

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
<u>General Fund</u>				
4101	Real Estate Tax	9,499,762	8,866,759	
4102	Tangible Personal Property Tax	1,716,542	1,597,061	
4103	Motor Vehicle Property Tax	1,231,228	1,159,677	
4104	Delinquent Property Tax	113,242	550,256	
4130	Bank Franchise Deposit Tax	251,104	243,900	
04131A	Franchise Real Property Tax	280,922	90,791	
04131B	Franchise Personal Property Tax	900,058	651,229	
4134	Occupational License Tax	17,933,432	17,772,276	
4135	Deed Transfer Tax	459,582	823,877	
4139	Net Profit Tax	651,250	322,070	
	Total Taxes	33,037,122	32,077,896	2.99%
4210	Total In Lieu Tax Payments	96,639	203,103	
4301	Co Attorney Excess	297	114	
4302	Co Clerk Excess Fe	666,370	683,353	
4304	Sheriff Excess Fee	614,189	816,732	
	Total Excess Fees	1,280,856	1,500,199	-14.62%
4401	Business License	239,632	226,615	
4402	Beer/Liquor License	83,092	83,916	
4407	Building Permits	513,219	704,291	
4417	Cable Tv Franchise Fee	420,455	385,542	
	Total License And Permits	1,256,398	1,400,364	-10.28%
4501	Omitted Property Tax	301,155	261,561	
04504A	Heritage Council Grant	7,000	8,355	
04504G	Bullet Proof Vest Grant	0	4,372	
04504N	JAG Grant	0	26,530	
04504T	Preserve America Grant	22,323	0	
04504V	FEMA Grant - Federal Portion	55,628	0	
4505	Inter-Co Motor Vehicle Tax	151,641	141,827	
4509	Non-Public School Trans Grant	429,587	474,477	
04510A	Senate Bill 66-Fire/Ems Grant	10,169	10,256	
04510D	Dead Livestock Grant	1,095	1,095	
04510F	Area Development Grant	0	24,029	
04510I	Wildlife Grant - Parks	3,623	0	
04510n	FEMA Grant - State Portion	1,540		
4512	LIFT Grant - NKY CVB	13,000	13,995	
04512C	Duke Community Grant	2,500	0	
4520	Election Expense Reimb	24,000	35,100	
4521	Bd Of Assessment Appeals	400	1,400	
4522	Legal Process Tax	455	484	
4532	AOC Courthouse Rentals	494,394	475,696	
4536	Contract W/Other Counties	37,500	35,000	
4536A	Library Contribution	0	2,500	
4541	EM Reimbursement	18,255	61,403	
4546	MH/MR/Aging Tax Fund Payment	0	50,000	
04546B	Senior Plus Grant	26,269	30,900	
04546C	Success By Six-Mh/Mr Grant	0	22,000	

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04546D	Health District Grant - Dental Smiles	196,451	116,675	
04546F	Defined Benefits Grant	25,000	0	
4551	AOC - Telephone Reimbursement	40,522	45,032	
4570	Court Facility Fee	468,627	373,315	
	Total Intergovernmental Revenues	2,331,134	2,216,002	5.20%
4604	Parks And Recreation Fees	283,393	245,949	
4605	Swimming Pool Fees	64,030	55,105	
4612	Animal Control Sales	136,867	120,033	
04612A	Spay/Neuter Violations	554	1,115	
4615	Data Processing Services	137,114	101,495	
4616	Water System Surcharge - Phase I	113,982	102,643	
04616A	Sewer System Surcharge	11,377	6,783	
04616B	Water System Surcharge - Phase II	76,345	63,590	
4643	Postage Reimbursement	28,765	34,863	
04680A	EM Violation Clean Up Fees	41,024	43,441	
4692	Arboretum Maintenance	131,575	126,292	
4699	Other Charges For Services	1,201	1,101	
	Total Charges For Services	1,026,227	902,410	13.72%
4705	Surplus Property Sales	12,850	37,547	
04711A	Assisted Housing Lease	29,370	29,370	
04711B	Walton Fire Dept Lease	25,395	25,995	
04711H	NKY Health District Lease	54,925	51,625	
04711K	Board of Ed/Maplewood Facility Lease	57,209	47,834	
04711L	Boone County CASA Lease	5,640	5,640	
04711M	Valley Orchards Lease	18,900	16,800	
04711N	Children's Home of NKY Lease	33,359	38,409	
04711P	Brighton Center Lease	6,600	6,600	
04711Q	Commonwealth Attorney Lease	49,489	24,010	
04711R	T Mobile Cell tower	0	95,000	
04711S	Petersburg Fire Dept	196,991	28,144	
04711T	Big Bone Landing Lease	188	0	
4727	Reimbursements	497	23,014	
04727F	MH/MR/Aging Admin Reimb	200,585	37,500	
04727H	Health District Grant	40,000	0	
04727G	HUD Admin Reimb	9,586	0	
04728A	Animal Shelter Donations	12,343	12,228	
04728B	Water Rescue Donations	0	1,200	
04728D	Chalk Art Festival Donations	5,156	0	
4731	Miscellaneous Revenues	4,612	59,409	
4731A	Misc - Bankruptcy Rev	0	10,450	
04733A	Workers Comp Reimb	1,409	316	
4771	Payroll Tax Collection Fees	400,974	355,792	
4780	Airport Parking Fines	4,900	8,180	
	Miscellaneous Revenues	1,170,978	915,063	27.97%
4801	Interest On Deposits	151,862	415,186	
4804	Interest On Go Bonds	104	37,124	
	Interest Earned	151,966	452,310	-66.40%

Boone County Fiscal Court

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	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Total Operating Revenues	40,351,320	39,667,347	1.72%
		1.70%	

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		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
<u>Judge Executive</u>				
101	Elected County Officials	103,046	102,147	
106	Office Staff	259,102	248,759	
364	Rentals	0	296	
429	Gasoline	5,039	7,895	
445	Office Supplies	1,435	3,717	
551	Memberships	10,616	8,721	
565	Printing, Stationery	101	432	
569	Registration, Conferences	4,716	18,326	
578	Utilities	3,174	2,569	
585	Maintenance And Repairs	1,546	3,374	
725	Office Equipment	612	0	
	Total	389,387	396,236	-1.73%
<u>County Attorney</u>				
101	Elected County Officials	41,814	40,882	
106	Office Staff	87,355	84,719	
569	Registration, Conferences	0	610	
	Total	129,169	126,211	2.34%
<u>County Clerk</u>				
307	Audit Services	11,456	8,599	
331	Lease Payment	36,362	36,363	
565	Printing, Stationery	25,189	24,530	
585	Maintenance And Repairs	1,441	1,795	
	Total	74,448	71,287	4.43%
<u>Coroner</u>				
101	Elected County Officials	35,003	34,307	
106	Office Staff	43,373	44,697	
308	Autopsies & Attendants	12,165	14,085	
521	Bond/Liability Insurance	406	508	
569	Registration, Conferences	1,715	1,239	
578	Utilities	859	721	
	Total	93,521	95,557	-2.13%
<u>Fiscal Court</u>				
101	Elected County Officials	118,848	126,962	
106	Office Staff	33,189	36,402	
302	Advertising	5,403	5,711	
445	Office Supplies	532	1,461	
548	Special Projects	38,398	44,505	
551	Memberships	6,463	4,072	
565	Printing, Stationery	35	64	
569	Registration, Conferences	54	9,284	
569A	Registration, Conferences - Comm 1	750	0	
569B	Registration, Conferences - Comm 2	2,500	0	
569C	Registration, Conferences - Comm 3	2,349	0	
	Total	208,521	228,461	-8.73%

Property Valuation Administrator

Boone County Fiscal Court

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		<u>FY09</u>	<u>FY08</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
304	Appraisal Services	800	2,800	
367	Statutory Contribution	175,800	175,800	
578	Utilities	1,915	0	
	Total	<u>178,515</u>	<u>178,600</u>	-0.05%

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		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>County Treasurer/Finance</u>				
102	Statutory Appointment	94,443	88,728	
106	Office Staff	390,796	381,084	
178	Overtime Pay	1,619	3,226	
179	Temporary/Part Time	40,387	45,673	
301	Accounting Service	26,529	23,946	
399	Other Contracted Services	938	2,026	
445	Office Supplies	2,756	6,168	
481	Uniforms	218	646	
551	Memberships	763	883	
565	Printing, Stationery	2,801	2,832	
569	Registration, Conferences	5,471	7,083	
578	Utilities	1,348	1,083	
585	Maintenance And Repairs	2,257	2,371	
725	Office Equipment	0	14,811	
	Total	570,326	580,560	-1.76%
<u>Human Resources</u>				
106	Office Staff	171,211	167,578	
179	Temporary/Part Time	12,935	18,019	
302	Advertising	0	3,248	
324	Evaluation & Testing	2,854	4,141	
399	Other Contracted Services	6,425	8,196	
445	Office Supplies	112	154	
548	Special Projects	182	208	
551	Memberships	50	110	
565	Printing, Stationery	0	535	
568	Tuition Reimbursement	7,038	7,572	
569	Registration, Conferences	1,544	2,593	
578	Utilities	642	717	
	Total	202,993	213,071	-4.73%
<u>Information Systems</u>				
106	Office Staff	319,256	328,104	
178	Overtime Pay	5,021	2,743	
179	Temporary/Part Time Salaries	844		
309	Consultants	82	0	
319	Computer Software	115,853	82,514	
333	Maintenance Agreements	90,360	90,231	
413	Data Processing Supplies	26,852	29,649	
445	Office Supplies	77	5,158	
481	Uniforms	0	134	
485	Communication Supplies	14,527	17,062	
551	Memberships	30	183	
565	Printing, Stationery	5,936	7,247	
569	Registration, Conferences	7,830	13,046	
578	Utilities	20,026	19,088	
703	Communication Equipment	16,426	30,531	
705	Data Processing Equipment	35,894	105,478	
	Total	659,014	731,168	-9.87%

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>County Law Library</u>				
106	Office Staff	0	0	
	Total	0	0	

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Election Commission</u>				
199	Other Per Diem	38,225	76,500	
331	Lease Payment	6,000	6,000	
347	Polling Places	2,850	5,850	
397	Contracted Srvs-Election	107,824	85,323	
737	Voting Machines	0	5,066	
	Total	<u>154,899</u>	<u>178,739</u>	-13.34%
<u>Property Maintenance</u>				
106	Office Staff	521,568	646,821	
178	Overtime Pay	28,890	55,860	
310	Contracted Srvs-Building	10,703	24,570	
329	Janitorial Service	51,992	26,972	
333	Maintenance Agreements	24,937	20,101	
351	Window Cleaning	3,388	3,425	
352	Elevator Maintenance	8,783	9,146	
364	Rentals	5,366	5,725	
366	Solid Waste	5,063	5,554	
406	Building Maint Supplies	15,598	23,006	
411	Custodial Supplies	16,439	22,525	
429	Gasoline	18,857	24,878	
431	General Construction Materials	39,375	42,134	
441	Machinery & Equipment	22,146	15,727	
445	Office Supplies	5,194	6,063	
449	Paint	5,882	9,695	
463	Plumbing Supplies	11,894	8,432	
475	Tools	5,608	6,520	
481	Uniforms	3,479	7,031	
485	Communication Supplies	7,591	19,721	
512	Electrical Repairs	18,551	25,121	
516	Heating & Air Conditioning	31,482	30,446	
550	Medical Supplies	394	1,034	
565	Printing, Stationery	0	71	
569	Registration, Conferences	1,086	3,516	
585	Maintenance And Repairs	12,559	13,817	
723	Motor Vehicles	0	29,295	
742	Buildings & Construciton	11,922	60,559	
	Total	<u>888,747</u>	<u>1,147,765</u>	-22.57%
<u>Justice Center</u>				
106	Office Staff	67,065	65,442	
178	Overtime Pay	4,666	10,224	
310	Contracted Srvs-Building	3,513	4,080	
329	Janitorial Service	74,400	74,767	
333	Maintenance Agreements	2,442	4,382	
351	Window Cleaning	3,724	3,642	
352	Elevator Maintenance	11,448	10,549	
364	Rentals	19,800	19,800	
366	Solid Waste	1,878	1,355	
399	Other Contracted Services	0	530	

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
406	Building Maint Supplies	1,309	4,002	
411	Custodial Supplies	6,286	5,283	
429	Gasoline	329	417	
431	General Construction Materials	37	2,073	
441	Machinery & Equipment	219	504	
445	Office Supplies	51	696	
449	Paint	82	135	
463	Plumbing Supplies	161	17	
475	Tools	528	952	
481	Uniforms	246	251	
485	Communication Supplies	237	2,157	
512	Electrical Repairs	2,431	2,322	
516	Heating & Air Conditioning	13,549	9,537	
521	Bond/Liability Insurance	34,819	27,250	
550	Medical Supplies	0	279	
578	Utilities	183,420	222,135	
585	Maintenance And Repairs	0	1,317	
742	Buildings & Constr	0	2,683	
	Total	432,640	476,781	-9.26%
<u>Juvenile Detention</u>				
399	Other Contracted Services	7,764	11,717	
	Total	7,764	11,717	-33.74%
<u>Sheriff</u>				
307	Audit Services	30,928	0	
329	Janitorial Service	36,000	36,000	
348	Program Support	10,405,051	11,985,000	
366	Solid Waste	1,194	853	
521	Bond/Liability Insurance	11,901	11,901	
578	Utilities	103,171	106,578	
585	Maintenance And Repairs	0	435	
597	Grant Reimbursements	9,000	32,987	
723	Motor Vehicles	304,650	372,504	
	Total	10,901,895	12,546,258	-13.11%
<u>Building Code Enforcement</u>				
106	Office Staff	512,863	574,111	
178	Overtime Pay	6,763	19,415	
179	Part Time	6,006	11,893	
304	Appraisal Services	1,800	1,125	
429	Gasoline	14,604	23,300	
445	Office Supplies	3,603	6,103	
451	Periodicals	871	1,224	
481	Uniforms	4,122	4,199	
551	Memberships	1,661	2,334	
565	Printing, Stationery	1,454	2,126	
569	Registration, Conferences	3,888	9,985	
578	Utilities	3,452	3,974	
585	Maintenance And Repairs	4,553	7,251	
	Total	565,640	667,040	-15.20%

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Water Rescue</u>				
331	Lease Payment	2,826	2,760	
348	Program Support	260	573	
399	Other Contracted Services	3,827	3,631	
425	Food	502	677	
429	Gasoline	9,993	7,902	
431	General Construction Materials	0	7,957	
445	Office Supplies	782	476	
455	Petroleum Products	0	1,171	
481	Uniforms	634	1,998	
550	Medical Supplies	147	0	
569	Registration, Conferences	3,808	4,760	
578	Utilities	8,708	7,439	
585	Maintenance And Repairs	4,669	46,316	
739	Other Equipment	3,665	0	
742	Building and Construction	20,413	0	
	Total	60,234	85,660	-29.68%
<u>Emergency Management</u>				
106	Office Staff	202,713	198,381	
319	Computer Software	4,070	3,342	
333	Maintenance Agreements	11,550	8,750	
348	Program Support	10,786	3,773	
399	Other Contracted Services	47,343	52,750	
420	Des Supplies & Services	17,232	22,774	
429	Gasoline	4,714	5,718	
441	Machinery & Equipment	3,987	10,313	
445	Office Supplies	628	1,025	
481	Uniforms	123	1,330	
551	Memberships	743	896	
563	Postal Charges	435	186	
565	Printing, Stationery	0	150	
569	Registration, Conferences	3,277	3,922	
574	Training	2,802	11,140	
578	Utilities	1,111	1,276	
585	Maintenance And Repairs	9,264	9,869	
739	Other Equipment	0	86,153	
	Total	320,778	421,748	-23.94%
<u>Public Defender</u>				
903	Program Support	10,749	10,749	
	Total	10,749	10,749	0.00%
<u>Animal Care & Control</u>				
102	Statutory Appointments	64,830	63,440	
106	Office Staff	281,012	278,582	
178	Overtime Pay	33,564	30,251	
179	Temporary/Part Time	31,203	28,384	
343	Medical Services	24,929	6,344	
348	Program Support	670	510	

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366	Solid Waste	1,582	1,217	
399	Other Contracted Services	6,723	9,775	
402	Kennel Supplies & Materials	2,755	2,512	
403	Animal Food & Supplies	4,481	4,692	
406	Building Maint Supplies	8,516	10,549	
429	Gasoline	12,658	14,575	
445	Office Supplies	1,993	2,254	
481	Uniforms	2,013	3,434	
550	Medical Supplies	18,961	17,377	
551	Memberships	400	430	
565	Printing, Stationery	2,271	1,160	
569	Registration, Conferences	2,055	2,873	
578	Utilities	1,930	2,496	
585	Maintenance And Repairs	1,272	5,095	
595	Education Program	130	130	
723	Motor Vehicles	0	26,760	
739	Other Equipment	3,569	25,059	
Total		507,517	537,899	-5.65%
<u>Human Services</u>				
106	Office Staff	231,690	237,264	
179	Temporary/Part Time	0	17,181	
355B	Health District Grant	180,815	148,400	
356	Senior Citizen Assistance	25,948	30,000	
358	Success By Six	25,000	25,000	
445	Office Supplies	827	4,764	
481	Uniforms	0	256	
565	Printing, Stationery	0	208	
569	Registration, Conferences	2,180	4,859	
578	Utilities	332	506	
585	Maintenance And Repairs	253	506	
Total		467,045	468,944	-0.40%
<u>Parks</u>				
106	Office Staff	790,178	762,139	
178	Overtime Pay	33,118	32,707	
179	Temporary/Part Time	253,855	257,281	
302	Advertising	5,263	6,084	
348	Program Support	110,196	145,341	
364	Rentals	26,130	29,195	
366	Solid Waste	27,360	22,476	
399	Other Contracted Services	190,700	126,594	
406	Building Maint Supplies	3,859	12,594	
421	Fertilizer, Chemicals	58,385	45,258	
429	Gasoline	46,921	56,067	
431	General Construction Materials	83,077	63,454	
441	Machinery & Equipment	4,503	9,641	
445	Office Supplies	5,207	6,813	
467	Recreation Supplies	18,096	26,177	
475	Tools	2,665	6,705	
475A	Tools - Arboretum	889	1,370	

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481	Uniforms	6,541	6,556	
565	Printing, Stationery	4,368	13,312	
569	Registration, Conferences	8,941	16,482	
578	Utilities	41,736	62,292	
585	Maintenance And Repairs	24,381	13,785	
597A	Chalk Art Festival	7,260	0	
723	Motor Vehicles	9,990	71,443	
739	Other Equipment	0	500	
741	Other Capital Outlay	37,221	78,172	
Total		1,800,840	1,872,438	-3.82%
<u>Union Pool</u>				
179	Temporary/Part Time	62,019	20,867	
366	Solid Waste	0	338	
397A	Pool Maintenance Agreement	0	54,334	
399	Other Contracted Services	1,914	854	
406	Building Maint Supplies	661	1,450	
421	Fertilizer, Chemicals	4,688	2,777	
431	General Construction Materials	238	881	
445	Office Supplies	251	283	
467	Recreation Supplies	8,442	4,587	
578	Utilities	9,906	8,128	
Total		88,119	94,499	-6.75%
<u>Debt Service</u>				
605A	4.68M Go Bond Interest	82,113	97,912	
605B	6.0M Go Bond Interest	23,694	50,395	
605C	20M Public Safety Complex Interest	705,905	737,905	
605D	Phase I Water Expansion Interest	215,912	221,775	
605F	Sewer Bond Interest	0	17,563	
605G	Public Safety Complex Interest	197,688	205,800	
605H	Petersburg Community Center Interest	21,548	22,337	
605I	Petersburg Fire Dept Interest	54,302	56,288	
605J	KIA Fund B Water Loan	70,671	72,280	
607	Interest On Note - Water/Sewer	16,388	26,946	
Total		1,388,221	1,509,201	-8.02%
<u>Administration</u>				
307	Audit Services	46,076	1,500	
309	Consultants	2,025	3,804	
314A	Transit Authority of NKY	3,398,036	3,398,036	
314B	Incompetency Proceedings	3,750	5,000	
314C	Bc Soil Conservation	75,101	81,900	
314D	Boone Co-Bus/Non-Public	610,000	600,000	
314E	Walton/Ver-Bus/Non-Public	20,773	20,538	
314F	Boone Co Planning Commission	393,000	379,500	
314G	Planning & Zoning- Gis	160,000	150,000	
314H	Public Safety Communications	1,768,944	1,628,059	
314I	NKADD	23,410	23,410	
314J	OKI	37,112	36,327	
314K	NKY Regional Hazmat Unit	9,049	9,049	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
314L	Division of Forestry	1,244	1,010	
314N	Nky Drug Strike Force	100,000	80,000	
324	Evaluation & Testing	38,890	80,775	
327	Fiscal Agent Charges	1,000	1,075	
332	Legal Fees	10,598	1,283	
399	Other Contracted Services	33,725	19,638	
399B	Storm Water Management	29,207	27,874	
503	Bank Charges	25,264	25,639	
507A	Dinsmore Foundation	45,850	50,000	
507B	Fire Dept-Burlington	13,125	17,500	
507C	Dan Beard Council	4,500	6,000	
507D	Fire/EMS Grant - Senate Bill 66	10,169	10,257	
507F	Fire Chiefs Association	36,250	40,000	
507G	Civil Air Patrol	1,500	2,000	
507H	Boone Co Urban Forestry	9,275	1,800	
507N	Lift Grant	13,000	13,995	
521	Bond/Liability Insurance	506,908	507,575	
536	Insurance Claims	147,100	128,480	
563	Postal Charges	88,291	44,764	
569	Registration, Conferences	350	0	
578	Utilities	473,232	434,112	
597A	Preserve America Grant	11,688	15,062	
	Total	8,148,442	7,845,962	3.86%
<u>Emergency Reserve</u>				
999	Reserve For Transfers	400,000	0	
	Total	400,000	0	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
<u>Fringe Benefits</u>				
201	Social Security	504,993	528,880	
202	Retirement	950,493	1,156,014	
203	Insurance	1,243,766	1,379,473	
208	Unemployment Insurance	43,560	35,910	
209	Worker'S Compensation	288,766	316,736	
299	Other Fringe Benefit	0	134	
Total		3,031,578	3,417,147	-11.28%
General Fund Expenditures		31,681,002	33,913,698	-6.58%
Excess (Deficiency) of Rev over Exp		8,670,318	5,753,649	
<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	(4,945,340)	(3,900,000)	
4910	Cash Transfer In	327,621	0	
<u>Capital Lease Payments</u>				
603	Water / Sewer Project	(310,000)	(265,586)	
<u>Bond Principal Payments</u>				
601A	4.68M Go Bond	(405,000)	(385,000)	
601B	6.0M Go Bond	(680,000)	(655,000)	
601C	20M Public Safety Complex	(835,000)	(800,000)	
601D	Waterlines / Educational Facility	(170,000)	(165,000)	
601F	Sewer Bond Series	0	(1,405,000)	
601G	Public Safety Complex	(300,000)	(290,000)	
601H	Petersburg Community Center	(24,148)	(21,307)	
601I	Petersburg Fire Department	(60,852)	(53,693)	
601J	KIA Loan B Water	(56,624)	(55,126)	
Total Other Financing Sources (Uses)		(7,459,343)	(7,995,712)	-6.71%
Net Change in Fund Balance		1,210,975	(2,242,063)	
4901	Fund Balance - Beginning	3,565,307	4,390,551	
04901A	Fund Balance - Beginning GO Bonds	47	1,416,466	
4903	Adjustments To Prior Year	1,280	600	
4908	Cash Drawer	0	(200)	
Fund Balance - Ending		4,777,609	3,565,354	34.00%
<u>Public Works Fund</u>				
4416	Permit/Inspection	30,626	71,867	
Total License And Permits		30,626	71,867	-57.39%
4510	State Grants	17,000	23,647	
4514	Transportation Projects	479,691	631,068	
4516	Truck License Distribution	208,767	228,487	
4517	Vehicle Operation Aid	10,701	10,810	

Boone County Fiscal Court

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
4518	County Road Aid	854,193	710,445	
04518A	Emergency Road Aid	0	0	
4519	Municipal Road Aid	742,933	617,957	
4536	Contract W/Other Counties	30,000	30,000	
4543	Misc Payments	113,621	117,720	
	Total Intergovernmental Revenues	2,456,906	2,370,134	3.66%
4603	Landfill User	112,124	128,543	
4619	Road Maint/Improvements	32,625	24,840	
	Total Charges For Services	144,749	153,383	-5.63%
4705	Surplus Property Sales	3,050	18,138	
4706	Road Material Sales	32,995	32,965	
4710	Vehicle Maintenance	172,330	227,962	
4713	Recycling	5,485	13,200	
4727	Reimbursements	0	2,944	
04727B	Bond Money Reimbursements	5,500	0	
4731	Miscellaneous Revenues	12,391	738	
	Total Miscellaneous Revenues	231,751	295,947	-21.69%
4801	Interest On Deposits	8,275	18,457	
	Total Interest Earned	8,275	18,457	-55.17%
	Total Operating Revenues	2,872,307	2,909,788	-1.29%
	<u>Roads</u>			
102	Statutory Appointments	89,412	87,480	
106	Office Staff	1,864,770	1,872,587	
178	Overtime Pay	249,452	409,563	
179	Temporary/Part Time	64,967	54,817	
311	Contracted Srvs-Highway	654,493	1,474,954	
311B	Contracted Srvs-Ktc	438,211	497,028	
313	Contracted Srvs-Sewers	44,350	62,111	
323	Engineering Services	24,011	113,274	
333	Maintenance Agreement	10,297	11,888	
340	Maintenance & Repairs	49,336	84,838	
348	Program Support	14,490	127,942	
364	Rentals	40,503	21,521	
366	Solid Waste	148,331	187,949	
366A	State Clean Up Program	14,587	0	
399	Other Contracted Services	59,593	9,640	
405	Asphalt	90,600	745	
406	Building Maint Supplies	3,357	6,295	
407	Concrete	66,798	73,712	
409	Crushed Stone & Gravel	45,224	61,363	
429	Gasoline	65,117	110,268	
431	General Construction	14,192	16,107	
432	Storm Sewer Materials	37,868	47,621	
443	Motor Vehicle Part	205,195	217,245	
445	Office Supplies	6,210	6,436	
455	Petroleum Products	17,017	19,900	

Boone County Fiscal Court

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
457	Pipe	17,799	34,133	
469	Signs	67,430	86,478	
471	Salt	318,464	213,784	
475	Tools	11,381	15,786	
479	Tires And Tubes	35,928	49,653	
481	Uniforms	20,046	24,689	
551	Memberships	4,391	4,235	
565	Printing, Stationery	625	695	
569	Registration, Conferences	10,074	23,299	
578	Utilities	44,287	45,252	
585	Maintenance And Repairs	689	0	
594	Safety Program	6,276	7,635	
703	Communication Equipment	1,463	19,465	
713	Highway Equipment	0	306,065	
723	Motor Vehicles	0	64,215	
739	Other Equipment	23,274	49,737	
<u>Debt Service</u>				
605	Interest On Bonds	142,820	148,000	
Total		5,023,328	6,668,405	-24.67%
Public Works Fund Expenditures		5,023,328	6,668,405	-24.67%
Excess (Deficiency) of Rev over Exp		(2,151,021)	(3,758,617)	
Other Financing Sources (Uses)				
4909	Cash Transfer Out	(355,501)		
4910	Cash Transfer In	3,794,000	3,500,000	
<u>Bond Principal Payments</u>				
603	Principal on Bonds	(145,000)	(140,000)	
Total Other Financing Sources (Uses)		3,293,499	3,360,000	
Net Change in Fund Balance		1,142,478	(398,617)	
4901	Fund Balance - Beginning	193,980	592,597	
Fund Balance - Ending		1,336,458	193,980	588.97%
<u>Jail Fund</u>				
4502	Federal Prisoner Payments	1,995,504	2,205,894	
4533	Jail Operation State	145,519	170,539	
4534	Jail State Medical Payments	129,724	149,719	
4535	Jail State Court Cost	92,769	107,554	
4536	Contract W/Other Counties	137,410	138,079	
4537	State Inmate Payments	1,661,342	1,811,588	
4538	Dui Service Fee	32,998	29,988	
04546A	Tax Fund Payment	21,667	18,330	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
4570	Court Facility Fee	13,470	14,516	
	Total Intergovernmental Revenues	4,230,403	4,646,207	-8.95%
4618	Jail Work Release	85,548	101,512	
4634	Jail Prisoner Reimbursement	61,875	69,325	
4635	Jail Medical Fees	9,704	5,886	
4644	Jail Housing Fees	132,703	88,815	
	Charges For Services	289,830	265,538	9.15%
4702	Telephone Commission	139,566	209,245	
4727	Reimbursements	15	22	
4731	Miscellaneous Revenue	17,907	1,512	
	Total Miscellaneous Revenues	157,488	210,779	-25.28%
4801	Interest On Deposits	6,019	14,890	
	Total Interest Earned	6,019	14,890	-59.58%
	Total Operating Revenues	4,683,740	5,137,414	-8.83%
<u>Jailer</u>				
101	Elected County Officials	103,984	105,418	
106	Office Staff	1,467,101	1,470,773	
178	Overtime Pay	60,045	111,461	
179	Temporary/Part Time	414,820	394,079	
364	Rentals	6,121	5,006	
399	Other Contracted Services	67,239	98,600	
406	Building Maint Supplies	126,971	122,539	
425	Food	693,022	640,488	
437	Linens	12,079	13,712	
445	Office Supplies	43,774	48,190	
465	Prisoner Clothing	14,887	14,957	
481	Uniforms	21,229	21,413	
511	Dental Services	6,588	9,779	
550	Medical Supplies	290,021	310,469	
551	Memberships	2,368	4,075	
565	Printing, Stationery	1,656	3,813	
569	Registration, Conferences	18,140	22,856	
578	Utilities	308,160	304,095	
585	Maintenance And Repairs	37,800	27,621	
723	Motor Vehicles	0	56,122	
739	Other Equipment	13,837	0	
	Total	3,709,842	3,785,466	-2.00%
<u>Fringe Benefits</u>				
201	Social Security	143,370	145,821	
202	Retirement	474,356	560,602	
203	Insurance	275,176	302,656	
TOTAL	Total	892,902	1,009,079	-11.51%
	Jail Fund Expenditures	4,602,744	4,794,545	-4.00%

Boone County Fiscal Court
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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
	Excess (Deficiency) of Rev over Exp	80,996	342,869	
	Other Financing Sources (Uses)			
4910	Cash Transfer In	401,318	0	
	Net Change in Fund Balance	482,314	342,869	
4901	Fund Balance - Beginning	479,695	136,826	
	Fund Balance - Ending	962,009	479,695	100.55%
	<u>LGEA Fund</u>			
4528	Coal Road Impact Fees	55,765	40,175	
4529	Mineral Severance Tax	80,580	120,557	
	Total Intergovernmental Revenues	136,345	160,732	-15.17%
4801	Interest On Deposits	649	1,538	
TOTAL	Total Interest Earned	649	1,538	-57.80%
	Total Operating Revenues	136,994	162,270	-15.58%

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
<u>Roads</u>				
405	Asphalt	0	42,135	
429	Gasoline	90,822	137,585	
Total		90,822	179,720	
LGEA Fund Expenditures		90,822	179,720	
Excess (Deficiency) of Rev over Exp		46,172	(17,450)	
4901	Fund Balance - Beginning	19,919	37,369	
Fund Balance - Ending		66,091	19,919	231.80%
<u>Federal Grants Fund</u>				
04504P	CDBG - Brighton Center	332,865	27,596	
04504R	CDBG - YMCA Senior Center	129,005	370,995	
04512A	Homeland Security Grant	0	249,874	
Total Operating Revenues		461,870	648,465	-28.77%
<u>Grant Funds</u>				
399	Contracted Services - Brighton Center	332,865	27,596	
717	Law Enforcement Equipment	0	249,874	
742N	YMCA - Senior Center	129,005	370,995	
Federal Grants Fund Expenditures		461,870	648,465	-28.77%
Excess (Deficiency) of Rev over Exp		0	0	
Fund Balance - Ending		0	0	
<u>Assisted Housing Fund</u>				
04504C	Public Housing-Hap Payments	4,912,429	5,014,517	
04504K	HAP Administration	598,986	510,596	
04504L	Fraud Recovery	51,816	42,292	
04504M	AH FSS Grant	63,948	63,630	
04504Q	FSS Closed Accounts	14,601	3,851	
Total Intergovernmental Revenues		5,641,780	5,634,886	0.12%
4731	Total Miscellaneous Revenues	7	754	
4801	Interest On Deposits	6,725	9,178	
TOTAL	Total Interest Earned	6,725	9,178	-26.73%
Total Operating Revenues		5,648,512	5,644,818	0.07%
<u>Social Services</u>				

Boone County Fiscal Court

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
106	Office Staff	372,777	426,725	
178	Overtime Pay	440	1,524	
307	Audit Services	11,000	13,751	
333	Maintenance Agreement	9,370	11,165	
355	Home Aid Service	4,879,361	4,728,130	
364	Rentals	30,092	30,090	
399	Other Contracted Services	15,557	6,269	
429	Gasoline	935	1,103	
445	Office Supplies	6,256	9,764	
451	Periodicals	2,164	1,686	
481	Uniforms	95	1,031	
521	Bond/Liability Insurance	509	509	
551	Memberships	680	730	
563	Postal Charges	7,885	8,235	
565	Printing, Stationery	2,166	5,687	
569	Registration, Conferences	6,316	9,384	
578	Utilities	332	309	
585	Maintenance And Repairs	7,596	4,190	
Total		5,353,531	5,260,282	1.77%
<u>Fringe Benefits</u>				
201	Social Security	25,822	29,688	
202	Retirement	50,384	67,810	
203	Insurance	61,741	80,068	
Total		137,947	177,566	-22.31%
Assisted Housing Fund Expenditures		5,491,478	5,437,848	0.99%
Excess (Deficiency) of Rev over Exp		157,034	206,970	
<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	0	0	
4910	Cash Transfer In	0	0	
Net Change in Fund Balance		157,034	206,970	
4901	Fund Balance - Beginning	241,747	34,777	
Fund Balance - Ending		398,781	241,747	64.96%
<u>Assisted Housing Reserve Fund</u>				
4731	Total Miscellaneous Revenues	70	177	
4801	Interest On Deposits	8,803	26,652	
TOTAL	Total Interest Earned	8,803	26,652	-66.97%
Total Operating Revenues		8,873	26,829	-66.93%
<u>Social Services</u>				

Boone County Fiscal Court

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
569	Registration, Conference, Training	0	2,564	
725	Office Equipment	23,615	19,022	
999	Reserve For Transfers	0	0	
	Total	23,615	21,586	9.40%
	Assisted Housing Fund Expenditure	23,615	21,586	9.40%
	Excess (Deficiency) of Rev over Exp	(14,742)	5,243	

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
Other Financing Sources (Uses)				
4910	Cash Transfer In	0	0	
Net Change in Fund Balance		(14,742)	5,243	
4901	Fund Balance - Beginning	617,109	611,866	
Fund Balance - Ending		602,367	617,109	-2.39%
<u>MH/MR/Aging Tax Fund</u>				
4134	Occupational License	1,954,478	1,992,648	
4139	Net Profit Taxes	67,250	66,518	
Total Taxes		2,021,728	2,059,166	-1.82%
04710A	Senior Citizens Picnic	13,532	13,490	
Total Miscellaneous Revenues		13,532	13,490	0.31%
4801	Interest On Deposits	13,073	34,056	
Total Interest Earned		13,073	34,056	-61.61%
Total Operating Revenues		2,048,333	2,106,712	-2.77%
<u>Social Services</u>				
348B	Mental Health Program Support	693,195	651,735	
399	Other Contracted Services	0	50,000	
348E	Mental Retardation Program Support	688,290	641,053	
348F	Senior Citizens Program Support	616,022	575,783	
348G	Senior Citizens Picnic	23,060	28,545	
301	Accounting Services	280,993	125,168	
Total		2,301,560	2,072,284	
MH/MR/Aging Tax Fund Expenditure		2,301,560	2,072,284	11.06%
Excess (Deficiency) of Rev over Exp		(253,227)	34,428	
Other Financing Sources (Uses)				
4909	Cash Transfer Out	0	0	
Net Change in Fund Balance		(253,227)	34,428	
4901	Fund Balance - Beginning	735,218	700,790	
Fund Balance - Ending		481,991	735,218	-34.44%
<u>School Tax Fund</u>				
4134	Occupational License	5,302,843	5,065,011	
4139	Net Profit Taxes	2,492,402	2,727,292	

Boone County Fiscal Court
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Fiscal Year Ending 2009

	<u>FY09</u>	<u>FY08</u>	<u>Increase/ (Decrease)</u>
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Total Taxes	7,795,245	7,792,303	0.04%

Boone County Fiscal Court

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
4801	Interest On Deposits	28,559	65,451	
	Total Interest Earned	28,559	65,451	-56.37%
	Total Operating Revenues	7,823,804	7,857,754	-0.43%
314	Contracts With Government Agencies	8,606,527	6,910,834	
	Total	8,606,527	6,910,834	24.54%
	School Board Tax Fund Expenditure	8,606,527	6,910,834	
	Excess (Deficiency) of Rev over Exp	(782,723)	946,920	
4901	Fund Balance - Beginning	1,311,899	364,979	
	Fund Balance - Ending	529,176	1,311,899	-59.66%
	<u>PSCC Operating Fund</u>			
4536	Contract W/Other Counties	2,402,392	2,240,045	
	Total Intergovernmental Revenues	2,402,392	2,240,045	7.25%
4731	Total Miscellaneous Revenues	1,602	65	
4801	Interest On Deposits	3,296	7,336	
	Total Interest Earned	3,296	7,336	-55.07%
	Total Operating Revenues	2,407,290	2,247,446	7.11%
	<u>Dispatch Operation</u>			
106	Office Staff	1,630,567	1,537,549	
178	Overtime Pay	50,787	53,497	
179	Temporary/Part Time	48,594	50,482	
301	Accounting Service	4,264	4,657	
302	Advertising	0	46	
307	Audit Services	0	11,968	
324	Evaluation & Testing	1,489	3,521	
329	Janitorial Service	7,800	10,400	
333	Maintenance Agreements	52,494	85,937	
413	Data Processing Supplies	16	1,389	
445	Office Supplies	8,388	12,315	
481	Uniforms	10,532	11,693	
521	Bond/Liability Ins	12,984	14,294	
563	Postal Charges	29	188	
565	Printing, Stationery	237	95	
569	Registration, Conferences	6,998	13,133	
578	Utilities	43,521	44,150	
585	Maintenance And Repairs	879	811	
	Total	1,879,579	1,856,125	1.26%

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
<u>Fringe Benefits</u>				
201	Social Security	23,765	23,145	
202	Retirement	227,399	292,268	
203	Insurance	240,708	259,991	
208	Unemployment Insurance	5,515	0	
209	Worker'S Compensation	10,242	7,916	
	Total	507,629	583,320	-12.98%
	Public Safety Operating Fund Expendit	2,387,208	2,439,445	-2.14%
	Excess (Deficiency) of Rev over Exp	20,082	(191,999)	
4901	Fund Balance - Beginning	53,674	245,673	
4903	Adjustments To Py	1,300	0	
	Fund Balance - Ending	75,056	53,674	39.84%
<u>Public Safety Capital Fund</u>				
4140	Telephone 911 User	1,569,787	1,568,175	
	Total Taxes	1,569,787	1,568,175	0.10%
4562	Wireless 911 Surcharge	317,980	299,029	
	Total Intergovernmental Revenues	317,980	299,029	6.34%
4801	Interest On Deposits	23,319	45,221	
4804	Interest On Go Bonds	17,670	14,627	
	Total Interest Earned	40,989	59,848	-31.51%
	Total Operating Revenues	1,928,756	1,927,052	0.09%
<u>Dispatch Operation</u>				
331	Lease Payments	58,378	35,027	
333	Maintenance Agreements	314,340	251,797	
399	Other Contracted Services	65,352	104,069	
521	Bond/Liability Insurance	22,600	21,440	
578	Utilities	126,879	117,765	
585	Maintenance And Repairs	17,891	14,628	
599	Miscellaneous	620	676	
703	Communication Equipment	294,606	894,671	
	Total	900,666	1,440,073	-37.46%
<u>Debt Service</u>				
605	Interest On Bonds	90,627	331,763	
606	Interest On Leases	0	842	
	Total	90,627	332,605	-72.75%
999	<u>Reserve For Transfers</u>	0	0	
	Public Safety Operating Fund Expenditures	991,293	1,772,678	-44.08%

Boone County Fiscal Court
Annual Financial Statement
 Fiscal Year Ending 2009

	FY09	FY08	Increase/ (Decrease)
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	%
Excess (Deficiency) of Rev over Exp	937,463	154,374	

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Fiscal Year Ending 2009

		FY09	FY08	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
Other Financing Sources (Uses)				
	Bond Sale Proceeds	0	3,000,000	
601	Principal On Bonds	(568,798)	(205,000)	
602	Principal On Lease	0	(34,414)	
	Total Other Financing Sources (Uses)	(568,798)	2,760,586	-120.60%
	Net Change in Fund Balance	368,665	2,914,960	
4901	Fund Balance - Beginning	1,472,243	828,962	
04901A	Fund Balance - Beginning GO Bonds	2,271,911	231	
	Fund Balance - Ending	4,112,819	3,744,153	9.85%
<u>Motor Vehicle Rental Tax Fund</u>				
4141	Motor Vehicle Rental Tax	1,499,933	1,669,735	
	Total Taxes	1,499,933	1,669,735	-10.17%
4801	Interest On Deposits	1,587	5,810	
	Total Interest Earned	1,587	5,810	-72.69%
	Total Operating Revenues	1,501,520	1,675,545	-10.39%
301	Accounting Services	44,998	50,092	
348	Program Support	1,456,444	1,625,489	
	Total	1,501,442	1,675,581	-10.39%
	Motor Vehicle Rental Tax Fund Expenditures	1,501,442	1,675,581	-10.39%
	Excess (Deficiency) of Rev over Exp	78	(36)	
4901	Fund Balance - Beginning	1	37	
	Fund Balance - Ending	79	1	
<u>Earl Parker Robinson Fund</u>				
4801	Interest On Deposits	4,752	13,798	
	Total Interest Earned	4,752	13,798	-65.56%
	Total Operating Revenues	4,752	13,798	-65.56%
	EP Robinson Fund Expenditures	0	0	#DIV/0!
	Excess (Deficiency) of Rev over Exp	4,752	13,798	
4901	Fund Balance - Beginning	325,945	312,147	

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Fiscal Year Ending 2009

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Fund Balance - Ending		330,697	325,945	1.46%
 <u>Capital Improvement Fund</u>				
4504	Federal Grants	261,000	0	
04504S	TEA-21 Grant - Burlington	118,009	182,383	
04510G	State Grant - Water	32,980	355,323	
04510K	SRTS Grant - Rogers Lane	0	100,000	
4514	Transportation Projects	64,997	413,491	
04514A	South Airfield Road	660,020	108,511	
04518A	Emergency Road Aid - Ryle Rd	0	210,000	
4532	AOC Courthouse Reimbursements	0	61,147	
4536	Contract W/Other Counties	168,208	298,142	
Total Intergovernmental Revenues		1,305,214	1,728,997	-24.51%
04680C	Storm Sewer Srv and Repairs	0	48,893	
4727	Reimbursements	8,527	0	
04728E	ACC Mobile Unit Donations	5,570	0	
04798B	Woodspoint Senior Center - sale of land	120,000	120,000	
Total Miscellaneous Revenues		134,097	168,893	-20.60%
4801	Interest On Deposits	2,123	7,230	
4804	Interest On Go Bonds	9,756	162,856	
4808	Interest On Investments	102,793	141,634	
Total Interest Earned		114,672	311,720	-63.21%
Total Operating Revenues		1,553,983	2,209,610	-29.67%
 <u>Capital Projects</u>				
<u>Debt Service</u>				
605	Interest On Bonds	107,300	111,000	
Total		107,300	111,000	-3.33%
 <u>Capital Projects</u>				
742B	Administration/Courthouse Renovations	583	309,342	
742D	Public Safety Complex	0	154,153	
742J	Public Works Facility	1,196,030	2,225,147	
742L	Fire Training Center Facility	41,746	485,214	
742M	Judicial Center Renovations	0	59,805	
730D	Industrial Rd Improvements	35,744	515,024	
730E	Gateway Comm College Road	0	29,871	
730F	South Airfield Road	708,337	118,706	
730H	Ryle Road	273,345	14,507	
730J	Ky338 - Richwood Connection	18,410	14,775	
730K	Burlington Sidewalk Project	147,512	227,978	
730N	Rogers Lane Sidewalks	0	129,420	
730O	SRTS - Conner Campus	10,559	0	
730P	Hebron Business District	17,451	0	
730Q	Longbranch Road	580,516	0	
743D	Boone Co Water District	32,980	355,323	
741	Other Capital Outlay - Sewers	0		

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715B	Valley Orchards - Land	188,972	180,093	
718I	Dog Park	0	(975)	
718K	Big Bone Landing	106,320		
Total		<u>3,358,505</u>	<u>4,818,383</u>	-30.30%
Capital Improvements Fund Expenditures		3,465,805	4,929,383	-29.69%

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Excess (Deficiency) of Rev over Exp		(1,911,822)	(2,719,773)	
Other Financing Sources (Uses)				
	Principal on Bonds	(105,000)	(100,000)	
4909	Cash Transfer Out	(27,621)	0	
4910	Cash Transfer In	805,523	0	
Total Other Financing Sources (Uses)		672,902	(100,000)	-772.90%
Net Change in Fund Balance		(1,238,920)	(2,819,773)	
4901	Fund Balance - Beginning	3,299,936	3,400,861	
04901A	Fund Balance - Beginning GO Bonds	3,356,778	6,075,627	
Fund Balance - Ending		5,417,794	6,656,715	-18.61%