

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2012

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>General Fund</u>					
4101	Real Estate Tax	9,694,516	9,608,082	86,434	
4102	Tangible Personal Property Tax	1,717,715	1,851,211	(133,496)	
4103	Motor Vehicle Property Tax	1,229,380	1,164,330	65,050	
4104	Delinquent Property Tax	129,220	130,735	(1,515)	
4130	Bank Franchise Deposit Tax	275,826	264,353	11,473	
04131A	Franchise Real Property Tax	244,953	315,724	(70,771)	
04131B	Franchise Personal Property Tax	656,770	591,668	65,102	
4134	Occupational License Tax	19,421,182	18,089,537	1,331,645	
4135	Deed Transfer Tax	429,466	399,825	29,641	
4139	Net Profit Tax	801,476	748,824	52,652	
	Total Taxes	34,600,504	33,164,289	1,436,215	4.33%
4210	Total In Lieu Tax Payments	101,875	105,419	(3,544)	
4301	Co Attorney Excess	347	396	(49)	
4302	Co Clerk Excess Fe	1,606,356	645,080	961,276	
4304	Sheriff Excess Fee	672,222	589,004	83,218	
	Total Excess Fees	2,278,925	1,234,480	1,044,445	84.61%
4401	Business License	221,611	211,910	9,701	
4402	Beer/Liquor License	99,069	72,594	26,475	
4407	Building Permits	592,433	534,938	57,495	
4417	Cable TV Franchise Fees	604,763	403,091	201,672	
	Total License And Permits	1,517,876	1,222,533	295,343	24.16%
4501	Omitted Property Tax	144,550	182,431	(37,881)	
04504A	Heritage Council Grant	-	9,000	(9,000)	
04504F	Homeland Security Grant	3,642	156,325	(152,683)	
04504G	Bullet Proof Vest Grant	10,783	24,326	(13,543)	
04504N	JAG Grant	256	76,806	(76,550)	
04504V	FEMA Grant - Federal Portion	-	-	-	
4505	Inter-Co Motor Vehicle Tax	148,379	161,032	(12,653)	
4509	Non-Public School Trans Grant	541,487	498,113	43,374	
04510A	Senate Bill 66-Fire/Ems Grant	10,169	11,009	(840)	
04510D	Dead Livestock Grant	858	821	37	
04510F	Area Development Grant	-	-	-	
04510N	FEMA Grant - State Portion	31,894	-	31,894	
4512	LIFT Grant - NKY CVB	10,000	10,214	(214)	
04512D	Homeland Security Grant	-	-	-	
4520	Election Expense Reimb	23,280	23,280	-	
4521	Bd Of Assessment Appeals	400	400	-	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4522	Legal Process Tax	398	405	(7)	
4532	AOC Courthouse Rentals	392,038	412,557	(20,519)	
4536	Contract W/Other Counties	74,000	74,922	(922)	
4541	EM Reimbursement	60,535	73,632	(13,097)	
04546B	Senior Plus Grant	-	-	-	
04546G	BCWD - Rural Water Lines	308,890	451,446	(142,556)	
04546F	Defined Benefits Grant	-	-	-	
04546H	Economic Study Homeless	-	3,000	(3,000)	
4551	AOC - Telephone Reimbursement	44,860	37,461	7,399	
4570	Court Facility Fee	344,985	379,364	(34,379)	
	Total Intergovernmental Revenues	<u>2,151,404</u>	<u>2,586,544</u>	(435,140)	-16.82%
4604	Parks And Recreation Fees	371,841	337,418	34,423	
4605	Swimming Pool Fees	68,332	66,654	1,678	
4612	Animal Control Sales	140,136	152,443	(12,307)	
04612A	Spay/Neuter Violations	20	-	20	
4615	Data Processing Services	47,021	118,603	(71,582)	
4616	Water System Surcharge - Phase I	-	-	-	
04616B	Water System Surcharge - Phase II	-	-	-	
4643	Postage Reimbursement	36,882	33,028	3,854	
04680A	EM Violation Clean Up Fees	28,424	26,947	1,477	
4692	Arboretum Maintenance	127,366	123,502	3,864	
4699	Other Charges For Services	1,201	1,201	-	
	Total Charges For Services	<u>821,223</u>	<u>859,796</u>	(38,573)	-4.49%
4705	Surplus Property Sales	33,528	26,966	6,562	
04711A	Assisted Housing Lease	29,370	29,370	-	
04711B	Walton Fire Dept Lease	26,053	27,211	(1,158)	
04711F	Community Action Commission - Head St	-	32,972	(32,972)	
04711H	NKY Health District Lease	61,275	53,513	7,762	
04711K	Board of Ed/Maplewood Facility Lease	51,226	51,474	(248)	
04711L	Boone County CASA Lease	5,640	6,229	(589)	
04711M	Valley Orchards Lease	23,897	23,897	-	
04711N	Children's Home of NKY Lease	50,531	-	50,531	
04711P	Brighton Center Lease	6,600	6,600	-	
04711Q	Commonwealth Attorney Lease	49,489	49,489	-	
04711S	Petersburg Fire Dept	88,205	110,651	(22,446)	
04711T	Big Bone Landing Lease	4,539	7,316	(2,777)	
4727	Reimbursements	1,618	19,528	(17,910)	
04727F	MH/MR/Aging Admin Reimb	219,840	173,277	46,563	
04727G	EM Training Class Reimb	-	-	-	
4727I	HUD Admin Reimb	53	2,827	(2,774)	
04727J	Affordable Housing Grant Reimb	-	1,681	(1,681)	
04728A	Animal Shelter Donations	19,955	17,548	2,407	
04728B	Water Rescue Donations	100	-	100	
04728E	Chalk Art Festival Donations	186	-	186	
04728F	Donations - ACC Medical	366	-	366	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
04728G	Donations - Spay/Neuter	10,000	-	10,000	
04728H	Donations - T/N/R	4,000	-	4,000	
4731	Miscellaneous Revenues	21,093	5,904	15,189	
04733A	Workers Comp Reimb	1,977	667	1,310	
04733B	KACO Dividend	-	71,181	(71,181)	
4771	Payroll Tax Collection Fees	321,858	377,226	(55,368)	
4780	Airport Parking Fines	2,155	3,445	(1,290)	
	Miscellaneous Revenues	1,033,554	1,098,972	(65,418)	-5.95%
4801	Interest On Deposits	101,749	126,613	(24,864)	
4804	Interest On Go Bonds	2,004	6	1,998	
4808	Interest On Investment	8,475	10,708	(2,233)	
		112,228	137,327	(25,099)	-18.28%
	Total Operating Revenues	42,617,589	40,409,360	2,208,229	5.46%
	<u>Judge Executive</u>				
101	Elected County Officials	110,170	106,321	3,849	
106	Office Staff	249,392	253,900	(4,508)	
429	Gasoline	4,912	4,795	117	
445	Office Supplies	1,997	1,405	592	
551	Memberships	10,984	10,708	276	
565	Printing, Stationery	-	242	(242)	
569	Registration, Conferences	6,478	3,793	2,685	
578	Utilities	3,140	3,096	44	
585	Maintenance And Repairs	1,310	2,308	(998)	
	Total	388,383	386,569	1,814	0.47%
	<u>County Attorney</u>				
101	Elected County Officials	44,793	43,234	1,559	
106	Office Staff	85,855	89,456	(3,601)	
	Total	130,648	132,690	(2,042)	-1.54%
	<u>County Clerk</u>				
302	Advertising	2,833	3,139	(306)	
307	Audit Services	15,812	14,217	1,595	
331	Lease Payment	36,363	34,881	1,482	
565	Printing, Stationery	23,472	7,368	16,104	
585	Maintenance And Repairs	1,018	1,507	(489)	
	Total	79,498	61,111	18,387	30.09%
	<u>Coroner</u>				
101	Elected County Officials	36,561	35,682	879	
106	Office Staff	46,285	52,702	(6,417)	
308	Autopsies & Attendants	16,005	19,560	(3,555)	
445	Office Supplies	-	-	-	
481	Uniforms	-	-	-	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
521	Bond/Liability Insurance	611	509	102	
569	Registration, Conferences	1,688	1,793	(105)	
578	Utilities	691	861	(170)	
725	Office Equipment	-	-	-	
	Total	<u>101,841</u>	<u>111,107</u>	(9,266)	-8.34%

Fiscal Court

101	Elected County Officials	114,173	114,089	84	
106	Office Staff	2,400	2,400	-	
302	Advertising	3,885	3,393	492	
445	Office Supplies	948	133	815	
548	Special Projects	672	22,749	(22,077)	
551	Memberships	5,752	5,921	(169)	
565	Printing, Stationery	-	417	(417)	
569	Registration, Conferences	-	-	-	
569A	Registration, Conferences - Comm 1	350	225	125	
569B	Registration, Conferences - Comm 2	800	2,638	(1,838)	
569C	Registration, Conferences - Comm 3	2,366	2,380	(14)	
	Total	<u>131,346</u>	<u>154,344</u>	(22,998)	-14.90%

Property Valuation Administrator

304	Appraisal Services	400	800	(400)	
367	Statutory Contribution	175,800	175,800	-	
445	Office Supplies	240	-	240	
578	Utilities	500	759	(259)	
	Total	<u>176,940</u>	<u>177,359</u>	(419)	-0.24%

County Treasurer/Finance

102	Statutory Appointment	58,792	94,107	(35,315)	
106	Office Staff	436,379	396,769	39,610	
178	Overtime Pay	5,351	778	4,573	
179	Temporary/Part Time	30,537	39,100	(8,563)	
301	Accounting Service	27,799	28,164	(365)	
399	Other Contracted Services	314	1,295	(981)	
429	Gasoline	121	209	(88)	
445	Office Supplies	3,594	3,025	569	
551	Memberships	740	839	(99)	
565	Printing, Stationery	3,556	5,039	(1,483)	
569	Registration, Conferences	3,688	4,085	(397)	
578	Utilities	1,177	1,479	(302)	
585	Maintenance And Repairs	2,451	1,548	903	
729	Office Equipment	-	4,772	(4,772)	
	Total	<u>574,499</u>	<u>581,208</u>	(1,937)	-0.33%

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Human Resources</u>					
106	Office Staff	116,801	161,557	(44,756)	
178	Overtime Pay	254	-	254	
179	Temporary/Part Time	17,013	13,329	3,684	
302	Advertising	5,806	3,686	2,120	
324	Evaluation & Testing	3,618	4,195	(577)	
399	Other Contracted Services	5,630	6,388	(758)	
429	Gasoline	-	-	-	
445	Office Supplies	257	132	125	
451	Periodicals	-	-	-	
548	Special Projects	147	267	(120)	
551	Memberships	50	50	-	
565	Printing, Stationery	-	-	-	
568	Tuition Reimbursement	12,582	7,064	5,518	
569	Registration, Conferences	196	514	(318)	
578	Utilities	956	1,009	(53)	
	Total	<u>163,310</u>	<u>198,190</u>	(34,880)	-17.60%
<u>Information Systems</u>					
106	Office Staff	298,106	295,116	2,990	
178	Overtime Pay	7,490	2,094	5,396	
179	Temporary/Part Time Salaries	6,292	2,216	4,076	
309	Consultants	448	1,238	(790)	
319	Computer Software	121,686	134,334	(12,648)	
333	Maintenance Agreements	60,777	65,986	(5,209)	
413	Data Processing Supplies	28,977	26,250	2,727	
445	Office Supplies	25	28	(3)	
485	Communication Supplies	35,338	36,256	(918)	
551	Memberships	-	-	-	
565	Printing, Stationery	10,971	7,003	3,968	
569	Registration, Conferences	886	1,349	(463)	
578	Utilities	24,883	18,074	6,809	
703	Communication Equipment	5,270	34,034	(28,764)	
705	Data Processing Equipment	94,574	80,480	14,094	
723	Motor Vehicle	23,207	-	23,207	
	Total	<u>718,930</u>	<u>704,457</u>	14,473	2.05%

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Telecommunications</u>					
179	Temporary/Part Time Salaries	-	-	-	
309	Consultants	14,441	-	14,441	
333	Maintenance Agreements	1,990	-	1,990	
445	Office Supplies	-	-	-	
485	Communication Supplies	15,140	-	15,140	
551	Memberships	-	-	-	
565	Printing, Stationery	-	-	-	
578	Utilities	-	-	-	
703	Communication Equipment	6,595	46,976	(40,381)	
	Total	<u>38,166</u>	<u>46,976</u>	<u>(8,810)</u>	-18.75%
<u>County Law Library</u>					
106	Office Staff	-	-	-	
	Total	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<u>Election Commission</u>					
199	Other Per Diem	74,038	74,400	(362)	
347	Lease Payment	5,750	5,600	150	
397	Polling Places	140,198	80,734	59,464	
737	Voting Machines	-	5,945	(5,945)	
	Total	<u>219,986</u>	<u>166,679</u>	<u>53,307</u>	31.98%
<u>Property Maintenance</u>					
106	Office Staff	455,546	478,333	(22,787)	
178	Overtime Pay	54,784	40,909	13,875	
179	Part Time	12,427	3,461	8,967	
310	Contracted Srvs-Building	14,325	21,130	(6,805)	
333	Maintenance Agreements	24,002	27,531	(3,529)	
351	Window Cleaning	3,230	3,390	(160)	
352	Elevator Maintenance	11,399	14,357	(2,958)	
364	Rentals	5,645	4,453	1,192	
366	Solid Waste	2,003	3,003	(1,000)	
406	Building Maint Supplies	17,134	16,047	1,087	
411	Custodial Supplies	19,171	17,100	2,071	
429	Gasoline	24,918	18,668	6,250	
431	General Construction Materials	14,969	17,955	(2,986)	
441	Machinery & Equipment	19,573	19,898	(325)	
445	Office Supplies	2,728	1,767	961	
449	Paint	427	1,802	(1,375)	
463	Plumbing Supplies	3,413	6,955	(3,542)	
475	Tools	4,022	5,520	(1,498)	
481	Uniforms	3,939	2,677	1,262	
485	Communication Supplies	5,547	9,134	(3,587)	
512	Electrical Repairs	22,715	8,523	14,192	
516	Heating & Air Conditioning	27,297	25,641	1,656	
550	Medical Supplies	667	613	54	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
565	Printing, Stationery	-	-	-	
569	Registration, Conferences	715	931	(216)	
585	Maintenance And Repairs	14,562	23,864	(9,302)	
721	Maintenance Equipment	-	-	-	
742	Buildings & Construcion	-	-	-	
	Total	<u>765,158</u>	<u>773,660</u>	(8,502)	-1.10%

Justice Center

106	Office Staff	66,934	66,310	624	
178	Overtime Pay	3,925	3,125	800	
310	Contracted Srvs-Building	5,272	1,202	4,070	
329	Janitorial Service	74,400	75,882	(1,482)	
333	Maintenance Agreements	2,624	2,315	309	
351	Window Cleaning	3,752	3,752	-	
352	Elevator Maintenance	12,077	12,466	(389)	
364	Rentals	19,800	19,800	-	
366	Solid Waste	1,675	1,580	95	
406	Building Maint Supplies	1,766	1,743	23	
411	Custodial Supplies	7,058	5,850	1,208	
429	Gasoline	-	-	-	
431	General Construction Materials	573	571	2	
441	Machinery & Equipment	389	809	(420)	
445	Office Supplies	-	-	-	
449	Paint	-	81	(81)	
463	Plumbing Supplies	-	325	(325)	
475	Tools	232	259	(27)	
481	Uniforms	92	(219)	311	
485	Communication Supplies	68	143	(75)	
512	Electrical Repairs	5,835	2,770	3,065	
516	Heating & Air Conditioning	7,154	3,565	3,589	
521	Bond/Liability Insurance	18,772	26,000	(7,228)	
550	Medical Supplies	-	-	-	
565	Printing, Stationery	-	-	-	
569	Registration, Conferences	-	-	-	
578	Utilities	143,663	151,040	(7,377)	
585	Maintenance And Repairs	1,855	2,100	(245)	
	Total	<u>377,916</u>	<u>381,469</u>	(3,553)	-0.93%

Juvenile Detention

399	Other Contracted Services	6,094	10,810	(4,716)	
	Total	<u>6,094</u>	<u>10,810</u>	(4,716)	-43.63%

Sheriff

307	Audit Services	46,890	31,808	15,082	
329	Janitorial Service	31,200	31,200	-	
348	Program Support	9,998,381	11,057,535	(1,059,154)	
366	Solid Waste	773	812	(39)	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
399	Other Contracted Services	8,100	-	8,100	
521	Bond/Liability Insurance	6,904	2,774	4,130	
578	Utilities	73,964	83,008	(9,044)	
585	Maintenance And Repairs	1,694	1,046	648	
597	Grant Reimbursements	2,069	99,254	(97,185)	
723	Motor Vehicles	419,926	439,876	(19,950)	
	Total	<u>10,589,901</u>	<u>11,747,312</u>	(1,157,411)	-9.85%

Building Code Enforcement

106	Office Staff	488,655	484,966	3,689	
178	Overtime Pay	10,402	5,463	4,939	
304	Appraisal Services	525	750	(225)	
429	Gasoline	15,625	13,228	2,397	
445	Office Supplies	4,832	3,433	1,399	
451	Periodicals	2,155	1,650	506	
481	Uniforms	1,812	1,761	51	
551	Memberships	1,400	1,717	(317)	
565	Printing, Stationery	1,354	1,037	317	
569	Registration, Conferences	2,663	3,041	(378)	
578	Utilities	3,485	4,028	(543)	
585	Maintenance And Repairs	4,887	3,713	1,174	
742	Motor Vehicles	23,207	-	23,207	
	Total	<u>561,002</u>	<u>524,786</u>	36,216	6.90%

Water Rescue

331	Lease Payment	2,758	2,754	4	
348	Program Support	36	18,696	(18,660)	
399	Other Contracted Services	2,566	630	1,936	
425	Food	339	-	339	
429	Gasoline	19,442	17,471	1,971	
445	Office Supplies	2,050	1,562	488	
455	Petroleum Products	2,984	1,340	1,644	
481	Uniforms	4,178	3,815	363	
550	Medical Supplies	1,259	3,442	(2,183)	
569	Registration, Conferences	5,361	4,719	642	
578	Utilities	10,192	10,804	(612)	
585	Maintenance And Repairs	14,142	17,104	(2,962)	
723	Motor Vehicles	-	49,489	(49,489)	
739	Other Equipment	2,950	1,127	1,823	
742	Buildings & Construction	285	-	285	
	Total	<u>68,542</u>	<u>132,953</u>	(64,411)	-48.45%

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Emergency Management</u>					
106	Office Staff	164,590	158,348	6,242	
319	Computer Software	20,215	11,361	8,854	
333	Maintenance Agreements	11,550	11,550	-	
348	Program Support	28,032	31,407	(3,375)	
399	Other Contracted Services	37,295	28,849	8,447	
420	Des Supplies & Services	11,864	17,444	(5,580)	
429	Gasoline	9,660	7,840	1,820	
441	Machinery & Equipment	3,522	1,975	1,547	
445	Office Supplies	719	832	(113)	
481	Uniforms	521	2,583	(2,062)	
551	Memberships	813	493	320	
563	Postal Charges	169	625	(456)	
565	Printing, Stationery	1,845	490	1,355	
569	Registration, Conferences	3,016	3,001	15	
574	Training	1,448	2,551	(1,103)	
578	Utilities	982	1,108	(126)	
585	Maintenance And Repairs	5,740	16,276	(10,536)	
705	Data Processing Equipment	13,385	-	13,385	
723	Motor Vehicles	32,434	-	32,434	
	Total	347,800	296,731	51,069	17.21%
<u>Public Defender</u>					
903	Program Support	14,851	10,749	1	
	Total	14,851	10,749	1	0.01%
<u>Animal Care & Control</u>					
102	Statutory Appointments	66,955	66,313	642	
106	Office Staff	290,163	289,970	193	
178	Overtime Pay	23,410	23,395	15	
179	Temporary/Part Time	32,315	27,583	4,732	
343	Medical Services	21,594	31,717	(10,123)	
348	Program Support	-	-	-	
366	Solid Waste	1,230	1,205	25	
399	Other Contracted Services	11,738	9,740	1,998	
402	Kennel Supplies & Materials	2,736	1,496	1,240	
403	Animal Food & Supplies	4,965	4,090	875	
406	Building Maint Supplies	7,970	7,076	894	
429	Gasoline	13,558	13,351	207	
445	Office Supplies	2,974	2,454	520	
481	Uniforms	2,983	1,278	1,705	
549	Medical Services	-	-	-	
550	Medical Supplies	31,379	31,784	(405)	
551	Memberships	480	479	1	
565	Printing, Stationery	1,246	809	437	
569	Registration, Conferences	3,471	2,824	647	
578	Utilities	2,955	2,444	511	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
585	Maintenance And Repairs	2,228	6,431	(4,203)	
595	Education Program	-	-	-	
723	Motor Vehicles	-	18,892	(18,892)	
739	Other Equipment	4,145	6,608	(2,463)	
	Total	<u>528,495</u>	<u>549,939</u>	(21,444)	-3.90%

Human Services

106	Office Staff	116,156	154,554	(38,398)	
179	Temporary/Part Time	28,305	-	28,305	
356	Senior Citizen Assistance	1,500	750	750	
445	Office Supplies	1,153	571	582	
565	Printing, Stationery	34	-	34	
569	Registration, Conferences	678	1,506	(828)	
578	Utilities	793	442	351	
585	Maintenance And Repairs	155	74	81	
597	Grant Reimbursements	-	500	(500)	
	Total	<u>148,774</u>	<u>158,397</u>	(9,623)	-6.08%

Parks

106	Office Staff	765,989	779,178	(13,189)	
178	Overtime Pay	38,950	25,676	13,274	
179	Temporary/Part Time	337,834	307,728	30,106	
302	Advertising	2,342	302	2,040	
348	Program Support	131,097	131,163	(66)	
364	Rentals	39,886	27,663	12,223	
366	Solid Waste	29,552	26,976	2,576	
399	Other Contracted Services	154,474	118,107	36,367	
406	Building Maint Supplies	10,264	13,100	(2,836)	
421	Fertilizer,Chemicals	20,086	24,394	(4,308)	
421F	Fertilizer,Chemicals - FUF	12,503	14,195	(1,692)	
429	Gasoline	65,687	45,247	20,440	
431	General Construction Materials	45,420	27,567	17,853	
431F	General Construction Materials - FUF	16,410	7,473	8,937	
441	Machinery & Equipment	8,674	4,694	3,980	
445	Office Supplies	3,869	4,453	(584)	
467	Recreation Supplies	16,019	27,671	(11,652)	
467F	Recreation Supplies - FUF	2,078	6,016	(3,938)	
475	Tools	7,060	4,717	2,343	
475A	Tools - Arboretum	2,153	2,713	(560)	
481	Uniforms	4,569	6,645	(2,076)	
565	Printing, Stationery	1,427	3,412	(1,985)	
569	Registration, Conferences	6,056	5,507	549	
578	Utilities	26,123	42,770	(16,647)	
578F	Utilities - FUF	-	-	-	
585	Maintenance And Repairs	19,232	19,894	(662)	
597A	Chalk Art Festival	15,547	-	15,547	
723	Motor Vehicles	14,193	33,844	(19,651)	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
723F	Motor Vehicles - FUF	6,398	15,469	(9,071)	
739	Other Equipment	9,999	-	9,999	
741	Other Capital Outlay	-	13,149	(13,149)	
741F	Other capital Outlay - FUF	-	16,560	(16,560)	
	Total	<u>1,813,891</u>	<u>1,756,284</u>	57,607	3.28%

Union Pool

179	Temporary/Part Time	65,402	67,835	(2,433)	
366	Solid Waste	576	127	449	
399	Other Contracted Services	1,337	1,245	92	
406	Building Maint Supplies	705	571	134	
421	Fertilizer,Chemicals	4,821	3,420	1,401	
431	General Construction Materials	2,327	498	1,829	
445	Office Supplies	661	592	69	
467	Recreation Supplies	8,296	9,740	(1,444)	
578	Utilities	9,448	8,367	1,081	
	Total	<u>93,573</u>	<u>92,395</u>	1,178	1.27%

Big Bone Landing Marina

399	Other Contracted Services	228	-	228	
585	Maintenance And Repairs	3,806	5,017	(1,211)	
	Total	<u>4,034</u>	<u>5,017</u>	(983)	-19.59%

Debt Service

605A	4.68M Go Bond Interest	30,019	48,344	(18,325)	
605B	6.0M Go Bond Interest	1,066	1,512	(446)	
605C	20M Public Safety Complex Interest	701,780	769,699	(67,919)	
605D	Phase I Water Expansion Interest	195,813	203,213	(7,400)	
605G	Public Safety Complex Interest	170,363	180,450	(10,087)	
605H	Petersburg Community Center Interest	18,868	19,761	(893)	
605I	Petersburg Fire Dept Interest	47,547	49,799	(2,252)	
605J	KIA Fund B Water Loan	-	-	-	
605L	Energy Savings Bond 2010	28,857	29,576	(719)	
607	Interest on Notes - Water/Sewer	-	-	-	
	Total	<u>1,194,313</u>	<u>1,302,354</u>	(108,041)	-8.30%

Administration

307	Audit Services	15,191	41,042	(25,851)	
309	Consultants	15,099	13,703	1,396	
314A	Transit Authority of NKY	3,431,633	3,358,581	73,052	
314B	Incompetency Proceedings	7,500	5,000	2,500	
314C	Bc Soil Conservation	75,105	75,102	3	
314D	Boone Co-Bus/Non-Public	736,690	750,000	(13,310)	
314E	Walton/Ver-Bus/Non-Public	17,115	17,213	(98)	
314F	Boone Co Planning Commission	371,000	366,000	5,000	
314G	Planning & Zoning- Gis	167,000	165,000	2,000	
314H	Public Safety Communications	2,029,375	1,807,504	221,871	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
314I	NKADD	23,410	23,410	0	
314J	OKI	39,208	39,130	78	
314K	NKY Regional Hazmat Unit	9,049	9,049	-	
314L	Division of Forestry	1,244	1,244	-	
314N	Nky Drug Strike Force	50,000	100,000	(50,000)	
324	Evaluation & Testing	38,400	38,400	-	
327	Fiscal Agent Charges	1,000	1,000	-	
332	Legal Fees	5,000	12,400	(7,400)	
399	Other Contracted Services	64,019	34,504	29,515	
503	Bank Charges	27,293	26,297	996	
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	10,169	11,009	(840)	
507F	Fire Chiefs Association	25,000	35,000	(10,000)	
507G	Civil Air Patrol	1,500	1,500	-	
507H	Boone Co Urban Forestry	2,595	10,845	(8,250)	
507N	Lift Grant	10,000	3,714	6,286	
507O	ADF Grant	-	-	-	
521	Bond/Liability Insurance	424,675	433,989	(9,314)	
536	Insurance Claims	114,731	47,685	67,046	
563	Postal Charges	81,486	74,575	6,911	
569	Registration, Conferences			-	
578	Utilities	395,799	443,784	(47,985)	
	Total	<u>8,253,761</u>	<u>8,010,154</u>	243,607	3.04%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	500,000	-	500,000	
998A	Reserve for Vacation Accruals	11,383	19,803	(8,420)	
999	Reserve For Transfers	600,000	650,000	(50,000)	
	Total	<u>1,111,383</u>	<u>669,803</u>	441,580	65.93%
	<u>Fringe Benefits</u>				
201	Social Security	332,411	331,656	755	
202	Retirement	804,393	749,822	54,571	
203	Insurance	899,311	883,017	16,294	
208	Unemployment Insurance	14,719	14,907	(188)	
209	Worker'S Compensation	100,360	78,357	22,003	
299	Other Fringe Benefit	1,032	-	1,032	
	Total	<u>2,152,226</u>	<u>2,057,760</u>	94,466	4.59%
	General Fund Expenditures	30,755,261	31,201,265	(445,333)	-1.43%
	Excess (Deficiency) of Rev over Exp	11,862,328	9,208,095		

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
Other Financing Sources (Uses)					
4909	Cash Transfer Out	(7,727,683)	(7,472,262)	(255,421)	
4910	Cash Transfer In	575,000	700,000	(125,000)	
999	Reserve for Budget Transfer			-	
<u>Capital Lease Payments</u>					
603	Water / Sewer Project	-	-	-	
<u>Bond Principal Payments</u>					
601A	4.68M Go Bond	(445,000)	(430,000)	(15,000)	
601B	6.0M Go Bond	(69,329)	(26,361)	(42,968)	
601C	20M Public Safety Complex	(744,350)	(670,975)	(73,375)	
601D	Waterlines / Educational Facility	(190,000)	(180,000)	(10,000)	
601G	Public Safety Complex	(325,000)	(315,000)	(10,000)	
601H	Petersburg Community Center	(25,568)	(24,148)	(1,420)	
601I	Petersburg Fire Department	(64,432)	(60,852)	(3,580)	
601J	KIA Loan B Water	-	-	-	
601K	Valley Orchards Lease	-	-	-	
601L	Energy Savings Bond	-	(43,741)	43,741	
Total Other Financing Sources (Uses)		(9,016,362)	(8,523,339)	(493,023)	5.78%
Net Change in Fund Balance		2,845,966	684,756		
4901	Fund Balance - Beginning	6,548,226	6,873,938	(325,712)	
04901A	Fund Balance - Beginning GO Bonds	1,010,724	190	1,010,534	
4903	Adjustments To Prior Year	17,443	66	17,377	
4905	Bond Sale Proceeds	-	-	-	
4908	Cash Drawer	(50)	-	(50)	
Fund Balance - Ending		10,422,309	7,558,950		
<u>Public Works Fund</u>					
4416	Permit/Inspection	44,021	23,084	20,937	
Total License And Permits		44,021	23,084	20,937	90.70%
4504	Federal Grants	239,030	-	239,030	
4510	State Grants	359,287	39,477	319,810	
04510F	Area Development Grant	-	-	-	
4514	Transportation Projects	177,806	123,248	54,558	
4516	Truck License Distribution	186,835	185,066	1,769	
4517	Vehicle Operation Aid	11,507	11,509	(2)	
4518	County Road Aid	993,002	876,640	116,362	
04518A	Emergency Road Aid	-	-	-	
4519	Municipal Road Aid	863,664	762,459	101,205	
4536	Contract W/Other Counties	30,000	30,000	-	
4543	Misc Payments	114,678	288,978	(174,300)	
Total Intergovernmental Revenues		2,975,809	2,317,377	658,432	28.41%

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
4603	Landfill User	134,100	130,020	4,080	
4619	Road Maint/Improvements	14,174	10,675	3,499	
04680C	Storm Sewer Services	6,575	-	6,575	
	Total Charges For Services	154,849	140,695	14,154	10.06%
4705	Surplus Property Sales	-	8,172	(8,172)	
4706	Road Material Sales	22,795	18,659	4,136	
4710	Vehicle Maintenance	158,579	177,809	(19,230)	
4713	Recycling	17,345	3,736	13,609	
4727	Reimbursements	-	5,159	(5,159)	
04727B	Bond Money Reimbursements	-	-	-	
4731	Miscellaneous Revenues	265	1,063	(798)	
04733A	Worker's Comp Reimbursement	-	-	-	
	Total Miscellaneous Revenues	198,984	214,598	(15,614)	-7.28%
4801	Interest On Deposits	6,618	8,325	(1,707)	
	Total Interest Earned	6,618	8,325	(1,707)	-20.50%
	Total Operating Revenues	3,380,281	2,704,079	676,202	25.01%
	<u>Roads</u>				
102	Statutory Appointments	121,805	120,619	1,186	
106	Office Staff	1,627,431	1,668,514	(41,083)	
178	Overtime Pay	302,417	316,169	(13,752)	
179	Temporary/Part Time	94,587	98,498	(3,911)	
311	Contracted Srvs-Highway	2,792,002	2,064,349	727,653	
311A	Contracted Srvs-Emergency	110,000	74,887	35,113	
311B	Contracted Srvs-Ktc	-	-	-	
313	Contracted Srvs-Sewers	-	8,263	(8,263)	
323	Engineering Services	154,638	65,538	89,100	
333	Maintenance Agreement	24,752	23,283	1,469	
340	Maintenance & Repairs	78,186	95,496	(17,310)	
348	Program Support	5,500	8,814	(3,314)	
364	Rentals	45,015	34,025	10,990	
366	Solid Waste	136,051	153,558	(17,507)	
366A	State Clean Up Program	205,590	17,780	187,810	
399	Other Contracted Services	15,318	9,899	5,419	
405	Asphalt	67,349	67,600	(251)	
406	Building Maint Supplies	453	3,784	(3,331)	
407	Concrete	97,542	97,898	(356)	
409	Crushed Stone & Gravel	57,462	51,870	5,592	
429	Gasoline	70,599	16,887	53,712	
431	General Construction	11,474	31,305	(19,831)	
432	Storm Sewer Materials	61,156	211,514	(150,358)	
443	Motor Vehicle Part	194,165	4,990	189,175	
445	Office Supplies	9,442	16,574	(7,132)	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
455	Petroleum Products	10,153	20,107	(9,954)	
457	Pipe	53,927	69,112	(15,185)	
469	Signs	86,332	506,547	(420,215)	
471	Salt	57,978	8,213	49,765	
475	Tools	17,027	40,536	(23,509)	
479	Tires And Tubes	43,427	15,340	28,087	
481	Uniforms	14,968	839	14,129	
485	Communication Equipment	3,628	-	3,628	
551	Memberships	3,504	3,884	(380)	
565	Printing, Stationery	710	201	509	
569	Registration, Conferences	7,774	6,479	1,295	
578	Utilities	36,783	45,614	(8,831)	
585	Maintenance And Repairs	2,417	2,710	(293)	
594	Safety Program	7,922	7,975	(53)	
703	Communication Equipment	-	242,674	(242,674)	
713	Highway Equipment	197,045	29,179	167,866	
723	Motor Vehicles	100,732	-	100,732	
725	Office Equipment	10,144	-	10,144	
739	Other Equipment	14,589	25,045	(10,456)	
	Total	6,951,994	6,286,571	665,423	10.58%
	<u>Debt Service</u>				
605	Interest On Bonds	126,170	131,905	(5,735)	
	Total	126,170	131,905	(5,735)	-4.35%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	-	11,240	(11,240)	
	Total	-	11,240	(11,240)	-100.00%
	<u>Fringe Benefits</u>				
201	Social Security	151,396	157,010	(5,614)	
202	Retirement	382,168	364,239	17,929	
203	Insurance	381,151	383,367	(2,216)	
208	Unemployment Insurance	6,911	7,000	(89)	
209	Worker's Compensation	53,263	71,448	(18,185)	
299	Other Fringe Benefit	1,029	414	615	
	Total	975,918	983,477	(7,559)	-0.77%
	Public Works Fund Expenditures	8,054,082	7,413,193	640,889	8.65%
	Excess (Deficiency) of Rev over Exp	(4,673,801)	(4,709,114)		
	Other Financing Sources (Uses)				
4909	Cash Transfer Out	(125,000)	-	(125,000)	
4910	Cash Transfer In	6,895,601	5,710,262	1,185,339	

		FY12 Actual Rev/Exp	FY11 Actual Rev/Exp	Change	%
	<u>Bond Principal Payments</u>				
603	Principal on Bonds	(160,000)	(155,000)	(5,000)	
	Total Other Financing Sources (Uses)	6,610,601	5,555,262	1,185,339	
	Net Change in Fund Balance	1,936,800	846,148	1,090,652	
4901	Fund Balance - Beginning	1,992,412	1,146,264	846,148	
	Fund Balance - Ending	3,929,212	1,992,412	1,936,800	
	<u>Jail Fund</u>				
4502	Federal Prisoner Payments	2,349,307	2,733,741	(384,434)	
4533	Jail Operation State	142,364	141,765	599	
4534	Jail State Medical Payments	102,661	103,672	(1,011)	
4535	Jail State Court Cost	56,800	61,122	(4,322)	
4536	Contract W/Other Counties	165,725	230,230	(64,505)	
4537	State Inmate Payments	1,396,697	1,414,340	(17,643)	
4538	Dui Service Fee	20,305	25,371	(5,066)	
04546A	Tax Fund Payment	20,000	20,000	(0)	
4570	Court Facility Fee	10,886	8,225	2,661	
	Total Intergovernmental Revenues	4,264,745	4,738,466	(473,721)	-10.00%
4618	Jail Work Release	31,203	38,074	(6,871)	
4634	Jail Prisoner Reimbursement	32,978	47,640	(14,662)	
4635	Jail Medical Fees	5,245	10,856	(5,611)	
4644	Jail Housing Fees	114,897	136,965	(22,068)	
	Charges For Services	184,323	233,535	(49,212)	-21.07%
4702	Telephone Commission	129,612	156,394	(26,782)	
4727K	Jail Medical Reimbursements	20,050	17,167	2,883	
4731	Miscellaneous Revenue	18,865	13,482	5,383	
4733	Miscellaneous Reimbursements	-	345,000	(345,000)	
	Total Miscellaneous Revenues	168,527	532,043	(363,516)	-68.32%
4801	Interest On Deposits	5,123	8,403	(3,280)	
	Total Interest Earned	5,123	8,403	(3,280)	-39.03%
	Total Operating Revenues	4,622,718	5,512,447	(889,729)	-16.14%
	<u>Jailer</u>				
101	Elected County Officials	110,170	106,321	3,849	
106	Office Staff	1,398,535	1,505,412	(106,877)	
178	Overtime Pay	82,074	60,058	22,016	
179	Temporary/Part Time	424,405	361,740	62,665	
323	Engineering Services	-	-	-	
364	Rentals	6,981	45,686	(38,705)	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
399	Other Contracted Services	103,657	6,951	96,706	
406	Building Maint Supplies	126,436	85,207	41,229	
425	Food	577,801	134,324	443,477	
437	Linens	17,286	567,574	(550,288)	
445	Office Supplies	44,958	19,824	25,134	
465	Prisoner Clothing	18,284	38,020	(19,736)	
481	Uniforms	28,928	23,663	5,265	
511	Dental Services	-	23,883	(23,883)	
550	Medical Supplies	814,264	794,598	19,666	
551	Memberships	3,433	2,876	557	
565	Printing, Stationery	3,341	2,352	989	
569	Registration, Conferences	4,199	18,491	(14,292)	
578	Utilities	284,163	294,894	(10,731)	
585	Maintenance And Repairs	44,773	47,686	(2,913)	
723	Motor Vehicles	53,068	20,926	32,142	
739	Other Equipment	17,600		17,600	
741	Building and Construction	-	35,863	(35,863)	
742	Building & Construction	-		-	
	Total	<u>4,164,356</u>	<u>4,196,350</u>	(31,994)	-0.76%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	-	3,895	(3,895)	
	Total	<u>-</u>	<u>3,895</u>	(3,895)	-100.00%
	<u>Fringe Benefits</u>				
201	Social Security	141,008	142,435	(1,427)	
202	Retirement	521,298	527,690	(6,392)	
203	Insurance	377,067	322,267	54,800	
208	Unemployment Insurance	9,872	10,000	(128)	
209	Worker's Compensation	43,522	59,061	(15,539)	
	Total	<u>1,092,767</u>	<u>1,061,454</u>	31,313	2.95%
	Jail Fund Expenditures	5,257,123	5,261,699	(4,576)	-0.09%
	Excess (Deficiency) of Rev over Exp	(634,405)	250,748		
	Other Financing Sources (Uses)				
4910	Cash Transfer In	-	-	-	
	Net Change in Fund Balance	(634,405)	250,748		
4901	Fund Balance - Beginning	1,132,469	881,721	250,748	
	Fund Balance - Ending	<u><u>498,064</u></u>	<u><u>1,132,469</u></u>		

LGEA Fund

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4528	Coal Road Impact Fees	64,831	61,755	3,076	
4529	Mineral Severance Tax	55,584	53,571	2,013	
	Total Intergovernmental Revenues	120,415	115,326	5,089	4.41%
4801	Interest On Deposits	74	416	(342)	
TOTAL	Total Interest Earned	74	416	(342)	-82.21%
	Total Operating Revenues	120,489	115,742	4,747	4.10%
	<u>Roads</u>				
429	Gasoline	122,485	170,851	(48,366)	
	Total	122,485	170,851	(48,366)	
	LGEA Fund Expenditures	122,485	170,851	(48,366)	
	Excess (Deficiency) of Rev over Exp	(1,996)	(55,109)		
4901	Fund Balance - Beginning	2,000	57,109	(55,109)	
	Fund Balance - Ending	4	2,000		
	<u>Federal Grants Fund</u>				
04504P	CDBG - Brighton Center	193,890	241,935	(48,045)	
	Total Operating Revenues	193,890	241,935	(48,045)	-19.86%
	<u>Grant Funds</u>				
399	Contracted Services - Brighton Center	193,890	241,935	(48,045)	
999	Reserve for Budget Transfer	-	-	-	
	Federal Grants Fund Expenditures	193,890	241,935	(48,045)	-19.86%
	Excess (Deficiency) of Rev over Exp	-	-		
	Fund Balance - Ending	-	-		
	<u>TIF Fund</u>				
04134A	TIF District #1 Taxes	209,951	183,904	26,047	
	Total Taxes	209,951	183,904	26,047	14.16%
	Total Operating Revenues	209,951	183,904	26,047	14.16%
	<u>Grant Funds</u>				
716	Land Improvements	-	117,397	(117,397)	
998	Reserve for Balance	-	-	-	
	TIF Fund Expenditures	-	117,397	(117,397)	-100.00%

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
Excess (Deficiency) of Rev over Exp		209,951	66,507		
4901	Fund Balance - Beginning	298,466	231,959	66,507	
Fund Balance - Ending		508,417	298,466		
<u>Assisted Housing Fund</u>					
04504C	Public Housing-Hap Payments	5,263,481	5,194,981	68,500	
04504K	HAP Administration	547,473	632,331	(84,858)	
04504L	Fraud Recovery	34,700	42,074	(7,374)	
04504M	AH FSS Grant	65,558	65,234	324	
04504Q	FSS Closed Accounts	5,031	18,085	(13,054)	
Total Intergovernmental Revenues		5,916,243	5,952,705	(36,462)	-0.61%
4731	Total Miscellaneous Revenues	-	1	(1)	
4801	Interest On Deposits	3,813	2,708	1,105	
TOTAL	Total Interest Earned	3,813	2,708	1,105	40.81%
Total Operating Revenues		5,920,056	5,955,414	(35,358)	-0.59%
<u>Social Services</u>					
106	Office Staff	402,707	411,613	(8,906)	
178	Overtime Pay	-	61	(61)	
307	Audit Services	11,615	11,800	(185)	
333	Maintenance Agreement	16,830	16,718	112	
355	Home Aid Service	5,193,692	5,058,583	135,109	
364	Rentals	29,896	29,938	(42)	
399	Other Contracted Services	12,459	10,453	2,006	
429	Gasoline	1,172	1,220	(48)	
445	Office Supplies	6,725	4,712	2,013	
451	Periodicals	1,577	2,007	(430)	
481	Uniforms	-	-	-	
521	Bond/Liability Insurance	510	510	(0)	
551	Memberships	450	630	(180)	
563	Postal Charges	7,862	7,143	719	
565	Printing, Stationery	1,258	3,943	(2,685)	
569	Registration, Conferences	8,992	6,959	2,033	
578	Utilities	392	442	(50)	
585	Maintenance And Repairs	7,280	4,867	2,413	
Total		5,703,417	5,571,598	131,819	2.37%
<u>Emergency Reserve</u>					
998A	Reserve for Vacation Accruals	-	-	-	
999	Reserve for Transfers	-	-	-	
Total		-	-	-	#DIV/0!

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
	<u>Fringe Benefits</u>				
201	Social Security	27,937	28,326	(389)	
202	Retirement	76,353	69,739	6,614	
203	Insurance	74,652	90,084	(15,432)	
208	Unemployment Insurance	1,332	1,350	(18)	
209	Worker's Compensation	7,795	2,185	5,610	
	Total	<u>188,069</u>	<u>191,684</u>	(3,615)	-1.89%
	Assisted Housing Fund Expenditures	5,891,486	5,763,282	128,204	2.22%
	Excess (Deficiency) of Rev over Exp	28,570	192,132		
	Net Change in Fund Balance	28,570	192,132		
4901	Fund Balance - Beginning	411,624	219,492	(5,384)	
4903	Adjustment to Prior Year	-	-		
	Fund Balance - Ending	<u>440,194</u>	<u>411,624</u>		
	<u>Assisted Housing Reserve Fund</u>				
4801	Interest On Deposits	3,436	4,875	(1,439)	
TOTAL	Total Interest Earned	<u>3,436</u>	<u>4,875</u>	(1,439)	-29.52%
	Total Operating Revenues	3,436	4,875	(1,439)	-29.52%
	<u>Social Services</u>				
999	Reserve For Transfers	-	-	-	
	Total	<u>-</u>	<u>-</u>	-	#DIV/0!
	Assisted Housing Fund Expenditures	-	-	-	#DIV/0!
	Excess (Deficiency) of Rev over Exp	3,436	4,875		
	Other Financing Sources (Uses)				
4910	Cash Transfer In	-	-	-	
	Net Change in Fund Balance	3,436	4,875		
4901	Fund Balance - Beginning	612,079	607,204	4,875	
	Fund Balance - Ending	<u>615,515</u>	<u>612,079</u>		
	<u>JAG Recovery Grant Fund</u>				
04504N	JAG Recovery Grant	-	75,109	(75,109)	
	Total Intergovernmental Revenues	<u>-</u>	<u>75,109</u>	(75,109)	

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
4801	Interest On Deposits	69	112	(43)	
	Total Interest Earned	69	112	(43)	
	Total Operating Revenues	69	75,221	(43)	
717	Law Enforcement Equipment	-	32,129	(32,129)	
	Total	-	32,129	(32,129)	
	JAG Recovery Grant Fund Expenditure:	-	32,129	(32,129)	
	Excess (Deficiency) of Rev over Exp	69	43,092		
	Net Change in Fund Balance	69	43,092		
4901	Fund Balance - Beginning	118,108	75,016		
	Fund Balance - Ending	118,177	118,108		
	<u>MH/MR/Aging Tax Fund</u>				
4134	Occupational License	2,035,980	1,896,666	139,314	
4139	Net Profit Taxes	83,555	72,775	10,780	
	Total Taxes	2,119,535	1,969,441	150,094	7.62%
04504U	Affordable Housing Grant	-	33,612	(33,612)	
	Total Miscellaneous Revenues	-	33,612	(33,612)	-100.00%
04710A	Senior Citizens Picnic	12,477	14,606	(2,129)	
	Total Miscellaneous Revenues	12,477	14,606	(2,129)	-14.58%
4801	Interest On Deposits	2,454	3,796	(1,342)	
	Total Interest Earned	2,454	3,796	(1,342)	-35.35%
	Total Operating Revenues	2,134,466	2,021,455	113,011	5.59%
	<u>Social Services</u>				
348B	Mental Health Program Support	676,153	663,529	12,624	
348E	Mental Retardation Program Support	609,736	679,028	(69,292)	
348F	Senior Citizens Program Support	586,381	550,030	36,351	
348G	Senior Citizens Picnic	15,257	17,448	(2,191)	
597B	Senior Home Repair	-	33,612	(33,612)	
301	Accounting Services	231,787	242,597	(10,810)	
999	Reserve For Transfer	-	-	-	
	Total	2,119,314	2,186,244	(66,930)	
	MH/MR/Aging Tax Fund Expenditures	2,119,314	2,186,244	(66,930)	-3.06%

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
	Excess (Deficiency) of Rev over Exp	15,152	(164,789)		
	Other Financing Sources (Uses)				
4909	Cash Transfer Out	(450,000)	(450,000)	-	
4910	Cash Transfer In	450,000	450,000	-	
	Net Change in Fund Balance	15,152	(164,789)		
4901	Fund Balance - Beginning	90,334	255,123	(164,789)	
	Fund Balance - Ending	105,486	90,334		
	<u>School Tax Fund</u>				
4134	Occupational License	5,347,511	5,074,723	272,788	
4139	Net Profit Taxes	3,477,415	2,740,164	737,251	
	Total Taxes	8,824,926	7,814,887	1,010,039	12.92%
4801	Interest On Deposits	11,826	14,891	(3,065)	
	Total Interest Earned	11,826	14,891	(3,065)	-20.58%
	Total Operating Revenues	8,836,752	7,829,778	1,006,974	12.86%
314	Contracts With Government Agencies	9,247,646	7,393,872	1,853,774	
999	Reserve for Transfer	-	-	-	
	Total	9,247,646	7,393,872	1,853,774	25.07%
	School Board Tax Fund Expenditures	9,247,646	7,393,872	1,853,774	
	Excess (Deficiency) of Rev over Exp	(410,894)	435,906		
4901	Fund Balance - Beginning	590,040	154,134	435,906	
	Fund Balance - Ending	179,146	590,040		
	<u>PSCC Operating Fund</u>				
4536	Contract with Boone County	2,029,375	1,807,504	221,871	
04536B	Contract with City of Florence	-	301,250	(301,250)	
	Total Intergovernmental Revenues	2,029,375	2,108,754	(79,379)	-3.76%
4731	Miscellaneous Revenues	4,544	4,688	(144)	
4733B	KACO Dividend	-	3,910	(3,910)	
	Total Miscellaneous Revenues	4,544	8,598	(4,054)	-47.15%
4801	Interest On Deposits	2,413	2,006	407	
	Total Interest Earned	2,413	2,006	407	20.29%

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
	Total Operating Revenues	2,036,332	2,119,358	(79,116)	-3.73%
	<u>Dispatch Operation</u>				
106	Office Staff	1,678,408	1,659,202	19,206	
178	Overtime Pay	30,787	31,964	(1,177)	
179	Temporary/Part Time	58,967	52,620	6,347	
301	Accounting Service	4,037	5,193	(1,156)	
302	Advertising	-	44	(44)	
307	Audit Services	5,227	4,373	855	
324	Evaluation & Testing	955	1,302	(347)	
329	Janitorial Service	2,040	1,863	177	
331	Lease Payments	64,781	65,311	(530)	
333	Maintenance Agreements	3,676	4,204	(528)	
413	Data Processing Supplies	-	-	-	
445	Office Supplies	8,238	8,813	(575)	
481	Uniforms	6,174	7,741	(1,567)	
521	Bond/Liability Ins	5,742	10,155	(4,413)	
563	Postal Charges	-	-	-	
565	Printing, Stationery	38	322	(284)	
569	Registration, Conferences	2,754	1,484	1,270	
578	Utilities	48,792	43,888	4,904	
585	Maintenance And Repairs	103	410	(307)	
	Total	1,920,719	1,898,889	21,830	1.15%
	<u>Emergency Reserve</u>				
999	Reserve for Transfers	-	-	-	
	Total	-	-	-	#DIV/0!
	<u>Fringe Benefits</u>				
201	Social Security	69,213	22,506	46,707	
202	Retirement	322,963	284,858	38,105	
203	Insurance	343,360	318,000	25,360	
208	Unemployment Insurance	6,121	6,200	(79)	
209	Worker's Compensation	6,827	9,538	(2,711)	
	Total	748,484	641,102	107,382	16.75%
	Public Safety Operating Fund Expenditures	2,669,203	2,539,991	129,212	5.09%
	Excess (Deficiency) of Rev over Exp	(632,871)	(420,633)		
	Other Financing Sources (Uses)				
4910	Cash Transfer In	600,000	300,000	300,000	
	Net Change in Fund Balance	(32,871)	(120,633)		

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4901	Fund Balance - Beginning	45,103	165,736	(120,633)	
4903	Adjustment to Prior Year	-	-	-	
	Fund Balance - Ending	<u>12,232</u>	<u>45,103</u>		
	<u>Public Safety Capital Fund</u>				
4140	Telephone 911 User	1,423,973	1,481,479	(57,506)	
	Total Taxes	1,423,973	1,481,479	(57,506)	-3.88%
4562	Wireless 911 Surcharge	335,934	332,261	3,673	
	Total Intergovernmental Revenues	335,934	332,261	3,673	1.11%
4504	Federal Grants	248,607			
4801	Interest On Deposits	15,643	27,620	(11,977)	
4804	Interest On Go Bonds	-	1,418	(1,418)	
	Total Interest Earned	264,250	29,038	(13,395)	-46.13%
	Total Operating Revenues	2,024,157	1,842,778	(67,228)	-3.65%
	<u>Dispatch Operation</u>				
307	Auditing Services	3,515	8,378	(4,863)	
331	Lease Payments	56,379	27,448	28,931	
333	Maintenance Agreements	247,291	182,893	64,398	
399	Other Contracted Services	200	62,000	(61,800)	
485	Communication Materials/Supplies	5,604	3,523	2,081	
521	Bond/Liability Insurance	8,369	14,322	(5,953)	
569	Registrations/Conferences	6,655	8,384	(1,729)	
578	Utilities	113,568	140,680	(27,112)	
585	Maintenance And Repairs	22,778	31,133	(8,355)	
599	Miscellaneous	874	437	437	
703	Communication Equipment	344,656	917,678	(573,022)	
	Total	809,889	1,396,876	(586,987)	-42.02%
	<u>Debt Service</u>				
605	Interest On Bonds	-	49,634	(49,634)	
	Total	-	49,634	(49,634)	-100.00%
999	<u>Reserve For Transfers</u>	-	-	-	
	Public Safety Operating Fund Expenditures	809,889	1,446,510	(636,621)	-44.01%
	Excess (Deficiency) of Rev over Exp	1,214,268	396,268		
	<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	(600,000)	(300,000)	(300,000)	
999	Reserve for Budget Transfer	-	-	-	

		FY12 Actual Rev/Exp	FY11 Actual Rev/Exp	Change	%
<u>Bond Principal Payments</u>					
601	Principal On Bonds	-	(1,591,075)	1,591,075	
Total Other Financing Sources (Uses)		(600,000)	(1,891,075)	1,291,075	-68.27%
Net Change in Fund Balance		614,268	(1,494,807)		
4901	Fund Balance - Beginning	2,857,870	2,886,812	(28,942)	
04901A	Fund Balance - Beginning GO Bonds	-	1,465,865	(1,465,865)	
4903	Adjustments To Prior Year	-	-	-	
Fund Balance - Ending		3,472,138	2,857,870		
<u>Motor Vehicle Rental Tax Fund</u>					
4141	Motor Vehicle Rental Tax	1,521,354	1,510,897	10,457	
Total Taxes		1,521,354	1,510,897	10,457	0.69%
4801	Interest On Deposits	956	716	240	
Total Interest Earned		956	716	240	33.52%
Total Operating Revenues		1,522,310	1,511,613	10,697	0.71%
301	Accounting Services	45,641	45,327	314	
348	Program Support	1,476,598	1,466,285	10,313	
Total		1,522,239	1,511,612	10,627	0.70%
Motor Vehicle Rental Tax Fund Expenditures		1,522,239	1,511,612	10,627	0.70%
Excess (Deficiency) of Rev over Exp		71	1		
4901	Fund Balance - Beginning	1	-	1	
Fund Balance - Ending		72	1		
<u>Earl Parker Robinson Fund</u>					
4801	Interest On Deposits	1,887	2,677	(790)	
Total Interest Earned		1,887	2,677	(790)	-29.51%
Total Operating Revenues		1,887	2,677	(790)	-29.51%
585	Maintenance And Repairs	-	-	-	
999	Reserve For Transfers	-	-	-	
EP Robinson Fund Expenditures		-	-	-	#DIV/0!
Excess (Deficiency) of Rev over Exp		1,887	2,677		

		FY12 <u>Actual Rev/Exp</u>	FY11 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
4901	Fund Balance - Beginning	336,029	333,352	2,677	
	Fund Balance - Ending	<u>337,916</u>	<u>336,029</u>		
	<u>Capital Improvement Fund</u>				
4504	Federal Grants	-	-	-	
04504O	TEA-21 Grant - Hebron	-	206,200	(206,200)	
04504S	TEA-21 Grant - Burlington S	-	-	-	
4510O	SRTS Grant - Burlington Elementary	-	-	-	
04680C	Storm Sewer SRV & Repair	180,001	-	180,001	
04504W	Energy Efficiency Grant	-	306,600	(306,600)	
04504X	WR-IJ Grants	176,635	-	176,635	
04510G	State Grant - Water	-	1,354,550	(1,354,550)	
04510J	Land Conservation Grant	-	289,467	(289,467)	
04510L	SRTS Grant - Conner Campus	-	243,000	(243,000)	
04510M	ACC - Renovations Grant	-	36,654	(36,654)	
4514	Transportation Projects	-	59,264	(59,264)	
04510P	Economic DEV Gateway Ind	-	-	-	
04514A	South Airfield Road	3,642,790	-	3,642,790	
04514B	Oakbrook - Trans Cab Proj	346,846	-	346,846	
4536	Contract W/Other Counties	432,019	150,254	281,765	
	Total Intergovernmental Revenues	<u>4,778,291</u>	<u>2,645,989</u>	2,132,302	80.59%
4711U	Golf Course Mower Lease	10,324	10,000	324	
04728E	ACC Mobile Unit Donations	-	-	-	
04798B	Sale of Land/Property	-	-	-	
	Total Miscellaneous Revenues	<u>10,324</u>	<u>10,000</u>	324	3.24%
4801	Interest On Deposits	6,155	3,424	2,731	
4804	Interest On Go Bonds	37	-	37	
4808	Interest On Investments	-	8,983	(8,983)	
	Total Interest Earned	<u>6,192</u>	<u>12,407</u>	(6,215)	-50.09%
	Total Operating Revenues	<u>4,794,807</u>	<u>2,668,396</u>	2,126,411	79.69%
			7,652,096		
	<u>Capital Projects</u>				
	<u>Debt Service</u>				
605	Interest On Bonds	95,090	99,345	(4,255)	
	Total	<u>95,090</u>	<u>99,345</u>	(4,255)	-4.28%
	<u>Capital Projects</u>				
399	Other Contracted Service	78,270	-	78,270	
739	Other Equipment	129,859	-	129,859	
737	Elections - Voting Machines	-	-	-	
723	Animal Control - Mobile Adoption Unit	-	-	-	

		FY12	FY11	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
742B	Administration/Courthouse Renovations	-	988,574	(988,574)	
742J	Public Works Facility	-	-	-	
742K	ACC Capital	32,134	9,896	22,238	
742L	Fire Training Center Facility	-	59,404	(59,404)	
730D	Industrial Rd Improvements	590	1,369,783	(1,369,193)	
730E	Gateway Industrial Park	93,632		93,632	
730F	South Airfield Road	4,048,074	906,954	3,141,120	
730I	Oakbrook Relocation	364,013		364,013	
730J	Ky338 - Richwood Connection	246,324	25,478	220,846	
730K	Burlington Sidewalk Project	14,585		14,585	
730O	SRTS - Conner Campus	-	142,158	(142,158)	
730P	Hebron Business Sidewalk	16,828	322,167	(305,339)	
730Q	Longbranch Road	-	-	-	
730R	SRTS Burlington Elem	14,020		14,020	
799	Other Road Projects	-	-	-	
743D	Boone Co Water District	248,294	1,354,550	(1,106,256)	
715D	Boone Cliffs/ Dinsmore - Land	14,462	215,978	(201,516)	
741	Other Capital Outlay	10,843	49,312	(38,469)	
999	Reserve For Transfer	-	-	-	
	Total	<u>5,311,928</u>	<u>5,444,252</u>	(132,324)	-2.43%
	Capital Improvements Fund Expenditures	5,407,018	5,543,597	(136,579)	-2.46%
	Excess (Deficiency) of Rev over Exp	(612,211)	(2,875,201)		
	Other Financing Sources (Uses)				
601	Principal on Bonds	120,000	(115,000)	235,000	
4909	Cash Transfer Out	(1,295,601)		(1,295,601)	
4910	Cash Transfer In	1,677,683	1,312,000	365,683	
	Total Other Financing Sources (Uses)	<u>502,082</u>	<u>1,197,000</u>	(694,918)	-58.05%
	Net Change in Fund Balance	(110,129)	(1,678,201)		
4901	Fund Balance - Beginning	697,935	47,930	650,005	
04901A	Fund Balance - Beginning GO Bonds	1,295,564	2,325,345	(1,029,781)	
04901B	Fund Balance - Investments	-	1,298,425	(1,298,425)	
	Fund Balance - Ending	<u><u>1,883,370</u></u>	<u><u>1,993,499</u></u>		