

Rec'd 5/27/25

# Summary Analysis of Revenues

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

FINAL

Major Code	Name	Budget	% Fund	% Total
<b>General Fund</b>				
4100	TAXES	11,755,000.00	69.85%	27.39%
4200	IN LIEU TAX PAYMENTS	130,900.00	0.78%	0.31%
4300	EXCESS FEES	6,700.00	0.04%	0.02%
4400	LICENSE AND PERMITS	45,000.00	0.27%	0.10%
4500	INTERGOVERNMENTAL REVENUES	3,315,500.00	19.70%	7.73%
4700	MISCELLANEOUS REVENUES	405,512.00	2.41%	0.94%
4800	INTEREST EARNED	750,000.00	4.46%	1.75%
4900	SURPLUS, BORROWING AND TRANSFERS	420,086.00	2.50%	0.98%
<b>Total General</b>		<b>16,828,698.00</b>		<b>39.21%</b>

<b>Road Fund</b>				
4400	LICENSE AND PERMITS	0.00	0.00%	0.00%
4500	INTERGOVERNMENTAL REVENUES	4,028,785.00	51.40%	9.39%
4600	CHARGES FOR SERVICES	30,000.00	0.38%	0.07%
4700	MISCELLANEOUS REVENUES	56,000.00	0.71%	0.13%
4800	INTEREST EARNED	33,000.00	0.42%	0.08%
4900	SURPLUS, BORROWING AND TRANSFERS	3,690,478.00	47.08%	8.60%
<b>Total Road</b>		<b>7,838,263.00</b>		<b>18.26%</b>

<b>Jail Fund</b>				
4500	INTERGOVERNMENTAL REVENUES	6,572,196.00	66.54%	15.31%
4600	CHARGES FOR SERVICES	280,000.00	2.83%	0.65%
4700	MISCELLANEOUS REVENUES	846,000.00	8.57%	1.97%
4800	INTEREST EARNED	197,000.00	1.99%	0.46%
4900	SURPLUS, BORROWING AND TRANSFERS	1,981,937.00	20.07%	4.62%
<b>Total Jail</b>		<b>9,877,133.00</b>		<b>23.01%</b>

<b>Local Government Economic Assistance Fund</b>				
4400	LICENSE AND PERMITS	150,000.00	7.22%	0.35%
4500	INTERGOVERNMENTAL REVENUES	926,000.00	44.56%	2.16%
4700	MISCELLANEOUS REVENUES	156,462.00	7.53%	0.36%
4800	INTEREST EARNED	15,000.00	0.72%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	830,436.00	39.97%	1.93%
<b>Total L.G.E.A.</b>		<b>2,077,898.00</b>		<b>4.84%</b>

<b>State Grants Fund</b>				
4500	INTERGOVERNMENTAL REVENUES	950,164.00	99.79%	2.21%
4700	MISCELLANEOUS REVENUES	2,000.00	0.21%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
<b>Total St. Grants</b>		<b>952,164.00</b>		<b>2.22%</b>

<b>Federal Grants Fund</b>				
4700	MISCELLANEOUS REVENUES	0.00	0.00%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
<b>Total Fed. Grants</b>		<b>0.00</b>		<b>0.00%</b>

<b>ECONOMIC DEVELOPMENT FUND</b>				
4800	INTEREST EARNED	1,000.00	0.30%	0.00%

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Major Code	Name	Budget	% Fund	% Total
<b>ECONOMIC DEVELOPMENT FUND</b>				
4900	SURPLUS, BORROWING AND TRANSFERS	334,000.00	99.70%	0.78%
<b>Total EC. DEV.</b>		<b>335,000.00</b>		<b>0.78%</b>

<b>CLERK SB 135/CLERK PERMANENT STORAGE</b>				
4700	MISCELLANEOUS REVENUES	40,000.00	88.89%	0.09%
4800	INTEREST EARNED	5,000.00	11.11%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
<b>Total CLERK SB 135</b>		<b>45,000.00</b>		<b>0.10%</b>

<b>HEALTH INSURANCE</b>				
4700	MISCELLANEOUS REVENUES	3,100,000.00	98.41%	7.22%
4800	INTEREST EARNED	50,000.00	1.59%	0.12%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
<b>Total HEALTH</b>		<b>3,150,000.00</b>		<b>7.34%</b>

<b>OPIOID SETTLEMENT FUND</b>				
4700	MISCELLANEOUS REVENUES	80,000.00	88.89%	0.19%
4800	INTEREST EARNED	10,000.00	11.11%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
<b>Total OPIOID SETT</b>		<b>90,000.00</b>		<b>0.21%</b>

<b>ARPA/AMERICAN RESCUE PLAN ACT</b>				
4500	INTERGOVERNMENTAL REVENUES	0.00	0.00%	0.00%
4700	MISCELLANEOUS REVENUES	0.00	0.00%	0.00%
4800	INTEREST EARNED	20,000.00	1.16%	0.05%
4900	SURPLUS, BORROWING AND TRANSFERS	1,703,044.00	98.84%	3.97%
<b>Total ARPA</b>		<b>1,723,044.00</b>		<b>4.01%</b>

**Total Budgeted Revenues**

Name	Budget	% Total
GENERAL FUND	16,828,698.00	39.21%
ROAD FUND	7,838,263.00	18.26%
JAIL FUND	9,877,133.00	23.01%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	2,077,898.00	4.84%
STATE GRANTS FUND	952,164.00	2.22%
FEDERAL GRANTS FUND	0.00	0.00%
ECONOMIC DEVELOPMENT FUND	335,000.00	0.78%
CLERK SB 135/CLERK PERMANENT STORAGE	45,000.00	0.10%
HEALTH INSURANCE	3,150,000.00	7.34%
OPIOID SETTLEMENT FUND	90,000.00	0.21%
ARPA/AMERICAN RESCUE PLAN ACT	1,723,044.00	4.01%
<b>Total Budgeted Revenues</b>	<b>42,917,200.00</b>	<b>100.00%</b>

# FY 2025-2026 Budget Revenues

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>General Fund</b>					
01-4101- -	REAL PROPERTY	3,278,000.00	19.48%	7.64%	
01-4102- -	TANGIBLE PROPERTY	375,000.00	2.23%	0.87%	
01-4103- -	MOTOR VEHICLE	350,000.00	2.08%	0.82%	
01-4104- -	DEL. PROPERTY TAX	50,000.00	0.30%	0.12%	
01-4107- -	UNMINED COAL TAX - SHERIFF	0.00	0.00%	0.00%	
01-4119- -	TIMBERLAND TAX	1,000.00	0.01%	0.00%	
01-4130- -	BANKSHARES (BANK DEP TAXES)	160,000.00	0.95%	0.37%	
01-4131- -	FRANCHISE TA (SHERIFF COLLECTS)	250,000.00	1.49%	0.58%	
01-4134- -	OCCUPATIONAL/PAYROLL TAX	3,350,000.00	19.91%	7.81%	
01-4135- -	DEED TRANSFER	150,000.00	0.89%	0.35%	
01-4137- -	INS. PREMIUM TAX	3,370,000.00	20.03%	7.85%	
01-4138- -	TRANSIENT/HOTEL TAX	6,000.00	0.04%	0.01%	
01-4139- -	NET PROFITS TAX/BUSINESS LICENSE FEES	415,000.00	2.47%	0.97%	
	13 Accounts Listed	4100	<b>11,755,000.00</b>	69.85%	27.39%
01-4203- -	TVA IN LIEU OF TAX	900.00	0.01%	0.00%	
01-4208- -	INDUSTRIAL BONDS (5)	130,000.00	0.77%	0.30%	
	2 Accounts Listed	4200	<b>130,900.00</b>	0.78%	0.31%
01-4301- -	CO ATTORNEY-EX	6,700.00	0.04%	0.02%	
	1 Accounts Listed	4300	<b>6,700.00</b>	0.04%	0.02%
01-4407- -	BUILDING PERMITS	15,000.00	0.09%	0.04%	
01-4409- -	PLANNING COMMISSION	0.00	0.00%	0.00%	
01-4417- -	HOLD HARMLESS/TELECOMMUNICATION TAX	30,000.00	0.18%	0.07%	
	3 Accounts Listed	4400	<b>45,000.00</b>	0.27%	0.10%
01-4504- -A	SHERIFF GRANTS	0.00	0.00%	0.00%	
01-4504- -B	SHERIFF GRANTS/WEAPONS GRANT	0.00	0.00%	0.00%	
01-4506- -	KST-REIMBURSEMENT HB413	5,000.00	0.03%	0.01%	
01-4520- -	ELECTION REFUND	10,000.00	0.06%	0.02%	
01-4521- -	BD ASSESSMENT	100.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESS	300.00	0.00%	0.00%	
01-4532- -	KST-RENT/COURT	225,000.00	1.34%	0.52%	
01-4539- -	SHERIFF'S KLEFFP	100,000.00	0.59%	0.23%	
01-4541- -	STATE/CITY EMA	95,000.00	0.56%	0.22%	
01-4542- -	FED-EMA REIMBURSEMENT	100.00	0.00%	0.00%	
01-4543- -	MISCELLANEOUS REIMBURSEMENTS	0.00	0.00%	0.00%	
01-4548- -	CO CLERK POOLING	1,150,000.00	6.83%	2.68%	
01-4549- -	SHERIFF POOLING	1,652,000.00	9.82%	3.85%	
01-4561- -	FISCAL COURT REIMB	78,000.00	0.46%	0.18%	
	14 Accounts Listed	4500	<b>3,315,500.00</b>	19.70%	7.73%
01-4710- -	OTHER SALES	100.00	0.00%	0.00%	
01-4711- -	LEASE INCOME	25,000.00	0.15%	0.06%	
01-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	1,000.00	0.01%	0.00%	
01-4727- -	REIMBURSEMENT	39,101.00	0.23%	0.09%	
01-4729- -	CO ATTNY CHILD SUPPORT INCENTIVE	51,375.00	0.31%	0.12%	
01-4731- -	MISC. REVENUE/PHOTO COPIES	88,936.00	0.53%	0.21%	
01-4731- -B	COVID-19 RELIEF FUND (CRF)/DLG	0.00	0.00%	0.00%	

# FY 2025-2026 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total
<b>General Fund</b>				
01-4755- -	SHERIFF-NARCOTICS TASK FORCE REIMB	0.00	0.00%	0.00%
01-4756- -	SHERIFF-SCHOOL RESOURCE OFFICER REIMBURSEMENT	200,000.00	1.19%	0.47%
	9 Accounts Listed	4700	<b>405,512.00</b>	2.41%
01-4802- -	INTEREST	750,000.00	4.46%	1.75%
	1 Accounts Listed	4800	<b>750,000.00</b>	4.46%
01-4901- -	PRIOR YEAR CARRYOVER	5,000,000.00	29.71%	11.65%
01-4901- -A	911 PROJECT (2015)	0.00	0.00%	0.00%
01-4903- -	PRIOR YR ADJUSTMENT	0.00	0.00%	0.00%
01-4909- -	TRANSFERS OUT	(4,579,914.00)	-27.21%	-10.67%
01-4910- -	TRANSFER IN	0.00	0.00%	0.00%
01-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	6 Accounts Listed	4900	<b>420,086.00</b>	2.50%
	49 Accounts Listed	General	<b>16,828,698.00</b>	39.21%

<b>Road Fund</b>				
02-4411- -	ROAD EXCESS WEIGHT PERMITS/DAMAGE DEPOSITS	0.00	0.00%	0.00%
	1 Accounts Listed	4400	<b>0.00</b>	0.00%
02-4503- -	FEDERAL GRANT REIMB	0.00	0.00%	0.00%
02-4504- -	SS4A FEDERAL HIGHWAY GRANT	2,000,000.00	25.52%	4.66%
02-4506- -	KST- GRANT REIMBURSEMENT	80,000.00	1.02%	0.19%
02-4507- -	FEMA	0.00	0.00%	0.00%
02-4514- -	TRANSPORTATION CABINET	145,000.00	1.85%	0.34%
02-4516- -	TRUCK LICENSE DISTRIB.	230,000.00	2.93%	0.54%
02-4517- -	DRIVERS LICENSE	10,000.00	0.13%	0.02%
02-4518- -	COUNTY ROAD AID	1,563,785.00	19.95%	3.64%
	8 Accounts Listed	4500	<b>4,028,785.00</b>	51.40%
02-4604- -	PARKS AND REC REVENUE	15,000.00	0.19%	0.04%
02-4619- -	CULVERT SALES	15,000.00	0.19%	0.04%
	2 Accounts Listed	4600	<b>30,000.00</b>	0.38%
02-4710- -	OTHER SALES	15,000.00	0.19%	0.04%
02-4713- -	RECYCLING RECEIPTS	40,000.00	0.51%	0.09%
02-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%
02-4727- -	MOSQUITO SPRAY	0.00	0.00%	0.00%
02-4731- -	MISC. REVENUE	1,000.00	0.01%	0.00%
	5 Accounts Listed	4700	<b>56,000.00</b>	0.71%
02-4802- -	INTEREST	33,000.00	0.42%	0.08%
	1 Accounts Listed	4800	<b>33,000.00</b>	0.42%
02-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
02-4903- -	PRIOR YR ADJUSTMENT	0.00	0.00%	0.00%
02-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
02-4910- -	TRANSFER IN	3,690,478.00	47.08%	8.60%
02-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	5 Accounts Listed	4900	<b>3,690,478.00</b>	47.08%
	22 Accounts Listed	Road	<b>7,838,263.00</b>	18.26%

<b>Jail Fund</b>				
03-4502- -	FEDERAL PRISON	4,219,400.00	42.72%	9.83%

# FY 2025-2026 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total	
<b>Jail Fund</b>					
03-4514- -	TRANSPORTATION CABINET	70,000.00	0.71%	0.16%	
03-4533- -	JAIL OPERATION	125,045.00	1.27%	0.29%	
03-4534- -	JAIL MEDICAL ALLOTMENT	9,874.00	0.10%	0.02%	
03-4535- -	COURT COST	18,000.00	0.18%	0.04%	
03-4536- -	INTERCOUNTY PE	0.00	0.00%	0.00%	
03-4538- -	D.U.I. FEES FR STATE	8,500.00	0.09%	0.02%	
03-4543- -	JAIL BOND FEES	4,000.00	0.04%	0.01%	
03-4555- -	STATE PER DIEM	1,934,865.00	19.59%	4.51%	
03-4555- -A	SAP PER DIEM	125,000.00	1.27%	0.29%	
03-4559- -	SOCIAL SECURITY	9,000.00	0.09%	0.02%	
03-4569- -	LOCAL CORRECTIONS	48,512.00	0.49%	0.11%	
	12 Accounts Listed	4500	<b>6,572,196.00</b>	66.54%	15.31%
03-4618- -	WORK RELEASE	28,000.00	0.28%	0.07%	
03-4621- -	FEDERAL TRANSPORTS	192,000.00	1.94%	0.45%	
03-4633- -	FEES	60,000.00	0.61%	0.14%	
	3 Accounts Listed	4600	<b>280,000.00</b>	2.83%	0.65%
03-4702- -	TELEPHONE	400,000.00	4.05%	0.93%	
03-4711- -	LEASE AGREEMENTS	100,000.00	1.01%	0.23%	
03-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%	
03-4727- -	REIMBURSEMENT	45,000.00	0.46%	0.10%	
03-4731- -	MISC. REVENUE	165,000.00	1.67%	0.38%	
03-4780- -	COUNTY PER DIEM REIMB	136,000.00	1.38%	0.32%	
03-4799- -	JAIL-GRANTS (SECURUS TECHNOLOGY)	0.00	0.00%	0.00%	
	7 Accounts Listed	4700	<b>846,000.00</b>	8.57%	1.97%
03-4802- -	INTEREST	197,000.00	1.99%	0.46%	
	1 Accounts Listed	4800	<b>197,000.00</b>	1.99%	0.46%
03-4901- -	PRIOR YR CARRYOVER	1,981,937.00	20.07%	4.62%	
03-4901- -B	BOND PROCEEDS-KITCHEN	0.00	0.00%	0.00%	
03-4903- -	PRIOR YR ADJUSTMENT	0.00	0.00%	0.00%	
03-4909- -	TRANSFER OUT	0.00	0.00%	0.00%	
03-4910- -	TRANSFER IN	0.00	0.00%	0.00%	
03-4911- -	BORROWED MONEY	0.00	0.00%	0.00%	
	6 Accounts Listed	4900	<b>1,981,937.00</b>	20.07%	4.62%
	29 Accounts Listed	Jail	<b>9,877,133.00</b>		23.01%

## Local Government Economic Assistance Fund

04-4419- -	WASTE HAULING	150,000.00	7.22%	0.35%	
	1 Accounts Listed	4400	<b>150,000.00</b>	7.22%	0.35%
04-4509- -	KST-REIMB BUSSING	26,000.00	1.25%	0.06%	
04-4527- -	COAL SEV/COAL PRODUCTION	600,000.00	28.88%	1.40%	
04-4528- -	COAL SEV/COAL IMPACT	0.00	0.00%	0.00%	
04-4529- -	MINERAL TAX	300,000.00	14.44%	0.70%	
	4 Accounts Listed	4500	<b>926,000.00</b>	44.56%	2.16%
04-4727- -A	MOSQUITO CONTROL	0.00	0.00%	0.00%	
04-4727- -B	CITY OF HEND/HUMANE SOC REIMB	155,562.00	7.49%	0.36%	
04-4731- -	MISC.	900.00	0.04%	0.00%	

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Account	Name	Budget	% Fund	% Total	
<b>Local Government Economic Assistance Fund</b>					
3 Accounts Listed		4700	<b>156,462.00</b>	7.53%	0.36%
04-4802- -	INTEREST		15,000.00	0.72%	0.04%
1 Accounts Listed		4800	<b>15,000.00</b>	0.72%	0.03%
04-4901- -	PRIOR YR CARRYOVER		0.00	0.00%	0.00%
04-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
04-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
04-4910- -	TRANSFER IN		830,436.00	39.97%	1.94%
04-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
5 Accounts Listed		4900	<b>830,436.00</b>	39.97%	1.93%
14 Accounts Listed		L.G.E.A.	<b>2,077,898.00</b>		4.84%

<b>State Grants Fund</b>					
06-4504- -C	GRANTS-WARM (WOMEN'S CENTER)		200,000.00	21.00%	0.47%
06-4504- -D	DRA GRANT/BROADBAND PROJECT		0.00	0.00%	0.00%
06-4504- -E	RECREATIONAL TRAILS PROGRAM GRANT		0.00	0.00%	0.00%
06-4508- -	PDI (4-STAR)		0.00	0.00%	0.00%
06-4510- -A	WASTE TIRE GRANT		4,000.00	0.42%	0.01%
06-4510- -B	LITTER ABATEMENT GRANT		35,000.00	3.68%	0.08%
06-4510- -C	HOUSEHOLD HAZARDEOUS WASTE GRANT		30,000.00	3.15%	0.07%
06-4510- -D	CRUMB RUBBER GRANT		0.00	0.00%	0.00%
06-4510- -E	KY PRIDE GRANT		181,164.00	19.03%	0.42%
06-4510- -F	LAND & WATER GRANT		200,000.00	21.00%	0.47%
06-4510- -H	HARBOR HOUSE HB 1 GRANT		300,000.00	31.51%	0.70%
11 Accounts Listed		4500	<b>950,164.00</b>	99.79%	2.21%
06-4731- -	MISC REVENUE		0.00	0.00%	0.00%
06-4731- -A	SPAY & NEUTER GRANT		2,000.00	0.21%	0.00%
2 Accounts Listed		4700	<b>2,000.00</b>	0.21%	0.00%
06-4901- -	PRIOR YR CARRYOVER		0.00	0.00%	0.00%
06-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
06-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
06-4910- -	TRANSFER IN		0.00	0.00%	0.00%
06-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
5 Accounts Listed		4900	<b>0.00</b>	0.00%	0.00%
18 Accounts Listed		St. Grants	<b>952,164.00</b>		2.22%

<b>Federal Grants Fund</b>					
07-4731- -	MISC REVENUE		0.00	0.00%	0.00%
1 Accounts Listed		4700	<b>0.00</b>	0.00%	0.00%
07-4901- -	PRIOR YEAR CARRY OVER		0.00	0.00%	0.00%
07-4903- -	PRIOR YEAR ADJUSTMENT		0.00	0.00%	0.00%
07-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
07-4910- -	TRANSFER IN		0.00	0.00%	0.00%
07-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
5 Accounts Listed		4900	<b>0.00</b>	0.00%	0.00%
6 Accounts Listed		Fed. Grants	<b>0.00</b>		0.00%

<b>ECONOMIC DEVELOPMENT FUND</b>					
31-4802- -	INTEREST		1,000.00	0.30%	0.00%

# FY 2025-2026 Budget Revenues

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>ECONOMIC DEVELOPMENT FUND</b>				
	1 Accounts Listed	4800		
31-4901- -	PRIOR YR CARRYOVER	275,000.00	82.09%	0.64%
31-4902- -	PRIOR YR CARRYOVER	0.00	0.00%	0.00%
31-4903- -	PRIOR YR ADJUSTMENT	0.00	0.00%	0.00%
31-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
31-4910- -	TRANSFER IN	59,000.00	17.61%	0.14%
	5 Accounts Listed	4900		
	6 Accounts Listed	EC. DEV.		
		<b>334,000.00</b>	<b>99.70%</b>	<b>0.78%</b>
		<b>335,000.00</b>		<b>0.78%</b>
<b>CLERK SB 135/CLERK PERMANENT STORAGE</b>				
77-4731- -	CLERK SB 135/PERMANENT STORAGE FEES	40,000.00	88.89%	0.09%
	1 Accounts Listed	4700		
77-4802- -	INTEREST	5,000.00	11.11%	0.01%
	1 Accounts Listed	4800		
77-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
77-4903- -	PRIOR ADJUSTMENT	0.00	0.00%	0.00%
77-4909- -	TRANSFERS OUT	0.00	0.00%	0.00%
77-4910- -	TRANSFER IN	0.00	0.00%	0.00%
	4 Accounts Listed	4900		
	6 Accounts Listed	CLERK SB 135		
		<b>45,000.00</b>		<b>0.10%</b>
<b>HEALTH INSURANCE</b>				
78-4799- -	EMPLOYER & EMPLOYEE CONTRIBUTIONS	3,100,000.00	98.41%	7.22%
	1 Accounts Listed	4700		
78-4802- -	INTEREST	50,000.00	1.59%	0.12%
	1 Accounts Listed	4800		
78-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
78-4903- -	PRIOR YEAR ADJUSTMENT	0.00	0.00%	0.00%
78-4909- -	TRANSFERS OUT	0.00	0.00%	0.00%
78-4910- -	TRANSFERS IN	0.00	0.00%	0.00%
	4 Accounts Listed	4900		
	6 Accounts Listed	HEALTH		
		<b>3,150,000.00</b>		<b>7.34%</b>
<b>OPIOID SETTLEMENT FUND</b>				
82-4760- -	OPIOID SETTLEMENT PAYMENTS	80,000.00	88.89%	0.19%
	1 Accounts Listed	4700		
82-4802- -	INTEREST	10,000.00	11.11%	0.02%
	1 Accounts Listed	4800		
82-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
82-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
82-4910- -	TRANSFER IN	0.00	0.00%	0.00%
	3 Accounts Listed	4900		
	5 Accounts Listed	OPIOID SETT		
		<b>90,000.00</b>		<b>0.21%</b>
<b>ARPA/AMERICAN RESCUE PLAN ACT</b>				
84-4504- -	ARPA FUNDS	0.00	0.00%	0.00%
	1 Accounts Listed	4500		
84-4731- -	MISC REVENUE	0.00	0.00%	0.00%

# FY 2025-2026 Budget Revenues

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
<b>ARPA/AMERICAN RESCUE PLAN ACT</b>					
	1 Accounts Listed	4700	<b>0.00</b>	0.00%	0.00%
84-4802- -	INTEREST		20,000.00	1.16%	0.05%
	1 Accounts Listed	4800	<b>20,000.00</b>	1.16%	0.05%
84-4901- -	PRIOR YEAR CARRYOVER		1,703,044.00	98.84%	3.97%
84-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
84-4910- -	TRANSFER IN		0.00	0.00%	0.00%
	3 Accounts Listed	4900	<b>1,703,044.00</b>	98.84%	3.97%
	6 Accounts Listed	ARPA	<b>1,723,044.00</b>		4.01%
	167 Accounts Listed	11 Funds listed totaling	<b>42,917,200.00</b>		

# Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
<b>General Fund</b>				
5000	GENERAL GOVERNMENT	10,139,185.00	60.25%	23.62%
5100	PROTECTION TO PERSONS AND PROPERTY	549,001.00	3.26%	1.28%
5200	GENERAL HEALTH AND SANITATION	200,000.00	1.19%	0.47%
5400	RECREATION AND CULTURE	7,100.00	0.04%	0.02%
8000	CAPITAL PROJECTS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	278,912.00	1.66%	0.65%
9200	CONTINGENT APPROPRIATIONS	5,453,500.00	32.41%	12.71%
9300	TRANSFERS TO OTHER FUNDS	0.00	0.00%	0.00%
9400	CLAIMS/PREMIUMS	70,000.00	0.42%	0.16%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	131,000.00	0.78%	0.31%
<b>Total General</b>		<b>16,828,698.00</b>		<b>39.21%</b>
<b>Road Fund</b>				
5200	GENERAL HEALTH AND SANITATION	381,788.00	4.87%	0.89%
5400	RECREATION AND CULTURE	871,264.00	11.12%	2.03%
6100	ROADS	5,557,145.00	70.90%	12.95%
9100	GENERAL SERVICES	53,425.00	0.68%	0.12%
9400	CLAIMS/PREMIUMS	974,641.00	12.43%	2.27%
<b>Total Road</b>		<b>7,838,263.00</b>		<b>18.26%</b>
<b>Jail Fund</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	7,770,118.00	78.67%	18.10%
7100	GENERAL OBLIGATION BONDS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	1,825.00	0.02%	0.00%
9200	CONTINGENT APPROPRIATIONS	100,000.00	1.01%	0.23%
9400	CLAIMS/PREMIUMS	2,005,190.00	20.30%	4.67%
<b>Total Jail</b>		<b>9,877,133.00</b>		<b>23.01%</b>
<b>Local Government Economic Assistance Fund</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	845,000.00	40.67%	1.97%
5200	GENERAL HEALTH AND SANITATION	560,662.00	26.98%	1.31%
5300	SOCIAL SERVICES	404,520.00	19.47%	0.94%
5400	RECREATION AND CULTURE	23,216.00	1.12%	0.05%
6100	ROADS	0.00	0.00%	0.00%
6300	BUS SERVICES	26,000.00	1.25%	0.06%
9100	GENERAL SERVICES	1,000.00	0.05%	0.00%
9200	CONTINGENT APPROPRIATIONS	217,500.00	10.47%	0.51%
<b>Total L.G.E.A.</b>		<b>2,077,898.00</b>		<b>4.84%</b>
<b>State Grants Fund</b>				
5000	GENERAL GOVERNMENT	0.00	0.00%	0.00%
5200	GENERAL HEALTH AND SANITATION	252,164.00	26.48%	0.59%
5300	SOCIAL SERVICES	500,000.00	52.51%	1.17%
5400	RECREATION AND CULTURE	200,000.00	21.00%	0.47%
<b>Total St. Grants</b>		<b>952,164.00</b>		<b>2.22%</b>
<b>Federal Grants Fund</b>				

# Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
<b>Federal Grants Fund</b>				
5000	GENERAL GOVERNMENT	0.00	0.00%	0.00%
9100	GENERAL SERVICES	0.00	0.00%	0.00%
9200	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%
<b>Total Fed. Grants</b>		<b>0.00</b>		<b>0.00%</b>
<b>ECONOMIC DEVELOPMENT FUND</b>				
5000	GENERAL GOVERNMENT	60,000.00	17.91%	0.14%
9200	CONTINGENT APPROPRIATIONS	275,000.00	82.09%	0.64%
<b>Total EC. DEV.</b>		<b>335,000.00</b>		<b>0.78%</b>
<b>CLERK SB 135/CLERK PERMANENT STORAGE</b>				
5000	GENERAL GOVERNMENT	45,000.00	100.00%	0.10%
<b>Total CLERK SB 135</b>		<b>45,000.00</b>		<b>0.10%</b>
<b>HEALTH INSURANCE</b>				
9400	CLAIMS/PREMIUMS	3,150,000.00	100.00%	7.34%
<b>Total HEALTH</b>		<b>3,150,000.00</b>		<b>7.34%</b>
<b>OPIOID SETTLEMENT FUND</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	35,000.00	38.89%	0.08%
9200	CONTINGENT APPROPRIATIONS	55,000.00	61.11%	0.13%
<b>Total OPIOID SETT</b>		<b>90,000.00</b>		<b>0.21%</b>
<b>ARPA/AMERICAN RESCUE PLAN ACT</b>				
9100	GENERAL SERVICES	1,600,000.00	92.86%	3.73%
9200	CONTINGENT APPROPRIATIONS	123,044.00	7.14%	0.29%
<b>Total ARPA</b>		<b>1,723,044.00</b>		<b>4.01%</b>

**Total Budgeted Appropriations**

Name	Budget	% Total
GENERAL FUND	16,828,698.00	39.21%
ROAD FUND	7,838,263.00	18.26%
JAIL FUND	9,877,133.00	23.01%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	2,077,898.00	4.84%
STATE GRANTS FUND	952,164.00	2.22%
FEDERAL GRANTS FUND	0.00	0.00%
ECONOMIC DEVELOPMENT FUND	335,000.00	0.78%
CLERK SB 135/CLERK PERMANENT STORAGE	45,000.00	0.10%
HEALTH INSURANCE	3,150,000.00	7.34%
OPIOID SETTLEMENT FUND	90,000.00	0.21%
ARPA/AMERICAN RESCUE PLAN ACT	1,723,044.00	4.01%
<b>Total Budgeted Appropriations</b>	<b>42,917,200.00</b>	<b>100.00%</b>

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>General Fund</b>				
01-5001-101-	JUDGE EXC SALARY	127,115.00	0.76%	0.30%
01-5001-165-	JUDGE'S STAFF SALARIES	133,017.00	0.79%	0.31%
01-5001-179-	JUDGE'S STAFF-PART TIME	35,000.00	0.21%	0.08%
01-5001-201-	JUDGE'S STAFF - SOCIAL SECURITY	23,318.00	0.14%	0.05%
01-5001-202-	JUDGE'S STAFF - RETIREMENT	49,424.00	0.29%	0.12%
01-5001-204-	JUDGE'S STAFF - LIFE INS	501.00	0.00%	0.00%
01-5001-205-	JUDGE'S STAFF - HEALTH INS	63,626.00	0.38%	0.15%
01-5001-209-	JUDGE'S STAFF - WORKERS COMPENSATION	500.00	0.00%	0.00%
01-5001-212-	JUDGE-TRNG INCENTIVE	5,303.00	0.03%	0.01%
01-5001-413-	EQUIPMENT/TECHNOLOGY	1,000.00	0.01%	0.00%
01-5001-445-	OFFICE SUPPLIES	4,000.00	0.02%	0.01%
01-5001-569-	JUDGE & STAFF TRNG, TRAVEL, CONF	14,000.00	0.08%	0.03%
01-5001-573-	TELEPHONE & MOBILE	4,000.00	0.02%	0.01%
01-5005-101-	COUNTY ATTORNEY SALARY	71,000.00	0.42%	0.17%
01-5005-106-	ASS'T COUNTY ATTORNEY	117,810.00	0.70%	0.27%
01-5005-165-	COUNTY ATTORNEY STAFF	173,557.00	1.03%	0.40%
01-5005-179-	TEMP/PART-TIME	7,000.00	0.04%	0.02%
01-5005-201-	CO ATTNY/STAFF- SOCIAL SECURITY	28,257.00	0.17%	0.07%
01-5005-202-	CO ATTNY/STAFF-RETIREMENT	67,566.00	0.40%	0.16%
01-5005-204-	CO ATTNY/STAFF-LIFE INS	666.00	0.00%	0.00%
01-5005-205-	CO ATTNY/STAFF-HEALTH INS	58,518.00	0.35%	0.14%
01-5005-209-	CO ATTNY STAFF - WORKERS COMPENSATION	650.00	0.00%	0.00%
01-5005-413-	CO ATTNY/DATA PROCESSING EQUIPMENT	7,500.00	0.04%	0.02%
01-5005-573-	CO ATTNY - TELEPHONE	4,000.00	0.02%	0.01%
01-5005-595-	CHILD SUPPORT	0.00	0.00%	0.00%
01-5005-902-	ASS'T CO ATTNY SUPPLEMENT	33,157.00	0.20%	0.08%
01-5010-101-	COUNTY CLERK SALARY	132,200.00	0.79%	0.31%
01-5010-103-	DEPUTY CLERK SALARIES	711,508.00	4.23%	1.66%
01-5010-178-	CLERK - OVERTIME	15,000.00	0.09%	0.04%
01-5010-179-A	TEMPORARY SALARIES	0.00	0.00%	0.00%
01-5010-179-B	PART-TIME SALARIES	18,000.00	0.11%	0.04%
01-5010-191-	RECORDING FEES	3,150.00	0.02%	0.01%
01-5010-201-	CLERK STAFF- SOCIAL SECURITY	66,375.00	0.39%	0.15%
01-5010-202-	CLERK STAFF - RETIREMENT	161,550.00	0.96%	0.38%
01-5010-204-	CLERK STAFF-LIFE INS	3,250.00	0.02%	0.01%
01-5010-205-	CLERK STAFF - HEALTH INS	317,200.00	1.88%	0.74%
01-5010-209-	CLERK STAFF WORKERS COMPENSATION	1,700.00	0.01%	0.00%
01-5010-210-	CLERK EXPENSES	3,600.00	0.02%	0.01%
01-5010-212-	CLERK - TRAINING INCENTIVE	5,303.00	0.03%	0.01%
01-5010-336-	MAINT/REPAIRS EQUIPMENT	49,500.00	0.29%	0.12%
01-5010-368-	TAX BILL PREP	24,000.00	0.14%	0.06%
01-5010-445-	OFFICE SUPPLIES/POSTAGE	60,000.00	0.36%	0.14%
01-5010-551-	MEMBERSHIPS/ASSOC	2,900.00	0.02%	0.01%
01-5010-565-	PRINTING/BINDING	1,500.00	0.01%	0.00%
01-5010-569-	CONFERENCES, TRAINING	15,000.00	0.09%	0.04%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>General Fund</b>				
01-5010-573-	TELEPHONE	5,000.00	0.03%	0.01%
01-5015-101-	SHERIFF SALARY	123,143.00	0.73%	0.29%
01-5015-103-	SHERIFF, DEPUTIES SALARIES	1,873,150.00	11.13%	4.36%
01-5015-119-	KLEPFF REIMBURSEMENT	107,500.00	0.64%	0.25%
01-5015-178-	OVERTIME	70,000.00	0.42%	0.16%
01-5015-179-	BAILIFF SALARIES	419,926.00	2.50%	0.98%
01-5015-201-	SHERIFF STAFF- SOCIAL SECURITY	219,517.00	1.30%	0.51%
01-5015-202-	SHERIFF STAFF-RETIREMENT	440,433.00	2.62%	1.03%
01-5015-204-	SHERIFF STAFF-LIFE INS	6,500.00	0.04%	0.02%
01-5015-205-	SHERIFF STAFF-HEALTH INS	520,880.00	3.10%	1.21%
01-5015-209-	SHERIFF STAFF - WORKERS COMPENSATION	69,937.00	0.42%	0.16%
01-5015-212-	SHERIFF-TRAINING INCENTIVE	4,000.00	0.02%	0.01%
01-5015-302-	ADVERTISING	600.00	0.00%	0.00%
01-5015-314-	SHERIFF GRANTS	0.00	0.00%	0.00%
01-5015-339-	MAINTENANCE & REPAIRS	90,000.00	0.53%	0.21%
01-5015-340-	VEHICLE REPAIR	65,000.00	0.39%	0.15%
01-5015-381-	VFD'S ASSESSMENT EXPENSE	0.00	0.00%	0.00%
01-5015-401-	AMMUNITION	8,500.00	0.05%	0.02%
01-5015-403-	OTHER SUPPLIES/MATLS -K9	5,000.00	0.03%	0.01%
01-5015-429-	FUEL	100,000.00	0.59%	0.23%
01-5015-445-	OFFICE SUPPLIES	47,000.00	0.28%	0.11%
01-5015-481-	UNIFORM ALLOWANCE	35,000.00	0.21%	0.08%
01-5015-539-	JURY EXPENSE	4,000.00	0.02%	0.01%
01-5015-551-	SHERIFF ASSOCIATION DUES	3,000.00	0.02%	0.01%
01-5015-563-	POSTAGE FOR TAXES	10,000.00	0.06%	0.02%
01-5015-566-	TRANSPORTING PRISONERS	15,000.00	0.09%	0.04%
01-5015-569-	CONFERENCES, TRNG	40,000.00	0.24%	0.09%
01-5015-573-	TELEPHONE & MOBILE	25,000.00	0.15%	0.06%
01-5015-699-	VEHICLES	175,000.00	1.04%	0.41%
01-5020-101-	CORONER, SALARY	25,000.00	0.15%	0.06%
01-5020-103-	DEPUTY CORONERS SALARIES	67,000.00	0.40%	0.16%
01-5020-201-	CORONER STAFF- SOCIAL SECURITY	7,416.00	0.04%	0.02%
01-5020-202-	CORONER'S RETIREMENT	5,573.00	0.03%	0.01%
01-5020-204-	CORONER'S - LIFE INS	67.00	0.00%	0.00%
01-5020-205-	CORONER - HEALTH INS	0.00	0.00%	0.00%
01-5020-209-	CORONER STAFF - WORKERS COMPENSATION	1,500.00	0.01%	0.00%
01-5020-210-	CORONER'S EXPENSE	3,600.00	0.02%	0.01%
01-5020-212-	CORONER TRNG INCENTIVE	1,326.00	0.01%	0.00%
01-5020-308-	BODY TRANSPORTS	8,000.00	0.05%	0.02%
01-5020-445-	SUPPLIES & EXPENSES	11,000.00	0.07%	0.03%
01-5020-566-	DEPUTIES MILEAGE REIMBURSEMENT	1,000.00	0.01%	0.00%
01-5020-569-	CONFERENCES, TRNG	7,000.00	0.04%	0.02%
01-5020-573-	TELEPHONE	7,500.00	0.04%	0.02%
01-5025-101-	MAGISTRATES SALARIES	125,000.00	0.74%	0.29%
01-5025-201-	FISCAL COURT - SOCIAL SECURITY	12,870.00	0.08%	0.03%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>General Fund</b>				
01-5025-202-	FISCAL COURT -RETIREMENT	12,650.00	0.08%	0.03%
01-5025-204-	FISCAL COURT - LIFE INS	835.00	0.00%	0.00%
01-5025-205-	FISCAL COURT - HEALTH INS	82,886.00	0.49%	0.19%
01-5025-209-	FISCAL COURT - WORKERS COMPENSATION	900.00	0.01%	0.00%
01-5025-210-	EXPENSE FOR MAGISTRATES	18,000.00	0.11%	0.04%
01-5025-212-	MAGISTRATES-TRAINING INCENTIVE	25,200.00	0.15%	0.06%
01-5025-302-	ADVERTISING FOR FISCAL COURT	22,000.00	0.13%	0.05%
01-5025-332-	LEGAL FEES	0.00	0.00%	0.00%
01-5025-569-	CONFERENCES, TRAINING	22,000.00	0.13%	0.05%
01-5030-191-	BOARD OF ASSESSMT APPEALS	500.00	0.00%	0.00%
01-5030-367-	PVA STATUTORY CONTRIBUTION	100,800.00	0.60%	0.23%
01-5030-573-	PVA PHONE	1,250.00	0.01%	0.00%
01-5040-102-	CO TREASURER, SALARY	78,321.00	0.47%	0.18%
01-5040-105-	FINANCE OFFICER SALARY	60,300.00	0.36%	0.14%
01-5040-201-	TREASURER STAFF - SOCIAL SECURITY	11,416.00	0.07%	0.03%
01-5040-202-	TREAS STAFF-RETIREMENT	27,787.00	0.17%	0.06%
01-5040-204-	TREAS STAFF - LIFE INS	334.00	0.00%	0.00%
01-5040-205-	TREAS STAFF - HEALTH INS	34,943.00	0.21%	0.08%
01-5040-209-	TREASURER STAFF - WORKERS COMPENSATION	190.00	0.00%	0.00%
01-5040-212-	TREASURER-TRNG INCENTIVE	10,606.00	0.06%	0.02%
01-5040-302-	ADVERTISING	1,000.00	0.01%	0.00%
01-5040-413-	DATA PROCESSING SUPPLIES	60,000.00	0.36%	0.14%
01-5040-445-	OFFICE SUPPLIES	5,000.00	0.03%	0.01%
01-5040-569-	CONFERENCES, TRAINING	10,000.00	0.06%	0.02%
01-5040-573-	TELEPHONE	2,500.00	0.01%	0.01%
01-5047-142-	OCC. TAX ADMINISTRATOR	51,308.00	0.30%	0.12%
01-5047-201-	OCC. TAX - SOCIAL SECURITY	3,926.00	0.02%	0.01%
01-5047-202-	OCC. TAX - RETIREMENT	9,554.00	0.06%	0.02%
01-5047-204-	OCC. TAX-LIFE INS	167.00	0.00%	0.00%
01-5047-205-	OCC. TAX - HEALTH INS	23,364.00	0.14%	0.05%
01-5047-209-	OCC. TAX - WORKERS COMPENSATION	95.00	0.00%	0.00%
01-5047-413-	OCC. TAX - DATA PROCESSING	4,600.00	0.03%	0.01%
01-5047-445-	OCC. TAX - SUPPLIES & EXP	7,000.00	0.04%	0.02%
01-5047-569-	OCC. TAX-TRNG, TRAVEL, CONF	2,000.00	0.01%	0.00%
01-5047-573-	TELEPHONE	500.00	0.00%	0.00%
01-5057-107-	NETWORK TECHNICIAN	78,322.00	0.47%	0.18%
01-5057-178-	OVERTIME - ELECTIONS	3,200.00	0.02%	0.01%
01-5057-201-	NETWORK TECH - SOCIAL SECURITY	6,200.00	0.04%	0.01%
01-5057-202-	NETWORK TECH-RETIREMENT	14,994.00	0.09%	0.03%
01-5057-204-	NETWORK TECH-LIFE INS	167.00	0.00%	0.00%
01-5057-205-	NETWORK TECH-HEALTH INS	12,931.00	0.08%	0.03%
01-5057-209-	NETWORK TECH WORKERS COMPENSATION	95.00	0.00%	0.00%
01-5057-318-	IT SERVICES	128,000.00	0.76%	0.30%
01-5057-319-	WEBSITE MAINT/INTERNET SVCS	9,000.00	0.05%	0.02%
01-5057-445-	TECH OFFICE SUPPLIES	250.00	0.00%	0.00%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>General Fund</b>					
01-5057-569-	TECH TRAVEL, TRNG	600.00	0.00%	0.00%	
01-5057-573-	TECH PHONE	600.00	0.00%	0.00%	
01-5060-101-	LAW LIBRARIAN	650.00	0.00%	0.00%	
01-5060-201-	LAW LIBRARIAN SOCIAL SECURITY	55.00	0.00%	0.00%	
01-5060-202-	LAW LIBRARIAN-RETIREMENT	129.00	0.00%	0.00%	
01-5065-192-	ELECTION OFFICERS	35,000.00	0.21%	0.08%	
01-5065-193-	ELECTION COMM PER DIEM	6,000.00	0.04%	0.01%	
01-5065-302-	ADVERTISING & PRINTING	20,000.00	0.12%	0.05%	
01-5065-341-	VOTING MACHINES TRANSPORTING	3,000.00	0.02%	0.01%	
01-5065-445-	MATERIALS & SUPPLIES	109,000.00	0.65%	0.25%	
01-5065-545-	REDISTRICTING	0.00	0.00%	0.00%	
01-5065-569-	ELECTION REGISTRATION	600.00	0.00%	0.00%	
01-5065-737-	VOTING MACHINES	0.00	0.00%	0.00%	
01-5070-199-	ZONING BOARD MBR PER DIEM	3,000.00	0.02%	0.01%	
01-5070-199-A	BD OF HOUSING APPEALS & CODE ENFORCMENT BD	10,000.00	0.06%	0.02%	
01-5070-348-	PLANNING COMMISSION	411,136.00	2.44%	0.96%	
01-5080-175-	CRTHSE CUSTODIAL SERVICE	53,000.00	0.31%	0.12%	
01-5080-177-	MAINT. GROUNDS & PARKING	5,000.00	0.03%	0.01%	
01-5080-178-	OVERTIME	3,000.00	0.02%	0.01%	
01-5080-179-	CRTHSE PART-TIME	31,065.00	0.18%	0.07%	
01-5080-201-	CRTHSE CUSTODIAL STAFF - SOCIAL SECURITY	6,431.00	0.04%	0.01%	
01-5080-202-	CRTHSE CUSTODIAL & JUD CTR RETIREMT	9,869.00	0.06%	0.02%	
01-5080-204-	CUSTOD. SERVICES-LIFE INS	167.00	0.00%	0.00%	
01-5080-205-	CUSTOD SERVICES-HEALTH INS	22,728.00	0.14%	0.05%	
01-5080-209-	CRTHSE CUSTODIAL - WORKER'S COMPENSATION	2,106.00	0.01%	0.00%	
01-5080-398-	CUSTODIAL CONTRACTED SVCS	19,500.00	0.12%	0.05%	
01-5080-411-	CUSTODIAL SUPPLIES	18,000.00	0.11%	0.04%	
01-5080-521-	INSURANCE COURTHOUSE	226,793.00	1.35%	0.53%	
01-5080-571-	RENEWALS & REPAIRS-CRTHSE	300,000.00	1.78%	0.70%	
01-5080-578-	UTILITIES - COURTHOUSE	37,000.00	0.22%	0.09%	
01-5081-398-	JUD. CTR CONTRACTED CUSTODIAL	107,463.00	0.64%	0.25%	
01-5081-411-	JUD. CTR BLDG MAINT SUPPLIES	1,500.00	0.01%	0.00%	
01-5081-570-	JUD. CTR RENEWALS & REPAIRS	105,000.00	0.62%	0.24%	
01-5081-573-	JUD. CTR - TELEPHONE	4,300.00	0.03%	0.01%	
01-5081-578-	JUD. CTR - UTILITIES	90,000.00	0.53%	0.21%	
01-5085-177-	AIRBOARD MAINTENANCE	162,243.00	0.96%	0.38%	
171 Accounts Listed		5000	<b>10,139,185.00</b>	60.25%	23.62%
01-5102-314-	HOUSING JUVENILES	10,000.00	0.06%	0.02%	
01-5115-107-	BLDG INSPECTOR SALARY	73,158.00	0.43%	0.17%	
01-5115-179-	CODES ENFORCEMENT SEC. - PT	13,000.00	0.08%	0.03%	
01-5115-201-	BLDG INSPT - SOCIAL SECURITY	5,597.00	0.03%	0.01%	
01-5115-202-	BLDG INSPT-RETIREMENT	13,623.00	0.08%	0.03%	
01-5115-204-	BLDG INSPT-LIFE INS	167.00	0.00%	0.00%	
01-5115-205-	BLDG INSPT-HEALTH INS	22,884.00	0.14%	0.05%	
01-5115-209-	BLDG INSPT - WORKERS COMPENSATION	1,335.00	0.01%	0.00%	

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>General Fund</b>					
01-5115-334-	DEMOLITION & TAX SALES	30,000.00	0.18%	0.07%	
01-5115-340-	BLDG INSPT-VEHICLE MAINT	1,500.00	0.01%	0.00%	
01-5115-429-	BLDG INSPT - FUEL	3,000.00	0.02%	0.01%	
01-5115-445-	BLDG INSPT-SUPPLIES	1,000.00	0.01%	0.00%	
01-5115-481-	BLDG INSPT-UNIFORMS	100.00	0.00%	0.00%	
01-5115-573-	BLDG INSPT-TELEPHONE	1,600.00	0.01%	0.00%	
01-5115-576-	BLDG INSPT-TRNG, TRAVEL	2,000.00	0.01%	0.00%	
01-5135-105-	EMA ASSISTANTS	16,500.00	0.10%	0.04%	
01-5135-105-A	EMA ASSISTANT TO DIRECTOR	43,500.00	0.26%	0.10%	
01-5135-107-	EMA COORDINATOR	55,000.00	0.33%	0.13%	
01-5135-201-	EMA/STAFF - SOCIAL SECURITY	8,798.00	0.05%	0.02%	
01-5135-202-	EMA RETIREMENT	18,341.00	0.11%	0.04%	
01-5135-204-	EMA LIFE INS	334.00	0.00%	0.00%	
01-5135-205-	EMA HEALTH INS	28,631.00	0.17%	0.07%	
01-5135-209-	EMA STAFF - WORKERS COMPENSATION	2,570.00	0.02%	0.01%	
01-5135-445-	EMA SUPPLIES	54,537.00	0.32%	0.13%	
01-5135-573-	EMA TELEPHONE	4,326.00	0.03%	0.01%	
01-5140-303-	AMBULANCE SERVICE	120,000.00	0.71%	0.28%	
01-5150-513-	FOREST FIRE PROTECTION	500.00	0.00%	0.00%	
01-5175-903-	PUBLIC DEFENDER	17,000.00	0.10%	0.04%	
	28 Accounts Listed	5100	<b>549,001.00</b>	3.26%	1.28%
01-5235-515-	DRAINAGE DISTRICT	200,000.00	1.19%	0.47%	
	1 Accounts Listed	5200	<b>200,000.00</b>	1.19%	0.47%
01-5420-566-	TRANSIENT/HOTEL TAX	7,100.00	0.04%	0.02%	
	1 Accounts Listed	5400	<b>7,100.00</b>	0.04%	0.02%
01-8099-715-	LAND ACQUISITION/CRTHSE RENO	0.00	0.00%	0.00%	
01-8099-741-	SPECIAL FUND RESERVE	0.00	0.00%	0.00%	
	2 Accounts Listed	8000	<b>0.00</b>	0.00%	0.00%
01-9100-208-	UNEMPLOYMENT INSURANCE	4,500.00	0.03%	0.01%	
01-9100-307-	AUDITING	45,000.00	0.27%	0.10%	
01-9100-398-	CONTRACTED SERVICES	7,500.00	0.04%	0.02%	
01-9100-507-	KY COAL COALITION	1,000.00	0.01%	0.00%	
01-9100-531-	INS OFFICIALS PERFORMANCE BONDS	8,000.00	0.05%	0.02%	
01-9100-548-	ARPA FUND DISTRIBUTIONS	0.00	0.00%	0.00%	
01-9100-551-	MEMBERSHIP FEE COUNTY ASSOC	9,000.00	0.05%	0.02%	
01-9100-553-	GRADD MEMBERSHIP DUES	16,812.00	0.10%	0.04%	
01-9100-555-	KACO MEMBERSHIP DUES	1,100.00	0.01%	0.00%	
01-9100-566-	SURPLUS PROPERTY REIMB	0.00	0.00%	0.00%	
01-9100-567-	REFUNDS	185,000.00	1.10%	0.43%	
01-9100-599-	MISC	1,000.00	0.01%	0.00%	
	12 Accounts Listed	9100	<b>278,912.00</b>	1.66%	0.65%
01-9200-999-	CONTINGENT APPROPRIATIONS	5,453,500.00	32.41%	12.71%	
	1 Accounts Listed	9200	<b>5,453,500.00</b>	32.41%	12.71%
01-9300-999-	APPROP TRANSFERS TO OTHER FUNDS	0.00	0.00%	0.00%	
	1 Accounts Listed	9300	<b>0.00</b>	0.00%	0.00%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>General Fund</b>				
01-9400-201-	GENERAL FUND SOCIAL SECURITY	0.00	0.00%	0.00%
01-9400-205-	EMPLOYEE ASSISTANCE PROGRAM	70,000.00	0.42%	0.16%
	2 Accounts Listed	9400	<b>70,000.00</b>	0.42% 0.16%
01-9500-599-	DISTRIBUTIONS TO OTHER GOVT AGENCIES	0.00	0.00%	0.00%
01-9500-902-	IN LIEU OF TAX PAYMENTS	131,000.00	0.78%	0.31%
	2 Accounts Listed	9500	<b>131,000.00</b>	0.78% 0.31%
	221 Accounts Listed	General	<b>16,828,698.00</b>	39.21%

<b>Road Fund</b>				
02-5217-107-	RECYCLING/SOLID WASTE	51,400.00	0.66%	0.12%
02-5217-178-	RECYCLING OVERTIME	2,000.00	0.03%	0.00%
02-5217-179-	RECYCLING PART TIME	0.00	0.00%	0.00%
02-5217-185-	RECYCLING EMPLOYEES	155,388.00	1.98%	0.36%
02-5217-334-	BUILDING REPAIRS/MAINT	50,000.00	0.64%	0.12%
02-5217-336-	EQUIPMENT REPAIRS/MAINT	40,000.00	0.51%	0.09%
02-5217-398-	GRADD AMERICORP	0.00	0.00%	0.00%
02-5217-411-	CLEANING SUPPLIES	3,000.00	0.04%	0.01%
02-5217-429-	RECYCLING-FUEL	15,000.00	0.19%	0.04%
02-5217-441-	OFFICE SUPPLIES	8,000.00	0.10%	0.02%
02-5217-481-	STAFF UNIFORMS	500.00	0.01%	0.00%
02-5217-569-	STAFF TRNG/TRAVEL	1,500.00	0.02%	0.00%
02-5217-573-	TELEPHONE	2,000.00	0.03%	0.00%
02-5217-578-	UTILITIES	12,000.00	0.15%	0.03%
02-5217-599-	MISC.	1,000.00	0.01%	0.00%
02-5217-723-	MOTOR VEHICLES/TRAILER	40,000.00	0.51%	0.09%
	16 Accounts Listed	5200	<b>381,788.00</b>	4.87% 0.89%
02-5401-107-	PARKS SUPERVISOR	53,400.00	0.68%	0.12%
02-5401-165-	PARKS EMPLOYEES	203,864.00	2.60%	0.47%
02-5401-178-	PARKS OVERTIME	5,000.00	0.06%	0.01%
02-5401-179-	PARKS PART TIME HELP	30,000.00	0.38%	0.07%
02-5401-302-	PARKS ADVERTISING	2,500.00	0.03%	0.01%
02-5401-314-	PARKS GRANTS	250,000.00	3.19%	0.58%
02-5401-446-	PARKS/PROGRAMS/SUPPLIES	200,000.00	2.55%	0.47%
02-5401-569-	PARKS TRAINING/TRAVEL	1,500.00	0.02%	0.00%
02-5401-578-	PARKS/FAIRGROUNDS...UTILITIES	25,000.00	0.32%	0.06%
02-5401-725-	PARKS EQUIPMT	100,000.00	1.28%	0.23%
	10 Accounts Listed	5400	<b>871,264.00</b>	11.12% 2.03%
02-6103-102-	COUNTY ENGINEER	113,000.00	1.44%	0.26%
02-6103-212-	COUNTY ENGINEER-TRNG INCENTIVE	5,303.00	0.07%	0.01%
02-6103-551-	COUNTY ENGINEER MEMBERSHIPS	600.00	0.01%	0.00%
02-6103-567-	EXCESS WEIGHT PERMITS/DAMAGE DEP REFUND	0.00	0.00%	0.00%
02-6103-569-	COUNTY ENGINEER-TRNG, TRAVEL	7,000.00	0.09%	0.02%
02-6103-573-	COUNTY ENGINEER-TELEPHONE	1,000.00	0.01%	0.00%
02-6105-145-	ROAD SUPERVISION	61,400.00	0.78%	0.14%
02-6105-147-	HEAVY EQUIP. OPERATORS	505,480.00	6.45%	1.18%
02-6105-153-	EQUIPMT OPERATORS	284,816.00	3.63%	0.66%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>Road Fund</b>					
02-6105-157-	TRUCK DRIVERS	263,640.00	3.36%	0.61%	
02-6105-165-	ROAD CLERK-FINANCE	52,546.00	0.67%	0.12%	
02-6105-177-	ROAD-APPRENTICE	35,360.00	0.45%	0.08%	
02-6105-178-	ROAD DEPT. OVERTIME	25,000.00	0.32%	0.06%	
02-6105-311-	CONTRACTED CONSTRUCTION	210,000.00	2.68%	0.49%	
02-6105-312-	BRIDGE CONSTRUCTION	250,000.00	3.19%	0.58%	
02-6105-382-	DRUG TESTING	5,000.00	0.06%	0.01%	
02-6105-405-	RESURFACING/BLACKTOP	0.00	0.00%	0.00%	
02-6105-409-	ROCK MATERIALS	0.00	0.00%	0.00%	
02-6105-429-	FUEL	200,000.00	2.55%	0.47%	
02-6105-441-	MAINT & REPAIRS/EQUIPMT	520,000.00	6.63%	1.21%	
02-6105-445-	OFFICE SUPPLIES	10,000.00	0.13%	0.02%	
02-6105-447-	HOT MIX	25,000.00	0.32%	0.06%	
02-6105-461-	CULVERTS (PIPE)	65,000.00	0.83%	0.15%	
02-6105-471-	SALT	30,000.00	0.38%	0.07%	
02-6105-566-	SS4A FEDERAL HIGHWAY SAFETY GRANT	2,000,000.00	25.52%	4.66%	
02-6105-567-	EXCESS WEIGHT PERMIT/DAMAGE DEP REFUND	500,000.00	6.38%	1.17%	
02-6105-569-	SAFETY PROGRAM/TRAINING/TRAVEL	22,000.00	0.28%	0.05%	
02-6105-573-	TELEPHONE	10,000.00	0.13%	0.02%	
02-6105-578-	UTILITIES	25,000.00	0.32%	0.06%	
02-6105-606-	ROAD DEBT SERVICE	0.00	0.00%	0.00%	
02-6105-721-	NEW MACHINERY/EQUIPMT	330,000.00	4.21%	0.77%	
	31 Accounts Listed	6100	<b>5,557,145.00</b>	70.90%	12.95%
02-9100-535-	KACO INS	53,425.00	0.68%	0.12%	
	1 Accounts Listed	9100	<b>53,425.00</b>	0.68%	0.12%
02-9400-201-	ROAD SOCIAL SECURITY	129,042.00	1.65%	0.30%	
02-9400-202-	ROAD RETIREMENT	294,474.00	3.76%	0.69%	
02-9400-204-	ROAD LIFE INS	3,000.00	0.04%	0.01%	
02-9400-205-	ROAD HEALTH INS	500,000.00	6.38%	1.17%	
02-9400-209-	WORKER'S COMP	48,125.00	0.61%	0.11%	
	5 Accounts Listed	9400	<b>974,641.00</b>	12.43%	2.27%
	63 Accounts Listed	Road	<b>7,838,263.00</b>		18.26%
<b>Jail Fund</b>					
03-5101-101-	JAILER, SALARY	123,143.00	1.25%	0.29%	
03-5101-103-	DEPUTY/MATRONS	3,470,722.00	35.14%	8.09%	
03-5101-106-	ADMINISTRATIVE/OFFICE STAFF	112,424.00	1.14%	0.26%	
03-5101-135-	SAP EMPLOYEES	217,436.00	2.20%	0.51%	
03-5101-178-	OVERTIME	325,000.00	3.29%	0.76%	
03-5101-179-	PART-TIME EMPLOYEES	18,720.00	0.19%	0.04%	
03-5101-212-	JAILER-TRAINING INCENTIVE	3,977.00	0.04%	0.01%	
03-5101-329-	TISSUE PAPER/TRASH LINERS	45,000.00	0.46%	0.10%	
03-5101-334-	BUILDING REPAIRS & MAINT	120,000.00	1.21%	0.28%	
03-5101-336-	EQUIPMENT REPAIRS & MAINT	100,000.00	1.01%	0.23%	
03-5101-346-	PEST CONTROL	2,700.00	0.03%	0.01%	
03-5101-398-	CONTRACTED SERVICES-OTHER	12,000.00	0.12%	0.03%	
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# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>Jail Fund</b>					
03-5101-411-	CLEANING SUPPLIES	40,000.00	0.40%	0.09%	
03-5101-425-	FOOD	721,000.00	7.30%	1.68%	
03-5101-437-	JAIL LINEN	10,000.00	0.10%	0.02%	
03-5101-445-	OFFICE SUPPLIES	17,000.00	0.17%	0.04%	
03-5101-453-	PRISONER HYGIENE	8,000.00	0.08%	0.02%	
03-5101-465-	PRISONER CLOTHING	20,000.00	0.20%	0.05%	
03-5101-481-	STAFF UNIFORMS	12,500.00	0.13%	0.03%	
03-5101-521-	INSURANCE- KACO/KALF	142,164.00	1.44%	0.33%	
03-5101-549-	ROUTINE MEDICAL	1,635,832.00	16.56%	3.81%	
03-5101-566-	PRISONER TRANSPORTS	50,000.00	0.51%	0.12%	
03-5101-569-	STAFF TRNG/TRAVEL/CONFERENCES	25,500.00	0.26%	0.06%	
03-5101-573-	TELEPHONE	20,000.00	0.20%	0.05%	
03-5101-578-	UTILITIES	395,000.00	4.00%	0.92%	
03-5101-703-	COMMUNICATION EQUIPMENT	10,000.00	0.10%	0.02%	
03-5101-705-	DATA PROCESSING EQUIPMENT	15,000.00	0.15%	0.04%	
03-5101-709-	FURNITURE & FIXTURES	7,000.00	0.07%	0.02%	
03-5101-723-	MOTOR VEHICLES	60,000.00	0.61%	0.14%	
03-5101-725-	OTHER EQUIPMENT	30,000.00	0.30%	0.07%	
	30 Accounts Listed	5100	<b>7,770,118.00</b>	78.67%	18.10%
03-7100-601-	JAIL DEBT SERVICE	0.00	0.00%	0.00%	
	1 Accounts Listed	7100	<b>0.00</b>	0.00%	0.00%
03-9100-551-	ASSOCIATION DUES	1,575.00	0.02%	0.00%	
03-9100-599-	MISC.	250.00	0.00%	0.00%	
	2 Accounts Listed	9100	<b>1,825.00</b>	0.02%	0.00%
03-9200-999-	CONTINGENT APPROP/RESERVE	100,000.00	1.01%	0.23%	
	1 Accounts Listed	9200	<b>100,000.00</b>	1.01%	0.23%
03-9400-201-	SOCIAL SECURITY	325,664.00	3.30%	0.76%	
03-9400-202-	RETIREMENT	831,600.00	8.42%	1.94%	
03-9400-204-	EMPLOYEE LIFE INS	12,000.00	0.12%	0.03%	
03-9400-205-	EMPLOYEE HEALTH INS	750,000.00	7.59%	1.75%	
03-9400-209-	WORKER'S COMP	85,926.00	0.87%	0.20%	
	5 Accounts Listed	9400	<b>2,005,190.00</b>	20.30%	4.67%
	39 Accounts Listed	Jail	<b>9,877,133.00</b>		23.01%

### Local Government Economic Assistance Fund

04-5120-507-	COMM. VOLUNTEER FIRE DEPTS	132,000.00	6.35%	0.31%	
04-5130-507-	GRAIN BIN TRAINING FACILITY	395,000.00	19.01%	0.92%	
04-5145-348-	COMMUNICATION CTR 911	318,000.00	15.30%	0.74%	
	3 Accounts Listed	5100	<b>845,000.00</b>	40.67%	1.97%
04-5201-346-	MOSQUITO CONTROL	0.00	0.00%	0.00%	
04-5205-403-	HUMANE SOCIETY	335,562.00	16.15%	0.78%	
04-5205-403-B	NEW HOPE ANIMAL RESCUE CTR	5,000.00	0.24%	0.01%	
04-5210-366-	LANDFILL & SOLID WASTE	130,000.00	6.26%	0.30%	
04-5232-185-	LIVESTOCK INSPECTION	100.00	0.00%	0.00%	
04-5235-507-	SOIL CONSERVATION	45,000.00	2.17%	0.10%	
04-5240-316-	CANOE CREEK	45,000.00	2.17%	0.10%	

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
<b>Local Government Economic Assistance Fund</b>					
7 Accounts Listed		5200	<b>560,662.00</b>	26.98%	1.31%
04-5301-348-	VOLUNTEER & INFORMATION CTR	1,000.00	0.05%	0.00%	
04-5301-507-	CHRISTIAN COMMUNITY OUTREACH	11,000.00	0.53%	0.03%	
04-5305-355-	SR. COMPANION PROGRAM	1,500.00	0.07%	0.00%	
04-5305-356-	SR. CITIZENS PROGRAM	25,000.00	1.20%	0.06%	
04-5305-507-	FOSTER GRANDPARENTS	0.00	0.00%	0.00%	
04-5315-467-	AKZ (AUDUBON KIDS ZONE)	0.00	0.00%	0.00%	
04-5315-507-A	BOYS & GIRLS CLUB	7,500.00	0.36%	0.02%	
04-5315-507-B	BIG BROTHERS BIG SISTERS OF SW IN	2,500.00	0.12%	0.01%	
04-5315-507-C	HENDERSON KY EDUCATION FOUNDATION	5,000.00	0.24%	0.01%	
04-5315-507-D	THE PORT/RIVER VALLEY BEHAVORIAL	7,500.00	0.36%	0.02%	
04-5325-344-	PAUPER BURIALS	2,000.00	0.10%	0.00%	
04-5330-507-	HENDERSON AREA ARTS ALLIANCE	7,500.00	0.36%	0.02%	
04-5330-507-A	VITA TAX PROGRAM	0.00	0.00%	0.00%	
04-5330-548-	RIVERVIEW SCHOOL	5,500.00	0.26%	0.01%	
04-5340-507-A	ST. ANTHONY'S HOSPICE	10,000.00	0.48%	0.02%	
04-5340-507-B	HARBOR HOUSE CHRISTIAN CENTER	8,000.00	0.39%	0.02%	
04-5340-507-C	GAIN (GETTING AHEAD INITIATIVE NETWORK)	0.00	0.00%	0.00%	
04-5340-507-D	INFINITE HOPE	0.00	0.00%	0.00%	
04-5340-507-E	UNITED WAY	0.00	0.00%	0.00%	
04-5340-507-F	SALVATION ARMY OF HENDERSON KY	9,000.00	0.43%	0.02%	
04-5340-507-J	HEALING REINS OF KY/HORSES FOR HEROES	5,000.00	0.24%	0.01%	
04-5340-507-i	HEALING REINS OF KY/THERAPEUTIC RIDING	5,000.00	0.24%	0.01%	
04-5340-515-	HUMAN RIGHTS	46,020.00	2.21%	0.11%	
04-5341-315-	SHELTER FOR WOMEN & CHILDREN	10,000.00	0.48%	0.02%	
04-5341-348-	SPOUSE ABUSE PROGRAM	0.00	0.00%	0.00%	
04-5341-399-	INVOLVEMENT	24,000.00	1.16%	0.06%	
04-5341-507-	NEW BEGINNINGS/GR RIV REGIONAL RAPE	6,500.00	0.31%	0.02%	
04-5350-507-	HABITAT FOR HUMANITY	200,000.00	9.63%	0.47%	
04-5350-507-J	OWENSBORO AREA SHELTER INFO & SVCS	5,000.00	0.24%	0.01%	
29 Accounts Listed		5300	<b>404,520.00</b>	19.47%	0.94%
04-5405-507-	CHRISTMAS PARADE	500.00	0.02%	0.00%	
04-5405-507-B	HENDERSON CO. FAMILY YMCA	3,000.00	0.14%	0.01%	
04-5405-509-	COUNTY FAIR	0.00	0.00%	0.00%	
04-5425-505-	HENDERSON CHAMBER OF COMMERCE	216.00	0.01%	0.00%	
04-5425-507-	HEND. MUSIC PRESERV/WC HANDY	5,000.00	0.24%	0.01%	
04-5425-507-B	BLUEGRASS IN THE PARK FOLKLIFE	2,500.00	0.12%	0.01%	
04-5425-507-C	SANDY LEE SONGFEST	5,000.00	0.24%	0.01%	
04-5425-507-D	OVAL/OHIO VALLEY ART LEAGUE	1,000.00	0.05%	0.00%	
04-5425-507-E	SONS OF HENDERSON SUMMERFEST	1,000.00	0.05%	0.00%	
04-5425-507-F	HENDERSON KY PRIDE	1,000.00	0.05%	0.00%	
04-5425-599-	HENDERSON JUNETEENTH	1,000.00	0.05%	0.00%	
04-5435-348-	HISTORICAL SOCIETY	0.00	0.00%	0.00%	
04-5435-507-	JR. ACHIEVEMENT OF WEST KY	3,000.00	0.14%	0.01%	
13 Accounts Listed		5400	<b>23,216.00</b>	1.12%	0.05%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>Local Government Economic Assistance Fund</b>				
04-6105-336-	MAINT & REPAIRS ON EQUIPMT/ROAD	0.00	0.00%	0.00%
04-6105-405-	RESURFACING COUNTY ROADS	0.00	0.00%	0.00%
	2 Accounts Listed	6100	<b>0.00</b>	0.00%
04-6301-370-	BUSING PAROCHIAL STUDENTS	26,000.00	1.25%	0.06%
	1 Accounts Listed	6300	<b>26,000.00</b>	1.25%
04-9100-599-	MISC	1,000.00	0.05%	0.00%
	1 Accounts Listed	9100	<b>1,000.00</b>	0.05%
04-9200-999-	CONTINGENT APPROPRIATIONS	217,500.00	10.47%	0.51%
	1 Accounts Listed	9200	<b>217,500.00</b>	10.47%
	57 Accounts Listed	L.G.E.A.	<b>2,077,898.00</b>	4.84%

## State Grants Fund

06-5065-445-	CLERK/ELECTION SCANNERS	0.00	0.00%	0.00%
06-5075-548-	PDI (4-STAR PARK)	0.00	0.00%	0.00%
06-5076-398-	DRA GRANT/BROADBAND PROJECT	0.00	0.00%	0.00%
	3 Accounts Listed	5000	<b>0.00</b>	0.00%
06-5205-384-	SPAY & NEUTER GRANT	2,000.00	0.21%	0.00%
06-5212-468-A	LITTER ABATEMENT GRANT	35,000.00	3.68%	0.08%
06-5212-468-B	HOUSEHOLD HAZARDEOUS WASTE GRANT	30,000.00	3.15%	0.07%
06-5217-468-A	KY PRIDE GRANT	181,164.00	19.03%	0.42%
06-5217-468-B	CRUMB RUBBER GRANT	0.00	0.00%	0.00%
06-5217-479-	WASTE TIRE GRANT	4,000.00	0.42%	0.01%
	6 Accounts Listed	5200	<b>252,164.00</b>	26.48%
06-5340-398-A	WOMEN'S RECOVERY CTR	200,000.00	21.00%	0.47%
06-5340-398-B	HARBOUR HOUSE HB 1 GRANT	300,000.00	31.51%	0.70%
	2 Accounts Listed	5300	<b>500,000.00</b>	52.51%
06-5405-467-	RECREATIONAL TRAILS EXPENSES	0.00	0.00%	0.00%
06-5405-567-A	LAND & WATER GRANT/SLW PK RESTRMS	200,000.00	21.00%	0.47%
	2 Accounts Listed	5400	<b>200,000.00</b>	21.00%
	13 Accounts Listed	St. Grants	<b>952,164.00</b>	2.22%

## Federal Grants Fund

07-5065-199-	COVID19/CARES	0.00	0.00%	0.00%
	1 Accounts Listed	5000	<b>0.00</b>	0.00%
07-9100-566-	COVID-19/ RELIEF FUND (CRF)/ CARES	0.00	0.00%	0.00%
07-9100-578-	COVID 19 UTILITY ASST/AUD. AREA COMM. SVCS	0.00	0.00%	0.00%
	2 Accounts Listed	9100	<b>0.00</b>	0.00%
07-9200-999-	CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
	1 Accounts Listed	9200	<b>0.00</b>	0.00%
	4 Accounts Listed	Fed. Grants	<b>0.00</b>	0.00%

## ECONOMIC DEVELOPMENT FUND

31-5075-507-A	REGIONAL EDC/KYNDLE	50,000.00	14.93%	0.12%
31-5075-507-B	IDA BOARD (INDUST. DEVLPMNT BOARD)	0.00	0.00%	0.00%
31-5075-507-C	COLUMBIA INCENTIVE	0.00	0.00%	0.00%
31-5075-548-	PRATT INDUSTRIES/EC DEVLPMNT INCENTIVES	0.00	0.00%	0.00%
31-5075-566-	BRIDGELINK	10,000.00	2.99%	0.02%
	5 Accounts Listed	5000	<b>60,000.00</b>	17.91%

# FY 2025-2026 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
<b>ECONOMIC DEVELOPMENT FUND</b>				
31-9200-999-	CONTINGENT APPROPRIATIONS	275,000.00	82.09%	0.64%
	1 Accounts Listed	9200	<b>275,000.00</b>	82.09%
	6 Accounts Listed	EC. DEV.	<b>335,000.00</b>	0.78%
<b>CLERK SB 135/CLERK PERMANENT STORAGE</b>				
77-5010-445-	CLERK SB 135 PERMANENT STORAGE SUPPLIES/EXPENSES	45,000.00	100.00%	0.10%
	1 Accounts Listed	5000	<b>45,000.00</b>	100.00%
	1 Accounts Listed	CLERK SB 135	<b>45,000.00</b>	0.10%
<b>HEALTH INSURANCE</b>				
78-9400-205-	INSURANCE PREMIUM/CLAIM PMTS/WIRE TRANSFERS	3,150,000.00	100.00%	7.34%
	1 Accounts Listed	9400	<b>3,150,000.00</b>	100.00%
	1 Accounts Listed	HEALTH	<b>3,150,000.00</b>	7.34%
<b>OPIOID SETTLEMENT FUND</b>				
82-5160-595-	OPIOID FUND DISTRIBUTIONS	35,000.00	38.89%	0.08%
	1 Accounts Listed	5100	<b>35,000.00</b>	38.89%
82-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	55,000.00	61.11%	0.13%
	1 Accounts Listed	9200	<b>55,000.00</b>	61.11%
	2 Accounts Listed	OPIOID SETT	<b>90,000.00</b>	0.21%
<b>ARPA/AMERICAN RESCUE PLAN ACT</b>				
84-9100-548-	ARPA FUND DISTRIBUTIONS	1,600,000.00	92.86%	3.73%
	1 Accounts Listed	9100	<b>1,600,000.00</b>	92.86%
84-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	123,044.00	7.14%	0.29%
	1 Accounts Listed	9200	<b>123,044.00</b>	7.14%
	2 Accounts Listed	ARPA	<b>1,723,044.00</b>	4.01%
	409 Accounts Listed	11 Funds listed totaling	<b>42,917,200.00</b>	

**FY 2025-2026 Budget Appropriations**  
**HENDERSON COUNTY FISCAL COURT**

**BUDGET SIGNATURE PAGE**

**Submitted**

Date 5/27/25

Signed   
County Judge/Executive

**Approved as to Form and Classification**

Date 6/4/25

Signed Robert O. Brown  
State Local Finance Officer

This budget ordinance was duly adopted by the Henderson County Fiscal Court, Commonwealth of Kentucky, on this the 24 day of June 2025

Signed   
County Judge/Executive

Attest Renesa Abner  
County Clerk

**AN ORDINANCE RELATING TO THE ANNUAL BUDGET AND  
APPROPRIATIONS  
#25-08**

BE IT ORDAINED BY THE FISCAL COURT OF HENDERSON COUNTY, KENTUCKY:

The annual budget, attached hereto and incorporated herein as if reiterated herein in full, is adopted for the fiscal year 2025 - 2026 and the amounts stated are appropriated for the following purposes indicated therein. Per applicable statute, the budget will be forwarded to the State Local Finance Officer for approval as to form and classification.

Adopted this 27<sup>th</sup> day of May, 2025.

On first reading of the foregoing Ordinance, it was moved by Magistrate Puttman, seconded by Magistrate Southard, that the Ordinance be adopted on its first reading.

WHEREUPON, the vote was called.

Upon roll call the vote stood:

Magistrate Berry	<u>AYE</u>
Magistrate Starks	<u>AYE</u>
Magistrate Tompkins	<u>ABSENT</u>
Magistrate Puttman	<u>AYE</u>
Magistrate Southard	<u>AYE</u>
Judge-Executive Schneider	<u>AYE</u>

WHEREUPON, County Judge-Executive Brad Schneider declared the Ordinance adopted on its first reading and ordered that the same be published in summary form and presented for second reading on June 24, 2025 at the regular meeting of Fiscal Court.

APPROVED this 27<sup>th</sup> day of May, 2025.

ATTEST:

  
\_\_\_\_\_  
Angela Comer  
Henderson County Fiscal Court Clerk

  
\_\_\_\_\_  
Brad Schneider  
Henderson County Judge-Executive

**Budgeted Liabilities Report**  
**HENDERSON COUNTY FISCAL COURT**  
**Fiscal Year 2025-2026**

Issue 123  
 Date 4/15/2006  
 Prin. Acct  
 Int. Acct  
 Description AOC/JUDICIAL CENTER

Term 20 (Long-Term)  
 Pay Freq.  
 Int. Rate 5,495,881.42  
 Principal 639,435.39  
 Interest 6,135,316.81  
 Total Amt. 1,405,881.87  
 Prin. Bal. 30,417.37  
 Int. Bal.  
 Reserve  
 Outstanding 1,436,299.24  
 Next Pmt. 8/1/2025  
 Final Pmt. 2/1/2026  
 Total Due 724,287.49  
 This FY

Notes AOC support 100% of the debt service of this bond titled as AOC/PPC - Henderson County Public Properties Corp. First issue was with Bank of New York. This bond was refunded by

KACo (Compass Municipal Advisors) 2/2017 and is now with JP Morgan Chase Bank. The interest savings

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES**

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer..." The Fiscal Court of

Henderson County in accordance with state law hereby orders recurring expenses for utilities, grants, postage, phone and payroll, health insurance be paid when due.

The fiscal court of Henderson County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
General, Road, Jail Funds	Utilities
Funds 06, 07, 84	Grants - state & federal, ARPA funds
General, Road, Jail Funds	Phone - landline & cell
General, Road, Jail Funds	Postage
General, Road, Jail Funds	Payroll
78 9400 205	Health Insurance Premiums/Claims

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of Henderson County according to the provisions of KRS 68.275(3).

Motion made by: Magistrate Puttman

Seconded by: magistrate Southard

Vote 5/5

Signature:   
 County Judge Executive

5/27/25  
 Date

Approved: Robert O. Boone  
 State Local Finance Officer

6/4/25  
 Date

**2024 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS  
EXCLUDING SCHOOL DISTRICTS**

**(STATE LOCAL FINANCE OFFICER REQUIREMENT)**

The annual tax rates listed below were approved/accepted by the fiscal court of Henderson County for the previous calendar year.

These tax rates will be used for the calculation of the Compensating and 4<sup>th</sup> tax rates for the next year.

**County Rates**

Real Property 12.8  
 Personal Property 18.4  
 Bank Deposit Rate 0.000175  
 Motor Vehicle 8.5  
 Watercraft 8.5

**Special Districts**

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property		11.10		3.40	5.00
Personal Property		12.22		3.78	5.00
Motor Vehicles		2.30		1.50	5.00
Watercraft		2.30		3.78	5.00
Inventory		12.22		3.78	5.00
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of August 27, 2024 found on page 541 of the Fiscal Court Order Book number 38

Signature  5/27/2025  
 County Judge/Executive Date

**Please note: This form is for countywide districts only and is not all inclusive. Do not include for school districts.**