

Boone County Fiscal Court Annual Financial Report

As of June 30, 2004

	<u>FY04</u>	<u>FY03</u>	<u>Comparison</u> <u>Current to Prior</u>	<u>Percent</u>
<u>General Fund</u>				
REVENUES:				
Real Property Taxes	6,169,786	5,625,084	544,702	9.68%
Tangible Personal Property Taxes	1,350,481	982,057	368,424	37.52%
County Motor Vehicle Taxes	894,561	862,341	32,220	3.74%
Delinquent Property Tax	83,633	61,819	21,814	35.29%
Watercraft Taxes	13,330	14,252	(922)	-6.47%
Bank Shares Tax	171,940	161,450	10,489	6.50%
Franchise Taxes-Real Property	353,166	143,027	210,139	146.92%
Franchise Taxes-Tangible Property	989,588	585,566	404,022	69.00%
Payroll Taxes	13,825,552	13,334,449	491,104	3.68%
Deed Transfer Taxes	942,560	815,937	126,623	15.52%
Net Profit Taxes	598,362	469,460	128,902	27.46%
Other in Lieu Payments	79,619	50,179	29,441	58.67%
Excess Fees - County Attorney	5,276	2,523	2,753	109.09%
Excess Fees - County Clerk	665,009	683,073	(18,064)	-2.64%
Excess Fees - Sheriff	414,852	340	414,513	121965.68%
Business License	266,215	188,931	77,283	40.91%
Business Licenses - Refunds	-	(625)	625	-100.00%
Beer and Liquor License	58,235	55,258	2,977	5.39%
Building Permits	902,848	747,452	155,395	20.79%
Cable TV Franchise Fees	286,177	264,384	21,793	8.24%
Omitted Tangible Personal Taxes	252,254	661,695	(409,441)	-61.88%
Federal Grants	39,764	5,600	34,164	610.08%
Bullet Proof Vest Partnership Grant	9,143	11,888	(2,745)	-23.09%
Emergency Shelter Grant	10,000	10,000	-	0.00%
Inter-Co Motor Vehicle Taxes	110,962	100,728	10,234	10.16%
Transport of Non-Public School	436,437	427,223	9,214	2.16%
State Grants		9,618	(9,618)	-100.00%
Dept for Juvenile Justice Grant	509,145	446,541	62,604	14.02%
Fire District Grants-Senate Bill 66	11,133	11,583	(450)	-3.88%
DJJ - JAIBG Grant	3,212	1,998	1,214	60.76%
Dead Livestock Grant	1,004	-	1,004	#DIV/0!
Animal Control Grant	997	-	997	#DIV/0!
EM Grant Reimb - State Portion		19,349	(19,349)	-100.00%
LIFT Grant - NKY Visitors Bureau	16,547	15,000	1,547	10.31%
Election Expenses Reimbursement	32,100	31,200	900	2.88%
Board of Assessment Appeals	1,950	950	1,000	105.26%
Legal Process Fee	461	460	1	0.20%
Dog License Refund	1,918	2,226	(308)	-13.84%
Net Court Revenue	13,105	26,209	(13,104)	-50.00%
Sheriff's Bond Refund	792	-	792	#DIV/0!
AOC Courthouse Rentals	410,767	241,995	168,772	69.74%
Contracts with Counties/Cities	40,000	30,000	10,000	33.33%
EM Reimbursement	19,400	25,827	(6,427)	-24.88%
MH/MR Tax Fund Payment	50,000	50,000	-	0.00%
Child Support Incentive	656,284	715,939	(59,655)	-8.33%
Juvenile Housing Per Diem		1,880	(1,880)	-100.00%
Court Facility Fees	252,359	12,697	239,662	1887.55%
MW Food Serve Lunch Program	9,995	9,462	533	5.63%
Parks and Recreation	67,257	64,373	2,885	4.48%
Swimming Pool	52,478	36,164	16,313	45.11%
Animal Control - Sales & License	82,867	79,733	3,134	3.93%

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Spay/Neuter Violations	3,313	550	2,763	502.36%
Data Processing Services	16,411	16,983	(572)	-3.37%
Water System Services	36,864	-	36,864	#DIV/0!
Sewer System Surcharge	1,193,291	-	1,193,291	#DIV/0!
Home Incarceration Fees	287	882	(595)	-67.46%
Postage Reimbursement	34,485	28,654	5,831	20.35%
EM Violation Clean Up Fee	36,913	50,216	(13,303)	-26.49%
Maplewood Services	5,546	9,210	(3,664)	-39.78%
Arboretum Maintenance Agreement	55,980	51,135	4,845	9.47%
Other Charges for Services	1,201	1,201	-	0.00%
Vending Machine Commission	378	2,266	(1,887)	-83.30%
Telephone Commission	112	89	23	25.33%
Surplus Property Sales	20,810	-	20,810	#DIV/0!
Court Designated Workers Lease		7,223	(7,223)	-100.00%
Louis G. Freeman Company		10,000	(10,000)	-100.00%
Assisted Housing Lease	13,011	13,011	-	0.00%
Walton Fire Department	28,301	28,853	(551)	-1.91%
Pt. Pleasant Fire Department	71,947	70,251	1,696	2.41%
Probation and Parole - Rent		2,820	(2,820)	-100.00%
SCNK - Lease (Senior Center)	10,000	10,000	-	0.00%
Union (Hamilton) Fire Lease	15,000	15,000	-	0.00%
Community Action Commission Rent	3,804	3,804	-	0.00%
Child Support Office Rent	13,160	11,136	2,025	18.18%
Northern Key Health District Lease	52,525	48,825	3,700	7.58%
Board of Educ - MW Facility	22,204		22,204	#DIV/0!
Boone County CASA Rent	5,640		5,640	#DIV/0!
Valley Orchards Lease	1,400		1,400	#DIV/0!
Reimbursements	10,756	9,230	1,526	16.53%
Amigo Program Reimb - NKADD	4,800	4,175	625	14.97%
Senior Plus Funds - NKADD	24,500	13,500	11,000	81.48%
Juvenile Drug Testing Reimb	245	361	(116)	-32.13%
Homeless Board Reimbursement	8,577		8,577	#DIV/0!
Animal Control Donations	8,600	10,483	(1,884)	-17.97%
Water Rescue	2,200	450	1,750	388.89%
Miscellaneous Revenues	29,708	1,851	27,858	1505.29%
Workers Comp Reimbursement	59,217		59,217	#DIV/0!
Payroll Tax Collection Fees	293,383	246,553	46,830	18.99%
Infrastructure Payment from Citi	-	124,904	(124,904)	-100.00%
Airport Parking Fines	7,210	15,900	(8,690)	-54.65%
Interest on Deposits	146,828	160,112	(13,284)	-8.30%
Interest on GO Bond	1,600	79,891	(78,291)	-98.00%
Interest on Investments	5,238	100,050	(94,812)	-94.76%
Interest on Matured CD's		15,766	(15,766)	-100.00%
Adjustment to Prior Year Balance	20,640	19,322	1,319	6.82%
Bond Sale Proceeds	1,007,371	127,046	880,325	692.92%
Cash Drawer	(225)	(200)	(25)	12.50%
Cash Transfer Out	(3,605,000)	(34,953,467)	31,348,467	-89.69%
Cash Transfer In	100,008	370,012	(270,004)	-72.97%
TOTAL REVENUES:	30,931,761	(5,174,658)	36,106,419	

Operating Revenue	29,924,390	24,813,809	5,110,582
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EXPENDITURES:

Salaries - Elected Officials	274,248	247,854	26,395	10.65%
Salaries - Statutory Appointments	130,241	111,048	19,194	17.28%
Salaries - Office Staff	3,915,707	3,784,479	131,228	3.47%
Overtime	177,263	176,479	784	0.44%

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Salaries - Temporary/Part-Time	272,474	250,513	21,961	8.77%
Salaries - Election Tabulators	1,025	1,075	(50)	-4.65%
Other Per Diem & Fees	57,425	52,775	4,650	8.81%
Social Security	482,549	458,317	24,232	5.29%
Retirement	489,912	406,365	83,547	20.56%
Insurance	2,517,413	2,359,592	157,821	6.69%
Unemployment	13,087	13,899	(812)	-5.84%
Workman's Compensation	147,847	172,682	(24,835)	-14.38%
Accounting Services	26,797	24,094	2,704	11.22%
Advertising	19,593	25,314	(5,721)	-22.60%
Appraisal Services	6,050	4,000	2,050	51.25%
Audit Services	56,004	30,625	25,379	82.87%
Autopsies & Attendant Services	7,470	8,758	(1,288)	-14.71%
Consultants	35,950	16,994	18,956	111.55%
Contracted Services - Buildings	10,665	25,241	(14,577)	-57.75%
Contracts with Government Agencies	5,535,332	5,188,303	347,029	6.69%
Contract W/Private Agencies - DJJ	409,866	378,985	30,881	8.15%
Computer Software Development	74,771	307,367	(232,596)	-75.67%
Evaluation and Testing	39,009	37,837	1,172	3.10%
Fiscal Agent Charges	104,119	87,280	16,839	19.29%
Janitorial Services	75,634	25,684	49,950	194.48%
Lease Payments	53,583	51,638	1,945	3.77%
Legal Fees	3,889	2,498	1,392	55.71%
Maintenance Agreements - General	172,496	91,237	81,259	89.06%
Medical Services	8,032	6,968	1,065	15.28%
Polling Places	5,300	5,100	200	3.92%
Program Support - Sheriff's Dept	5,333,223	4,855,483	477,740	9.84%
Program Support	67,752	93,555	(25,803)	-27.58%
Window Cleaning	6,346	3,046	3,300	108.34%
Elevator Maintenance	11,440	6,756	4,684	69.34%
Home Aid Service	12,685	13,721	(1,036)	-7.55%
Senior Citizens Assistance	20,004	13,595	6,409	47.15%
Success By Six	25,000	-	25,000	#DIV/0!
Rentals	47,970	38,564	9,406	24.39%
Solid Waste	31,241	27,120	4,120	15.19%
Statutory Contributions	175,800	175,800	-	0.00%
Contracted Services - Referees	16,601	24,666	(8,065)	-32.70%
Contracted Services - Election	55,260	-	55,260	#DIV/0!
Pool Management Agreement	53,286	49,500	3,786	7.65%
Other Contracted Services	234,709	154,979	79,730	51.45%
Storm Water Management	8,183	-	8,183	#DIV/0!
Kennel Supplies and Equipment	1,424	3,782	(2,358)	-62.35%
Animal Food and Supplies	3,533	3,920	(387)	-9.87%
Building Maintenance Supplies	38,219	56,603	(18,383)	-32.48%
Custodial Supplies	25,326	32,173	(6,847)	-21.28%
Data Processing Supplies	21,678	18,661	3,017	16.17%
DES Supplies and Materials	36,075	15,878	20,197	127.21%
Fertilizer, Seed, Chemicals, Etc.	12,368	10,773	1,595	14.81%
Food	31,926	30,952	975	3.15%
Gasoline	68,875	63,529	5,347	8.42%
General Construction Materials	73,863	55,097	18,766	34.06%
Machinery and Equipment	15,236	39,016	(23,780)	-60.95%
Office Materials and Supplies	42,622	59,667	(17,045)	-28.57%
Paint	9,282	3,953	5,329	134.79%
Periodicals	2,223	1,675	548	32.73%
Personal Hygiene	4,394	6,556	(2,162)	-32.97%
Petroleum Products	-	384	(384)	-100.00%
Plumbing Supplies	13,447	14,629	(1,182)	-8.08%

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Recreation Supplies & Equipment	22,365	26,324	(3,959)	-15.04%
Tools	13,377	12,181	1,197	9.82%
Uniforms	33,951	36,812	(2,861)	-7.77%
Communication Supplies & Equipment	41,555	47,758	(6,203)	-12.99%
Water Rescue Supplies & Materials	5,944	5,450	494	9.06%
Contributions	191,142	240,083	(48,941)	-20.38%
Dog Tag Fees	5,182	4,781	401	8.39%
Electrical Repairs and Supplies	22,989	19,517	3,472	17.79%
General Welfare	2,240	3,080	(840)	-27.27%
Heating and Air Conditioning	21,251	27,796	(6,545)	-23.55%
Bond and Liability Insurance - KACO	575,361	424,539	150,821	35.53%
Insurance Claims	8,384	19,848	(11,464)	-57.76%
Employee Incentive Awards	1,244	-	1,244	#DIV/0!
Special Projects	20,286	23,720	(3,433)	-14.47%
Medical Services	2,493	674	1,819	269.73%
Medical Supplies and Services	19,666	29,996	(10,331)	-34.44%
Memberships	21,236	28,594	(7,358)	-25.73%
Postal Charges	79,690	66,342	13,348	20.12%
Printing, Stationery, Forms, Etc.	49,057	109,507	(60,451)	-55.20%
Reimbursements - Boat Patrol		8,350	(8,350)	-100.00%
Tuition Reimbursement	5,154	4,532	623	13.74%
Registrations, Conferences, Training	99,104	109,014	(9,910)	-9.09%
Training	3,476	9,223	(5,747)	-62.31%
Utilities - General	689,615	616,668	72,947	11.83%
Utilities - Restricted Custody	42,042	40,998	1,044	2.55%
Maintenance and Repairs - General	111,471	76,640	34,831	45.45%
Educational Program	1,392	904	488	53.95%
Dept for Juvenile Justice Grant Exp	9,464	7,397	2,067	27.95%
Principal on Bonds	2,935,000	1,565,000	1,370,000	87.54%
Principal Payoff of Escrowed Bonds	-	4,332,292	(4,332,292)	-100.00%
Principal on Leases	50,000	48,000	2,000	4.17%
Interest on Bonds	1,755,596	1,449,132	306,464	21.15%
Interest on Leases	21,741	24,148	(2,407)	-9.97%
Communication Equipment	63,000	9,366	53,634	572.62%
Data Processing Equipment	49,370	69,173	(19,802)	-28.63%
Heating & Air Conditioning Equip	4,730	11,580	(6,850)	-59.15%
Maintenance Equipment	5,579	12,327	(6,748)	-54.74%
Motor Vehicles	451,938	768,062	(316,124)	-41.16%
Office Equipment	8,538	8,513	25	0.29%
Other Equipment	51,773	225,894	(174,121)	-77.08%
Other Capital Outlay	830	89,868	(89,038)	-99.08%
Building and Construction	2,755	-	2,755	#DIV/0!
Animal Control Building Improvement	-	21,470	(21,470)	-100.00%
Program Support	10,749	10,749	-	0.00%
TOTAL EXPENDITURES:	29,134,478	30,873,331	(1,738,853)	
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Operating Expenditures	29,134,478	26,541,039	2,593,438	
Increase/Decrease in Operating Assets	789,913	(1,727,231)	2,517,143	
Increase/Decrease in Net Assets	1,797,283	(36,047,989)	37,845,272	
Net Assets at Beginning of Year	6,467,961	23,084,437	(16,616,476)	
Net Assets at Beginning - GO Bond	142,900	19,574,412	(19,431,512)	
Net Assets at End of Year	8,408,144	6,610,861	4,314,426	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison</u> <u>Current to Prior</u>	<u>Percent</u>
<u>Public Works Fund</u>				
REVENUES:				
Permit/Inspection Fees	102,802	89,431	13,371	14.95%
State Grants	2,152	2,087	64	3.07%
Area Development Grant	23,479	-	23,479	#DIV/0!
Transportation Cabinet Projects	-	18,115	(18,115)	-100.00%
Truck License Distribution	189,783	193,955	(4,172)	-2.15%
Vehicle Operation License Refunds	9,459	9,734	(275)	-2.83%
County Road Aid	684,362	640,381	43,981	6.87%
Emergency Road Aid	50,000	79,545	(29,545)	-37.14%
Municipal Road Aid	580,615	677,007	(96,392)	-14.24%
Contract W/Other Counties	15,000	-	15,000	#DIV/0!
Miscellaneous Payments	80,143	78,652	1,491	1.90%
Landfill User Fees	101,466	110,782	(9,316)	-8.41%
Road Maint/Improvements	14,611	69,520	(54,909)	-78.98%
Surplus Property Sales	35,400	-	35,400	#DIV/0!
Road Material Sales	39,891	-	39,891	#DIV/0!
Vehicle Maintenance Sales	306,541	385,763	(79,222)	-20.54%
Recycling	4,088	1,066	3,021	283.29%
Reimbursements	98,547	25,996	72,551	279.08%
Bond Money Reimbursement	8,391	20,778	(12,387)	-59.62%
Miscellaneous	822	2,172	(1,350)	-62.14%
Interest on Deposits	8,712	19,984	(11,273)	-56.41%
Cash Transfer In	3,050,000	4,000,000	(950,000)	-23.75%
TOTAL REVENUES:	5,406,261	6,424,969	(1,018,708)	
EXPENDITURES:				
Salaries - Statutory Appointments	79,996	76,111	3,885	5.10%
Salaries - Office Staff	1,601,072	1,450,040	151,031	10.42%
Overtime	337,015	350,847	(13,831)	-3.94%
Contracted Services - Highways	2,097,837	2,525,406	(427,569)	-16.93%
Contracted Services - Emergency	76,496	-	76,496	#DIV/0!
Contracted Services - Bridges	50,535	-	50,535	#DIV/0!
Contracted Services - Sewers	76,831	116,190	(39,359)	-33.87%
Engineering Services	128,208	290,401	(162,193)	-55.85%
Maintenance Agreements - General	6,657	5,889	767	13.03%
Maint and Repair Services - Vehicle	96,558	74,740	21,818	29.19%
Program Support	14,338	15,905	(1,567)	-9.85%
Rentals	40,594	41,628	(1,034)	-2.48%
Solid Waste	99,882	80,350	19,532	24.31%
Other Contracted Services	21,340	6,148	15,192	247.09%
Building Maintenance Supplies	3,366	3,436	(70)	-2.04%
Concrete	61,387	68,262	(6,875)	-10.07%
Crushed Stone and Gravel	62,031	82,723	(20,692)	-25.01%
General Construction Materials	16,784	31,957	(15,172)	-47.48%
Storm Sewer Materials	87,085	69,800	17,284	24.76%
Motor Vehicle Parts	357,458	374,672	(17,214)	-4.59%
Office Materials and Supplies	4,995	6,151	(1,157)	-18.80%
Road Materials	-	3,193	(3,193)	-100.00%
Petroleum Products	14,445	11,450	2,995	26.16%
Pipe	47,050	40,089	6,961	17.36%
Signs	126,990	122,860	4,130	3.36%
Salt	179,711	198,058	(18,347)	-9.26%
Tools	23,626	18,537	5,089	27.45%
Tires and Tubes	43,605	44,015	(410)	-0.93%
Uniforms	22,127	21,769	358	1.65%

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Memberships	3,539	2,898	641	22.12%
Printing, Stationery, Forms, Etc.	634	495	139	28.10%
Registrations, Conferences, Training	18,187	15,460	2,727	17.64%
Utilities - General	38,055	38,362	(307)	-0.80%
Maintenance & Repairs	33		33	#DIV/0!
Safety Equipment	20,000	13,412	6,587	49.12%
Communication Equipment	16,630	29,767	(13,137)	-44.13%
Furniture and Fixtures	324	456	(132)	-28.94%
Highway Equipment	143,280	210,318	(67,038)	-31.87%
Motor Vehicles		73,884	(73,884)	-100.00%
Other Equipment	45,310	411	44,899	10931.85%
Building and Construction	194,973	-	194,973	#DIV/0!
TOTAL EXPENDITURES:	6,258,981	6,516,090	(257,110)	
Increase/Decrease in Net Assets	(852,720)	(91,121)	(761,598)	835.81%
Net Assets at Beginning of Year	1,119,410	1,210,532	(91,121)	-7.53%
Net Assets at End of Year	266,691	1,119,410	(852,720)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison</u> <u>Current to Prior</u>	<u>Percent</u>
Jail Fund				
REVENUES:				
Federal Prisoner Payment	326,144	440,480	(114,335)	-25.96%
Jail Operation State Fees	172,211	160,484	11,728	7.31%
Jail State Medical Fees	63,126	89,242	(26,116)	-29.26%
Jail State Court Costs	99,513	85,981	13,531	15.74%
Contract W/Other Counties	9,343	-	9,343	#DIV/0!
State Inmate Payment	668,111	844,223	(176,112)	-20.86%
DUI Service Fees	26,764	24,561	2,203	8.97%
NKADD Tax Fund Payment	16,250	13,587	2,663	19.60%
Jail Work Release	59,560	67,030	(7,470)	-11.14%
Jail Prisoner Reimb	63,080	-	63,080	#DIV/0!
Jail Processing Fee-SB332	-	47,935	(47,935)	-100.00%
Jail Medical Fees	2,700	2,994	(294)	-9.83%
Jail Housing Fees	53,999	67,932	(13,933)	-20.51%
Digital Fingerprinting	49,992	49,992	-	0.00%
Telephone Commission	80,858	45,570	35,288	77.44%
Reimbursements	-	74	(74)	-100.00%
Miscellaneous Revenues	4,683	3,380	1,303	38.56%
Interest on Deposits	1,147	2,109	(962)	-45.62%
Cash Transfer In	555,000	300,000	255,000	85.00%
TOTAL REVENUES:	2,252,481	2,245,574	6,907	
EXPENDITURES:				
Salaries - Elected Officials	85,446	80,975	4,470	5.52%
Salaries - Office Staff	901,141	868,968	32,172	3.70%
Overtime	24,922	33,810	(8,888)	-26.29%
Salaries - Temporary/Part-Time	225,720	169,834	55,886	32.91%
Social Security	86,623	80,663	5,960	7.39%
Retirement	191,562	163,279	28,283	17.32%
Insurance	223,127	209,711	13,416	6.40%
Rentals	4,631	3,301	1,330	40.31%
Other Contracted Services	15,000	15,750	(750)	-4.76%
Building Maintenance Supplies	42,117	47,312	(5,195)	-10.98%
Food	269,637	247,757	21,880	8.83%
Linens	7,233	11,767	(4,534)	-38.53%
Office Materials and Supplies	17,754	15,311	2,443	15.96%
Prisoner Clothing	7,244	7,440	(196)	-2.63%
Uniforms	15,199	15,370	(170)	-1.11%
Dental Services	8,953	7,547	1,406	18.63%
Medical Supplies	196,160	119,017	77,143	64.82%
Memberships	4,997	2,705	2,292	84.75%
Printing, Stationery, Etc	4,199	5,104	(905)	-17.73%
Registrations, Conferences, Training	9,998	13,107	(3,109)	-23.72%
Maintenance and Repairs	12,462	11,747	715	6.09%
Motor Vehicles	-	21,292	(21,292)	-100.00%
Office Equipment	-	5,973	(5,973)	-100.00%
TOTAL EXPENDITURES:	2,354,126	2,157,740	196,386	
Increase/Decrease in Net Assets	(101,645)	87,834	(189,479)	-215.72%
Net Assets at Beginning of Year	166,982	79,148	87,834	110.97%
Net Assets at End of Year	65,338	166,982	(101,645)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Local Government Economic Assistance Fund</u>				
REVENUES:				
Coal Road Impact Fees	5,082	21,346	(16,264)	-76.19%
Mineral Severance Tax	106,584	75,459	31,124	41.25%
Interest on Deposits	1,540	2,507	(967)	-38.58%
TOTAL REVENUES:	113,206	99,312	13,893	
EXPENDITURES:				
Asphalt	41,167	64,399	(23,232)	-36.08%
Gasoline	84,900	82,072	2,828	3.45%
TOTAL EXPENDITURES:	126,067	146,471	(20,404)	
Increase/Decrease in Net Assets	(12,862)	(47,159)	34,297	-72.73%
Net Assets at Beginning of Year	96,899	144,058	(47,159)	-32.74%
Net Assets at End of Year	84,038	96,899	(12,862)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Federal Grants Fund</u>				
REVENUES:				
Community Development Block Grant	54,000	778,425	(724,425)	-93.06%
Homeland Security Grant	54,017		54,017	#DIV/0!
	<u>108,017</u>	<u>778,425</u>	<u>(670,408)</u>	
EXPENDITURES:				
Law Enforcement Equipment	54,017	-	54,017	#DIV/0!
Scattered Sewer Lines	54,000	778,425	(724,425)	-93.06%
Scattered Sewer Site Assessment	108,017	778,425	(670,408)	
Increase/Decrease in Net Assets	-	-	-	
Net Assets at Beginning of Year	-	-	-	
Net Assets at End of Year	-	-	-	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Assisted Housing Fund</u>				
REVENUES:				
Public Housing HAP Payments	4,207,711	4,413,259	(205,547)	-4.66%
Miscellaneous Revenues	390	11,427	(11,037)	-96.59%
Interest on Deposits	4,668	5,326	(658)	-12.35%
Adjustments to Prior Year Balance	183	619	(436)	-70.44%
Cash Transfer In	100,000	(88,722)	188,722	-212.71%
TOTAL REVENUES:	4,312,952	4,341,908	(28,956)	
EXPENDITURES:				
Salaries - Office Staff	351,303	295,068	56,235	19.06%
Overtime	2,554	448	2,107	470.54%
Social Security	25,102	20,886	4,217	20.19%
Retirement	25,973	18,597	7,376	39.66%
Insurance	59,210	37,412	21,798	58.27%
Audit Services	6,000	5,700	300	5.26%
Maintenance Agreements	7,295	6,380	915	14.33%
Home Aid Service	3,987,932	3,679,049	308,883	8.40%
Rentals	13,209	13,407	(198)	-1.48%
Other Contracted Services	4,779	2,543	2,236	87.96%
Gasoline	652	454	198	43.53%
Office Materials	13,553	7,976	5,577	69.92%
Periodicals	2,070	1,360	710	52.17%
Uniforms	625	-	625	#DIV/0!
Bond and Liability Insurance - KACO	509	493	15	3.09%
Memberships	601	1,076	(475)	-44.14%
Postal Charges	7,921	7,368	553	7.50%
Printing, Stationery, Etc	2,979	1,863	1,116	59.87%
Registrations, Conferences, Training	6,650	4,113	2,537	61.69%
Utilities	409	289	120	41.59%
Maintenance and Repairs	270	2,037	(1,767)	-86.75%
Data Processing Equipment	4,120	-	4,120	#DIV/0!
TOTAL EXPENDITURES:	4,523,714	4,106,518	417,196	
Increase/Decrease in Net Assets	(210,762)	235,391	(446,152)	-189.54%
Net Assets at Beginning of Year	253,579	18,188	235,391	1294.19%
Net Assets at End of Year	42,817	253,579	(210,762)	

Assisted Housing Reserve Fund

REVENUES:				
Interest on Deposits	5,992	7,775	(1,783)	-22.94%
Cash Transfer Out	(100,000)	-	(100,000)	#DIV/0!
Cash Transfer In From Other Funds	-	88,722	(88,722)	-100.00%
TOTAL REVENUES:	(94,008)	96,497	(190,505)	
EXPENDITURES:				
Program Support	-	5,000	(5,000)	-100.00%
Office Equipment	-	18,143	(18,143)	-100.00%
TOTAL EXPENDITURES:	-	23,143	(23,143)	
Increase/Decrease in Net Assets	(94,008)	73,353	(167,362)	-228.16%
Net Assets at Beginning of Year	452,299	378,945	73,353	19.36%
Net Assets at End of Year	358,291	452,299	(94,008)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Local Law Enforcement Grant Fund</u>				
REVENUES:				
Local Law Enforcement Grant	11,531	17,616	(6,085)	-34.54%
Inter-gov't Transfers - Grant Comm	-	1,957	(1,957)	-100.00%
Interest on Deposits	18	38	(20)	-53.36%
Cash Transfer Out	-	-	-	
TOTAL REVENUES:	11,549	19,611	(8,062)	
EXPENDITURES:				
Law Enforcement Equipment	11,549	23,764	(12,215)	-51.40%
TOTAL EXPENDITURES:	11,549	23,764	(12,215)	
Increase/Decrease in Net Assets	-	(4,152)	4,152	-100.00%
Net Assets at Beginning of Year	-	4,152	(4,152)	-100.00%
Net Assets at End of Year	-	0	(0)	
<u>Mental Health/Mental Retardation/Aging Tax Fund</u>				
REVENUES:				
Occupational License Tax	1,776,216	1,691,483	84,732	5.01%
Senior Citizens Picnic	6,011	7,046	(1,035)	-14.69%
Interest on Deposits	18,784	28,089	(9,304)	-33.13%
Adjustments to Prior Year Balance	1,172	-	1,172	#DIV/0!
TOTAL REVENUES:	1,802,183	1,726,618	75,565	
EXPENDITURES:				
Accounting Services	70,794	67,292	3,501	5.20%
Program Support	1,886,728	1,800,330	86,398	4.80%
Other Contracted Services	50,000	50,000	-	0.00%
TOTAL EXPENDITURES:	2,007,522	1,917,622	89,899	
Increase/Decrease in Net Assets	(205,339)	(191,004)	(14,335)	7.50%
Net Assets at Beginning of Year	1,418,802	1,609,806	(191,004)	-11.87%
Net Assets at End of Year	1,213,463	1,418,802	(205,339)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Revolving Loan Fund</u>				
REVENUES:				
Interest on Deposits	1,290	1,582	(292)	-18.47%
Increase/Decrease in Net Assets	1,290	1,582	(292)	-18.47%
Net Assets at Beginning of Year	82,907	81,325	1,582	1.95%
Net Assets at End of Year	84,197	82,907	1,290	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>School Board Tax Fund</u>				
REVENUES:				
Occupational License Tax	5,596,236	4,808,492	787,745	16.38%
Interest on Deposits	11,956	10,625	1,331	12.53%
TOTAL REVENUES:	5,608,193	4,819,116	789,076	
EXPENDITURES:				
Contracts with Government Agencies	5,944,018	4,444,321	1,499,697	33.74%
Increase/Decrease in Net Assets	(335,826)	374,795	(710,621)	-189.60%
Net Assets at Beginning of Year	494,240	119,445	374,795	313.78%
Net Assets at End of Year	158,414	494,240	(335,826)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Public Safety Fund				
REVENUES:				
Telephone 911 User Fees	977,532	961,976	15,556	1.62%
Contracts W/Other Counties/Cities	68,000	43,600	24,400	55.96%
Wireless Telephone 911 Surcharge	151,951	134,979	16,972	12.57%
Miscellaneous Revenues	53,997	-	53,997	#DIV/0!
Interest on Deposits	6,767	17,006	(10,240)	-60.21%
Interest on Go Bond	4,943	10,324	(5,381)	-52.12%
Bond Sale Proceeds	20,477	-	20,477	#DIV/0!
TOTAL REVENUES:	1,283,667	1,167,885	95,305	
EXPENDITURES:				
Lease Payments	13,800	13,800	-	0.00%
Maintenance Agreements	170,572	134,707	35,865	26.62%
Other Contracted Services	259,961	-	259,961	#DIV/0!
Bond and Liability Insurance - KACO	24,246	6,698	17,548	262.00%
Utilities - General	111,230	89,012	22,218	24.96%
Maintenance and Repairs	26,726	15,845	10,880	68.67%
Communication Equipment	388,332	936,113	(547,782)	-58.52%
Data Processing Equipment	-	625	(625)	-100.00%
Other Equipment	-	180	(180)	-100.00%
Principal on Leases	533,163	571,714	(38,551)	-6.74%
Interest on Leases	78,763	131,723	(52,959)	-40.21%
TOTAL EXPENDITURES:	1,606,792	1,900,417	(202,114)	
Increase/Decrease in Net Assets	(323,125)	(732,532)	409,407	-55.89%
Net Assets at Beginning of Year	1,165,875	1,898,407	(732,532)	-38.59%
Net Assets at End of Year	842,751	1,165,875	(323,125)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Motor Vehicle Rental Tax Fund</u>				
REVENUES:				
Motor Vehicle Rental Tax	1,489,442	1,541,002	(51,560)	-3.35%
Interest on Deposits	2,029	2,816	(787)	-27.95%
TOTAL REVENUES:	1,491,470	1,543,817	(52,347)	
EXPENDITURES:				
Accounting Services	44,652	46,230	(1,578)	-3.41%
Program Support	1,445,674	1,497,510	(51,836)	-3.46%
TOTAL EXPENDITURES:	1,490,326	1,543,740	(53,414)	
Increase/Decrease in Net Assets	1,144	77	1,067	1376.87%
Net Assets at Beginning of Year	143	65	77	118.46%
Net Assets at End of Year	1,287	143	1,144	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Scattered Sewer Assessment Program Fund</u>				
REVENUES:				
Contracts with Counties/Cities	-	1,000	(1,000)	-100.00%
Miscellaneous Revenues	65,000	-	65,000	#DIV/0!
Interest on Deposits	9,603	18,505	(8,902)	-48.11%
TOTAL REVENUES:	74,603	19,505	55,098	
EXPENDITURES:				
Scattered Sewer - Seed Money	705,740	355,555	355,555	
Increase/Decrease in Net Assets	(631,137)	(336,050)	(295,087)	87.81%
Net Assets at Beginning of Year	631,950	968,000	(336,050)	-34.72%
Net Assets at End of Year	813	631,950	(631,137)	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
<u>Earl Parker Robinson Fund</u>				
REVENUES:				
Interest on Deposits	4,221	5,189	(968)	-18.66%
TOTAL REVENUES:	<u>4,221</u>	<u>5,189</u>	<u>(968)</u>	
EXPENDITURES:				
Maintenance and Repairs	2,627	-	2,627	#DIV/0!
TOTAL EXPENDITURES:	<u>2,627</u>	<u>-</u>	<u>2,627</u>	
Increase/Decrease in Net Assets	1,594	5,189	(3,595)	-69.28%
Net Assets at Beginning of Year	271,901	266,713	5,189	1.95%
Net Assets at End of Year	<u>273,495</u>	<u>271,901</u>	<u>1,594</u>	

	<u>FY04</u>	<u>FY03</u>	<u>Comparison Current to Prior</u>	<u>Percent</u>
Capital Improvements Fund				
REVENUES:				
Transportation Cabinet Projects	1,007,290	462,327	544,964	117.87%
Contracts with Counties/Cities	352,732	352,732	-	0.00%
South Airfield Road Project	9,266	-	9,266	#DIV/0!
Transportation Projects - Business	-	294,357	(294,357)	-100.00%
Miscellaneous	-	15,700	(15,700)	-100.00%
Water Department Project	54,908	117,120	(62,212)	-53.12%
Infrastructure Payment from Citi	-	1,200,000	(1,200,000)	-100.00%
Interest on Deposits	5,344	41,953	(36,609)	-87.26%
Interest on GO Bond	215,992	522,975	(306,982)	-58.70%
Interest on Investments	61,132	137,108	(75,976)	-55.41%
Bond Proceeds	6,003,071	5,565,503	437,568	7.86%
Cash Transfer In	-	30,073,064	(30,073,064)	-100.00%
TOTAL REVENUES:	7,709,736	38,782,839	(31,073,102)	
EXPENDITURES:				
Land-Public Safety Center	614,800	649,600	(34,800)	-5.36%
Administration/Old Courthouse Project	168,601	148,288	20,313	13.70%
Educational Facility Project	483,227	43,385	439,842	1013.81%
Public Safety Center	11,729,874	6,603,699	5,126,175	77.63%
Petersburg Community Center	14,800	-	14,800	#DIV/0!
Florence Hopeful Road	886,689	1,308,035	(421,345)	-32.21%
Industrial Road	478,114	270,377	207,737	76.83%
Gateway Comm College Road	301,909	-	301,909	#DIV/0!
South Airfield Road	7,633	-	7,633	#DIV/0!
Lower River Road	90,362	-	90,362	#DIV/0!
Dream Street Improvements	-	500,000	(500,000)	-100.00%
Water Expansion Projects	973,021	3,260,271	(2,287,250)	-70.16%
England - Idlewild Park	167,984	114,607	53,377	46.57%
Gunpowder Creek Nature Park	178,788	291,325	(112,536)	-38.63%
Conrad Park	641,468	102,365	539,103	526.65%
Union Park	91,523	626,703	(535,180)	-85.40%
YMCA-Parks Project	2,307,496	408,150	1,899,346	465.35%
Verona Park	-	716,567	(716,567)	-100.00%
City of Florence-Skate Park	-	498,000	(498,000)	-100.00%
Other Capital Outlay	183,220	642,716	(459,496)	-71.49%
TOTAL EXPENDITURES:	19,319,510	16,184,088	3,135,422	
Increase/Decrease in Net Assets	(11,609,774)	22,598,750	(34,208,524)	-151.37%
Net Assets at Beginning of Year	22,598,750	-	-	
Net Assets at End of Year	10,988,976	22,598,750	(34,208,524)	