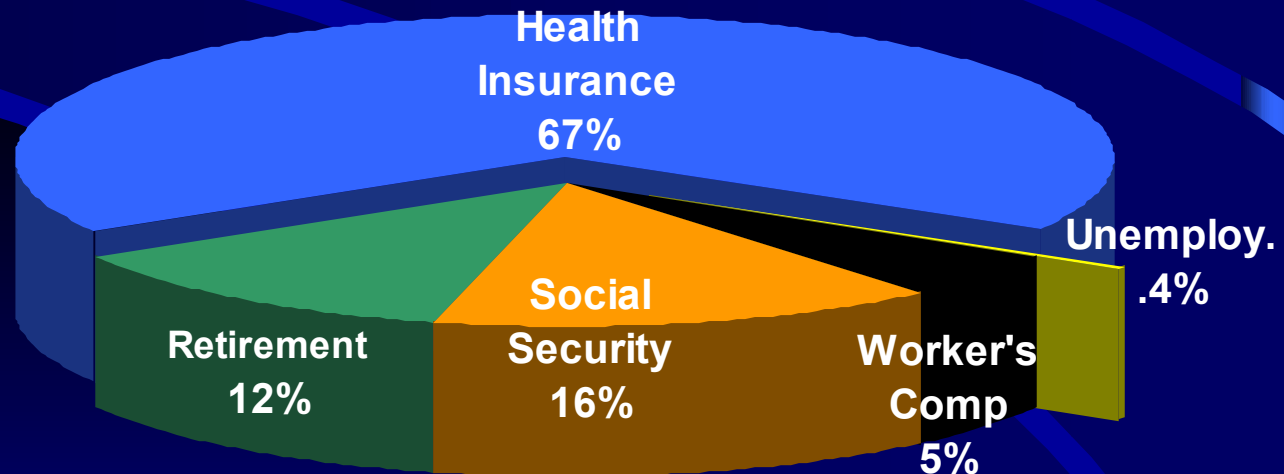
- Total of thirteen contracted agencies
- Five largest:
 - TANK - Requested \$2,485,669
 - Funded \$2,164,233
 - PSCC - \$1,773,475
 - Boone Co Board of Education - \$500,000
 - Planning Commission - \$490,000
 - Boone Co Soil Conservation - \$66,000

Contributions - 2%

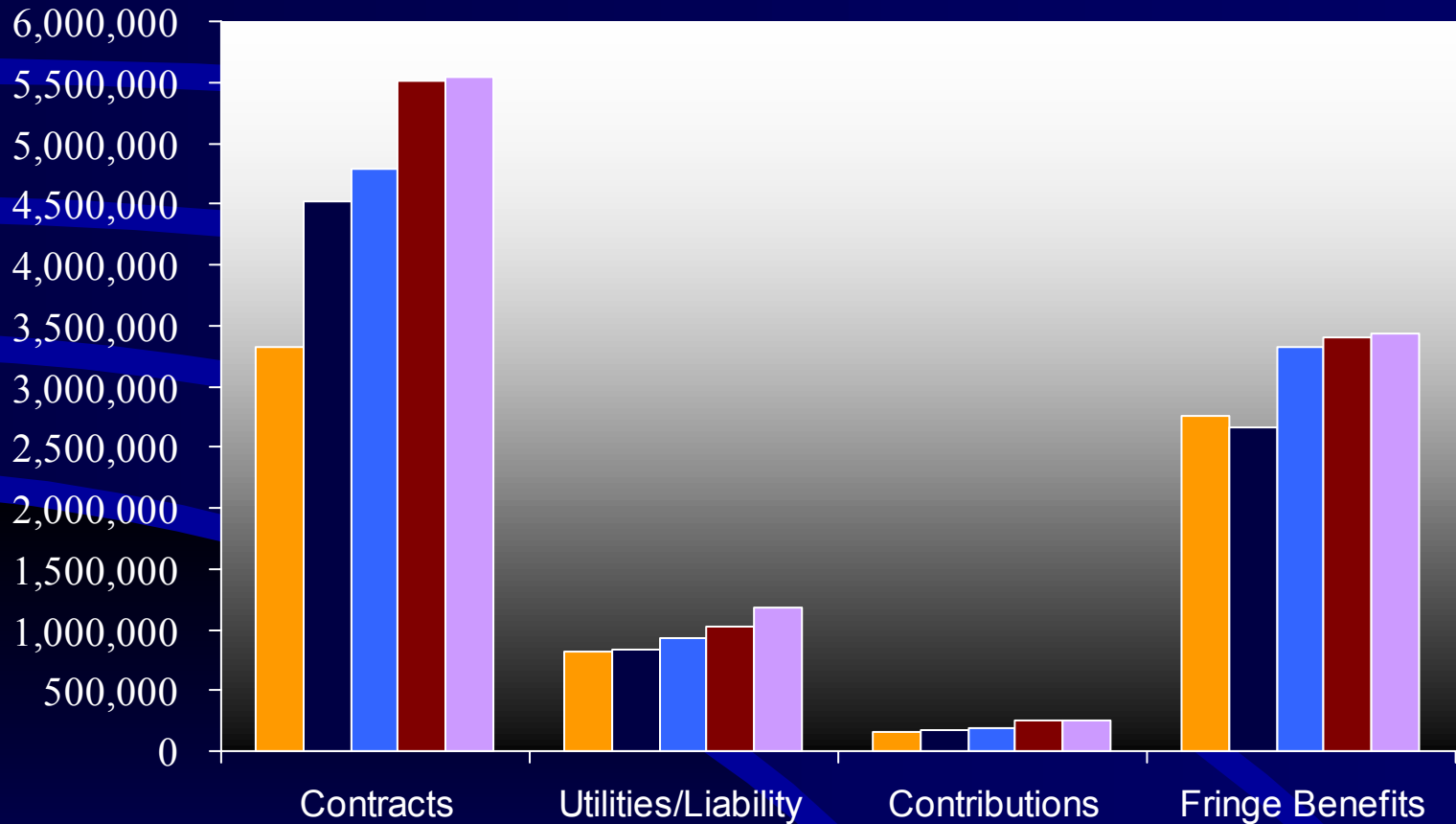
- Total of eleven organizations
- Five largest:
 - Saint Luke Hospital
 - Fire Chief's Association
 - Dinsmore Foundation
 - Florence Disability Committee
 - Boone County Urban Forestry Comm.

Fringe Benefits - 24%

- Employer Share of Social Security
- Employer Share of Retirement
- Health/Dental/Life Insurance
- Unemployment Insurance
- Worker's Compensation



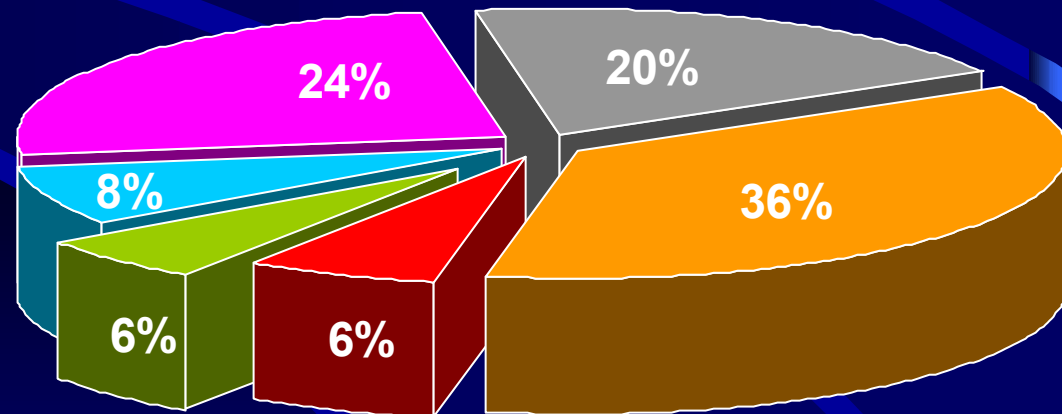
Administration Budget Comparison



■ FY99 Actual **■ FY00 Actual** **■ FY01 Actual** **■ FY02 Budget** **■ FY03 Budget**

Public Works Fund

- Total Public Works - \$9,383,657
 - Total Operating \$7,831,157
 - Contracted Services - Highway
 - Contracted Services - Sewers/Bridges
 - Building and Construction
 - Equipment
 - Salaries
 - Other Expenses



Contracted Services - Highways - 36%

- Asphalt Paving/Milling - \$1,621,657
- Concrete Repairs - \$370,000
- Emergency Repairs - \$350,000
- Guardrail Installation - \$160,000
- Crack/Joint Sealing - \$135,000
- Shouldering - \$100,000
- Micro-Surfacing - \$89,000
- Roadway Striping - \$64,000

Public Works Equipment - 8%

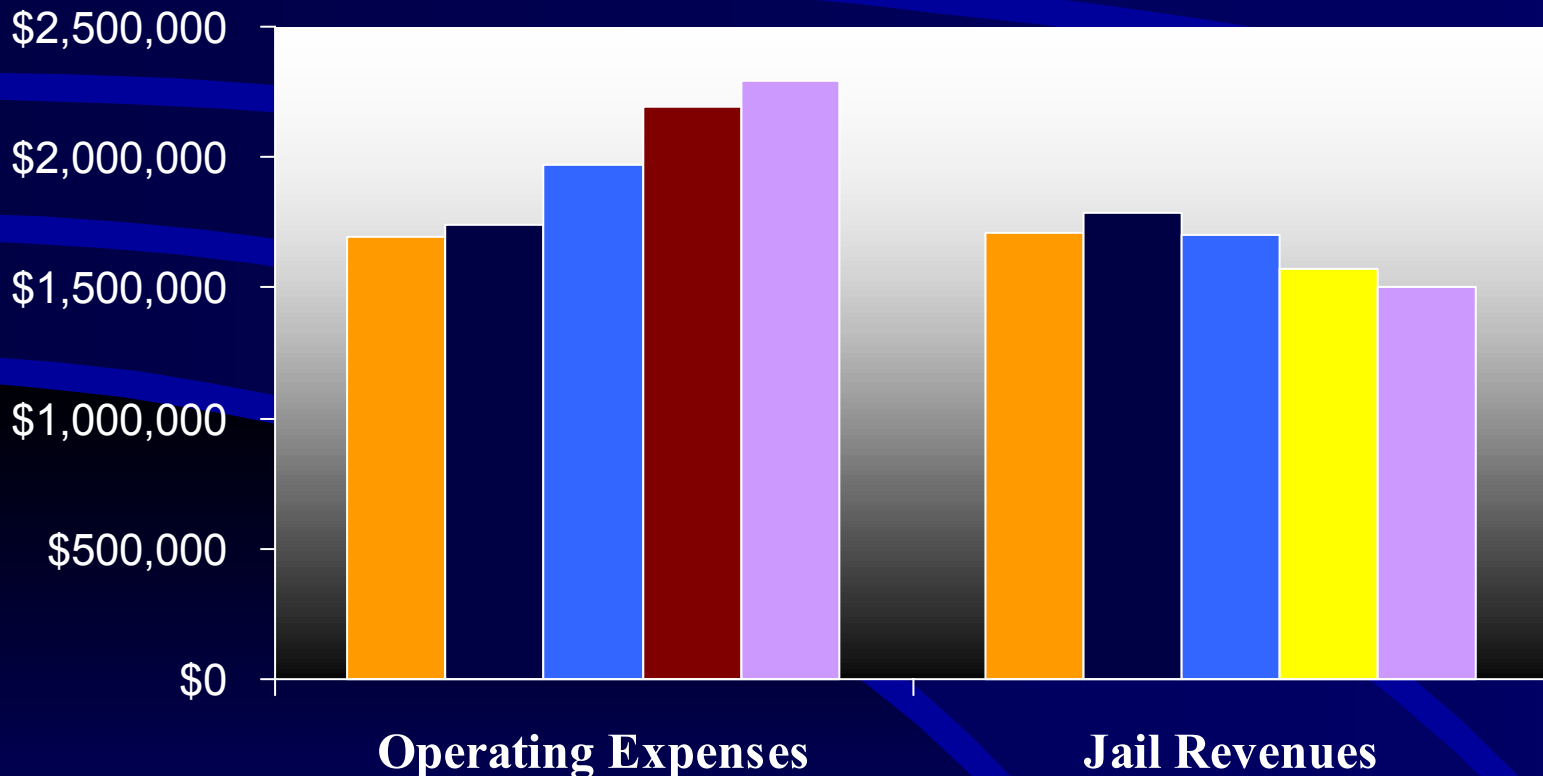
- Single-axle dump truck (2) - \$160,000
- GPS Equipment - \$125,000
- Storm Sewer Location - \$100,000
- Dump Truck - \$50,000
- Crew Leader Truck - \$50,000
- Other Trucks (3) - \$78,000

Buildings and Construction - 6%

- Construction of Truck Garage - \$300,000
 - carried over from FY01
- Replacement of Vehicle Maintenance Garage Floor and Lifts - \$100,000
 - carried over from FY02
- Renovate Existing Truck Garage - \$30,000
- Improve Parking Lot - \$30,000

Jail Fund

- As the Jail Fund's operating budget increases each year, revenues are dropping.



■ FY99 Actual □ FY00 Actual ■ FY01 Actual ■ FY02 Budget ■ FY03 Budget

Capital Improvements Fund

Revenues for Account

- **\$10,500,000 Transfer from General Fund for Capital/Building Projects**
- **\$28,000,000 - Bond Proceeds**
 - Public Safety Center Project
 - Water Expansion Project
- **\$1,200,000 - Prior Year Revenue from Citi**
- **\$450,000 - Transportation Agreements**
- **\$20,000 - Interest**

Building Projects

- **New Public Safety Center**
 - **General Obligation Bond Issue**
 - **\$20,000,000**
- **Public Safety Land**
 - **Three Year Contract**
 - **\$650,000**
- **Administration Building**
 - **Renovations to existing buildings**
 - **\$500,000**

Streets & Highways

- Florence - Hopeful Road Connector -
\$1,800,000
- Conrad Lane Expansion - \$1,500,000
- Industrial Road Area Improvements -
\$900,000
- Dream Street Improvements - \$500,000

Water Project

- Rural Water System Expansion Project
 - Phase I
 - \$8,000,000 to be financed with a General Obligation Bond

Parks Projects

- England-Idlewild Park - \$278,295
- Gun Powder Creek Nature Park - \$500,000
- Conrad Park - \$500,000
- Union Park - \$660,000
- Verona Park - \$1,000,000
- YMCA/Parks Project - \$1,250,000
- Skate Park - Florence - \$315,000

Other Capital Outlay

- **Total Other Capital Projects -**

\$2,718,705

Overall County Budget

- Contains eighteen funds (bank accounts)

General

Road

Jail

LGEA

Federal Grants

Parks & Rec. Escrow

Capital Improvements

Economic Development

Earl Parker Robinson

Assisted Housing & Reserve

Scattered Sewer Assessment Program

Local Law Enforcement Grant

MH/MR/Aging Tax

Revolving Loan

School Tax

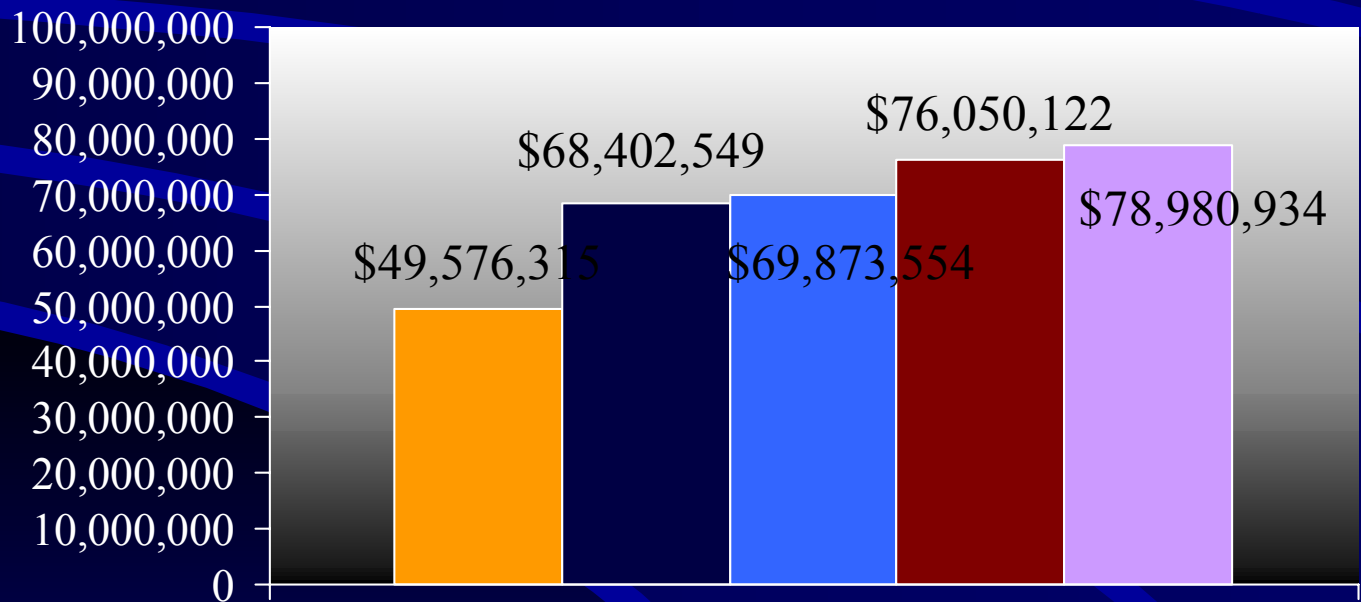
Public Safety

Motor Vehicle Rental Tax

Overall County Budget

- Total Overall Budget - \$106,980,934

Total Budget Without Bond Proceeds



■ FY99

■ FY00

■ FY01

■ FY02

■ FY03