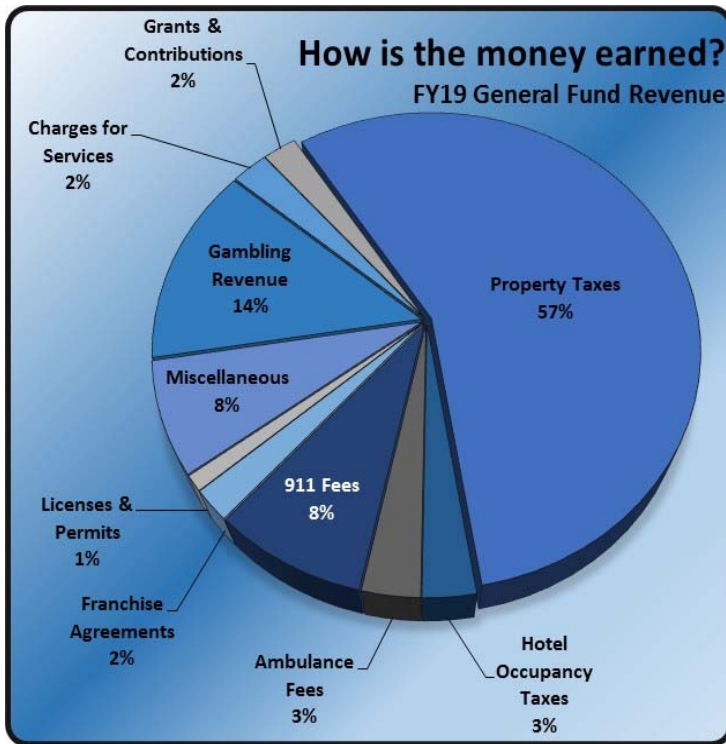


Jefferson County Commission  
 FY19 Public Forum 2/6/2018  
 General Fund  
 Revenues & Expenditures



**General Fund Revenues**

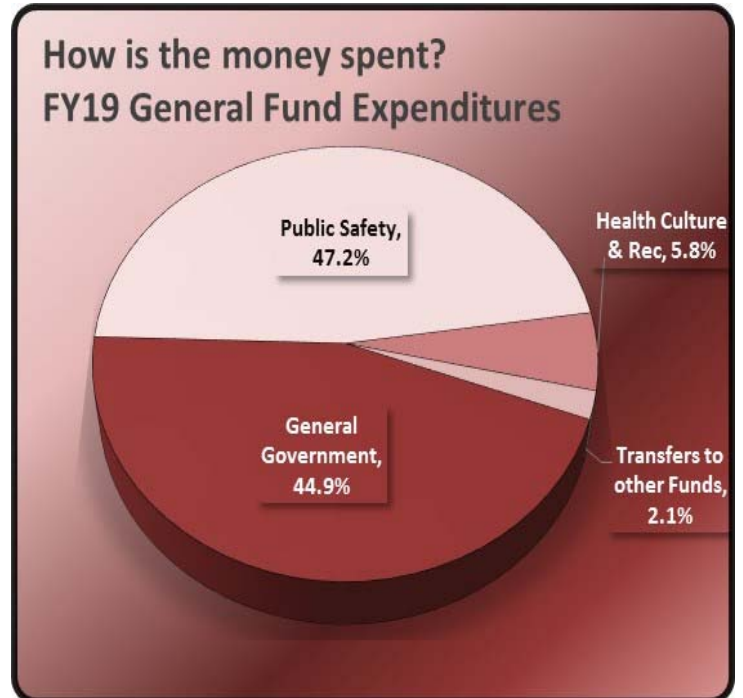
Revenue by Type	FY19		FY18		FY17	
	Budget		Budget		Actual	
Charges for Services	634,830	2.5%	597,980	2.3%	594,259	2.4%
Grants & Contributions	586,000	2.3%	1,000,795	3.9%	515,627	2.1%
Property Taxes	14,406,245	56.5%	14,039,400	54.5%	13,054,520	53.8%
Hotel Occupancy Taxes	726,600	2.9%	695,787	2.7%	775,514	3.2%
Ambulance Fees	790,000	3.1%	854,415	3.3%	968,222	4.0%
911 Fees	2,104,100	8.3%	2,023,000	7.8%	1,871,076	7.7%
Franchise Agreements	544,000	2.1%	533,300	2.1%	518,503	2.1%
Licenses & Permits	275,335	1.1%	245,195	1.0%	252,848	1.0%
Miscellaneous	1,938,960	7.6%	2,146,327	8.3%	1,792,238	7.4%
Gambling Revenue	3,485,700	13.7%	3,637,700	14.1%	3,920,065	16.2%
<b>Total Revenues</b>	<b>25,491,770</b>		<b>25,773,899</b>		<b>24,262,872</b>	

For FY19, total revenues are projected to be \$25.5 million which is a 1.1% increase over FY18 budgeted revenues of \$25.8 million. Revenue in the General Fund comes from a variety of sources. Property taxes make up 56.5% of total revenues and are the largest revenue source. Total property tax revenues are projected to be \$14.4 million in FY19. Property taxes consist of real and personal property taxes paid by Jefferson County property owners. Gambling revenue is projected to be at \$3.5 million for FY19. Gambling revenue is the County's second largest revenue source at 13.7% of total revenues. Other sources of revenue include charges for services, licenses and permits, grants, contributions to other agencies and other taxes.

**General Fund Expenditures**

Expenditures by Category	FY19 Budget	FY18 Budget	FY17 Actual
Personnel Services	\$ 15,045,061	\$ 14,423,598	\$ 13,519,357
Contractual Services	\$ 2,359,627	\$ 2,345,183	\$ 2,215,643
Commodities	\$ 2,981,355	\$ 2,252,670	\$ 2,331,150
Contributions / Transfers	\$ 6,446,314	\$ 5,641,340	\$ 5,031,062
Capital Outlay	\$ 765,600	\$ 1,364,600	\$ 2,189,415
<b>Total Expenditures</b>	<b>27,597,957</b>	<b>26,027,391</b>	<b>25,286,627</b>

Once the County collects property taxes and other revenues, those monies must be spent efficiently and must provide services to the citizens and businesses located in the County. For FY19, total expenditures submitted for consideration from departments and local community agencies totaled \$27.6 million. The County provides a variety of services, and the largest expense is for Public Safety at 47% of the FY19 submitted budget or \$13.0 million. Public Safety includes personnel and operating expenditures to maintain the County's police department, emergency services, and the 911 communications center. General Government makes up the next largest component at 45% or \$12.4 million in submissions for FY19. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.



Expenditures by Type	FY19 Budget	FY18 Budget	FY17 Actual
General Government	12,401,546	11,448,812	10,939,441
Public Safety	13,023,467	11,824,344	10,721,659
Health Culture & Rec	1,595,744	1,553,035	1,619,337
Transfers to other Funds	577,200	1,201,200	2,006,190
<b>Total Expenditures</b>	<b>27,597,957</b>	<b>26,027,391</b>	<b>25,286,627</b>

**Jefferson County Commission**  
**FY19 General Fund Revenues and Expenditures**  
**Expenditures by Funding Source**

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
<b>STATUTORY REVENUE &amp; RELATED EXPENDITURES</b>				
<b>Statutory Revenues</b>				
Tax Revenue	12,273,866	12,759,741	13,744,400	14,108,295
911 Fee Revenue	1,852,675	1,859,007	2,007,900	2,089,100
Total Statutory Revenues	14,126,541	14,618,748	15,752,300	16,197,395
<b>Statutory Expenditures</b>				
County Commission	1,687,540	1,744,138	1,785,277	2,506,027
County Clerk	720,816	697,793	719,326	722,926
Circuit Clerk	596,132	569,916	604,626	620,325
Sheriff and Treasurer	560,242	542,542	571,366	529,906
Prosecuting Attorney	1,776,094	1,761,541	1,810,599	1,814,248
Assessor	511,554	520,887	528,057	539,183
Statewide Computer - Assessor	53,302	52,849	51,356	54,871
Elections County Clerk	379,574	293,706	280,489	285,758
Magistrate Court	2,257	2,303	2,000	2,000
Courthouse (Maintenance)	1,171,924	1,119,985	1,044,079	1,050,820
Regional Development Authority	19,795	19,794	19,795	19,795
Sheriff Law Enforcement	3,637,393	3,722,266	4,431,556	4,381,867
Regional Jail	1,195,973	1,507,475	1,320,000	1,850,000
Homeland Security	229,555	233,099	291,825	266,003
<b>911 Center Expenditures</b>				
Communications Center	1,831,615	1,840,282	1,977,650	2,298,383
Comm Ctr (Est In Other Depts)	100,000	105,000	110,000	115,000
<b>Transfers to C/O Fund</b>				
Courthouse (Maintenance)	-	232,549	60,000	-
WWTP Decommissioning	-	-	-	200,000
Prosecuting Attorney	-	979,944	-	-
County Clerk	-	-	301,675	52,200
Elections County Clerk	-	178,488	178,488	-
Sheriff's Law Enforcement	-	-	80,000	250,000
911 / Homeland Security	-	-	560,000	100,000
Total Statutory Expenditures	14,473,766	16,124,557	16,728,164	17,659,312
<b>Subtotal Net Tax Surplus/(Deficit)</b>	<b>(347,225)</b>	<b>(1,505,809)</b>	<b>(975,864)</b>	<b>(1,461,917)</b>
<b>DEDICATED REVENUE &amp; RELATED EXPENDITURES</b>				
<b>Ambulance Fee Revenue</b>				
Ambulance Fees	992,393	968,222	854,415	790,000
<b>Ambulance Fee Expenditures</b>				
Fire Departments	420,000	595,000	665,000	857,686
JC Emergency Services Agency	2,439,972	2,506,548	2,848,808	3,103,648
Total Expenditures	2,859,972	3,101,548	3,513,808	3,961,334
<b>Subtotal Net Ambulance Surplus/(Deficit)</b>	<b>(1,867,579)</b>	<b>(2,133,326)</b>	<b>(2,659,393)</b>	<b>(3,171,334)</b>
<b>Hotel Tax Revenue</b>				
Hotel Occupancy Tax	652,945	775,514	695,787	726,600
<b>Hotel Tax Expenditures</b>				
Parks and Recreation	536,892	749,331	711,369	731,182
Arts and Humanities	12,827	15,742	13,916	14,532
Historical Commission	18,994	23,310	20,606	26,550
Convention Visitor's Bureau	320,676	403,554	361,994	377,500
Total Hotel Expenditures	889,389	1,191,937	1,107,885	1,149,764
<b>Subtotal Net Hotel Surplus/(Deficit)</b>	<b>(236,444)</b>	<b>(416,423)</b>	<b>(412,098)</b>	<b>(423,164)</b>

**Jefferson County Commission**  
**FY19 General Fund Revenues and Expenditures**  
**Expenditures by Funding Source**

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
<b>DEDICATED REVENUE &amp; RELATED EXPENDITURES</b>				
<b>Permit Fee Revenue</b>				
Building Permit Fees	241,384	252,580	245,000	275,140
<b>Permit Fee Expenditures</b>				
Engineering	1,441,885	1,391,517	1,471,458	1,459,598
<b>Subtotal Net Permit Surplus/(Deficit)</b>	<b>(1,200,501)</b>	<b>(1,138,937)</b>	<b>(1,226,458)</b>	<b>(1,184,458)</b>
<b>Service of Process Revenue</b>				
Sheriff's Service of Process	19,255	17,915	18,700	18,200
<b>Service of Process Expenditures</b>				
Sheriff's Service of Process	17,564	17,606	18,700	18,700
<b>Subtotal Net Process Surplus/(Deficit)</b>	<b>1,691</b>	<b>309</b>	<b>-</b>	<b>(500)</b>
<b>Assessor Valuation Fund Revenue</b>				
Transfer from the Assessor's Valuation Fund	436,534	446,341	523,476	515,250
<b>Assessor Valuation Fund Expenditures</b>				
Assessor's Valuation Fund	436,534	446,341	523,476	515,250
<b>Subtotal Net ASV Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus/(Deficit) Before Other</b>	<b>(3,650,058)</b>	<b>(5,194,186)</b>	<b>(5,273,813)</b>	<b>(6,241,373)</b>
<b>NON-DEDICATED REVENUE &amp; EXPENDITURES</b>				
<b>Other Revenue</b>				
Table Games	853,011	736,573	617,700	544,200
Video Lottery	3,263,262	3,183,492	3,020,000	2,941,500
Tax Penalties	285,246	294,779	295,000	297,950
Property Transfer Tax	664,414	733,432	773,000	795,380
Gas & Oil Severance Tax	95,320	58,840	99,000	64,040
Horse & Dog Racing tax	12,545	11,735	8,068	12,440
Wine & Liquor Tax	36,831	43,784	37,000	49,180
Sheriff's Earnings	21,155	183,015	143,000	199,300
Sheriff's Commission	11,563	11,536	11,200	11,600
Jail Fees	97,813	69,244	98,000	100,000
County Clerk's Earnings	201,959	195,778	199,900	191,000
Circuit Clerk's Earnings	64,933	62,737	62,900	64,000
Prosecuting Attorney Earnings	1,081	1,681	1,400	1,600
License/ Decals	78	116	65	65
Misc. Permits	142	152	130	130
Federal Government Grants	177,112	230,177	690,660	270,000
Payment in Lieu of Taxes-Federal	18,698	19,877	16,000	20,000
Accident Reports	4,060	4,860	4,300	4,700
Map Sales	2,685	1,764	3,200	-
Rent - Concessions	46,975	334,290	352,030	352,030
Franchise Fees	470,701	518,503	533,300	544,000
IRP Fees	15,496	12,069	15,100	15,000
Interest Earned	30,916	33,495	31,945	32,170
Defeasance of Debt	-	19,827	40,226	-
Charges to Other Entities	-	-	70,097	-
Miscellaneous Revenue	15,986	3,663	17,800	21,300
Filing Fees	-	10,752	-	-
Gain/Loss on Sale of Assets	33,750	1,150	-	-
Reimbursement / Other Revenue	406,969	219,517	279,200	173,600
General School Fund Reimb	219,218	186,714	264,000	264,000
Transfers from Other Funds	-	-	-	-
Transfers from Coal Severance Fund	-	-	70,000	25,000
<b>Total Non-Dedicated Revenues</b>	<b>7,051,919</b>	<b>7,183,552</b>	<b>7,754,221</b>	<b>6,994,185</b>

Jefferson County Commission  
 FY19 General Fund Revenues and Expenditures  
 Expenditures by Funding Source

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
<b>NON-DEDICATED REVENUE &amp; EXPENDITURES</b>				
<b>Other Expenditures</b>				
Agricultural Agent	115,880	122,585	127,568	133,943
Other Buildings	556,735	535,397	587,200	606,200
IT Data Processing	274,039	389,961	401,845	505,109
Economic Development	413,552	471,371	463,051	551,375
Contingencies			195,382	200,000
Animal Control	319,140	299,184	270,805	247,180
Central Garage	239,280	256,812	261,862	284,212
Health Department	-	77,400	79,550	90,980
Solid Waste Authority	-		15,600	-
Libraries	250,000	330,000	330,000	330,000
Public Transportation	10,275	20,000	20,000	25,000
Transfer to Financial Stabilization Fund	-	610,013	-	-
Transfers to Other Funds		5,397	-	-
Transfer to Capital Outlay Fund	43,781	1,390,981	1,271,200	602,200
Less: Trfrs for Elect, Comm Ctr & Sheriff	-	(1,390,981)	(1,180,163)	(602,200)
Less: 911 Comm Center Est of Operating	(100,000)	(105,000)	(110,000)	(115,000)
<b>Total Non-Dedicated Expenditures</b>	<b>2,122,682</b>	<b>3,013,120</b>	<b>2,733,900</b>	<b>2,858,999</b>
<b>Net Surplus/(Deficit) of Revenues over Expenditures</b>	<b>1,279,179</b>	<b>(1,023,754)</b>	<b>(253,492)</b>	<b>(2,106,187)</b>
GRAND TOTAL REVENUES	23,520,971	24,262,872	25,843,899	25,516,770
GRAND TOTAL EXPENDITURES	22,241,792	25,286,626	26,097,391	27,622,957
<b>Net Surplus/(Deficit) of Revenues over Expenditures</b>	<b>1,279,179</b>	<b>(1,023,754)</b>	<b>(253,492)</b>	<b>(2,106,187)</b>
BEGINNING FUND BALANCE	4,343,402	5,622,581	4,598,827	4,345,335
NET CHANGE INFUND BALANCE	1,279,179	(1,023,754)	(253,492)	(2,106,187)
ENDING FUND BALANCE	5,622,581	4,598,827	4,345,335	2,239,148
FUND BAL AS A % OF OPERATING EXP	25.28%	18.19%	16.65%	8.11%

**Jefferson County Commission**  
**5 Year Revenue & Expenditure Projections**  
**For Fiscal Years 2019-2023**

	3 Year Actuals			FY18		5 Year Projection				
	Actual	Actual	Actual			Budget	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
<b>Revenue</b>										
Taxes	11,898,276	12,273,866	12,759,741	13,244,406	13,744,400	14,108,295	14,387,534	15,051,634	15,348,434	15,653,714
Tax Penalties	285,034	285,246	294,779	295,000	295,000	297,950	300,930	303,940	306,980	310,050
Property Transfer	581,924	664,414	733,432	1,174,884	773,000	795,380	843,100	893,690	947,310	1,004,150
Gas/oil	81,957	95,320	58,840	62,174	99,000	64,040	65,960	67,940	69,980	72,080
Horse Racing	12,923	12,545	11,735	12,198	8,068	12,440	12,690	12,940	13,200	13,460
Wine Liquor	32,965	36,831	43,784	47,751	37,000	49,180	50,660	52,180	53,750	55,360
Hotel Occupancy	600,591	652,945	775,514	692,000	695,787	726,600	762,930	801,080	841,130	883,190
Decal fees	68	78	116	90	65	65	65	65	65	65
Bldg Permits	160,599	241,384	252,580	275,000	245,000	275,140	280,640	286,250	294,840	303,690
Misc Permits	134	142	152	155	130	130	130	130	130	130
Grants	160,021	177,112	230,177	615,660	690,660	270,000	270,000	270,000	270,000	270,000
Payment in lieu of taxes	28,660	18,698	19,877	19,000	16,000	20,000	20,000	20,000	20,000	20,000
Sheriff Service Process	18,001	19,255	17,915	18,700	18,700	18,200	18,000	18,000	18,000	18,000
Sheriff Earnings	28,313	21,155	183,015	143,000	143,000	199,300	201,000	203,000	205,000	207,000
Clerk Earnings	174,949	201,959	195,778	214,353	199,900	191,000	195,000	199,000	203,000	207,000
Circuit Clerk Earnings	64,318	64,933	62,737	63,000	62,900	64,000	64,000	65,000	65,000	65,000
Prosecuting Earnings	1,293	1,081	1,681	1,524	1,400	1,600	1,620	1,640	1,660	1,680
Accident reports	3,800	4,060	4,860	5,640	4,300	4,700	4,750	4,800	4,850	4,900
Map Sales	2,514	2,685	1,764	-	3,200	-	-	-	-	-
Rent	43,225	46,975	334,290	352,030	352,030	352,030	352,030	352,030	352,030	352,030
Ambulance Fee	675,000	992,393	968,222	800,000	854,415	790,000	790,000	790,000	830,000	830,000
911 Fees	1,792,090	1,852,675	1,859,007	2,007,900	2,007,900	2,089,100	2,110,000	2,131,100	2,152,400	2,173,900
Franchise Agreements	427,867	470,701	518,503	533,300	533,300	544,000	549,400	554,900	560,400	566,000
IRP fees	6,030	15,496	12,069	15,100	15,100	15,000	15,200	15,400	15,600	15,800
Jail fees	96,912	97,813	69,244	112,557	98,000	100,000	100,000	101,000	101,000	102,000
Interest	25,434	30,916	33,495	31,814	31,945	32,170	32,170	32,170	32,170	32,170
Misc revenue	755	42,712	1,983	17,800	17,800	21,300	21,500	21,700	21,900	22,100
Sheriff Commission	11,619	11,563	11,536	11,500	11,200	11,600	11,700	11,800	11,900	12,000
Table Games	891,153	853,011	736,573	617,700	617,700	544,200	533,300	522,600	512,100	501,900
Recycling / Scrap Revenue	-	-	2,830	-	-	-	-	-	-	-
Filing Fees	3,542	14,846	10,752	-	-	-	-	-	-	-
Video Lottery	3,237,306	3,263,263	3,183,492	3,020,000	3,020,000	2,941,500	3,000,300	3,060,300	3,121,500	3,183,900
Defeasance of Debt	-	-	19,827	40,226	40,226	-	-	-	-	-
Reimbursements	228,635	184,020	166,213	170,000	279,200	173,600	175,300	177,100	178,900	180,700
Charges to other entities	-	166,390	8,427	70,097	70,097	-	-	-	-	-
Trans from other entities	-	14,800	-	-	-	-	-	-	-	-
General School Reimbursements	264,466	219,218	186,714	264,000	264,000	264,000	266,600	269,300	272,000	274,700
Trns Assessor Val fund	451,504	436,534	446,341	523,476	523,476	515,250	525,600	530,900	541,500	546,900
<b>Total Revenue</b>	<b>22,291,881</b>	<b>23,487,035</b>	<b>24,217,995</b>	<b>25,472,035</b>	<b>25,773,899</b>	<b>25,491,770</b>	<b>25,962,109</b>	<b>26,821,589</b>	<b>27,366,729</b>	<b>27,883,569</b>

**Jefferson County Commission  
5 Year Revenue & Expenditure Projections  
For Fiscal Years 2019-2023**

	3 Year Actuals					5 Year Projection				
	Actual	Actual	Actual	FY18		Budget	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
<b>Expenditures</b>										
Commission	1,617,382	1,687,540	1,744,138	1,770,277	1,785,277	1,785,277	1,821,000	1,839,200	1,857,600	1,876,200
Employee Increases (1% COLA)	-	-	-	-	-	150,000	300,000	450,000	600,000	750,000
Insurance Premium Increase (8-10%)	-	-	-	-	-	225,000	236,250	243,338	250,638	258,157
Misc Requests	-	-	-	-	-	295,797	-	-	-	-
County Clerk	698,868	720,816	697,793	704,326	719,326	722,926	737,400	744,800	759,700	767,300
Circuit Clerk	622,728	596,132	569,916	589,626	604,626	620,325	632,700	639,000	651,800	658,300
Sheriff's Tax Office	582,979	560,242	542,542	556,366	571,366	529,906	540,500	545,900	556,800	562,400
Prosecuting Attorney	1,746,878	1,776,094	1,761,541	1,795,599	1,810,599	1,814,248	1,850,500	1,869,000	1,906,400	1,925,500
Assessor	519,849	511,554	520,887	523,057	528,057	539,183	550,000	555,500	566,600	572,300
Assessor Valuation Fund	450,124	436,534	446,341	523,476	523,476	515,250	525,600	530,900	541,500	546,900
State Wide Computer Network	60,079	53,302	52,849	51,356	51,356	54,871	56,000	56,600	57,200	57,800
Agricultural Agent	125,383	115,880	122,585	122,568	127,568	133,943	136,600	138,000	140,800	142,200
County Clerk Elections	241,497	379,574	293,706	275,489	280,489	285,758	291,500	294,400	300,300	303,300
Magistrate Court	1,135	2,257	2,301	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Maintenance Dept	1,083,000	1,171,924	1,119,985	1,044,079	1,044,079	1,050,820	1,071,800	1,082,500	1,104,200	1,115,200
Other Building	593,238	556,735	535,397	587,200	587,200	606,200	618,300	624,500	637,000	643,400
Data Processing (IT)	323,913	274,039	389,961	386,845	401,845	505,109	515,200	520,400	530,800	536,100
RDA	19,794	19,794	19,794	19,795	19,795	19,795	20,200	20,200	20,200	20,200
EC Development	450,159	413,552	471,372	463,051	463,051	551,375	562,400	568,000	579,400	585,200
Engineering, Planning, Zoning, GIS	1,384,346	1,441,886	1,391,517	1,456,458	1,471,458	1,459,598	1,488,800	1,503,700	1,533,800	1,549,100
Contingency for Emergencies	-	-	-	-	195,382	200,000	204,000	204,000	204,000	204,000
Law Enforcement	3,417,649	3,637,393	3,722,266	4,391,556	4,431,556	4,381,867	4,469,500	4,493,047	4,634,847	4,607,347
Service of Process	17,534	17,564	17,606	18,700	18,700	18,700	19,100	18,000	18,000	18,000
Regional Jail	1,229,458	1,195,973	1,507,475	1,420,000	1,320,000	1,850,000	1,887,000	1,402,700	1,416,700	1,430,900
Homeland Security	226,043	229,555	233,099	261,825	291,825	266,003	271,300	274,000	279,500	285,100
Communication Center (911)	1,907,032	1,831,615	1,840,282	1,917,650	1,977,650	2,298,383	2,344,400	2,367,800	2,438,800	2,463,200
JCESA - Ambulance	1,997,562	2,439,972	2,506,548	2,848,808	2,848,808	3,103,648	3,165,700	3,197,400	3,293,300	3,326,200
JCESA - Fire	373,625	420,000	595,000	665,000	665,000	857,686	857,686	857,686	857,686	857,686
Animal Control	309,388	319,140	299,184	255,805	270,805	247,180	252,100	254,600	259,700	262,300
Central Garage	273,270	239,280	256,812	261,862	261,862	284,212	289,900	292,800	298,700	301,700
Health Department	-	-	77,400	79,550	79,550	90,980	90,980	90,980	90,980	90,980
Landfill	1,500	-	-	15,600	15,600	-	-	-	-	-
Parks and Recreation	550,989	536,892	749,331	709,663	711,369	731,182	745,150	762,332	780,370	799,314
Arts and Humanities	12,012	12,827	15,742	13,840	13,916	14,532	15,259	16,022	16,823	17,664
Historical Commission	17,786	18,994	23,310	20,494	20,606	26,550	22,594	23,724	24,910	26,155
Visitors Bureau	300,295	320,676	403,554	356,000	361,994	377,500	391,465	410,540	430,565	451,595
Library	234,000	250,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Senior Citizens	-	-	-	-	-	-	-	-	-	-
Public Transit	10,275	10,275	20,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>21,399,770</b>	<b>22,198,011</b>	<b>23,280,234</b>	<b>24,457,921</b>	<b>24,826,191</b>	<b>26,970,804</b>	<b>27,337,884</b>	<b>27,248,569</b>	<b>27,996,619</b>	<b>28,368,698</b>
<b>Net Surplus / (Deficit)</b>	<b>892,111</b>	<b>1,289,024</b>	<b>937,761</b>	<b>1,014,114</b>	<b>947,708</b>	<b>(1,479,034)</b>	<b>(1,375,775)</b>	<b>(426,979)</b>	<b>(629,890)</b>	<b>(485,129)</b>
<b>Transfers from/ (to) Other Funds</b>										
Transfers to Capital Outlay Fund										
Trns to Capital Fund (5% Gambling)	-	-	(194,000)	(377,200)	(377,200)	(551,500)	(728,200)	(907,300)	(1,089,000)	(1,273,300)
Trns to Capital Fund	-	-	(1,196,981)	(671,200)	(894,000)	(50,700)	-	-	-	-
Subtotal Trns to Capital Outlay Fund	-	-	(1,390,981)	(1,048,400)	(1,271,200)	(602,200)	(728,200)	(907,300)	(1,089,000)	(1,273,300)
Trns to Financial Stabilization Fund	-	-	(610,013)	-	-	-	-	-	-	-
Trns from Coal Severance Fund	-	-	-	70,000	70,000	25,000	-	-	-	-
Trns from (to) Other Funds	(25,811)	(9,845)	39,479	-	-	-	-	-	-	-
<b>Total Transfers Out of General Fund</b>	<b>(25,811)</b>	<b>(9,845)</b>	<b>(1,961,515)</b>	<b>(978,400)</b>	<b>(1,201,200)</b>	<b>(577,200)</b>	<b>(728,200)</b>	<b>(907,300)</b>	<b>(1,089,000)</b>	<b>(1,273,300)</b>
<b>Net Uses of Funds - Surplus / (Deficit)</b>	<b>866,300</b>	<b>1,279,179</b>	<b>(1,023,754)</b>	<b>35,714</b>	<b>(253,492)</b>	<b>(2,056,234)</b>	<b>(2,103,975)</b>	<b>(1,334,279)</b>	<b>(1,718,890)</b>	<b>(1,758,429)</b>
<b>Fund Balance</b>										
Beginning Fund Balance	3,024,468	3,891,397	5,453,077	4,598,827	4,598,827	4,634,541	2,578,307	474,332	(859,948)	(2,578,837)
Prior Period Adjustments	629	282,501	169,504	-	-	-	-	-	-	-
Net Change in Fund Balance	866,300	1,279,179	(1,023,754)	35,714	(253,492)	(2,056,234)	(2,103,975)	(1,334,279)	(1,718,890)	(1,758,429)
<b>Ending Fund Balance</b>	<b>3,891,397</b>	<b>5,453,077</b>	<b>4,598,827</b>	<b>4,634,541</b>	<b>4,345,335</b>	<b>2,578,307</b>	<b>474,332</b>	<b>(859,948)</b>	<b>(2,578,837)</b>	<b>(4,337,266)</b>
Fund Balance as a % of Operating Exp	18.18%	24.57%	19.75%	18.95%	17.50%	9.56%	1.74%	-3.16%	-9.21%	-15.3%