

Boone County Fiscal Court  
Budgeted Revenues  
FY19

GENERAL FUND (01)

Taxes:

|                      |       |    |                      |
|----------------------|-------|----|----------------------|
| Real Estate Taxes    | 4101  | \$ | 11,000,000.00        |
| Tangible Tax         | 4102  |    | 1,850,000.00         |
| Motor Vehicle Tax    | 4103  |    | 1,475,000.00         |
| Delinquent Tax       | 4104  |    | 100,000.00           |
| Bank Franchise       | 4130  |    | 370,000.00           |
| Franchise - Real     | 4131A |    | 150,000.00           |
| Franchise - Tangible | 4131B |    | 800,000.00           |
| Occupational Tax     | 4134  |    | 26,400,000.00        |
| Deed Transfer Tax    | 4135  |    | 900,000.00           |
| Net profit Tax       | 4139  |    | 1,250,000.00         |
| In Lieu of Taxes     | 4210  |    | 100,000.00           |
| <b>Total Taxes</b>   |       |    | <b>44,395,000.00</b> |

Excess Fees:

|                             |      |  |                     |
|-----------------------------|------|--|---------------------|
| County Attorney Excess Fees | 4301 |  | -                   |
| County Clerk Excess Fees    | 4302 |  | 850,000.00          |
| Sheriff Excess Fees         | 4304 |  | 650,000.00          |
| <b>Total Excess Fees</b>    |      |  | <b>1,500,000.00</b> |

License and Permits:

|                                  |      |  |                     |
|----------------------------------|------|--|---------------------|
| Business License                 | 4401 |  | 275,000.00          |
| Beer/Liquor                      | 4402 |  | 70,000.00           |
| Building Permits                 | 4407 |  | 925,000.00          |
| Telecommunication Fee            | 4417 |  | 596,885.00          |
| <b>Total License and Permits</b> |      |  | <b>1,866,885.00</b> |

Intergovernmental Revenues:

|   |       |  |                     |
|---|-------|--|---------------------|
| Omitted Property Tax Bills              | 4501  |  | 150,000.00          |
| 21st Century                            | 4504Y |  | 78,130.00           |
| Inter-Co Motor Vehicle Tax              | 4505  |  | 110,000.00          |
| Non-Public School Transportation        | 4509  |  | 544,500.00          |
| Senate Bill 66 - Fire Districts         | 4510A |  | 10,000.00           |
| Lift Grant - NKY Con Bureau             | 4512  |  | 10,000.00           |
| Election Expense Reimbursements         | 4520  |  | 24,676.00           |
| Board of Assessment Appeals             | 4521  |  | 400.00              |
| Legal Process Tax                       | 4522  |  | 400.00              |
| AOC Court House Rental                  | 4532  |  | 514,800.00          |
| Contracts with Other Counties           | 4536  |  | 88,000.00           |
| EM Reimbursement                        | 4541  |  | 42,000.00           |
| BCWD-Rural Water Lines                  | 4546G |  | 136,380.00          |
| AOC - Telephone Reimbursements          | 4551  |  | 14,100.00           |
| Court Facility Fees                     | 4570  |  | 275,000.00          |
| <b>Total Intergovernmental Revenues</b> |       |  | <b>1,998,386.00</b> |

Charges for Services:

|                                     |       |  |            |
|-------------------------------------|-------|--|------------|
| Parks and Recreation                | 4604  |  | 110,000.00 |
| Parks and Receptions - Summer Camps | 4604S |  | 275,000.00 |
| Swimming Pool                       | 4605  |  | 25,000.00  |
| Animal Control Sales/License        | 4612  |  | 100,000.00 |
| Data Processing Services            | 4615  |  | 30,000.00  |
| Postage Reimbursement               | 4643  |  | 35,000.00  |

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|   | <b>FY19</b> |                       |
|---|-------------|-----------------------|
| EM Violation Clean up Fee                     | 4680A       | 30,000.00             |
| Parks & Rec. - Field Usage Fees               | 4680F       | 85,000.00             |
| Arboretum Maintenance                         | 4692        | 180,319.00            |
| MH/ID/SC Admin Reimbursement                  | 4693        | 261,000.00            |
| Payroll Tax Collection Fees                   | 4694        | 458,550.00            |
| Other Charges for Services                    | 4699        | 1,200.00              |
| <b>Total Charges for Services</b>             |             | <b>1,591,069.00</b>   |
| <b>Miscellaneous Revenues:</b>                |             |                       |
| Concessions - Parks and Recreations           | 4703        | 5,000.00              |
| Surplus Property Sales                        | 4705        | 70,000.00             |
| Assisted Housing Lease                        | 4711A       | 29,370.00             |
| Walton Fire Department Lease                  | 4711B       | 12,530.00             |
| Board of Education - Maplewood Facility       | 4711K       | 50,400.00             |
| Boone County CASA Rent                        | 4711L       | 9,180.00              |
| Valley Orchards Lease                         | 4711M       | 14,400.00             |
| CAC-Maplewood Head Start Program              | 4711N       | 28,580.00             |
| Commonwealth Attorney Lease                   | 4711Q       | 49,490.00             |
| Petersburg Fire Department                    | 4711S       | 99,460.00             |
| Boone Landing Marina                          | 4711T       | 8,500.00              |
| Reimbursements                                | 4727        | 1,500.00              |
| Animal Shelter Donation                       | 4728A       | 20,000.00             |
| ACC Medical Donations                         | 4728F       | 15,000.00             |
| Spay/Neuter - Donations                       | 4728G       | 5,000.00              |
| T/N/R Donations                               | 4728H       | 10,000.00             |
| Donations- ACC Disposal                       | 4728I       | 12,000.00             |
| Miscellaneous Revenues                        | 4731        | 15,000.00             |
| Airport Parking Fines                         | 4780        | 3,000.00              |
| Parking Fines - BCFC                          | 4780A       | 1,000.00              |
| <b>Total Miscellaneous Revenues</b>           |             | <b>459,410.00</b>     |
| <b>Interest Earned:</b>                       |             |                       |
| Interest on Deposits                          | 4801        | 325,000.00            |
| Interest on Investments                       | 4808        | 8,000.00              |
| <b>Total Interest Earned</b>                  |             | <b>333,000.00</b>     |
| <b>Surplus, Borrowing and Transfers:</b>      |             |                       |
| Carry Forward Balance                         | 4901        | 13,703,000.00         |
| Carry Forward Balance - Investments           | 4901B       | 1,072,000.00          |
| Cash Transfer - Out                           | 4909        | (15,977,645.00)       |
| Cash Transfer - In                            | 4910        | 18,000.00             |
| <b>Total Surplus, Borrowing and Transfers</b> |             | <b>(1,184,645.00)</b> |
| <b>Grand Total General Fund (01)</b>          |             | <b>50,959,105.00</b>  |
| <b><u>Public Works Fund (02)</u></b>          |             |                       |
| <b>License and Permits:</b>                   |             |                       |
| Other Inspection - Permit/Inspection Fees     | 4416        | 70,000.00             |
| <b>Total License and Permits</b>              |             | <b>70,000.00</b>      |
| <b>Intergovernmental Revenues:</b>            |             |                       |
| Federal Grants                                | 4504        | -                     |
| State Grants                                  | 4510        | 230,000.00            |
| Truck License Distribution                    | 4516        | 223,032.00            |

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|   | <b>FY19</b> |                      |
|---|-------------|----------------------|
| Vehicle Operation License Refund              | 4517        | 11,500.00            |
| County Road Aid                               | 4518        | 747,257.00           |
| Emergency Road Aid                            | 4518A       | -                    |
| Municipal Road Aid                            | 4519        | 1,289,762.00         |
| Contract with Other Counties                  | 4536        | 35,000.00            |
| Miscellaneous State Payments                  | 4543        | 112,000.00           |
| <b>Total Intergovernmental Revenues</b>       |             | <b>2,648,551.00</b>  |
| <b>Charges for Services:</b>                  |             |                      |
| Landfill User                                 | 4603        | 200,000.00           |
| Road Maintenance/Improvements                 | 4619        | 5,000.00             |
| Storm Sewer Services and Repair               | 4680C       | -                    |
| <b>Total Charges for Services</b>             |             | <b>205,000.00</b>    |
| <b>Miscellaneous Revenues:</b>                |             |                      |
| Road Material Sales                           | 4706        | 35,000.00            |
| Vehicle Maintenance Sales                     | 4710        | 120,000.00           |
| Recycling                                     | 4713        | 120,000.00           |
| Reimbursements                                | 4727        | -                    |
| Miscellaneous Revenues                        | 4731        | 1,000.00             |
| <b>Total Miscellaneous Revenues</b>           |             | <b>276,000.00</b>    |
| <b>Interest Earned:</b>                       |             |                      |
| Interest on Deposits                          | 4801        | 7,000.00             |
| <b>Total Interest Earned</b>                  |             | <b>7,000.00</b>      |
| <b>Surplus, Borrowing and Transfers:</b>      |             |                      |
| Carry Forward Balance                         | 4901        | 4,030,000.00         |
| Cash Transfer - In                            | 4910        | 7,500,000.00         |
| <b>Total Surplus, Borrowing and Transfers</b> |             | <b>11,530,000.00</b> |
| <b>Grand Total Public Works Fund (02)</b>     |             | <b>14,736,551.00</b> |

**Jail Fund (03)**

|   |       |                     |
|---|-------|---------------------|
| <b>Intergovernmental Revenues:</b>      |       |                     |
| Federal Prisoner Payment                | 4502  | 3,832,500.00        |
| Jail Operation State Fees               | 4533  | 124,000.00          |
| Jail State Medical Fees                 | 4534  | 130,000.00          |
| Jail State Court Costs                  | 4535  | 40,000.00           |
| Intercounty Jail Contract               | 4536  | -                   |
| State Prisoner Payment                  | 4537  | 2,100,000.00        |
| DUI Service Fees                        | 4538  | 20,000.00           |
| Tax Fund Payment                        | 4546A | 21,000.00           |
| House Bill 463                          | 4569  | 60,000.00           |
| Court Facility Fees                     | 4570  | 7,000.00            |
| <b>Total Intergovernmental Revenues</b> |       | <b>6,334,500.00</b> |
| <b>Charges for Services:</b>            |       |                     |
| Jail Work Release                       | 4618  | 20,000.00           |
| Jail Prisoner Reimbursements            | 4634  | 15,000.00           |
| Jail Medical Fees                       | 4635  | 12,000.00           |
| Jail Housing Fees                       | 4644  | 135,000.00          |
| <b>Total Charges for Services</b>       |       | <b>182,000.00</b>   |

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|   |       |                     |
|---|-------|---------------------|
| Miscellaneous Revenues:                       |       |                     |
| Telephone Commission                          | 4702  | 180,000.00          |
| Jail Medical Reimbursements                   | 4727K | -                   |
| Miscellaneous Revenues                        | 4731  | 20,000.00           |
| <b>Total Miscellaneous Revenues</b>           |       | <b>200,000.00</b>   |
| Interest Earned:                              |       |                     |
| Interest on Deposits                          | 4801  | 4,000.00            |
| <b>Total Interest Earned</b>                  |       | <b>4,000.00</b>     |
| Surplus, Borrowing and Transfers:             |       |                     |
| Carry Forward Balance                         | 4901  | 1,042,400.00        |
| Cash Transfer - In                            | 4910  | 697,000.00          |
| <b>Total Surplus, Borrowing and Transfers</b> |       | <b>1,739,400.00</b> |
| <b>Grand Total Jail Fund (03)</b>             |       | <b>8,459,900.00</b> |
| <b><u>LGEA Fund (04)</u></b>                  |       |                     |
| Intergovernmental Revenues:                   |       |                     |
| Mineral Tax                                   | 4529  | 50,000.00           |
| <b>Total Intergovernmental Revenues</b>       |       | <b>50,000.00</b>    |
| Interest Earned:                              |       |                     |
| Interest on Deposits                          | 4801  | 50.00               |
| <b>Total Interest Earned</b>                  |       | <b>50.00</b>        |
| Surplus, Borrowing and Transfers:             |       |                     |
| Carry Forward Balance                         | 4901  | -                   |
| <b>Total Surplus, Borrowing and Transfers</b> |       | <b>-</b>            |
| <b>Grand Total LGEA Fund (04)</b>             |       | <b>50,050.00</b>    |
| <b><u>Federal Grants Fund (07)</u></b>        |       |                     |
| Intergovernmental Revenues:                   |       |                     |
| Federal Grants - CDBG / Brighton Center       | 4504P | 283,000.00          |
| <b>Total Intergovernmental Revenues</b>       |       | <b>283,000.00</b>   |
| Surplus, Borrowing and Transfers:             |       |                     |
| Carry Forward Balance                         | 4901  | -                   |
| <b>Total Surplus, Borrowing and Transfers</b> |       | <b>-</b>            |
| <b>Grand Total Federal Grants Fund (07)</b>   |       | <b>283,000.00</b>   |
| <b><u>TIF District (23)</u></b>               |       |                     |
| Taxes:  |       |                     |
| TIF District #1                               | 4134A | 400,000.00          |
| TIF District #2                               | 4134B | -                   |
| TIF District #3 (Friendly Market)             | 4134C | 3,000.00            |
| <b>Total Taxes</b>                            |       | <b>403,000.00</b>   |
| Interest Earned:                              |       |                     |
| Interest on Deposits                          | 4801  | 18,000.00           |
| <b>Total Interest Earned</b>                  |       | <b>18,000.00</b>    |

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Surplus, Borrowing and Transfers:

|   |      |                     |
|---|------|---------------------|
| Carry Forward Balance                         | 4901 | 2,025,700.00        |
| Cash Transfers - Out                          | 4909 | (18,000.00)         |
| <b>Total Surplus, Borrowing and Transfers</b> |      | <b>2,007,700.00</b> |

**Grand Total TIF District (23)**

**2,428,700.00**

**Assisted Housing (25)**

Intergovernmental Revenues:

|  |       |                     |
|--|-------|---------------------|
| Federal Grants - Public Housing - HAP    | 4504C | 5,645,370.00        |
| Federal Grants - HAP Administration Fees | 4504K | 597,002.00          |
| Federal Grants - Fraud Recovery          | 4504L | 12,615.00           |
| Federal Grants - AH FSS                  | 4504M | 66,375.00           |
| Federal Grants - FSS Closed Accounts     | 4504Q | 1,000.00            |
| <b>Total Intergovernmental Revenues</b>  |       | <b>6,322,362.00</b> |

Miscellaneous Revenues:

|                                     |      |          |
|-------------------------------------|------|----------|
| Miscellaneous Revenues              | 4731 | -        |
| <b>Total Miscellaneous Revenues</b> |      | <b>-</b> |

Interest Earned:

|                              |      |                 |
|------------------------------|------|-----------------|
| Interest on Deposits         | 4801 | 2,000.00        |
| <b>Total Interest Earned</b> |      | <b>2,000.00</b> |

Surplus, Borrowing and Transfers:

|  |      |                   |
|--|------|-------------------|
| Carry Forward Balance                              | 4901 | 206,000.00        |
| Adjustment to Prior Year balance                   | 4903 | -                 |
| Cash Transfer - In                                 | 4910 | -                 |
| <b>Total Surplus, Borrowing and Transfers (25)</b> |      | <b>206,000.00</b> |

**Grand Total Assisted Housing**

**6,530,362.00**

**Assisted Housing Reserve Fund (26)**

Interest Earned:

|                              |      |                 |
|------------------------------|------|-----------------|
| Interest on Deposits         | 4801 | 1,000.00        |
| <b>Total Interest Earned</b> |      | <b>1,000.00</b> |

Surplus, Borrowing and Transfers:

|   |      |                   |
|---|------|-------------------|
| Carry Forward Balance                         | 4901 | 273,000.00        |
| Cash Transfer - Out                           | 4909 | -                 |
| <b>Total Surplus, Borrowing and Transfers</b> |      | <b>273,000.00</b> |

**Grand Total Assisted Housing Reserve Fund (26)**

**274,000.00**

**Mental Health / Intellectually Disabled / Aging Tax Fund (76)**

Taxes:

|                          |      |                     |
|--------------------------|------|---------------------|
| Occupational License Tax | 4134 | 2,500,000.00        |
| Net Profit Taxes         | 4139 | 110,000.00          |
| <b>Total Taxes</b>       |      | <b>2,610,000.00</b> |

Miscellaneous Revenues:

|                                     |       |                  |
|-------------------------------------|-------|------------------|
| Senior Citizens Picnic              | 4710A | 13,000.00        |
| <b>Total Miscellaneous Revenues</b> |       | <b>13,000.00</b> |

**Boone County Fiscal Court  
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|  |      |                     |
|--|------|---------------------|
| Interest Earned:   |      |                     |
| Interest on Deposits   | 4801 | 20,000.00           |
| <b>Total Interest Earned</b>   |      | <b>20,000.00</b>    |
| Surplus, Borrowing and Transfers:  |      |                     |
| Carry Forward Balance  | 4901 | 3,289,000.00        |
| Cash Transfer - Out  | 4909 | -                   |
| Cash Transfer - In   | 4910 | -                   |
| <b>Total Surplus, Borrowing and Transfers</b>                                |      | <b>3,289,000.00</b> |
| <b>Grand Total Mental Health / Intellectually Disabled / Aging Fund (76)</b> |      | <b>5,932,000.00</b> |

**School Tax Fund (78)**

|   |      |                      |
|---|------|----------------------|
| Taxes:  |      |                      |
| Occupational License Tax                      | 4134 | 7,560,000.00         |
| Net Profit Taxes                              | 4139 | 5,800,000.00         |
| <b>Total Taxes</b>                            |      | <b>13,360,000.00</b> |
| Interest Earned:                              |      |                      |
| Interest on Deposits                          | 4801 | 15,000.00            |
| <b>Total Interest Earned</b>                  |      | <b>15,000.00</b>     |
| Surplus, Borrowing and Transfers:             |      |                      |
| Carry Forward Balance                         | 4901 | 865,000.00           |
| <b>Total Surplus, Borrowing and Transfers</b> |      | <b>865,000.00</b>    |
| <b>Grand Total School Tax Fund (78)</b>       |      | <b>14,240,000.00</b> |

**PSCC Operating Fund (79)**

|   |      |                      |
|---|------|----------------------|
| Taxes:  |      |                      |
| Telephone 911 Fee                             | 4140 | 3,850,000.00         |
| <b>Total Taxes</b>                            |      | <b>3,850,000.00</b>  |
| Intergovernmental Revenues:                   |      |                      |
| Lawenforcement Reporting Fees                 | 4543 | 20,000.00            |
| Wireless Telephone 911 Surcharge              | 4562 | 625,000.00           |
| <b>Total Intergovernmental Revenues</b>       |      | <b>645,000.00</b>    |
| Miscellaneous Revenues:                       |      |                      |
| Miscellaneous Revenues                        | 4731 | 1,000.00             |
| <b>Total Miscellaneous Revenues</b>           |      | <b>1,000.00</b>      |
| Interest Earned:                              |      |                      |
| Interest on Deposits                          | 4801 | 30,000.00            |
| <b>Total Interest Earned</b>                  |      | <b>30,000.00</b>     |
| Surplus, Borrowing and Transfers:             |      |                      |
| Carry Forward Balance                         | 4901 | 7,142,000.00         |
| Cash Transfer - In (General Fund)             | 4910 | -                    |
| <b>Total Surplus, Borrowing and Transfers</b> |      | <b>7,142,000.00</b>  |
| <b>Grand Total PSCC Operating Fund (79)</b>   |      | <b>11,668,000.00</b> |

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**Motor Vehicle Fund (81) FY19**

|   |      |                     |
|---|------|---------------------|
| Taxes:  |      |                     |
| Motor Vehicle Rental Tax                      | 4141 | 1,925,000.00        |
| <b>Total Taxes</b>                            |      | <b>1,925,000.00</b> |
| Interest Earned:                              |      |                     |
| Interest on Deposits                          | 4801 | 350.00              |
| <b>Total Interest Earned</b>                  |      | <b>350.00</b>       |
| Surplus, Borrowing and Transfers:             |      |                     |
| Carry Forward Balance                         | 4901 | -                   |
| <b>Total Surplus, Borrowing and Transfers</b> |      | <b>-</b>            |
| <b>Grand Total Motor Vehicle Fund (81)</b>    |      | <b>1,925,350.00</b> |

**Earl Parker Robinson Fund (88)**

|   |      |                   |
|---|------|-------------------|
| Interest Earned:                                  |      |                   |
| Interest on Deposits                              | 4801 | 1,500.00          |
| <b>Total Interest Earned</b>                      |      | <b>1,500.00</b>   |
| Surplus, Borrowing and Transfers:                 |      |                   |
| Carry Forward Balance                             | 4901 | 274,000.00        |
| <b>Total Surplus, Borrowing and Transfers</b>     |      | <b>274,000.00</b> |
| <b>Grand Total Earl Parker Robinson Fund (88)</b> |      | <b>275,500.00</b> |

**Capital Improvement Fund (97)**

|  |       |                       |
|--|-------|-----------------------|
| Intergovernmental Revenues:                      |       |                       |
| Federal Reimbursements                           | 4503  | 7,236,978.00          |
| Federal Reimbursements- CDBG                     | 4503S | 1,000,000.00          |
| Contract with Other Counties                     | 4536  | 138,000.00            |
| <b>Total Intergovernmental Revenues</b>          |       | <b>8,374,978.00</b>   |
| Miscellaneous Revenues:                          |       |                       |
| YMCA Debt Service                                | 4711Y | 21,074.00             |
| Miscellaneous Revenues                           | 4731  | -                     |
| <b>Total Miscellaneous Revenues</b>              |       | <b>21,074.00</b>      |
| Interest Earned:                                 |       |                       |
| Interest on Deposits                             | 4801  | 190,000.00            |
| <b>Total Interest Earned</b>                     |       | <b>190,000.00</b>     |
| Surplus, Borrowing and Transfers:                |       |                       |
| Carry Forward Balance                            | 4901  | 23,389,000.00         |
| Cash Transfer - In                               | 4910  | 7,780,645.00          |
| <b>Total Surplus, Borrowing and Transfers</b>    |       | <b>31,169,645.00</b>  |
| <b>Grand Total Capital Improvement Fund (97)</b> |       | <b>39,755,697.00</b>  |
| <b>Total All Funds:</b>                          |       | <b>157,518,215.00</b> |