

NELSON COUNTY FISCAL COURT BUDGET SIGNATURE PAGE

Submitted

Date May 3, 2022

(Signed) _____

County Judge Executive

Approved as to Form and Classification

Date _____

(Signed) _____

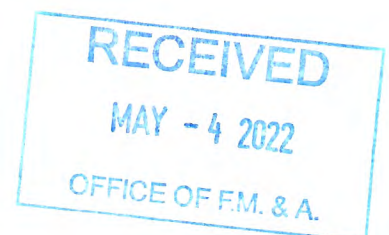
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the state local finance officer, has been duly adopted by the Nelson County Fiscal Court on the 7th day of June, 2022.

(Signed) _____

Attest: _____

Fiscal Court Clerk



NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2023
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	07 Fed Grants	Total
Real Property Taxes	4101	4,576,000					4,576,000
Personal Property Taxes	4102	286,000					286,000
Motor Veh. Property Taxes	4103	684,000					684,000
Delinquent Taxes	4104	36,000					36,000
LSG Taxes	4107	1,000					1,000
Bank Deposits Tax	4130	210,000					210,000
Franchise Taxes	4131	104,000					104,000
Distilled Spirits	4132	1,200,000					1,200,000
Deed Transfers	4135	336,000					336,000
Motel Room Tax	4138	370,000					370,000
E-911 Tax	4140	503,000					503,000
Excess Fees; Clerk	4302	476,000					476,000
Mixed drink licenses	4402	1,500					1,500
Planning Commission	4409	50,000					50,000
Other permits	4411	96,000					96,000
Building Inspections	4412	190,000					190,000
Electrical Inspections	4415	142,000					142,000
Telecommunications Tax	4417	63,000					63,000
Federal EMA Funding	4504 03	25,000					25,000
Hazard Mitigation Grant	4504 04	147,000		-			147,000
KIA Grants	4504 21					2,000,000	2,000,000
Water Project Grants	4504 22					10,000,000	10,000,000
State School Reimb.	4509	161,000					161,000
Highway Safety Reimb.	4510 07	7,000					7,000
Flex Fund Bridge Grant	4510 30		80,000				80,000
Transportation Cabnt Grants	4514		347,000				347,000
Truck License Distribution	4516		223,200				223,200
Drivers License Refund	4517		5,000				5,000
County Road Aid	4518		1,378,000				1,378,000
Municipal Road Aid	4519		143,000				143,000
Election Reimbursement	4520	9,600					9,600
Mineral Severance	4529				240,000		240,000

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2023
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	07 Federal Grants	Total
<i>(continued)</i>							
AOC Courthouse Rental	4532 01	313,000					313,000
AOC Courthouse Bonds	4532 02	887,000					887,000
AOC Special Projects	4532 03	25,000					25,000
Jail Operation Pay (allotment)	4533			39,000			39,000
Court Costs, Jail Operation	4535			10,000			10,000
Controlled Intake Prisoners	4537			417,000			417,000
D.U.I. Service Fee	4538			4,000			4,000
Police Incentive	4539	102,000					102,000
County Atty Traffic Sch Fees	4543			1,000			1,000
City Transfer	4544	62,000					62,000
Court Facility Fees	4561	73,000					73,000
Court Cost supplement	4567	7,000					7,000
Local Corrections Assistance	4569			39,000			39,000
Animal Control	4612	58,000					58,000
Prisoner Fees	4634			20,000			20,000
Telephone Commissions	4702			58,000			58,000
Canteen	4703			117,000			117,000
Property Rental and Leases	4711	45,600					45,600
Courthouse Rental	4712	12,700					12,700
Insurance Proceeds	4726	20,000					20,000
Reimbursements	4727	32,000		3,000			35,000
Local Contributions	4728	125,000					125,000
Miscellaneous Rev.	4731	1,000	2,800				3,800
Drug Task Force Reimbursed	4755	16,000					16,000
Interest	4801	2,600					2,600
TOTAL REVENUES		11,456,000	2,179,000	708,000	240,000	12,000,000	26,583,000
Prior Year Carryover	4901	1,849,000	80,000	0	241,000	653,000	2,823,000
Transfers Out	4909	(2,625,000)	0	0	(250,000)	(300,000)	(3,175,000)
Transfers In	4910	257,000	1,317,300	1,865,000			3,439,300
TOTAL AVAILABLE		\$ 10,937,000	\$ 3,576,300	\$ 2,573,000	\$ 231,000	\$ 12,353,000	\$ 29,670,300

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2023
SUMMARY ANALYSIS OF REVENUES

Source	Code	09 Ambulance	13 Solid Waste	15 Landfill	23 OLF	84 ARPA	Total
Occ. License Fees	4134				1,450,000		1,450,000
State Grants	4510	10,000	66,500	4,000			80,500
Garbage Fees	4602		2,631,500				2,631,500
Landfill Fees	4603			3,219,000			3,219,000
Patient Fees	4608	2,160,000					2,160,000
Training Fees	4609	20,000					20,000
Medicaid Assessment Fees	4611	315,000					315,000
Farm Leases	4711			31,000			31,000
Recycling Revenues	4713			12,000			12,000
Local Contributions	4728	3,000					3,000
Miscellaneous	4731		5,000	800			5,800
Interest	4801			20,200			20,200
TOTAL REVENUES		2,508,000	2,703,000	3,287,000	1,450,000	0	9,948,000
Prior Year Carryover	4901	189,000	215,000	6,568,000	210,000	8,525,000	15,707,000
Bond Proceeds	4905			3,500,000			3,500,000
Transfers Out	4909	0	(252,300)	(172,000)	(1,300,000)	0	(1,724,300)
Transfers In	4910	1,360,000	0	100,000	0	0	1,460,000
TOTAL AVAILABLE		\$ 4,057,000	\$ 2,665,700	\$ 13,283,000	\$ 360,000	\$ 8,525,000	\$ 28,890,700

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2023
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	\$ 1,793,300
5100	Protection to Persons and Property	2,726,600
5200	General Health & Sanitation	1,298,400
5300	Social Services	169,000
5400	Recreation & Culture	706,400
6100	Roads	68,800
6300	Transportation	170,000
7000	Debt Service	987,000
9000	Administration	2,674,500
9200	Reserve	343,000
Total General Fund		<u><u>\$ 10,937,000</u></u>
ROAD FUND		
6100	Roads	\$ 2,861,500
9000	Administration	575,800
9200	Reserve	139,000
Total Road Fund		<u><u>\$ 3,576,300</u></u>
JAIL FUND		
5100	Protection to Persons & Property	\$ 2,010,000
9000	Administration	543,000
9200	Reserve	20,000
Total Jail Fund		<u><u>\$ 2,573,000</u></u>
LGEA FUND		
6100	Roads	\$ 105,000
9200	Reserve	126,000
Total LGEA Fund		<u><u>\$ 231,000</u></u>

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2023
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
FEDERAL GRANTS FUND		
8000	Capital Projects	\$ 12,000,000
9200	Reserve	353,000
Total LGEA Fund		<u>\$ 12,353,000</u>
EMS FUND		
5100	Protection to Persons & Property	\$ 2,833,300
9000	Administration	1,173,700
9200	Reserve	50,000
Total Ambulance Fund		<u>\$ 4,057,000</u>
SOLID WASTE FUND		
5200	General Health & Sanitation	\$ 1,935,000
9000	Administration	521,700
9200	Reserve	209,000
Total Solid Waste Fund		<u>\$ 2,665,700</u>
LANDFILL FUND		
5200	General Health & Sanitation	\$ 2,231,000
8000	Capital	5,850,000
9000	Administration	628,000
9200	Reserve	4,574,000
Total Landfill Fund		<u>\$ 13,283,000</u>

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2023
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
OCCUPATIONAL LICENSE FEE FUND		
5000	General Government	\$ 168,900
6200	Airports	9,600
9000	Administration	36,500
9200	Reserve	145,000
Total OLF Fund		<u>\$ 360,000</u>
AMERICAN RESCUE PLAN ACT FUNDS		
8000	Capital	\$ 7,851,000
9200	Reserve	674,000
Total PIC Fund		<u>\$ 8,525,000</u>
TOTAL BUDGETED APPROPRIATIONS		
General Fund		\$ 10,937,000
Road Fund		3,576,300
Jail Fund		2,573,000
LGEA Fund		231,000
Federal Grants Fund		12,353,000
EMS Fund		4,057,000
Solid Waste Fund		2,665,700
Landfill Fund		13,283,000
OLF Fund		360,000
ARPA Fund		8,525,000
GRAND TOTAL ALL FUNDS		<u>\$ 58,561,000</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
Revenue	
4100 · Taxes	
4101 · Real Property Taxes	4,576,000
4102 · Personal Property Taxes	286,000
4103 · Motor Vehicle Taxes	684,000
4104 · Delinquent Property Taxes	36,000
4107 · Limestone, Sand & Gravel Taxes	1,000
4130 · Bank Deposits	210,000
4131 · Franchise Tax	104,000
4132 · Distilled Spirits	1,200,000
4135 · Deed Transfers	336,000
4138 · Transient Room Tax	370,000
4140 · E911 Fee	503,000
Total 4100 · Taxes	<u>8,306,000</u>
4300 · Excess Fees	
4302 · Excess Fees-Clerk	476,000
4304 · Excess Fees - Sheriff	0
Total 4300 · Excess Fees	<u>476,000</u>
4400 · Licenses & Permits	
4402 · Mixed Drink Licenses	1,500
4409 · Planning Commission Revenues	50,000
4411 01 · Mechanical Permits	64,000
4411 03 · Other Misc Inspections	32,000
4412 · Building Inspection Fees	190,000
4415 · Electrical Inspections	142,000
4417 · Telecommunications Tax	63,000
Total 4400 · Licenses & Permits	<u>542,500</u>
4500 · Intergovernmental Revenues	
4504 03 · EMA Program Assistance	25,000
4504 04 · Hazard Mitigation Grant	147,000
4509 · State School Reimbursement	161,000
4510 07 · Highway Safety Reimb	7,000
4520 · Election Reimbursements	9,600
4532 01 · Justice Center AOC Lease	313,000
4532 02 · Justice Center AOC Bonds	887,000
4532 03 · AOC Project Reimbursements	25,000
4539 · Police Incentive	102,000
4544 · City Transfers	62,000
4561 · Court Facility Fees	73,000
4567 · Court Cost (HB 413)	7,000
Total 4500 · Intergovernmental Revenues	<u>1,818,600</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
4600 · Charges for Services	
4612 01 · Animal Control - Licenses	4,000
4612 02 · Animal Control - Violations	14,000
4612 03 · Rescues and Adoptions	40,000
Total 4600 · Charges for Services	<u>58,000</u>
4700 · Miscellaneous Revenues	
4711 01 · Rent - State Office Building	8,000
4711 02 · Rent - Civic Center	10,000
4711 04 · Rent - Old Library	16,000
4711 09 · Rent - Nelson County Plaza	7,400
4711 14 · Rent- Drug Task Force	4,200
4712 01 · Rent - Old Courthouse	12,700
4726 · Insurance Proceeds	20,000
4727 05 · Old CH Utility Reimb	12,000
4727 11 · Central Dispatch Loan Repayment	20,000
4728 04 · Wickland Contributions	25,000
4728 12 · S Foster Amphitheater Project	100,000
4731 · Miscellaneous Revenue	1,000
4755 · Drug Task Force Reimbursement	16,000
Total 4700 · Miscellaneous Revenues	<u>252,300</u>
4801 · Interest	<u>2,600</u>
Total Revenue	<u>11,456,000</u>
Expense	
5000 · General Government	
5001 · County Judge Executive	
5001101 · Judge Executive Salary	114,000
5001105 · Judge Admin Asst Salary	55,800
5001191 · Boards and Committees	1,000
5001445 · CJE Office Expense	10,800
5001569 · CJE Training	400
5001577 · CJE Travel	300
Total 5001 · County Judge Executive	<u>182,300</u>
5005 · Office of County Attorney	
5005101 · County Attorney Salary	57,000
5005105 · County Attorney Other Salaries	60,400
5005445 · County Attorney Office Expense	39,000
Total 5005 · Office of County Attorney	<u>156,400</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5010 · Office of County Clerk	
5010199 · Co Clerk Fees Payable	14,200
5010329 · Sutherland Bldg Main Contracts	21,300
5010334 · Sutherland Bldg Maint	4,100
5010352 · Sutherland Bldg Elevator Maint	900
5010411 · Sutherland Bldg Custodial Suppl	3,000
5010446 · Sutherland Bldg Equipment	500
5010578 · Co Clerk Utilities	21,100
Total 5010 · Office of County Clerk	<u>65,100</u>
5015 · Office of Sheriff	
5015199 · Sheriff Fees Payable	11,200
Total 5015 · Office of Sheriff	<u>11,200</u>
5020 · Coroner	
5020101 · Coroner's Salary	20,000
5020103 · Coroner's Deputies Salaries	11,600
5020210 · Coroner Expenses	3,700
5020308 · Coroner Autopsy & Services	11,500
5020427 · Coroner Supplies	5,000
5020551 · Coroner Dues & memberships	200
5020577 · Coroner travel	800
Total 5020 · Coroner	<u>52,800</u>
5025 · Fiscal Court	
5025101 · Magistrates Salaries	93,700
5025167 · Fiscal Court Clerk	3,000
5025210 · Magistrates Expenses	18,500
5025212 · Magistrates Training Incentive	17,000
5025551 · Magistrates Memberships	4,000
5025569 · Magistrates Training	6,000
5025577 · Magistrates Travel	5,000
Total 5025 · Fiscal Court	<u>147,200</u>
5030 · Property Valuation Adm	
5030340 · PVA Vehicle Expense	500
5030367 · PVA Required Budget	100,400
Total 5030 · Property Valuation Adm	<u>100,900</u>
5035191 · Assessment Appeals Board Fee	1,000

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5040 · County Treasurer	
5040102 · County Treasurer Salary	94,800
5040445 · Treasurer Office Supplies	6,800
5040551 · Treasurer Dues	100
5040569 · Treasurer Staff training	1,600
5040725 · Treasury Office Equip	500
Total 5040 · County Treasurer	<u>103,800</u>
5060101 · County Law Librarian	600
5065 · Elections	
5065191 · Board of Elections	3,500
5065192 · Election Officers Pay	56,000
5065336 · Election Equip Main	10,000
5065347 · Election Polling Rent	2,600
5065364 · Elections Equipment Storage	2,700
5065427 · Elections Supplies	52,000
Total 5065 · Elections	<u>126,800</u>
5070 · Planning Commission	
5070185 · Commission Salaries	197,800
5070340 · PZ Vehicle Expense	500
Total 5070 · Planning Commission	<u>198,300</u>
5080 · Courthouse	
5080329 · Old Courthouse Maint Contracts	21,900
5080334 · Old Courthouse Bldg Maint	6,500
5080352 · Old CH Elevator Maint	500
5080408 · Old Courthouse Landscaping	8,500
5080411 · Old Courthouse Custodial Supply	4,600
5080446 · Old CH Equipment/Furnishings	500
5080516 · Old CH Heating/Air Repairs	3,000
5080571 · Old Courthouse Renewal & Repair	25,000
5080578 · Old Courthouse Utilities	26,100
5080742 · Old Courthouse Renovation	30,000
Total 5080 · Courthouse	<u>126,600</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5081 · Justice Center	
5081177 · Justice Center Maint Personnel	54,100
5081329 · Justice Center Maint Contracts	79,800
5081334 · Justice Center Building Maint	7,300
5081408 · Justice Center Landscaping	6,600
5081411 · Justice Center Custodial Supply	9,100
5081516 · Repair & Maint HVAC/Geothermal	13,000
5081521 · Justice Center Insurance	25,700
5081570 · Justice Center Repairs	1,000
5081578 · Justice Center Utilities	98,300
5081717 · Justice Center Equipment	500
5081740 · AOC Reimb Projects	25,000
Total 5081 · Justice Center	<u>320,400</u>
5082 · State Office Bldg	
5082334 · SOB Bldg Maint	500
5082578 · SOB Utilities	9,800
Total 5082 · State Office Bldg	<u>10,300</u>
5085 · Other County Properties	
5085315 · Contracted Services	3,400
5085521 · Property Insurance	8,300
Total 5085 · Other County Properties	<u>11,700</u>
5086 · Wickland	
5086329 · Wickland Maint Contracts	5,200
5086334 · Wickland Building Maint	1,000
5086548 · Trigg Estate Preservation Funds	25,000
5086578 · Wickland Utilities	8,900
Total 5086 · Wickland	<u>40,100</u>
5087 · Old Library	
5087329 · Old Library Maint Contracts	2,200
5087334 · Old Library Bldg Maint	600
5087573 · Old Library Elevator Telephone	1,900
5087578 · Old Library Utilities	10,400
Total 5087 · Old Library	<u>15,100</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5090 · Building Maintenance	
5090177 · Building Maintenance Personnel	63,600
5090340 · Maintenance - Vehicle Maint	3,300
5090406 · County-wide Supplies, Materials	8,800
5090427 · Maintenance - Supplies	3,500
5090445 · Maintenance - Office Expense	400
5090475 · Maintenance - Tools	400
5090479 · Maintenance - Tires	900
5090481 · Maintenance - Uniforms	600
5090573 · Maintenance - Telephones	1,200
5090723 · Maintenance Vehicle	40,000
Total 5090 · Building Maintenance	<u>122,700</u>
Total 5000 · General Government	1,793,300
 5100 · Public Protection	
5105 · Law Enforcement	
5105119 · Law Enforcement Salaries	1,057,300
5105185 · Law Enf Vac/Sick Payout	14,000
5105329 · Law Enforc Bldg Maint Contracts	16,700
5105334 · Law Enforc Building Maint	3,300
5105339 · Law Enforc Radios/Tower Comm	2,300
5105340 · Law Enforc Vehicle maintenance	28,700
5105364 · Rent - Drug Task Force	8,700
5105369 · Law Enforc Towing Services	100
5105411 · Law Enforc Custodial Supplies	4,900
5105429 · Law Enforc Fuel	78,000
5105435 · Law Enforc Supplies	5,800
5105441 · Law Enforcement Equipment	11,400
5105445 · Law Enforc Office Expense	500
5105479 · Law Enforc Tires	12,300
5105481 · Law Enforc Uniforms	27,000
5105569 · Law Enforc Staff Training	1,500
5105571 · Law Enforc Building Repairs	1,000
5105577 · Law Enforc Travel	1,500
5105578 · Law Enforc Utilities	21,500
5105590 · Software and Maint Agreements	23,000
5105594 · Law Enforc Safety Supplies	1,000
5105705 · Law Enforcement Software	14,000
5105723 · Law Enforcement Automobiles	100,000
5105741 · Law Enforcement Building	25,000
Total 5105 · Law Enforcement	<u>1,459,500</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5115 · Building Code Enforcement	
5115107 · Building Inspector	85,200
5115116 · Electrical Inspector	69,800
5115167 · Codes Enforcement Staff	33,100
5115169 · Code Enforcement Officer	10,000
5115340 · Codes - Vehicle Maintenance	2,000
5115427 · Codes - Technical supplies	1,000
5115445 · Codes - Office Expense	8,000
5115479 · Codes - Tires	1,000
5115481 · Codes - Uniforms	400
5115551 · Codes - Dues & Certifications	500
5115563 · Codes - Postage	1,000
5115569 · Codes - Staff Training	1,000
5115573 · Codes - Telephones	2,000
Total 5115 · Building Code Enforcement	<u>215,000</u>
5121 · Fire Protection	
5121309 · Consulting & Training	30,000
Total 5121 · Fire Protection	<u>30,000</u>
5135 · Emergency Management	
5135105 · EMA Deputy Director	15,700
5135107 · EMA Director	45,000
5135334 · EMA Building Maint	2,500
5135336 · EMA Equipment Repairs	3,500
5135339 · EMA Radio Repair and Maint	1,500
5135340 · EMA Vehicle maintenance	2,500
5135418 · Hazardous Mitigation	147,000
5135420 · Weather Sirens	60,000
5135427 · EMA Supplies & Materials	2,400
5135429 · EMA Fuel and Lubricants	2,900
5135443 · EMA Vehicle Parts	1,500
5135445 · EMA Office Expense	300
5135479 · EMA Tires	1,200
5135548 · Website Expense	300
5135551 · EMA Dues	200
5135569 · EMA Staff training	500
5135573 · EMA Telephone	1,800
5135577 · EMA Travel Expense	500
5135578 · EMA Office Utilities	700
Total 5135 · Emergency Management	<u>290,000</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5145 · Emergency Dispatch	
5145322 · E911 Service	
322 01 · E911 Property Tax Collections	503,000
322 02 · E911 County Share	195,000
Total 5145322 · E911 Service	<u>698,000</u>
5145336 · Tower Repairs	5,000
5145420 · Tower and Generator Maint	2,500
5145446 · Tower Equipment	400
5145545 · Central Dispatch GIS Services	20,000
5145578 · Radio Tower Utilities	700
Total 5145 · Emergency Dispatch	<u>726,600</u>
5175903 · Public Advocacy Program	5,500
Total 5100 · Public Protection	<u>2,726,600</u>
 5200 · General Health & Sanitation	
5205 · Animal control	
5205102 · Dog Warden Salary	56,100
5205103 · Dog Warden Deputy Salary	50,000
5205104 · Shelter Staff	69,600
5205107 · Shelter Director	42,300
5205329 · Animal Control Maint Contracts	5,000
5205334 · Animal Control Building Main	2,000
5205340 · Animal Control Vehicle Expense	1,000
5205398 · Animal Control Website	500
5205411 · Animal Control Custodial Supply	4,000
5205427 · Animal Control Feed & supplies	4,000
5205445 · Animal Control Office supplies	3,000
5205446 · Animal Control Equipment/Supply	4,000
5205481 · Animal Control Uniforms	800
5205549 · Animal Control Medical Expense	30,000
5205551 · Animal Control Dues & Licenses	300
5205569 · Animal Control Staff training	500
5205573 · Animal Control Telephones	1,200
5205578 · Animal Control Utilities	12,000
Total 5205 · Animal control	<u>286,300</u>
5231342 · Lincoln Trail Grant	2,300
5231507 · Health Dept Appropriation	1,003,300
5233315 · Contract NCAH	6,500
Total 5200 · General Health & Sanitation	<u>1,298,400</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5300 · Social Services	
5301315 · Community Action Services	13,000
5301357 · Indigent Person Services	2,900
5301515 · General Welfare Assistance	30,000
5305329 · Sr Citizen Bldg Maint Contracts	2,500
5305334 · Sr Citizens Bldg Supplies	1,400
5305370 · Senior Citizens Transportation	3,000
5305411 · Sr Citizens Custodial Supply	2,000
5305578 · Senior Citizens Utilities	14,000
5310332 · Public Defender Contract	6,400
5315399 · Emergency Shelter for Children	3,600
5330344 · Pauper Burials	5,700
5330515 · Feed America Program	2,200
5340107 · Comm Svc Supv Salary	73,000
5340340 · Comm Svc Vehicle Main	2,000
5340427 · Comm Svc Supplies	2,000
5340573 · Telephones	1,000
5341399 · Domestic Victims Shelter	4,300
Total 5300 · Social Services	<u>169,000</u>
5400 · Recreation & Culture	
5401 · Parks and Recreation	
5401107 · Recreation Director	60,000
5401177 · Recreation Staff	15,000
5401329 · Recreation Maint Contracts	57,500
5401334 · Recreation Bldg/Grounds Maint	4,600
5401336 · Recreation Equipment Maint	3,000
5401340 · Recreation Vehicle Maint	2,000
5401364 · Rented Equipment	3,500
5401411 · Recreation Bathroom Supplies	500
5401427 · Recreation Maint Supplies	1,900
5401445 · Recreation Office Supply	500
5401467 · Recreation Supplies & Equipment	4,000
5401469 · Park signs and supplies	500
5401573 · Recreation Telephone	900
5401578 · Recreation Utilities	20,100
5401718 · Recreation capital	20,000
5401741 · Veterans Park, Plaza Area	50,000
5405348 · Recreation Program Support	25,000
Total 5401 · Parks and Recreation	<u>269,000</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
5415 · Civic Center	
5415329 · Civic Center Maint Contracts	22,000
5415334 · Civic Center Bldg Maint	1,000
5415411 · Civic Center Custodial Supplies	2,300
5415516 · Civic Center Heating/Air Repair	2,000
5415571 · Civic Center Building Repair	3,000
5415578 · Civic Center Building Utilities	22,100
5415711 · Heating and Air Equipment	5,000
Total 5415 · Civic Center	<u>57,400</u>
5420348 · Tourism Commission Support	370,000
5425334 · Fairgrounds Support	<u>10,000</u>
Total 5400 · Recreation & Culture	706,400
6100 · Roads	
6105578 · Utilities	68,800
Total 6105 · Road Maintenance	<u>68,800</u>
6300 · Transportation Services	
6301370 · School Children Transport	170,000
Total 6300 · Transportation Services	<u>170,000</u>
7200 · Public Properties Bonds	
601 07 · Justice Center Principal	855,000
605 07 · Justice Center interest	32,000
Total 7200 · Public Properties Bonds	<u>887,000</u>
7700 · Leases	
602 13 · Salt River SFDA	100,000
Total 7700 · Leases	<u>100,000</u>
9000 · Administrative Expenses	
9100 · General Services	
9100301 · Payroll Processing	19,100
9100307 · Audit Services	31,000
9100332 · Legal Fees	15,000
9100521 · County insurance	295,800
9100531 · Fidelity and Surety Bonds	11,500
9100537 · Claims & Judgments	15,000
9100539 · Advertising & Legal Notices	17,000
9100551 · Memberships	18,100
9100573 · Telephones	61,700
9100902 · Payments to Govt Agencies	200
Total 9100 · General Services	<u>484,400</u>

Nelson County Fiscal Court
General Fund Proposed Budget
FY 2023

	<u>Proposed</u>
9400 · Fringe Benefits	
9400201 · Social Security	301,000
9400202 · Retirement	1,322,000
9400204 · Life/Disability Insurance	18,700
9400205 · Employee Health Insurance	462,000
9400208 · Unemployment Insurance	7,000
9400209 · Workers Comp Insurance	73,000
9400299 · Cobra Administration	1,200
9400547 · Employee Medical	3,600
Total 9400 · Fringe Benefits	<u>2,188,500</u>
9500902 · Forest Fire Suppression	1,600
Total 9000 · Administrative Expenses	<u>2,674,500</u>
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	343,000
Total 9200 · Transfers to Reserves	<u>343,000</u>
Total Expense	<u>10,937,000</u>
 Net Revenue (Expense) before Other Income and Transfers	 519,000
 Other Income and Transfers	
4901 · Budgeted Carryover Fund Balance	1,849,000
4909 · Transfers Out	
4909 03 · Transfers to Jail	(1,865,000)
4909 09 · Transfers to EMS	(660,000)
4909 15 · Transfer to Landfill	(100,000)
Total 4909 · Transfers Out	<u>(2,625,000)</u>
4910 · Transfers In	
4910 13 · Transfers from Solid Waste	85,000
4910 15 · Transfers from Landfill	172,000
Total 4910 · Transfers In	<u>257,000</u>
Total Other Income and Transfers	<u>(519,000)</u>
Ending Fund Balance	<u><u>0</u></u>

Nelson County Fiscal Court
Road Fund Proposed Budget
FY 2023

	<u>Proposed</u>
Revenue	
4500 · Intergovernmental Revenues	
4510 30 · Flex Funds Bridge Grant	80,000
4514 01 · KY Transp Cabinet Grants	200,000
4514 02 · KYTC Grants - Flex	147,000
4516 · Truck License Distribution	223,200
4517 · Drivers License Refund	5,000
4518 · County Road Aid	1,378,000
4519 · Municipal Roads - Uninc areas	143,000
Total 4500 · Intergovernmental Revenues	<u>2,176,200</u>
4700 · Miscellaneous Revenues	
4731 · Miscellaneous Revenue	2,800
Total 4700 · Miscellaneous Revenues	<u>2,800</u>
Total Revenue	<u>2,179,000</u>
Expense	
6100 · Roads	
6103 · Road Supervision/Administration	
6103329 · Building Maint Contracts	1,000
6103334 · Building & Grounds Maintenance	11,000
6103364 · Radio Tower Rental	4,200
6103411 · Cleaning and custodial supplies	2,000
6103445 · Office Supplies	3,300
6103573 · Telephones	2,000
Total 6103 · Road Supervision/Administration	<u>23,500</u>
6105 · Road Maintenance	
6105143 · Labor	826,000
6105179 · Seasonal Labor	23,500
6105185 · Sick/Vacation Payout	5,800
6105311 · Contract Paving	
311 01 · District 1 Paving	115,300
311 02 · District 2 Paving	122,900
311 03 · District 3 Paving	85,700
311 04 · District 4 Paving	152,100
311 05 · District 5 Paving	124,000
311 06 · CJE Paving Allowance	200,000
311 07 · State Bond Projects	200,000
Total 6105311 · Contract Paving	<u>1,000,000</u>

Nelson County Fiscal Court
Road Fund Proposed Budget
FY 2023

	Proposed
6105312 · Bridges	100,000
6105323 · Engineering	2,000
6105333 · Street Cleaning Services	500
6105336 · Equipment repairs	9,000
6105339 · Radio Repair and Maint	1,000
6105364 · Equipment rental	2,000
6105427 · Garage supplies	12,000
6105429 · Fuel and Lubricants	176,000
6105431 · Fences, ROW, Tree Removal	14,000
6105443 · Parts	72,000
6105446 · Small Road Projects	5,000
6105447 · Dust control-chip seal oil	47,000
6105449 · Pavement Re-striping	4,000
6105457 · Bridge & Culvert Materials	75,000
6105469 · Signs & Posts	17,000
6105471 · Snow removal	120,000
6105475 · Tools	9,000
6105479 · Tires	21,000
6105481 · Uniforms	13,000
6105551 · Dues & licenses	500
6105569 · Staff Training	2,000
6105577 · Staff Travel	700
6105578 · Utilities	13,000
6105594 · Crew Safety Equipment	5,000
6105713 · Road Equipment	35,000
6105730 · Road projects	
730-01 · Flex Funds Projects	147,000
6105730 · Road projects - Other	80,000
Total 6105730 · Road projects	227,000
Total 6105 · Road Maintenance	2,838,000
Total 6100 · Roads	2,861,500

Nelson County Fiscal Court
Road Fund Proposed Budget
FY 2023

	<u>Proposed</u>
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	60,000
9400202 · Retirement	230,800
9400205 · Employee Health Insurance	230,000
9400209 · Workers Comp Insurance	53,000
9400547 · Employee Medical	2,000
Total 9400 · Fringe Benefits	<u>575,800</u>
Total 9000 · Administrative Expenses	575,800
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	139,000
Total 9200 · Transfers to Reserves	<u>139,000</u>
Total Expense	<u>3,576,300</u>
Net Revenue (Expense) before Other Income and Transfers	(1,397,300)
Other Income and Transfers	
4901 · Budgeted Carryover Fund Balance	80,000
4910 · Transfers In	
4910 04 · Transfers from LGEA	250,000
4910 07 · Transfers from Federal Funds	300,000
4910 13 · Transfers from Solid Waste	167,300
4910 23 · Transfers from OLF	600,000
Total 4910 · Transfers In	<u>1,317,300</u>
Total Other Income and Transfers	<u>1,397,300</u>
Ending Fund Balance	<u><u>0</u></u>

**Nelson County Fiscal Court
Jail Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4533 · Jail Allotment	39,000
4535 · Court Costs	10,000
4537 · Controlled Intake	417,000
4538 · DUI Fees	4,000
4543 · Co Atty Traffic School Fees	1,000
4569 · Local Corrections Assist HB 463	39,000
Total 4500 · Intergovernmental Revenues	<u>510,000</u>
4600 · Charges for Services	
4634 01 · Prisoner Booking Fees	20,000
Total 4600 · Charges for Services	<u>20,000</u>
4700 · Miscellaneous Revenues	
4702 · Telephone Commission	58,000
4703 · Canteen Reimbursement	117,000
4727 02 · Medical Reimbursements	3,000
Total 4700 · Miscellaneous Revenues	<u>178,000</u>
Total Income	<u>708,000</u>
Expense	
5100 · Public Protection	
5101 · Jail	
5101101 · Jailer salary	114,000
5101103 · Deputies Salaries	976,000
5101177 · Maintenance Personnel	54,000
5101212 · Jailer Training Incentive	4,700
5101314 · Contracts with Other Counties	15,000
5101318 · Data Processing Contract	9,200
5101329 · Building Maint Contracts	18,100
5101334 · Building Maintenance	5,500
5101336 · Equipment Repairs	1,700
5101340 · Vehicle expense	1,000
5101406 · Tools and maint supplies	1,500
5101411 · Custodial Supplies	33,000
5101423 · Food Prep & Serving Supplies	13,700
5101425 · Food	272,000
5101428 · Canteen Inventory	119,200
5101435 · Safety Equipment	1,000
5101437 · Linens	4,200
5101445 · Office Supplies	10,000
5101446 · Jail Supply and Provisions	5,600
5101453 · Prisoner Hygiene	2,700
5101463 · Plumbing Supplies and Repairs	1,000

**Nelson County Fiscal Court
Jail Fund Proposed Budget
FY 2023**

	Proposed
5101465 · Prisoner Clothing	2,600
5101481 · Staff Uniforms	8,000
5101516 · Heating and Air Conditioning	1,000
5101549 · Routine Medical	238,000
5101550 · Testing Supplies	1,200
5101551 · Dues & Subscriptions	1,000
5101569 · Staff training	1,600
5101571 · Repair and Renewals	4,700
5101573 · Telephones	1,200
5101576 · Staff Travel	600
5101578 · Utilities	86,000
Total 5101 · Jail	2,009,000
5102 · Juvenile Detention	
5102314 · Juvenile Housing Contracts	1,000
Total 5102 · Juvenile Detention	1,000
Total 5100 · Public Protection	2,010,000
 9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	86,000
9400202 · Retirement	257,000
9400205 · Employee Health Insurance	163,000
9400209 · Workers Comp Insurance	35,000
9400547 · Employee Medical	2,000
Total 9400 · Fringe Benefits	543,000
Total 9000 · Administrative Expenses	543,000
 9200 · Transfers to Reserve	
9200999 · Reserved for Transfer/Emergency	20,000
Total 9200 · Transfers to Reserve	20,000
 Total Expense	2,573,000
 Net Revenue (Expense) before Other Income and Transfers	 (1,865,000)
 Other Income and Transfers	
4910 · Transfers In	
4910 01 · Transfers from General	1,865,000
Total 4910 · Transfers In	1,865,000
 Ending Fund Balance, June 30	 0

**Nelson County Fiscal Court
LGEA Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4529 · Mineral Severance Fees	240,000
Total 4500 · Intergovernmental Revenues	<u>240,000</u>
Total Income	<u>240,000</u>
Expense	
6105 · Road Maintenance	
6105405 · Hot and cold mix	60,000
6105409 · Rock	45,000
Total 6105 · Road Maintenance	<u>105,000</u>
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	126,000
Total 9200 · Transfers to Reserves	<u>126,000</u>
Total Expense	<u>231,000</u>
Net Revenue (Expense)	9,000
Other Income	
4901 · Budgeted Carryover Fund Balance	241,000
4909 · Transfers Out	
4909 02 · Transfers to Road	<u>(250,000)</u>
Total 4909 · Transfers Out	<u>(250,000)</u>
Balance, End of Year	<u><u>0</u></u>

**Nelson County Fiscal Court
Federal Funds Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4504 21 · KIA Grant	2,000,000
4504 22 · Louisville Water Project Grant	10,000,000
Total 4500 · Intergovernmental Revenues	<u>12,000,000</u>
Total Income	<u>12,000,000</u>
Expense	
8000 · Capital Projects	
8099743 01 · KIA Grant	2,000,000
8099743 02 · Louisville Water Project	10,000,000
Total 8000 · Capital Projects	<u>12,000,000</u>
9200 · Transfers to Reserves	
9200999 · Reserved for transfer CARES ACT	353,000
Total 9200 · Transfers to Reserves	<u>353,000</u>
Total Expense	<u>12,353,000</u>
Net Revenue (Expense)	(353,000)
Other Income/Expense	
Other Income	
4901 · Budgeted Carryover Fund Balance	653,000
4909 · Transfers Out	
4909 02 · Transfers to Road	(300,000)
Total 4909 · Transfers Out	<u>(300,000)</u>
Total Other Income	<u>353,000</u>
Balance, End of Year	<u><u>0</u></u>

**Nelson County Fiscal Court
EMS Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4510 04 · EMS Grant	10,000
Total 4500 · Intergovernmental Revenues	<u>10,000</u>
4600 · Charges for Services	
4608 · EMS Patient Fees	2,160,000
4609 · EMS Training Fees	20,000
4611 · EMS APAP Medicaid Assessment	315,000
Total 4600 · Charges for Services	<u>2,495,000</u>
4700 · Miscellaneous Revenues	
4728 11 · Heartland Trail/Communicare	3,000
Total 4700 · Miscellaneous Revenues	<u>3,000</u>
Total Income	<u>2,508,000</u>
Expense	
5100 · Public Protection	
5140 · Ambulance Service	
5140137 · Salaries	2,171,000
5140183 · Salaries -Paid Training	5,500
5140314 · Medicaid Provider Fee	106,000
5140318 · Credit Card Processing	6,000
5140320 · Collection services	1,000
5140334 · Building maintenance	22,000
5140336 · Equipment Maintenance & Repairs	25,000
5140339 · Radio Maintenance & Repairs	1,000
5140340 · Vehicle Maintenance & Repairs	34,000
5140343 · Medical Director	13,500
5140364 · Rent	12,600
5140411 · Custodial supplies	3,000
5140413 · Data Processing Equipment	2,400
5140429 · Fuel	106,000
5140439 · Oil, lubes	3,000
5140441 · Supplies and Equipment	2,000
5140443 · Vehicle Parts	55,000
5140445 · Office Expense	11,000
5140446 · Housing expenses	1,000
5140479 · Tires	5,000
5140481 · Staff Uniforms	6,500
5140543 · Licenses	13,000

**Nelson County Fiscal Court
EMS Fund Proposed Budget
FY 2023**

	Proposed
5140550 · Medical supplies & Materials	61,000
5140551 · Dues	1,000
5140563 · Postage	3,500
5140569 · Training	7,000
5140573 · Telephones	5,000
5140577 · Staff travel	2,000
5140578 · Utilities	27,100
5140723 · EMS Vehicles	72,000
5140739 · EMS Equipment	49,200
Total 5140 · Ambulance Service	2,833,300
Total 5100 · Public Protection	2,833,300
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	161,000
9400202 · Retirement	571,200
9400205 · Employee Health Insurance	315,000
9400209 · Workers Comp Insurance	124,000
9400547 · Employee Medical/WC Claims	2,500
Total 9400 · Fringe Benefits	1,173,700
Total 9000 · Administrative Expenses	1,173,700
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	50,000
Total 9200 · Transfers to Reserves	50,000
Total Expense	4,057,000
Net Revenue (Expense)	(1,549,000)
Other Income/Expense	
4901 · Budgeted Carryover Fund Balance	189,000
4910 · Transfers In	
4910 01 · Transfers from General	660,000
4910 23 · Transfers from OLF	700,000
Total 4910 · Transfers In	1,360,000
Total Other Income	1,549,000
Balance, End of Year	0

**Nelson County Fiscal Court
Solid Waste Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4510 10 · Litter Abatement Grant	59,000
4510 11 · Deceased Animal Grant	7,500
Total 4500 · Intergovernmental Revenues	<u>66,500</u>
4600 · Charges for Services	
4602 · Garbage Collection Fees	2,628,000
4602b · Delinquent Garbage	3,500
Total 4600 · Charges for Services	<u>2,631,500</u>
4700 · Miscellaneous Revenues	
4728 · Local Contributions	5,000
Total 4700 · Miscellaneous Revenues	<u>5,000</u>
Total Income	<u>2,703,000</u>
Expense	
5200 · General Health & Sanitation	
5215 · Solid Waste	
5215107 · Supervisor Salary	94,000
5215161 · Labor	644,000
5215314 · Landfill Tipping Fees	585,000
5215315 · Roadside Cleanup	36,000
5215320 · Collection Contracts	155,000
5215336 · Equipment Repair	7,000
5215366 · Bulky Item Pickup	68,000
5215369 · Towing Service	2,000
5215427 · Garage supplies	800
5215429 · Fuel & Lubricants	175,000
5215443 · Parts	117,000
5215445 · Office Supplies	1,000
5215479 · Tires	30,000
5215481 · Employee uniforms	7,200
5215537 · Property damage claims	500
5215548 · Deceased Animal Program	2,000
5215551 · Licenses and Dues	500
5215566 · Reimbursements	8,000
5215594 · Crew Safety Equipment	2,000
Total 5215 · Solid Waste	<u>1,935,000</u>
Total 5200 · General Health & Sanitation	1,935,000

**Nelson County Fiscal Court
Solid Waste Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	53,000
9400202 · Retirement	182,200
9400205 · Employee Health Insurance	230,000
9400209 · Workers Comp Insurance	55,000
9400547 · Employee Medical/WC Claims	1,500
Total 9400 · Fringe Benefits	<u>521,700</u>
Total 9000 · Administrative Expenses	<u>521,700</u>
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	209,000
Total 9200 · Transfers to Reserves	<u>209,000</u>
Total Expense	<u>2,665,700</u>
Net Revenue (Expense)	37,300
Other Income/Expense	
Other Income	
4901 · Budgeted Carryover Fund Balance	215,000
4909 · Transfers Out	
4909 01 · Transfers to General	(85,000)
4909 02 · Transfers to Road	(167,300)
Total 4909 · Transfers Out	<u>(252,300)</u>
Total Other Income	<u>(37,300)</u>
Balance, End of Year	<u><u>0</u></u>

**Nelson County Fiscal Court
Landfill Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4510 28 · Tire Waste Recycling Grant	4,000
Total 4500 · Intergovernmental Revenues	4,000
4600 · Charges for Services	
4603 · Landfill Disposal Fees	3,219,000
Total 4600 · Charges for Services	3,219,000
4700 · Miscellaneous Revenues	
4711 12 · Farm leases	31,000
4713 03 · Recycling - Scrap Metal Sales	12,000
4731 · Miscellaneous Revenue	800
Total 4700 · Miscellaneous Revenues	43,800
4801 · Interest	200
4802 · Interest - Investments	20,000
Total Income	<u>3,287,000</u>
Expense	
5200 · General Health & Sanitation	
5210 · Landfill Operations	
5210105 · Solid Waste Manager	94,000
5210107 · Solid Waste Director	133,000
5210149 · Landfill Operators	715,000
5210179 · Seasonal Labor	11,600
5210314 · Environmental Remediation Fee	147,000
5210318 · Credit Card Processing	17,000
5210323 · Engineering	7,000
5210324 · Environmental Monitoring	68,000
5210329 · Maintenance Contracts	9,000
5210334 · Building Maintenance	3,000
5210336 · Equipment Repairs	6,000
5210380 · Equipment Rental	5,000
5210398 · Tire Removal Services	10,000
5210411 · Custodial supplies	3,000
5210427 · Main supplies	13,000
5210429 · Fuel & Lubricants	197,000
5210431 · Fence Supplies and Maint	1,000
5210443 · Parts	79,000
5210445 · Office Expense	15,000

**Nelson County Fiscal Court
Landfill Fund Proposed Budget
FY 2023**

	Proposed
5210446 · Cover Material	7,000
5210475 · Tools	10,000
5210479 · Tires	21,000
5210481 · Uniforms	11,000
5210503 · Bank charges - investments	1,500
5210551 · Dues & Memberships	1,000
5210569 · Staff Training	1,000
5210571 · Property Maintenance	30,000
5210573 · Telephones	1,500
5210578 · Utilities	178,000
5210581 · Leachate Maintenance	27,000
5210594 · Crew Safety Equipment	5,000
5210599 · Miscellaneous	1,000
5210727 · Landfill Equipment (highlift, rolloff boxes)	390,000
Total 5210 · Landfill Operations	<u>2,218,600</u>
 5217 · Recycling Program	
5217340 · Recycling vehicle expense	1,600
5217366 · Recycling Contract Labor	9,500
5217428 · Recycling Supplies	600
5217479 · Recycling Truck tires	700
Total 5217 · Recycling Program	<u>12,400</u>
Total 5200 · General Health & Sanitation	<u>2,231,000</u>
 8000 · Capital Projects	
8011750 · Landfill Phase Construction	5,850,000
Total 8000 · Capital Projects	<u>5,850,000</u>

**Nelson County Fiscal Court
Landfill Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	68,000
9400202 · Retirement	273,000
9400205 · Employee Health Insurance	221,000
9400209 · Workers Comp Insurance	65,000
9400547 · Employee Medical/WC Claims	1,000
Total 9400 · Fringe Benefits	<u>628,000</u>
Total 9000 · Administrative Expenses	<u>628,000</u>
 9200 · Transfers to Reserves	
9200999 · Reserved for transfer	406,000
999-01 · Landfill Closure Escrow	4,168,000
Total 9200 · Transfers to Reserves	<u>4,574,000</u>
Total Expense	<u>13,283,000</u>
 Net Revenue (Expense)	 (9,996,000)
 Other Income/Expense	
Other Income	
4901 · Budgeted Carryover Fund Balance	6,568,000
4905 · Bond Proceeds	3,500,000
4909 · Transfers Out	
4909 01 · Transfers to General	(172,000)
Total 4909 · Transfers Out	<u>(172,000)</u>
4910 · Transfers In	
4910 01 · Transfers from General	100,000
Total 4910 · Transfers In	<u>100,000</u>
 Total Other Income	 <u>9,996,000</u>
Net Other Income	<u>9,996,000</u>
 Balance, End of Year	 <u><u>0</u></u>

**Nelson County Fiscal Court
Occupational License Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4100 · Taxes	
4134 · Occupational License Fee	1,450,000
Total 4100 · Taxes	<u>1,450,000</u>
Total Income	<u>1,450,000</u>
Expense	
5000 · General Government	
5047 · Occupational License Fee Admin	
5047142 · License Administrator	48,000
5047332 · Legal Fees- Collections	100
5047336 · OLF Equipment Main	2,000
5047445 · OLF Office supplies	6,700
Total 5047 · Occupational License Fee Admin	<u>56,800</u>
5075 · Economic Development	
5075348 · Bardstown Mainstreets	5,000
5075398 · Community Events	1,500
5075507 · NCEDA Contribution	54,600
5075508 · BIDC Contribution	51,000
Total 5075 · Economic Development	<u>112,100</u>
Total 5000 · General Government	168,900
6200 · Airports	
6201507 · Air Board Contribution	9,600
Total 6200 · Airports	<u>9,600</u>

**Nelson County Fiscal Court
Occupational License Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	3,300
9400202 · Retirement	14,000
9400205 · Employee Health Insurance	19,100
9400209 · Workers Comp Insurance	100
Total 9400 · Fringe Benefits	<u>36,500</u>
Total 9000 · Administrative Expenses	36,500
 9200 · Transfers to Reserves	
9200999 · Reserved for transfer	145,000
Total 9200 · Transfers to Reserves	<u>145,000</u>
Total Expense	<u>360,000</u>
 Net Revenue (Expense)	1,090,000
 Other Income/Expense	
Other Income	
4901 · Budgeted Carryover Fund Balance	210,000
 4909 · Transfers Out	
4909 02 · Transfers to Road	(600,000)
4909 09 · Transfers to EMS	(700,000)
Total 4909 · Transfers Out	<u>(1,300,000)</u>
 Total Other Income	<u>(1,090,000)</u>
 Balance, End of Year	<u><u>0</u></u>

**Nelson County Fiscal Court
American Rescue Plan Fund Proposed Budget
FY 2023**

	<u>Proposed</u>
Income	
4500 · Intergovernmental Revenues	
4504 20 · American Recovery Plan Funds	0
Total 4500 · Intergovernmental Revenues	<u>0</u>
Total Income	<u>0</u>
Expense	
8000 · Capital Projects	
8011716 10 · NCIP Gas, Water, Sewer	1,200,000
8099703 02 · Internet	2,500,000
8099743 02 · Louisville Water Project	3,300,000
8099743 03 · New Haven Water Project	200,000
8099743 04 · City of Bloomfield Water Project	200,000
8099743 05 · Hurricane Hills Water Project	100,000
8099743 06 · WT Thompson Water Project	100,000
8099743 10 · Miscellaneous ARPA Water Projects	251,000
Total 8000 · Capital Projects	<u>7,851,000</u>
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	674,000
Total 9200 · Transfers to Reserves	<u>674,000</u>
Total Expense	<u>8,525,000</u>
Net Revenue (Expense)	(8,525,000)
Other Income/Expense	
Other Income	
4901 · Budgeted Carryover Fund Balance	8,525,000
Total Other Income	<u>8,525,000</u>
Balance, End of Year	<u><u>0</u></u>

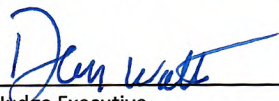
**ANNUAL STANDING ORDER RELATING TO PAYMENT OF ROUTINE BILLS AND
APPROVED CONTRIBUTIONS BY THE NELSON FISCAL COURT**

Pursuant to KRS 68.275(3), Nelson County Fiscal Court hereby orders that the County Judge/Executive and Treasurer of Nelson County are directed and authorized to make the following monthly payments on pre-approved bills without individual presentation to the fiscal Court of Nelson County:

- GROUP 1 ALL County utility bills, including cable TV, telephone, cell phones, propane, pest control, and internet services.
- GROUP 2 All payroll expenses, as detailed in the most current payroll orders approved by the Nelson Fiscal Court and/or amended from time-to-time by the Nelson Fiscal Court. Payroll expenses shall include all required and approved employee fringe benefit expense (FICA, retirement, health insurance, life/disability insurance, cafeteria plan, etc.).
- GROUP 3 Any bills that offer a discount or to avoid penalty; these bills are to be presented to the Court at its next following meeting for post-payment approval.
- GROUP 4 Refunds for overpayments, including, but not limited to code permits, ambulance billings, garbage billing, landfill charges, and occupational license fees.
- GROUP 5 Payments in accordance with contracts or bids approved by Fiscal Court Order.
- GROUP 6 Election officers pay in accordance with authorization from Nelson County Clerk.
- GROUP 7 Refunds of encroachment permits, after approval by the Division of Code Enforcement.
- GROUP 8 Each of the following bills for which the pre-approved monthly payment is listed:

Payee	Account	Amount	Purpose
E911 Central Dispatch	01-5145-322	16,250.00	Central Dispatch - county share
City of Bardstown	01-5145-545	1,666.67	GIS Salary - county share
Keith Carter	09-5140-364	500.00	Ambulance apartment rent
City of Bloomfield	09-5140-364	550.00	Ambulance apartment rent
Doris Koerber	02-6103-364	350.00	Radio tower rental
Nelson County Attorney	01-5005-105	5,033.33	Office salaries
Nelson County Attorney	01-5005-445	3,250.00	County share office expense
Nelson County Clerk	01-5025-167	250.00	Fiscal Court Clerk
Nelson County PVA	01-5030-367	8,366.67	County share office expense
Dr. Robert Alan Smith	09-5140-343	1,123.50	EMS Medical Director
Judith Underwood	01-5415-329	950.00	Civic Center Cleaning Contract
BMS LLC	01-9400-205	5.50 per participating employee	HRA Monthly Fee
NCEDA	23-5075-507	4,550.00	Economic Development
BIDC	23-5075-508	4,241.71	Economic Development
Merchant Pact Services	01-5205-445	25.00	Monthly credit card servicing
Merchant Pact Services	01-5115-445	25.00	Monthly credit card servicing
Merchant Services	15-5210-318	Varies with landfill receipts	Fees assessed on credit card receipts
Merchant Services	09-5140-318	Varies with EMS receipts	Fees assessed on credit card receipts

Motion approved by all members of the Fiscal Court of Nelson County, Kentucky on the 3rd day of May, 2022.



County Judge Executive

Approved as to form and classification on _____

State Local Finance Officer

**NELSON COUNTY FISCAL COURT
SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2023**

Description of Issue		Courthouse Complex	Courthouse Complex	Salt River SFDA
Budget Code		01-7200	01-7200	01-7700
Term (# of Years)		22	20	9
Current Interest Rate %		3% to 5%	1.05% to 4.5%	0%
Issue Date		5/10/2011	10/2/2003	10/30/2018
Total Principal Amount		\$7,905,000	\$375,000	\$330,000
Total Interest Amount		\$1,728,654	\$168,257	\$0
Total Issue		\$9,633,654	\$543,257	\$330,000
Principal Balance Remaining		\$ 830,000	\$ 25,000	\$ 100,000
Interest Balance Remaining		\$ 29,880	\$ 1,125	\$ -
Less Reserve Earnings				
Net Outstanding		\$859,880	\$26,125	\$100,000
Next Payment Due Date		12/1/2022	12/1/2022	2/1/2026
Total Due This Budget		\$ 859,880	\$ 26,125	\$ -
Final Payment Due Date		6/1/2023	6/1/2023	10/1/2028