

Final

Proposed Budget Revenues

HENDERSON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2023-2024



General Fund		
4100	TAXES	10,387,124.00
4200	IN LIEU TAX PAYMENTS	139,800.00
4300	EXCESS FEES	8,500.00
4400	LICENSE AND PERMITS	140,000.00
4500	INTERGOVERNMENTAL REVENUES	3,096,400.00
4700	MISCELLANEOUS REVENUES	339,275.00
4800	INTEREST EARNED	375,535.03
4900	SURPLUS, BORROWING AND TRANSFERS	(3,912,147.00)
Total General		10,574,487.03
Road Fund		
4500	INTERGOVERNMENTAL REVENUES	1,890,587.00
4600	CHARGES FOR SERVICES	31,000.00
4700	MISCELLANEOUS REVENUES	76,000.00
4800	INTEREST EARNED	20,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	3,508,169.70
Total Road		5,525,756.70
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	5,478,891.52
4600	CHARGES FOR SERVICES	245,000.00
4700	MISCELLANEOUS REVENUES	696,400.00
4800	INTEREST EARNED	40,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,203,009.06
Total Jail		8,663,300.58
Local Government Economic Assistance Fund		
4400	LICENSE AND PERMITS	115,000.00
4500	INTERGOVERNMENTAL REVENUES	321,500.00
4700	MISCELLANEOUS REVENUES	900.00
4800	INTEREST EARNED	7,500.70
4900	SURPLUS, BORROWING AND TRANSFERS	294,977.30
Total L.G.E.A.		739,878.00
State Grants Fund		
4500	INTERGOVERNMENTAL REVENUES	1,240,700.00
4700	MISCELLANEOUS REVENUES	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total St. Grants		1,240,700.00
Federal Grants Fund		
4500	INTERGOVERNMENTAL REVENUES	0.00
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	109,000.00
Total EC. DEV.		110,000.00
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	2,149,768.00
4800	INTEREST EARNED	14,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total HEALTH		2,163,768.00
OPIOID SETTLEMENT FUND		
4700	MISCELLANEOUS REVENUES	30,328.00
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total OPIOID SETT		31,328.00
ARPA/AMERICAN RESCUE PLAN ACT		
4500	INTERGOVERNMENTAL REVENUES	0.00
4700	MISCELLANEOUS REVENUES	0.00
4800	INTEREST EARNED	10,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,832,971.04
Total ARPA		4,842,971.04
Total Budget Revenues		33,913,189.35

FY 2023-2024 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	2,930,000.00	27.71%	8.64%
01-4102- -	TANGIBLE PROPERTY	400,000.00	3.78%	1.18%
01-4103- -	MOTOR VEHICLE	350,000.00	3.31%	1.03%
01-4104- -	DEL. PROPERTY TAX	75,000.00	0.71%	0.22%
01-4107- -	UNMINED COAL TAX - SHERIFF	0.00	0.00%	0.00%
01-4119- -	TIMBERLAND TAX	10,000.00	0.09%	0.03%
01-4130- -	BANKSHARES (BANK DEP TAXES)	130,000.00	1.23%	0.38%
01-4131- -	FRANCHISE TA (SHERIFF COLLECTS)	220,000.00	2.08%	0.65%
01-4134- -	OCCUPATIONAL/PAYROLL TAX	2,939,624.00	27.80%	8.67%
01-4135- -	DEED TRANSFER	125,000.00	1.18%	0.37%
01-4137- -	INS. PREMIUM TAX	2,900,000.00	27.42%	8.55%
01-4138- -	TRANSIENT/HOTEL TAX	7,500.00	0.07%	0.02%
01-4139- -	NET PROFITS TAX/BUSINESS LICENSE FEES	300,000.00	2.84%	0.88%
	13 Accounts Listed	4100	10,387,124.00	98.23%
01-4203- -	TVA IN LIEU OF TAX	800.00	0.01%	0.00%
01-4208- -	INDUSTRIAL BONDS (5)	139,000.00	1.31%	0.41%
	2 Accounts Listed	4200	139,800.00	1.32%
01-4301- -	CO ATTORNEY-EX	8,500.00	0.08%	0.03%
	1 Accounts Listed	4300	8,500.00	0.08%
01-4407- -	BUILDING PERMITS	100,000.00	0.95%	0.29%
01-4409- -	PLANNING COMMISSION	0.00	0.00%	0.00%
01-4417- -	HOLD HARMLESS/TELECOMMUNICATION TAX	40,000.00	0.38%	0.12%
	3 Accounts Listed	4400	140,000.00	1.32%
01-4504- -A	SHERIFF GRANTS	10,000.00	0.09%	0.03%
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	18,000.00	0.17%	0.05%
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	2.13%	0.66%
01-4539- -	SHERIFF'S KLEFFP	116,400.00	1.10%	0.34%
01-4541- -	STATE/CITY EMA	78,000.00	0.74%	0.23%
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	1,140,000.00	10.78%	3.36%
01-4549- -	SHERIFF POOLING	1,420,500.00	13.43%	4.19%
01-4561- -	FISCAL COURT REIMB	78,000.00	0.74%	0.23%
	14 Accounts Listed	4500	3,096,400.00	29.28%
01-4710- -	OTHER SALES	1,000.00	0.01%	0.00%
01-4711- -	LEASE INCOME	20,000.00	0.19%	0.06%
01-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%
01-4727- -	REIMBURSEMENT	1,000.00	0.01%	0.00%
01-4729- -	CO ATTNY CHILD SUPPORT INCENTIVE	50,903.00	0.48%	0.15%
01-4731- -	MISC. REVENUE/PHOTO COPIES	90,000.00	0.85%	0.27%
01-4731- -B	COVID-19 RELIEF FUND (CRF)/DLG	0.00	0.00%	0.00%

FY 2023-2024 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total
General Fund				
01-4755- -	SHERIFF-NARCOTICS TASK FORCE REIMB	0.00	0.00%	0.00%
01-4756- -	SHERIFF-SCHOOL RESOURCE OFFICER REIMBURSEMENT	176,372.00	1.67%	0.52%
	9 Accounts Listed	4700	339,275.00	3.21% 1.00%
01-4802- -	INTEREST	375,535.03	3.55%	1.11%
	1 Accounts Listed	4800	375,535.03	3.55% 1.11%
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	(3,912,147.00)	-37.00%	-11.54%
01-4910- -	TRANSFER IN	0.00	0.00%	0.00%
01-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	6 Accounts Listed	4900	(3,912,147.00)	-37.00% -11.54%
	49 Accounts Listed	General	10,574,487.03	31.18%

Road Fund

02-4503- -	FEDERAL GRANT REIMB	0.00	0.00%	0.00%
02-4506- -	KST- GRANT REIMBURSEMENT	80,000.00	1.45%	0.24%
02-4507- -	FEMA	0.00	0.00%	0.00%
02-4514- -	TRANSPORTATION CABINET	147,000.00	2.66%	0.43%
02-4516- -	TRUCK LICENSE DISTRIB.	223,214.00	4.04%	0.66%
02-4517- -	DRIVERS LICENSE	10,000.00	0.18%	0.03%
02-4518- -	COUNTY ROAD AID	1,430,373.00	25.89%	4.22%
	7 Accounts Listed	4500	1,890,587.00	34.21% 5.57%
02-4604- -	PARKS AND REC REVENUE	10,000.00	0.18%	0.03%
02-4619- -	CULVERT SALES	21,000.00	0.38%	0.06%
	2 Accounts Listed	4600	31,000.00	0.56% 0.09%
02-4710- -	OTHER SALES	15,000.00	0.27%	0.04%
02-4713- -	RECYCLING RECEIPTS	60,000.00	1.09%	0.18%
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	1.38% 0.22%
02-4802- -	INTEREST	20,000.00	0.36%	0.06%
	1 Accounts Listed	4800	20,000.00	0.36% 0.06%
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	3,508,169.70	63.49%	10.34%
02-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	5 Accounts Listed	4900	3,508,169.70	63.49% 10.34%
	20 Accounts Listed	Road	5,525,756.70	16.29%

Jail Fund

03-4502- -	FEDERAL PRISON	3,168,200.00	36.57%	9.34%
03-4514- -	TRANSPORTATION CABINET	75,000.00	0.87%	0.22%
03-4533- -	JAIL OPERATION	124,967.24	1.44%	0.37%
03-4534- -	JAIL MEDICAL ALLOTMENT	9,859.28	0.11%	0.03%

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Account	Name	Budget	% Fund	% Total	
Jail Fund					
03-4535- -	COURT COST	21,000.00	0.24%	0.06%	
03-4536- -	INTERCOUNTY PE	0.00	0.00%	0.00%	
03-4538- -	D.U.I. FEES FR STATE	7,500.00	0.09%	0.02%	
03-4543- -	JAIL BOND FEES	3,500.00	0.04%	0.01%	
03-4555- -	STATE PER DIEM	1,934,865.00	22.33%	5.71%	
03-4555- -A	SAP PER DIEM	80,000.00	0.92%	0.24%	
03-4559- -	SOCIAL SECURITY	9,000.00	0.10%	0.03%	
03-4569- -	LOCAL CORRECTIONS	45,000.00	0.52%	0.13%	
	12 Accounts Listed	4500	5,478,891.52	63.24%	16.16%
03-4618- -	WORK RELEASE	28,000.00	0.32%	0.08%	
03-4621- -	FEDERAL TRANSPORTS	157,000.00	1.81%	0.46%	
03-4633- -	FEES	60,000.00	0.69%	0.18%	
	3 Accounts Listed	4600	245,000.00	2.83%	0.72%
03-4702- -	TELEPHONE	400,000.00	4.62%	1.18%	
03-4711- -	LEASE AGREEMENTS	100,000.00	1.15%	0.29%	
03-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY	0.00	0.00%	0.00%	
03-4727- -	REIMBURSEMENT	33,000.00	0.38%	0.10%	
03-4731- -	MISC. REVENUE	55,000.00	0.63%	0.16%	
03-4780- -	COUNTY PER DIEM REIMB	108,400.00	1.25%	0.32%	
03-4799- -	JAIL-GRANTS (SECURUS TECHNOLOGY)	0.00	0.00%	0.00%	
	7 Accounts Listed	4700	696,400.00	8.04%	2.05%
03-4802- -	INTEREST	40,000.00	0.46%	0.12%	
	1 Accounts Listed	4800	40,000.00	0.46%	0.12%
03-4901- -	PRIOR YR CARRYOVER	2,203,009.06	25.43%	6.50%	
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	2,203,009.06	25.43%	6.50%
	29 Accounts Listed	Jail	8,663,300.58		25.55%
Local Government Economic Assistance Fund					
04-4419- -	WASTE HAULING	115,000.00	15.54%	0.34%	
	1 Accounts Listed	4400	115,000.00	15.54%	0.34%
04-4509- -	KST-REIMB BUSSING	10,000.00	1.35%	0.03%	
04-4527- -	COAL SEV/COAL PRODUCTION	0.00	0.00%	0.00%	
04-4528- -	COAL SEV/COAL IMPACT	0.00	0.00%	0.00%	
04-4529- -	MINERAL TAX	311,500.00	42.10%	0.92%	
	4 Accounts Listed	4500	321,500.00	43.45%	0.95%
04-4727- -A	MOSQUITO CONTROL	0.00	0.00%	0.00%	
04-4731- -	MISC.	900.00	0.12%	0.00%	
	2 Accounts Listed	4700	900.00	0.12%	0.00%
04-4802- -	INTEREST	7,500.70	1.01%	0.02%	
	1 Accounts Listed	4800	7,500.70	1.01%	0.02%
04-4901- -	PRIOR YR CARRYOVER	0.00	0.00%	0.00%	
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FY 2023-2024 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
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	294,977.30	39.87%	0.87%
04-4911- -	BORROWED MONEY	0.00	0.00%	0.00%
	5 Accounts Listed	4900	294,977.30	39.87%
	13 Accounts Listed	L.G.E.A.	739,878.00	2.18%

State Grants Fund				
06-4504- -C	GRANTS-WARM (WOMEN'S CENTER)	200,000.00	16.12%	0.59%
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)	700,000.00	56.42%	2.06%
06-4510- -A	WASTE TIRE GRANT	4,000.00	0.32%	0.01%
06-4510- -B	LITTER ABATEMENT GRANT	38,700.00	3.12%	0.11%
06-4510- -C	HOUSEHOLD HAZARDEOUS WASTE GRANT	27,000.00	2.18%	0.08%
06-4510- -D	CRUMB RUBBER GRANT	0.00	0.00%	0.00%
06-4510- -E	KY PRIDE GRANT	110,000.00	8.87%	0.32%
06-4510- -F	CLERK/ELECTION SCANNERS	161,000.00	12.98%	0.47%
	10 Accounts Listed	4500	1,240,700.00	100.00%
06-4731- -	MISC REVENUE	0.00	0.00%	0.00%
	1 Accounts Listed	4700	0.00	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	0.00	0.00%
	16 Accounts Listed	St. Grants	1,240,700.00	3.66%

Federal Grants Fund				
07-4543- -	COVID 19 UTILITY ASST/AUD. AREA COMM. SVCS	0.00	0.00%	0.00%
	1 Accounts Listed	4500	0.00	0.00%
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%
	7 Accounts Listed	Fed. Grants	0.00	0.00%

ECONOMIC DEVELOPMENT FUND				
31-4802- -	INTEREST	1,000.00	0.91%	0.00%
	1 Accounts Listed	4800	1,000.00	0.91%
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%

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Account	Name	Budget	% Fund	% Total
ECONOMIC DEVELOPMENT FUND				
31-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
31-4910- -	TRANSFER IN	109,000.00	99.09%	0.32%
	5 Accounts Listed	4900	109,000.00	99.09%
	6 Accounts Listed	EC. DEV.	110,000.00	0.32%
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%
77-4802- -	INTEREST	400.00	1.90%	0.00%
	1 Accounts Listed	4800	400.00	1.90%
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%
	6 Accounts Listed	CLERK SB 135	21,000.00	0.06%
HEALTH INSURANCE				
78-4799- -	EMPLOYER & EMPLOYEE CONTRIBUTIONS	2,149,768.00	99.35%	6.34%
	1 Accounts Listed	4700	2,149,768.00	99.35%
78-4802- -	INTEREST	14,000.00	0.65%	0.04%
	1 Accounts Listed	4800	14,000.00	0.65%
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%
	6 Accounts Listed	HEALTH	2,163,768.00	6.38%
OPIOID SETTLEMENT FUND				
82-4760- -	OPIOID SETTLEMENT PAYMENTS	30,328.00	96.81%	0.09%
	1 Accounts Listed	4700	30,328.00	96.81%
82-4802- -	INTEREST	1,000.00	3.19%	0.00%
	1 Accounts Listed	4800	1,000.00	3.19%
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	0.00	0.00%
	5 Accounts Listed	OPIOID SETT	31,328.00	0.09%
ARPA/AMERICAN RESCUE PLAN ACT				
84-4504- -	ARPA FUNDS	0.00	0.00%	0.00%
	1 Accounts Listed	4500	0.00	0.00%
84-4731- -	MISC REVENUE	0.00	0.00%	0.00%
	1 Accounts Listed	4700	0.00	0.00%
84-4802- -	INTEREST	10,000.00	0.21%	0.03%
	1 Accounts Listed	4800	10,000.00	0.21%
84-4901- -	PRIOR YEAR CARRYOVER	4,832,971.04	99.79%	14.25%

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Account	Name	Budget	% Fund	% Total	
ARPA/AMERICAN RESCUE PLAN ACT					
84-4909- -	TRANSFER OUT	0.00	0.00%	0.00%	
84-4910- -	TRANSFER IN	0.00	0.00%	0.00%	
	3 Accounts Listed	4900	4,832,971.04	99.79%	14.25%
	6 Accounts Listed	ARPA	4,842,971.04		14.28%
	163 Accounts Listed	11 Funds listed totaling	33,913,189.35		

Summary Analysis of Revenues

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	10,387,124.00	98.23%	30.63%
4200	IN LIEU TAX PAYMENTS	139,800.00	1.32%	0.41%
4300	EXCESS FEES	8,500.00	0.08%	0.03%
4400	LICENSE AND PERMITS	140,000.00	1.32%	0.41%
4500	INTERGOVERNMENTAL REVENUES	3,096,400.00	29.28%	9.13%
4700	MISCELLANEOUS REVENUES	339,275.00	3.21%	1.00%
4800	INTEREST EARNED	375,535.03	3.55%	1.11%
4900	SURPLUS, BORROWING AND TRANSFERS	(3,912,147.00)	-37.00%	-11.54%
Total General		10,574,487.03		31.18%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	1,890,587.00	34.21%	5.57%
4600	CHARGES FOR SERVICES	31,000.00	0.56%	0.09%
4700	MISCELLANEOUS REVENUES	76,000.00	1.38%	0.22%
4800	INTEREST EARNED	20,000.00	0.36%	0.06%
4900	SURPLUS, BORROWING AND TRANSFERS	3,508,169.70	63.49%	10.34%
Total Road		5,525,756.70		16.29%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	5,478,891.52	63.24%	16.16%
4600	CHARGES FOR SERVICES	245,000.00	2.83%	0.72%
4700	MISCELLANEOUS REVENUES	696,400.00	8.04%	2.05%
4800	INTEREST EARNED	40,000.00	0.46%	0.12%
4900	SURPLUS, BORROWING AND TRANSFERS	2,203,009.06	25.43%	6.50%
Total Jail		8,663,300.58		25.55%
Local Government Economic Assistance Fund				
4400	LICENSE AND PERMITS	115,000.00	15.54%	0.34%
4500	INTERGOVERNMENTAL REVENUES	321,500.00	43.45%	0.95%
4700	MISCELLANEOUS REVENUES	900.00	0.12%	0.00%
4800	INTEREST EARNED	7,500.70	1.01%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS	294,977.30	39.87%	0.87%
Total L.G.E.A.		739,878.00		2.18%
State Grants Fund				
4500	INTERGOVERNMENTAL REVENUES	1,240,700.00	100.00%	3.66%
4700	MISCELLANEOUS REVENUES	0.00	0.00%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total St. Grants		1,240,700.00		3.66%
Federal Grants Fund				
4500	INTERGOVERNMENTAL REVENUES	0.00	0.00%	0.00%
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	0.91%	0.00%

Summary Analysis of Revenues

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
ECONOMIC DEVELOPMENT FUND				
4900	SURPLUS, BORROWING AND TRANSFERS	109,000.00	99.09%	0.32%
Total EC. DEV.		110,000.00		0.32%

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	2,149,768.00	99.35%	6.34%
4800	INTEREST EARNED	14,000.00	0.65%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total HEALTH		2,163,768.00		6.38%

OPIOID SETTLEMENT FUND

4700	MISCELLANEOUS REVENUES	30,328.00	96.81%	0.09%
4800	INTEREST EARNED	1,000.00	3.19%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total OPIOID SETT		31,328.00		0.09%

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	10,000.00	0.21%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	4,832,971.04	99.79%	14.25%
Total ARPA		4,842,971.04		14.28%

Total Budgeted Revenues

Name	Budget	% Total
GENERAL FUND	10,574,487.03	31.18%
ROAD FUND	5,525,756.70	16.29%
JAIL FUND	8,663,300.58	25.55%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	739,878.00	2.18%
STATE GRANTS FUND	1,240,700.00	3.66%
FEDERAL GRANTS FUND	0.00	0.00%
ECONOMIC DEVELOPMENT FUND	110,000.00	0.32%
CLERK SB 135/CLERK PERMANENT STORAGE	21,000.00	0.06%
HEALTH INSURANCE	2,163,768.00	6.38%
OPIOID SETTLEMENT FUND	31,328.00	0.09%
ARPA/AMERICAN RESCUE PLAN ACT	4,842,971.04	14.28%
Total Budgeted Revenues	33,913,189.35	100.00%

Proposed Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Fiscal Year 2023-2024

General Fund		
5000	GENERAL GOVERNMENT	9,149,663.18
5100	PROTECTION TO PERSONS AND PROPERTY	492,001.85
5400	RECREATION AND CULTURE	7,100.00
8000	CAPITAL PROJECTS	0.00
9100	GENERAL SERVICES	276,322.00
9200	CONTINGENT APPROPRIATIONS	450,000.00
9300	TRANSFERS TO OTHER FUNDS	0.00
9400	CLAIMS/PREMIUMS	59,400.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	140,000.00
Total General		10,574,487.03
Road Fund		
5200	GENERAL HEALTH AND SANITATION	324,560.00
5400	RECREATION AND CULTURE	706,700.00
6100	ROADS	3,477,695.00
9100	GENERAL SERVICES	65,850.00
9400	CLAIMS/PREMIUMS	950,951.70
Total Road		5,525,756.70
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	6,818,067.58
7100	GENERAL OBLIGATION BONDS	0.00
9100	GENERAL SERVICES	1,825.00
9200	CONTINGENT APPROPRIATIONS	50,000.00
9400	CLAIMS/PREMIUMS	1,793,408.00
Total Jail		8,663,300.58
Local Government Economic Assistance Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	347,105.00
5200	GENERAL HEALTH AND SANITATION	218,100.00
5300	SOCIAL SERVICES	155,457.00
5400	RECREATION AND CULTURE	8,216.00
6100	ROADS	0.00
6300	BUS SERVICES	10,000.00
9100	GENERAL SERVICES	1,000.00
9200	CONTINGENT APPROPRIATIONS	0.00
Total L.G.E.A.		739,878.00
State Grants Fund		
5000	GENERAL GOVERNMENT	861,000.00
5200	GENERAL HEALTH AND SANITATION	179,700.00
5300	SOCIAL SERVICES	200,000.00
5400	RECREATION AND CULTURE	0.00
Total St. Grants		1,240,700.00
Federal Grants Fund		
5000	GENERAL GOVERNMENT	0.00
9100	GENERAL SERVICES	0.00
9200	CONTINGENT APPROPRIATIONS	0.00
Total Fed. Grants		0.00
ECONOMIC DEVELOPMENT FUND		

Proposed Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Fiscal Year 2023-2024

ECONOMIC DEVELOPMENT FUND		
5000	GENERAL GOVERNMENT	110,000.00
		Total EC. DEV. 110,000.00
CLERK SB 135/CLERK PERMANENT STORAGE		
5000	GENERAL GOVERNMENT	21,000.00
		Total CLERK SB 135 21,000.00
HEALTH INSURANCE		
9400	CLAIMS/PREMIUMS	2,163,768.00
		Total HEALTH 2,163,768.00
OPIOID SETTLEMENT FUND		
5100	PROTECTION TO PERSONS AND PROPERTY	31,328.00
9200	CONTINGENT APPROPRIATIONS	0.00
		Total OPIOID SETT 31,328.00
ARPA/AMERICAN RESCUE PLAN ACT		
9100	GENERAL SERVICES	0.00
9200	CONTINGENT APPROPRIATIONS	4,842,971.04
		Total ARPA 4,842,971.04
		Total Budget Appropriations 33,913,189.35

FY 2023-2024 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	119,539.23	1.13%	0.35%
01-5001-165-	JUDGE'S STAFF SALARIES	110,610.00	1.05%	0.33%
01-5001-179-	JUDGE'S STAFF-PART TIME	36,875.00	0.35%	0.11%
01-5001-201-	JUDGE'S STAFF - SOCIAL SECURITY	20,809.00	0.20%	0.06%
01-5001-202-	JUDGE'S STAFF - RETIREMENT	54,880.00	0.52%	0.16%
01-5001-204-	JUDGE'S STAFF - LIFE INS	500.00	0.00%	0.00%
01-5001-205-	JUDGE'S STAFF - HEALTH INS	66,318.00	0.63%	0.20%
01-5001-209-	JUDGE'S STAFF - WORKERS COMPENSATION	443.00	0.00%	0.00%
01-5001-212-	JUDGE-TRNG INCENTIVE	4,984.00	0.05%	0.01%
01-5001-413-	EQUIPMENT/TECHNOLOGY	1,000.00	0.01%	0.00%
01-5001-445-	OFFICE SUPPLIES	6,000.00	0.06%	0.02%
01-5001-569-	JUDGE & STAFF TRNG, TRAVEL, CONF	13,000.00	0.12%	0.04%
01-5001-573-	TELEPHONE & MOBILE	4,500.00	0.04%	0.01%
01-5005-101-	COUNTY ATTORNEY SALARY	65,589.15	0.62%	0.19%
01-5005-106-	ASST COUNTY ATTORNEY	125,012.93	1.18%	0.37%
01-5005-165-	COUNTY ATTORNEY STAFF	146,163.82	1.38%	0.43%
01-5005-179-	TEMP/PART-TIME	6,962.80	0.07%	0.02%
01-5005-201-	CO ATTNY/STAFF- SOCIAL SECURITY	26,295.25	0.25%	0.08%
01-5005-202-	CO ATTNY/STAFF-RETIREMENT	78,601.16	0.74%	0.23%
01-5005-204-	CO ATTNY/STAFF-LIFE INS	1,166.78	0.01%	0.00%
01-5005-205-	CO ATTNY/STAFF-HEALTH INS	74,250.00	0.70%	0.22%
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%
01-5005-595-	CHILD SUPPORT	0.00	0.00%	0.00%
01-5010-101-	COUNTY CLERK SALARY	121,000.00	1.14%	0.36%
01-5010-103-	DEPUTY CLERK SALARIES	702,275.00	6.64%	2.07%
01-5010-179-A	TEMPORARY SALARIES	5,000.00	0.05%	0.01%
01-5010-179-B	PART-TIME SALARIES	18,000.00	0.17%	0.05%
01-5010-191-	RECORDING FEES	3,150.00	0.03%	0.01%
01-5010-201-	CLERK STAFF- SOCIAL SECURITY	64,600.00	0.61%	0.19%
01-5010-202-	CLERK STAFF - RETIREMENT	196,960.00	1.86%	0.58%
01-5010-204-	CLERK STAFF-LIFE INS	3,250.00	0.03%	0.01%
01-5010-205-	CLERK STAFF - HEALTH INS	215,406.00	2.04%	0.64%
01-5010-209-	CLERK STAFF WORKERS COMPENSATION	1,724.00	0.02%	0.01%
01-5010-210-	CLERK EXPENSES	3,600.00	0.03%	0.01%
01-5010-212-	CLERK - TRAINING INCENTIVE	4,990.00	0.05%	0.01%
01-5010-336-	MAINT/REPAIRS EQUIPMENT	49,500.00	0.47%	0.15%
01-5010-368-	TAX BILL PREP	24,000.00	0.23%	0.07%
01-5010-445-	OFFICE SUPPLIES/POSTAGE	60,000.00	0.57%	0.18%
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	0.14%	0.04%
01-5010-573-	TELEPHONE	5,000.00	0.05%	0.01%
01-5015-101-	SHERIFF SALARY	113,000.00	1.07%	0.33%

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5015-103-	SHERIFF, DEPUTIES SALARIES	1,617,329.03	15.29%	4.77%
01-5015-119-	KLEPFF REIMBURSEMENT	116,400.00	1.10%	0.34%
01-5015-178-	OVERTIME	55,000.00	0.52%	0.16%
01-5015-179-	BAIFF SALARIES	387,383.00	3.66%	1.14%
01-5015-201-	SHERIFF STAFF- SOCIAL SECURITY	177,355.81	1.68%	0.52%
01-5015-202-	SHERIFF STAFF-RETIREMENT	463,355.00	4.38%	1.37%
01-5015-204-	SHERIFF STAFF-LIFE INS	7,171.00	0.07%	0.02%
01-5015-205-	SHERIFF STAFF-HEALTH INS	393,570.00	3.72%	1.16%
01-5015-209-	SHERIFF STAFF - WORKERS COMPENSATION	62,253.00	0.59%	0.18%
01-5015-212-	SHERIFF-TRAINING INCENTIVE	2,491.62	0.02%	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	1,500.00	0.01%	0.00%
01-5015-340-	VEHICLE REPAIR	60,000.00	0.57%	0.18%
01-5015-381-	VFD'S ASSESSMENT EXPENSE	0.00	0.00%	0.00%
01-5015-401-	AMMUNITION	8,500.00	0.08%	0.03%
01-5015-403-	OTHER SUPPLIES/MATLS -K9	5,000.00	0.05%	0.01%
01-5015-429-	FUEL	110,000.00	1.04%	0.32%
01-5015-445-	OFFICE SUPPLIES	47,000.00	0.44%	0.14%
01-5015-481-	UNIFORM ALLOWANCE	30,000.00	0.28%	0.09%
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	9,000.00	0.09%	0.03%
01-5015-566-	TRANSPORTING PRISONERS	15,000.00	0.14%	0.04%
01-5015-569-	CONFERENCES, TRNG	25,000.00	0.24%	0.07%
01-5015-573-	TELEPHONE & MOBILE	22,000.00	0.21%	0.06%
01-5015-699-	VEHICLES	174,000.00	1.65%	0.51%
01-5020-101-	CORONER, SALARY	25,000.00	0.24%	0.07%
01-5020-103-	DEPUTY CORONERS SALARIES	64,059.00	0.61%	0.19%
01-5020-201-	CORONER STAFF- SOCIAL SECURITY	7,486.00	0.07%	0.02%
01-5020-202-	CORONER'S RETIREMENT	13,390.00	0.13%	0.04%
01-5020-204-	CORONER'S - LIFE INS	167.00	0.00%	0.00%
01-5020-205-	CORONER - HEALTH INS	24,192.00	0.23%	0.07%
01-5020-209-	CORONER STAFF - WORKERS COMPENSATION	1,278.00	0.01%	0.00%
01-5020-210-	CORONER'S EXPENSE	3,600.00	0.03%	0.01%
01-5020-212-	CORONER TRNG INCENTIVE	4,819.00	0.05%	0.01%
01-5020-308-	BODY TRANSPORTS	5,341.00	0.05%	0.02%
01-5020-445-	SUPPLIES & EXPENSES	10,768.00	0.10%	0.03%
01-5020-566-	DEPUTIES MILEAGE REIMBURSEMENT	2,000.00	0.02%	0.01%
01-5020-569-	CONFERENCES, TRNG	6,347.00	0.06%	0.02%
01-5020-573-	TELEPHONE	5,000.00	0.05%	0.01%
01-5025-101-	MAGISTRATES SALARIES	125,000.00	1.18%	0.37%
01-5025-201-	FISCAL COURT - SOCIAL SECURITY	12,464.38	0.12%	0.04%
01-5025-202-	FISCAL COURT -RETIREMENT	38,028.56	0.36%	0.11%
01-5025-204-	FISCAL COURT - LIFE INS	835.00	0.01%	0.00%

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-205-	FISCAL COURT - HEALTH INS	72,372.00	0.68%	0.21%
01-5025-209-	FISCAL COURT - WORKERS COMPENSATION	920.00	0.01%	0.00%
01-5025-210-	EXPENSE FOR MAGISTRATES	18,000.00	0.17%	0.05%
01-5025-212-	MAGISTRATES-TRAINING INCENTIVE	19,933.00	0.19%	0.06%
01-5025-302-	ADVERTISING FOR FISCAL COURT	18,000.00	0.17%	0.05%
01-5025-332-	LEGAL FEES	0.00	0.00%	0.00%
01-5025-569-	CONFERENCES, TRAINING	18,000.00	0.17%	0.05%
01-5030-191-	BOARD OF ASSESSMT APPEALS	800.00	0.01%	0.00%
01-5030-367-	PVA STATUTORY CONTRIBUTION	100,800.00	0.95%	0.30%
01-5030-573-	PVA PHONE	3,000.00	0.03%	0.01%
01-5040-102-	CO TREASURER, SALARY	73,321.00	0.69%	0.22%
01-5040-105-	FINANCE OFFICER SALARY	55,300.00	0.52%	0.16%
01-5040-201-	TREASURER STAFF - SOCIAL SECURITY	10,411.00	0.10%	0.03%
01-5040-202-	TREAS STAFF-RETIREMENT	31,765.00	0.30%	0.09%
01-5040-204-	TREAS STAFF - LIFE INS	334.00	0.00%	0.00%
01-5040-205-	TREAS STAFF - HEALTH INS	31,026.00	0.29%	0.09%
01-5040-209-	TREASURER STAFF - WORKERS COMPENSATION	172.00	0.00%	0.00%
01-5040-212-	TREASURER-TRNG INCENTIVE	7,475.00	0.07%	0.02%
01-5040-302-	ADVERTISING	1,000.00	0.01%	0.00%
01-5040-413-	DATA PROCESSING SUPPLIES	55,000.00	0.52%	0.16%
01-5040-445-	OFFICE SUPPLIES	5,000.00	0.05%	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	46,307.66	0.44%	0.14%
01-5047-201-	OCC. TAX - SOCIAL SECURITY	3,543.00	0.03%	0.01%
01-5047-202-	OCC. TAX - RETIREMENT	10,808.00	0.10%	0.03%
01-5047-204-	OCC. TAX-LIFE INS	167.00	0.00%	0.00%
01-5047-205-	OCC. TAX - HEALTH INS	11,250.00	0.11%	0.03%
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	0.07%	0.02%
01-5047-569-	OCC. TAX-TRNG, TRAVEL, CONF	3,000.00	0.03%	0.01%
01-5047-573-	TELEPHONE	360.00	0.00%	0.00%
01-5057-107-	NETWORK TECHNICIAN	73,322.00	0.69%	0.22%
01-5057-178-	OVERTIME - ELECTIONS	2,100.00	0.02%	0.01%
01-5057-201-	NETWORK TECH - SOCIAL SECURITY	5,693.00	0.05%	0.02%
01-5057-202-	NETWORK TECH-RETIREMENT	17,375.00	0.16%	0.05%
01-5057-204-	NETWORK TECH-LIFE INS	167.00	0.00%	0.00%
01-5057-205-	NETWORK TECH-HEALTH INS	12,042.00	0.11%	0.04%
01-5057-209-	NETWORK TECH WORKERS COMPENSATION	86.00	0.00%	0.00%
01-5057-318-	IT SERVICES	108,000.00	1.02%	0.32%
01-5057-319-	WEBSITE MAINT/INTERNET SVCS	7,000.00	0.07%	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%
01-5057-573-	TECH PHONE	600.00	0.01%	0.00%

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5060-101-	LAW LIBRARIAN	650.00	0.01%	0.00%	
01-5060-201-	LAW LIBRARIAN SOCIAL SECURITY	50.00	0.00%	0.00%	
01-5060-202-	LAW LIBRARIAN-RETIREMENT	157.00	0.00%	0.00%	
01-5065-192-	ELECTION OFFICERS	60,000.00	0.57%	0.18%	
01-5065-193-	ELECTION COMM PER DIEM	6,720.00	0.06%	0.02%	
01-5065-302-	ADVERTISING & PRINTING	26,000.00	0.25%	0.08%	
01-5065-341-	VOTING MACHINES TRANSPORTING	4,000.00	0.04%	0.01%	
01-5065-445-	MATERIALS & SUPPLIES	157,000.00	1.48%	0.46%	
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	4,000.00	0.04%	0.01%	
01-5070-199-A	BD OF HOUSING APPEALS & CODE ENFORCMENT BD	10,000.00	0.09%	0.03%	
01-5070-348-	PLANNING COMMISSION	400,000.00	3.78%	1.18%	
01-5080-175-	CRTHSE CUSTODIAL SERVICE	55,000.00	0.52%	0.16%	
01-5080-177-	MAINT. GROUNDS & PARKING	5,000.00	0.05%	0.01%	
01-5080-201-	CRTHSE CUSTODIAL STAFF - SOCIAL SECURITY	4,208.00	0.04%	0.01%	
01-5080-202-	CRTHSE CUSTODIAL & JUD CTR RETIREMT	9,800.00	0.09%	0.03%	
01-5080-204-	CUSTOD. SERVICES-LIFE INS	167.00	0.00%	0.00%	
01-5080-205-	CUSTOD SERVICES-HEALTH INS	16,000.00	0.15%	0.05%	
01-5080-209-	CRTHSE CUSTODIAL - WORKER'S COMPENSATION	1,342.00	0.01%	0.00%	
01-5080-398-	CUSTODIAL CONTRACTED SVCS	36,720.00	0.35%	0.11%	
01-5080-411-	CUSTODIAL SUPPLIES	25,000.00	0.24%	0.07%	
01-5080-521-	INSURANCE COURTHOUSE	195,596.00	1.85%	0.58%	
01-5080-571-	RENEWALS & REPAIRS-CRTHSE	100,000.00	0.95%	0.29%	
01-5080-578-	UTILITIES - COURTHOUSE	30,000.00	0.28%	0.09%	
01-5081-175-	JUD. CTR-CUSTODIAL SERVICE	2,000.00	0.02%	0.01%	
01-5081-398-	JUD. CTR CONTRACTED CUSTODIAL	57,240.00	0.54%	0.17%	
01-5081-411-	JUD. CTR BLDG MAINT SUPPLIES	6,000.00	0.06%	0.02%	
01-5081-570-	JUD. CTR RENEWALS & REPAIRS	100,000.00	0.95%	0.29%	
01-5081-573-	JUD. CTR - TELEPHONE	4,100.00	0.04%	0.01%	
01-5081-578-	JUD. CTR - UTILITIES	100,000.00	0.95%	0.29%	
01-5085-177-	AIRBOARD MAINTENANCE	154,730.00	1.46%	0.46%	
	168 Accounts Listed	5000	9,149,663.18	86.53%	26.98%
01-5102-314-	HOUSING JUVENILES	15,000.00	0.14%	0.04%	
01-5115-107-	BLDG INSPECTOR SALARY	68,157.60	0.64%	0.20%	
01-5115-179-	CODES ENFORCEMENT SEC. - PT	12,000.00	0.11%	0.04%	
01-5115-201-	BLDG INSPT - SOCIAL SECURITY	6,132.00	0.06%	0.02%	
01-5115-202-	BLDG INSPT-RETIREMENT	15,908.00	0.15%	0.05%	
01-5115-204-	BLDG INSPT-LIFE INS	167.00	0.00%	0.00%	
01-5115-205-	BLDG INSPT-HEALTH INS	21,108.00	0.20%	0.06%	
01-5115-209-	BLDG INSPT - WORKERS COMPENSATION	1,240.00	0.01%	0.00%	
01-5115-334-	DEMOLITION & TAX SALES	45,000.00	0.43%	0.13%	
01-5115-340-	BLDG INSPT-VEHICLE MAINT	1,500.00	0.01%	0.00%	
01-5115-429-	BLDG INSPT - FUEL	3,500.00	0.03%	0.01%	
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HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5115-445-	BLDG INSPT-SUPPLIES	1,250.00	0.01%	0.00%	
01-5115-481-	BLDG INSPT-UNIFORMS	250.00	0.00%	0.00%	
01-5115-573-	BLDG INSPT-TELEPHONE	1,100.00	0.01%	0.00%	
01-5115-576-	BLDG INSPT-TRNG, TRAVEL	2,500.00	0.02%	0.01%	
01-5135-105-	EMA ASSISTANTS	15,096.71	0.14%	0.04%	
01-5135-105-A	EMA ASSISTANT TO DIRECTOR	39,000.00	0.37%	0.12%	
01-5135-107-	EMA COORDINATOR	49,550.00	0.47%	0.15%	
01-5135-201-	EMA/STAFF - SOCIAL SECURITY	7,928.97	0.07%	0.02%	
01-5135-202-	EMA RETIREMENT	20,667.57	0.20%	0.06%	
01-5135-204-	EMA LIFE INS	334.00	0.00%	0.00%	
01-5135-205-	EMA HEALTH INS	24,012.00	0.23%	0.07%	
01-5135-209-	EMA STAFF - WORKERS COMPENSATION	2,480.00	0.02%	0.01%	
01-5135-445-	EMA SUPPLIES	53,500.00	0.51%	0.16%	
01-5135-573-	EMA TELEPHONE	4,120.00	0.04%	0.01%	
01-5140-303-	AMBULANCE SERVICE	65,000.00	0.61%	0.19%	
01-5150-513-	FOREST FIRE PROTECTION	500.00	0.00%	0.00%	
01-5175-903-	PUBLIC DEFENDER	15,000.00	0.14%	0.04%	
	28 Accounts Listed	5100	492,001.85	4.65%	1.45%
01-5420-566-	TRANSIENT/HOTEL TAX	7,100.00	0.07%	0.02%	
	1 Accounts Listed	5400	7,100.00	0.07%	0.02%
01-8099-715-	LAND ACQUISTION/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%	0.03%	
01-9100-307-	AUDITING	55,000.00	0.52%	0.16%	
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	7,910.00	0.07%	0.02%	
01-9100-553-	GRADD MEMBERSHIP DUES	16,812.00	0.16%	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	175,000.00	1.65%	0.52%	
01-9100-599-	MISC	1,000.00	0.01%	0.00%	
	12 Accounts Listed	9100	276,322.00	2.61%	0.81%
01-9200-999-	CONTINGENT APPROPRIATIONS	450,000.00	4.26%	1.33%	
	1 Accounts Listed	9200	450,000.00	4.26%	1.33%
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	59,400.00	0.56%	0.18%	
	2 Accounts Listed	9400	59,400.00	0.56%	0.18%
01-9500-902-	IN LIEU OF TAX PAYMENTS	140,000.00	1.32%	0.41%	
	1 Accounts Listed	9500	140,000.00	1.32%	0.41%

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
216 Accounts Listed		General	10,574,487.03	31.18%
Road Fund				
02-5217-107-	RECYCLING/SOLID WASTE	45,000.00	0.81%	0.13%
02-5217-178-	RECYCLING OVERTIME	2,000.00	0.04%	0.01%
02-5217-179-	RECYCLING PART TIME	11,600.00	0.21%	0.03%
02-5217-185-	RECYCLING EMPLOYEES	102,960.00	1.86%	0.30%
02-5217-334-	BUILDING REPAIRS/MAINT	50,000.00	0.90%	0.15%
02-5217-336-	EQUIPMENT REPAIRS/MAINT	40,000.00	0.72%	0.12%
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	0.27%	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	0.04%	0.01%
02-5217-578-	UTILITIES	12,000.00	0.22%	0.04%
02-5217-599-	MISC.	1,000.00	0.02%	0.00%
02-5217-723-	MOTOR VEHICLES/TRAILER	35,000.00	0.63%	0.10%
16 Accounts Listed		5200	324,560.00	5.87%
02-5401-107-	PARKS SUPERVISOR	47,000.00	0.85%	0.14%
02-5401-165-	PARKS EMPLOYEES	192,400.00	3.48%	0.57%
02-5401-178-	PARKS OVERTIME	5,000.00	0.09%	0.01%
02-5401-179-	PARKS PART TIME HELP	34,800.00	0.63%	0.10%
02-5401-302-	PARKS ADVERTISING	2,500.00	0.05%	0.01%
02-5401-314-	PARKS GRANTS	100,000.00	1.81%	0.29%
02-5401-446-	PARKS/PROGRAMS/SUPPLIES	200,000.00	3.62%	0.59%
02-5401-578-	PARKS/FAIRGROUNDS...UTILITIES	25,000.00	0.45%	0.07%
02-5401-725-	PARKS EQUIPMT	100,000.00	1.81%	0.29%
9 Accounts Listed		5400	706,700.00	12.79%
02-6103-102-	COUNTY ENGINEER	107,000.00	1.94%	0.32%
02-6103-212-	COUNTY ENGINEER-TRNG INCENTIVE	4,215.00	0.08%	0.01%
02-6103-551-	COUNTY ENGINEER MEMBERSHIPS	600.00	0.01%	0.00%
02-6103-569-	COUNTY ENGINEER-TRNG, TRAVEL	7,000.00	0.13%	0.02%
02-6103-573-	COUNTY ENGINEER-TELEPHONE	1,000.00	0.02%	0.00%
02-6105-145-	ROAD SUPERVISION	58,000.00	1.05%	0.17%
02-6105-147-	HEAVY EQUIP. OPERATORS	457,600.00	8.28%	1.35%
02-6105-153-	EQUIPMT OPERATORS	257,920.00	4.67%	0.76%
02-6105-157-	TRUCK DRIVERS	250,640.00	4.54%	0.74%
02-6105-165-	ROAD CLERK-FINANCE	46,720.00	0.85%	0.14%
02-6105-177-	ROAD-APPRENTICE	0.00	0.00%	0.00%
02-6105-178-	ROAD DEPT. OVERTIME	25,000.00	0.45%	0.07%
02-6105-311-	CONTRACTED CONSTRUCTION	200,000.00	3.62%	0.59%
02-6105-312-	BRIDGE CONSTRUCTION	250,000.00	4.52%	0.74%
02-6105-382-	DRUG TESTING	5,000.00	0.09%	0.01%
02-6105-405-	RESURFACING/BLACKTOP	700,000.00	12.67%	2.06%

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
Road Fund					
02-6105-409-	ROCK MATERIALS	210,000.00	3.80%	0.62%	
02-6105-429-	FUEL	200,000.00	3.62%	0.59%	
02-6105-441-	MAINT & REPAIRS/EQUIPMT	500,000.00	9.05%	1.47%	
02-6105-445-	OFFICE SUPPLIES	10,000.00	0.18%	0.03%	
02-6105-447-	HOT MIX	25,000.00	0.45%	0.07%	
02-6105-461-	CULVERTS (PIPE)	65,000.00	1.18%	0.19%	
02-6105-471-	SALT	0.00	0.00%	0.00%	
02-6105-569-	EMPLOYEE SAFETY PROGRAM	12,000.00	0.22%	0.04%	
02-6105-573-	TELEPHONE	10,000.00	0.18%	0.03%	
02-6105-578-	UTILITIES	25,000.00	0.45%	0.07%	
02-6105-606-	ROAD DEBT SERVICE	0.00	0.00%	0.00%	
02-6105-721-	NEW MACHINERY/EQUIPMT	50,000.00	0.90%	0.15%	
	28 Accounts Listed	6100	3,477,695.00	62.94%	10.25%
02-9100-535-	KACO INS	65,850.00	1.19%	0.19%	
	1 Accounts Listed	9100	65,850.00	1.19%	0.19%
02-9400-201-	ROAD SOCIAL SECURITY	126,060.90	2.28%	0.37%	
02-9400-202-	ROAD RETIREMENT	366,310.80	6.63%	1.08%	
02-9400-204-	ROAD LIFE INS	5,010.00	0.09%	0.01%	
02-9400-205-	ROAD HEALTH INS	395,358.00	7.15%	1.17%	
02-9400-209-	WORKER'S COMP	58,212.00	1.05%	0.17%	
	5 Accounts Listed	9400	950,951.70	17.21%	2.80%
	59 Accounts Listed	Road	5,525,756.70		16.29%
Jail Fund					
03-5101-101-	JAILER, SALARY	108,332.42	1.25%	0.32%	
03-5101-103-	DEPUTY/MATRONS	2,865,205.04	33.07%	8.45%	
03-5101-106-	ADMINISTRATIVE/OFFICE STAFF	97,864.00	1.13%	0.29%	
03-5101-135-	SAP EMPLOYEES	140,117.12	1.62%	0.41%	
03-5101-178-	OVERTIME	320,000.00	3.69%	0.94%	
03-5101-179-	PART-TIME EMPLOYEES	18,720.00	0.22%	0.06%	
03-5101-212-	JAILER-TRAINING INCENTIVE	1,245.00	0.01%	0.00%	
03-5101-329-	TISSUE PAPER/TRASH LINERS	45,000.00	0.52%	0.13%	
03-5101-334-	BUILDING REPAIRS & MAINT	100,000.00	1.15%	0.29%	
03-5101-336-	EQUIPMENT REPAIRS & MAINT	100,000.00	1.15%	0.29%	
03-5101-346-	PEST CONTROL	2,398.00	0.03%	0.01%	
03-5101-398-	CONTRACTED SERVICES-OTHER	12,000.00	0.14%	0.04%	
03-5101-411-	CLEANING SUPPLIES	45,000.00	0.52%	0.13%	
03-5101-425-	FOOD	700,000.00	8.08%	2.06%	
03-5101-437-	JAIL LINEN	10,000.00	0.12%	0.03%	
03-5101-445-	OFFICE SUPPLIES	15,000.00	0.17%	0.04%	
03-5101-453-	PRISONER HYGIENE	8,000.00	0.09%	0.02%	
03-5101-465-	PRISONER CLOTHING	12,000.00	0.14%	0.04%	
03-5101-481-	STAFF UNIFORMS	12,000.00	0.14%	0.04%	
03-5101-521-	INSURANCE- KACO/KALF	25,000.00	0.29%	0.07%	
03-5101-549-	ROUTINE MEDICAL	1,588,186.00	18.33%	4.68%	
03-5101-566-	PRISONER TRANSPORTS	50,000.00	0.58%	0.15%	
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HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
Jail Fund					
03-5101-569-	STAFF TRNG/TRAVEL/CONFERENCES	25,000.00	0.29%	0.07%	
03-5101-573-	TELEPHONE	20,000.00	0.23%	0.06%	
03-5101-578-	UTILITIES	375,000.00	4.33%	1.11%	
03-5101-703-	COMMUNICATION EQUIPMENT	10,000.00	0.12%	0.03%	
03-5101-705-	DATA PROCESSING EQUIPMENT	15,000.00	0.17%	0.04%	
03-5101-709-	FURNITURE & FIXTURES	7,000.00	0.08%	0.02%	
03-5101-723-	MOTOR VEHICLES	60,000.00	0.69%	0.18%	
03-5101-725-	OTHER EQUIPMENT	30,000.00	0.35%	0.09%	
	30 Accounts Listed	5100	6,818,067.58	78.70%	20.10%
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%	0.01%
03-9200-999-	CONTINGENT APPROP/RESERVE	50,000.00	0.58%	0.15%	
	1 Accounts Listed	9200	50,000.00	0.58%	0.15%
03-9400-201-	SOCIAL SECURITY	271,690.00	3.14%	0.80%	
03-9400-202-	RETIREMENT	824,547.00	9.52%	2.43%	
03-9400-204-	EMPLOYEE LIFE INS	8,350.00	0.10%	0.02%	
03-9400-205-	EMPLOYEE HEALTH INS	613,974.00	7.09%	1.81%	
03-9400-209-	WORKER'S COMP	74,847.00	0.86%	0.22%	
	5 Accounts Listed	9400	1,793,408.00	20.70%	5.29%
	39 Accounts Listed	Jail	8,663,300.58		25.55%
Local Government Economic Assistance Fund					
04-5120-507-	COMM. VOLUNTEER FIRE DEPTS	125,105.00	16.91%	0.37%	
04-5145-348-	COMMUNICATION CTR 911	222,000.00	30.00%	0.65%	
	2 Accounts Listed	5100	347,105.00	46.91%	1.02%
04-5201-346-	MOSQUITO CONTROL	0.00	0.00%	0.00%	
04-5205-403-	HUMANE SOCIETY	128,000.00	17.30%	0.38%	
04-5210-366-	LANDFILL & SOLID WASTE	0.00	0.00%	0.00%	
04-5220-579-	COUNTY WATER/FIRE HYDRANTS	0.00	0.00%	0.00%	
04-5232-185-	LIVESTOCK INSPECTION	100.00	0.01%	0.00%	
04-5235-507-	SOIL CONSERVATION	45,000.00	6.08%	0.13%	
04-5240-316-	CANOE CREEK	45,000.00	6.08%	0.13%	
	7 Accounts Listed	5200	218,100.00	29.48%	0.64%
04-5301-348-	VOLUNTEER & INFORMATION CTR	2,500.00	0.34%	0.01%	
04-5301-507-	CHRISTIAN COMMUNITY OUTREACH	5,000.00	0.68%	0.01%	
04-5305-355-	SR. COMPANION PROGRAM	3,000.00	0.41%	0.01%	
04-5305-356-	SR. CITIZENS PROGRAM	20,000.00	2.70%	0.06%	
04-5305-507-	FOSTER GRANDPARENTS	1,000.00	0.14%	0.00%	
04-5315-467-	AKZ (AUDUBON KIDS ZONE)	10,000.00	1.35%	0.03%	
04-5315-507-A	BOYS & GIRLS CLUB	0.00	0.00%	0.00%	
04-5325-344-	PAUPER BURIALS	2,500.00	0.34%	0.01%	
04-5330-507-	HENDERSON AREA ARTS ALLIANCE	5,000.00	0.68%	0.01%	
04-5330-507-A	VITA TAX PROGRAM	2,500.00	0.34%	0.01%	
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HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
Local Government Economic Assistance Fund					
04-5330-548-	RIVERVIEW SCHOOL	3,500.00	0.47%	0.01%	
04-5340-507-A	HENDERSON RECOVERY/RESTORATION FUND	0.00	0.00%	0.00%	
04-5340-507-B	HARBOR HOUSE CHRISTIAN CENTER	5,000.00	0.68%	0.01%	
04-5340-507-C	GAIN (GETTING AHEAD INITIATIVE NETWORK)	5,000.00	0.68%	0.01%	
04-5340-507-D	INFINITE HOPE	5,000.00	0.68%	0.01%	
04-5340-507-E	UNITED WAY	5,000.00	0.68%	0.01%	
04-5340-515-	HUMAN RIGHTS	41,457.00	5.60%	0.12%	
04-5341-315-	SHELTER FOR WOMEN & CHILDREN	10,000.00	1.35%	0.03%	
04-5341-348-	SPOUSE ABUSE PROGRAM	0.00	0.00%	0.00%	
04-5341-399-	INVOLVEMENT	24,000.00	3.24%	0.07%	
04-5350-507-	HABITAT FOR HUMANITY	5,000.00	0.68%	0.01%	
	21 Accounts Listed	5300	155,457.00	21.01%	0.46%
04-5405-507-	CHRISTMAS PARADE	500.00	0.07%	0.00%	
04-5405-509-	COUNTY FAIR	2,500.00	0.34%	0.01%	
04-5425-505-	HENDERSON CHAMBER OF COMMERCE	216.00	0.03%	0.00%	
04-5425-507-	HEND. MUSIC PRESERV/WC HANDY	5,000.00	0.68%	0.01%	
04-5425-599-	2022 JUNETEENTH CELEBRATION	0.00	0.00%	0.00%	
04-5435-348-	HISTORICAL SOCIETY	0.00	0.00%	0.00%	
	6 Accounts Listed	5400	8,216.00	1.11%	0.02%
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	0.00	0.00%	0.00%
04-6301-370-	BUSING PAROCHIAL STUDENTS	10,000.00	1.35%	0.03%	
	1 Accounts Listed	6300	10,000.00	1.35%	0.03%
04-9100-599-	MISC	1,000.00	0.14%	0.00%	
	1 Accounts Listed	9100	1,000.00	0.14%	0.00%
04-9200-999-	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%	
	1 Accounts Listed	9200	0.00	0.00%	0.00%
	41 Accounts Listed	L.G.E.A.	739,878.00	2.18%	
State Grants Fund					
06-5065-445-	CLERK/ELECTION SCANNERS	161,000.00	12.98%	0.47%	
06-5075-548-	PDI (4-STAR PARK)	700,000.00	56.42%	2.06%	
06-5076-398-	DRA GRANT/BROADBAND PROJECT	0.00	0.00%	0.00%	
	3 Accounts Listed	5000	861,000.00	69.40%	2.54%
06-5205-384-	SPAY & NEUTER GRANT	0.00	0.00%	0.00%	
06-5212-468-A	LITTER ABATEMENT GRANT	38,700.00	3.12%	0.11%	
06-5212-468-B	HOUSEHOLD HAZARDEOUS WASTE GRANT	27,000.00	2.18%	0.08%	
06-5217-468-A	KY PRIDE GRANT	110,000.00	8.87%	0.32%	
06-5217-468-B	CRUMB RUBBER GRANT	0.00	0.00%	0.00%	
06-5217-479-	WASTE TIRE GRANT	4,000.00	0.32%	0.01%	
	6 Accounts Listed	5200	179,700.00	14.48%	0.53%
06-5340-398-	WOMEN'S RECOVERY CTR	200,000.00	16.12%	0.59%	
	1 Accounts Listed	5300	200,000.00	16.12%	0.59%
06-5405-467-	RECREATIONAL TRAILS EXPENSES	0.00	0.00%	0.00%	
	1 Accounts Listed	5400	0.00	0.00%	0.00%
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Page 9 of 11					

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
State Grants Fund				
11 Accounts Listed		St. Grants	1,240,700.00	3.66%
Federal Grants Fund				
07-5065-199-	COVID19/CARES	0.00	0.00%	0.00%
1 Accounts Listed		5000	0.00	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	0.00	0.00%
07-9200-999-	CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
1 Accounts Listed		9200	0.00	0.00%
4 Accounts Listed		Fed. Grants	0.00	0.00%
ECONOMIC DEVELOPMENT FUND				
31-5075-507-A	REGIONAL EDC/KYNDLE	50,000.00	45.45%	0.15%
31-5075-507-B	IDA BOARD (INDUST. DEVLPMT BOARD)	0.00	0.00%	0.00%
31-5075-507-C	COLUMBIA INCENTIVE	50,000.00	45.45%	0.15%
31-5075-548-	PRATT INDUSTRIES/EC DEVLPMT INCENTIVES	0.00	0.00%	0.00%
31-5075-566-	BRIDGELINK	10,000.00	9.09%	0.03%
5 Accounts Listed		5000	110,000.00	100.00%
5 Accounts Listed		EC. DEV.	110,000.00	0.32%
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	2,163,768.00	100.00%	6.38%
1 Accounts Listed		9400	2,163,768.00	100.00%
1 Accounts Listed		HEALTH	2,163,768.00	6.38%
OPIOID SETTLEMENT FUND				
82-5160-595-	OPIOID FUND DISTRIBUTIONS	31,328.00	100.00%	0.09%
1 Accounts Listed		5100	31,328.00	100.00%
82-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
1 Accounts Listed		9200	0.00	0.00%
2 Accounts Listed		OPIOID SETT	31,328.00	0.09%
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	4,842,971.04	100.00%	14.28%
1 Accounts Listed		9200	4,842,971.04	100.00%
2 Accounts Listed		ARPA	4,842,971.04	14.28%
381 Accounts Listed		11 Funds listed totaling	33,913,189.35	

FY 2023-2024 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5-23-2023

Signed 
County Judge/Executive

Approved as to Form and Classification

Date 5-30-2023

Signed 
State Local Finance Officer

This budget ordinance was duly adopted by the Henderson County Fiscal Court, Commonwealth of Kentucky, on this the 13th day of JUNE 2023

Signed 
County Judge/Executive

Attest 
County Clerk

Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	9,149,663.18	86.53%	26.98%
5100	PROTECTION TO PERSONS AND PROPERTY	492,001.85	4.65%	1.45%
5400	RECREATION AND CULTURE	7,100.00	0.07%	0.02%
8000	CAPITAL PROJECTS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	276,322.00	2.61%	0.81%
9200	CONTINGENT APPROPRIATIONS	450,000.00	4.26%	1.33%
9300	TRANSFERS TO OTHER FUNDS	0.00	0.00%	0.00%
9400	CLAIMS/PREMIUMS	59,400.00	0.56%	0.18%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	140,000.00	1.32%	0.41%
Total General		10,574,487.03		31.18%
Road Fund				
5200	GENERAL HEALTH AND SANITATION	324,560.00	5.87%	0.96%
5400	RECREATION AND CULTURE	706,700.00	12.79%	2.08%
6100	ROADS	3,477,695.00	62.94%	10.25%
9100	GENERAL SERVICES	65,850.00	1.19%	0.19%
9400	CLAIMS/PREMIUMS	950,951.70	17.21%	2.80%
Total Road		5,525,756.70		16.29%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	6,818,067.58	78.70%	20.10%
7100	GENERAL OBLIGATION BONDS	0.00	0.00%	0.00%
9100	GENERAL SERVICES	1,825.00	0.02%	0.01%
9200	CONTINGENT APPROPRIATIONS	50,000.00	0.58%	0.15%
9400	CLAIMS/PREMIUMS	1,793,408.00	20.70%	5.29%
Total Jail		8,663,300.58		25.55%
Local Government Economic Assistance Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	347,105.00	46.91%	1.02%
5200	GENERAL HEALTH AND SANITATION	218,100.00	29.48%	0.64%
5300	SOCIAL SERVICES	155,457.00	21.01%	0.46%
5400	RECREATION AND CULTURE	8,216.00	1.11%	0.02%
6100	ROADS	0.00	0.00%	0.00%
6300	BUS SERVICES	10,000.00	1.35%	0.03%
9100	GENERAL SERVICES	1,000.00	0.14%	0.00%
9200	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%
Total L.G.E.A.		739,878.00		2.18%
State Grants Fund				
5000	GENERAL GOVERNMENT	861,000.00	69.40%	2.54%
5200	GENERAL HEALTH AND SANITATION	179,700.00	14.48%	0.53%
5300	SOCIAL SERVICES	200,000.00	16.12%	0.59%
5400	RECREATION AND CULTURE	0.00	0.00%	0.00%
Total St. Grants		1,240,700.00		3.66%
Federal Grants Fund				
5000	GENERAL GOVERNMENT	0.00	0.00%	0.00%

Summary Analysis of Appropriations

HENDERSON COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
Federal Grants Fund				
9100	GENERAL SERVICES	0.00	0.00%	0.00%
9200	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%
Total Fed. Grants		0.00		0.00%
ECONOMIC DEVELOPMENT FUND				
5000	GENERAL GOVERNMENT	110,000.00	100.00%	0.32%
Total EC. DEV.		110,000.00		0.32%
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	2,163,768.00	100.00%	6.38%
Total HEALTH		2,163,768.00		6.38%
OPIOID SETTLEMENT FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	31,328.00	100.00%	0.09%
9200	CONTINGENT APPROPRIATIONS	0.00	0.00%	0.00%
Total OPIOID SETT		31,328.00		0.09%
ARPA/AMERICAN RESCUE PLAN ACT				
9100	GENERAL SERVICES	0.00	0.00%	0.00%
9200	CONTINGENT APPROPRIATIONS	4,842,971.04	100.00%	14.28%
Total ARPA		4,842,971.04		14.28%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	10,574,487.03	31.18%
ROAD FUND	5,525,756.70	16.29%
JAIL FUND	8,663,300.58	25.55%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	739,878.00	2.18%
STATE GRANTS FUND	1,240,700.00	3.66%
FEDERAL GRANTS FUND	0.00	0.00%
ECONOMIC DEVELOPMENT FUND	110,000.00	0.32%
CLERK SB 135/CLERK PERMANENT STORAGE	21,000.00	0.06%
HEALTH INSURANCE	2,163,768.00	6.38%
OPIOID SETTLEMENT FUND	31,328.00	0.09%
ARPA/AMERICAN RESCUE PLAN ACT	4,842,971.04	14.28%
Total Budgeted Appropriations	33,913,189.35	100.00%

Budgeted Liabilities Report
HENDERSON COUNTY FISCAL COURT
Fiscal Year 2022-2023

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.	2,090,413.00
Prin. Bal.	90,474.48
Int. Bal.	
Reserve	
Outstanding	2,180,887.48
Next Pmt.	8/1/2023
Final Pmt.	2/1/2026
Total Due This FY	723,500.00

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, payroll and 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 Tompkins

Seconded by: Magistrate Southard

Vote 5 - Ayes, 0 - Nays

Signature: Brad Schneider
County Judge Executive

5-23-2023
Date

Approved: Robert O. Brown
State Local Finance Officer

5-30-2023
Date

**2022 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		11.4		3.40	5.000
Personal Property		14.65		4.41	5.000
Motor Vehicles		2.30		1.50	
Watercraft		2.30		1.50	
Inventory		14.65		4.41	5.000
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of August 23, 2022 found on page 343 of the Fiscal Court Order Book number 38.

Signature Brad Schneider
County Judge/Executive

5-23-2023
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
#23-06**

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 2023 - 2024 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 23th day of May, 2023.

On first reading of the foregoing Ordinance, it was moved by Magistrate Puttman, seconded by Magistrate Tompkins, 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>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 13, 2023 at the regular meeting of Fiscal Court.

APPROVED this 23 day of May, 2023.

ATTEST:



Kurt Wiesen
Henderson County Fiscal Court Clerk



Brad Schneider
Henderson County Judge-Executive