

Proposed Budget Revenues

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2024-2025

FINAL



General Fund		
4100	TAXES	11,255,127.00
4200	IN LIEU TAX PAYMENTS	140,900.00
4300	EXCESS FEES	6,700.00
4400	LICENSE AND PERMITS	90,000.00
4500	INTERGOVERNMENTAL REVENUES	3,336,864.00
4700	MISCELLANEOUS REVENUES	341,984.00
4800	INTEREST EARNED	598,229.00
4900	SURPLUS, BORROWING AND TRANSFERS	(4,439,747.00)
Total General		11,330,057.00
Road Fund		
4400	LICENSE AND PERMITS	0.00
4500	INTERGOVERNMENTAL REVENUES	2,063,641.00
4600	CHARGES FOR SERVICES	36,000.00
4700	MISCELLANEOUS REVENUES	76,000.00
4800	INTEREST EARNED	33,732.00
4900	SURPLUS, BORROWING AND TRANSFERS	3,655,784.00
Total Road		5,865,157.00
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	6,085,492.00
4600	CHARGES FOR SERVICES	268,000.00
4700	MISCELLANEOUS REVENUES	795,000.00
4800	INTEREST EARNED	195,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,063,813.00
Total Jail		9,407,305.00
Local Government Economic Assistance Fund		
4400	LICENSE AND PERMITS	140,000.00
4500	INTERGOVERNMENTAL REVENUES	805,000.00
4700	MISCELLANEOUS REVENUES	900.00
4800	INTEREST EARNED	11,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	724,963.00
Total L.G.E.A.		1,681,863.00
State Grants Fund		
4500	INTERGOVERNMENTAL REVENUES	734,620.00
4700	MISCELLANEOUS REVENUES	2,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total St. Grants		736,620.00
Federal Grants Fund		
4700	MISCELLANEOUS REVENUES	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total Fed. Grants		0.00
ECONOMIC DEVELOPMENT FUND		
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	59,000.00
Total EC. DEV.		60,000.00
CLERK SB 135/CLERK PERMANENT STORAGE		
4700	MISCELLANEOUS REVENUES	20,600.00

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CLERK SB 135/CLERK PERMANENT STORAGE		
4800	INTEREST EARNED	400.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total CLERK SB 135		21,000.00
HEALTH INSURANCE		
4700	MISCELLANEOUS REVENUES	3,100,000.00
4800	INTEREST EARNED	25,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total HEALTH		3,125,000.00
OPIOID SETTLEMENT FUND		
4700	MISCELLANEOUS REVENUES	30,000.00
4800	INTEREST EARNED	5,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	150,000.00
Total OPIOID SETT		185,000.00
ARPA/AMERICAN RESCUE PLAN ACT		
4500	INTERGOVERNMENTAL REVENUES	0.00
4700	MISCELLANEOUS REVENUES	0.00
4800	INTEREST EARNED	50,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,100,000.00
Total ARPA		4,150,000.00
Total Budget Revenues		36,562,002.00

FY 2024-2025 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-4101- -	REAL PROPERTY	3,131,627.00	27.64%	8.57%	
01-4102- -	TANGIBLE PROPERTY	330,000.00	2.91%	0.90%	
01-4103- -	MOTOR VEHICLE	350,000.00	3.09%	0.96%	
01-4104- -	DEL. PROPERTY TAX	75,000.00	0.66%	0.21%	
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)	150,000.00	1.32%	0.41%	
01-4131- -	FRANCHISE TA (SHERIFF COLLECTS)	220,000.00	1.94%	0.60%	
01-4134- -	OCCUPATIONAL/PAYROLL TAX	3,225,000.00	28.46%	8.82%	
01-4135- -	DEED TRANSFER	150,000.00	1.32%	0.41%	
01-4137- -	INS. PREMIUM TAX	3,200,000.00	28.24%	8.75%	
01-4138- -	TRANSIENT/HOTEL TAX	7,500.00	0.07%	0.02%	
01-4139- -	NET PROFITS TAX/BUSINESS LICENSE FEES	415,000.00	3.66%	1.14%	
	13 Accounts Listed	4100	11,255,127.00	99.34%	30.78%
01-4203- -	TVA IN LIEU OF TAX	900.00	0.01%	0.00%	
01-4208- -	INDUSTRIAL BONDS	140,000.00	1.24%	0.38%	
	2 Accounts Listed	4200	140,900.00	1.24%	0.39%
01-4301- -	CO ATTORNEY-EX	6,700.00	0.06%	0.02%	
	1 Accounts Listed	4300	6,700.00	0.06%	0.02%
01-4407- -	BUILDING PERMITS	50,000.00	0.44%	0.14%	
01-4409- -	PLANNING COMMISSION	0.00	0.00%	0.00%	
01-4417- -	HOLD HARMLESS/TELECOMMUNICATION TAX	40,000.00	0.35%	0.11%	
	3 Accounts Listed	4400	90,000.00	0.79%	0.25%
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	10,000.00	0.09%	0.03%	
01-4520- -	ELECTION REFUND	10,000.00	0.09%	0.03%	
01-4521- -	BD ASSESSMENT	200.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESS	300.00	0.00%	0.00%	
01-4532- -	KST-RENT/COURT	225,000.00	1.99%	0.62%	
01-4539- -	SHERIFF'S KLEFFP	116,400.00	1.03%	0.32%	
01-4541- -	STATE/CITY EMA	95,000.00	0.84%	0.26%	
01-4542- -	FED-EMA REIMBURSEMENT	0.00	0.00%	0.00%	
01-4543- -	MISCELLANEOUS REIMBURSEMENTS	0.00	0.00%	0.00%	
01-4548- -	CO CLERK POOLING	1,150,000.00	10.15%	3.15%	
01-4549- -	SHERIFF POOLING	1,651,964.00	14.58%	4.52%	
01-4561- -	FISCAL COURT REIMB	78,000.00	0.69%	0.21%	
	14 Accounts Listed	4500	3,336,864.00	29.45%	9.13%
01-4710- -	OTHER SALES	0.00	0.00%	0.00%	
01-4711- -	LEASE INCOME	24,000.00	0.21%	0.07%	
01-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%	
01-4727- -	REIMBURSEMENT	0.00	0.00%	0.00%	
01-4729- -	CO ATTNY CHILD SUPPORT INCENTIVE	51,984.00	0.46%	0.14%	
01-4731- -	MISC. REVENUE/PHOTO COPIES	90,000.00	0.79%	0.25%	
01-4756- -	SHERIFF-SCHOOL RESOURCE OFFICER REIMBURSEMENT	176,000.00	1.55%	0.48%	

FY 2024-2025 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total
General Fund				
7 Accounts Listed		4700	341,984.00	3.02% 0.94%
01-4802- -	INTEREST		598,229.00	5.28% 1.64%
1 Accounts Listed		4800	598,229.00	5.28% 1.64%
01-4901- -	PRIOR YEAR CARRYOVER		0.00	0.00% 0.00%
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		(4,439,747.00)	-39.19% -12.14%
01-4910- -	TRANSFER IN		0.00	0.00% 0.00%
01-4911- -	BORROWED MONEY		0.00	0.00% 0.00%
6 Accounts Listed		4900	(4,439,747.00)	-39.19% -12.14%
47 Accounts Listed		General	11,330,057.00	30.99%
Road Fund				
02-4411- -	ROAD EXCESS WEIGHT PERMITS/DAMAGE DEPOSITS		0.00	0.00% 0.00%
1 Accounts Listed		4400	0.00	0.00% 0.00%
02-4503- -	FEDERAL GRANT REIMB		0.00	0.00% 0.00%
02-4506- -	KST- GRANT REIMBURSEMENT		80,000.00	1.36% 0.22%
02-4507- -	FEMA		0.00	0.00% 0.00%
02-4514- -	TRANSPORTATION CABINET		147,000.00	2.51% 0.40%
02-4516- -	TRUCK LICENSE DISTRIB.		260,000.00	4.43% 0.71%
02-4517- -	DRIVERS LICENSE		10,000.00	0.17% 0.03%
02-4518- -	COUNTY ROAD AID		1,416,641.00	24.15% 3.87%
02-4518- -A	RURAL ROADS-EMERGENCY FUNDS		150,000.00	2.56% 0.41%
8 Accounts Listed		4500	2,063,641.00	35.18% 5.64%
02-4604- -	PARKS AND REC REVENUE		15,000.00	0.26% 0.04%
02-4619- -	CULVERT SALES		21,000.00	0.36% 0.06%
2 Accounts Listed		4600	36,000.00	0.61% 0.10%
02-4710- -	OTHER SALES		15,000.00	0.26% 0.04%
02-4713- -	RECYCLING RECEIPTS		60,000.00	1.02% 0.16%
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	0.02% 0.00%
5 Accounts Listed		4700	76,000.00	1.30% 0.21%
02-4802- -	INTEREST		33,732.00	0.58% 0.09%
1 Accounts Listed		4800	33,732.00	0.58% 0.09%
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		3,655,784.00	62.33% 10.00%
02-4911- -	BORROWED MONEY		0.00	0.00% 0.00%
5 Accounts Listed		4900	3,655,784.00	62.33% 10.00%
22 Accounts Listed		Road	5,865,157.00	16.04%
Jail Fund				
03-4502- -	FEDERAL PRISON		3,733,950.00	39.69% 10.21%
03-4514- -	TRANSPORTATION CABINET		70,000.00	0.74% 0.19%
03-4533- -	JAIL OPERATION		124,447.00	1.32% 0.34%

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Jail Fund				
03-4534- -	JAIL MEDICAL ALLOTMENT	9,819.00	0.10%	0.03%
03-4535- -	COURT COST	20,000.00	0.21%	0.05%
03-4536- -	INTERCOUNTY PE	0.00	0.00%	0.00%
03-4538- -	D.U.I. FEES FR STATE	7,500.00	0.08%	0.02%
03-4543- -	JAIL BOND FEES	4,500.00	0.05%	0.01%
03-4555- -	STATE PER DIEM	1,934,865.00	20.57%	5.29%
03-4555- -A	SAP PER DIEM	125,000.00	1.33%	0.34%
03-4559- -	SOCIAL SECURITY	10,000.00	0.11%	0.03%
03-4569- -	LOCAL CORRECTIONS	45,411.00	0.48%	0.12%
	12 Accounts Listed	4500	6,085,492.00	64.69%
03-4618- -	WORK RELEASE	28,000.00	0.30%	0.08%
03-4621- -	FEDERAL TRANSPORTS	180,000.00	1.91%	0.49%
03-4633- -	FEES	60,000.00	0.64%	0.16%
	3 Accounts Listed	4600	268,000.00	2.85%
03-4702- -	TELEPHONE	400,000.00	4.25%	1.09%
03-4711- -	LEASE AGREEMENTS	100,000.00	1.06%	0.27%
03-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%
03-4727- -	REIMBURSEMENT	40,000.00	0.43%	0.11%
03-4731- -	MISC. REVENUE	120,000.00	1.28%	0.33%
03-4780- -	COUNTY PER DIEM REIMB	135,000.00	1.44%	0.37%
03-4799- -	JAIL-GRANTS (SECURUS TECHNOLOGY)	0.00	0.00%	0.00%
	7 Accounts Listed	4700	795,000.00	8.45%
03-4802- -	INTEREST	195,000.00	2.07%	0.53%
	1 Accounts Listed	4800	195,000.00	2.07%
03-4901- -	PRIOR YR CARRYOVER	2,063,813.00	21.94%	5.64%
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%
	5 Accounts Listed	4900	2,063,813.00	21.94%
	28 Accounts Listed	Jail	9,407,305.00	25.73%

Local Government Economic Assistance Fund

04-4419- -	WASTE HAULING	140,000.00	8.32%	0.38%
	1 Accounts Listed	4400	140,000.00	8.32%
04-4509- -	KST-REIMB BUSSING	5,000.00	0.30%	0.01%
04-4527- -	COAL SEV/COAL PRODUCTION	500,000.00	29.73%	1.37%
04-4528- -	COAL SEV/COAL IMPACT	0.00	0.00%	0.00%
04-4529- -	MINERAL TAX	300,000.00	17.84%	0.82%
	4 Accounts Listed	4500	805,000.00	47.86%
04-4727- -A	MOSQUITO CONTROL	0.00	0.00%	0.00%
04-4731- -	MISC.	900.00	0.05%	0.00%
	2 Accounts Listed	4700	900.00	0.05%
04-4802- -	INTEREST	11,000.00	0.65%	0.03%
	1 Accounts Listed	4800	11,000.00	0.65%
04-4901- -	PRIOR YR CARRYOVER	0.00	0.00%	0.00%

FY 2024-2025 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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Local Government Economic Assistance Fund				
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	724,963.00	43.10%	1.98%
04-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	5 Accounts Listed	4900	724,963.00	43.10%
	13 Accounts Listed	L.G.E.A.	1,681,863.00	4.60%

State Grants Fund				
06-4504- -C	GRANTS-WARM (WOMEN'S CENTER)	200,000.00	27.15%	0.55%
06-4508- -	PDI (4-STAR)	0.00	0.00%	0.00%
06-4510- -A	WASTE TIRE GRANT	4,000.00	0.54%	0.01%
06-4510- -B	LITTER ABATEMENT GRANT	37,900.00	5.15%	0.10%
06-4510- -C	HOUSEHOLD HAZARDEOUS WASTE GRANT	27,000.00	3.67%	0.07%
06-4510- -D	CRUMB RUBBER GRANT	0.00	0.00%	0.00%
06-4510- -E	KY PRIDE GRANT	65,720.00	8.92%	0.18%
06-4510- -F	LAND & WATER GRANT	200,000.00	27.15%	0.55%
06-4510- -G	HSIP/SAFETY GRANT	200,000.00	27.15%	0.55%
	9 Accounts Listed	4500	734,620.00	99.73%
06-4731- -	MISC REVENUE	0.00	0.00%	0.00%
06-4731- -A	SPAY & NEUTER GRANT	2,000.00	0.27%	0.01%
	2 Accounts Listed	4700	2,000.00	0.27%
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	0.00	0.00%
	16 Accounts Listed	St. Grants	736,620.00	2.01%

Federal Grants Fund				
07-4731- -	MISC REVENUE	0.00	0.00%	0.00%
	1 Accounts Listed	4700	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	0.00	0.00%
	6 Accounts Listed	Fed. Grants	0.00	0.00%

ECONOMIC DEVELOPMENT FUND				
31-4802- -	INTEREST	1,000.00	1.67%	0.00%
	1 Accounts Listed	4800	1,000.00	1.67%
31-4901- -	PRIOR YR CARRYOVER	0.00	0.00%	0.00%
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	98.33%	0.16%

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ECONOMIC DEVELOPMENT FUND					
	5 Accounts Listed	4900	59,000.00	98.33%	0.16%
	6 Accounts Listed	EC. DEV.	60,000.00		0.16%
CLERK SB 135/CLERK PERMANENT STORAGE					
77-4731- -	CLERK SB 135/PERMANENT STORAGE FEES		20,600.00	98.10%	0.06%
	1 Accounts Listed	4700	20,600.00	98.10%	0.06%
77-4802- -	INTEREST		400.00	1.90%	0.00%
	1 Accounts Listed	4800	400.00	1.90%	0.00%
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	0.00	0.00%	0.00%
	6 Accounts Listed	CLERK SB 135	21,000.00		0.06%
HEALTH INSURANCE					
78-4799- -	EMPLOYER & EMPLOYEE CONTRIBUTIONS		3,100,000.00	99.20%	8.48%
	1 Accounts Listed	4700	3,100,000.00	99.20%	8.48%
78-4802- -	INTEREST		25,000.00	0.80%	0.07%
	1 Accounts Listed	4800	25,000.00	0.80%	0.07%
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	0.00	0.00%	0.00%
	6 Accounts Listed	HEALTH	3,125,000.00		8.55%
OPIOID SETTLEMENT FUND					
82-4760- -	OPIOID SETTLEMENT PAYMENTS		30,000.00	16.22%	0.08%
	1 Accounts Listed	4700	30,000.00	16.22%	0.08%
82-4802- -	INTEREST		5,000.00	2.70%	0.01%
	1 Accounts Listed	4800	5,000.00	2.70%	0.01%
82-4901- -	PRIOR YEAR CARRYOVER		150,000.00	81.08%	0.41%
82-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
82-4910- -	TRANSFER IN		0.00	0.00%	0.00%
	3 Accounts Listed	4900	150,000.00	81.08%	0.41%
	5 Accounts Listed	OPIOID SETT	185,000.00		0.51%
ARPA/AMERICAN RESCUE PLAN ACT					
84-4504- -	ARPA FUNDS		0.00	0.00%	0.00%
	1 Accounts Listed	4500	0.00	0.00%	0.00%
84-4731- -	MISC REVENUE		0.00	0.00%	0.00%
	1 Accounts Listed	4700	0.00	0.00%	0.00%
84-4802- -	INTEREST		50,000.00	1.20%	0.14%
	1 Accounts Listed	4800	50,000.00	1.20%	0.14%
84-4901- -	PRIOR YEAR CARRYOVER		4,100,000.00	98.80%	11.21%
84-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
84-4910- -	TRANSFER IN		0.00	0.00%	0.00%

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Account	Name	Budget	% Fund	% Total
ARPA/AMERICAN RESCUE PLAN ACT				
	3 Accounts Listed	4900	4,100,000.00	98.80% 11.21%
	6 Accounts Listed	ARPA	4,150,000.00	11.35%
	161 Accounts Listed	11 Funds listed totaling	36,562,002.00	

Summary Analysis of Revenues

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	11,255,127.00	99.34%	30.78%
4200	IN LIEU TAX PAYMENTS	140,900.00	1.24%	0.39%
4300	EXCESS FEES	6,700.00	0.06%	0.02%
4400	LICENSE AND PERMITS	90,000.00	0.79%	0.25%
4500	INTERGOVERNMENTAL REVENUES	3,336,864.00	29.45%	9.13%
4700	MISCELLANEOUS REVENUES	341,984.00	3.02%	0.94%
4800	INTEREST EARNED	598,229.00	5.28%	1.64%
4900	SURPLUS, BORROWING AND TRANSFERS	(4,439,747.00)	-39.19%	-12.14%
Total General		11,330,057.00		30.99%

Road Fund				
4400	LICENSE AND PERMITS	0.00	0.00%	0.00%
4500	INTERGOVERNMENTAL REVENUES	2,063,641.00	35.18%	5.64%
4600	CHARGES FOR SERVICES	36,000.00	0.61%	0.10%
4700	MISCELLANEOUS REVENUES	76,000.00	1.30%	0.21%
4800	INTEREST EARNED	33,732.00	0.58%	0.09%
4900	SURPLUS, BORROWING AND TRANSFERS	3,655,784.00	62.33%	10.00%
Total Road		5,865,157.00		16.04%

Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	6,085,492.00	64.69%	16.64%
4600	CHARGES FOR SERVICES	268,000.00	2.85%	0.73%
4700	MISCELLANEOUS REVENUES	795,000.00	8.45%	2.17%
4800	INTEREST EARNED	195,000.00	2.07%	0.53%
4900	SURPLUS, BORROWING AND TRANSFERS	2,063,813.00	21.94%	5.64%
Total Jail		9,407,305.00		25.73%

Local Government Economic Assistance Fund				
4400	LICENSE AND PERMITS	140,000.00	8.32%	0.38%
4500	INTERGOVERNMENTAL REVENUES	805,000.00	47.86%	2.20%
4700	MISCELLANEOUS REVENUES	900.00	0.05%	0.00%
4800	INTEREST EARNED	11,000.00	0.65%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	724,963.00	43.10%	1.98%
Total L.G.E.A.		1,681,863.00		4.60%

State Grants Fund				
4500	INTERGOVERNMENTAL REVENUES	734,620.00	99.73%	2.01%
4700	MISCELLANEOUS REVENUES	2,000.00	0.27%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total St. Grants		736,620.00		2.01%

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

ECONOMIC DEVELOPMENT FUND				
4800	INTEREST EARNED	1,000.00	1.67%	0.00%

Summary Analysis of Revenues

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
ECONOMIC DEVELOPMENT FUND				
4900	SURPLUS, BORROWING AND TRANSFERS	59,000.00	98.33%	0.16%
Total EC. DEV.		60,000.00		0.16%
CLERK SB 135/CLERK PERMANENT STORAGE				
4700	MISCELLANEOUS REVENUES	20,600.00	98.10%	0.06%
4800	INTEREST EARNED	400.00	1.90%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total CLERK SB 135		21,000.00		0.06%
HEALTH INSURANCE				
4700	MISCELLANEOUS REVENUES	3,100,000.00	99.20%	8.48%
4800	INTEREST EARNED	25,000.00	0.80%	0.07%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total HEALTH		3,125,000.00		8.55%
OPIOID SETTLEMENT FUND				
4700	MISCELLANEOUS REVENUES	30,000.00	16.22%	0.08%
4800	INTEREST EARNED	5,000.00	2.70%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	150,000.00	81.08%	0.41%
Total OPIOID SETT		185,000.00		0.51%
ARPA/AMERICAN RESCUE PLAN ACT				
4500	INTERGOVERNMENTAL REVENUES	0.00	0.00%	0.00%
4700	MISCELLANEOUS REVENUES	0.00	0.00%	0.00%
4800	INTEREST EARNED	50,000.00	1.20%	0.14%
4900	SURPLUS, BORROWING AND TRANSFERS	4,100,000.00	98.80%	11.21%
Total ARPA		4,150,000.00		11.35%
Total Budgeted Revenues				
	Name	Budget	% Total	
	GENERAL FUND	11,330,057.00	30.99%	
	ROAD FUND	5,865,157.00	16.04%	
	JAIL FUND	9,407,305.00	25.73%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	1,681,863.00	4.60%	
	STATE GRANTS FUND	736,620.00	2.01%	
	FEDERAL GRANTS FUND	0.00	0.00%	
	ECONOMIC DEVELOPMENT FUND	60,000.00	0.16%	
	CLERK SB 135/CLERK PERMANENT STORAGE	21,000.00	0.06%	
	HEALTH INSURANCE	3,125,000.00	8.55%	
	OPIOID SETTLEMENT FUND	185,000.00	0.51%	
	ARPA/AMERICAN RESCUE PLAN ACT	4,150,000.00	11.35%	
Total Budgeted Revenues		36,562,002.00	100.00%	

Proposed Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Fiscal Year 2024-2025

General Fund		
5000	GENERAL GOVERNMENT	9,872,235.00
5100	PROTECTION TO PERSONS AND PROPERTY	510,810.00
5400	RECREATION AND CULTURE	7,100.00
8000	CAPITAL PROJECTS	0.00
9100	GENERAL SERVICES	283,912.00
9200	CONTINGENT APPROPRIATIONS	450,000.00
9300	TRANSFERS TO OTHER FUNDS	0.00
9400	CLAIMS/PREMIUMS	65,000.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	141,000.00
Total General		11,330,057.00
Road Fund		
5200	GENERAL HEALTH AND SANITATION	360,888.00
5400	RECREATION AND CULTURE	701,604.00
6100	ROADS	3,829,605.00
9100	GENERAL SERVICES	52,254.00
9400	CLAIMS/PREMIUMS	920,806.00
Total Road		5,865,157.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	7,400,055.00
7100	GENERAL OBLIGATION BONDS	0.00
9100	GENERAL SERVICES	1,825.00
9200	CONTINGENT APPROPRIATIONS	50,000.00
9400	CLAIMS/PREMIUMS	1,955,425.00
Total Jail		9,407,305.00
Local Government Economic Assistance Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	562,855.00
5200	GENERAL HEALTH AND SANITATION	375,272.00
5300	SOCIAL SERVICES	195,020.00
5400	RECREATION AND CULTURE	17,216.00
6100	ROADS	300,000.00
6300	BUS SERVICES	5,000.00
9100	GENERAL SERVICES	1,000.00
9200	CONTINGENT APPROPRIATIONS	225,500.00
Total L.G.E.A.		1,681,863.00
State Grants Fund		
5000	GENERAL GOVERNMENT	0.00
5200	GENERAL HEALTH AND SANITATION	136,620.00
5300	SOCIAL SERVICES	400,000.00
5400	RECREATION AND CULTURE	200,000.00
Total St. Grants		736,620.00
Federal Grants Fund		
9200	CONTINGENT APPROPRIATIONS	0.00
Total Fed. Grants		0.00
ECONOMIC DEVELOPMENT FUND		
5000	GENERAL GOVERNMENT	60,000.00
Total EC. DEV.		60,000.00

Proposed Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Fiscal Year 2024-2025

CLERK SB 135/CLERK PERMANENT STORAGE		
5000	GENERAL GOVERNMENT	21,000.00
Total CLERK SB 135		21,000.00
HEALTH INSURANCE		
9400	CLAIMS/PREMIUMS	3,125,000.00
Total HEALTH		3,125,000.00
OPIOID SETTLEMENT FUND		
5100	PROTECTION TO PERSONS AND PROPERTY	35,000.00
9200	CONTINGENT APPROPRIATIONS	150,000.00
Total OPIOID SETT		185,000.00
ARPA/AMERICAN RESCUE PLAN ACT		
9100	GENERAL SERVICES	0.00
9200	CONTINGENT APPROPRIATIONS	4,150,000.00
Total ARPA		4,150,000.00
Total Budget Appropriations		36,562,002.00

FY 2024-2025 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-	JUDGE EXC SALARY	123,550.00	1.09%	0.34%
01-5001-165-	JUDGE'S STAFF SALARIES	128,017.00	1.13%	0.35%
01-5001-179-	JUDGE'S STAFF-PART TIME	38,375.00	0.34%	0.10%
01-5001-201-	JUDGE'S STAFF - SOCIAL SECURITY	22,575.00	0.20%	0.06%
01-5001-202-	JUDGE'S STAFF - RETIREMENT	50,600.00	0.45%	0.14%
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	0.56%	0.17%
01-5001-209-	JUDGE'S STAFF - WORKERS COMPENSATION	443.00	0.00%	0.00%
01-5001-212-	JUDGE-TRNG INCENTIVE	5,153.00	0.05%	0.01%
01-5001-413-	EQUIPMENT/TECHNOLOGY	1,000.00	0.01%	0.00%
01-5001-445-	OFFICE SUPPLIES	4,000.00	0.04%	0.01%
01-5001-569-	JUDGE & STAFF TRNG, TRAVEL, CONF	13,500.00	0.12%	0.04%
01-5001-573-	TELEPHONE & MOBILE	4,000.00	0.04%	0.01%
01-5005-101-	COUNTY ATTORNEY SALARY	68,000.00	0.60%	0.19%
01-5005-106-	ASS'T COUNTY ATTORNEY	97,650.00	0.86%	0.27%
01-5005-165-	COUNTY ATTORNEY STAFF	162,473.00	1.43%	0.44%
01-5005-179-	TEMP/PART-TIME	7,000.00	0.06%	0.02%
01-5005-201-	CO ATTNY/STAFF- SOCIAL SECURITY	25,247.00	0.22%	0.07%
01-5005-202-	CO ATTNY/STAFF-RETIREMENT	60,948.00	0.54%	0.17%
01-5005-204-	CO ATTNY/STAFF-LIFE INS	834.00	0.01%	0.00%
01-5005-205-	CO ATTNY/STAFF-HEALTH INS	74,250.00	0.66%	0.20%
01-5005-209-	CO ATTNY STAFF - WORKERS COMPENSATION	909.00	0.01%	0.00%
01-5005-413-	CO ATTNY/DATA PROCESSING EQUIPMENT	6,500.00	0.06%	0.02%
01-5005-573-	CO ATTNY - TELEPHONE	4,000.00	0.04%	0.01%
01-5005-902-	ASS'T CO ATTNY SUPPLEMENT	82,095.00	0.72%	0.22%
01-5010-101-	COUNTY CLERK SALARY	123,550.00	1.09%	0.34%
01-5010-103-	DEPUTY CLERK SALARIES	725,529.00	6.40%	1.98%
01-5010-178-	CLERK STAFF - OVERTIME	15,000.00	0.13%	0.04%
01-5010-179-A	TEMPORARY SALARIES	5,000.00	0.04%	0.01%
01-5010-179-B	PART-TIME SALARIES	18,000.00	0.16%	0.05%
01-5010-191-	RECORDING FEES	3,150.00	0.03%	0.01%
01-5010-201-	CLERK STAFF- SOCIAL SECURITY	67,200.00	0.59%	0.18%
01-5010-202-	CLERK STAFF - RETIREMENT	170,699.00	1.51%	0.47%
01-5010-204-	CLERK STAFF-LIFE INS	3,250.00	0.03%	0.01%
01-5010-205-	CLERK STAFF - HEALTH INS	306,869.00	2.71%	0.84%
01-5010-209-	CLERK STAFF WORKERS COMPENSATION	952.00	0.01%	0.00%
01-5010-210-	CLERK EXPENSES	3,600.00	0.03%	0.01%
01-5010-212-	CLERK - TRAINING INCENTIVE	5,200.00	0.05%	0.01%
01-5010-336-	MAINT/REPAIRS EQUIPMENT	49,500.00	0.44%	0.14%
01-5010-368-	TAX BILL PREP	24,000.00	0.21%	0.07%
01-5010-445-	OFFICE SUPPLIES/POSTAGE	60,000.00	0.53%	0.16%
01-5010-551-	MEMBERSHIPS/ASSOC	2,900.00	0.03%	0.01%
01-5010-565-	PRINTING/BINDING	1,500.00	0.01%	0.00%
01-5010-569-	CONFERENCES, TRAINING	15,000.00	0.13%	0.04%
01-5010-573-	TELEPHONE	5,000.00	0.04%	0.01%

FY 2024-2025 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5015-101-	SHERIFF SALARY	116,000.00	1.02%	0.32%
01-5015-103-	SHERIFF, DEPUTIES SALARIES	1,720,491.00	15.19%	4.71%
01-5015-119-	KLEPFF REIMBURSEMENT	98,900.00	0.87%	0.27%
01-5015-178-	OVERTIME	65,000.00	0.57%	0.18%
01-5015-179-	BAILIFF SALARIES	399,672.00	3.53%	1.09%
01-5015-201-	SHERIFF STAFF- SOCIAL SECURITY	184,231.00	1.63%	0.50%
01-5015-202-	SHERIFF STAFF-RETIREMENT	383,425.00	3.38%	1.05%
01-5015-204-	SHERIFF STAFF-LIFE INS	7,834.00	0.07%	0.02%
01-5015-205-	SHERIFF STAFF-HEALTH INS	496,620.00	4.38%	1.36%
01-5015-209-	SHERIFF STAFF - WORKERS COMPENSATION	65,901.00	0.58%	0.18%
01-5015-212-	SHERIFF-TRAINING INCENTIVE	3,865.00	0.03%	0.01%
01-5015-302-	ADVERTISING	600.00	0.01%	0.00%
01-5015-314-	SHERIFF GRANTS	0.00	0.00%	0.00%
01-5015-339-	MAINTENANCE & REPAIRS	90,000.00	0.79%	0.25%
01-5015-340-	VEHICLE REPAIR	60,000.00	0.53%	0.16%
01-5015-381-	VFD'S ASSESSMENT EXPENSE	0.00	0.00%	0.00%
01-5015-401-	AMMUNITION	8,500.00	0.08%	0.02%
01-5015-403-	OTHER SUPPLIES/MATLS -K9	5,000.00	0.04%	0.01%
01-5015-429-	FUEL	110,000.00	0.97%	0.30%
01-5015-445-	OFFICE SUPPLIES	47,000.00	0.41%	0.13%
01-5015-481-	UNIFORM ALLOWANCE	30,000.00	0.26%	0.08%
01-5015-539-	JURY EXPENSE	3,200.00	0.03%	0.01%
01-5015-551-	SHERIFF ASSOCIATION DUES	3,000.00	0.03%	0.01%
01-5015-563-	POSTAGE FOR TAXES	10,000.00	0.09%	0.03%
01-5015-566-	TRANSPORTING PRISONERS	15,000.00	0.13%	0.04%
01-5015-569-	CONFERENCES, TRNG	30,000.00	0.26%	0.08%
01-5015-573-	TELEPHONE & MOBILE	22,000.00	0.19%	0.06%
01-5015-699-	VEHICLES	216,703.00	1.91%	0.59%
01-5020-101-	CORONER, SALARY	25,000.00	0.22%	0.07%
01-5020-103-	DEPUTY CORONERS SALARIES	67,261.00	0.59%	0.18%
01-5020-201-	CORONER STAFF- SOCIAL SECURITY	7,710.00	0.07%	0.02%
01-5020-202-	CORONER'S RETIREMENT	6,653.00	0.06%	0.02%
01-5020-204-	CORONER'S - LIFE INS	167.00	0.00%	0.00%
01-5020-205-	CORONER - HEALTH INS	28,631.00	0.25%	0.08%
01-5020-209-	CORONER STAFF - WORKERS COMPENSATION	1,268.00	0.01%	0.00%
01-5020-210-	CORONER'S EXPENSE	3,600.00	0.03%	0.01%
01-5020-212-	CORONER TRNG INCENTIVE	5,153.00	0.05%	0.01%
01-5020-308-	BODY TRANSPORTS	6,000.00	0.05%	0.02%
01-5020-445-	SUPPLIES & EXPENSES	11,000.00	0.10%	0.03%
01-5020-566-	DEPUTIES MILEAGE REIMBURSEMENT	1,000.00	0.01%	0.00%
01-5020-569-	CONFERENCES, TRNG	7,000.00	0.06%	0.02%
01-5020-573-	TELEPHONE	7,500.00	0.07%	0.02%
01-5025-101-	MAGISTRATES SALARIES	125,000.00	1.10%	0.34%
01-5025-201-	FISCAL COURT - SOCIAL SECURITY	12,517.00	0.11%	0.03%
01-5025-202-	FISCAL COURT -RETIREMENT	32,250.00	0.28%	0.09%

FY 2024-2025 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-204-	FISCAL COURT - LIFE INS	835.00	0.01%	0.00%
01-5025-205-	FISCAL COURT - HEALTH INS	82,886.00	0.73%	0.23%
01-5025-209-	FISCAL COURT - WORKERS COMPENSATION	920.00	0.01%	0.00%
01-5025-210-	EXPENSE FOR MAGISTRATES	18,000.00	0.16%	0.05%
01-5025-212-	MAGISTRATES-TRAINING INCENTIVE	20,613.00	0.18%	0.06%
01-5025-302-	ADVERTISING FOR FISCAL COURT	18,000.00	0.16%	0.05%
01-5025-332-	LEGAL FEES	0.00	0.00%	0.00%
01-5025-569-	CONFERENCES, TRAINING	22,000.00	0.19%	0.06%
01-5030-191-	BOARD OF ASSESSMT APPEALS	500.00	0.00%	0.00%
01-5030-367-	PVA STATUTORY CONTRIBUTION	100,800.00	0.89%	0.28%
01-5030-573-	PVA PHONE	1,250.00	0.01%	0.00%
01-5040-102-	CO TREASURER, SALARY	75,821.00	0.67%	0.21%
01-5040-105-	FINANCE OFFICER SALARY	57,800.00	0.51%	0.16%
01-5040-201-	TREASURER STAFF - SOCIAL SECURITY	10,912.00	0.10%	0.03%
01-5040-202-	TREAS STAFF-RETIREMENT	28,115.00	0.25%	0.08%
01-5040-204-	TREAS STAFF - LIFE INS	334.00	0.00%	0.00%
01-5040-205-	TREAS STAFF - HEALTH INS	34,943.00	0.31%	0.10%
01-5040-209-	TREASURER STAFF - WORKERS COMPENSATION	172.00	0.00%	0.00%
01-5040-212-	TREASURER-TRNG INCENTIVE	9,018.00	0.08%	0.02%
01-5040-302-	ADVERTISING	1,000.00	0.01%	0.00%
01-5040-413-	DATA PROCESSING SUPPLIES	55,000.00	0.49%	0.15%
01-5040-445-	OFFICE SUPPLIES	5,000.00	0.04%	0.01%
01-5040-569-	CONFERENCES, TRAINING	7,800.00	0.07%	0.02%
01-5040-573-	TELEPHONE	2,500.00	0.02%	0.01%
01-5047-142-	OCC. TAX ADMINISTRATOR	48,808.00	0.43%	0.13%
01-5047-201-	OCC. TAX - SOCIAL SECURITY	3,734.00	0.03%	0.01%
01-5047-202-	OCC. TAX - RETIREMENT	9,621.00	0.08%	0.03%
01-5047-204-	OCC. TAX-LIFE INS	167.00	0.00%	0.00%
01-5047-205-	OCC. TAX - HEALTH INS	12,931.00	0.11%	0.04%
01-5047-209-	OCC. TAX - WORKERS COMPENSATION	86.00	0.00%	0.00%
01-5047-413-	OCC. TAX - DATA PROCESSING	3,600.00	0.03%	0.01%
01-5047-445-	OCC. TAX - SUPPLIES & EXP	7,000.00	0.06%	0.02%
01-5047-569-	OCC. TAX-TRNG, TRAVEL, CONF	2,000.00	0.02%	0.01%
01-5047-573-	TELEPHONE	400.00	0.00%	0.00%
01-5057-107-	NETWORK TECHNICIAN	75,822.00	0.67%	0.21%
01-5057-178-	OVERTIME - ELECTIONS	2,200.00	0.02%	0.01%
01-5057-201-	NETWORK TECH - SOCIAL SECURITY	5,970.00	0.05%	0.02%
01-5057-202-	NETWORK TECH-RETIREMENT	15,379.00	0.14%	0.04%
01-5057-204-	NETWORK TECH-LIFE INS	167.00	0.00%	0.00%
01-5057-205-	NETWORK TECH-HEALTH INS	12,931.00	0.11%	0.04%
01-5057-209-	NETWORK TECH WORKERS COMPENSATION	86.00	0.00%	0.00%
01-5057-318-	IT SERVICES	128,000.00	1.13%	0.35%
01-5057-319-	WEBSITE MAINT/INTERNET SVCS	9,000.00	0.08%	0.02%
01-5057-445-	TECH OFFICE SUPPLIES	250.00	0.00%	0.00%
01-5057-569-	TECH TRAVEL, TRNG	250.00	0.00%	0.00%

FY 2024-2025 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5057-573-	TECH PHONE	600.00	0.01%	0.00%	
01-5060-101-	LAW LIBRARIAN	650.00	0.01%	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	60,000.00	0.53%	0.16%	
01-5065-193-	ELECTION COMM PER DIEM	6,720.00	0.06%	0.02%	
01-5065-302-	ADVERTISING & PRINTING	24,000.00	0.21%	0.07%	
01-5065-341-	VOTING MACHINES TRANSPORTING	6,000.00	0.05%	0.02%	
01-5065-445-	MATERIALS & SUPPLIES	157,000.00	1.39%	0.43%	
01-5065-545-	REDISTRICTING	0.00	0.00%	0.00%	
01-5065-569-	ELECTION REGISTRATION	600.00	0.01%	0.00%	
01-5065-737-	VOTING MACHINES	0.00	0.00%	0.00%	
01-5070-199-	ZONING BOARD MBR PER DIEM	3,000.00	0.03%	0.01%	
01-5070-199-A	BD OF HOUSING APPEALS & CODE ENFORCEMENT BD	10,000.00	0.09%	0.03%	
01-5070-348-	PLANNING COMMISSION	418,290.00	3.69%	1.14%	
01-5080-175-	CRTHSE CUSTODIAL SERVICE	56,500.00	0.50%	0.15%	
01-5080-177-	MAINT. GROUNDS & PARKING	5,000.00	0.04%	0.01%	
01-5080-201-	CRTHSE CUSTODIAL STAFF - SOCIAL SECURITY	4,323.00	0.04%	0.01%	
01-5080-202-	CRTHSE CUSTODIAL & JUD CTR RETIREMT	8,524.00	0.08%	0.02%	
01-5080-204-	CUSTOD. SERVICES-LIFE INS	167.00	0.00%	0.00%	
01-5080-205-	CUSTOD SERVICES-HEALTH INS	16,000.00	0.14%	0.04%	
01-5080-209-	CRTHSE CUSTODIAL - WORKER'S COMPENSATION	1,357.00	0.01%	0.00%	
01-5080-398-	CUSTODIAL CONTRACTED SVCS	37,824.00	0.33%	0.10%	
01-5080-411-	CUSTODIAL SUPPLIES	15,000.00	0.13%	0.04%	
01-5080-521-	INSURANCE COURTHOUSE	293,236.00	2.59%	0.80%	
01-5080-571-	RENEWALS & REPAIRS-CRTHSE	150,000.00	1.32%	0.41%	
01-5080-578-	UTILITIES - COURTHOUSE	35,000.00	0.31%	0.10%	
01-5081-175-	JUD. CTR-CUSTODIAL SERVICE	4,250.00	0.04%	0.01%	
01-5081-398-	JUD. CTR CONTRACTED CUSTODIAL	58,968.00	0.52%	0.16%	
01-5081-411-	JUD. CTR BLDG MAINT SUPPLIES	2,500.00	0.02%	0.01%	
01-5081-570-	JUD. CTR RENEWALS & REPAIRS	150,000.00	1.32%	0.41%	
01-5081-573-	JUD. CTR - TELEPHONE	4,300.00	0.04%	0.01%	
01-5081-578-	JUD. CTR - UTILITIES	100,000.00	0.88%	0.27%	
01-5085-177-	AIRBOARD MAINTENANCE	157,824.00	1.39%	0.43%	
	169 Accounts Listed	5000	9,872,235.00	87.13%	27.00%
01-5102-314-	HOUSING JUVENILES	30,000.00	0.26%	0.08%	
01-5115-107-	BLDG INSPECTOR SALARY	70,658.00	0.62%	0.19%	
01-5115-179-	CODES ENFORCEMENT SEC. - PT	12,500.00	0.11%	0.03%	
01-5115-201-	BLDG INSPT - SOCIAL SECURITY	5,406.00	0.05%	0.01%	
01-5115-202-	BLDG INSPT-RETIREMENT	13,927.00	0.12%	0.04%	
01-5115-204-	BLDG INSPT-LIFE INS	167.00	0.00%	0.00%	
01-5115-205-	BLDG INSPT-HEALTH INS	22,884.00	0.20%	0.06%	
01-5115-209-	BLDG INSPT - WORKERS COMPENSATION	1,221.00	0.01%	0.00%	
01-5115-334-	DEMOLITION & TAX SALES	35,000.00	0.31%	0.10%	
01-5115-340-	BLDG INSPT-VEHICLE MAINT	1,500.00	0.01%	0.00%	

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HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total	
General Fund					
01-5115-429-	BLDG INSPT - FUEL	3,000.00	0.03%	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	0.02%	0.01%	
01-5135-105-	EMA ASSISTANTS	15,548.00	0.14%	0.04%	
01-5135-105-A	EMA ASSISTANT TO DIRECTOR	40,950.00	0.36%	0.11%	
01-5135-107-	EMA COORDINATOR	52,000.00	0.46%	0.14%	
01-5135-201-	EMA/STAFF - SOCIAL SECURITY	8,300.00	0.07%	0.02%	
01-5135-202-	EMA RETIREMENT	18,035.00	0.16%	0.05%	
01-5135-204-	EMA LIFE INS	334.00	0.00%	0.00%	
01-5135-205-	EMA HEALTH INS	28,631.00	0.25%	0.08%	
01-5135-209-	EMA STAFF - WORKERS COMPENSATION	2,489.00	0.02%	0.01%	
01-5135-445-	EMA SUPPLIES	51,940.00	0.46%	0.14%	
01-5135-573-	EMA TELEPHONE	4,120.00	0.04%	0.01%	
01-5140-303-	AMBULANCE SERVICE	70,000.00	0.62%	0.19%	
01-5150-513-	FOREST FIRE PROTECTION	500.00	0.00%	0.00%	
01-5175-903-	PUBLIC DEFENDER	17,000.00	0.15%	0.05%	
	28 Accounts Listed	5100	510,810.00	4.51%	1.40%
01-5420-566-	TRANSIENT/HOTEL TAX		7,100.00	0.06%	0.02%
	1 Accounts Listed	5400	7,100.00	0.06%	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	0.00	0.00%	0.00%
01-9100-208-	UNEMPLOYMENT INSURANCE	8,500.00	0.08%	0.02%	
01-9100-307-	AUDITING	45,000.00	0.40%	0.12%	
01-9100-398-	CONTRACTED SERVICES	7,500.00	0.07%	0.02%	
01-9100-507-	KY COAL COALITION	1,000.00	0.01%	0.00%	
01-9100-531-	INS OFFICIALS PERFORMANCE BONDS	10,000.00	0.09%	0.03%	
01-9100-548-	ARPA FUND DISTRIBUTIONS	0.00	0.00%	0.00%	
01-9100-551-	MEMBERSHIP FEE COUNTY ASSOC	8,000.00	0.07%	0.02%	
01-9100-553-	GRADD MEMBERSHIP DUES	16,812.00	0.15%	0.05%	
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%	
01-9100-566-B	COVID-19 RELIEF FUND (CRF)	0.00	0.00%	0.00%	
01-9100-567-	REFUNDS	185,000.00	1.63%	0.51%	
01-9100-599-	MISC	1,000.00	0.01%	0.00%	
	13 Accounts Listed	9100	283,912.00	2.51%	0.78%
01-9200-999-	CONTINGENT APPROPRIATIONS		450,000.00	3.97%	1.23%
	1 Accounts Listed	9200	450,000.00	3.97%	1.23%
01-9300-999-	APPROP TRANSFERS TO OTHER FUNDS		0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%	0.00%
01-9400-201-	GENERAL FUND SOCIAL SECURITY	0.00	0.00%	0.00%	
01-9400-205-	EMPLOYEE ASSISTANCE PROGRAM	65,000.00	0.57%	0.18%	
	2 Accounts Listed	9400	65,000.00	0.57%	0.18%

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Account	Name	Budget	% Fund	% Total
General Fund				
01-9500-599-	DISTRIBUTIONS TO OTHER GOVT AGENCIES	0.00	0.00%	0.00%
01-9500-902-	IN LIEU OF TAX PAYMENTS	141,000.00	1.24%	0.39%
	2 Accounts Listed	9500	141,000.00	1.24% 0.39%
	219 Accounts Listed	General	11,330,057.00	30.99%
Road Fund				
02-5217-107-	RECYCLING/SOLID WASTE	48,000.00	0.82%	0.13%
02-5217-178-	RECYCLING OVERTIME	2,000.00	0.03%	0.01%
02-5217-179-	RECYCLING PART TIME	0.00	0.00%	0.00%
02-5217-185-	RECYCLING EMPLOYEES	147,888.00	2.52%	0.40%
02-5217-334-	BUILDING REPAIRS/MAINT	50,000.00	0.85%	0.14%
02-5217-336-	EQUIPMENT REPAIRS/MAINT	40,000.00	0.68%	0.11%
02-5217-398-	GRADD AMERICORP	0.00	0.00%	0.00%
02-5217-411-	CLEANING SUPPLIES	3,000.00	0.05%	0.01%
02-5217-429-	RECYCLING-FUEL	15,000.00	0.26%	0.04%
02-5217-441-	OFFICE SUPPLIES	3,000.00	0.05%	0.01%
02-5217-481-	STAFF UNIFORMS	500.00	0.01%	0.00%
02-5217-569-	STAFF TRNG/TRAVEL	1,500.00	0.03%	0.00%
02-5217-573-	TELEPHONE	2,000.00	0.03%	0.01%
02-5217-578-	UTILITIES	12,000.00	0.20%	0.03%
02-5217-599-	MISC.	1,000.00	0.02%	0.00%
02-5217-723-	MOTOR VEHICLES/TRAILER	35,000.00	0.60%	0.10%
	16 Accounts Listed	5200	360,888.00	6.15% 0.99%
02-5401-107-	PARKS SUPERVISOR	50,000.00	0.85%	0.14%
02-5401-165-	PARKS EMPLOYEES	194,064.00	3.31%	0.53%
02-5401-178-	PARKS OVERTIME	5,000.00	0.09%	0.01%
02-5401-179-	PARKS PART TIME HELP	25,040.00	0.43%	0.07%
02-5401-302-	PARKS ADVERTISING	2,500.00	0.04%	0.01%
02-5401-314-	PARKS GRANTS	100,000.00	1.70%	0.27%
02-5401-446-	PARKS/PROGRAMS/SUPPLIES	200,000.00	3.41%	0.55%
02-5401-578-	PARKS/FAIRGROUNDS...UTILITIES	25,000.00	0.43%	0.07%
02-5401-725-	PARKS EQUIPMT	100,000.00	1.70%	0.27%
	9 Accounts Listed	5400	701,604.00	11.96% 1.92%
02-6103-102-	COUNTY ENGINEER	109,500.00	1.87%	0.30%
02-6103-212-	COUNTY ENGINEER-TRNG INCENTIVE	5,153.00	0.09%	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	0.12%	0.02%
02-6103-573-	COUNTY ENGINEER-TELEPHONE	1,000.00	0.02%	0.00%
02-6105-145-	ROAD SUPERVISION	58,000.00	0.99%	0.16%
02-6105-147-	HEAVY EQUIP. OPERATORS	480,480.00	8.19%	1.31%
02-6105-153-	EQUIPMT OPERATORS	270,816.00	4.62%	0.74%
02-6105-157-	TRUCK DRIVERS	250,640.00	4.27%	0.69%
02-6105-165-	ROAD CLERK-FINANCE	49,056.00	0.84%	0.13%
02-6105-177-	ROAD-APPRENTICE	35,360.00	0.60%	0.10%
02-6105-178-	ROAD DEPT. OVERTIME	25,000.00	0.43%	0.07%

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HENDERSON COUNTY FISCAL COURT

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Road Fund					
02-6105-311-	CONTRACTED CONSTRUCTION	200,000.00	3.41%	0.55%	
02-6105-312-	BRIDGE CONSTRUCTION	250,000.00	4.26%	0.68%	
02-6105-382-	DRUG TESTING	5,000.00	0.09%	0.01%	
02-6105-405-	RESURFACING/BLACKTOP	700,000.00	11.93%	1.91%	
02-6105-409-	ROCK MATERIALS	210,000.00	3.58%	0.57%	
02-6105-429-	FUEL	200,000.00	3.41%	0.55%	
02-6105-441-	MAINT & REPAIRS/EQUIPMT	500,000.00	8.52%	1.37%	
02-6105-445-	OFFICE SUPPLIES	10,000.00	0.17%	0.03%	
02-6105-447-	HOT MIX/EMULSION	25,000.00	0.43%	0.07%	
02-6105-461-	CULVERTS (PIPE)	65,000.00	1.11%	0.18%	
02-6105-471-	SALT	25,000.00	0.43%	0.07%	
02-6105-567-	EXCESS WEIGHT PERMIT/DAMAGE DEP REFUND	0.00	0.00%	0.00%	
02-6105-569-	EMPLOYEE SAFETY PROGRAM	12,000.00	0.20%	0.03%	
02-6105-573-	TELEPHONE	10,000.00	0.17%	0.03%	
02-6105-578-	UTILITIES	25,000.00	0.43%	0.07%	
02-6105-606-	ROAD DEBT SERVICE	0.00	0.00%	0.00%	
02-6105-721-	NEW MACHINERY/EQUIPMT	300,000.00	5.11%	0.82%	
30 Accounts Listed		6100	3,829,605.00	65.29%	10.47%
02-9100-535-	KACO INS/KALF	52,254.00	0.89%	0.14%	
1 Accounts Listed		9100	52,254.00	0.89%	0.14%
02-9400-201-	ROAD SOCIAL SECURITY	131,556.00	2.24%	0.36%	
02-9400-202-	ROAD RETIREMENT	334,017.00	5.69%	0.91%	
02-9400-204-	ROAD LIFE INS	5,010.00	0.09%	0.01%	
02-9400-205-	ROAD HEALTH INS	393,913.00	6.72%	1.08%	
02-9400-209-	WORKER'S COMP	56,310.00	0.96%	0.15%	
5 Accounts Listed		9400	920,806.00	15.70%	2.52%
61 Accounts Listed		Road	5,865,157.00		16.04%

Jail Fund				
03-5101-101-	JAILER, SALARY	115,825.00	1.23%	0.32%
03-5101-103-	DEPUTY/MATRONS	3,287,753.00	34.95%	8.99%
03-5101-106-	ADMINISTRATIVE/OFFICE STAFF	108,264.00	1.15%	0.30%
03-5101-135-	SAP EMPLOYEES	228,996.00	2.43%	0.63%
03-5101-178-	OVERTIME	325,000.00	3.45%	0.89%
03-5101-179-	PART-TIME EMPLOYEES	18,720.00	0.20%	0.05%
03-5101-212-	JAILER-TRAINING INCENTIVE	2,577.00	0.03%	0.01%
03-5101-329-	TISSUE PAPER/TRASH LINERS	45,000.00	0.48%	0.12%
03-5101-334-	BUILDING REPAIRS & MAINT	120,000.00	1.28%	0.33%
03-5101-336-	EQUIPMENT REPAIRS & MAINT	100,000.00	1.06%	0.27%
03-5101-346-	PEST CONTROL	2,398.00	0.03%	0.01%
03-5101-398-	CONTRACTED SERVICES-OTHER	12,000.00	0.13%	0.03%
03-5101-411-	CLEANING SUPPLIES	40,000.00	0.43%	0.11%
03-5101-425-	FOOD	700,000.00	7.44%	1.91%
03-5101-437-	JAIL LINEN	10,000.00	0.11%	0.03%
03-5101-445-	OFFICE SUPPLIES	16,000.00	0.17%	0.04%
03-5101-453-	PRISONER HYGIENE	8,000.00	0.09%	0.02%

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Jail Fund					
03-5101-465-	PRISONER CLOTHING	20,000.00	0.21%	0.05%	
03-5101-481-	STAFF UNIFORMS	12,500.00	0.13%	0.03%	
03-5101-521-	INSURANCE- KACO/KALF	26,836.00	0.29%	0.07%	
03-5101-549-	ROUTINE MEDICAL	1,588,186.00	16.88%	4.34%	
03-5101-566-	PRISONER TRANSPORTS	50,000.00	0.53%	0.14%	
03-5101-569-	STAFF TRNG/TRAVEL/CONFERENCES	25,000.00	0.27%	0.07%	
03-5101-573-	TELEPHONE	20,000.00	0.21%	0.05%	
03-5101-578-	UTILITIES	395,000.00	4.20%	1.08%	
03-5101-703-	COMMUNICATION EQUIPMENT	10,000.00	0.11%	0.03%	
03-5101-705-	DATA PROCESSING EQUIPMENT	15,000.00	0.16%	0.04%	
03-5101-709-	FURNITURE & FIXTURES	7,000.00	0.07%	0.02%	
03-5101-723-	MOTOR VEHICLES	60,000.00	0.64%	0.16%	
03-5101-725-	OTHER EQUIPMENT	30,000.00	0.32%	0.08%	
	30 Accounts Listed	5100	7,400,055.00	78.66%	20.24%
03-7100-601-	JAIL DEBT SERVICE	0.00	0.00%	0.00%	
	1 Accounts Listed	7100	0.00	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	1,825.00	0.02%	0.00%
03-9200-999-	CONTINGENT APPROP/RESERVE	50,000.00	0.53%	0.14%	
	1 Accounts Listed	9200	50,000.00	0.53%	0.14%
03-9400-201-	SOCIAL SECURITY	312,469.00	3.32%	0.85%	
03-9400-202-	RETIREMENT	801,377.00	8.52%	2.19%	
03-9400-204-	EMPLOYEE LIFE INS	12,000.00	0.13%	0.03%	
03-9400-205-	EMPLOYEE HEALTH INS	745,978.00	7.93%	2.04%	
03-9400-209-	WORKER'S COMP	83,601.00	0.89%	0.23%	
	5 Accounts Listed	9400	1,955,425.00	20.79%	5.35%
	39 Accounts Listed	Jail	9,407,305.00		25.73%

Local Government Economic Assistance Fund

04-5120-507-	COMM. VOLUNTEER FIRE DEPTS	125,105.00	7.44%	0.34%	
04-5145-348-	COMMUNICATION CTR 911	437,750.00	26.03%	1.20%	
	2 Accounts Listed	5100	562,855.00	33.47%	1.54%
04-5201-346-	MOSQUITO CONTROL	0.00	0.00%	0.00%	
04-5205-403-	HUMANE SOCIETY	145,172.00	8.63%	0.40%	
04-5210-366-	LANDFILL & SOLID WASTE	130,000.00	7.73%	0.36%	
04-5232-185-	LIVESTOCK INSPECTION	100.00	0.01%	0.00%	
04-5235-507-	SOIL CONSERVATION	45,000.00	2.68%	0.12%	
04-5240-316-	CANOE CREEK	55,000.00	3.27%	0.15%	
	6 Accounts Listed	5200	375,272.00	22.31%	1.03%
04-5301-348-	VOLUNTEER & INFORMATION CTR	2,000.00	0.12%	0.01%	
04-5301-507-	CHRISTIAN COMMUNITY OUTREACH	9,000.00	0.54%	0.02%	
04-5305-355-	SR. COMPANION PROGRAM	2,500.00	0.15%	0.01%	
04-5305-356-	SR. CITIZENS PROGRAM	20,000.00	1.19%	0.05%	
04-5315-467-	AKZ (AUDUBON KIDS ZONE)	6,500.00	0.39%	0.02%	
04-5315-507-A	BOYS & GIRLS CLUB	6,500.00	0.39%	0.02%	

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HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total	
Local Government Economic Assistance Fund					
04-5325-344-	PAUPER BURIALS	2,000.00	0.12%	0.01%	
04-5330-507-	HENDERSON AREA ARTS ALLIANCE	5,000.00	0.30%	0.01%	
04-5330-507-A	VITA TAX PROGRAM	2,500.00	0.15%	0.01%	
04-5330-548-	RIVERVIEW SCHOOL	4,500.00	0.27%	0.01%	
04-5340-507-A	ST. ANTHONY'S HOSPICE	5,000.00	0.30%	0.01%	
04-5340-507-B	HARBOR HOUSE CHRISTIAN CENTER	6,500.00	0.39%	0.02%	
04-5340-507-C	GAIN (GETTING AHEAD INITIATIVE NETWORK)	4,500.00	0.27%	0.01%	
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	0.54%	0.02%	
04-5340-507-G	HUGH E SANDEFUR TRNG CTR/ELEVATE WKY	4,000.00	0.24%	0.01%	
04-5340-507-H	MARSHA'S PLACE PREGNANCY RESOURCE CTR	4,000.00	0.24%	0.01%	
04-5340-507-I	HEALING REINS OF KY, INC	4,000.00	0.24%	0.01%	
04-5340-515-	HUMAN RIGHTS	46,020.00	2.74%	0.13%	
04-5341-315-	SHELTER FOR WOMEN & CHILDREN	10,000.00	0.59%	0.03%	
04-5341-399-	INVOLVEMENT	24,000.00	1.43%	0.07%	
04-5341-507-	NEW BEGINNINGS/GR RIV REGIONAL RAPE	6,500.00	0.39%	0.02%	
04-5350-507-B	HABITAT FOR HUMANITY	7,000.00	0.42%	0.02%	
04-5350-507-J	OWENSBORO AREA SHELTER INFO & SVCS	4,000.00	0.24%	0.01%	
	25 Accounts Listed	5300	195,020.00	11.60%	0.53%
04-5405-507-A	CHRISTMAS PARADE	500.00	0.03%	0.00%	
04-5405-507-B	HENDERSON CO. FAMILY YMCA	3,000.00	0.18%	0.01%	
04-5405-509-	COUNTY FAIR	2,500.00	0.15%	0.01%	
04-5425-505-	HENDERSON CHAMBER OF COMMERCE	216.00	0.01%	0.00%	
04-5425-507-A	HEND. MUSIC PRESERV/WC HANDY	5,000.00	0.30%	0.01%	
04-5425-507-B	BLUEGRASS IN THE PARK FOLKLIFE	2,000.00	0.12%	0.01%	
04-5425-507-C	2022 JUNETEENTH CELEBRATION	2,500.00	0.15%	0.01%	
04-5435-507-	JR. ACHIEVEMENT OF HENDERSON	1,500.00	0.09%	0.00%	
	8 Accounts Listed	5400	17,216.00	1.02%	0.05%
04-6105-405-	RESURFACING COUNTY ROADS	300,000.00	17.84%	0.82%	
	1 Accounts Listed	6100	300,000.00	17.84%	0.82%
04-6301-370-	BUSING PAROCHIAL STUDENTS	5,000.00	0.30%	0.01%	
	1 Accounts Listed	6300	5,000.00	0.30%	0.01%
04-9100-599-	MISC	1,000.00	0.06%	0.00%	
	1 Accounts Listed	9100	1,000.00	0.06%	0.00%
04-9200-999-	CONTINGENT APPROPRIATIONS	225,500.00	13.41%	0.62%	
	1 Accounts Listed	9200	225,500.00	13.41%	0.62%
	45 Accounts Listed	L.G.E.A.	1,681,863.00	4.60%	
State Grants Fund					
06-5075-548-	PDI (4-STAR PARK)	0.00	0.00%	0.00%	
	1 Accounts Listed	5000	0.00	0.00%	0.00%
06-5205-384-	SPAY & NEUTER GRANT	2,000.00	0.27%	0.01%	
06-5212-468-A	LITTER ABATEMENT GRANT	37,900.00	5.15%	0.10%	
06-5212-468-B	HOUSEHOLD HAZARDEOUS WASTE GRANT	27,000.00	3.67%	0.07%	
06-5217-468-A	KY PRIDE GRANT	65,720.00	8.92%	0.18%	
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Page 9 of 11					

FY 2024-2025 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
State Grants Fund				
06-5217-468-B	CRUMB RUBBER GRANT	0.00	0.00%	0.00%
06-5217-479-	WASTE TIRE GRANT	4,000.00	0.54%	0.01%
	6 Accounts Listed	5200	136,620.00	18.55%
06-5340-398-	WOMEN'S RECOVERY CTR	200,000.00	27.15%	0.55%
06-5340-467-	HSIP/SAFETY GRANT	200,000.00	27.15%	0.55%
	2 Accounts Listed	5300	400,000.00	54.30%
06-5405-467-	RECREATIONAL TRAILS EXPENSES	0.00	0.00%	0.00%
06-5405-467-A	LAND & WATER GRANT/RESTRMS SLW PK	200,000.00	27.15%	0.55%
	2 Accounts Listed	5400	200,000.00	27.15%
	11 Accounts Listed	St. Grants	736,620.00	2.01%
Federal Grants Fund				
07-9200-999-	CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
	1 Accounts Listed	9200	0.00	0.00%
	1 Accounts Listed	Fed. Grants	0.00	0.00%
ECONOMIC DEVELOPMENT FUND				
31-5075-507-A	REGIONAL EDC	50,000.00	83.33%	0.14%
31-5075-507-B	IDA BOARD (INDUST. DEVLPMT BOARD)	0.00	0.00%	0.00%
31-5075-566-	BRIDGELINK	10,000.00	16.67%	0.03%
	3 Accounts Listed	5000	60,000.00	100.00%
	3 Accounts Listed	EC. DEV.	60,000.00	0.16%
CLERK SB 135/CLERK PERMANENT STORAGE				
77-5010-445-	CLERK SB 135 PERMANENT STORAGE SUPPLIES/EXPENSES	21,000.00	100.00%	0.06%
	1 Accounts Listed	5000	21,000.00	100.00%
	1 Accounts Listed	CLERK SB 135	21,000.00	0.06%
HEALTH INSURANCE				
78-9400-205-	INSURANCE PREMIUM/CLAIM PMTS/WIRE TRANSFERS	3,125,000.00	100.00%	8.55%
	1 Accounts Listed	9400	3,125,000.00	100.00%
	1 Accounts Listed	HEALTH	3,125,000.00	8.55%
OPIOID SETTLEMENT FUND				
82-5160-595-	OPIOID FUND DISTRIBUTIONS	35,000.00	18.92%	0.10%
	1 Accounts Listed	5100	35,000.00	18.92%
82-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	150,000.00	81.08%	0.41%
	1 Accounts Listed	9200	150,000.00	81.08%
	2 Accounts Listed	OPIOID SETT	185,000.00	0.51%
ARPA/AMERICAN RESCUE PLAN ACT				
84-9100-548-	ARPA FUND DISTRIBUTIONS	0.00	0.00%	0.00%
	1 Accounts Listed	9100	0.00	0.00%
84-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	4,150,000.00	100.00%	11.35%
	1 Accounts Listed	9200	4,150,000.00	100.00%
	2 Accounts Listed	ARPA	4,150,000.00	11.35%
	385 Accounts Listed	11 Funds listed totaling	36,562,002.00	

FY 2024-2025 Budget Appropriations
HENDERSON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5-28-24

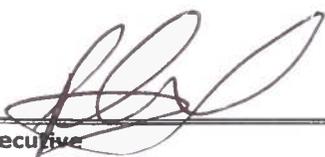
Signed 
County Judge/Executive

Approved as to Form and Classification

Date 6-5-24

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 25 day of JUNE 2024

Signed 
County Judge/Executive

Attest Renesa Abner
County Clerk

Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	9,872,235.00	87.13%	27.00%
5100	PROTECTION TO PERSONS AND PROPERTY	510,810.00	4.51%	1.40%
5400	RECREATION AND CULTURE	7,100.00	0.06%	0.02%
8000	CAPITAL PROJECTS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	283,912.00	2.51%	0.78%
9200	CONTINGENT APPROPRIATIONS	450,000.00	3.97%	1.23%
9300	TRANSFERS TO OTHER FUNDS	0.00	0.00%	0.00%
9400	CLAIMS/PREMIUMS	65,000.00	0.57%	0.18%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	141,000.00	1.24%	0.39%
Total General		11,330,057.00		30.99%
Road Fund				
5200	GENERAL HEALTH AND SANITATION	360,888.00	6.15%	0.99%
5400	RECREATION AND CULTURE	701,604.00	11.96%	1.92%
6100	ROADS	3,829,605.00	65.29%	10.47%
9100	GENERAL SERVICES	52,254.00	0.89%	0.14%
9400	CLAIMS/PREMIUMS	920,806.00	15.70%	2.52%
Total Road		5,865,157.00		16.04%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	7,400,055.00	78.66%	20.24%
7100	GENERAL OBLIGATION BONDS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	1,825.00	0.02%	0.00%
9200	CONTINGENT APPROPRIATIONS	50,000.00	0.53%	0.14%
9400	CLAIMS/PREMIUMS	1,955,425.00	20.79%	5.35%
Total Jail		9,407,305.00		25.73%
Local Government Economic Assistance Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	562,855.00	33.47%	1.54%
5200	GENERAL HEALTH AND SANITATION	375,272.00	22.31%	1.03%
5300	SOCIAL SERVICES	195,020.00	11.60%	0.53%
5400	RECREATION AND CULTURE	17,216.00	1.02%	0.05%
6100	ROADS	300,000.00	17.84%	0.82%
6300	BUS SERVICES	5,000.00	0.30%	0.01%
9100	GENERAL SERVICES	1,000.00	0.06%	0.00%
9200	CONTINGENT APPROPRIATIONS	225,500.00	13.41%	0.62%
Total L.G.E.A.		1,681,863.00		4.60%
State Grants Fund				
5000	GENERAL GOVERNMENT	0.00	0.00%	0.00%
5200	GENERAL HEALTH AND SANITATION	136,620.00	18.55%	0.37%
5300	SOCIAL SERVICES	400,000.00	54.30%	1.09%
5400	RECREATION AND CULTURE	200,000.00	27.15%	0.55%
Total St. Grants		736,620.00		2.01%
Federal Grants Fund				
9200	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%

Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
Federal Grants Fund				
Total Fed. Grants		0.00		0.00%
ECONOMIC DEVELOPMENT FUND				
5000	GENERAL GOVERNMENT	60,000.00	100.00%	0.16%
Total EC. DEV.		60,000.00		0.16%
CLERK SB 135/CLERK PERMANENT STORAGE				
5000	GENERAL GOVERNMENT	21,000.00	100.00%	0.06%
Total CLERK SB 135		21,000.00		0.06%
HEALTH INSURANCE				
9400	CLAIMS/PREMIUMS	3,125,000.00	100.00%	8.55%
Total HEALTH		3,125,000.00		8.55%
OPIOID SETTLEMENT FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	35,000.00	18.92%	0.10%
9200	CONTINGENT APPROPRIATIONS	150,000.00	81.08%	0.41%
Total OPIOID SETT		185,000.00		0.51%
ARPA/AMERICAN RESCUE PLAN ACT				
9100	GENERAL SERVICES	0.00	0.00%	0.00%
9200	CONTINGENT APPROPRIATIONS	4,150,000.00	100.00%	11.35%
Total ARPA		4,150,000.00		11.35%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	11,330,057.00	30.99%
ROAD FUND	5,865,157.00	16.04%
JAIL FUND	9,407,305.00	25.73%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	1,681,863.00	4.60%
STATE GRANTS FUND	736,620.00	2.01%
FEDERAL GRANTS FUND	0.00	0.00%
ECONOMIC DEVELOPMENT FUND	60,000.00	0.16%
CLERK SB 135/CLERK PERMANENT STORAGE	21,000.00	0.06%
HEALTH INSURANCE	3,125,000.00	8.55%
OPIOID SETTLEMENT FUND	185,000.00	0.51%
ARPA/AMERICAN RESCUE PLAN ACT	4,150,000.00	11.35%
Total Budgeted Appropriations	36,562,002.00	100.00%

Budgeted Liabilities Report
HENDERSON COUNTY FISCAL COURT
Fiscal Year 2024-2025

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. 45,530.60
 Int. Bal.
 Reserve
 Outstanding 1,451,412.47
 Next Pmt. 8/1/2024
 Final Pmt. 2/1/2026
 Total Due 729,475.00
 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 Tompkins

Vote 5 - Ayes, 0 - Nays

Signature:  5-28-24 Date
 Approved:  6-5-24 Date
 County Judge Executive
 State Local Finance Officer

2023 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% 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		11.50		3.50	5.00
Personal Property		14.03		4.31	5.00
Motor Vehicles		2.30		1.50	5.00
Watercraft					
Inventory		14.03		4.31	
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of August 22, 2023 found on page 446 of the Fiscal Court Order Book number 38.

Signature [Signature]
 County Judge/Executive

5/28/2024
 Date

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

**AN ORDINANCE RELATING TO THE ANNUAL BUDGET AND
APPROPRIATIONS
#24-04**

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 2024 - 2025 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 28th day of May, 2024.

On first reading of the foregoing Ordinance, it was moved by Magistrate Tompkins, seconded by Magistrate Puttman, 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>AYE</u>
Magistrate Puttman	<u>AYE</u>
Magistrate Southard	<u>ABSENT</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 25, 2024 at the regular meeting of Fiscal Court.

APPROVED this 28 day of May, 2024.

ATTEST:



Kurt Wiesen
Henderson County Fiscal Court Clerk



Brad Schneider
Henderson County Judge-Executive