Boone County, Missouri
FY 2027 Proposed Budget -- Highlights

Budget Priorities and Budgetary Impact (see pages 3-10 of Budget Message**):**

- Fiscal stability and transparency of the County's operating funds
- Justice system and public safety modernization
- Address staffing needs and reduce workforce turnover and vacancy
- Provide new and replacement equipment, vehicles, technology, and capital infrastructure

Total FY 2027 Revenue: (detailed revenue discussion begins on page 26 of Budget Message)

- **Revenue Projections**
  - **FY 2026 Original Revenue Projection:** $134.4 million
  - **FY 2026 Revised Revenue Projection:** $138.0 million
    - 2.7% (+3.6 million) increase from FY 2026 Original
  - **FY 2027 Proposed Revenue Projection:** $121.1 million
    - -12.2% (-16.9 million) decrease from FY 2026 Revised
- **Revenue Projections Excluding ARPA Distributions**
  - **FY 2026 Original Revenue Projection Excluding ARPA:** $122.0 million
  - **FY 2026 Revised Revenue Projection Excluding ARPA:** $127.1 million
    - 4..2% (+5.1 million) increase from FY 2026 Original
  - **FY 2027 Proposed Revenue Projection Excluding ARPA:** $121.1 million
    - -4.7% (-6.0 million) decrease from FY 2026 Revised
- **Sales and Use Tax:** 2027 estimate based on estimated actual revenues for 2026 plus 2% expected growth in 2027 for sales tax and 1.5% for use tax;
  - FY 2025 Actual $80.5 million
  - FY 2026 Original Estimate $80.3 million
  - FY 2026 Revised Estimate $83.1 million
  - FY 2027 Estimate $84.7 million (2% increase over FY 2026)

Property Tax Levies (no change from historical rates):

- General Fund: $0.12 per $100 Assessed Valuation
- Road and Bridge Fund: $0.05 per $100 Assessed Valuation

Total FY 2027 Anticipated Expenditures: (detailed expenditure discussion begins on page 35 of Budget Message)

- 49+ Governmental Funds: 6 major funds (95% of total budget) and 43+ nonmajor funds (5% of total budget)
- 10 Internal Service Funds
- 1 Enterprise Fund
- 3 Private Purpose Trust Funds
- **Total Budget All Governmental Funds Combined (excluding capital project funds):**
  - FY 2025 Actual Expenditures =$108.9 million $103.6 million excluding ARPA distributions
  - FY 2026 Original Budget = $143.2 million
  - FY 2026 Amended Budget = $148.8 million
  - FY 2026 Estimated Expenditures = $133.1 million
  - FY 2027 Proposed Budget = $128.9 million
    - 13.4% ($20.0 million) decrease compared to FY 2026 Amended
    - $3.37 Million decrease in FY 2027 on-going from FY 2026

- 51.4% is restricted as to use; 48.6% (General Fund) is unrestricted

  "Restricted" = this means that the use of the monies is limited to purposes *narrower* than the purposes of the government (example: road and bridge uses only; 911/EM uses only, etc.)

"Unrestricted" = this means that the use of the monies may be used for any legally permissible purpose for the government (example: General Fund)

Aggregate Budgetary Comparison Fiscal Year 2026 and Fiscal Year 2027 Excluding ARPA and Capital Projects:

	All Governmental Funds Combined (excluding ARPA & Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2026 Budget	2027 Budget	% Chg	2026 Budget	2027 Budget	2026 Budget	2027 Budget
Operating Revenues	$ 121,950,345	121,127,971	-1%	$ 13,636,223	12,058,818	$ 1,290	1,516
Other Financing Sources (*net of interfund transfers*)	322,201	201,241		3,119,844	300	-	-
Planned Use of Fund Balance (net)	14,040,512	24,260,876		-	2,838,887	11,393	7,519
Total Revenues & Other Sources (*net of inter-fund transfers*)	**$ 136,313,058**	**145,590,088**	**7%**	**$ 16,756,067**	**14,898,005**	**$ 12,683**	**9,035**
Total Expenditures & Other Uses (*net of inter-fund transfers*)	**$ 148,823,021**	**128,854,746**	**-13%**	**$ 14,505,478**	**15,133,347**	**$ 12,683**	**9,035**
Projected Net Fund Balance As of December 31		**$ 91,599,272**			**$ 11,117,214**		**$ 2,530**

Aggregate Budgetary Comparison Fiscal Year 2026 and Fiscal Year 2027 Excluding Capital Projects:

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2026 Budget	2027 Budget	% Chg	2026 Budget	2027 Budget	2026 Budget	2027 Budget
Operating Revenues	$ 134,460,308	121,127,971	-10%	$ 13,636,223	12,058,818	$ 1,290	1,516
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Fund Balances:

Fund balances in major operating funds are projected to exceed the minimum 17% established by policy (Budget Message, page 38). The *minimum* fund balance amount ensures adequate cash flow and avoids short-term borrowing. Amounts beyond the minimum mitigate risk of revenue volatility and provides a funding mechanism for cyclical expenditures (elections, equipment replacement, etc.).

Projected Net Change in Fund Balances on December 31, 2027

		Major Funds						
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31		49,821,117	11,663,386	72,500	3,556,463	20,106,438	7,128,152	92,348,056
Projected Fund Balance 1/1	$	56,986,122	23,417,140	491,321	4,639,702	22,288,402	8,786,245	116,608,932
Projected Change in Fund Balance	$	(7,165,005)	(11,753,754)	(418,821)	(1,083,239)	(2,181,964)	(1,658,093)	(24,260,876)
Percentage Change		-13%	-50%	-85%	-23%	-10%	-19%	-21%

FY 2027 Budget Additions:

- $16.5 million for road and bridge capital improvement projects
  - $5.5 million – Richland Road
  - $5.5 million – Rural Gravel Road Stabilization
  - $5.0 million – Bridge Capital Improvements
  - $500,000 – Bonne Femme
- $2.4 million increase for out of county inmate housing, $4.5M total
- $1.5 million for 911 800MHz infrastructure Ashland Radio Site
- $1.6 million for salary increases county-wide
- $750,000 for justice system modernization initiatives
- Net decrease $564,200 for -6.22 FTEs County-Wide
  - General Fund +1.54 FTE, ($695,000)
  - Road & Bridge Fund -4.26 FTE, ($22,600)
  - 911/Emergency Management Fund -0.50 FTE, ($39,600)
  - Community Children's Services Fund -5.00 FTE, $0
  - BCSO Regional Training Center Enterprise Fund +2.00 FTE, $193,000
  - *Positions in Contingency +1.00 FTE, $98,800

**Please note that due to limitations of our legacy budgeting software, there is an additional 1.00 FTE and $98,800 budgeted in FY 2027 contingency and not reflected in the personnel summary of the proposed budget. The Auditor's Office is working on a fix to this issue and they will be reflected in the final budget document, if they are included in the FY 2027 final budget.*

Future Challenges:

- Continued implementation of the County's new salary structure
- On-going County ERP project implementation
- Space needs consulting services on-going (appropriated in FY 2023)
- Regional Law Enforcement Training Center and Public Safety Child Care Center operations
- Long-range infrastructure replacement and improvements

Public Comment Budget Hearings:

- 1:30 PM Thursday, November 19, 2026
- 7:00 PM Tuesday, December 1, 2026
- 9:30 AM Tuesday, December 8, 2026

The Proposed Budget will be posted on the County's website: https://www.boonemo.gov/auditor/budget-reports/