

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2010

		FY2010	FY2009	Increase/ (Decrease)
		Actual Rev/Exp	Actual Rev/Exp	%
General Fund				
4101	Real Estate Tax	9,637,171	9,499,762	
4102	Tangible Personal Property Tax	1,745,386	1,716,542	
4103	Motor Vehicle Property Tax	1,164,810	1,231,228	
4104	Delinquent Property Tax	19,324	113,242	
4130	Bank Franchise Deposit Tax	289,865	251,104	
04131A	Franchise Real Property Tax	150,346	280,922	
04131B	Franchise Personal Property Tax	798,296	900,058	
4134	Occupational License Tax	17,543,237	17,933,432	
4135	Deed Transfer Tax	442,339	459,582	
4139	Net Profit Tax	708,593	651,250	
Total Taxes		32,499,367	33,037,122	-1.63%
4210	Total In Lieu Tax Payments	206,089	96,639	113.26%
4301	Co Attorney Excess	385	297	
4302	Co Clerk Excess Fe	647,065	666,370	
4304	Sheriff Excess Fee	573,500	614,189	
Total Excess Fees		1,220,950	1,280,856	-4.68%
4401	Business License	237,413	239,632	
4402	Beer/Liquor License	81,049	83,092	
4407	Building Permits	495,918	513,219	
4417	Cable Tv Franchise Fee	403,137	420,455	
Total License And Permits		1,217,517	1,256,398	-3.09%
4501	Omitted Property Tax	256,489	301,155	
04504A	Heritage Council Grant	7,000	7,000	
04504G	Bullet Proof Vest Grant	2,921	-	
04504T	Preserve America Grant	-	22,323	
04504V	FEMA Grant - Federal Portion	188,905	55,628	
4505	Inter-Co Motor Vehicle Tax	199,681	151,641	
4509	Non-Public School Trans Grant	416,934	429,587	
04510A	Senate Bill 66-Fire/Ems Grant	10,084	10,169	
04510D	Dead Livestock Grant	1,095	1,095	
04510F	Area Development Grant	17,500	-	
04510I	Wildlife Grant - Parks	-	3,623	
04510N	FEMA Grant - State Portion	35,306	1,540	
4512	LIFT Grant - NKY CVB	19,500	13,000	
04512C	Duke Community Grant	-	2,500	
04512D	Homeland Security Grant	36,383	-	
4520	Election Expense Reimb	-	24,000	
4521	Bd Of Assessment Appeals	500	400	
4522	Legal Process Tax	430	455	
4532	AOC Courthouse Rentals	527,571	494,394	
4536	Contract W/Other Counties	74,000	37,500	
4541	EM Reimbursement	167,034	18,255	

	<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
04546B Senior Plus Grant	3,508	26,269	
04546D Health District Grant - Dental Smiles	-	196,451	
04546F Defined Benefits Grant	12,500	25,000	
4551 AOC - Telephone Reimbursement	40,921	40,522	
4570 Court Facility Fee	486,985	468,627	
Total Intergovernmental Revenues	2,505,247	2,331,134	7.47%
4604 Parks And Recreation Fees	326,577	283,393	
4605 Swimming Pool Fees	53,537	64,030	
4612 Animal Control Sales	143,511	136,867	
04612A Spay/Neuter Violations	-	554	
4615 Data Processing Services	97,371	137,114	
4616 Water System Surcharge - Phase I	128,433	113,982	
04616A Sewer System Surcharge	-	11,377	
04616B Water System Surcharge - Phase II	81,428	76,345	
4643 Postage Reimbursement	36,829	28,765	
04680A EM Violation Clean Up Fees	18,625	41,024	
4692 Arboretum Maintenance	121,700	131,575	
4699 Other Charges For Services	1,301	1,201	
Total Charges For Services	1,009,313	1,026,227	-1.65%
4705 Surplus Property Sales	48,169	12,850	
04711A Assisted Housing Lease	29,370	29,370	
04711B Walton Fire Dept Lease	24,758	25,395	
04711F Community Action Commission	7,166	-	
04711H NKY Health District Lease	58,025	54,925	
04711K Board of Ed/Maplewood Facility Lease	51,736	57,209	
04711L Boone County CASA Lease	5,640	5,640	
04711M Valley Orchards Lease	17,400	18,900	
04711N Children's Home of NKY Lease	30,161	33,359	
04711P Brighton Center Lease	6,600	6,600	
04711Q Commonwealth Attorney Lease	49,489	49,489	
04711S Petersburg Fire Dept	112,902	196,991	
04711T Big Bone Landing Lease	7,605	188	
4727 Reimbursements	134	497	
04727F MH/MR/Aging Admin Reimb	185,105	200,585	
04727G EM Training Class Reimb	929	-	
04727H Health District Grant	-	40,000	
04727G HUD Admin Reimb	4,890	9,586	
04728A Animal Shelter Donations	5,948	12,343	
04728D Chalk Art Festival Donations	-	5,156	
4731 Miscellaneous Revenues	3,495	4,612	
04733A Workers Comp Reimb	703	1,409	
4771 Payroll Tax Collection Fees	351,428	400,974	
4780 Airport Parking Fines	4,730	4,900	
Miscellaneous Revenues	1,006,382	1,170,978	-14.06%
4801 Interest On Deposits	113,772	151,862	
4804 Interest On Go Bonds	10	104	
Interest Earned	113,782	151,966	-25.13%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Total Operating Revenues		39,778,646	40,351,320	-1.42%
<u>Judge Executive</u>				
101	Elected County Officials	104,080	103,046	
106	Office Staff	249,003	259,102	
429	Gasoline	4,157	5,039	
445	Office Supplies	876	1,435	
551	Memberships	10,715	10,616	
565	Printing, Stationery	415	101	
569	Registration, Conferences	3,077	4,716	
578	Utilities	3,007	3,174	
585	Maintenance And Repairs	2,293	1,546	
725	Office Equipment	-	612	
Total		377,623	389,387	-3.02%
<u>County Attorney</u>				
101	Elected County Officials	42,237	41,814	
106	Office Staff	87,989	87,355	
Total		130,226	129,169	0.82%
<u>County Clerk</u>				
302	Advertising	-		
307	Audit Services	13,331	11,456	
331	Lease Payment	36,363	36,362	
565	Printing, Stationery	25,494	25,189	
585	Maintenance And Repairs	1,773	1,441	
Total		76,960	74,448	3.37%
<u>Coroner</u>				
101	Elected County Officials	35,337	35,003	
106	Office Staff	43,792	43,373	
308	Autopsies & Attendants	20,380	12,165	
521	Bond/Liability Insurance	406	406	
569	Registration, Conferences	1,423	1,715	
578	Utilities	794	859	
725	Office Equipment	4,324	-	
Total		106,456	93,521	13.83%
<u>Fiscal Court</u>				
101	Elected County Officials	111,397	118,848	
106	Office Staff	-	33,189	
302	Advertising	2,850	5,403	
445	Office Supplies	666	532	
548	Special Projects	20,368	38,398	
551	Memberships	5,662	6,463	
565	Printing, Stationery	-	35	
569	Registration, Conferences	-	54	
569A	Registration, Conferences - Comm 1	-	750	
569B	Registration, Conferences - Comm 2	380	2,500	
569C	Registration, Conferences - Comm 3	1,506	2,349	
Total		142,827	208,521	-31.50%

		<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Property Valuation Administrator</u>				
304	Appraisal Services	1,000	800	
367	Statutory Contribution	175,800	175,800	
578	Utilities	795	1,915	
	Total	177,595	178,515	-0.52%
<u>County Treasurer/Finance</u>				
102	Statutory Appointment	95,328	94,443	
106	Office Staff	394,634	390,796	
178	Overtime Pay	1,177	1,619	
179	Temporary/Part Time	37,557	40,387	
301	Accounting Service	27,063	26,529	
399	Other Contracted Services	631	938	
429	Gasoline	137	-	
445	Office Supplies	3,745	2,756	
481	Uniforms	-	218	
551	Memberships	570	763	
565	Printing, Stationery	2,378	2,801	
569	Registration, Conferences	3,661	5,471	
578	Utilities	1,314	1,348	
585	Maintenance And Repairs	1,943	2,257	
	Total	570,138	570,326	-0.03%
<u>Human Resources</u>				
106	Office Staff	174,688	171,211	
179	Temporary/Part Time	12,706	12,935	
302	Advertising	597	-	
324	Evaluation & Testing	3,724	2,854	
399	Other Contracted Services	6,845	6,425	
445	Office Supplies	71	112	
548	Special Projects	176	182	
551	Memberships	-	50	
568	Tuition Reimbursement	4,059	7,038	
569	Registration, Conferences	1,137	1,544	
578	Utilities	872	642	
	Total	204,875	202,993	0.93%
<u>Information Systems</u>				
106	Office Staff	298,488	319,256	
178	Overtime Pay	1,208	5,021	
179	Temporary/Part Time Salaries	832	844	
309	Consultants	448	82	
319	Computer Software	23,456	115,853	
333	Maintenance Agreements	75,608	90,360	
413	Data Processing Supplies	28,508	26,852	
445	Office Supplies	123	77	
485	Communication Supplies	17,433	14,527	
551	Memberships	-	30	
565	Printing, Stationery	6,427	5,936	
569	Registration, Conferences	1,231	7,830	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
578	Utilities	21,802	20,026	
703	Communication Equipment	24,648	16,426	
705	Data Processing Equipment	92,527	35,894	
	Total	592,737	659,014	-10.06%

Election Commission

199	Other Per Diem	37,825	38,225	
331	Lease Payment	-	6,000	
347	Polling Places	2,950	2,850	
397	Contracted Srvs-Election	52,240	107,824	
	Total	93,015	154,899	-39.95%

Property Maintenance

106	Office Staff	508,965	521,568	
178	Overtime Pay	30,276	28,890	
310	Contracted Srvs-Building	18,471	10,703	
329	Janitorial Service	-	51,992	
333	Maintenance Agreements	24,514	24,937	
351	Window Cleaning	3,355	3,388	
352	Elevator Maintenance	8,743	8,783	
364	Rentals	4,522	5,366	
366	Solid Waste	4,962	5,063	
406	Building Maint Supplies	15,700	15,598	
411	Custodial Supplies	20,474	16,439	
429	Gasoline	15,715	18,857	
431	General Construction Materials	30,183	39,375	
441	Machinery & Equipment	16,856	22,146	
445	Office Supplies	2,045	5,194	
449	Paint	3,683	5,882	
463	Plumbing Supplies	9,311	11,894	
475	Tools	4,263	5,608	
481	Uniforms	2,857	3,479	
485	Communication Supplies	4,798	7,591	
512	Electrical Repairs	16,484	18,551	
516	Heating & Air Conditioning	26,354	31,482	
550	Medical Supplies	366	394	
569	Registration, Conferences	880	1,086	
585	Maintenance And Repairs	17,619	12,559	
721	Maintenance Equipment	10,788	-	
742	Buildings & Construcion	-	11,922	
	Total	802,185	888,747	-9.74%

Justice Center

106	Office Staff	66,197	67,065	
178	Overtime Pay	2,030	4,666	
310	Contracted Srvs-Building	8,762	3,513	
329	Janitorial Service	74,400	74,400	
333	Maintenance Agreements	2,721	2,442	
351	Window Cleaning	3,752	3,724	
352	Elevator Maintenance	11,724	11,448	
364	Rentals	19,800	19,800	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
366	Solid Waste	1,744	1,878	
406	Building Maint Supplies	2,413	1,309	
411	Custodial Supplies	5,490	6,286	
429	Gasoline	189	329	
431	General Construction Materials	980	37	
441	Machinery & Equipment	383	219	
445	Office Supplies	13	51	
449	Paint	716	82	
463	Plumbing Supplies	39	161	
475	Tools	17	528	
481	Uniforms	111	246	
485	Communication Supplies	72	237	
512	Electrical Repairs	2,019	2,431	
516	Heating & Air Conditioning	8,321	13,549	
521	Bond/Liability Insurance	26,705	34,819	
578	Utilities	166,965	183,420	
585	Maintenance And Repairs	1,067	-	
	Total	406,629	432,640	-6.01%
	<u>Juvenile Detention</u>			
399	Other Contracted Services	9,798	7,764	
	Total	9,798	7,764	26.19%
	<u>Sheriff</u>			
307	Audit Services	60,048	30,928	
329	Janitorial Service	31,200	36,000	
348	Program Support	10,973,000	10,405,051	
366	Solid Waste	1,109	1,194	
521	Bond/Liability Insurance	11,901	11,901	
578	Utilities	95,606	103,171	
585	Maintenance And Repairs	3,031	-	
597	Grant Reimbursements	1,298	9,000	
723	Motor Vehicles	255,504	304,650	
	Total	11,432,696	10,901,895	4.87%
	<u>Building Code Enforcement</u>			
106	Office Staff	508,441	512,863	
178	Overtime Pay	1,622	6,763	
179	Part Time	-	6,006	
304	Appraisal Services	2,475	1,800	
429	Gasoline	12,129	14,604	
445	Office Supplies	2,667	3,603	
451	Periodicals	1,169	871	
481	Uniforms	1,735	4,122	
551	Memberships	1,290	1,661	
565	Printing, Stationery	1,416	1,454	
569	Registration, Conferences	2,504	3,888	
578	Utilities	2,743	3,452	
585	Maintenance And Repairs	5,333	4,553	
	Total	543,522	565,640	-3.91%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Water Rescue</u>				
331	Lease Payment	2,773	2,826	
348	Program Support	94,338	260	
399	Other Contracted Services	750	3,827	
425	Food	968	502	
429	Gasoline	18,761	9,993	
445	Office Supplies	1,395	782	
455	Petroleum Products	2,680	-	
481	Uniforms	2,799	634	
550	Medical Supplies	-	147	
569	Registration, Conferences	8,496	3,808	
578	Utilities	9,182	8,708	
585	Maintenance And Repairs	13,862	4,669	
739	Other Equipment	117,782	3,665	
742	Building and Construction	-	20,413	
	Total	273,786	60,234	354.54%
<u>Emergency Management</u>				
106	Office Staff	203,980	202,713	
319	Computer Software	5,165	4,070	
333	Maintenance Agreements	11,550	11,550	
348	Program Support	592	10,786	
399	Other Contracted Services	30,552	47,343	
420	Des Supplies & Services	25,384	17,232	
429	Gasoline	4,079	4,714	
441	Machinery & Equipment	1,030	3,987	
445	Office Supplies	909	628	
481	Uniforms	73	123	
551	Memberships	780	743	
563	Postal Charges	889	435	
565	Printing, Stationery	630	-	
569	Registration, Conferences	1,418	3,277	
574	Training	1,463	2,802	
578	Utilities	1,580	1,111	
585	Maintenance And Repairs	4,254	9,264	
725	Office Equipment	10,913	-	
739	Other Equipment	36,383	-	
	Total	341,625	320,778	6.50%
<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	65,333	64,830	
106	Office Staff	283,751	281,012	
178	Overtime Pay	27,953	33,564	
179	Temporary/Part Time	27,480	31,203	
343	Medical Services	35,519	24,929	
348	Program Support	30	670	
366	Solid Waste	1,582	1,582	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
399	Other Contracted Services	9,262	6,723	
402	Kennel Supplies & Materials	2,717	2,755	
403	Animal Food & Supplies	3,994	4,481	
406	Building Maint Supplies	5,217	8,516	
429	Gasoline	10,073	12,658	
445	Office Supplies	2,130	1,993	
481	Uniforms	2,901	2,013	
549	Medical Services	539	-	
550	Medical Supplies	22,146	18,961	
551	Memberships	430	400	
565	Printing, Stationery	482	2,271	
569	Registration, Conferences	2,890	2,055	
578	Utilities	1,450	1,930	
585	Maintenance And Repairs	2,338	1,272	
595	Education Program	-	130	
739	Other Equipment	3,133	3,569	
	Total	511,350	507,517	0.76%
	<u>Human Services</u>			
106	Office Staff	177,601	231,690	
355B	Health District Grant	-	180,815	
356	Senior Citizen Assistance	-	25,948	
358	Success By Six	-	25,000	
445	Office Supplies	733	827	
565	Printing, Stationery	36	-	
569	Registration, Conferences	1,697	2,180	
578	Utilities	291	332	
585	Maintenance And Repairs	170	253	
	Total	180,527	467,045	-61.35%
	<u>Parks</u>			
106	Office Staff	784,173	790,178	
178	Overtime Pay	18,877	33,118	
179	Temporary/Part Time	259,636	253,855	
302	Advertising	1,987	5,263	
348	Program Support	108,182	110,196	
364	Rentals	25,693	26,130	
366	Solid Waste	24,273	27,360	
399	Other Contracted Services	128,992	190,700	
406	Building Maint Supplies	7,208	3,859	
421	Fertilizer,Chemicals	8,322	58,385	
421F	Fertilizer,Chemicals - FUF	24,975	-	
429	Gasoline	38,851	46,921	
431	General Construction Materials	38,841	83,077	
431F	General Construction Materials - FUF	3,889	-	
441	Machinery & Equipment	2,302	4,503	
445	Office Supplies	2,888	5,207	
467	Recreation Supplies	27,763	18,096	
467F	Recreation Supplies - FUF	2,822	-	
475	Tools	5,888	2,665	
475A	Tools - Arboretum	1,518	889	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
481	Uniforms	5,458	6,541	
565	Printing, Stationery	9,903	4,368	
569	Registration, Conferences	6,677	8,941	
578	Utilities	26,540	41,736	
585	Maintenance And Repairs	24,502	24,381	
597A	Chalk Art Festival	-	7,260	
723	Motor Vehicles	5,450	9,990	
723F	Motor Vehicles - FUF	26,865	-	
739	Other Equipment	3,430	-	
741	Other Capital Outlay	-	37,221	
741F	Other capital Outlay - FUF	7,423	-	
	Total	1,633,326	1,800,840	-9.30%
<u>Union Pool</u>				
179	Temporary/Part Time	63,776	62,019	
399	Other Contracted Services	1,781	1,914	
406	Building Maint Supplies	1,000	661	
421	Fertilizer,Chemicals	2,997	4,688	
431	General Construction Materials	792	238	
445	Office Supplies	256	251	
467	Recreation Supplies	9,168	8,442	
578	Utilities	10,603	9,906	
	Total	90,373	88,119	2.56%
<u>Big Bone Landing Marina</u>				
399	Other Contracted Services	2,655	-	
585	Maintenance And Repairs	2,508	-	
	Total	5,163		
<u>Debt Service</u>				
605A	4.68M Go Bond Interest	65,613	82,113	
605B	6.0M Go Bond Interest	9,758	23,694	
605C	20M Public Safety Complex Interest	672,505	705,905	
605D	Phase I Water Expansion Interest	209,875	215,912	
605G	Public Safety Complex Interest	189,369	197,688	
605H	Petersburg Community Center Interest	20,655	21,548	
605I	Petersburg Fire Dept Interest	52,050	54,302	
605J	KIA Fund B Water Loan	69,018	70,671	
605K	Valley Orchards Lease	6,432	16,388	
607	Interest on Notes - Water/Sewer	7,800	-	
	Total	1,303,073	1,388,221	-6.13%
<u>Administration</u>				
307	Audit Services	52,732	46,076	
309	Consultants	750	2,025	
314A	Transit Authority of NKY	3,368,440	3,398,036	
314B	Incompetency Proceedings	3,750	3,750	
314C	Bc Soil Conservation	75,102	75,101	
314D	Boone Co-Bus/Non-Public	700,000	610,000	
314E	Walton/Ver-Bus/Non-Public	17,311	20,773	
314F	Boone Co Planning Commission	393,000	393,000	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
314G	Planning & Zoning- Gis	163,000	160,000	
314H	Public Safety Communications	1,788,870	1,768,944	
314I	NKADD	23,410	23,410	
314J	OKI	38,026	37,112	
314K	NKY Regional Hazmat Unit	9,049	9,049	
314L	Division of Forestry	1,244	1,244	
314N	Nky Drug Strike Force	100,000	100,000	
324	Evaluation & Testing	38,400	38,890	
327	Fiscal Agent Charges	1,000	1,000	
332	Legal Fees	676	10,598	
399	Other Contracted Services	30,686	33,725	
399B	Storm Water Management	-	29,207	
503	Bank Charges	24,927	25,264	
507A	Dinsmore Foundation	45,850	45,850	
507B	Fire Dept-Burlington	13,125	13,125	
507C	Dan Beard Council	4,500	4,500	
507D	Fire/EMS Grant - Senate Bill 66	10,084	10,169	
507F	Fire Chiefs Association	35,000	36,250	
507G	Civil Air Patrol	1,500	1,500	
507H	Boone Co Urban Forestry	-	9,275	
507N	Lift Grant	13,000	13,000	
507O	ADF Grant	17,500	-	
521	Bond/Liability Insurance	490,691	506,908	
536	Insurance Claims	175,261	147,100	
563	Postal Charges	55,953	88,291	
569	Registration, Conferences	-	350	
578	Utilities	495,233	473,232	
597A	Preserve America Grant	-	11,688	
	Total	8,188,070	8,148,442	0.49%
	<u>Emergency Reserve</u>			
998A	Reserve for Vacation Accruals	17,463	-	
999	Reserve For Transfers	-	400,000	
	Total	17,463	400,000	-95.63%
	<u>Fringe Benefits</u>			
201	Social Security	332,718	504,993	
202	Retirement	718,639	950,493	
203	Insurance	868,497	1,243,766	
208	Unemployment Insurance	16,907	43,560	
209	Worker'S Compensation	78,172	288,766	
299	Other Fringe Benefit	392	-	
	Total	2,015,326	3,031,578	-33.52%
	General Fund Expenditures	30,238,112	31,681,002	-4.55%
	Excess (Deficiency) of Rev over Exp	9,540,534	8,670,318	10.04%
	<u>Other Financing Sources (Uses)</u>			
4909	Cash Transfer Out	(4,892,144)	(4,945,340)	
4910	Cash Transfer In	100,000	327,621	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
	<u>Capital Lease Payments</u>			
603	Water / Sewer Project	(320,000)	(310,000)	
	<u>Bond Principal Payments</u>			
601A	4.68M Go Bond	(420,000)	(405,000)	
601B	6.0M Go Bond	(15,000)	(680,000)	
601C	20M Public Safety Complex	(865,000)	(835,000)	
601D	Waterlines / Educational Facility	(175,000)	(170,000)	
601G	Public Safety Complex	(305,000)	(300,000)	
601H	Petersburg Community Center	(24,148)	(24,148)	
601I	Petersburg Fire Department	(60,853)	(60,852)	
601J	KIA Loan B Water	(58,164)	(56,624)	
601K	Valley Orchards Lease	(160,798)		
	Total Other Financing Sources (Uses)	(7,196,107)	(7,459,343)	-3.53%
	Net Change in Fund Balance	2,344,427	1,210,975	93.60%
4901	Fund Balance - Beginning	4,777,579	3,565,307	34.00%
04901A	Fund Balance - Beginning GO Bonds	30	47	
4903	Adjustments To Prior Year	(1,218)	1,280	
4905	Bond Sale Proceeds	3,607		
4908	Cash Drawer	(300)	-	
	Fund Balance - Ending	7,124,125	4,777,609	49.11%
	<u>Public Works Fund</u>			
4416	Permit/Inspection	10,046	30,626	
	Total License And Permits	10,046	30,626	-67.20%
4510	State Grants	-	17,000	
04510F	Area Development Grant	3,100	-	
4514	Transportation Projects	194,322	479,691	
4516	Truck License Distribution	191,081	208,767	
4517	Vehicle Operation Aid	11,181	10,701	
4518	County Road Aid	827,600	854,193	
04518A	Emergency Road Aid	144,100	-	
4519	Municipal Road Aid	719,807	742,933	
4536	Contract W/Other Counties	30,000	30,000	
4543	Misc Payments	134,431	113,621	
	Total Intergovernmental Revenues	2,255,621	2,456,906	-8.19%
4603	Landfill User	123,723	112,124	
4619	Road Maint/Improvements	21,177	32,625	
04680C	Storm Sewer Services	20,120	-	
	Total Charges For Services	165,020	144,749	14.00%
4705	Surplus Property Sales	44,234	3,050	
4706	Road Material Sales	18,055	32,995	
4710	Vehicle Maintenance	184,720	172,330	
4713	Recycling	4,645	5,485	

		<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
4727	Reimbursements	365	-	
04727B	Bond Money Reimbursements	41,645	5,500	
4731	Miscellaneous Revenues	101	12,391	
04733A	Worker's Comp Reimbursement	462		
	Total Miscellaneous Revenues	294,227	231,751	26.96%
4801	Interest On Deposits	5,906	8,275	
	Total Interest Earned	5,906	8,275	-28.63%
	Total Operating Revenues	2,730,820	2,872,307	-4.93%
	<u>Roads</u>			
102	Statutory Appointments	90,106	89,412	
106	Office Staff	1,752,408	1,864,770	
178	Overtime Pay	280,645	249,452	
179	Temporary/Part Time	94,002	64,967	
311	Contracted Svcs-Highway	1,272,410	654,493	
311A	Contracted Svcs-Emergency	93,330	-	
311B	Contracted Svcs-Ktc	368,170	438,211	
313	Contracted Svcs-Sewers	-	44,350	
323	Engineering Services	55,987	24,011	
333	Maintenance Agreement	9,541	10,297	
340	Maintenance & Repairs	67,408	49,336	
348	Program Support	68,889	14,490	
364	Rentals	31,022	40,503	
366	Solid Waste	138,252	148,331	
366A	State Clean Up Program	12,448	14,587	
399	Other Contracted Services	7,054	59,593	
405	Asphalt	69,283	90,600	
406	Building Maint Supplies	3,733	3,357	
407	Concrete	65,961	66,798	
409	Crushed Stone & Gravel	46,288	45,224	
429	Gasoline	-	65,117	
431	General Construction	13,571	14,192	
432	Storm Sewer Materials	40,035	37,868	
443	Motor Vehicle Part	193,804	205,195	
445	Office Supplies	3,440	6,210	
455	Petroleum Products	15,804	17,017	
457	Pipe	27,778	17,799	
469	Signs	64,360	67,430	
471	Salt	665,106	318,464	
475	Tools	4,852	11,381	
479	Tires And Tubes	42,831	35,928	
481	Uniforms	16,722	20,046	
551	Memberships	3,680	4,391	
565	Printing, Stationery	393	625	
569	Registration, Conferences	3,536	10,074	
578	Utilities	42,731	44,287	
585	Maintenance And Repairs	1,033	689	
594	Safety Program	6,456	6,276	
703	Communication Equipment	2,085	1,463	

		<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
713	Highway Equipment	175,806	-	
739	Other Equipment	27,609	23,274	
	Total	5,878,568	4,880,508	20.45%
<u>Debt Service</u>				
605	Interest On Bonds	137,439	142,820	
	Total	137,439	142,820	-3.77%
<u>Emergency Reserve</u>				
998	Reserve For Balances	-		
998A	Reserve for Vacation Accruals	10,780		
	Total	10,780	-	
<u>Fringe Benefits</u>				
201	Social Security	157,829		
202	Retirement	352,673		
203	Insurance	382,776		
208	Unemployment Insurance	6,911		
209	Worker's Compensation	68,555		
299	Other Fringe Benefit	-		
	Total	968,744	-	
Public Works Fund Expenditures		6,995,531	5,023,328	39.26%
Excess (Deficiency) of Rev over Exp		(4,264,711)	(2,151,021)	98.26%
<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	(150,277)	(355,501)	
4910	Cash Transfer In	4,374,794	3,794,000	15.31%
<u>Bond Principal Payments</u>				
603	Principal on Bonds	(150,000)	(145,000)	
Total Other Financing Sources (Uses)		4,074,517	3,293,499	23.71%
Net Change in Fund Balance		(190,194)	1,142,478	-116.65%
4901	Fund Balance - Beginning	1,336,458	193,980	588.97%
Fund Balance - Ending		1,146,264	1,336,458	-14.23%
<u>Jail Fund</u>				
4502	Federal Prisoner Payments	2,406,097	1,995,504	
4533	Jail Operation State	139,918	145,519	
4534	Jail State Medical Payments	104,803	129,724	
4535	Jail State Court Cost	73,001	92,769	
4536	Contract W/Other Counties	189,023	137,410	
4537	State Inmate Payments	1,414,766	1,661,342	
4538	Dui Service Fee	35,216	32,998	
04546A	Tax Fund Payment	20,000	21,667	
4570	Court Facility Fee	14,046	13,470	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Total Intergovernmental Revenues		4,396,869	4,230,403	3.93%
4618	Jail Work Release	61,215	85,548	
4634	Jail Prisoner Reimbursement	51,730	61,875	
4635	Jail Medical Fees	7,650	9,704	
4644	Jail Housing Fees	121,147	132,703	
Charges For Services		241,742	289,830	-16.59%
4702	Telephone Commission	155,497	139,566	
4727	Reimbursements	-	15	
4731	Miscellaneous Revenue	6,724	17,907	
Total Miscellaneous Revenues		162,221	157,488	3.01%
4801	Interest On Deposits	7,657	6,019	
Total Interest Earned		7,657	6,019	27.22%
Total Operating Revenues		4,808,490	4,683,740	2.66%
<u>Jailer</u>				
101	Elected County Officials	104,080	103,984	
106	Office Staff	1,473,819	1,467,101	
178	Overtime Pay	57,224	60,045	
179	Temporary/Part Time	388,114	414,820	
364	Rentals	4,996	6,121	
399	Other Contracted Services	86,874	67,239	
406	Building Maint Supplies	118,094	126,971	
425	Food	531,402	693,022	
437	Linens	21,318	12,079	
445	Office Supplies	24,434	43,774	
465	Prisoner Clothing	14,693	14,887	
481	Uniforms	18,874	21,229	
511	Dental Services	1,718	6,588	
550	Medical Supplies	618,098	290,021	
551	Memberships	2,566	2,368	
565	Printing, Stationery	429	1,656	
569	Registration, Conferences	11,776	18,140	
578	Utilities	294,508	308,160	
585	Maintenance And Repairs	49,046	37,800	
739	Other Equipment	-	13,837	
741	Building and Construction	19,492	-	
Total		3,841,554	3,709,842	3.55%
<u>Fringe Benefits</u>				
201	Social Security	141,796	143,370	
202	Retirement	526,478	474,356	
203	Insurance	313,838	275,176	
208	Unemployment Insurance	9,022		
209	Worker's Compensation	56,091		
Total		1,047,224	892,902	17.28%
Jail Fund Expenditures		4,888,778	4,602,744	6.21%

		<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
	Excess (Deficiency) of Rev over Exp	(80,288)	80,996	-199.13%
	Other Financing Sources (Uses)			
4910	Cash Transfer In	-	401,318	
	Net Change in Fund Balance	(80,288)	482,314	-116.65%
4901	Fund Balance - Beginning	962,009	479,695	
	Fund Balance - Ending	881,721	962,009	-8.35%
	<u>LGEA Fund</u>			
4528	Coal Road Impact Fees	55,653	55,765	
4529	Mineral Severance Tax	64,874	80,580	
	Total Intergovernmental Revenues	120,526	136,345	-11.60%
4801	Interest On Deposits	569	649	
TOTAL	Total Interest Earned	569	649	-12.39%
	Total Operating Revenues	121,095	136,994	-11.61%
	<u>Roads</u>			
429	Gasoline	130,077	90,822	
	Total	130,077	90,822	43.22%
	LGEA Fund Expenditures	130,077	90,822	43.22%
	Excess (Deficiency) of Rev over Exp	(8,982)	46,172	-119.45%
4901	Fund Balance - Beginning	66,091	19,919	231.80%
	Fund Balance - Ending	57,109	66,091	-13.59%
	<u>Federal Grants Fund</u>			
04504P	CDBG - Brighton Center	319,718	332,865	
04504R	CDBG - YMCA Senior Center		129,005	
	Total Operating Revenues	319,718	461,870	-30.78%
	<u>Grant Funds</u>			
399	Contracted Services - Brighton Center	319,718	332,865	
742N	YMCA - Senior Center	-	129,005	
	Federal Grants Fund Expenditures	319,718	461,870	-30.78%
	Excess (Deficiency) of Rev over Exp	-	-	
	Fund Balance - Ending	-	-	
	<u>Assisted Housing Fund</u>			

	<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
04504C Public Housing-Hap Payments	4,948,538	4,912,429	
04504K HAP Administration	619,663	598,986	
04504L Fraud Recovery	37,447	51,816	
04504M AH FSS Grant	64,587	63,948	
04504Q FSS Closed Accounts	4,564	14,601	
Total Intergovernmental Revenues	5,674,799	5,641,780	0.59%
4731 Total Miscellaneous Revenues	10	7	42.86%
4801 Interest On Deposits	2,177	6,725	
TOTAL Total Interest Earned	2,177	6,725	-67.63%
Total Operating Revenues	5,676,986	5,648,512	0.50%
<u>Social Services</u>			
106 Office Staff	376,257	372,777	
178 Overtime Pay	80	440	
307 Audit Services	11,300	11,000	
333 Maintenance Agreement	6,175	9,370	
355 Home Aid Service	5,227,327	4,879,361	
364 Rentals	30,094	30,092	
399 Other Contracted Services	8,884	15,557	
429 Gasoline	948	935	
445 Office Supplies	6,518	6,256	
451 Periodicals	1,771	2,164	
481 Uniforms	-	95	
521 Bond/Liability Insurance	509	509	
551 Memberships	720	680	
563 Postal Charges	7,888	7,885	
565 Printing, Stationery	2,469	2,166	
569 Registration, Conferences	9,134	6,316	
578 Utilities	297	332	
585 Maintenance And Repairs	7,855	7,596	
Total	5,698,225	5,353,531	6.44%
<u>Fringe Benefits</u>			
201 Social Security	25,922	25,822	
202 Retirement	60,816	50,384	
203 Insurance	68,615	61,741	
208 Unemployment Insurance	1,032	-	
209 Worker's Compensation	2,077	-	
Total	158,462	137,947	14.87%
Assisted Housing Fund Expenditures	5,856,687	5,491,478	6.65%
Excess (Deficiency) of Rev over Exp	(179,702)	157,034	-214.43%
<u>Other Financing Sources (Uses)</u>			
4909 Cash Transfer Out	-	-	
Net Change in Fund Balance	(179,702)	157,034	-214.43%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
4901	Fund Balance - Beginning	398,781	241,747	
4903	Adjustment to Prior Year	413		
	Fund Balance - Ending	219,492	398,781	-44.96%
<u>Assisted Housing Reserve Fund</u>				
4731	Total Miscellaneous Revenues	-	70	
4801	Interest On Deposits	4,837	8,803	
TOTAL	Total Interest Earned	4,837	8,803	-45.06%
	Total Operating Revenues	4,837	8,873	-45.49%
<u>Social Services</u>				
725	Office Equipment	-	23,615	
999	Reserve For Transfers	-	-	
	Total	-	23,615	-100.00%
	Assisted Housing Fund Expenditures	-	23,615	-100.00%
	Excess (Deficiency) of Rev over Exp	4,837	(14,742)	-132.81%
<u>Other Financing Sources (Uses)</u>				
4910	Cash Transfer In	-	-	
	Net Change in Fund Balance	4,837	(14,742)	-132.81%
4901	Fund Balance - Beginning	602,367	617,109	
	Fund Balance - Ending	607,204	602,367	0.80%
<u>JAG Recovery Grant Fund</u>				
04504N	JAG Recovery Grant	75,000	-	
	Total Intergovernmental Revenues	75,000	-	
4801	Interest On Deposits	16	-	
	Total Interest Earned	16	-	
	Total Operating Revenues	75,016	-	
999	Reserve For Transfers	-	-	
	JAG Recovery Grant Fund Expenditures	-	-	
	Excess (Deficiency) of Rev over Exp	75,016	-	
	Net Change in Fund Balance	75,016	-	

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
4901	Fund Balance - Beginning	-		
	Fund Balance - Ending	75,016	-	
	<u>MH/MR/Aging Tax Fund</u>			
4134	Occupational License	1,827,410	1,954,478	
4139	Net Profit Taxes	70,259	67,250	
	Total Taxes	1,897,669	2,021,728	-6.14%
04710A	Senior Citizens Picnic	11,166	13,532	
	Total Miscellaneous Revenues	11,166	13,532	-17.48%
4801	Interest On Deposits	4,543	13,073	
	Total Interest Earned	4,543	13,073	-65.25%
	Total Operating Revenues	1,913,378	2,048,333	-6.59%
	<u>Social Services</u>			
348B	Mental Health Program Support	602,616	693,195	
348E	Mental Retardation Program Support	610,225	688,290	
348F	Senior Citizens Program Support	620,762	616,022	
348G	Senior Citizens Picnic	15,182	23,060	
597B	Senior Home Repair	-	-	
301	Accounting Services	291,462	280,992	
999	Reserve For Transfer	-	-	
	Total	2,140,247	2,301,559	-7.01%
	MH/MR/Aging Tax Fund Expenditures	2,140,247	2,301,559	-7.01%
	Excess (Deficiency) of Rev over Exp	(226,869)	(253,226)	-10.41%
	Other Financing Sources (Uses)			
4909	Cash Transfer Out	(100,000)	-	
4910	Cash Transfer In	100,000		
	Net Change in Fund Balance	(226,869)	(253,226)	-10.41%
4901	Fund Balance - Beginning	481,992	735,218	
	Fund Balance - Ending	255,123	481,992	-47.07%
	<u>School Tax Fund</u>			
4134	Occupational License	4,833,978	5,302,843	
4139	Net Profit Taxes	2,741,596	2,492,402	
	Total Taxes	7,575,573	7,795,245	-2.82%
4801	Interest On Deposits	12,711	28,559	
	Total Interest Earned	12,711	28,559	-55.49%
	Total Operating Revenues	7,588,285	7,823,804	-3.01%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
314	Contracts With Government Agencies	7,963,328	8,606,526	
	Total	7,963,328	8,606,526	-7.47%
	School Board Tax Fund Expenditures	7,963,328	8,606,526	-7.47%
	Excess (Deficiency) of Rev over Exp	(375,043)	(782,722)	-52.08%
4901	Fund Balance - Beginning	529,177	1,311,899	
	Fund Balance - Ending	154,134	529,177	-70.87%
	<u>PSCC Operating Fund</u>			
4536	Contract with Boone County	1,826,370	2,402,392	
04536B	Contract with City of Florence	596,290	-	
	Total Intergovernmental Revenues	2,422,660	2,402,392	0.84%
4731	Total Miscellaneous Revenues	916	1,602	-42.82%
4801	Interest On Deposits	2,262	3,296	
	Total Interest Earned	2,262	3,296	-31.38%
	Total Operating Revenues	2,425,838	2,407,290	0.77%
	<u>Dispatch Operation</u>			
106	Office Staff	1,584,196	1,630,567	
178	Overtime Pay	40,912	50,787	
179	Temporary/Part Time	61,106	48,594	
301	Accounting Service	5,706	4,264	
307	Audit Services	2,175	-	
324	Evaluation & Testing	1,489	1,489	
329	Janitorial Service	1,595	7,800	
331	Lease Payments	64,781		
333	Maintenance Agreements	3,927	52,494	
413	Data Processing Supplies	-	16	
445	Office Supplies	7,530	8,388	
481	Uniforms	8,839	10,532	
521	Bond/Liability Ins	10,572	12,984	
563	Postal Charges	185	29	
565	Printing, Stationery	-	237	
569	Registration, Conferences	1,101	6,998	
578	Utilities	47,254	43,521	
585	Maintenance And Repairs	209	879	
	Total	1,841,576	1,879,579	-2.02%
	<u>Fringe Benefits</u>			
201	Social Security	21,795	23,765	
202	Retirement	260,872	227,399	
203	Insurance	275,246	240,708	
208	Unemployment Insurance	5,026	5,515	

		<u>FY2010</u>	<u>FY2009</u>	<u>Increase/ (Decrease)</u>
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
209	Worker's Compensation	10,642	10,242	
	Total	573,582	507,629	12.99%
	Public Safety Operating Fund Expenditures	2,415,158	2,387,208	1.17%
	Excess (Deficiency) of Rev over Exp	10,680	20,082	-46.82%
	Other Financing Sources (Uses)			
4910	Cash Transfer In	80,000	-	
	Net Change in Fund Balance	90,680		
4901	Fund Balance - Beginning	75,056	53,674	39.84%
4903	Adjustment to Prior Year	-	1,300	
	Fund Balance - Ending	165,736	75,056	120.82%
	Public Safety Capital Fund			
4140	Telephone 911 User	1,614,809	1,569,787	
	Total Taxes	1,614,809	1,569,787	2.87%
4562	Wireless 911 Surcharge	353,187	317,980	
	Total Intergovernmental Revenues	353,187	317,980	11.07%
4801	Interest On Deposits	19,808	23,319	
4804	Interest On Go Bonds	4,505	17,670	
	Total Interest Earned	24,313	40,989	-40.68%
	Total Operating Revenues	1,992,310	1,928,756	3.30%
	Dispatch Operation			
307	Auditing Services	4,200		
331	Lease Payments	45,889	58,378	
333	Maintenance Agreements	273,818	314,340	
399	Other Contracted Services	62,920	65,352	
485	Communication Materials/Supplies	926		
521	Bond/Liability Insurance	15,858	22,600	
569	Registrations/Conferences	3,457		
578	Utilities	122,322	126,879	
585	Maintenance And Repairs	30,608	17,891	
599	Miscellaneous	97	620	
703	Communication Equipment	452,932	294,606	
	Total	1,013,026	900,666	12.48%
	Debt Service			
605	Interest On Bonds	70,487	90,627	
	Total	70,487	90,627	-22.22%
999	Reserve For Transfers	-	-	
	Public Safety Operating Fund Expenditures	1,083,513	991,293	9.30%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Excess (Deficiency) of Rev over Exp		908,797	937,463	-3.06%
Other Financing Sources (Uses)				
4909	Cash Transfer Out	(80,000)	-	
<u>Bond Principal Payments</u>				
601	Principal On Bonds	(588,939)	(568,798)	3.54%
Total Other Financing Sources (Uses)		(668,939)	(568,798)	17.61%
Net Change in Fund Balance		239,858	368,665	-34.94%
4901	Fund Balance - Beginning	2,110,736	1,472,243	
04901A	Fund Balance - Beginning GO Bonds	2,002,083	2,271,911	
4903	Adjustments To Prior Year	-	-	
Fund Balance - Ending		4,352,677	4,112,819	5.83%
Motor Vehicle Rental Tax Fund				
4141	Motor Vehicle Rental Tax	1,591,699	1,499,933	
Total Taxes		1,591,699	1,499,933	6.12%
4801	Interest On Deposits	858	1,587	
Total Interest Earned		858	1,587	-45.95%
Total Operating Revenues		1,592,556	1,501,520	6.06%
301	Accounting Services	47,751	44,998	
348	Program Support	1,544,884	1,456,444	
Total		1,592,635	1,501,442	6.07%
Motor Vehicle Rental Tax Fund Expenditures		1,592,635	1,501,442	6.07%
Excess (Deficiency) of Rev over Exp		(79)	78	
4901	Fund Balance - Beginning	79	1	
Fund Balance - Ending		0	79	
Earl Parker Robinson Fund				
4801	Interest On Deposits	2,655	4,752	
Total Interest Earned		2,655	4,752	
Total Operating Revenues		2,655	4,752	-44.12%
Excess (Deficiency) of Rev over Exp		2,655	4,752	
4901	Fund Balance - Beginning	330,697	325,945	
Fund Balance - Ending		333,352	330,697	0.80%

		FY2010	FY2009	Increase/ (Decrease)
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Capital Improvement Fund</u>				
4504	Federal Grants	-	261,000	
04504O	TEA-21 Grant - Hebron	-	-	
04504S	TEA-21 Grant - Burlington	-	118,009	
04510G	State Grant - Water	1,602,157	32,980	
04510M	Fish and Wildlife Grant - Boat Dock	1,167	-	
4514	Transportation Projects		64,997	
04514A	South Airfield Road	800,757	660,020	
4536	Contract W/Other Counties	151,956	168,208	
Total Intergovernmental Revenues		2,556,037	1,305,214	95.83%
4727	Reimbursements		8,527	
04728E	ACC Mobile Unit Donations	119,898	5,570	
04798B	Sale of Land/Property	90,000	120,000	
Total Miscellaneous Revenues		209,898	134,097	56.53%
4801	Interest On Deposits	1,466	2,123	
4804	Interest On Go Bonds	(16)	9,756	
4808	Interest On Investments	38,658	102,793	
Total Interest Earned		40,108	114,672	-65.02%
Total Operating Revenues		2,806,042	1,553,983	80.57%
<u>Capital Projects</u>				
<u>Debt Service</u>				
605	Interest On Bonds	103,415	107,300	
Total		103,415	107,300	-3.62%
<u>Capital Projects</u>				
737	Elections - Voting Machines	286,020	-	
723	Animal Control - Mobile Adoption Unit	124,755	-	
742B	Administration/Courthouse Renovations	323,950	583	
742J	Public Works Facility	150,277	1,196,030	
742L	Fire Training Center Facility	827,554	41,746	
730D	Industrial Rd Improvements	168,048	35,744	
730F	South Airfield Road	2,234,646	708,337	
730H	Ryle Road	-	273,345	
730J	Ky338 - Richwood Connection	7,823	18,410	
730K	Burlington Sidewalk Project	-	147,512	
730O	SRTS - Conner Campus	128,404	10,559	
730P	Hebron Business District	9,313	17,451	
730Q	Longbranch Road	(158)	580,516	
743D	Boone Co Water District	1,602,157	32,980	
715B	Valley Orchards - Land	-	188,972	
715D	Boone Cliffs/ Dinsmore - Land	14,450		
718K	Big Bone Landing	-	106,320	
Total		5,877,238	3,358,505	75.00%
Capital Improvements Fund Expenditures		5,980,653	3,465,805	72.56%

	FY2010	FY2009	Increase/ (Decrease)
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Excess (Deficiency) of Rev over Exp	(3,174,611)	(1,911,822)	66.05%
Other Financing Sources (Uses)			
605 Principal on Bonds	(110,000)	(105,000)	
4905 Bond Sale Proceeds	970,889	-	
4909 Cash Transfer Out	-	(27,621)	
4910 Cash Transfer In	567,627	805,523	
Total Other Financing Sources (Uses)	1,428,516	672,902	112.29%
Net Change in Fund Balance	(1,746,094)	(1,238,920)	40.94%
4901 Fund Balance - Beginning	481,373	3,299,936	
04901A Fund Balance - Beginning GO Bonds	2,181,836	3,356,778	
04901B Fund Balance - Investments	2,754,585		
Fund Balance - Ending	3,671,701	5,417,794	-32.23%