

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2015

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
<u>General Fund</u>			
4101	Real Estate Tax	10,007,774	9,853,933
4102	Tangible Personal Property Tax	1,813,237	1,240,953
4103	Motor Vehicle Property Tax	1,396,289	1,344,287
4104	Delinquent Property Tax	166,345	115,853
4130	Bank Franchise Deposit Tax	281,828	292,784
04131A	Franchise Real Property Tax	142,313	129,670
04131B	Franchise Personal Property Tax	796,323	797,649
4134	Occupational License Tax	22,861,179	21,289,280
4135	Deed Transfer Tax	716,032	606,978
4139	Net Profit Tax	1,033,558	1,071,840
Total Taxes		39,214,878	36,743,227
4210	Total In Lieu Tax Payments	100,208	152,963
4301	Co Attorney Excess	31	40
4302	Co Clerk Excess Fe	2,607,096	762,850
4304	Sheriff Excess Fee	195,999	570,312
Total Excess Fees		2,803,126	1,333,202
4401	Business License	248,957	247,226
4402	Beer/Liquor License	63,510	68,572
4407	Building Permits	722,281	650,925
4417	Cable TV Franchise Fees	596,804	596,857
Total License And Permits		1,631,552	1,563,580
4501	Omitted Property Tax	156,412	158,564
4505	Inter-Co Motor Vehicle Tax	205,066	185,028
4509	Non-Public School Trans Grant	689,900	590,570
04510A	Senate Bill 66-Fire/Ems Grant	10,000	10,000
04510E	Animal Control Grant	1,800	1,650
4512	LIFT Grant - NKY CVB	-	7,500
4520	Election Expense Reimb	24,676	-
4521	Bd Of Assessment Appeals	-	800
4522	Legal Process Tax	437	477
4532	AOC Courthouse Rentals	499,385	507,608
4536	Contract W/Other Counties	84,000	78,000
4541	EM Reimbursement	41,847	50,700
04546G	BCWD - Rural Water Lines	136,380	136,380
4551	AOC - Telephone Reimbursement	26,134	16,784
4570	Court Facility Fee	264,833	316,592
Total Intergovernmental Revenues		2,140,870	2,060,653

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
4604	Parks And Recreation Fees	437,879	402,232
4605	Swimming Pool Fees	47,688	56,699
4612	Animal Control Sales	122,434	104,132
4615	Data Processing Services	53,868	41,027
4643	Postage Reimbursement	28,191	34,808
04680A	EM Violation Clean Up Fees	4,954	14,434
4692	Arboretum Maintenance	151,663	139,791
4699	Other Charges For Services	1,101	1,201
	Total Charges For Services	847,778	794,324
4705	Surplus Property Sales	-	48,360
04711A	Assisted Housing Lease	29,370	29,370
04711B	Walton Fire Dept Lease	25,059	25,059
04711K	Board of Ed/Maplewood Facility Lease	54,114	50,040
04711L	Boone County CASA Lease	9,180	5,640
04711M	Valley Orchards Lease	14,400	17,100
04711N	Children's Home of NKY Lease	55,007	54,241
04711Q	Commonwealth Attorney Lease	49,489	49,489
04711S	Petersburg Fire Dept	111,854	110,791
04711T	Big Bone Landing Lease	7,985	7,414
4727	Reimbursements	180	180
04727F	MH/MR/Aging Admin Reimb	198,942	254,494
04728A	Animal Shelter Donations	28,922	31,209
04728B	Water Rescue Donations	7,500	-
04728E	ACC Mobile Unit Donations	-	200
04728F	Donations - ACC Medical	38,135	20,285
04728H	Donations - T/N/R	1,965	1,170
04728M	Donations - Emergency Management	5,000	1,000
4731	Miscellaneous Revenues	42,005	17,097
04733A	Workers Comp Reimb	-	2,180
4771	Payroll Tax Collection Fees	404,643	293,441
4780	Airport Parking Fines	4,235	3,310
4780A	Parking Fines - BCFC	3,635	2,135
4799	Repayment from Self-insurance Funds	-	500,000
	Miscellaneous Revenues	1,091,620	1,524,205
4801	Interest On Deposits	99,360	93,348
4808	Interest On Investment	5,923	7,583
		105,283	100,931
	Total Operating Revenues	47,935,315	44,273,085
	<u>Judge Executive</u>		
101	Elected County Officials	109,948	110,638
106	Office Staff	252,360	258,594
178	Overtime Pay	285	265

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
212	Training Fringe Benefits	3,941	3,910
429	Gasoline	4,504	4,949
445	Office Supplies	803	253
551	Memberships	11,895	12,642
565	Printing, Stationery	132	359
569	Registration, Conferences	6,367	7,565
578	Utilities	1,872	1,876
585	Maintenance And Repairs	634	1,625
	Total	<u>392,741</u>	<u>402,676</u>
	<u>County Attorney</u>		
101	Elected County Officials	46,294	46,585
106	Office Staff	90,735	90,711
315	Contract with Private Agency	7,500	-
	Total	<u>144,529</u>	<u>137,296</u>
	<u>County Clerk</u>		
302	Advertisting	1,951	-
307	Audit Services	20,327	17,420
331	Lease Payment	36,613	36,363
565	Printing, Stationery	7,488	23,366
585	Maintenance And Repairs	563	376
	Total	<u>66,942</u>	<u>77,525</u>
	<u>Coroner</u>		
101	Elected County Officials	37,999	38,172
106	Office Staff	65,804	65,475
308	Autopsies & Attendants	30,591	22,860
445	Office Supplies	-	-
481	Uniforms	140	-
521	Bond/Liability Insurance	509	713
569	Registration, Conferences	868	1,720
578	Utilities	939	881
725	Office Equipment	-	-
	Total	<u>136,850</u>	<u>129,821</u>
	<u>Fiscal Court</u>		
101	Elected County Officials	114,705	113,757
106	Office Staff	1,260	2,520
212	Training Fringe Benefits	9,663	1,926
302	Advertising	2,390	3,959
445	Office Supplies	1,018	904
548	Special Projects	47,782	25,154
551	Memberships	4,345	7,552
565	Printing, Stationery	48	-
569A	Registration, Conferences - Comm 1	3,234	-

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
569B	Registration, Conferences - Comm 2	2,526	1,154
569C	Registration, Conferences - Comm 3	3,190	2,500
	Total	<u>190,161</u>	<u>159,426</u>

Property Valuation Administrator

304	Appraisal Services	400	400
367	Statutory Contribution	175,800	175,800
	Total	<u>176,200</u>	<u>176,200</u>

County Treasurer/Finance

102	Statutory Appointment	55,853	54,226
106	Office Staff	440,033	482,368
178	Overtime Pay	10,765	173
179	Temporary/Part Time	44,074	59,407
332	Legal Fees	181	-
399	Other Contracted Services	687	1,145
429	Gasoline	61	442
445	Office Supplies	3,350	4,322
551	Memberships	819	778
565	Printing, Stationery	3,799	4,259
569	Registration, Conferences	3,435	4,461
578	Utilities	1,572	1,667
585	Maintenance And Repairs	4,462	2,438
	Total	<u>569,091</u>	<u>615,686</u>

Human Resources

106	Office Staff	202,499	164,310
178	Overtime Pay	1,861	960
179	Temporary/Part Time	1,126	2,781
301	Accounting Service	54,489	55,812
302	Advertising	9,527	7,091
324	Evaluation & Testing	32,652	29,507
399	Other Contracted Services	3,972	3,759
445	Office Supplies	1,065	1,182
548	Special Projects	396	213
551	Memberships	600	235
568	Tuition Reimbursement	14,275	8,218
569	Registration, Conferences	1,826	2,410
578	Utilities	625	625
	Total	<u>324,913</u>	<u>277,103</u>

Information Systems

106	Office Staff	363,300	322,019
178	Overtime Pay	15,548	22,129
179	Temporary/Part Time Salaries	-	100
309	Consultants	330	99,884
319	Computer Software	101,669	-

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
333	Maintenance Agreements	71,583	70,759
413	Data Processing Supplies	41,501	41,831
429	Gasoline	235	580
445	Office Supplies	-	14
485	Communication Supplies	17,007	30,821
551	Memberships	-	79
565	Printing, Stationery	-	1,320
569	Registration, Conferences	7,103	-
578	Utilities	37,295	32,153
585	Maintenance And Repairs	603	69
703	Communication Equipment	20,521	41,000
705	Data Processing Equipment	-	13,440
	Total	<u>676,695</u>	<u>676,198</u>

Telecommunications

179	Temporary/Part Time Salaries	20,785	21,056
309	Consultants	19,868	8,157
319		12,112	-
333	Maintenance Agreements	8,776	6,778
485	Communication Supplies	8,937	6,055
578	Utilities	6,400	20
585	Maintenance And Repairs	4	-
703	Communication Equipment	5,977	41,000
	Total	<u>82,859</u>	<u>83,066</u>

County Law Library

106	Office Staff	-	-
	Total	<u>-</u>	<u>-</u>

Election Commission

199	Other Per Diem	75,532	36,925
347	Lease Payment	5,900	2,950
397	Polling Places	125,764	66,720
737	Voting Machines	7,700	23,100
	Total	<u>214,896</u>	<u>129,695</u>

Property Maintenance

106	Office Staff	456,876	469,179
178	Overtime Pay	25,240	30,059
179	Part Time	9,685	-
310	Contracted Srvs-Building	21,841	15,313
329	Janitorial Service	51,532	59,568
333	Maintenance Agreements	34,311	32,405
351	Window Cleaning	3,155	1,855
352	Elevator Maintenance	10,733	10,304
364	Rentals	7,010	7,653
366	Solid Waste	1,884	1,884

		FY15	FY14
		<u>Actual</u> <u>Rev/Exp</u>	<u>Actual</u> <u>Rev/Exp</u>
406	Building Maint Supplies	18,056	17,660
411	Custodial Supplies	19,816	19,951
429	Gasoline	8,747	13,319
431	General Construction Materials	30,609	29,617
441	Machinery & Equipment	10,694	16,900
445	Office Supplies	2,934	2,642
449	Paint	1,794	1,218
463	Plumbing Supplies	11,607	13,519
475	Tools	5,006	5,619
481	Uniforms	2,553	3,673
485	Communication Supplies	4,252	5,754
512	Electrical Repairs	22,152	20,671
516	Heating & Air Conditioning	29,797	32,409
550	Medical Supplies	525	520
569	Registration, Conferences	7,231	3,581
578	Utilities	7,285	
585	Maintenance And Repairs	19,529	7,526
721	Maintenance Equipment	-	15,207
723	Motor Vehicle	37,071	-
742	Buildings & Construciton	3,321	-
	Total	<u>865,246</u>	<u>838,006</u>

Justice Center

106	Office Staff	69,183	65,329
178	Overtime Pay	2,580	2,625
310	Contracted Svcs-Building	41,291	2,836
329	Janitorial Service	74,400	71,140
333	Maintenance Agreements	2,958	2,439
351	Window Cleaning	3,752	3,752
352	Elevator Maintenance	13,018	12,624
364	Rentals	27,000	27,000
366	Solid Waste	1,211	1,211
406	Building Maint Supplies	3,560	1,845
411	Custodial Supplies	7,198	5,762
431	General Construction Materials	35	1,045
441	Machinery & Equipment	486	361
449	Paint	385	338
463	Plumbing Supplies	951	1,389
475	Tools	95	136
481	Uniforms	93	93
512	Electrical Repairs	677	925
516	Heating & Air Conditioning	10,924	15,052
521	Bond/Liability Insurance	35,857	35,051
550	Medical Supplies	100	-
578	Utilities	154,867	143,745
585	Maintenance And Repairs	1,240	2,220
	Total	<u>451,861</u>	<u>396,918</u>

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	<u>Juvenile Detention</u>		
399	Other Contracted Services	98	1,503
	Total	<u>98</u>	<u>1,503</u>

	<u>Sheriff</u>		
329	Janitorial Service	28,200	28,700
348	Program Support	10,675,008	10,581,850
366	Solid Waste	723	724
521	Bond/Liability Insurance	9,990	6,904
578	Utilities	104,136	90,553
585	Maintenance And Repairs	1,244	676
717	Law Enforcement Equipment	-	66,668
723	Motor Vehicles	27,117	585,073
	Total	<u>10,846,418</u>	<u>11,361,148</u>

	<u>Building Code Enforcement</u>		
106	Office Staff	507,217	487,560
178	Overtime Pay	10,091	5,227
304	Appraisal Services	-	1,350
429	Gasoline	12,002	15,208
445	Office Supplies	3,343	4,179
451	Periodicals	1,569	7,409
481	Uniforms	1,765	2,581
551	Memberships	3,639	2,826
565	Printing, Stationery	1,620	2,231
569	Registration, Conferences	4,813	6,367
578	Utilities	5,404	5,123
585	Maintenance And Repairs	4,660	3,983
705	Data Processing Equipment	-	-
742	Motor Vehicles	21,857	27,114
	Total	<u>577,980</u>	<u>571,158</u>

	<u>Water Rescue</u>		
399	Other Contracted Services	915	7,735
425	Food	135	-
429	Gasoline	18,599	18,983
445	Office Supplies	976	1,060
455	Petroleum Products	3,234	1,546
481	Uniforms	4,605	614
521	Bond/Liability Insurance	-	25,108
550	Medical Supplies	1,884	1,669
569	Registration, Conferences	780	1,301
578	Utilities	15,101	15,728
585	Maintenance And Repairs	25,581	17,330
739	Other Equipment	39,677	23,475
	Total	<u>111,487</u>	<u>114,549</u>

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
<u>Emergency Management</u>			
106	Office Staff	178,392	173,197
319	Computer Software	25,122	21,924
333	Maintenance Agreements	11,550	11,550
348	Program Support	73,328	64,854
364	Rentals	1,540	-
399	Other Contracted Services	1,499	14,589
420	Des Supplies & Services	19,331	19,158
429	Gasoline	6,935	8,220
441	Machinery & Equipment	4,232	5,410
445	Office Supplies	955	328
481	Uniforms	1,072	354
551	Memberships	640	940
563	Postal Charges	120	275
565	Printing, Stationery	329	860
569	Registration, Conferences	1,792	2,498
574	Training	1,384	1,349
578	Utilities	3,099	1,387
585	Maintenance And Repairs	10,905	13,656
	Total	342,225	340,549
<u>Public Defender</u>			
903	Program Support	10,749	10,749
	Total	10,749	10,749
<u>Animal Care & Control</u>			
102	Statutory Appointments	72,672	70,555
106	Office Staff	326,574	324,256
178	Overtime Pay	20,101	22,695
179	Temporary/Part Time	35,516	26,352
343	Medical Services	27,032	23,805
343D	Medical Services - Designated	5,970	1,200
343R	Medical Services - T/N/R	2,950	2,900
343S	Medical Services - SP/NT	11,955	6,967
348	Program Support	4,987	3,000
366	Solid Waste	1,161	1,161
399	Other Contracted Services	15,325	15,530
402	Kennel Supplies & Materials	2,726	2,372
403	Animal Food & Supplies	3,122	4,760
406	Building Maint Supplies	3,681	4,657
429	Gasoline	14,214	15,103
445	Office Supplies	2,248	1,972
481	Uniforms	2,175	5,623
549	Medical Services	32,392	-
550	Medical Supplies - Designated	9,982	32,727
551	Memberships	640	439

		FY15	FY14
		<u>Actual</u> <u>Rev/Exp</u>	<u>Actual</u> <u>Rev/Exp</u>
565	Printing, Stationery	1,872	1,117
569	Registration, Conferences	4,038	6,068
578	Utilities	6,207	5,973
585	Maintenance And Repairs	4,293	2,844
723	Motor Vehicles	24,673	-
	Total	<u>636,506</u>	<u>582,076</u>

Human Services

106	Office Staff	93,087	94,057
179	Temporary/Part Time	17,748	6,286
344	Pauper Burials	1,230	909
399	Other Contracted Services	-	140
445	Office Supplies	690	373
569	Registration, Conferences	51	223
578	Utilities	1,104	985
585	Maintenance And Repairs	47	63
	Total	<u>113,957</u>	<u>103,036</u>

Parks

106	Office Staff	761,998	741,397
178	Overtime Pay	43,753	33,139
179	Temporary/Part Time	285,058	362,420
302	Advertising	64	9,135
333	Maintenance Agreements	8,106	-
348	Program Support	65,830	177,727
364	Rentals	13,147	14,486
366	Solid Waste	29,611	29,740
399	Other Contracted Services	224,107	216,880
406	Building Maint Supplies	8,910	11,109
421	Fertilizer, Chemicals	27,012	14,157
421F	Fertilizer, Chemicals - FUF	13,869	18,497
429	Gasoline	44,546	55,978
431	General Construction Materials	31,136	34,656
431F	General Construction Materials - FUF	5,436	-
441	Machinery & Equipment	524	7,372
445	Office Supplies	7,017	5,879
467	Recreation Supplies	13,660	33,793
467F	Recreation Supplies - FUF	10,636	8,362
475	Tools	578	4,182
475A	Tools - Arboretum	2,516	1,481
481	Uniforms	8,212	7,566
565	Printing, Stationery	3,661	666
569	Registration, Conferences	11,445	10,818
578	Utilities	30,413	29,891
585	Maintenance And Repairs	17,716	24,494
723	Motor Vehicles	35,395	48,598
723F	Motor Vehicles - FUF	21,040	7,352

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
739	Other Equipment	17,748	16,568
741	Other Capital Outlay	10,699	14,450
741F	Other capital Outlay - FUF	-	4,751
	Total	1,753,843	1,945,544
	<u>Union Pool</u>		
179	Temporary/Part Time	71,114	72,004
366	Solid Waste	393	524
399	Other Contracted Services	287	287
421	Fertilizer,Chemicals	4,827	3,868
425	Food/Beverages	5,926	6,608
431	General Construction Materials	77	2,152
445	Office Supplies	297	303
467	Recreation Supplies	3,641	1,852
578	Utilities	11,512	11,488
	Total	98,074	99,086
	<u>Summer Camps</u>		
179	Temporary/Part Time	112,108	-
348	Program Support	33,138	-
364	Rentals	47,099	-
578	Utilities	374	-
	Total	192,719	-
	<u>Big Bone Landing Marina</u>		
399	Other Contracted Services	79,500	-
585	Maintenance And Repairs	2,844	4,940
	Total	82,344	4,940
	<u>Concessions</u>		
179	Temporary/Part Time	-	-
425	Food/Beverage	1,639	-
445	Office Supplies	291	-
499	Other Supplies	6,083	-
	Total	8,013	-
	<u>Debt Service</u>		
605C	20M Public Safety Complex Interest	336,950	358,644
605D	Phase I Water Expansion Interest	171,710	180,113
605G	Public Safety Complex Interest	133,288	146,931
605H	Petersburg Community Center Interest	15,977	16,969
605I	Petersburg Fire Dept Interest	40,263	42,763
605L	Energy Savings Bond 2010	-	14,988
	Total	698,188	760,408

		FY15		FY14	
		<u>Actual Rev/Exp</u>		<u>Actual Rev/Exp</u>	
<u>Administration</u>					
307	Audit Services		85,787		97,064
309	Consultants		-		3,600
314A	Transit Authority of NKY		3,958,691		3,782,064
314B	Incompetency Proceedings		9,000		7,500
314C	Bc Soil Conservation		147,000		112,000
314D	Boone Co-Bus/Non-Public		600,000		762,000
314F	Boone Co Planning Commission		394,000		376,000
314G	Planning & Zoning- Gis		177,000		173,000
314I	NKADD		32,737		32,738
314J	OKI		41,066		40,694
314K	NKY Regional Hazmat Unit		11,881		9,049
314L	Division of Forestry		1,244		1,244
314N	Nky Drug Strike Force		100,000		50,000
324	Evaluation & Testing		38,400		38,400
327	Fiscal Agent Charges		1,000		
332	Legal Fees		-		15,443
399	Other Contracted Services		2,486		27,723
503	Bank Charges		32,457		29,617
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		10,000		10,000
507F	Fire Chiefs Association		10,000		10,000
507G	Civil Air Patrol		-		1,500
507H	Boone Co Urban Forestry		11,250		11,250
507N	Lift Grant		-		10,000
507P	Boone Conservancy		45,000		45,000
521	Bond/Liability Insurance		467,336		489,200
536	Insurance Claims		106,781		119,770
563	Postal Charges		52,349		90,906
578	Utilities		454,735		467,087
	Total		<u>6,853,675</u>		<u>6,876,324</u>
<u>Emergency Reserve</u>					
998	Reserve Balance		-		-
998A	Reserve for Vacation Accruals		5,924		3,442
998S	Debt Service		-		-
998T	Telecommunication		-		-
999	Reserve For Transfers		100,000		200,000
	Total		<u>105,924</u>		<u>203,442</u>
<u>Fringe Benefits</u>					
201	Social Security		354,364		343,871
202	Retirement		835,320		826,252
203	Insurance		1,148,686		1,107,553
208	Unemployment Insurance		-		18,722

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
209	Worker'S Compensation	50,645	78,710
299	Other Fringe Benefit	450	2,581
	Total	<u>2,389,465</u>	<u>2,377,689</u>
	General Fund Expenditures	<u>29,114,649</u>	<u>29,451,817</u>
	Excess (Deficiency) of Rev over Exp	<u>18,820,666</u>	<u>14,821,268</u>
	Other Financing Sources (Uses)		
4909	Cash Transfer Out	(12,835,000)	(11,089,000)
4910	Cash Transfer In	100,000	-
999	Reserve for Budget Transfer	-	-
	Bond Principal Payments		
601C	20M Public Safety Complex	(1,110,000)	(1,085,000)
601D	Waterlines / Educational Facility	(215,000)	(205,000)
601G	Public Safety Complex	(365,000)	(350,000)
601H	Petersburg Community Center	(28,409)	(26,989)
601I	Petersburg Fire Department	(71,591)	(68,011)
601L	Energy Savings Bond	-	(990,000)
	Total Other Financing Sources (Uses)	<u>(14,525,000)</u>	<u>(13,814,000)</u>
	Net Change in Fund Balance	4,295,666	1,007,268
4901	Fund Balance - Beginning	13,729,219	13,069,310
04901B	Fund Balance - Beginning Investments	1,039,608	1,032,049
4903	Adjustments To Prior Year	838	(339,500)
4908	Cash Drawer	(500)	(300)
	Fund Balance - Ending	<u>19,064,831</u>	<u>14,768,827</u>
	Public Works Fund		
4416	Permit/Inspection	64,900	66,352
	Total License And Permits	<u>64,900</u>	<u>66,352</u>
4504	Federal Grants	292,193	-
4510	State Grants	234,181	346,172
4516	Truck License Distribution	197,273	-
4517	Vehicle Operation Aid	12,244	12,022
4518	County Road Aid	925,632	1,113,594
04518A	Emergency Road Aid	142,900	-
4519	Municipal Road Aid	1,408,381	1,489,593
4536	Contract W/Other Counties	30,000	30,000
4543	Misc Payments	119,759	114,985
4565	Tobacco Settlement - HB510	33,275	-
	Total Intergovernmental Revenues	<u>3,395,838</u>	<u>3,106,366</u>

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
4603	Landfill User	182,575	168,240
4619	Road Maint/Improvements	809	13,617
	Total Charges For Services	183,384	181,857
4705	Surplus Property Sales	-	4,100
4706	Road Material Sales	69,686	137,719
4710	Vehicle Maintenance	155,816	148,456
4713	Recycling	58,850	76,346
4727	Reimbursements	-	2,130
4731	Miscellaneous Revenues	28,706	26,435
	Total Miscellaneous Revenues	313,058	395,186
4801	Interest On Deposits	5,855	4,830
	Total Interest Earned	5,855	4,830
	Total Operating Revenues	3,963,035	3,754,591

Roads

102	Statutory Appointments	87,720	54,371
106	Office Staff	1,715,214	1,655,409
178	Overtime Pay	386,155	465,352
179	Temporary/Part Time	108,531	106,159
311	Contracted Srvs-Highway	1,834,438	1,999,619
312	Contracted Srvs-Bridges	-	162,435
323	Engineering Services	20,761	92,075
329	Jatorial Services	8,888	-
333	Maintenance Agreement	22,428	22,610
340	Maintenance & Repairs	97,993	90,156
364	Rentals	40,913	31,187
366	Solid Waste	215,470	174,293
366A	State Clean Up Program	248,223	105,421
399	Other Contracted Services	18,195	23,068
405	Asphalt	51,592	283
406	Building Maint Supplies	352	55
407	Concrete	117,230	64,212
409	Crushed Stone & Gravel	57,816	44,851
429	Gasoline	151,950	230,810
431	General Construction	25,405	13,600
432	Storm Sewer Materials	34,472	25,730
443	Motor Vehicle Part	185,414	184,590
445	Office Supplies	10,458	13,014
455	Petroleum Products	15,023	13,407
457	Pipe	21,954	24,018
469	Signs	39,817	53,075
471	Salt	612,971	977,366
475	Tools	4,975	4,900
479	Tires And Tubes	46,451	40,419

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
481	Uniforms	16,230	25,743
485	Communication Equipment	673	2,436
551	Memberships	3,212	2,688
565	Printing, Stationery	74	512
569	Registration, Conferences	8,304	9,807
578	Utilities	46,022	54,265
585	Maintenance And Repairs	3,289	1,581
594	Safety Program	12,724	10,382
713	Highway Equipment	112,870	197,120
723	Motor Vehicles	-	49,211
725	Office Equipment	5,195	-
739	Other Equipment	49,915	27,753
	Total	<u>6,439,317</u>	<u>7,053,983</u>
	<u>Debt Service</u>		
605	Interest On Bonds	164,066	173,701
	Total	<u>164,066</u>	<u>173,701</u>
	<u>Emergency Reserve</u>		
998	Reserve For Balances	11,595	-
998A	Reserve for Vacation Accruals	942	31,779
	Total	<u>12,537</u>	<u>31,779</u>
	<u>Fringe Benefits</u>		
201	Social Security	162,431	163,947
202	Retirement	381,615	397,741
203	Insurance	470,929	465,211
208	Unemployment Insurance	-	9,078
209	Worker's Compensation	92,058	113,889
299	Other Fringe Benefit	2,334	2,735
	Total	<u>1,109,367</u>	<u>1,152,601</u>
	Public Works Fund Expenditures	<u>7,725,287</u>	<u>8,412,064</u>
	Excess (Deficiency) of Rev over Exp	<u>(3,762,252)</u>	<u>(4,657,473)</u>
	Other Financing Sources (Uses)		
4909	Cash Transfer Out	-	-
4910	Cash Transfer In	5,000,000	4,950,000

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	<u>Bond Principal Payments</u>		
603	Principal on Bonds	(248,684)	(236,842)
	Total Other Financing Sources (Uses)	<u>4,751,316</u>	<u>4,713,158</u>
	Net Change in Fund Balance	989,064	55,685
4901	Fund Balance - Beginning	2,085,688	2,030,003
	Fund Balance - Ending	<u>3,074,752</u>	<u>2,085,688</u>
	<u>Jail Fund</u>		
4502	Federal Prisoner Payments	2,665,622	3,021,701
4533	Jail Operation State	124,828	135,557
4534	Jail State Medical Payments	89,359	88,270
4535	Jail State Court Cost	40,901	42,222
4536	Contract W/Other Counties	236,374	241,991
4537	State Inmate Payments	1,202,056	1,183,220
4538	Dui Service Fee	22,927	22,099
4546A	Tax Fund Payment	21,000	20,000
4569	House Bill 463	74,751	62,180
4570	Court Facility Fee	8,613	9,381
	Total Intergovernmental Revenues	<u>4,486,431</u>	<u>4,826,621</u>
4618	Jail Work Release	21,765	21,625
4634	Jail Prisoner Reimbursement	27,625	22,465
4635	Jail Medical Fees	27,095	11,014
4644	Jail Housing Fees	146,886	136,765
	Charges For Services	<u>223,371</u>	<u>191,869</u>
4702	Telephone Commission	173,579	163,329
4727K	Jail Medical Reimbursements	-	7,270
4731	Miscellaneous Revenue	54,886	29,538
	Total Miscellaneous Revenues	<u>228,465</u>	<u>200,137</u>
4801	Interest On Deposits	3,190	2,563
	Total Interest Earned	<u>3,190</u>	<u>2,563</u>
	Total Operating Revenues	<u>4,941,457</u>	<u>5,221,190</u>
	<u>Jailer</u>		
101	Elected County Officials	109,948	110,638
106	Office Staff	1,491,644	1,428,583
178	Overtime Pay	87,036	72,369
179	Temporary/Part Time	461,787	467,009
212	Training Fringe Benefits	3,941	3,910
309	Consultants	65,000	
364	Rentals	2,954	10,830

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
399	Other Contracted Services	105,143	85,207
406	Building Maint Supplies	117,259	101,293
425	Food	636,474	606,982
437	Linens	11,142	16,312
445	Office Supplies	26,713	46,125
465	Prisoner Clothing	24,958	27,502
481	Uniforms	23,648	21,733
550	Medical Supplies	838,153	838,813
551	Memberships	2,664	2,750
565	Printing, Stationery	1,759	455
569	Registration, Conferences	15,231	4,369
578	Utilities	290,084	306,349
585	Maintenance And Repairs	52,084	46,255
723	Motor Vehicles	-	11,875
739	Other Equipment	43,622	48,477
	Total	<u>4,411,244</u>	<u>4,257,836</u>
	<u>Emergency Reserve</u>		
998	Reserve For Balances	-	-
998A	Reserve for Vacation Accruals	-	2,688
	Total	<u>-</u>	<u>2,688</u>
	<u>Fringe Benefits</u>		
201	Social Security	150,128	145,619
202	Retirement	572,474	545,474
203	Insurance	439,947	463,462
208	Unemployment Insurance	-	12,481
209	Worker's Compensation	34,718	40,925
	Total	<u>1,197,267</u>	<u>1,207,961</u>
	Jail Fund Expenditures	<u>5,608,511</u>	<u>5,468,485</u>
	Excess (Deficiency) of Rev over Exp	(667,054)	(247,295)
	<u>Other Financing Sources (Uses)</u>		
4910	Cash Transfer In	<u>325,000</u>	<u>814,000</u>

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	Net Change in Fund Balance	(342,054)	566,705
4901	Fund Balance - Beginning	1,437,974	871,269
	Fund Balance - Ending	1,095,920	1,437,974
	<u>LGEA Fund</u>		
4528	Coal Road Impact Fees	-	9,293
4529	Mineral Severance Tax	58,215	49,264
	Total Intergovernmental Revenues	58,215	58,557
4801	Interest On Deposits	109	59
TOTAL	Total Interest Earned	109	59
	Total Operating Revenues	58,324	58,616
	<u>Roads</u>		
405	Asphalt	19,888	60,614
	Total	19,888	60,614
	LGEA Fund Expenditures	19,888	60,614
	Excess (Deficiency) of Rev over Exp	38,436	(1,998)
	Other Financing Sources (Uses)		
999	Reserve For Transfers	-	-
4901	Fund Balance - Beginning	10,373	12,371
	Fund Balance - Ending	48,809	10,373
	<u>Federal Grants Fund</u>		
04504P	CDBG - Brighton Center	251,458	258,967
	Total Operating Revenues	251,458	258,967
	<u>Grant Funds</u>		
399	Contracted Services - Brighton Center	234,599	273,706
999	Reserve for Budget Transfer	-	-
	Federal Grants Fund Expenditures	234,599	273,706
	Excess (Deficiency) of Rev over Exp	16,859	(14,739)
4901	Fund Balance - Beginning	15,456	30,195
	Fund Balance - Ending	32,315	15,456

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
<u>TIF Fund</u>			
04134A	TIF District #1 Taxes	373,548	250,582
04134C	TIF District #3 Taxes	1,191	579
	Total Taxes	<u>374,739</u>	<u>251,161</u>
	Total Operating Revenues	<u>374,739</u>	<u>251,161</u>
<u>Grant Funds</u>			
716A	Land Improvements	140,803	359,197
716C	Land Improvements	-	-
998	Reserve for Balance	-	-
	TIF Fund Expenditures	<u>140,803</u>	<u>359,197</u>
	Excess (Deficiency) of Rev over Exp	233,936	(108,036)
4901	Fund Balance - Beginning	718,770	826,806
	Fund Balance - Ending	<u><u>952,706</u></u>	<u><u>718,770</u></u>
<u>Assisted Housing Fund</u>			
04504C	Public Housing-Hap Payments	4,869,576	4,844,831
04504K	HAP Administration	556,027	493,464
04504L	Fraud Recovery	25,807	24,227
04504M	AH FSS Grant	64,734	65,006
04504Q	FSS Closed Accounts	4,520	5,769
	Total Intergovernmental Revenues	<u>5,520,664</u>	<u>5,433,297</u>
4731	Total Miscellaneous Revenues	<u>3</u>	<u>3</u>
4801	Interest On Deposits	(2,620)	493
TOTAL	Total Interest Earned	<u>(2,620)</u>	<u>493</u>
	Total Operating Revenues	<u>5,518,047</u>	<u>5,433,793</u>
<u>Social Services</u>			
106	Office Staff	321,811	362,286
178	Overtime Pay	-	-
307	Audit Services	12,207	12,205
333	Maintenance Agreement	11,885	14,470
355	Home Aid Service	5,031,778	5,073,868
364	Rentals	29,370	29,370
399	Other Contracted Services	8,200	6,410
429	Gasoline	883	1,240
445	Office Supplies	4,986	3,221
451	Periodicals	1,266	1,021

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
481	Uniforms	510	510
521	Bond/Liability Insurance	450	450
551	Memberships	6,227	5,445
563	Postal Charges	-	-
565	Printing, Stationery	1,341	3,164
569	Registration, Conferences	2,867	3,190
578	Utilities	894	896
585	Maintenance And Repairs	3,151	4,873
	Total	<u>5,437,826</u>	<u>5,522,619</u>
	<u>Emergency Reserve</u>		
998A	Reserve for Vacation Accruals	615	-
999	Reserve for Transfers	-	-
	Total	<u>615</u>	<u>-</u>
	<u>Fringe Benefits</u>		
201	Social Security	22,335	24,975
202	Retirement	56,342	68,436
203	Insurance	81,549	87,097
208	Unemployment Insurance	-	1,702
209	Worker's Compensation	930	1,116
	Total	<u>161,155</u>	<u>183,326</u>
	Assisted Housing Fund Expenditures	<u>5,599,596</u>	<u>5,705,945</u>
	Excess (Deficiency) of Rev over Exp	(81,549)	(272,152)
	<u>Other Financing Sources (Uses)</u>		
4910	Cash Transfers - In	150,000	200,000
999	Reserve for Budget Transfer	-	-
	Net Change in Fund Balance	68,451	(72,152)
4901	Fund Balance - Beginning	104,209	176,361
4903	Adjustment to Prior Year	-	-
	Fund Balance - Ending	<u><u>172,660</u></u>	<u><u>104,209</u></u>
	<u>Assisted Housing Reserve Fund</u>		
4801	Interest On Deposits	982	1,464
TOTAL	Total Interest Earned	<u>982</u>	<u>1,464</u>
	Total Operating Revenues	<u>982</u>	<u>1,464</u>

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	<u>Social Services</u>		
999	Reserve For Transfers	-	-
	Total	-	-
	Assisted Housing Fund Expenditures	-	-
	Excess (Deficiency) of Rev over Exp	982	1,464
	Other Financing Sources (Uses)		
4909	Cash Transfers Out	(150,000)	(200,000)
	Net Change in Fund Balance	(149,018)	(198,536)
4901	Fund Balance - Beginning	418,981	617,517
	Fund Balance - Ending	269,963	418,981
	<u>MH/MR/Aging Tax Fund</u>		
4134	Occupational License	2,337,552	2,191,116
4139	Net Profit Taxes	121,387	112,981
	Total Taxes	2,458,939	2,304,097
04710A	Senior Citizens Picnic	12,538	12,526
	Total Miscellaneous Revenues	12,538	12,526
4801	Interest On Deposits	4,320	3,215
	Total Interest Earned	4,320	3,215
	Total Operating Revenues	2,475,797	2,319,838
	<u>Social Services</u>		
348B	Mental Health Program Support	600,334	601,758
348E	Intellectually Disabled Program Support	511,181	484,529
348F	Senior Citizens Program Support	569,064	581,069
348G	Senior Citizens Picnic	14,458	15,163
301	Accounting Services	198,252	254,494
999	Reserve For Transfer	-	-
	Total	1,893,289	1,937,013
	MH/MR/Aging Tax Fund Expenditures	1,893,289	1,937,013
	Excess (Deficiency) of Rev over Exp	582,508	382,825

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
Other Financing Sources (Uses)			
4909	Cash Transfer Out	-	-
4910	Cash Transfer In	-	-
		<hr/>	<hr/>
Net Change in Fund Balance		582,508	382,825
4901	Fund Balance - Beginning	874,318	491,493
Fund Balance - Ending		1,456,826	874,318
		<hr/> <hr/>	<hr/> <hr/>
<u>School Tax Fund</u>			
4134	Occupational License	6,373,971	5,883,877
4139	Net Profit Taxes	4,098,113	5,012,483
Total Taxes		10,472,084	10,896,360
		<hr/>	<hr/>
4801	Interest On Deposits	11,220	10,201
Total Interest Earned		11,220	10,201
		<hr/>	<hr/>
Total Operating Revenues		10,483,304	10,906,561
		<hr/>	<hr/>
314	Contracts With Government Agencies	10,506,393	10,019,001
999	Reserve for Transfer	-	-
Total		10,506,393	10,019,001
		<hr/>	<hr/>
School Board Tax Fund Expenditures		10,506,393	10,019,001
		<hr/>	<hr/>
Excess (Deficiency) of Rev over Exp		(23,089)	887,560
4901	Fund Balance - Beginning	898,253	10,693
Fund Balance - Ending		875,164	898,253
		<hr/> <hr/>	<hr/> <hr/>
<u>PSCC Operating Fund</u>			
4140	Telephone 911 User	1,356,118	1,368,224
Total Taxes		1,356,118	1,368,224
		<hr/>	<hr/>
4504	Federal Grants	-	-
4510	State Grants	-	8,738
4562	Wireless 911 Surcharge	336,488	382,703
Total Intergovernmental Revenues		336,488	391,441
		<hr/>	<hr/>
4731	Miscellaneous Revenues	7,563	4,222
Total Miscellaneous Revenues		7,563	4,222
		<hr/>	<hr/>

		FY15	FY14
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>
4801	Interest On Deposits	6,004	6,343
	Total Interest Earned	6,004	6,343
	Total Operating Revenues	1,706,173	1,770,230
	<u>Dispatch Operation</u>		
106	Office Staff	1,745,242	1,759,141
178	Overtime Pay	57,414	63,320
179	Temporary/Part Time	51,201	51,066
301	Accounting Service	-	-
302	Advertising	-	-
307	Audit Services	-	-
324	Evaluation & Testing	1,136	1,712
329	Janitorial Service	3,385	2,983
331	Lease Payments	111,425	110,627
333	Maintenance Agreements	226,149	227,322
399	Other Contracted Services	-	-
413	Data Processing Supplies	-	-
445	Office Supplies	8,078	8,629
481	Uniforms	4,671	4,725
485	Communication Supp & Maintenance	9,489	14,211
521	Bond/Liability Ins	-	-
563	Postal Charges	-	10
565	Printing, Stationery	-	43
569	Registration, Conferences	7,435	19,573
578	Utilities	204,644	230,571
585	Maintenance And Repairs	34,707	39,434
599	Miscellaneous Expense	920	988
703	Communication Equipment	273,666	657,248
703	Communication Equipment	7,206	-
	Total	2,746,768	3,191,603
	<u>Emergency Reserve</u>		
998	Reserve Balance	-	-
998A	Reserve for Vacation Accrual	2,694	-
999	Reserve for Transfers	-	-
	Total	2,694	-
	<u>Fringe Benefits</u>		
201	Social Security	130,334	132,031
202	Retirement	311,728	340,435

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
203	Insurance	423,098	392,441
208	Unemployment Insurance	-	7,943
209	Worker's Compensation	6,182	7,580
	Total	<u>871,342</u>	<u>880,430</u>
	Public Safety Operating Fund Expenditures	<u>3,620,804</u>	<u>4,072,033</u>
	Excess (Deficiency) of Rev over Exp	(1,914,631)	(2,301,803)
	Other Financing Sources (Uses)		
4910	Cash Transfer In	<u>1,750,000</u>	<u>1,500,000</u>
	Net Change in Fund Balance	(164,631)	(801,803)
4901	Fund Balance - Beginning	2,599,086	3,400,889
4903	Adjustment to Prior Year	-	-
	Fund Balance - Ending	<u><u>2,434,455</u></u>	<u><u>2,599,086</u></u>
	<u>Motor Vehicle Rental Tax Fund</u>		
4141	Motor Vehicle Rental Tax	<u>1,634,118</u>	<u>1,534,821</u>
	Total Taxes	<u>1,634,118</u>	<u>1,534,821</u>
4801	Interest On Deposits	<u>660</u>	<u>331</u>
	Total Interest Earned	<u>660</u>	<u>331</u>
	Total Operating Revenues	<u>1,634,778</u>	<u>1,535,152</u>
301	Accounting Services	49,024	46,045
348	Program Support	<u>1,585,736</u>	<u>1,489,024</u>
	Total	<u>1,634,760</u>	<u>1,535,069</u>
	Motor Vehicle Rental Tax Fund Expenditures	<u>1,634,760</u>	<u>1,535,069</u>
	Excess (Deficiency) of Rev over Exp	18	83
	Other Financing Sources (Uses)		
999	Reserve for Transfers	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	18	83
4901	Fund Balance - Beginning	<u>83</u>	<u>-</u>
	Fund Balance - Ending	<u><u>101</u></u>	<u><u>83</u></u>

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	<u>Earl Parker Robinson Fund</u>		
4801	Interest On Deposits	1,014	1,024
	Total Interest Earned	<u>1,014</u>	<u>1,024</u>
	Total Operating Revenues	<u>1,014</u>	<u>1,024</u>
585	Maintenance And Repairs	-	-
999	Reserve For Transfers	-	-
	EP Robinson Fund Expenditures	<u>-</u>	<u>-</u>
	Excess (Deficiency) of Rev over Exp	1,014	1,024
4901	Fund Balance - Beginning	<u>340,038</u>	<u>339,014</u>
	Fund Balance - Ending	<u>341,052</u>	<u>340,038</u>
	<u>Capital Improvement Fund</u>		
4503	Federal Reimbursement	-	-
4504S	TEA-21 Grant - Burlington S	26,233	204,916
4510	State Grants	252,600	75,000
4510O	SRTS - Burlington Elementary	-	209,137
4514A	South Airfield Road	-	593,572
4536	Contract W/Other Counties	152,802	97,879
	Total Intergovernmental Revenues	<u>431,635</u>	<u>1,180,504</u>
4711U	Golf Course Mower Lease	10,324	10,324
4728	Donations	2,116	-
4728A	Animal Shelter Donations	-	187,393
4731	Miscellaneous Revenues	18,117	5,577
	Total Miscellaneous Revenues	<u>30,557</u>	<u>203,294</u>
4801	Interest On Deposits	19,710	10,366
	Total Interest Earned	<u>19,710</u>	<u>10,366</u>
	Total Operating Revenues	<u>481,902</u>	<u>1,394,164</u>
	<u>Capital Projects</u>		
	<u>Debt Service</u>		
605	Interest On Bonds	25,004	26,465
	Total	<u>25,004</u>	<u>26,465</u>

		FY15	FY14
		<u>Actual</u>	<u>Actual</u>
		<u>Rev/Exp</u>	<u>Rev/Exp</u>
<u>Capital Projects</u>			
319	Computer Software Development	21,895	15,608
703	Communication Equipment	250,033	-
705	Data Processing Equipment	131,019	148,446
723	Animal Control - Mobile Adoption Unit	-	-
737	Elections - Voting Machines	-	-
739	Other Equipment	-	-
741	Other Capital Outlay	-	-
799	Other Road Projects	-	-
715C	Central Park	155,528	18,921
715D	Boone Cliffs/ Dinsmore - Land	-	-
718C	Conrad Park	23,582	-
718E	Peterburg Playground	15,000	-
730D	Industrial Rd Improvements	-	-
730E	Gateway Industrial Park	-	-
730F	South Airfield Road	-	342,139
730I	Oakbrook Relocation	-	325
730J	Ky338 - Richwood Connection	-	-
730K	Burlington Sidewalk Project	33,375	288,936
730O	SRTS - Conner Campus	-	-
730P	Hebron Business Sidewalk	-	-
730Q	Longbranch Road	30,963	-
730R	SRTS Burlington Elem	-	209,137
730S	Veterans Way	122,332	-
730T	Route 18 & 237	9,762	-
730U	Richardson Road Bridge	301,109	28,188
730V	Limaburg Connector Road	14,405	-
730W	Garrison Creek	-	-
741	Other Capital Projects	-	37,245
742	Buildings and Construction	24,843	294,323
742B	Administration/Courthouse Renovations	43,944	66,520
742C	Old Court House	-	-
742J	Public Works Facility	-	-
742K	ACC Capital	-	-
742L	Fire Training Center Facility	-	-
743D	Boone Co Water District	-	-
744A	Jail HVAC Replacement	39,104	517,206
799	Other Road Projects	-	-
998C	Resticted Reserve - ACC	-	-
999	Reserve For Transfer	-	-
	Total	1,216,894	1,966,994
	Capital Improvements Fund Expenditures	1,241,898	1,993,459
	Excess (Deficiency) of Rev over Exp	(759,996)	(599,295)

		FY15 <u>Actual Rev/Exp</u>	FY14 <u>Actual Rev/Exp</u>
	Other Financing Sources (Uses)		
601	Principal on Bonds	(66,316)	(63,158)
4909	Cash Transfer Out	-	-
4910	Cash Transfer In	5,760,000	3,825,000
	Total Other Financing Sources (Uses)	<u>5,693,684</u>	<u>3,761,842</u>
	Net Change in Fund Balance	4,933,688	3,162,547
4901	Fund Balance - Beginning	<u>7,111,375</u>	<u>3,948,828</u>
	Fund Balance - Ending	<u>12,045,063</u>	<u>7,111,375</u>