

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2014

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
General Fund					
4101	Real Estate Tax	9,853,933	9,814,459	39,474	
4102	Tangible Personal Property Tax	1,240,953	1,837,105	(596,152)	
4103	Motor Vehicle Property Tax	1,344,287	1,317,524	26,763	
4104	Delinquent Property Tax	115,853	133,365	(17,512)	
4130	Bank Franchise Deposit Tax	292,784	277,469	15,315	
04131A	Franchise Real Property Tax	129,670	180,666	(50,996)	
04131B	Franchise Personal Property Tax	797,649	650,745	146,904	
4134	Occupational License Tax	21,289,280	20,383,729	905,551	
4135	Deed Transfer Tax	606,978	631,395	(24,417)	
4139	Net Profit Tax	1,071,840	928,828	143,012	
	Total Taxes	<u>36,743,227</u>	<u>36,155,285</u>	<u>587,942</u>	1.63%
4210	Total In Lieu Tax Payments	152,963	616,414	(463,451)	-75.19%
4301	Co Attorney Excess	40	23	17	
4302	Co Clerk Excess Fe	762,850	758,204	4,646	
4304	Sheriff Excess Fee	570,312	959,507	(389,195)	
	Total Excess Fees	<u>1,333,202</u>	<u>1,717,734</u>	<u>(384,532)</u>	-22.39%
4401	Business License	247,226	242,658	4,568	
4402	Beer/Liquor License	68,572	40,907	27,665	
4407	Building Permits	650,925	625,175	25,750	
4417	Cable TV Franchise Fees	596,857	596,888	(31)	
	Total License And Permits	<u>1,563,580</u>	<u>1,505,628</u>	<u>57,952</u>	3.85%
4501	Omitted Property Tax	158,564	203,734	(45,170)	
04504N	JAG Grant	-	27,003	(27,003)	
4505	Inter-Co Motor Vehicle Tax	185,028	177,949	7,079	
4509	Non-Public School Trans Grant	590,570	550,431	40,139	
04510A	Senate Bill 66-Fire/Ems Grant	10,000	10,714	(714)	
04510E	Animal Control Grant	1,650	-	1,650	
4512	LIFT Grant - NKY CVB	7,500	10,000	(2,500)	
4520	Election Expense Reimb	-	23,280	(23,280)	
4521	Bd Of Assessment Appeals	800	-	800	
4522	Legal Process Tax	477	434	43	
4532	AOC Courthouse Rentals	507,608	388,556	119,052	
4536	Contract W/Other Counties	78,000	81,000	(3,000)	
4541	EM Reimbursement	50,700	6,111	44,589	
4543W	WR Reimbursements	-	393	(393)	
04546G	BCWD - Rural Water Lines	136,380	136,380	-	
4551	AOC - Telephone Reimbursement	16,784	43,404	(26,620)	
4570	Court Facility Fee	316,592	422,056	(105,464)	
	Total Intergovernmental Revenues	<u>2,060,653</u>	<u>2,081,445</u>	<u>(20,792)</u>	-1.00%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
4604	Parks And Recreation Fees	402,232	429,368	(27,136)	
4605	Swimming Pool Fees	56,699	53,902	2,797	
4612	Animal Control Sales	104,132	131,200	(27,068)	
4615	Data Processing Services	41,027	38,247	2,780	
4643	Postage Reimbursement	34,808	38,786	(3,978)	
04680A	EM Violation Clean Up Fees	14,434	6,812	7,622	
4692	Arboretum Maintenance	139,791	128,654	11,137	
4699	Other Charges For Services	1,201	1,201	-	
	Total Charges For Services	794,324	828,170	(33,846)	-4.09%
4705	Surplus Property Sales	48,360	45,592	2,768	
04711A	Assisted Housing Lease	29,370	29,370	-	
04711B	Walton Fire Dept Lease	25,059	25,059	-	
04711GC	Golf Course Debt Repayments	-	-	-	
04711H	NKY Health District Lease	-	61,312	(61,312)	
04711K	Board of Ed/Maplewood Facility Lease	50,040	50,980	(940)	
04711L	Boone County CASA Lease	5,640	5,640	-	
04711M	Valley Orchards Lease	17,100	17,100	-	
04711N	Children's Home of NKY Lease	54,241	52,097	2,144	
04711P	Brighton Center Lease	-	2,750	(2,750)	
04711Q	Commonwealth Attorney Lease	49,489	49,489	-	
04711S	Petersburg Fire Dept	110,791	133,368	(22,577)	
04711T	Big Bone Landing Lease	7,414	8,007	(593)	
4727	Reimbursements	180	1,843	(1,663)	
04727F	MH/MR/Aging Admin Reimb	254,494	202,739	51,755	
4727I	HUD Admin Reimb	-	141	(141)	
04728A	Animal Shelter Donations	31,209	180,800	(149,591)	
04728E	ACC Mobile Unit Donations	200	85	115	
04728F	Donations - ACC Medical	20,285	10,756	9,529	
04728G	Donations - Spay/Neuter	-	5	(5)	
04728H	Donations - T/N/R	1,170	280	890	
04728M	Donations - Water Rescue	1,000		1,000	
4731	Miscellaneous Revenues	17,097	26,143	(9,046)	
04733A	Workers Comp Reimb	2,180	1,973	207	
04733B	KACO Dividend	-	25,838	(25,838)	
4771	Payroll Tax Collection Fees	293,441	337,521	(44,080)	
4780	Airport Parking Fines	3,310	1,885	1,425	
4780A	Parking Fines - BCFC	2,135	3,870	(1,735)	
4799	Other - Repayment from Self-insurance Funds	500,000	-	500,000	
	Miscellaneous Revenues	1,524,205	1,274,643	249,562	19.58%
4801	Interest On Deposits	93,348	76,198	17,150	
4804	Interest On Go Bonds	-	2	(2)	
4808	Interest On Investment	7,583	10,843	(3,260)	
		100,931	87,043	13,888	15.96%
	Total Operating Revenues	44,273,085	44,266,362	6,723	0.02%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Judge Executive</u>					
101	Elected County Officials	110,638	112,727	(2,089)	
106	Office Staff	258,594	255,826	2,768	
178	Overtime Pay	265	-	265	
212	Training Fringe Benefits	3,910	-	3,910	
429	Gasoline	4,949	4,640	309	
445	Office Supplies	253	1,581	(1,328)	
551	Memberships	12,642	9,766	2,876	
565	Printing, Stationery	359	178	181	
569	Registration, Conferences	7,565	10,675	(3,110)	
578	Utilities	1,876	2,900	(1,024)	
585	Maintenance And Repairs	1,625	1,577	48	
723	Motor Vehicle	-	23,896	(23,896)	
	Total	402,676	423,766	(21,090)	-4.98%
<u>County Attorney</u>					
101	Elected County Officials	46,585	45,842	743	
106	Office Staff	90,711	45,842	44,869	
315	Contract with Private Agency	-	-	-	
	Total	137,296	91,684	45,612	49.75%
<u>County Clerk</u>					
302	Advertising	-	1,951	(1,951)	
307	Audit Services	17,420	-	17,420	
331	Lease Payment	36,363	36,363	-	
565	Printing, Stationery	23,366	23,520	(154)	
585	Maintenance And Repairs	376	931	(555)	
	Total	77,525	62,765	14,760	23.52%
<u>Coroner</u>					
101	Elected County Officials	38,172	37,417	755	
106	Office Staff	65,475	48,597	16,878	
308	Autopsies & Attendants	22,860	18,730	4,130	
521	Bond/Liability Insurance	713	509	204	
569	Registration, Conferences	1,720	1,999	(279)	
578	Utilities	881	856	25	
	Total	129,821	108,108	21,713	20.08%
<u>Fiscal Court</u>					
101	Elected County Officials	113,757	120,814	(7,057)	
106	Office Staff	2,520	2,520	-	
212	Training Fringe Benefits	1,926	-	1,926	
302	Advertising	3,959	3,772	187	
445	Office Supplies	904	464	440	
548	Special Projects	25,154	25,857	(703)	
551	Memberships	7,552	4,446	3,106	
569A	Registration, Conferences - Comm 1	-	99	(99)	
569B	Registration, Conferences - Comm 2	1,154	1,288	(134)	
569C	Registration, Conferences - Comm 3	2,500	2,297	203	
	Total	159,426	161,557	(2,131)	-1.32%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Property Valuation Administrator</u>					
304	Appraisal Services	400	800	(400)	
367	Statutory Contribution	175,800	175,800	-	
578	Utilities	-	22	(22)	
	Total	176,200	176,622	(422)	-0.24%
<u>County Treasurer/Finance</u>					
102	Statutory Appointment	54,226	53,003	1,223	
106	Office Staff	482,368	475,001	7,367	
178	Overtime Pay	173	1,664	(1,491)	
179	Temporary/Part Time	59,407	49,591	9,816	
301	Accounting Service	-	1,130	(1,130)	
399	Other Contracted Services	1,145	469	676	
429	Gasoline	442	4,000	(3,558)	
445	Office Supplies	4,322	770	3,552	
551	Memberships	778	4,078	(3,300)	
565	Printing, Stationery	4,259	5,433	(1,174)	
569	Registration, Conferences	4,461	1,452	3,009	
578	Utilities	1,667	2,947	(1,280)	
585	Maintenance And Repairs	2,438	19,982	(17,544)	
	Total	615,686	619,520	(3,834)	-0.62%
<u>Human Resources</u>					
106	Office Staff	164,310	129,304	35,006	
178	Overtime Pay	960	245	715	
179	Temporary/Part Time	2,781	20,645	(17,864)	
301	Accounting Service	55,812	43,005	12,807	
302	Advertising	7,091	4,263	2,828	
324	Evaluation & Testing	29,507	12,712	16,795	
399	Other Contracted Services	3,759	4,005	(246)	
445	Office Supplies	1,182	808	374	
548	Special Projects	213	235	(22)	
551	Memberships	235	345	(110)	
568	Tuition Reimbursement	8,218	13,975	(5,757)	
569	Registration, Conferences	2,410	886	1,524	
578	Utilities	625	928	(303)	
	Total	277,103	231,356	45,747	19.77%
<u>Information Systems</u>					
106	Office Staff	322,019	300,423	21,596	
178	Overtime Pay	22,129	13,738	8,391	
179	Temporary/Part Time Salaries	100	-	100	
309	Consultants	99,884	9,545	90,339	
319	Computer Software	-	94,414	(94,414)	
333	Maintenance Agreements	70,759	70,733	26	
413	Data Processing Supplies	41,831	32,998	8,833	
429	Gasoline	580	747	(167)	
445	Office Supplies	14	11	3	
485	Communication Supplies	30,821	47,388	(16,567)	
551	Memberships	79	79	-	
565	Printing, Stationery	1,320	6,415	(5,095)	

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
569	Registration, Conferences	-	277	(277)	
578	Utilities	32,153	35,603	(3,450)	
585	Maintenance And Repairs	69	24	45	
703	Communication Equipment	41,000	35,536	5,464	
705	Data Processing Equipment	13,440	117,167	(103,727)	
	Total	676,198	765,098	(88,900)	-11.62%
	<u>Telecommunications</u>				
179	Temporary/Part Time Salaries	21,056	3,000	18,056	
309	Consultants	8,157	7,829	328	
333	Maintenance Agreements	6,778	4,679	2,099	
485	Communication Supplies	6,055	19,933	(13,878)	
569	Registrations, Conferences	-	599	(599)	
578	Utilities	20	-	20	
703	Communication Equipment	41,000	24,282	16,718	
	Total	83,066	60,322	22,744	37.70%
	<u>County Law Library</u>				
106	Office Staff	-	-	-	
	Total	-	-	-	0.00%
	<u>Election Commission</u>				
199	Other Per Diem	36,925	40,550	(3,625)	
347	Lease Payment	2,950	2,800	150	
397	Polling Places	66,720	78,024	(11,304)	
737	Voting Machines	23,100	-	23,100	
	Total	129,695	121,374	8,321	6.86%
	<u>Property Maintenance</u>				
106	Office Staff	469,179	463,406	5,773	
178	Overtime Pay	30,059	33,439	(3,380)	
179	Part Time	-	8,325	(8,325)	
310	Contracted Srvs-Building	15,313	26,567	(11,254)	
329	Janitorial Service	59,568	-	59,568	
333	Maintenance Agreements	32,405	33,894	(1,489)	
351	Window Cleaning	1,855	2,015	(160)	
352	Elevator Maintenance	10,304	10,098	206	
364	Rentals	7,653	4,477	3,176	
366	Solid Waste	1,884	1,884	-	
406	Building Maint Supplies	17,660	19,365	(1,705)	
411	Custodial Supplies	19,951	20,861	(910)	
429	Gasoline	13,319	17,846	(4,527)	
431	General Construction Materials	29,617	26,700	2,917	
441	Machinery & Equipment	16,900	19,784	(2,884)	
445	Office Supplies	2,642	3,307	(665)	
449	Paint	1,218	3,254	(2,036)	
463	Plumbing Supplies	13,519	13,113	406	
475	Tools	5,619	5,779	(160)	
481	Uniforms	3,673	3,219	454	
485	Communication Supplies	5,754	4,131	1,623	
512	Electrical Repairs	20,671	22,363	(1,692)	

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
516	Heating & Air Conditioning	32,409	28,095	4,314	
550	Medical Supplies	520	977	(457)	
565	Printing, Stationery	-	36	(36)	
569	Registration, Conferences	3,581	5,234	(1,653)	
585	Maintenance And Repairs	7,526	26,513	(18,987)	
721	Maintenance Equipment	15,207	20,397	(5,190)	
723	Motor Vehicle	-	33,308	(33,308)	
741	Other Capital Outlay	-	8,036	(8,036)	
	Total	838,006	866,423	(28,417)	-3.28%

Justice Center

106	Office Staff	65,329	66,096	(767)	
178	Overtime Pay	2,625	2,414	211	
310	Contracted Srvs-Building	2,836	3,997	(1,161)	
329	Janitorial Service	71,140	70,605	535	
333	Maintenance Agreements	2,439	4,077	(1,638)	
351	Window Cleaning	3,752	3,752	-	
352	Elevator Maintenance	12,624	12,256	368	
364	Rentals	27,000	19,800	7,200	
366	Solid Waste	1,211	1,211	(0)	
406	Building Maint Supplies	1,845	1,850	(5)	
411	Custodial Supplies	5,762	6,544	(782)	
431	General Construction Materials	1,045	-	1,045	
441	Machinery & Equipment	361	498	(137)	
449	Paint	338	970	(632)	
463	Plumbing Supplies	1,389	513	876	
475	Tools	136	263	(127)	
481	Uniforms	93	191	(98)	
485	Communication Supplies	-	129	(129)	
512	Electrical Repairs	925	5,772	(4,847)	
516	Heating & Air Conditioning	15,052	6,320	8,732	
521	Bond/Liability Insurance	35,051	18,704	16,347	
550	Medical Supplies	-	235	(235)	
578	Utilities	143,745	193,482	(49,737)	
585	Maintenance And Repairs	2,220	2,620	(400)	
	Total	396,918	422,299	(25,381)	-6.01%

Juvenile Detention

399	Other Contracted Services	1,503	2,318	(815)	
	Total	1,503	2,318	(815)	-35.16%

Sheriff

307	Audit Services	-	49,063	(49,063)	
329	Janitorial Service	28,700	33,800	(5,100)	
348	Program Support	10,581,850	10,499,999	81,851	
366	Solid Waste	724	724	-	
399	Other Contracted Services	-	36,643	(36,643)	
521	Bond/Liability Insurance	6,904	6,904	-	
578	Utilities	90,553	77,652	12,901	
585	Maintenance And Repairs	676	1,561	(885)	
597	Grant Reimbursements	-	27,000	(27,000)	

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
717	Law Enforcement Equipment	66,668	29,252	37,416	
723	Motor Vehicles	585,073	520,348	64,725	
	Total	<u>11,361,148</u>	<u>11,282,946</u>	<u>78,202</u>	0.69%
<u>Building Code Enforcement</u>					
106	Office Staff	487,560	465,087	22,473	
178	Overtime Pay	5,227	8,533	(3,306)	
304	Appraisal Services	1,350	1,500	(150)	
429	Gasoline	15,208	15,701	(493)	
445	Office Supplies	4,179	2,807	1,372	
451	Periodicals	7,409	2,180	5,229	
481	Uniforms	2,581	2,289	292	
551	Memberships	2,826	2,395	431	
565	Printing, Stationery	2,231	2,768	(537)	
569	Registration, Conferences	6,367	3,426	2,941	
578	Utilities	5,123	3,486	1,637	
585	Maintenance And Repairs	3,983	5,363	(1,380)	
742	Motor Vehicles	27,114	-	27,114	
	Total	<u>571,158</u>	<u>515,535</u>	<u>55,623</u>	10.79%
<u>Water Rescue</u>					
348	Program Support	-	64,314	(64,314)	
399	Other Contracted Services	7,735	1,480	6,255	
425	Food	-	329	(329)	
429	Gasoline	18,983	20,225	(1,242)	
445	Office Supplies	1,060	593	467	
455	Petroleum Products	1,546	1,492	54	
481	Uniforms	614	459	155	
521	Bond/Liability Insurance	25,108	29,652	(4,544)	
550	Medical Supplies	1,669	157	1,512	
569	Registration, Conferences	1,301	3,963	(2,662)	
578	Utilities	15,728	11,879	3,849	
585	Maintenance And Repairs	17,330	10,875	6,455	
739	Other Equipment	23,475	542	22,933	
	Total	<u>114,549</u>	<u>145,960</u>	<u>(31,411)</u>	-21.52%
<u>Emergency Management</u>					
106	Office Staff	173,197	169,290	3,907	
319	Computer Software	21,924	21,877	47	
333	Maintenance Agreements	11,550	-	11,550	
348	Program Support	64,854	55,775	9,079	
399	Other Contracted Services	14,589	4,786	9,803	
420	Des Supplies & Services	19,158	26,633	(7,475)	
429	Gasoline	8,220	9,059	(839)	
441	Machinery & Equipment	5,410	4,996	414	
445	Office Supplies	328	546	(218)	
481	Uniforms	354	1,474	(1,120)	
551	Memberships	940	742	198	
563	Postal Charges	275	172	103	
565	Printing, Stationery	860	735	125	
569	Registration, Conferences	2,498	2,326	172	

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
574	Training	1,349	1,400	(51)	
578	Utilities	1,387	800	587	
585	Maintenance And Repairs	13,656	8,408	5,248	
705	Data Processing Equipment	-	21,153	(21,153)	
723	Motor Vehicles	-	35,565	(35,565)	
	Total	340,549	365,737	(25,188)	-6.89%
	<u>Public Defender</u>				
903	Program Support	10,749	10,749	-	
	Total	10,749	10,749	-	0.00%
	<u>Animal Care & Control</u>				
102	Statutory Appointments	70,555	68,964	1,591	
106	Office Staff	324,256	311,812	12,444	
178	Overtime Pay	22,695	21,333	1,362	
179	Temporary/Part Time	26,352	17,605	8,747	
343	Medical Services	23,805	30,195	(6,390)	
343D	Medical Services - Designated	1,200	-	1,200	
343R	Medical Services - T/N/R	2,900	3,690	(790)	
343S	Medical Services - SP/NT	6,967	10,498	(3,531)	
348	Program Support	3,000	-	3,000	
366	Solid Waste	1,161	1,161	-	
399	Other Contracted Services	15,530	13,677	1,853	
402	Kennel Supplies & Materials	2,372	1,161	1,211	
403	Animal Food & Supplies	4,760	5,027	(267)	
406	Building Maint Supplies	4,657	6,097	(1,440)	
429	Gasoline	15,103	13,923	1,180	
445	Office Supplies	1,972	2,087	(115)	
481	Uniforms	5,623	1,308	4,315	
549	Medical Services	-	28,527	(28,527)	
550	Medical Supplies - Designated	32,727	3,904	28,823	
551	Memberships	439	-	439	
565	Printing, Stationery	1,117	705	412	
569	Registration, Conferences	6,068	5,015	1,053	
578	Utilities	5,973	6,232	(259)	
585	Maintenance And Repairs	2,844	2,390	454	
739	Other Equipment	-	15,408	(15,408)	
	Total	582,076	570,719	11,357	1.99%
	<u>Human Services</u>				
106	Office Staff	94,057	69,214	24,843	
179	Temporary/Part Time	6,286	43,317	(37,031)	
344	Pauper Burials	909	-	909	
399	Other Contracted Services	140	-	140	
445	Office Supplies	373	864	(491)	
565	Printing, Stationery	-	118	(118)	
569	Registration, Conferences	223	772	(549)	
578	Utilities	985	733	252	
585	Maintenance And Repairs	63	103	(40)	
	Total	103,036	115,121	(12,085)	-10.50%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Parks</u>					
106	Office Staff	741,397	754,276	(12,879)	
178	Overtime Pay	33,139	41,947	(8,808)	
179	Temporary/Part Time	362,420	343,492	18,928	
302	Advertising	9,135	3,841	5,294	
333	Maintenance Agreements	-	4,000	(4,000)	
348	Program Support	177,727	162,212	15,515	
364	Rentals	14,486	32,390	(17,904)	
366	Solid Waste	29,740	29,976	(236)	
399	Other Contracted Services	216,880	197,154	19,726	
406	Building Maint Supplies	11,109	12,219	(1,110)	
421	Fertilizer,Chemicals	14,157	21,216	(7,059)	
421F	Fertilizer,Chemicals - FUF	18,497	14,110	4,387	
429	Gasoline	55,978	60,276	(4,298)	
431	General Construction Materials	34,656	54,165	(19,509)	
431F	General Construction Materials - FUF	-	6,781	(6,781)	
441	Machinery & Equipment	7,372	3,321	4,051	
445	Office Supplies	5,879	3,452	2,427	
467	Recreation Supplies	33,793	33,049	744	
467F	Recreation Supplies - FUF	8,362	3,228	5,134	
475	Tools	4,182	5,923	(1,741)	
475A	Tools - Arboretum	1,481	1,267	214	
481	Uniforms	7,566	9,110	(1,544)	
565	Printing, Stationery	666	4,194	(3,528)	
569	Registration, Conferences	10,818	9,512	1,306	
578	Utilities	29,891	42,109	(12,218)	
585	Maintenance And Repairs	24,494	20,833	3,661	
723	Motor Vehicles	48,598	49,414	(816)	
723F	Motor Vehicles - FUF	7,352	19,540	(12,188)	
739	Other Equipment	16,568	12,442	4,126	
741	Other Capital Outlay	14,450	35,000	(20,550)	
741F	Other capital Outlay - FUF	4,751	550	4,201	
	Total	1,945,544	1,990,999	(45,455)	-2.28%
<u>Union Pool</u>					
179	Temporary/Part Time	72,004	68,115	3,889	
366	Solid Waste	524	393	131	
399	Other Contracted Services	287	167	120	
421	Fertilizer,Chemicals	3,868	3,359	509	
425	Food/Beverages	6,608	6,786	(178)	
431	General Construction Materials	2,152	1,899	253	
445	Office Supplies	303	325	(22)	
467	Recreation Supplies	1,852	7,658	(5,806)	
578	Utilities	11,488	11,785	(297)	
	Total	99,086	100,487	(1,401)	-1.39%
<u>Big Bone Landing Marina</u>					
585	Maintenance And Repairs	4,940	195	4,745	
	Total	4,940	195	4,745	2433.33%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Debt Service</u>					
605A	4.68M Go Bond Interest	-	10,281	(10,281)	
605B	6.0M Go Bond Interest	-	403	(403)	
605C	20M Public Safety Complex Interest	358,644	379,950	(21,306)	
605D	Phase I Water Expansion Interest	180,113	188,113	(8,000)	
605G	Public Safety Complex Interest	146,931	159,137	(12,206)	
605H	Petersburg Community Center Interest	16,969	17,922	(953)	
605I	Petersburg Fire Dept Interest	42,763	45,163	(2,400)	
605L	Energy Savings Bond 2010	14,988	29,533	(14,545)	
	Total	760,408	830,502	(70,094)	-8.44%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Administration</u>					
307	Audit Services	97,064	83,873	13,191	
309	Consultants	3,600	4,770	(1,170)	
314A	Transit Authority of NKY	3,782,064	3,613,963	168,101	
314B	Incompetency Proceedings	7,500	7,500	-	
314C	Bc Soil Conservation	112,000	84,527	27,473	
314D	Boone Co-Bus/Non-Public	762,000	750,000	12,000	
314E	Walton/Ver-Bus/Non-Public	-	-	-	
314F	Boone Co Planning Commission	376,000	373,000	3,000	
314G	Planning & Zoning- Gis	173,000	170,000	3,000	
314H	Public Safety Communications	3	-	3	
314I	NKADD	32,737	32,737	-	
314J	OKI	40,694	40,173	521	
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	-	
332	Legal Fees	15,443	-	15,443	
399	Other Contracted Services	27,723	53,059	(25,336)	
503	Bank Charges	29,617	29,760	(143)	
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	10,714	(714)	
507F	Fire Chiefs Association	10,000	20,000	(10,000)	
507G	Civil Air Patrol	1,500	1,500	-	
507H	Boone Co Urban Forestry	11,250	11,250	-	
507N	Lift Grant	10,000	10,000	-	
507P	Boone Conservancy	45,000	-	45,000	
521	Bond/Liability Insurance	489,200	403,108	86,092	
536	Insurance Claims	119,770	77,082	42,688	
542	Employee Incentive Award	-	-	-	
563	Postal Charges	90,906	79,718	11,188	
578	Utilities	467,078	481,436	(14,358)	
	Total	6,876,317	6,495,838	380,479	5.86%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Emergency Reserve</u>					
998	Reserve Balance	-	-	-	
998A	Reserve for Vacation Accruals	3,442	11,402	(7,960)	
998S	Debt Service	-	-	-	

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
998T	Telecommunication	-	-	-	
999	Reserve For Transfers	200,000	600,000	(400,000)	
	Total	<u>203,442</u>	<u>611,402</u>	<u>(407,960)</u>	-66.73%
	<u>Fringe Benefits</u>				
201	Social Security	343,871	337,982	5,889	
202	Retirement	826,252	826,641	(389)	
203	Insurance	1,107,553	987,652	119,901	
208	Unemployment Insurance	18,722	20,466	(1,744)	
209	Worker'S Compensation	78,710	86,405	(7,695)	
299	Other Fringe Benefit	2,581	6,634	(4,053)	
	Total	<u>2,377,689</u>	<u>2,265,780</u>	<u>111,909</u>	4.94%
	General Fund Expenditures	29,451,810	29,415,182	36,628	0.12%
	Excess (Deficiency) of Rev over Exp	14,821,275	14,851,180	(29,905)	-0.20%
	<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	(11,089,000)	(11,604,360)	515,360	
4910	Cash Transfer In	-	2,850,000	(2,850,000)	
999	Reserve for Budget Transfer	-	(155,000)	155,000	
	<u>Bond Principal Payments</u>				
601A	4.68M Go Bond	-	(470,000)	470,000	
601B	6.0M Go Bond	-	(64,503)	64,503	
601C	20M Public Safety Complex	(1,085,000)	(1,065,000)	(20,000)	
601D	Waterlines / Educational Facility	(205,000)	(195,000)	(10,000)	
601G	Public Safety Complex	(350,000)	(335,000)	(15,000)	
601H	Petersburg Community Center	(26,989)	(25,568)	(1,421)	
601I	Petersburg Fire Department	(68,011)	(64,432)	(3,579)	
601L	Energy Savings Bond	(990,000)	-	(990,000)	
	Total Other Financing Sources (Uses)	<u>(13,814,000)</u>	<u>(11,128,863)</u>	<u>(2,685,137)</u>	24.13%
	Net Change in Fund Balance	1,007,275	3,722,317	(2,715,042)	-72.94%
4901	Fund Balance - Beginning	13,069,310	9,401,109	3,668,201	
04901B	Fund Balance - Beginning Investments	1,032,049	1,021,204	10,845	
4903	Adjustments To Prior Year	(339,500)	-	(339,500)	
4905	Bond Sale Proceeds	-	-	-	
4908	Cash Drawer	(300)	(65)	(235)	
	Fund Balance - Ending	<u><u>14,768,834</u></u>	<u><u>14,144,565</u></u>	<u><u>624,269</u></u>	<u><u>4.41%</u></u>
	<u>Public Works Fund</u>				
4416	Permit/Inspection	66,352	24,955	41,397	
	Total License And Permits	<u>66,352</u>	<u>24,955</u>	<u>41,397</u>	165.89%
4504	Federal Grants	-	-	-	
4510	State Grants	346,172	8,246	337,926	
04510F	Area Development Grant	-	-	-	

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
4514	Transportation Projects	-	-	-	
4516	Truck License Distribution	-	220,768	(220,768)	
4517	Vehicle Operation Aid	12,022	11,685	337	
4518	County Road Aid	1,113,594	1,167,919	(54,325)	
04518A	Emergency Road Aid	-	-	-	
4519	Municipal Road Aid	1,489,593	1,015,355	474,238	
4536	Contract W/Other Counties	30,000	30,000	-	
4543	Misc Payments	114,985	114,235	750	
	Total Intergovernmental Revenues	3,106,366	2,568,208	538,158	20.95%
4603	Landfill User	168,240	151,994	16,246	
4619	Road Maint/Improvements	13,617	54,393	(40,776)	
04680C	Storm Sewer Services	-	-	-	
	Total Charges For Services	181,857	206,387	(24,530)	-11.89%
4705	Surplus Property Sales	4,100	3,597	503	
4706	Road Material Sales	137,719	75,998	61,721	
4710	Vehicle Maintenance	148,456	140,405	8,051	
4713	Recycling	76,346	40,286	36,060	
4727	Reimbursements	2,130	6,414	(4,284)	
04727B	Bond Money Reimbursements	-	-	-	
4731	Miscellaneous Revenues	26,435	2,567	23,868	
04733A	Worker's Comp Reimbursement	-	-	-	
	Total Miscellaneous Revenues	395,186	269,267	125,919	46.76%
4801	Interest On Deposits	4,830	6,979	(2,149)	
	Total Interest Earned	4,830	6,979	(2,149)	-30.79%
	Total Operating Revenues	3,754,591	3,075,796	678,795	22.07%
	<u>Roads</u>				
102	Statutory Appointments	54,371	125,459	(71,088)	
106	Office Staff	1,655,409	1,676,624	(21,215)	
178	Overtime Pay	465,352	400,532	64,820	
179	Temporary/Part Time	106,159	94,054	12,105	
311	Contracted Srvs-Highway	1,999,619	2,273,825	(274,206)	
311A	Contracted Srvs-Emergency	-	-	-	
311B	Contracted Srvs-Ktc	-	27,200	(27,200)	
312	Contracted Srvs-Bridges	162,435	-	162,435	
313	Contracted Srvs-Sewers	-	-	-	
323	Engineering Services	92,075	174,996	(82,921)	
329	Jatorial Services	-	-	-	
333	Maintenance Agreement	22,610	27,607	(4,997)	
340	Maintenance & Repairs	90,156	85,979	4,177	
348	Program Support	-	-	-	
364	Rentals	31,187	42,525	(11,338)	
366	Solid Waste	174,293	148,941	25,352	
366A	State Clean Up Program	105,421	363,671	(258,250)	
399	Other Contracted Services	23,068	96,829	(73,761)	
405	Asphalt	283	81,398	(81,115)	
406	Building Maint Supplies	55	930	(875)	

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
407	Concrete	64,212	125,373	(61,161)	
409	Crushed Stone & Gravel	44,851	78,018	(33,167)	
429	Gasoline	230,810	125,770	105,040	
431	General Construction	13,600	37,888	(24,288)	
432	Storm Sewer Materials	25,730	36,741	(11,011)	
443	Motor Vehicle Part	184,590	190,953	(6,363)	
445	Office Supplies	13,018	11,245	1,773	
455	Petroleum Products	13,407	14,616	(1,209)	
457	Pipe	24,018	30,069	(6,051)	
469	Signs	53,075	77,334	(24,259)	
471	Salt	977,366	394,479	582,887	
475	Tools	4,900	6,660	(1,760)	
479	Tires And Tubes	40,419	48,107	(7,688)	
481	Uniforms	25,743	18,036	7,707	
485	Communication Equipment	2,436	419	2,017	
551	Memberships	2,688	3,603	(915)	
565	Printing, Stationery	512	1,014	(502)	
569	Registration, Conferences	9,807	5,761	4,046	
578	Utilities	54,265	43,980	10,285	
585	Maintenance And Repairs	1,581	4,385	(2,804)	
594	Safety Program	10,382	11,245	(863)	
703	Communication Equipment	-	-	-	
713	Highway Equipment	197,120	98,900	98,220	
723	Motor Vehicles	49,211	29,838	19,373	
725	Office Equipment	-	-	-	
739	Other Equipment	27,753	89,391	(61,638)	
	Total	<u>7,053,987</u>	<u>7,104,395</u>	<u>(50,408)</u>	-0.71%
	<u>Debt Service</u>				
605	Interest On Bonds	173,701	183,010	(9,309)	
	Total	<u>173,701</u>	<u>183,010</u>	<u>(9,309)</u>	-5.09%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	31,779	5,019	26,760	
998A	Reserve for Vacation Accruals	-	-	-	
	Total	<u>31,779</u>	<u>5,019</u>	<u>26,760</u>	533.17%
	<u>Fringe Benefits</u>				
201	Social Security	163,947	162,605	1,342	
202	Retirement	397,741	424,573	(26,832)	
203	Insurance	465,211	443,860	21,351	
208	Unemployment Insurance	9,078	9,609	(531)	
209	Worker's Compensation	113,889	45,844	68,045	
299	Other Fringe Benefit	2,735	2,142	593	
	Total	<u>1,152,601</u>	<u>1,088,633</u>	<u>63,968</u>	5.88%
	Public Works Fund Expenditures	8,412,068	8,381,057	31,011	0.37%
	Excess (Deficiency) of Rev over Exp	(4,657,477)	(5,305,261)	647,784	-12.21%

		FY14 <u>Actual Rev/Exp</u>	FY13 <u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
Other Financing Sources (Uses)					
4909	Cash Transfer Out	-	-	-	
4910	Cash Transfer In	4,950,000	3,500,000	1,450,000	
<u>Bond Principal Payments</u>					
603	Principal on Bonds	(236,842)	(228,947)	(7,895)	
Total Other Financing Sources (Uses)		4,713,158	3,271,053	1,442,105	44.09%
Net Change in Fund Balance		55,681	(2,034,208)	2,089,889	-102.74%
4901	Fund Balance - Beginning	2,030,003	4,064,212	(2,034,209)	-50.05%
Fund Balance - Ending		2,085,684	2,030,004	55,680	2.74%
Jail Fund					
4502	Federal Prisoner Payments	3,021,701	2,400,440	621,261	
4533	Jail Operation State	135,557	135,747	(190)	
4534	Jail State Medical Payments	88,270	102,982	(14,712)	
4535	Jail State Court Cost	42,222	52,018	(9,796)	
4536	Contract W/Other Counties	241,991	253,890	(11,899)	
4537	State Inmate Payments	1,183,220	1,390,931	(207,711)	
4538	Dui Service Fee	22,099	33,097	(10,998)	
4546A	Tax Fund Payment	20,000	21,667	(1,667)	
4569	House Bill 463	62,180	22,729	39,451	
4570	Court Facility Fee	9,381	10,609	(1,228)	
Total Intergovernmental Revenues		4,826,621	4,424,110	402,511	9.10%
4618	Jail Work Release	21,625	48,798	(27,173)	
4634	Jail Prisoner Reimbursement	22,465	27,485	(5,020)	
4635	Jail Medical Fees	11,014	3,480	7,534	
4644	Jail Housing Fees	136,765	129,339	7,426	
Charges For Services		191,869	209,102	(17,233)	-8.24%
4702	Telephone Commission	163,329	150,839	12,490	
4727K	Jail Medical Reimbursements	7,270	32,082	(24,812)	
4731	Miscellaneous Revenue	29,538	31,094	(1,556)	
Total Miscellaneous Revenues		200,137	214,015	(13,878)	-6.48%
4801	Interest On Deposits	2,563	1,025	1,538	
Total Interest Earned		2,563	1,025	1,538	150.05%
Total Operating Revenues		5,221,190	4,848,252	372,938	7.69%
Jailer					
101	Elected County Officials	110,638	112,727	(2,089)	
106	Office Staff	1,428,583	1,403,022	25,561	
178	Overtime Pay	72,369	82,512	(10,143)	
179	Temporary/Part Time	467,009	448,944	18,065	
212	Training Fringe Benefits	3,910	-	3,910	

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
323	Engineering Services	-	-	-	
364	Rentals	10,830	9,105	1,725	
399	Other Contracted Services	85,207	103,484	(18,277)	
406	Building Maint Supplies	101,291	139,419	(38,128)	
425	Food	606,982	599,190	7,792	
437	Linens	16,312	10,818	5,494	
445	Office Supplies	46,125	44,573	1,552	
465	Prisoner Clothing	27,502	22,954	4,548	
481	Uniforms	21,733	18,223	3,510	
511	Dental Services	-	-	-	
550	Medical Supplies	838,813	833,305	5,508	
551	Memberships	2,750	2,220	530	
565	Printing, Stationery	455	621	(166)	
569	Registration, Conferences	4,369	15,623	(11,254)	
578	Utilities	306,349	302,126	4,223	
585	Maintenance And Repairs	46,255	31,313	14,942	
723	Motor Vehicles	11,875	-	11,875	
739	Other Equipment	48,477	10,822	37,655	
741	Building and Construction	-	-	-	
742	Building & Construction	-	91,990	(91,990)	
	Total	<u>4,257,834</u>	<u>4,282,991</u>	<u>(25,157)</u>	-0.59%
	<u>Emergency Reserve</u>				
998	Reserve For Balances	-	-	-	
998A	Reserve for Vacation Accruals	2,688	-	2,688	
	Total	<u>2,688</u>	<u>-</u>	<u>2,688</u>	100.00%
	<u>Fringe Benefits</u>				
201	Social Security	145,619	142,671	2,948	
202	Retirement	545,474	575,204	(29,730)	
203	Insurance	463,462	432,644	30,818	
208	Unemployment Insurance	12,481	13,725	(1,244)	
209	Worker's Compensation	40,925	37,476	3,449	
	Total	<u>1,207,961</u>	<u>1,201,720</u>	<u>6,241</u>	0.52%
	Jail Fund Expenditures	5,468,483	5,484,711	(16,228)	-0.30%
	Excess (Deficiency) of Rev over Exp	(247,293)	(636,459)	389,166	-61.15%
	<u>Other Financing Sources (Uses)</u>				
4910	Cash Transfer In	814,000	1,009,660	(195,660)	-19.38%
	Net Change in Fund Balance	566,707	373,201	193,506	51.85%
4901	Fund Balance - Beginning	871,269	498,068	373,201	74.93%
	Fund Balance - Ending	<u><u>1,437,976</u></u>	<u><u>871,269</u></u>	<u><u>566,707</u></u>	<u><u>65.04%</u></u>

		FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
<u>LGEA Fund</u>					
4528	Coal Road Impact Fees	9,293	52,503	(43,210)	
4529	Mineral Severance Tax	49,264	45,468	3,796	
	Total Intergovernmental Revenues	58,557	97,971	(39,414)	-40.23%
4801	Interest On Deposits	59	41	18	
TOTAL	Total Interest Earned	59	41	18	43.90%
	Total Operating Revenues	58,616	98,012	(39,396)	-40.20%
<u>Roads</u>					
405	Asphalt	60,613	-	60,613	
429	Gasoline	-	85,645	(85,645)	
	Total	60,613	85,645	(25,032)	-29.23%
	LGEA Fund Expenditures	60,613	85,645	(25,032)	-29.23%
	Excess (Deficiency) of Rev over Exp	(1,997)	12,367	(14,364)	-116.15%
4901	Fund Balance - Beginning	12,371	3	12,368	412266.67%
	Fund Balance - Ending	10,374	12,370	(1,996)	-16.14%
<u>Federal Grants Fund</u>					
04504P	CDBG - Brighton Center	258,967	253,885	5,082	
	Total Operating Revenues	258,967	253,885	5,082	2.00%
<u>Grant Funds</u>					
399	Contracted Services - Brighton Center	273,706	223,690	50,016	
999	Reserve for Budget Transfer	-	-	-	
	Federal Grants Fund Expenditures	273,706	223,690	50,016	22.36%
	Excess (Deficiency) of Rev over Exp	(14,739)	30,195	(44,934)	-148.81%
4901	Fund Balance - Beginning	30,195	-	30,195	100.00%
	Fund Balance - Ending	15,456	30,195	(14,739)	-48.81%
<u>TIF Fund</u>					
04134A	TIF District #1 Taxes	250,581	318,389	(67,808)	
04134C	TIF District #3 Taxes	579	-	579	
	Total Taxes	251,160	318,389	(67,229)	-21.12%
	Total Operating Revenues	251,160	318,389	(67,229)	-21.12%

		FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
<u>Grant Funds</u>					
716A	Land Improvements	359,197	-	359,197	
716C	Land Improvements	-	-	-	
998	Reserve for Balance	-	-	-	
	TIF Fund Expenditures	359,197	-	359,197	100.00%
	Excess (Deficiency) of Rev over Exp	(108,037)	318,389	(426,426)	-133.93%
4901	Fund Balance - Beginning	826,806	508,417	318,389	62.62%
	Fund Balance - Ending	718,769	826,806	(108,037)	-13.07%
<u>Assisted Housing Fund</u>					
04504C	Public Housing-Hap Payments	4,844,831	4,947,820	(102,989)	
04504K	HAP Administration	493,464	543,715	(50,251)	
04504L	Fraud Recovery	24,227	28,784	(4,557)	
04504M	AH FSS Grant	65,006	65,558	(552)	
04504Q	FSS Closed Accounts	5,769	48,283	(42,514)	
	Total Intergovernmental Revenues	5,433,297	5,634,160	(200,863)	-3.57%
4731	Total Miscellaneous Revenues	3	-	3	100.00%
4801	Interest On Deposits	493	974	(481)	
TOTAL	Total Interest Earned	493	974	(481)	-49.38%
	Total Operating Revenues	5,433,793	5,635,134	(201,341)	-3.57%
<u>Social Services</u>					
106	Office Staff	362,286	401,875	(39,589)	
178	Overtime Pay	-	-	-	
307	Audit Services	12,205	11,600	605	
333	Maintenance Agreement	14,470	16,830	(2,360)	
355	Home Aid Service	5,073,867	5,185,073	(111,206)	
364	Rentals	29,370	29,939	(569)	
399	Other Contracted Services	6,410	10,564	(4,154)	
429	Gasoline	1,240	1,166	74	
445	Office Supplies	3,221	4,241	(1,020)	
451	Periodicals	1,021	1,454	(433)	
481	Uniforms	510	266	244	
521	Bond/Liability Insurance	450	510	(60)	
551	Memberships	5,445	450	4,995	
563	Postal Charges	-	6,811	(6,811)	
565	Printing, Stationery	3,164	1,336	1,828	
569	Registration, Conferences	3,190	7,256	(4,066)	
578	Utilities	896	690	206	
585	Maintenance And Repairs	4,873	7,241	(2,368)	
	Total	5,522,618	5,687,302	(164,684)	-2.90%

		FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
<u>Emergency Reserve</u>					
998A	Reserve for Vacation Accruals	-	8,819	(8,819)	
999	Reserve for Transfers	-	-	-	
	Total	-	8,819	(8,819)	-100.00%
<u>Fringe Benefits</u>					
201	Social Security	24,975	28,503	(3,528)	
202	Retirement	68,436	78,566	(10,130)	
203	Insurance	87,097	87,220	(123)	
208	Unemployment Insurance	1,702	1,851	(149)	
209	Worker's Compensation	1,116	6,706	(5,590)	
	Total	183,326	202,846	(19,520)	-9.62%
	Assisted Housing Fund Expenditures	5,705,944	5,898,967	(193,023)	-3.27%
	Excess (Deficiency) of Rev over Exp	(272,151)	(263,833)	(8,318)	3.15%
<u>Other Financing Sources (Uses)</u>					
4910	Cash Transfers - In	200,000	-	200,000	100.00%
999	Reserve for Budget Transfer	-	-	-	
	Net Change in Fund Balance	(72,151)	(263,833)	191,682	-72.65%
4901	Fund Balance - Beginning	176,361	440,194	(263,833)	-59.94%
4903	Adjustment to Prior Year	-	-	-	
	Fund Balance - Ending	104,210	176,361	(72,151)	-40.91%
<u>Assisted Housing Reserve Fund</u>					
4801	Interest On Deposits	1,464	2,001	(537)	
TOTAL	Total Interest Earned	1,464	2,001	(537)	-26.84%
	Total Operating Revenues	1,464	2,001	(537)	-26.84%
<u>Social Services</u>					
999	Reserve For Transfers	-	-	-	
	Total	-	-	-	0.00%
	Assisted Housing Fund Expenditures	-	-	-	0.00%
	Excess (Deficiency) of Rev over Exp	1,464	2,001	(537)	-26.84%
<u>Other Financing Sources (Uses)</u>					
4909	Cash Transfers Out	(200,000)	-	(200,000)	100.00%
	Net Change in Fund Balance	(198,536)	2,001	(200,537)	-10021.84%

		FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
4901	Fund Balance - Beginning	617,517	615,516	2,001	0.33%
	Fund Balance - Ending	418,981	617,517	(198,536)	-32.15%
	<u>JAG Recovery Grant Fund</u>				
04504N	JAG Recovery Grant	-	-	-	
	Total Intergovernmental Revenues	-	-	-	0.00%
4801	Interest On Deposits	-	65	(65)	
	Total Interest Earned	-	65	(65)	-100.00%
	Total Operating Revenues	-	65	(65)	-100.00%
717	Law Enforcement Equipment	-	118,242	(118,242)	
	Total	-	118,242	(118,242)	-100.00%
	JAG Recovery Grant Fund Expenditures	-	118,242	(118,242)	-100.00%
	Excess (Deficiency) of Rev over Exp	-	(118,177)	118,177	-100.00%
	Net Change in Fund Balance	-	(118,177)	118,177	-100.00%
4901	Fund Balance - Beginning	-	118,177	(118,177)	-100.00%
	Fund Balance - Ending	-	-	-	0.00%
	<u>MH/MR/Aging Tax Fund</u>				
4134	Occupational License	2,191,116	2,084,031	107,085	
4139	Net Profit Taxes	112,981	101,391	11,590	
	Total Taxes	2,304,097	2,185,422	118,675	5.43%
04504U	Affordable Housing Grant	-	-	-	
	Total Miscellaneous Revenues	-	-	-	100.00%
04710A	Senior Citizens Picnic	12,526	11,689	837	
	Total Miscellaneous Revenues	12,526	11,689	837	7.16%
4801	Interest On Deposits	3,215	1,966	1,249	
	Total Interest Earned	3,215	1,966	1,249	63.53%
	Total Operating Revenues	2,319,838	2,199,077	120,761	5.49%

		FY14	FY13	Change	%
		Actual Rev/Exp	Actual Rev/Exp		
<u>Social Services</u>					
348B	Mental Health Program Support	601,758	562,806	38,952	
348E	Mental Retardation Program Support	484,529	500,253	(15,724)	
348F	Senior Citizens Program Support	581,069	531,856	49,213	
348G	Senior Citizens Picnic	15,162	15,417	(255)	
301	Accounting Services	254,494	202,739	51,755	
999	Reserve For Transfer	-	-	-	
	Total	1,937,012	1,813,071	123,941	6.84%
	MH/MR/Aging Tax Fund Expenditures	1,937,012	1,813,071	123,941	6.84%
	Excess (Deficiency) of Rev over Exp	382,826	386,006	(3,180)	-0.82%
<u>Other Financing Sources (Uses)</u>					
4909	Cash Transfer Out	-	(100,000)	100,000	-100.00%
4910	Cash Transfer In	-	100,000	(100,000)	-100.00%
	Net Change in Fund Balance	382,826	386,006	(3,180)	-0.82%
4901	Fund Balance - Beginning	491,493	105,486	386,007	365.93%
	Fund Balance - Ending	874,319	491,492	382,827	77.89%
<u>School Tax Fund</u>					
4134	Occupational License	5,883,877	5,993,046	(109,169)	
4139	Net Profit Taxes	5,012,484	3,802,796	1,209,688	
	Total Taxes	10,896,361	9,795,842	1,100,519	11.23%
4801	Interest On Deposits	10,201	9,036	1,165	
	Total Interest Earned	10,201	9,036	1,165	12.89%
	Total Operating Revenues	10,906,562	9,804,878	1,101,684	11.24%
314	Contracts With Government Agencies	10,019,001	9,973,330	45,671	
999	Reserve for Transfer	-	-	-	
	Total	10,019,001	9,973,330	45,671	0.46%
	School Board Tax Fund Expenditures	10,019,001	9,973,330	45,671	0.46%
	Excess (Deficiency) of Rev over Exp	887,561	(168,452)	1,056,013	-626.89%
4901	Fund Balance - Beginning	10,693	179,146	(168,453)	-94.03%
	Fund Balance - Ending	898,254	10,694	887,560	8299.61%
<u>PSCC Operating Fund</u>					
4140	Telephone 911 User	1,368,224	1,419,846	(51,622)	
	Total Taxes	1,368,224	1,419,846	(51,622)	-3.64%

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
4504	Federal Grants	-	140,443	(140,443)	
4510	State Grants	8,738	-	8,738	
4536	Contract with Boone County	-	-	-	
4536B	Contract with City of Florence	-	-	-	
4562	Wireless 911 Surcharge	382,703	334,594	48,109	
	Total Intergovernmental Revenues	<u>391,441</u>	<u>475,037</u>	<u>(83,596)</u>	-17.60%
4731	Miscellaneous Revenues	4,222	4,324	(102)	
4733B	KACO Dividend	-	2,768	(2,768)	
	Total Miscellaneous Revenues	<u>4,222</u>	<u>7,092</u>	<u>(2,870)</u>	-40.47%
4801	Interest On Deposits	6,343	10,187	(3,844)	
	Total Interest Earned	<u>6,343</u>	<u>10,187</u>	<u>(3,844)</u>	-37.73%
	Total Operating Revenues	1,770,230	1,912,162	(141,932)	-7.42%
	<u>Dispatch Operation</u>				
106	Office Staff	1,759,141	1,719,385	39,756	
178	Overtime Pay	63,320	82,712	(19,392)	
179	Temporary/Part Time	51,066	52,083	(1,017)	
301	Accounting Service	-	-	-	
302	Advertising	-	20	(20)	
307	Audit Services	-	7,265	(7,265)	
324	Evaluation & Testing	1,712	552	1,160	
329	Janitorial Service	2,983	2,191	792	
331	Lease Payments	110,627	108,679	1,948	
333	Maintenance Agreements	227,322	291,415	(64,093)	
399	Other Contracted Services	-	810	(810)	
413	Data Processing Supplies	-	-	-	
445	Office Supplies	8,629	8,253	376	
481	Uniforms	4,725	3,737	988	
485	Communication Supp & Maintenance	14,211	7,589	6,622	
521	Bond/Liability Ins	-	22,040	(22,040)	
563	Postal Charges	10	87	(77)	
565	Printing, Stationery	43	-	43	
569	Registration, Conferences	19,573	4,525	15,048	
578	Utilities	230,571	108,467	122,104	
585	Maintenance And Repairs	39,434	34,451	4,983	
599	Miscellaneous Expense	988	1,020	(32)	
703	Communication Equipment	657,248	408,745	248,503	
	Total	<u>3,191,603</u>	<u>2,864,026</u>	<u>327,577</u>	11.44%
	<u>Emergency Reserve</u>				
998	Reserve Balance	-	-	-	
999	Reserve for Transfers	-	-	-	
	Total	<u>-</u>	<u>-</u>	<u>-</u>	0.00%

		FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
	<u>Fringe Benefits</u>				
201	Social Security	132,031	130,518	1,513	
202	Retirement	340,435	342,975	(2,540)	
203	Insurance	392,441	393,736	(1,295)	
208	Unemployment Insurance	7,943	8,510	(567)	
209	Worker's Compensation	7,580	5,879	1,701	
	Total	880,430	881,618	(1,188)	-0.13%
	Public Safety Operating Fund Expenditures	4,072,033	3,745,644	326,389	8.71%
	Excess (Deficiency) of Rev over Exp	(2,301,803)	(1,833,482)	(468,321)	25.54%
	<u>Other Financing Sources (Uses)</u>				
4910	Cash Transfer In	1,500,000	1,750,000	(250,000)	-14.29%
	Net Change in Fund Balance	(801,803)	(83,482)	(718,321)	860.45%
4901	Fund Balance - Beginning	3,400,889	3,484,371	(83,482)	-2.40%
	Fund Balance - Ending	2,599,086	3,400,889	(801,803)	-23.58%
	<u>Motor Vehicle Rental Tax Fund</u>				
4141	Motor Vehicle Rental Tax	1,534,820	1,502,871	31,949	
	Total Taxes	1,534,820	1,502,871	31,949	2.13%
4801	Interest On Deposits	331	521	(190)	
	Total Interest Earned	331	521	(190)	-36.47%
	Total Operating Revenues	1,535,151	1,503,392	31,759	
301	Accounting Services	46,045	35,849	10,196	
348	Program Support	1,489,024	1,467,616	21,408	
	Total	1,535,069	1,503,465	31,604	2.10%
	Motor Vehicle Rental Tax Fund Expenditures	1,535,069	1,503,465	31,604	2.10%
	Excess (Deficiency) of Rev over Exp	82	(73)	155	-212.33%
4901	Fund Balance - Beginning	-	73	(73)	-100.00%
	Fund Balance - Ending	82	-	82	100.00%
	<u>Earl Parker Robinson Fund</u>				
4801	Interest On Deposits	1,024	1,099	(75)	
	Total Interest Earned	1,024	1,099	(75)	-6.82%
	Total Operating Revenues	1,024	1,099	(75)	-6.82%
585	Maintenance And Repairs	-	-	-	
999	Reserve For Transfers	-	-	-	

	FY14 Actual Rev/Exp	FY13 Actual Rev/Exp	Change	%
EP Robinson Fund Expenditures	-	-	-	0.00%
Excess (Deficiency) of Rev over Exp	1,024	1,099	(75)	0.00%
4901 Fund Balance - Beginning	339,014	337,916	1,098	0.00%
Fund Balance - Ending	340,038	339,015	1,023	0.00%
<u>Capital Improvement Fund</u>				
4503 Federal Reimbursement	-	-	-	
4504 Federal Grants	-	-	-	
4504O TEA-21 Grant - Hebron	-	-	-	
4504S TEA-21 Grant - Burlington S	204,916	14,592	190,324	
4680C Storm Sewer SRV & Repair	-	-	-	
4504W Energy Efficiency Grant	-	61,500	(61,500)	
4504X WR-IJ Grants	-	580,975	(580,975)	
4510 State Grants	75,000	-	75,000	
4510G State Grant - Water	-	248,294	(248,294)	
4510J Land Conservation Grant	-	-	-	
4510L SRTS Grant - Conner Campus	-	-	-	
4510M ACC - Renovations Grant	-	4,073	(4,073)	
4510O SRTS - Burlington Elementary	209,137	29,667	179,470	
4514 Transportation Projects	-	-	-	
4510P Economic DEV Gateway Ind	-	-	-	
4514A South Airfield Road	593,572	8,148,937	(7,555,365)	
4514B Oakbrook - Trans Cab Proj	-	-	-	
4536 Contract W/Other Counties	97,879	124,678	(26,799)	
Total Intergovernmental Revenues	1,180,504	9,212,716	(8,032,212)	0.00%
4711U Golf Course Mower Lease	10,324	10,324	-	
4728 Donations	-	-	-	
4728A Animal Shelter Donations	187,393	-	187,393	
4728E ACC Mobile Unit Donations	-	-	-	
4731 Miscellaneous Revenues	5,577	6,209	(632)	
4798B Sale of Land/Property	-	-	-	
Total Miscellaneous Revenues	203,294	16,533	186,761	0.00%
4801 Interest On Deposits	10,366	10,247	119	
4804 Interest On Go Bonds	-	-	-	
4808 Interest On Investments	-	-	-	
Total Interest Earned	10,366	10,247	119	0.00%
Total Operating Revenues	1,394,164	9,239,496	(7,845,332)	0.00%
<u>Capital Projects</u>				
<u>Debt Service</u>				
605 Interest On Bonds	26,465	27,890	(1,425)	
Total	26,465	27,890	(1,425)	0.00%

		FY14	FY13	Change	%
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>		
<u>Capital Projects</u>					
319	Computer Software Development	15,608	-	15,608	
399	Other Contracted Service	-	-	-	
703	Communication Equipment	-	-	-	
705	Data Processing Equipment	148,446	112,774	35,672	
723	Animal Control - Mobile Adoption Unit	-	-	-	
737	Elections - Voting Machines	-	-	-	
739	Other Equipment	-	620,020	(620,020)	
741	Other Capital Outlay	-	-	-	
799	Other Road Projects	-	-	-	
715C	Park Restroom/ Gunpowder Creek Land	18,921	-	18,921	
715D	Boone Cliffs/ Dinsmore - Land	-	-	-	
730D	Industrial Rd Improvements	-	-	-	
730E	Gateway Industrial Park	-	-	-	
730F	South Airfield Road	342,139	7,809,108	(7,466,969)	
730I	Oakbrook Relocation	325	343,834	(343,509)	
730J	Ky338 - Richwood Connection	-	43,972	(43,972)	
730K	Burlington Sidewalk Project	288,936	13,053	275,883	
730O	SRTS - Conner Campus	-	-	-	
730P	Hebron Business Sidewalk	-	-	-	
730Q	Longbranch Road	-	-	-	
730R	SRTS Burlington Elem	209,137	-	209,137	
730S	Veterans Way	-	-	-	
730T	Route 18 & 237	-	-	-	
730U	Richardson Road Bridge	28,188	-	28,188	
741	Other Capital Projects	37,245	24,946	12,299	
742	Buildings and Construction	294,323	-	294,323	
742B	Administration/Courthouse Renovations	66,520	74,265	(7,745)	
742J	Public Works Facility	-	-	-	
742K	ACC Capital	-	8,640	(8,640)	
742L	Fire Training Center Facility	-	-	-	
743D	Boone Co Water District	-	-	-	
744A	Jail HVAC Replacement	517,206	289,185	228,021	
799	Other Road Projects	-	-	-	
998C	Resticted Reserve - ACC	-	-	-	
999	Reserve For Transfer	-	-	-	
	Total	<u>1,966,994</u>	<u>9,339,797</u>	<u>(7,372,803)</u>	0.00%
	Capital Improvements Fund Expenditures	1,993,459	9,367,687	(7,374,228)	0.00%
	Excess (Deficiency) of Rev over Exp	(599,295)	(128,191)	(471,104)	0.00%
<u>Other Financing Sources (Uses)</u>					
601	Principal on Bonds	(63,158)	(61,053)	(2,105)	
4909	Cash Transfer Out	-	(2,750,000)	2,750,000	
4910	Cash Transfer In	3,825,000	5,244,700	(1,419,700)	
	Total Other Financing Sources (Uses)	<u>3,761,842</u>	<u>2,433,647</u>	<u>1,328,195</u>	0.00%
	Net Change in Fund Balance	3,162,547	2,305,456	857,091	0.00%

	FY14	FY13		
	<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>Change</u>	<u>%</u>
4901 Fund Balance - Beginning	3,948,828	1,643,371	2,305,457	0.00%
04901A Fund Balance - Beginning GO Bonds	-	-	-	
04901B Fund Balance - Investments	-	-	-	
Fund Balance - Ending	<u><u>7,111,375</u></u>	<u><u>3,948,827</u></u>	<u><u>3,162,548</u></u>	0.00%