

# 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:

- 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

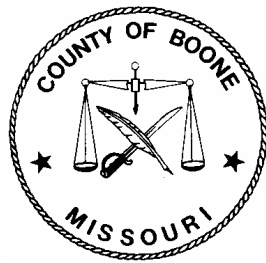
The County does not engage in an on-going capital improvement planning and budgeting process. The County’s need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis to address the identified 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 will be 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 is scheduled for completion the first quarter of 2009. For the Government Center and Johnson Building projects, schematic designs and construction time tables have yet to be developed and approved by the Commission, although the County Commission intends to authorize architectural design work on the Government Center project in 2009.

## Capital Project Budgets cont'd

In addition to the projects included in the One-Fifth Cent Capital Improvement Sales Tax, the County Commission established appropriations to remodel a portion of vacant property (acquired law offices) to house the Prosecuting Attorney's Child Support Enforcement program. This program is fully funded by the state and had been housed in leased facilities for several years. The funding was provided from residual assets available in other capital project funds. These assets had originally been transferred from the General Fund to the various capital project funds, so there were no legal restrictions as to their use. This project is also included on the schedules presented on the following pages.



# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2009	Project Status as of 1/1/2009
<b><u>2006 1/5th-cent Sales Tax Ballot Issue:</u></b>					
<b>Courthouse Expansion</b>	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Project budget approved and appropriations established	Under construction with completion scheduled for 1st quarter 2009
<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	Project budget approved and appropriations established- Phase I (main floor)	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel 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	Pending	Pending
<b>Government Center Construction</b>	Build-out third floor shell space and expand/re-configure operational space on first and second floors	4,419,800	14,000	Pending	Pending
<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	Pending	Pending
	Subtotal	\$ <u>17,419,800</u>			
<b><u>Other Capital Projects:</u></b>					
<b>Law Office Remodel for Child Support Enforcement (IV-D)</b>	Re-model portion of vacant space (acquired law offices) for Prosecuting Attorney Child Support Enforcement Unit, replacing leased space.	185,000		Completed in 2008	Completed in 2008
	Subtotal	\$ <u>185,000</u>			

<b>Funding Source</b>				<b>Estimated Annual Operating Impact</b>	
<b>Three-Year 1/5th Cent Sales Tax</b>	<b>Remaining Series 2003 Bond Proceeds</b>	<b>Cash on Hand Reserved for Specific Project</b>	<b>Total Funding Sources</b>	<b>Estimated Cost *</b>	<b>Description</b>
\$ 9,500,000	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts
330,000	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts
670,000	-	-	670,000	n/a	
1,000,000	906,800	2,513,000	4,419,800	60,000	Utilities, Capital Repair and Replacement
500,000	-	-	500,000	n/a	
2,000,000	-	-	2,000,000	n/a	
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>2,513,000</u>	<u>17,419,800</u>	<u>\$ 234,600</u>	
-	-	185,000	185,000	reimbursed by state	Direct costs (utilities and housekeeping) are fully reimbursed by the state each month; indirect costs (Facilities Maintenance, depreciation, etc.) are recovered as indirect costs on an annual basis.
<u>\$ -</u>	<u>-</u>	<u>185,000</u>	<u>185,000</u>	<u>-</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 and the Government Center projects 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.

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 2009 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)

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,626,163	4,650,800	4,600,000	3,470,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	317,841	604	213,203	-
Hospital Lease	-	-	-	-
Other	-	15,000	15,000	-
<b>Total Revenues</b>	<b>4,944,004</b>	<b>4,666,404</b>	<b>4,828,203</b>	<b>3,470,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,327,108	8,707,872	8,695,708	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	685,127	-	-	-
<b>Total Expenditures</b>	<b>2,012,235</b>	<b>8,707,872</b>	<b>8,695,708</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,931,769</b>	<b>(4,041,468)</b>	<b>(3,867,505)</b>	<b>3,470,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	685,127	2,895,840	2,895,840	-
Transfer Out	-	(2,835,840)	(2,835,840)	-
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>685,127</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,616,896</b>	<b>(3,981,468)</b>	<b>(3,807,505)</b>	<b>3,470,000</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>4,663,212</b>	<b>8,280,108</b>	<b>8,280,108</b>	<b>4,477,303</b>
Less encumbrances, beginning of year	-	-	-	(4,700)
Add encumbrances, end of year	-	-	4,700	4,700
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 8,280,108</b>	<b>\$ 4,298,640</b>	<b>\$ 4,477,303</b>	<b>\$ 7,947,303</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	895,520	906,810	906,810	906,810
Prior Year Encumbrances	-	-	4,700	4,700
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>895,520</b>	<b>906,810</b>	<b>911,510</b>	<b>911,510</b>
<b>FUND BALANCE, end of year</b>	<b>8,280,108</b>	<b>4,298,640</b>	<b>4,477,303</b>	<b>7,947,303</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(895,520)</b>	<b>(906,810)</b>	<b>(911,510)</b>	<b>(911,510)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 7,384,588</b>	<b>\$ 3,391,830</b>	<b>\$ 3,565,793</b>	<b>\$ 7,035,793</b>

# Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,404	-	(952)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,404</b>	<b>-</b>	<b>(952)</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,394	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>7,394</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,010</b>	<b>-</b>	<b>(952)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(171,463)	(171,463)	-
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>-</b>	<b>(171,463)</b>	<b>(171,463)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,010</b>	<b>(171,463)</b>	<b>(172,415)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>170,405</b>	<b>172,415</b>	<b>172,415</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 172,415</b>	<b>\$ 952</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>172,415</b>	<b>952</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>\$ 172,415</b>	<b>\$ 952</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	30,088	-	66,892	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>30,088</b>	<b>-</b>	<b>66,892</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>30,088</b>	<b>-</b>	<b>66,892</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	2,641,396	2,641,396	-
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>-</b>	<b>2,641,396</b>	<b>2,641,396</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>30,088</b>	<b>2,641,396</b>	<b>2,708,288</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>680,114</b>	<b>710,202</b>	<b>710,202</b>	<b>3,418,490</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 710,202</b>	<b>\$ 3,351,598</b>	<b>\$ 3,418,490</b>	<b>\$ 3,418,490</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	616,336	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>616,336</b>	<b>906,810</b>	<b>906,810</b>	<b>906,810</b>
<b>FUND BALANCE, end of year</b>	<b>710,202</b>	<b>3,351,598</b>	<b>3,418,490</b>	<b>3,418,490</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(616,336)</b>	<b>(906,810)</b>	<b>(906,810)</b>	<b>(906,810)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 93,866</b>	<b>\$ 2,444,788</b>	<b>\$ 2,511,680</b>	<b>\$ 2,511,680</b>

# Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,567	604	604	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>17,567</b>	<b>604</b>	<b>604</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	139,203	4,700	4,700	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>139,203</b>	<b>4,700</b>	<b>4,700</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(121,636)</b>	<b>(4,096)</b>	<b>(4,096)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(304,375)	(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>-</b>	<b>(304,375)</b>	<b>(304,375)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(121,636)</b>	<b>(308,471)</b>	<b>(308,471)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>430,107</b>	<b>308,471</b>	<b>308,471</b>	<b>4,700</b>
Less encumbrances, beginning of year	-	-	-	(4,700)
Add encumbrances, end of year	-	-	4,700	4,700
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 308,471</b>	<b>\$ -</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	279,184	-	-	-
Prior Year Encumbrances	-	-	4,700	4,700
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>279,184</b>	<b>-</b>	<b>4,700</b>	<b>4,700</b>
<b>FUND BALANCE, end of year</b>	<b>308,471</b>	<b>-</b>	<b>4,700</b>	<b>4,700</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(279,184)</b>	<b>-</b>	<b>(4,700)</b>	<b>(4,700)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 29,287</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—General Capital Fund 405 (Nonmajor Fund)

	2007 Actual	2008 Budget	2008 Projected	2009 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	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	685,127	-	-	-
<b>Total Expenditures</b>	<u>685,127</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(685,127)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	685,127	-	-	-
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>685,127</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>	<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>-</b>	<b>-</b>	<b>-</b>	<b>-</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

# Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	4,626,163	4,650,800	4,600,000	3,470,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	260,782	-	144,540	-
Hospital Lease	-	-	-	-
Other	-	15,000	15,000	-
<b>Total Revenues</b>	<b>4,886,945</b>	<b>4,665,800</b>	<b>4,759,540</b>	<b>3,470,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,180,511	8,508,732	8,507,950	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,180,511</b>	<b>8,508,732</b>	<b>8,507,950</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,706,434</b>	<b>(3,842,932)</b>	<b>(3,748,410)</b>	<b>3,470,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	60,000	60,000	-
Transfer Out	-	(2,360,002)	(2,360,002)	-
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>-</b>	<b>(2,300,002)</b>	<b>(2,300,002)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>3,706,434</b>	<b>(6,142,934)</b>	<b>(6,048,412)</b>	<b>3,470,000</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>3,382,586</b>	<b>7,089,020</b>	<b>7,089,020</b>	<b>1,040,608</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,089,020</b>	<b>\$ 946,086</b>	<b>\$ 1,040,608</b>	<b>\$ 4,510,608</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>7,089,020</b>	<b>946,086</b>	<b>1,040,608</b>	<b>4,510,608</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>\$ 7,089,020</b>	<b>\$ 946,086</b>	<b>\$ 1,040,608</b>	<b>\$ 4,510,608</b>

# Capital Projects cont'd

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

	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,119	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>2,119</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	194,440	183,058	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>194,440</u>	<u>183,058</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(194,440)	(180,939)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	194,444	194,444	-
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>194,444</u>	<u>194,444</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	4	13,505	-
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	13,505
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 13,505</u>	<u>\$ 13,505</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>	-	4	13,505	13,505
<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>\$ 4</u>	<u>\$ 13,505</u>	<u>\$ 13,505</u>

