

# Capital Project Budgets—

## The Nature and Scope of Capital Projects

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. The County's infrastructure improvements are small-scale and are accounted for within the Road and Bridge Fund, one of the County's major funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and non-major)

## The County's Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis to address the identified needs. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent year until the project is completed.

During FY 2003, the County Commission identified several areas of need and initiated relevant planning processes. The scope of the planning process encompassed courthouse overcrowding (including shortages of courtroom space, jury assembly space, and office space); overcrowding and space shortage for the District Defender; and, build-out of the third floor shell space of the Government Center as well as re-configuration of work space on the first and second floors. Architectural reviews were conducted during 2003 and 2004 for the Government Center and the Courthouse. The Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission. This planning process culminated with voter approval of a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The tax became effective October 1, 2006 and will finance several projects as described in the following pages.

The projects are being constructed sequentially. This approach was chosen for two reasons: (1) to allow a pay-as-you-go approach, thereby avoiding borrowing costs and reducing the duration of the sales tax; and (2) to address the most pressing space needs first. As shown on the following overview schedule, phase I of the Alternative Sentencing Center was completed in 2007-2008 and the Courthouse Expansion project was completed in the first quarter of 2009. Design work for the Government Center and Johnson Building projects should be complete in 2010, with bidding and contract award to follow. Completion is expected in 2011.

## Capital Project Budgets cont'd

During 2009 another facility need emerged and was followed by a planning process which resulted in approval of the construction of a new facility, Sheriff/Election Warehouse, to be located adjacent to the existing Sheriff's Administration and Jail facility. The need emerged when the existing 3-year lease agreement for election equipment warehouse storage came due for renewal. This prompted the County to evaluate the cost of continuing to lease storage space for election equipment (a need which was expected to continue for the foreseeable future) compared to the cost of construction and ownership. In addition, the Sheriff identified a need for training and evidence storage and he had been accumulating monies for this need within the Sheriff's Civil Charges Fund for several years. County officials were able to address both of these needs with a single facility which will be funded with monies from the Sheriff Civil Charges Fund, monies reimbursed to the General Fund from the 1/5<sup>th</sup> Cent Capital Improvement Sales Tax, and bond proceeds. The County intends to issue 10-year Recovery Zone Bonds, which will be retired through annual appropriations in the General Fund using amounts previously appropriated for building lease (~\$60,000 per year) combined with funding from the Sheriff Civil Charges Fund (~\$40,000) per year.



# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2010	Project Status as of 1/1/2010
<b>Courthouse Expansion</b>	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Completed	Completed
<b>Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"</b>	Remodel interior for use for the Boone County Alternative Sentencing Center	330,000	6,000	Phase I complete; appropriations will be established for Phase II in subsequent year	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel (Phase II) to be completed at later date
<b>Guarantee Land Title Building (Reimbursement)</b>	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Complete	Completed in 2009
<b>Government Center Construction; Johnston Paint Remodel</b>	Build-out third floor shell space and expand/re-configure operational space on first and second floors; re-model Johnston Paint Building for Government Center Annex	4,536,800	14,000 Gov Center; 5,200 Johnston Paint	Final appropriations to be approved in 2010.	In progress
<b>Johnson Building Remodel</b>	Remodel/ reconfigure interior spaces for District Defender	500,000	n/a	Pending	Pending
<b>Debt Retirement</b>	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	n/a	Completed	Completed
<b>Sheriff/Election Warehouse Facility</b>	Design and construct a new shared-space facility to house various Sheriff operations (training, evidence storage, and Internet Crimes) and election equipment storage.	1,600,000	~20,000	Appropriations approved in 2009 and 2010.	In progress
	Total	\$ <u>19,136,800</u>			

Funding Source					Estimated Annual Operating Impact		
Three-Year 1/5th Cent Sales Tax	Remaining Series 2003 Bond Proceeds	Recovery Zone Bonds to be Issued in 2010	Cash on Hand Reserved for Specific Project	Total Funding Sources	Estimated Cost *	Description	Year of Fiscal Impact
\$ 9,500,000	-	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
330,000	-	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
670,000	-	-	-	670,000	n/a		n/a
1,000,000	906,800	-	2,630,000	4,536,800	60,000	Utilities, Capital Repair and Replacement	2011
500,000	-	-	-	500,000	n/a		n/a
2,000,000	-	-	-	2,000,000	n/a		n/a
-	-	800,000	800,000	1,600,000	40,000		2010
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>800,000</u>	<u>3,430,000</u>	<u>19,136,800</u>	<u>\$ 274,600</u>		

\* Additional Maintenance and Housekeeping staff have not been approved and are therefore EXCLUDED from this cost estimate.

# Capital Projects cont'd

## Estimated On-Going Annual Operational Impact

Impact to the annual operating budget resulting from these capital projects consists primarily of utilities, facilities maintenance, housekeeping, capital repair and replacement charges, additional phone lines, and increased equipment maintenance charges (for example, new courtroom audio-visual equipment). Operating costs associated with the Courthouse, Government Center, and Sheriff/Elections Warehouse Facility will be paid from General Fund appropriations; operating costs for the Alternative Sentencing Center (Guarantee Land Title Building) will be paid from the Law Enforcement Sales Tax Fund.

The increased operating costs associated with the Courthouse and Alternative Sentencing Center were fully incorporated into the annual operating budget in FY 2009 and thereafter. The increased operating costs expected for the Sheriff/Election Warehouse Facility have been incorporated into the FY 2010 budget for one-half year, assuming mid-year completion. Increased operating costs associated with the Government Center and Johnston Paint Building (Government Center Annex) will be incorporated into the FY 2011 operating budget.

In addition, facility-related staffing increases were also identified in the planning process and included 1 FTE Senior Facilities Maintenance Technician and 1 FTE Housekeeper. However, in light of flat revenue growth forecasted for FY 2010 and several years beyond, the County is unable to fund the additional staff. As a result, the County Commission and Facilities Maintenance management are reviewing current staff assignments and service standards in order to accommodate the additional square footage.

## Estimated Costs for Additional Facilities Maintenance and Housekeeping Staff Not Funded at this Time:

<u>Staff Positions (including benefits)</u>	<u>Estimated Cost</u>
Facilities Maintenance Sr. Technician	\$ 44,500
Housekeeper	29,600
Total	<u>\$ 74,100</u>

# Capital Projects cont'd

## Fund Statement—Capital Project Funds Combined (Major & Nonmajor Funds)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,577,324	3,470,000	3,320,750	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	214,649	-	40,199	-
Hospital Lease	-	-	-	-
Other	-	-	43	-
<b>Total Revenues</b>	<b>4,791,973</b>	<b>3,470,000</b>	<b>3,360,992</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,548,168	1,683,317	1,659,114	1,391,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	30,300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>7,548,168</b>	<b>1,683,317</b>	<b>1,659,114</b>	<b>1,421,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,756,195)</b>	<b>1,786,683</b>	<b>1,701,878</b>	<b>(1,421,400)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	2,910,839	1,923,378	1,023,378	-
Transfer Out	(2,835,839)	(3,646,685)	(714,478)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	830,000
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>75,000</b>	<b>(1,723,307)</b>	<b>308,900</b>	<b>830,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,681,195)</b>	<b>63,376</b>	<b>2,010,778</b>	<b>(591,400)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>8,280,108</b>	<b>5,626,399</b>	<b>5,626,399</b>	<b>7,637,177</b>
Less encumbrances, beginning of year	(4,700)	(32,186)	(32,186)	(32,186)
Add encumbrances, end of year	32,186	32,186	32,186	32,186
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 5,626,399</b>	<b>\$ 5,689,775</b>	<b>\$ 7,637,177</b>	<b>\$ 7,045,777</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	906,810	906,810	906,810	906,810
Prior Year Encumbrances	32,186	32,186	32,186	32,186
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>938,996</b>	<b>938,996</b>	<b>938,996</b>	<b>938,996</b>
<b>FUND BALANCE, end of year</b>	<b>5,626,399</b>	<b>5,689,775</b>	<b>7,637,177</b>	<b>7,045,777</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(938,996)</b>	<b>(938,996)</b>	<b>(938,996)</b>	<b>(938,996)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,687,403</b>	<b>\$ 4,750,779</b>	<b>\$ 6,698,181</b>	<b>\$ 6,106,781</b>

# Capital Projects cont'd

## Fund Statement—Jail and Courthouse Expansion Fund 400 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(953)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(953)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(953)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(171,462)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(171,462)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(172,415)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>172,415</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Projects cont'd

## Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	66,892	-	19,015	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>66,892</b>	<b>-</b>	<b>19,015</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	285,055	285,055	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>285,055</b>	<b>285,055</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>66,892</b>	<b>(285,055)</b>	<b>(266,040)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	2,641,396	1,078,600	178,600	-
Transfer Out	-	(44,478)	(44,478)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,641,396</b>	<b>1,034,122</b>	<b>134,122</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,708,288</b>	<b>749,067</b>	<b>(131,918)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>710,202</b>	<b>3,418,490</b>	<b>3,418,490</b>	<b>3,286,572</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,418,490</b>	<b>\$ 4,167,557</b>	<b>\$ 3,286,572</b>	<b>\$ 3,286,572</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	906,810	906,810	906,810	906,810
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>906,810</b>	<b>906,810</b>	<b>906,810</b>	<b>906,810</b>
<b>FUND BALANCE, end of year</b>	<b>3,418,490</b>	<b>4,167,557</b>	<b>3,286,572</b>	<b>3,286,572</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(906,810)</b>	<b>(906,810)</b>	<b>(906,810)</b>	<b>(906,810)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,511,680</b>	<b>\$ 3,260,747</b>	<b>\$ 2,379,762</b>	<b>\$ 2,379,762</b>

# Capital Projects cont'd

## Fund Statement—City/County Health Facility Fund 404 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	604	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(304,375)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(304,375)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(303,771)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>308,471</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
Less encumbrances, beginning of year	(4,700)	(4,700)	(4,700)	(4,700)
Add encumbrances, end of year	4,700	4,700	4,700	4,700
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,700	4,700	4,700	4,700
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>FUND BALANCE, end of year</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,700)</b>	<b>(4,700)</b>	<b>(4,700)</b>	<b>(4,700)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—1/5 Cent Sales Tax Capital Improvement Fund 406 (Major Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,577,324	3,470,000	3,320,750	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	145,986	-	21,100	-
Hospital Lease	-	-	-	-
Other	-	-	43	-
<b>Total Revenues</b>	<b>4,723,310</b>	<b>3,470,000</b>	<b>3,341,893</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,365,110	1,144,884	1,118,949	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>7,365,110</b>	<b>1,144,884</b>	<b>1,118,949</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,641,800)</b>	<b>2,325,116</b>	<b>2,222,944</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	75,000	-	-	-
Transfer Out	(2,360,002)	(3,602,207)	(670,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,285,002)</b>	<b>(3,602,207)</b>	<b>(670,000)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,926,802)</b>	<b>(1,277,091)</b>	<b>1,552,944</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,089,020</b>	<b>2,189,704</b>	<b>2,189,704</b>	<b>3,742,648</b>
Less encumbrances, beginning of year	-	(27,486)	(27,486)	(27,486)
Add encumbrances, end of year	27,486	27,486	27,486	27,486
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,189,704</b>	<b>\$ 912,613</b>	<b>\$ 3,742,648</b>	<b>\$ 3,742,648</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	27,486	27,486	27,486	27,486
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>27,486</b>	<b>27,486</b>	<b>27,486</b>	<b>27,486</b>
<b>FUND BALANCE, end of year</b>	<b>2,189,704</b>	<b>912,613</b>	<b>3,742,648</b>	<b>3,742,648</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(27,486)</b>	<b>(27,486)</b>	<b>(27,486)</b>	<b>(27,486)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,162,218</b>	<b>\$ 885,127</b>	<b>\$ 3,715,162</b>	<b>\$ 3,715,162</b>

# Capital Projects cont'd

## Fund Statement—Law Office Remodel IV-D 605 E Walnut Fund 407 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,120	-	84	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>2,120</b>	<b>-</b>	<b>84</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	183,058	-	1,732	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>183,058</b>	<b>-</b>	<b>1,732</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(180,938)</b>	<b>-</b>	<b>(1,648)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	194,443	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>194,443</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>13,505</b>	<b>-</b>	<b>(1,648)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>13,505</b>	<b>13,505</b>	<b>11,857</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 13,505</b>	<b>\$ 13,505</b>	<b>\$ 11,857</b>	<b>\$ 11,857</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>13,505</b>	<b>13,505</b>	<b>11,857</b>	<b>11,857</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 13,505</b>	<b>\$ 13,505</b>	<b>\$ 11,857</b>	<b>\$ 11,857</b>

# Capital Projects cont'd

## Fund Statement– Sheriff Election Facility Fund 408 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	208,900	208,900	1,391,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	30,300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>208,900</b>	<b>208,900</b>	<b>1,421,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(208,900)</b>	<b>(208,900)</b>	<b>(1,421,400)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	800,300	800,300	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	830,000
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>800,300</b>	<b>800,300</b>	<b>830,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>591,400</b>	<b>591,400</b>	<b>(591,400)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>591,400</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ 591,400</b>	<b>\$ 591,400</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>591,400</b>	<b>591,400</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ 591,400</b>	<b>\$ 591,400</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement— Johnson Paint Building Remodel Fund 409 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	44,478	44,478	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>44,478</u>	<u>44,478</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(44,478)	(44,478)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	44,478	44,478	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>44,478</u>	<u>44,478</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	-	-
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>