

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2013

	FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>	
General Fund					
4101	9,814,459	9,694,516	119,943		
4102	1,837,105	1,717,715	119,390		
4103	1,317,524	1,229,380	88,144		
4104	133,365	129,220	4,145		
4130	277,469	275,826	1,643		
04131A	180,666	244,953	(64,287)		
04131B	650,745	656,770	(6,025)		
4134	20,383,729	19,421,182	962,547		
4135	631,395	429,466	201,929		
4139	928,828	801,476	127,352		
	Total Taxes	36,155,285	1,554,781	4.49%	
4210	Total In Lieu Tax Payments	616,414	101,875	514,539	505.07%
4301	Co Attorney Excess	23	347	(324)	
4302	Co Clerk Excess Fe	758,204	1,606,356	(848,152)	
4304	Sheriff Excess Fee	959,507	672,222	287,285	
	Total Excess Fees	1,717,734	2,278,925	(561,191)	-24.63%
4401	Business License	242,658	221,611	21,047	
4402	Beer/Liquor License	40,907	99,069	(58,162)	
4407	Building Permits	625,175	592,433	32,742	
4417	Cable TV Franchise Fees	596,888	604,763	(7,875)	
	Total License And Permits	1,505,628	1,517,876	(12,248)	-0.81%
4501	Omitted Property Tax	203,734	144,550	59,184	
04504F	Homeland Security Grant	-	3,642	(3,642)	
04504G	Bullet Proof Vest Grant	-	10,783	(10,783)	
04504N	JAG Grant	27,003	256	26,747	
4505	Inter-Co Motor Vehicle Tax	177,949	148,379	29,570	
4509	Non-Public School Trans Grant	550,431	541,487	8,944	
04510A	Senate Bill 66-Fire/Ems Grant	10,714	10,169	545	
04510D	Dead Livestock Grant	-	858	(858)	
04510N	FEMA Grant - State Portion	-	31,894	(31,894)	
4512	LIFT Grant - NKY CVB	10,000	10,000	-	
4520	Election Expense Reimb	23,280	23,280	-	
4521	Bd Of Assessment Appeals	-	400	(400)	
4522	Legal Process Tax	434	398	36	
4532	AOC Courthouse Rentals	388,556	392,038	(3,482)	
4536	Contract W/Other Counties	81,000	74,000	7,000	
4541	EM Reimbursement	6,111	60,535	(54,424)	
4543W	WR Reimbursements	393	-	393	

		FY13	FY12	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
04546G	BCWD - Rural Water Lines	136,380	308,890	(172,510)	
4551	AOC - Telephone Reimbursement	43,404	44,860	(1,456)	
4570	Court Facility Fee	422,056	344,985	77,071	
	Total Intergovernmental Revenues	2,081,445	2,151,404	(69,959)	-3.25%
4604	Parks And Recreation Fees	429,368	371,841	57,527	
4605	Swimming Pool Fees	53,902	68,332	(14,430)	
4612	Animal Control Sales	131,200	140,136	(8,936)	
04612A	Spay/Neuter Violations	-	20	(20)	
4615	Data Processing Services	38,247	47,021	(8,774)	
4643	Postage Reimbursement	38,786	36,882	1,904	
04680A	EM Violation Clean Up Fees	6,812	28,424	(21,612)	
4692	Arboretum Maintenance	128,654	127,366	1,288	
4699	Other Charges For Services	1,201	1,201	-	
	Total Charges For Services	828,170	821,223	6,947	0.85%
4705	Surplus Property Sales	45,592	33,528	12,064	
04711A	Assisted Housing Lease	29,370	29,370	-	
04711B	Walton Fire Dept Lease	25,059	26,053	(994)	
04711H	NKY Health District Lease	61,312	61,275	37	
04711K	Board of Ed/Maplewood Facility Lease	50,980	51,226	(246)	
04711L	Boone County CASA Lease	5,640	5,640	-	
04711M	Valley Orchards Lease	17,100	23,897	(6,797)	
04711N	Children's Home of NKY Lease	52,097	50,531	1,566	
04711P	Brighton Center Lease	2,750	6,600	(3,850)	
04711Q	Commonwealth Attorney Lease	49,489	49,489	-	
04711S	Petersburg Fire Dept	133,368	88,205	45,163	
04711T	Big Bone Landing Lease	8,007	4,539	3,468	
4727	Reimbursements	1,843	1,618	225	
04727F	MH/MR/Aging Admin Reimb	202,739	219,840	(17,101)	
4727I	HUD Admin Reimb	141	53	88	
04728A	Animal Shelter Donations	180,800	19,955	160,845	
04728B	Water Rescue Donations	-	100	(100)	
04728E	ACC Mobile Unit Donations	85	186	(101)	
04728F	Donations - ACC Medical	10,756	366	10,390	
04728G	Donations - Spay/Neuter	5	10,000	(9,995)	
04728H	Donations - T/N/R	280	4,000	(3,720)	
4731	Miscellaneous Revenues	26,143	21,093	5,050	
04733A	Workers Comp Reimb	1,973	1,977	(4)	
04733B	KACO Dividend	25,838	-	25,838	
4771	Payroll Tax Collection Fees	337,521	321,858	15,663	
4780	Airport Parking Fines	1,885	2,155	(270)	
4780	Parking Fines - BCFC	3,870	-	3,870	
	Miscellaneous Revenues	1,274,643	1,033,554	241,089	23.33%

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4801	Interest On Deposits	76,198	101,749	(25,551)	
4804	Interest On Go Bonds	2	2,004	(2,002)	
4808	Interest On Investment	10,843	8,475	2,368	
		<u>87,043</u>	<u>112,228</u>	<u>(25,185)</u>	-22.44%
	Total Operating Revenues	44,266,362	42,617,589	1,648,773	3.87%
	<u>Judge Executive</u>				
101	Elected County Officials	112,727	110,170	2,557	
106	Office Staff	255,826	249,392	6,434	
429	Gasoline	4,640	4,912	(272)	
445	Office Supplies	1,581	1,997	(416)	
551	Memberships	9,766	10,984	(1,218)	
565	Printing, Stationery	178	-	178	
569	Registration, Conferences	10,675	6,478	4,197	
578	Utilities	2,900	3,140	(240)	
585	Maintenance And Repairs	1,577	1,310	267	
723	Motor Vehicle	23,896	-	23,896	
	Total	<u>423,766</u>	<u>388,383</u>	<u>35,383</u>	9.11%
	<u>County Attorney</u>				
101	Elected County Officials	45,842	44,793	1,049	
106	Office Staff	89,052	85,855	3,197	
	Total	<u>134,894</u>	<u>130,648</u>	<u>4,246</u>	3.25%
	<u>County Clerk</u>				
302	Advertising	1,951	2,833	(882)	
307	Audit Services	-	15,812	(15,812)	
331	Lease Payment	36,363	36,363	-	
565	Printing, Stationery	23,520	23,472	48	
585	Maintenance And Repairs	931	1,018	(87)	
	Total	<u>62,765</u>	<u>79,498</u>	<u>(16,733)</u>	-21.05%
	<u>Coroner</u>				
101	Elected County Officials	37,417	36,561	856	
106	Office Staff	48,597	46,285	2,312	
308	Autopsies & Attendants	18,730	16,005	2,725	
521	Bond/Liability Insurance	509	611	(102)	
569	Registration, Conferences	1,999	1,688	311	
578	Utilities	856	691	165	
	Total	<u>108,108</u>	<u>101,841</u>	<u>6,267</u>	6.15%
	<u>Fiscal Court</u>				
101	Elected County Officials	120,814	114,173	6,641	
106	Office Staff	2,520	2,400	120	
302	Advertising	3,772	3,885	(113)	
445	Office Supplies	464	948	(484)	
548	Special Projects	25,857	672	25,185	
551	Memberships	4,446	5,752	(1,306)	
565	Printing, Stationery	-	-	-	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
569	Registration, Conferences	-	-	-	
569A	Registration, Conferences - Comm 1	99	350	(251)	
569B	Registration, Conferences - Comm 2	1,288	800	488	
569C	Registration, Conferences - Comm 3	2,297	2,366	(69)	
	Total	<u>161,557</u>	<u>131,346</u>	<u>30,211</u>	23.00%
	<u>Property Valuation Administrator</u>				
304	Appraisal Services	800	400	400	
367	Statutory Contribution	175,800	175,800	-	
445	Office Supplies	-	240	(240)	
578	Utilities	22	500	(478)	
	Total	<u>176,622</u>	<u>176,940</u>	<u>(318)</u>	-0.18%
	<u>County Treasurer/Finance</u>				
102	Statutory Appointment	53,003	58,792	(5,789)	
106	Office Staff	475,001	436,379	38,622	
178	Overtime Pay	1,664	5,351	(3,687)	
179	Temporary/Part Time	49,591	30,537	19,054	
301	Accounting Service	1,130	27,799	(26,669)	
399	Other Contracted Services	469	314	155	
429	Gasoline	4,000	121	3,879	
445	Office Supplies	770	3,594	(2,824)	
551	Memberships	4,078	740	3,338	
565	Printing, Stationery	5,433	3,556	1,877	
569	Registration, Conferences	1,452	3,688	(2,236)	
578	Utilities	2,947	1,177	1,770	
585	Maintenance And Repairs	19,982	2,451	17,531	
	Total	<u>619,520</u>	<u>574,499</u>	<u>45,021</u>	7.84%
	<u>Human Resources</u>				
106	Office Staff	129,304	116,801	12,503	
178	Overtime Pay	245	254	(9)	
179	Temporary/Part Time	20,645	17,013	3,632	
301	Accounting Service	43,005		43,005	
302	Advertising	4,263	5,806	(1,543)	
324	Evaluation & Testing	12,712	3,618	9,094	
399	Other Contracted Services	4,005	5,630	(1,625)	
429	Gasoline	-	-	-	
445	Office Supplies	808	257	551	
451	Periodicals	-	-	-	
548	Special Projects	235	147	88	
551	Memberships	345	50	295	
565	Printing, Stationery	-	-	-	
568	Tuition Reimbursement	13,975	12,582	1,393	
569	Registration, Conferences	886	196	690	
578	Utilities	928	956	(28)	
	Total	<u>231,356</u>	<u>163,310</u>	<u>68,046</u>	41.67%

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Information Systems</u>					
106	Office Staff	300,423	298,106	2,317	
178	Overtime Pay	13,738	7,490	6,248	
179	Temporary/Part Time Salaries	-	6,292	(6,292)	
309	Consultants	9,545	448	9,097	
319	Computer Software	94,414	121,686	(27,272)	
333	Maintenance Agreements	70,733	60,777	9,956	
413	Data Processing Supplies	32,998	28,977	4,021	
429	Gasoline	747	-	747	
445	Office Supplies	11	25	(14)	
481	Uniforms	-	-	-	
485	Communication Supplies	47,388	35,338	12,050	
551	Memberships	79	-	79	
565	Printing, Stationery	6,415	10,971	(4,556)	
569	Registration, Conferences	277	886	(609)	
578	Utilities	35,603	24,883	10,720	
585	Maintenance And Repairs	24		24	
703	Communication Equipment	35,536	5,270	30,266	
705	Data Processing Equipment	117,167	94,574	22,593	
723	Motor Vehicle	-	23,207	(23,207)	
	Total	<u>765,098</u>	<u>718,930</u>	<u>46,168</u>	6.42%
<u>Telecommunications</u>					
179	Temporary/Part Time Salaries	3,000	-	3,000	
309	Consultants	7,829	14,441	(6,612)	
333	Maintenance Agreements	4,679	1,990	2,689	
485	Communication Supplies	19,933	15,140	4,793	
569	Registrations, Conferences	599		599	
703	Communication Equipment	24,282	6,595	17,687	
	Total	<u>60,322</u>	<u>38,166</u>	<u>22,156</u>	58.05%
<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	40,550	74,038	(33,488)	
347	Lease Payment	2,800	5,750	(2,950)	
397	Polling Places	78,024	140,198	(62,174)	
	Total	<u>121,374</u>	<u>219,986</u>	<u>(98,612)</u>	-44.83%
<u>Property Maintenance</u>					
106	Office Staff	463,406	455,546	7,860	
178	Overtime Pay	33,439	54,784	(21,345)	
179	Part Time	8,325	12,427	(4,102)	
310	Contracted Srvs-Building	26,567	14,325	12,242	
333	Maintenance Agreements	33,894	24,002	9,892	
351	Window Cleaning	2,015	3,230	(1,215)	
352	Elevator Maintenance	10,098	11,399	(1,301)	
364	Rentals	4,477	5,645	(1,168)	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
366	Solid Waste	1,884	2,003	(119)	
406	Building Maint Supplies	19,365	17,134	2,231	
411	Custodial Supplies	20,861	19,171	1,690	
429	Gasoline	17,846	24,918	(7,072)	
431	General Construction Materials	26,700	14,969	11,731	
441	Machinery & Equipment	19,784	19,573	211	
445	Office Supplies	3,307	2,728	579	
449	Paint	3,254	427	2,827	
463	Plumbing Supplies	13,113	3,413	9,700	
475	Tools	5,779	4,022	1,757	
481	Uniforms	3,219	3,939	(720)	
485	Communication Supplies	4,131	5,547	(1,416)	
512	Electrical Repairs	22,363	22,715	(352)	
516	Heating & Air Conditioning	28,095	27,297	798	
550	Medical Supplies	977	667	310	
565	Printing, Stationery	36	-	36	
569	Registration, Conferences	5,234	715	4,519	
585	Maintenance And Repairs	26,513	14,562	11,951	
721	Maintenance Equipment	20,397	-	20,397	
723	Motor Vehicle	33,308	-	33,308	
741	Other Capital Outlay	8,036	-	8,036	
	Total	<u>866,423</u>	<u>765,158</u>	<u>101,265</u>	13.23%

Justice Center

106	Office Staff	66,096	66,934	(838)	
178	Overtime Pay	2,414	3,925	(1,511)	
310	Contracted Svcs-Building	3,997	5,272	(1,275)	
329	Janitorial Service	70,605	74,400	(3,795)	
333	Maintenance Agreements	4,077	2,624	1,453	
351	Window Cleaning	3,752	3,752	-	
352	Elevator Maintenance	12,256	12,077	179	
364	Rentals	19,800	19,800	-	
366	Solid Waste	1,211	1,675	(464)	
406	Building Maint Supplies	1,850	1,766	84	
411	Custodial Supplies	6,544	7,058	(514)	
431	General Construction Materials	-	573	(573)	
441	Machinery & Equipment	498	389	109	
449	Paint	970	-	970	
463	Plumbing Supplies	513	-	513	
475	Tools	263	232	31	
481	Uniforms	191	92	99	
485	Communication Supplies	129	68	61	
512	Electrical Repairs	5,772	5,835	(63)	
516	Heating & Air Conditioning	6,320	7,154	(834)	
521	Bond/Liability Insurance	18,704	18,772	(68)	
550	Medical Supplies	235	-	235	
578	Utilities	193,482	143,663	49,819	
585	Maintenance And Repairs	2,620	1,855	765	
	Total	<u>422,299</u>	<u>377,916</u>	<u>44,383</u>	11.74%

		FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
<u>Juvenile Detention</u>					
399	Other Contracted Services	2,318	6,094	(3,776)	
	Total	<u>2,318</u>	<u>6,094</u>	<u>(3,776)</u>	-61.96%
<u>Sheriff</u>					
307	Audit Services	49,063	46,890	2,173	
329	Janitorial Service	33,800	31,200	2,600	
348	Program Support	10,499,999	9,998,381	501,618	
366	Solid Waste	724	773	(49)	
399	Other Contracted Services	36,643	8,100	28,543	
521	Bond/Liability Insurance	6,904	6,904	-	
578	Utilities	77,652	73,964	3,688	
585	Maintenance And Repairs	1,561	1,694	(133)	
597	Grant Reimbursements	27,000	2,069	24,931	
717	Law Enforcement Equipment	29,252		29,252	
723	Motor Vehicles	520,348	419,926	100,422	
	Total	<u>11,282,946</u>	<u>10,589,901</u>	<u>693,045</u>	6.54%
<u>Building Code Enforcement</u>					
106	Office Staff	465,087	488,655	(23,568)	
178	Overtime Pay	8,533	10,402	(1,869)	
304	Appraisal Services	1,500	525	975	
429	Gasoline	15,701	15,625	76	
445	Office Supplies	2,807	4,832	(2,025)	
451	Periodicals	2,180	2,155	25	
481	Uniforms	2,289	1,812	477	
551	Memberships	2,395	1,400	995	
565	Printing, Stationery	2,768	1,354	1,414	
569	Registration, Conferences	3,426	2,663	763	
578	Utilities	3,486	3,485	1	
585	Maintenance And Repairs	5,363	4,887	476	
742	Motor Vehicles	-	23,207	(23,207)	
	Total	<u>515,535</u>	<u>561,002</u>	<u>(45,467)</u>	-8.10%
<u>Water Rescue</u>					
331	Lease Payment	-	2,758	(2,758)	
348	Program Support	64,314	36	64,278	
399	Other Contracted Services	1,480	2,566	(1,086)	
425	Food	329	339	(10)	
429	Gasoline	20,225	19,442	783	
445	Office Supplies	593	2,050	(1,457)	
455	Petroleum Products	1,492	2,984	(1,492)	
481	Uniforms	459	4,178	(3,719)	
521	Bond/Liability Insurance	29,652	-	29,652	
550	Medical Supplies	157	1,259	(1,102)	
569	Registration, Conferences	3,963	5,361	(1,398)	
578	Utilities	11,879	10,192	1,687	
585	Maintenance And Repairs	10,875	14,142	(3,267)	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
739	Other Equipment	542	2,950	(2,408)	
742	Buildings & Construction	-	285	(285)	
	Total	<u>145,960</u>	<u>68,542</u>	<u>77,418</u>	112.95%
	<u>Emergency Management</u>				
106	Office Staff	169,290	164,590	4,700	
319	Computer Software	21,877	20,215	1,662	
333	Maintenance Agreements	-	11,550	(11,550)	
348	Program Support	55,775	28,032	27,743	
399	Other Contracted Services	4,786	37,295	(32,509)	
420	Des Supplies & Services	26,633	11,864	14,769	
429	Gasoline	9,059	9,660	(601)	
441	Machinery & Equipment	4,996	3,522	1,474	
445	Office Supplies	546	719	(173)	
481	Uniforms	1,474	521	953	
551	Memberships	742	813	(71)	
563	Postal Charges	172	169	3	
565	Printing, Stationery	735	1,845	(1,110)	
569	Registration, Conferences	2,326	3,016	(690)	
574	Training	1,400	1,448	(48)	
578	Utilities	800	982	(182)	
585	Maintenance And Repairs	8,408	5,740	2,668	
705	Data Processing Equipment	21,153	13,385	7,768	
723	Motor Vehicles	35,565	32,434	3,131	
	Total	<u>365,737</u>	<u>347,800</u>	<u>17,937</u>	5.16%
	<u>Public Defender</u>				
903	Program Support	10,749	14,851	(4,102)	
	Total	<u>10,749</u>	<u>14,851</u>	<u>(4,102)</u>	-27.62%
	<u>Animal Care & Control</u>				
102	Statutory Appointments	68,964	66,955	2,009	
106	Office Staff	311,812	290,163	21,649	
178	Overtime Pay	21,333	23,410	(2,077)	
179	Temporary/Part Time	17,605	32,315	(14,710)	
343	Medical Services	30,195	21,594	8,601	
343R	Medical Services - T/N/R	3,690	-	3,690	
343S	Medical Services - SP/NT	10,498	-	10,498	
366	Solid Waste	1,161	1,230	(69)	
399	Other Contracted Services	13,677	11,738	1,939	
402	Kennel Supplies & Materials	1,161	2,736	(1,575)	
403	Animal Food & Supplies	5,027	4,965	62	
406	Building Maint Supplies	6,097	7,970	(1,873)	
429	Gasoline	13,923	13,558	365	
445	Office Supplies	2,087	2,974	(887)	
481	Uniforms	1,308	2,983	(1,675)	
549	Medical Services	28,527	-	28,527	
550	Medical Supplies - Designated	3,904	31,379	(27,475)	
551	Memberships	-	480	(480)	
565	Printing, Stationery	705	1,246	(541)	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
569	Registration, Conferences	5,015	3,471	1,544	
578	Utilities	6,232	2,955	3,277	
585	Maintenance And Repairs	2,390	2,228	162	
739	Other Equipment	15,408	4,145	11,263	
	Total	570,719	528,495	42,224	7.99%
	<u>Human Services</u>				
106	Office Staff	69,214	116,156	(46,942)	
179	Temporary/Part Time	43,317	28,305	15,012	
399	Other Contracted Services	-	1,500	(1,500)	
445	Office Supplies	864	1,153	(289)	
565	Printing, Stationery	118	34	84	
569	Registration, Conferences	772	678	94	
578	Utilities	733	793	(60)	
585	Maintenance And Repairs	103	155	(52)	
	Total	115,121	148,774	(33,653)	-22.62%
	<u>Parks</u>				
106	Office Staff	754,276	765,989	(11,713)	
178	Overtime Pay	41,947	38,950	2,997	
179	Temporary/Part Time	343,492	337,834	5,658	
302	Advertising	3,841	2,342	1,499	
333	Maintenance Agreements	4,000	-	4,000	
348	Program Support	162,212	131,097	31,115	
364	Rentals	32,390	39,886	(7,496)	
366	Solid Waste	29,976	29,552	424	
399	Other Contracted Services	197,154	154,474	42,680	
406	Building Maint Supplies	12,219	10,264	1,955	
421	Fertilizer,Chemicals	21,216	20,086	1,130	
421F	Fertilizer,Chemicals - FUF	14,110	12,503	1,607	
429	Gasoline	60,276	65,687	(5,411)	
431	General Construction Materials	54,165	45,420	8,745	
431F	General Construction Materials - FUF	6,781	16,410	(9,629)	
441	Machinery & Equipment	3,321	8,674	(5,353)	
445	Office Supplies	3,452	3,869	(417)	
467	Recreation Supplies	33,049	16,019	17,030	
467F	Recreation Supplies - FUF	3,228	2,078	1,150	
475	Tools	5,923	7,060	(1,137)	
475A	Tools - Arboretum	1,267	2,153	(886)	
481	Uniforms	9,110	4,569	4,541	
565	Printing, Stationery	4,194	1,427	2,767	
569	Registration, Conferences	9,512	6,056	3,456	
578	Utilities	42,109	26,123	15,986	
585	Maintenance And Repairs	20,833	19,232	1,601	
597A	Chalk Art Festival	-	15,547	(15,547)	
723	Motor Vehicles	49,414	14,193	35,221	
723F	Motor Vehicles - FUF	19,540	6,398	13,142	
739	Other Equipment	12,442	9,999	2,443	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
741	Other Capital Outlay	35,000	-	35,000	
741F	Other capital Outlay - FUF	550	-	550	
	Total	1,990,999	1,813,891	177,108	9.76%
<u>Union Pool</u>					
179	Temporary/Part Time	68,115	65,402	2,713	
366	Solid Waste	393	576	(183)	
399	Other Contracted Services	167	1,337	(1,170)	
406	Building Maint Supplies	-	705	(705)	
421	Fertilizer,Chemicals	3,359	4,821	(1,462)	
425	Food/Beverages	6,786		6,786	
431	General Construction Materials	1,899	2,327	(428)	
445	Office Supplies	325	661	(336)	
467	Recreation Supplies	7,658	8,296	(638)	
578	Utilities	11,785	9,448	2,337	
	Total	100,487	93,573	6,914	7.39%
<u>Big Bone Landing Marina</u>					
399	Other Contracted Services	-	228	(228)	
585	Maintenance And Repairs	195	3,806	(3,611)	
	Total	195	4,034	(3,839)	-95.17%
<u>Debt Service</u>					
605A	4.68M Go Bond Interest	10,281	30,019	(19,738)	
605B	6.0M Go Bond Interest	403	1,066	(663)	
605C	20M Public Safety Complex Interest	379,950	701,780	(321,830)	
605D	Phase I Water Expansion Interest	188,113	195,813	(7,700)	
605G	Public Safety Complex Interest	159,137	170,363	(11,226)	
605H	Petersburg Community Center Interest	17,922	18,868	(946)	
605I	Petersburg Fire Dept Interest	45,163	47,547	(2,384)	
605L	Energy Savings Bond 2010	29,533	28,857	676	
	Total	830,502	1,194,313	(363,811)	-30.46%
<u>Administration</u>					
307	Audit Services	83,873	15,191	68,682	
309	Consultants	4,770	15,099	(10,329)	
314A	Transit Authority of NKY	3,613,963	3,431,633	182,330	
314B	Incompetency Proceedings	7,500	7,500	-	
314C	Bc Soil Conservation	84,527	75,105	9,422	
314D	Boone Co-Bus/Non-Public	750,000	736,690	13,310	
314E	Walton/Ver-Bus/Non-Public	-	17,115	(17,115)	
314F	Boone Co Planning Commission	373,000	371,000	2,000	
314G	Planning & Zoning- Gis	170,000	167,000	3,000	
314H	Public Safety Communications	-	2,029,375	(2,029,375)	
314I	NKADD	32,737	23,410	9,327	
314J	OKI	40,173	39,208	965	
314K	NKY Regional Hazmat Unit	9,049	9,049	-	
314L	Division of Forestry	1,244	1,244	-	
314N	Nky Drug Strike Force	50,000	50,000	-	
324	Evaluation & Testing	38,400	38,400	-	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
327	Fiscal Agent Charges	-	1,000	(1,000)	
332	Legal Fees	-	5,000	(5,000)	
399	Other Contracted Services	53,059	64,019	(10,960)	
503	Bank Charges	29,760	27,293	2,467	
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	10,714	10,169	545	
507F	Fire Chiefs Association	20,000	25,000	(5,000)	
507G	Civil Air Patrol	1,500	1,500	-	
507H	Boone Co Urban Forestry	11,250	2,595	8,655	
507N	Lift Grant	10,000	10,000	-	
521	Bond/Liability Insurance	403,108	424,675	(21,567)	
536	Insurance Claims	77,082	114,731	(37,649)	
563	Postal Charges	79,718	81,486	(1,768)	
578	Utilities	481,436	395,799	85,637	
	Total	<u>6,495,838</u>	<u>8,253,761</u>	<u>(1,757,923)</u>	-21.30%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	500,000	(500,000)	
998A	Reserve for Vacation Accruals	11,402	11,383	19	
999	Reserve For Transfers	600,000	600,000	-	
	Total	<u>611,402</u>	<u>1,111,383</u>	<u>(499,981)</u>	-44.99%
	<u>Fringe Benefits</u>				
201	Social Security	337,982	332,411	5,571	
202	Retirement	826,641	804,393	22,248	
203	Insurance	987,652	899,311	88,341	
208	Unemployment Insurance	20,466	14,719	5,747	
209	Worker'S Compensation	86,405	100,360	(13,955)	
299	Other Fringe Benefit	6,634	1,032	5,602	
	Total	<u>2,265,780</u>	<u>2,152,226</u>	<u>113,554</u>	5.28%
	General Fund Expenditures	29,458,392	30,755,261	(1,296,869)	-4.22%
	Excess (Deficiency) of Rev over Exp	14,807,970	11,862,328	2,945,642	24.83%
	<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	(11,604,360)	(7,727,683)	(3,876,677)	50.17%
4910	Cash Transfer In	2,850,000	575,000	2,275,000	395.65%
999	Reserve for Budget Transfer	(155,000)	-	(155,000)	0.00%
	<u>Capital Lease Payments</u>				
603	Water / Sewer Project	-	-	-	#DIV/0!
	<u>Bond Principal Payments</u>				
601A	4.68M Go Bond	(470,000)	(445,000)	(25,000)	
601B	6.0M Go Bond	(64,503)	(69,329)	4,826	
601C	20M Public Safety Complex	(1,065,000)	(744,350)	(320,650)	
601D	Waterlines / Educational Facility	(195,000)	(190,000)	(5,000)	

		FY13	FY12	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
601G	Public Safety Complex	(335,000)	(325,000)	(10,000)	
601H	Petersburg Community Center	(25,568)	(25,568)	-	
601I	Petersburg Fire Department	(64,432)	(64,432)	-	
	Total Other Financing Sources (Uses)	(11,128,863)	(9,016,362)	(2,112,501)	23.43%
	Net Change in Fund Balance	3,679,107	2,845,966	833,141	29.27%
4901	Fund Balance - Beginning	9,401,109	6,548,226	2,852,883	
04901B	Fund Balance - Beginning Investments	1,021,204	1,010,724	10,480	
4903	Adjustments To Prior Year	-	17,443	(17,443)	
4908	Cash Drawer	(65)	(50)	(15)	
	Fund Balance - Ending	14,101,355	10,422,309	3,679,046	35.30%
	Public Works Fund				
4416	Permit/Inspection	24,955	44,021	(19,066)	
	Total License And Permits	24,955	44,021	(19,066)	-43.31%
4504	Federal Grants	-	239,030	(239,030)	
4510	State Grants	8,246	359,287	(351,041)	
4514	Transportation Projects	-	177,806	(177,806)	
4516	Truck License Distribution	220,768	186,835	33,933	
4517	Vehicle Operation Aid	11,685	11,507	178	
4518	County Road Aid	1,167,919	993,002	174,917	
4519	Municipal Road Aid	1,015,355	863,664	151,691	
4536	Contract W/Other Counties	30,000	30,000	-	
4543	Misc Payments	114,235	114,678	(443)	
	Total Intergovernmental Revenues	2,568,208	2,975,809	(407,601)	-13.70%
4603	Landfill User	151,994	134,100	17,894	
4619	Road Maint/Improvements	54,393	14,174	40,219	
04680C	Storm Sewer Services	-	6,575	(6,575)	
	Total Charges For Services	206,387	154,849	51,538	33.28%
4705	Surplus Property Sales	3,597	-	3,597	
4706	Road Material Sales	75,998	22,795	53,203	
4710	Vehicle Maintenance	140,405	158,579	(18,174)	
4713	Recycling	40,286	17,345	22,941	
4727	Reimbursements	6,414	-	6,414	
4731	Miscellaneous Revenues	2,567	265	2,302	
	Total Miscellaneous Revenues	269,267	198,984	70,283	35.32%
4801	Interest On Deposits	6,979	6,618	361	
	Total Interest Earned	6,979	6,618	361	5.45%
	Total Operating Revenues	3,075,796	3,380,281	(304,485)	-9.01%

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
	<u>Roads</u>				
102	Statutory Appointments	125,459	121,805	3,654	
106	Office Staff	1,676,624	1,627,431	49,193	
178	Overtime Pay	400,532	302,417	98,115	
179	Temporary/Part Time	94,054	94,587	(533)	
311	Contracted Srvs-Highway	2,273,825	2,792,002	(518,177)	
311A	Contracted Srvs-Emergency	-	110,000	(110,000)	
311B	Contracted Srvs-Ktc	27,200	-	27,200	
323	Engineering Services	174,996	154,638	20,358	
333	Maintenance Agreement	27,607	24,752	2,855	
340	Maintenance & Repairs	85,979	78,186	7,793	
348	Program Support	-	5,500	(5,500)	
364	Rentals	42,525	45,015	(2,490)	
366	Solid Waste	148,941	136,051	12,890	
366A	State Clean Up Program	363,671	205,590	158,081	
399	Other Contracted Services	96,829	15,318	81,511	
405	Asphalt	81,398	67,349	14,049	
406	Building Maint Supplies	930	453	477	
407	Concrete	125,373	97,542	27,831	
409	Crushed Stone & Gravel	78,018	57,462	20,556	
429	Gasoline	125,770	70,599	55,171	
431	General Construction	37,888	11,474	26,414	
432	Storm Sewer Materials	36,741	61,156	(24,415)	
443	Motor Vehicle Part	190,953	194,165	(3,212)	
445	Office Supplies	11,245	9,442	1,803	
455	Petroleum Products	14,616	10,153	4,463	
457	Pipe	30,069	53,927	(23,858)	
469	Signs	77,334	86,332	(8,998)	
471	Salt	394,479	57,978	336,501	
475	Tools	6,660	17,027	(10,367)	
479	Tires And Tubes	48,107	43,427	4,680	
481	Uniforms	18,036	14,968	3,068	
485	Communication Equipment	419	3,628	(3,209)	
551	Memberships	3,603	3,504	99	
565	Printing, Stationery	1,014	710	304	
569	Registration, Conferences	5,761	7,774	(2,013)	
578	Utilities	43,980	36,783	7,197	
585	Maintenance And Repairs	4,385	2,417	1,968	
594	Safety Program	11,245	7,922	3,323	
713	Highway Equipment	98,900	197,045	(98,145)	
723	Motor Vehicles	29,838	100,732	(70,894)	
725	Office Equipment	-	10,144	(10,144)	
739	Other Equipment	89,391	14,589	74,802	
	Total	<u>7,104,395</u>	<u>6,951,994</u>	<u>152,401</u>	2.19%
	<u>Debt Service</u>				
605	Interest On Bonds	183,010	126,170	56,840	
	Total	<u>183,010</u>	<u>126,170</u>	<u>56,840</u>	45.05%

		FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
<u>Emergency Reserve</u>					
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	5,019	-	5,019	
	Total	<u>5,019</u>	<u>-</u>	<u>5,019</u>	#DIV/0!
<u>Fringe Benefits</u>					
201	Social Security	162,605	151,396	11,209	
202	Retirement	424,573	382,168	42,405	
203	Insurance	443,860	381,151	62,709	
208	Unemployment Insurance	9,609	6,911	2,698	
209	Worker's Compensation	45,844	53,263	(7,419)	
299	Other Fringe Benefit	2,142	1,029	1,113	
	Total	<u>1,088,633</u>	<u>975,918</u>	<u>112,715</u>	11.55%
	Public Works Fund Expenditures	8,381,057	8,054,082	326,975	4.06%
	Excess (Deficiency) of Rev over Exp	(5,305,261)	(4,673,801)	(631,460)	13.51%
<u>Other Financing Sources (Uses)</u>					
4909	Cash Transfer Out	-	(125,000)	125,000	-100.00%
4910	Cash Transfer In	3,500,000	6,895,601	(3,395,601)	-49.24%
<u>Bond Principal Payments</u>					
603	Principal on Bonds	(228,947)	(160,000)	(68,947)	43.09%
	Total Other Financing Sources (Uses)	<u>3,271,053</u>	<u>6,610,601</u>	<u>(3,339,548)</u>	-50.52%
	Net Change in Fund Balance	(2,034,208)	1,936,800	(3,971,008)	-205.03%
4901	Fund Balance - Beginning	4,064,212	1,992,412	2,071,800	103.98%
	Fund Balance - Ending	<u><u>2,030,004</u></u>	<u><u>3,929,212</u></u>	<u><u>(1,899,208)</u></u>	-48.34%
<u>Jail Fund</u>					
4502	Federal Prisoner Payments	2,400,440	2,349,307	51,133	
4533	Jail Operation State	135,747	142,364	(6,617)	
4534	Jail State Medical Payments	102,982	102,661	321	
4535	Jail State Court Cost	52,018	56,800	(4,782)	
4536	Contract W/Other Counties	253,890	165,725	88,165	
4537	State Inmate Payments	1,390,931	1,396,697	(5,766)	
4538	Dui Service Fee	33,097	20,305	12,792	
4546A	Tax Fund Payment	21,667	20,000	1,667	
4569	House Bill 463	22,729	-	22,729	
4570	Court Facility Fee	10,609	10,886	(277)	
	Total Intergovernmental Revenues	<u>4,424,110</u>	<u>4,264,745</u>	<u>159,365</u>	3.74%

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4618	Jail Work Release	48,798	31,203	17,595	
4634	Jail Prisoner Reimbursement	27,485	32,978	(5,493)	
4635	Jail Medical Fees	3,480	5,245	(1,765)	
4644	Jail Housing Fees	129,339	114,897	14,442	
	Charges For Services	<u>209,102</u>	<u>184,323</u>	<u>24,779</u>	13.44%
4702	Telephone Commission	150,839	129,612	21,227	
4727K	Jail Medical Reimbursements	32,082	20,050	12,032	
4731	Miscellaneous Revenue	31,094	18,865	12,229	
	Total Miscellaneous Revenues	<u>214,015</u>	<u>168,527</u>	<u>45,488</u>	26.99%
4801	Interest On Deposits	1,025	5,123	(4,098)	
	Total Interest Earned	<u>1,025</u>	<u>5,123</u>	<u>(4,098)</u>	-79.99%
	Total Operating Revenues	4,848,252	4,622,718	225,534	4.88%
	<u>Jailer</u>				
101	Elected County Officials	112,727	110,170	2,557	
106	Office Staff	1,403,022	1,398,535	4,487	
178	Overtime Pay	82,512	82,074	438	
179	Temporary/Part Time	448,944	424,405	24,539	
364	Rentals	9,105	6,981	2,124	
399	Other Contracted Services	103,484	103,657	(173)	
406	Building Maint Supplies	139,419	126,436	12,983	
425	Food	599,190	577,801	21,389	
437	Linens	10,818	17,286	(6,468)	
445	Office Supplies	44,573	44,958	(385)	
465	Prisoner Clothing	22,954	18,284	4,670	
481	Uniforms	18,223	28,928	(10,705)	
550	Medical Supplies	833,305	814,264	19,041	
551	Memberships	2,220	3,433	(1,213)	
565	Printing, Stationery	621	3,341	(2,720)	
569	Registration, Conferences	15,623	4,199	11,424	
578	Utilities	302,126	284,163	17,963	
585	Maintenance And Repairs	31,313	44,773	(13,460)	
723	Motor Vehicles	-	53,068	(53,068)	
739	Other Equipment	10,822	17,600	(6,778)	
742	Building & Construction	91,990	-	91,990	
	Total	<u>4,282,991</u>	<u>4,164,356</u>	<u>118,635</u>	2.85%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	-	-	-	
	Total	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!

		FY13 Actual Rev/Exp	FY12 Actual Rev/Exp	Change	%
	<u>Fringe Benefits</u>				
201	Social Security	142,671	141,008	1,663	
202	Retirement	575,204	521,298	53,906	
203	Insurance	432,644	377,067	55,577	
208	Unemployment Insurance	13,725	9,872	3,853	
209	Worker's Compensation	37,476	43,522	(6,046)	
	Total	1,201,720	1,092,767	108,953	9.97%
	Jail Fund Expenditures	5,484,711	5,257,123	227,588	4.33%
	Excess (Deficiency) of Rev over Exp	(636,459)	(634,405)	(2,054)	
	<u>Other Financing Sources (Uses)</u>				
4910	Cash Transfer In	1,009,660	-	1,009,660	
	Net Change in Fund Balance	373,201	(634,405)	1,007,606	
4901	Fund Balance - Beginning	498,068	1,132,469	(634,401)	
	Fund Balance - Ending	871,269	498,064	373,205	
	<u>LGEA Fund</u>				
4528	Coal Road Impact Fees	52,503	64,831	(12,328)	
4529	Mineral Severance Tax	45,468	55,584	(10,116)	
	Total Intergovernmental Revenues	97,971	120,415	(22,444)	-18.64%
4801	Interest On Deposits	41	74	(33)	
TOTAL	Total Interest Earned	41	74	(33)	-44.59%
	Total Operating Revenues	98,012	120,489	(22,477)	-18.65%
	<u>Roads</u>				
429	Gasoline	85,645	122,486	(36,841)	
	Total	85,645	122,486	(36,841)	
	LGEA Fund Expenditures	85,645	122,486	(36,841)	
	Excess (Deficiency) of Rev over Exp	12,367	(1,997)	14,364	
4901	Fund Balance - Beginning	3	2,000	(1,997)	
	Fund Balance - Ending	12,370	3	12,367	
	<u>Federal Grants Fund</u>				
04504P	CDBG - Brighton Center	253,885	193,890	59,995	
	Total Operating Revenues	253,885	193,890	59,995	30.94%

		FY13 Actual Rev/Exp	FY12 Actual Rev/Exp	Change	%
<u>Grant Funds</u>					
399	Contracted Services - Brighton Center	223,690	193,890	29,800	
999	Reserve for Budget Transfer	-	-	-	
	Federal Grants Fund Expenditures	223,690	193,890	29,800	15.37%
	Excess (Deficiency) of Rev over Exp	30,195	-	30,195	
	Fund Balance - Ending	30,195	-	30,195	
<u>TIF Fund</u>					
04134A	TIF District #1 Taxes	318,389	209,951	108,438	
	Total Taxes	318,389	209,951	108,438	51.65%
	Total Operating Revenues	318,389	209,951	108,438	51.65%
<u>Grant Funds</u>					
716	Land Improvements	-	-	-	
998	Reserve for Balance	-	-	-	
	TIF Fund Expenditures	-	-	-	#DIV/0!
	Excess (Deficiency) of Rev over Exp	318,389	209,951	108,438	
4901	Fund Balance - Beginning	508,417	298,466	209,951	
	Fund Balance - Ending	826,806	508,417	318,389	
<u>Assisted Housing Fund</u>					
04504C	Public Housing-Hap Payments	4,947,820	5,263,481	(315,661)	
04504K	HAP Administration	543,715	547,473	(3,758)	
04504L	Fraud Recovery	28,784	34,700	(5,916)	
04504M	AH FSS Grant	65,558	65,558	-	
04504Q	FSS Closed Accounts	48,283	5,031	43,252	
	Total Intergovernmental Revenues	5,634,160	5,916,243	(282,083)	-4.77%
4731	Total Miscellaneous Revenues	-	-	-	
4801	Interest On Deposits	974	3,813	(2,839)	
TOTAL	Total Interest Earned	974	3,813	(2,839)	-74.46%
	Total Operating Revenues	5,635,134	5,920,056	(284,922)	-4.81%
<u>Social Services</u>					
106	Office Staff	401,875	402,707	(832)	
178	Overtime Pay	-	-	-	
307	Audit Services	11,600	11,615	(15)	
333	Maintenance Agreement	16,830	16,830	-	
355	Home Aid Service	5,185,073	5,193,692	(8,619)	
364	Rentals	29,939	29,896	43	
399	Other Contracted Services	10,564	12,459	(1,895)	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
429	Gasoline	1,166	1,172	(6)	
445	Office Supplies	4,241	6,725	(2,484)	
451	Periodicals	1,454	1,577	(123)	
481	Uniforms	266	-	266	
521	Bond/Liability Insurance	510	510	-	
551	Memberships	450	450	-	
563	Postal Charges	6,811	7,862	(1,051)	
565	Printing, Stationery	1,336	1,258	78	
569	Registration, Conferences	7,256	8,992	(1,736)	
578	Utilities	690	392	298	
585	Maintenance And Repairs	7,241	7,280	(39)	
	Total	<u>5,687,302</u>	<u>5,703,417</u>	<u>(16,115)</u>	-0.28%
	<u>Emergency Reserve</u>				
998A	Reserve for Vacation Accruals	8,819	-	8,819	
999	Reserve for Transfers	-	-	-	
	Total	<u>8,819</u>	<u>-</u>	<u>8,819</u>	#DIV/0!
	<u>Fringe Benefits</u>				
201	Social Security	28,503	27,937	566	
202	Retirement	78,566	76,353	2,213	
203	Insurance	87,220	74,652	12,568	
208	Unemployment Insurance	1,851	1,332	519	
209	Worker's Compensation	6,706	7,795	(1,089)	
	Total	<u>202,846</u>	<u>188,069</u>	<u>14,777</u>	7.86%
	Assisted Housing Fund Expenditures	5,898,967	5,891,486	7,481	0.13%
	Excess (Deficiency) of Rev over Exp	(263,833)	28,570	(292,403)	
	<u>Other Financing Sources (Uses)</u>				
4910	Cash Transfers - In	-	-	-	
	Net Change in Fund Balance	(263,833)	28,570	(292,403)	
4901	Fund Balance - Beginning	440,194	411,624	28,570	
	Fund Balance - Ending	<u>176,361</u>	<u>440,194</u>	<u>(263,833)</u>	
	<u>Assisted Housing Reserve Fund</u>				
4801	Interest On Deposits	2,001	3,436	(1,435)	
TOTAL	Total Interest Earned	<u>2,001</u>	<u>3,436</u>	<u>(1,435)</u>	-41.76%
	Total Operating Revenues	2,001	3,436	(1,435)	-41.76%

		FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
	<u>Social Services</u>				
999	Reserve For Transfers	-	-	-	
	Total	-	-	-	
	Assisted Housing Fund Expenditures	-	-	-	
	Excess (Deficiency) of Rev over Exp	2,001	3,436	(1,435)	
	Other Financing Sources (Uses)				
4909	Cash Transfers Out	-	-	-	
	Net Change in Fund Balance	2,001	3,436	(1,435)	
4901	Fund Balance - Beginning	615,516	612,079	3,437	
	Fund Balance - Ending	617,517	615,515	2,002	
	<u>JAG Recovery Grant Fund</u>				
04504N	JAG Recovery Grant	-	-	-	
	Total Intergovernmental Revenues	-	-	-	
4801	Interest On Deposits	65	69	(4)	
	Total Interest Earned	65	69	(4)	-6.11%
	Total Operating Revenues	65	69	(4)	-6.11%
717	Law Enforcement Equipment	118,242	-	118,242	
	Total	118,242	-	118,242	
	JAG Recovery Grant Fund Expenditures	118,242	-	118,242	
	Excess (Deficiency) of Rev over Exp	(118,177)	69	(118,246)	
	Net Change in Fund Balance	(118,177)	69	(118,246)	
4901	Fund Balance - Beginning	118,177	118,108	69	
	Fund Balance - Ending	-	118,177	(118,177)	-100.00%
	<u>MH/MR/Aging Tax Fund</u>				
4134	Occupational License	2,084,031	2,035,980	48,051	
4139	Net Profit Taxes	101,391	83,555	17,836	
	Total Taxes	2,185,422	2,119,535	65,887	3.11%
04504U	Affordable Housing Grant	-	-	-	
	Total Miscellaneous Revenues	-	-	-	0.00%

		FY13	FY12	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
04710A	Senior Citizens Picnic	11,689	12,477	(788)	
	Total Miscellaneous Revenues	11,689	12,477	(788)	-6.32%
4801	Interest On Deposits	1,966	2,454	(488)	
	Total Interest Earned	1,966	2,454	(488)	-19.89%
	Total Operating Revenues	2,199,077	2,134,466	64,611	3.03%
	Social Services				
348B	Mental Health Program Support	562,806	676,153	(113,347)	
348E	Mental Retardation Program Support	500,253	609,736	(109,483)	
348F	Senior Citizens Program Support	531,856	586,381	(54,525)	
348G	Senior Citizens Picnic	15,417	15,257	160	
597B	Senior Home Repair	-	-	-	
301	Accounting Services	202,739	231,787	(29,048)	
999	Reserve For Transfer	-	-	-	
	Total	1,813,071	2,119,314	(306,243)	-14.45%
	MH/MR/Aging Tax Fund Expenditures	1,813,071	2,119,314	(306,243)	-14.45%
	Excess (Deficiency) of Rev over Exp	386,006	15,152	370,854	2447.56%
	Other Financing Sources (Uses)				
4909	Cash Transfer Out	(100,000)	(450,000)	350,000	
4910	Cash Transfer In	100,000	450,000	(350,000)	
	Net Change in Fund Balance	386,006	15,152	370,854	
4901	Fund Balance - Beginning	105,486	90,334	15,152	
	Fund Balance - Ending	491,492	105,486	386,006	
	School Tax Fund				
4134	Occupational License	5,993,046	5,347,511	645,535	
4139	Net Profit Taxes	3,802,796	3,477,415	325,381	
	Total Taxes	9,795,842	8,824,926	970,916	11.00%
4801	Interest On Deposits	9,036	11,826	(2,790)	
	Total Interest Earned	9,036	11,826	(2,790)	-23.59%
	Total Operating Revenues	9,804,878	8,836,752	968,126	10.96%
314	Contracts With Government Agencies	9,973,330	9,247,646	725,684	
999	Reserve for Transfer	-	-	-	
	Total	9,973,330	9,247,646	725,684	7.85%
	School Board Tax Fund Expenditures	9,973,330	9,247,646	725,684	
	Excess (Deficiency) of Rev over Exp	(168,452)	(410,894)	242,442	

		FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
4901	Fund Balance - Beginning	179,146	590,040	(410,894)	
	Fund Balance - Ending	10,694	179,146	(168,452)	
	<u>PSCC Operating Fund</u>				
4140	Telephone 911 User	1,419,846	-	1,419,846	
	Total Taxes	1,419,846	-	1,419,846	#DIV/0!
4504	Federal Grants	140,443	-	140,443	
4536	Contract with Boone County	-	2,029,375	(2,029,375)	
4562	Wireless 911 Surcharge	334,594	-	334,594	
	Total Intergovernmental Revenues	475,037	2,029,375	(2,029,375)	-100.00%
4731	Miscellaneous Revenues	4,324	4,544	(220)	
4733B	KACO Dividend	2,768	-	2,768	
	Total Miscellaneous Revenues	7,092	4,544	2,548	56.07%
4801	Interest On Deposits	10,187	2,413	7,774	
	Total Interest Earned	10,187	2,413	7,774	322.17%
	Total Operating Revenues	1,912,162	2,036,332	(599,207)	-29.43%
	<u>Dispatch Operation</u>				
106	Office Staff	1,719,385	1,678,408	40,977	
178	Overtime Pay	82,712	30,787	51,925	
179	Temporary/Part Time	52,083	58,967	(6,884)	
301	Accounting Service	-	4,037	(4,037)	
302	Advertising	20	-	20	
307	Audit Services	7,265	5,227	2,038	
324	Evaluation & Testing	552	955	(403)	
329	Janitorial Service	2,191	2,040	151	
331	Lease Payments	108,679	64,781	43,898	
333	Maintenance Agreements	291,415	3,676	287,739	
399	Other Contracted Services	810	-	810	
413	Data Processing Supplies	-	-	-	
445	Office Supplies	8,253	8,238	15	
481	Uniforms	3,737	6,174	(2,437)	
485	Communication Supp & Maintenance	7,589	-	7,589	
521	Bond/Liability Ins	22,040	5,742	16,298	
563	Postal Charges	87	-	87	
565	Printing, Stationery	-	38	(38)	
569	Registration, Conferences	4,525	2,754	1,771	
578	Utilities	108,467	48,792	59,675	
585	Maintenance And Repairs	34,451	103	34,348	
599	Miscellaneous Expense	1,020	-	1,020	
703	Communication Equipment	408,745	-	408,745	
	Total	2,864,026	1,920,719	943,307	49.11%

		FY13 Actual Rev/Exp	FY12 Actual Rev/Exp	Change	%
<u>Emergency Reserve</u>					
998	Reserve Balance	-	-	-	
999	Reserve for Transfers	-	-	-	
	Total	-	-	-	0.00%
<u>Fringe Benefits</u>					
201	Social Security	130,518	69,213	61,305	
202	Retirement	342,975	322,963	20,012	
203	Insurance	393,736	343,360	50,376	
208	Unemployment Insurance	8,510	6,121	2,389	
209	Worker's Compensation	5,879	6,827	(948)	
	Total	881,618	748,484	133,134	17.79%
	Public Safety Operating Fund Expenditures	3,745,644	2,669,203	1,076,441	40.33%
	Excess (Deficiency) of Rev over Exp	(1,833,482)	(632,871)	(1,675,648)	264.77%
	Other Financing Sources (Uses)				
4910	Cash Transfer In	1,750,000	600,000	1,150,000	191.67%
	Net Change in Fund Balance	(83,482)	(32,871)	(525,648)	1599.12%
4901	Fund Balance - Beginning	3,484,371	45,103	3,439,268	
	Fund Balance - Ending	3,400,889	12,232	2,913,620	
<u>Public Safety Capital Fund</u>					
4140	Telephone 911 User	-	1,423,973	(1,423,973)	
	Total Taxes	-	1,423,973	(1,423,973)	-100.00%
4562	Wireless 911 Surcharge	-	335,934	(335,934)	
	Total Intergovernmental Revenues	-	335,934	(335,934)	-100.00%
4504	Federal Grants	-	248,607	(248,607)	
4801	Interest On Deposits	-	15,643	(15,643)	
4804	Interest On Go Bonds	-	-	-	
	Total Interest Earned	-	264,250	(264,250)	-100.00%
	Total Operating Revenues	-	2,024,157	(2,024,157)	-100.00%
<u>Dispatch Operation</u>					
307	Auditing Services	-	3,515	(3,515)	
331	Lease Payments	-	56,379	(56,379)	
333	Maintenance Agreements	-	247,291	(247,291)	
399	Other Contracted Services	-	200	(200)	
485	Communication Materials/Supplies	-	5,604	(5,604)	
521	Bond/Liability Insurance	-	8,369	(8,369)	
569	Registrations/Conferences	-	6,655	(6,655)	
578	Utilities	-	113,568	(113,568)	
585	Maintenance And Repairs	-	22,778	(22,778)	

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
599	Miscellaneous	-	874	(874)	
703	Communication Equipment	-	344,656	(344,656)	
	Total	-	809,889	(809,889)	-100.00%
	<u>Debt Service</u>				
605	Interest On Bonds	-	-	-	
	Total	-	-	-	0.00%
999	<u>Reserve For Transfers</u>	-	-	-	
	Public Safety Operating Fund Expenditures	-	809,889	(809,889)	-100.00%
	Excess (Deficiency) of Rev over Exp	-	1,214,268	(1,214,268)	-100.00%
	Other Financing Sources (Uses)				
4909	Cash Transfer Out	-	(600,000)	600,000	
999	Reserve for Budget Transfer	-	-	-	
	<u>Bond Principal Payments</u>				
601	Principal On Bonds	-	-	-	
	Total Other Financing Sources (Uses)	-	(600,000)	600,000	-100.00%
	Net Change in Fund Balance	-	614,268	(614,268)	
4901	Fund Balance - Beginning	-	2,857,870	(2,857,870)	
	Fund Balance - Ending	-	3,472,138	(3,472,138)	
	<u>Motor Vehicle Rental Tax Fund</u>				
4141	Motor Vehicle Rental Tax	1,502,871	1,521,354	(18,483)	
	Total Taxes	1,502,871	1,521,354	(18,483)	-1.21%
4801	Interest On Deposits	521	956	(435)	
	Total Interest Earned	521	956	(435)	-45.50%
	Total Operating Revenues	1,503,392	1,522,310	(18,918)	-1.24%
301	Accounting Services	35,849	45,641	(9,792)	
348	Program Support	1,467,616	1,476,598	(8,982)	
	Total	1,503,465	1,522,239	(18,774)	-1.23%
	Motor Vehicle Rental Tax Fund Expenditures	1,503,465	1,522,239	(18,774)	-1.23%
	Excess (Deficiency) of Rev over Exp	(73)	71	(144)	
4901	Fund Balance - Beginning	73	1	72	
	Fund Balance - Ending	-	72	(72)	

		FY13 <u>Actual Rev/Exp</u>	FY12 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
<u>Earl Parker Robinson Fund</u>					
4801	Interest On Deposits	1,099	1,887	(788)	
	Total Interest Earned	1,099	1,887	(788)	#REF!
	Total Operating Revenues	1,099	1,887	(788)	#REF!
585	Maintenance And Repairs	-	-	-	
999	Reserve For Transfers	-	-	-	
	EP Robinson Fund Expenditures	-	-	-	#REF!
	Excess (Deficiency) of Rev over Exp	1,099	1,887	(788)	
4901	Fund Balance - Beginning	337,916	336,029	1,887	
	Fund Balance - Ending	339,015	337,916	1,099	
<u>Capital Improvement Fund</u>					
4504S	TEA-21 Grant - Burlington S	14,592	-	14,592	
4680C	Storm Sewer SRV & Repair	-	180,001	(180,001)	
4504W	Energy Efficiency Grant	61,500	-	61,500	
4504X	WR-IJ Grants	580,975	176,635	404,340	
4510G	State Grant - Water	248,294	-	248,294	
4510M	ACC - Renovations Grant	4,073	-	4,073	
4510O	SRTS - Burlington Elementary	29,667	-	29,667	
4514A	South Airfield Road	8,148,937	3,642,790	4,506,147	
4514B	Oakbrook - Trans Cab Proj	-	346,846	(346,846)	
4536	Contract W/Other Counties	124,678	432,019	(307,341)	
	Total Intergovernmental Revenues	9,212,716	4,778,291	4,434,425	92.80%
4711U	Golf Course Mower Lease	10,324	10,324	-	
4731	Miscellaneous Revenues	6,209	-	6,209	
	Total Miscellaneous Revenues	16,533	10,324	6,209	60.14%
4801	Interest On Deposits	10,247	6,155	4,092	
4804	Interest On Go Bonds	-	37	(37)	
	Total Interest Earned	10,247	6,192	4,055	65.49%
	Total Operating Revenues	9,239,496	4,794,807	4,444,689	92.70%
<u>Capital Projects</u>					
<u>Debt Service</u>					
605	Interest On Bonds	27,890	95,090	(67,200)	
	Total	27,890	95,090	(67,200)	-70.67%

		FY13	FY12	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Capital Projects</u>					
399	Other Contracted Service	-	78,270	(78,270)	
705	Data Processing Equipment	112,774	-	112,774	
739	Other Equipment	620,020	129,859	490,161	
741	Other Capital Outlay	-	10,843	(10,843)	
715D	Boone Cliffs/ Dinsmore - Land	-	14,462	(14,462)	
730D	Industrial Rd Improvements	-	590	(590)	
730E	Gateway Industrial Park	-	93,632	(93,632)	
730F	South Airfield Road	7,809,108	4,048,074	3,761,034	
730I	Oakbrook Relocation	343,834	364,013	(20,179)	
730J	Ky338 - Richwood Connection	43,972	246,324	(202,352)	
730K	Burlington Sidewalk Project	13,053	14,585	(1,532)	
730P	Hebron Business Sidewalk	-	16,828	(16,828)	
730R	SRTS Burlington Elem	-	14,020	(14,020)	
741	Other Capital Projects	24,946	-	24,946	
742B	Administration/Courthouse Renovations	74,265	-	74,265	
742K	ACC Capital	8,640	32,134	(23,494)	
743D	Boone Co Water District	-	248,294	(248,294)	
744A	Jail HVAC Replacement	289,185	-	289,185	
	Total	<u>9,339,797</u>	<u>5,311,928</u>	<u>4,027,869</u>	75.83%
	Capital Improvements Fund Expenditures	9,367,687	5,407,018	3,960,669	73.25%
	Excess (Deficiency) of Rev over Exp	(128,191)	(612,211)	484,020	-79.06%
	Other Financing Sources (Uses)				
601	Principal on Bonds	(61,053)	(120,000)	58,947	
4909	Cash Transfer Out	(2,750,000)	(1,295,601)	(1,454,399)	
4910	Cash Transfer In	5,244,700	1,677,683	3,567,017	
	Total Other Financing Sources (Uses)	<u>2,433,647</u>	<u>262,082</u>	<u>2,171,565</u>	828.58%
	Net Change in Fund Balance	2,305,456	(350,129)	2,655,585	-758.46%
4901	Fund Balance - Beginning	1,643,371	697,935	945,436	
04901A	Fund Balance - Beginning GO Bonds	-	1,295,564	(1,295,564)	
	Fund Balance - Ending	<u><u>3,948,827</u></u>	<u><u>1,643,370</u></u>	<u><u>2,305,457</u></u>	