

# NELSON COUNTY FISCAL COURT BUDGET SIGNATURE PAGE

Submitted

Date May 11, 2023

(Signed) \_\_\_\_\_

County Judge Executive

Approved as to Form and Classification

Date

May 17, 2023

(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 6th day of June, 2023.

(Signed) \_\_\_\_\_

Attest: \_\_\_\_\_

Fiscal Court Clerk

RECEIVED

MAY 11 2023

OFFICE OF FM. & A.

# NELSON COUNTY FISCAL COURT

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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 6th day of June, 2023.

(Signed) \_\_\_\_\_

Attest: \_\_\_\_\_

Fiscal Court Clerk



**NELSON COUNTY FISCAL COURT**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
<b>GENERAL FUND</b>		
5000	General Government	\$ 2,173,400
5100	Protection to Persons and Property	2,305,100
5200	General Health & Sanitation	1,421,800
5300	Social Services	87,100
5400	Recreation & Culture	903,800
6100	Roads	86,000
6300	Transportation	239,000
7000	Debt Service	40,000
8000	Capital Projects	66,200
9000	Administration	2,878,200
9200	Reserve	749,000
Total		<u>\$ 10,949,600</u>
<b>ROAD FUND</b>		
6100	Roads	\$ 4,407,100
9000	Administration	619,900
9200	Reserve	207,000
Total		<u>\$ 5,234,000</u>
<b>JAIL FUND</b>		
5100	Protection to Persons & Property	\$ 2,123,400
9000	Administration	612,600
9200	Reserve	28,000
Total		<u>\$ 2,764,000</u>
<b>LGEA FUND</b>		
6100	Roads	\$ 105,000
9200	Reserve	121,000
Total		<u>\$ 226,000</u>
<b>FEDERAL GRANTS FUND</b>		
9200	Reserve	\$ 203,000
Total		<u>\$ 203,000</u>

**NELSON COUNTY FISCAL COURT  
FOR THE YEAR ENDED JUNE 30, 2024  
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
<b>EMS FUND</b>		
5100	Protection to Persons & Property	3,554,600
9000	Administration	1,119,400
9200	Reserve	195,000
Total		<u>\$ 4,869,000</u>
<b>SOLID WASTE FUND</b>		
5200	General Health & Sanitation	\$ 2,116,000
9000	Administration	525,000
9200	Reserve	281,000
Total		<u>\$ 2,922,000</u>
<b>LANDFILL FUND</b>		
5200	General Health & Sanitation	\$ 2,204,100
8000	Capital	5,850,000
9000	Administration	601,100
9200	Reserve	5,405,800
Total		<u>\$ 14,061,000</u>
<b>OCCUPATIONAL LICENSE FEE FUND</b>		
5000	General Government	\$ 174,400
6200	Airports	22,000
9000	Administration	36,600
9200	Reserve	289,000
Total		<u>\$ 522,000</u>
<b>CO CLERK STORAGE</b>		
5000	General Government	\$ 30,000
9200	Reserve	83,000
Total		<u>\$ 113,000</u>

**NELSON COUNTY FISCAL COURT  
FOR THE YEAR ENDED JUNE 30, 2024  
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
<b>OPIOID SETTLEMENT</b>		
5100	Protection to Persons & Property	\$ 64,600
9000	Administration	60,700
9200	Reserve	101,700
Total		<u>\$ 227,000</u>
<b>E-911 CENTRAL DISPATCH</b>		
5100	Protection to Persons & Property	\$ 1,033,600
9000	Administration	372,800
9200	Reserve	514,000
Total		<u>\$ 1,920,400</u>
<b>AMERICAN RESCUE PLAN ACT FUNDS</b>		
8000	Capital	6,747,000
9200	Reserve	\$ 350,000
Total		<u>\$ 7,097,000</u>
<b>TOTAL BUDGETED APPROPRIATIONS</b>		
General Fund		\$ 10,949,600
Road Fund		5,234,000
Jail Fund		2,764,000
LGEA Fund		226,000
Federal Grants Fund		203,000
EMS Fund		4,869,000
Solid Waste Fund		2,922,000
Landfill Fund		14,061,000
OLF Fund		522,000
Co Clerk Storage Fund		113,000
Opioid Settlement Fund		227,000
E-911 Central Dispatch Fund		1,920,400
ARPA Fund		7,097,000
<b>GRAND TOTAL ALL FUNDS</b>		<u><u>\$ 51,108,000</u></u>

**NELSON COUNTY FISCAL COURT**  
**For the Year Ending June 30, 2024**  
**SUMMARY ANALYSIS OF REVENUES**

Source	Code	01 General	02 Road	03 Jail	04 LGEA	07 Fed Grants	09 Ambulance	13 Solid Waste
Real Property Taxes	4101	5,040,000						
Personal Property Taxes	4102	300,000						
Motor Veh. Property Taxes	4103	846,000						
Delinquent Taxes	4104	50,000						
LSG Taxes	4107	1,000						
Bank Deposits Tax	4130	210,000						
Franchise Taxes	4131	104,000						
Distilled Spirits	4132	1,650,000						
Occ. License Fees	4134							
Deed Transfers	4135	336,000						
Motel Room Tax	4138	550,000						
E911 Fees	4140							
Excess Fees; Clerk	4302	483,000						
Mixed drink licenses	4402	2,500						
Planning Commission	4409	71,000						
Other permits	4411	91,000						
Building Inspections	4412	190,000						
Electrical Inspections	4415	200,000						
Telecommunications Tax	4417	63,000						
Federal Funding (EMA Grants)	4504	182,000						
State School Reimb.	4509	161,000						
State Grants (Misc)	4510	7,000					10,000	70,000
Homeland Security Grants	4512	79,200						
Transportation Cabinet Grants	4514		1,403,000					
Truck License Distribution	4516		223,000					
Drivers License Refund	4517		7,000					
County Road Aid	4518		1,403,000					
Municipal Road Aid	4519		149,000					
Election Reimbursement	4520	13,300						
Mineral Severance	4529				240,000			
AOC Courthouse Rental	4532	308,900						
Jail Operation Pay (allotment)	4533			39,000				
Court Costs, Jail Operation	4535			8,000				
Controlled Intake Prisoners	4537			588,000				
D.U.I. Service Fee	4538			4,000				

**NELSON COUNTY FISCAL COURT**  
**For the Year Ending June 30, 2024**  
**SUMMARY ANALYSIS OF REVENUES**

Source	Code	01 General	02 Road	03 Jail	04 LGEA	07 Fed Grants	09 Ambulance	13 Solid Waste
Police Incentive	4539	103,800						
FEMA Reimbursements	4542					100,000		
County Atty Traffic Sch Fees	4543			1,000				
City Transfer	4544	137,400						
Court Facility Fees	4561	50,800						
911 Surcharge Fees	4562							
Court Cost supplement	4567	6,900						
Local Corrections Assistance	4569			35,000				
Garbage Collections	4602							2,913,000
Landfill Fees	4603							
EMS Patient Fees	4608						2,503,000	
EMS Training Fees	4609						2,300	
EMS Medicaid Assessments	4611						339,200	
Animal Control	4612	120,000						
Work Release Program	4618			3,000				
Inmate Program Fees	4621			10,000				
Prisoner Fees	4634			41,000				
Telephone Commissions	4702			36,000				
Canteen	4703			10,000				
Property Rental and Leases	4711	53,600						
Courthouse Rental	4712	12,700						
Recycling Revenues	4713							
Reimbursements	4727	82,000		3,000				
Local Contributions	4728	65,000					2,500	5,000
Miscellaneous Rev.	4731	3,300	4,000	1,000				
Drug Task Force Reimbursed	4755	25,000						
Opioid Settlement	4760							
Interest	4801	2,600						
<b>TOTAL REVENUES</b>		<b>11,602,000</b>	<b>3,189,000</b>	<b>779,000</b>	<b>240,000</b>	<b>100,000</b>	<b>2,857,000</b>	<b>2,988,000</b>
Prior Year Carryover	4901	1,910,000	111,000	-	236,000	253,000	562,000	199,000
Transfers Out	4909	(3,045,400)	-		(250,000)	(150,000)	-	(265,000)
Transfers In	4910	483,000	1,934,000	1,985,000	-	-	1,450,000	-
Bond Proceeds	4905							
<b>TOTAL AVAILABLE</b>		<b>\$ 10,949,600</b>	<b>\$ 5,234,000</b>	<b>\$ 2,764,000</b>	<b>\$ 226,000</b>	<b>\$ 203,000</b>	<b>\$ 4,869,000</b>	<b>\$ 2,922,000</b>

**NELSON COUNTY FISCAL COI**  
**For the Year Ending June 30, 2024**  
**SUMMARY ANALYSIS OF REV**

Source	15 Landfill	23 OLF	80 Clerk Storage	81 Opioid Settlement	82 E911	84 ARPA	Total
Real Property Taxes							5,040,000
Personal Property Taxes							300,000
Motor Veh. Property Taxes							846,000
Delinquent Taxes							50,000
LSG Taxes							1,000
Bank Deposits Tax							210,000
Franchise Taxes							104,000
Distilled Spirits							1,650,000
Occ. License Fees		1,530,000					1,530,000
Deed Transfers							336,000
Motel Room Tax							550,000
E911 Fees					759,000		759,000
Excess Fees; Clerk							483,000
Mixed drink licenses							2,500
Planning Commission							71,000
Other permits							91,000
Building Inspections							190,000
Electrical Inspections							200,000
Telecommunications Tax							63,000
Federal Funding (EMA Grants)							182,000
State School Reimb.							161,000
State Grants (Misc)	4,000						91,000
Homeland Security Grants							79,200
Transportation Cabinet Grants							1,403,000
Truck License Distribution							223,000
Drivers License Refund							7,000
County Road Aid							1,403,000
Municipal Road Aid							149,000
Election Reimbursement							13,300
Mineral Severance							240,000
AOC Courthouse Rental							308,900
Jail Operation Pay (allotment)							39,000
Court Costs, Jail Operation							8,000
Controlled Intake Prisoners							588,000
D.U.I. Service Fee							4,000



**NELSON COUNTY FISCAL COI**  
**For the Year Ending June 30, 2024**  
**SUMMARY ANALYSIS OF REV**

Source	15 Landfill	23 OLF	80 Clerk Storage	81 Opioid Settlement	82 E911	84 ARPA	Total
Police Incentive							103,800
FEMA Reimbursements							100,000
County Atty Traffic Sch Fees							1,000
City Transfer					130,000		267,400
Court Facility Fees							50,800
911 Surcharge Fees					310,000		310,000
Court Cost supplement							6,900
Local Corrections Assistance							35,000
Garbage Collections							2,913,000
Landfill Fees	3,764,000						3,764,000
EMS Patient Fees							2,503,000
EMS Training Fees							2,300
EMS Medicaid Assessments							339,200
Animal Control							120,000
Work Release Program							3,000
Inmate Program Fees							10,000
Prisoner Fees							41,000
Telephone Commissions							36,000
Canteen							10,000
Property Rental and Leases	39,000						92,600
Courthouse Rental							12,700
Recycling Revenues	12,800						12,800
Reimbursements							85,000
Local Contributions							72,500
Miscellaneous Rev.			75,000		1,000		84,300
Drug Task Force Reimbursed							25,000
Opioid Settlement				38,000			38,000
Interest	20,200						22,800
<b>TOTAL REVENUES</b>	<b>3,840,000</b>	<b>1,530,000</b>	<b>75,000</b>	<b>38,000</b>	<b>1,200,000</b>	<b>-</b>	<b>28,438,000</b>
Prior Year Carryover	8,353,000	342,000	38,000	189,000	580,000	7,897,000	20,670,000
Transfers Out	(232,000)	(1,350,000)	-	-	-	(800,000)	(6,092,400)
Transfers In	100,000	-	-	-	140,400	-	6,092,400
Bond Proceeds	2,000,000	-					
<b>TOTAL AVAILABLE</b>	<b>\$ 14,061,000</b>	<b>\$ 522,000</b>	<b>\$ 113,000</b>	<b>\$ 227,000</b>	<b>\$ 1,920,400</b>	<b>\$ 7,097,000</b>	<b>\$ 51,108,000</b>

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

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**Revenue**

**4100 · Taxes**

4101 · Real Property Taxes	5,040,000
4102 · Personal Property Taxes	300,000
4103 · Motor Vehicle Taxes	846,000
4104 · Delinquent Property Taxes	50,000
4107 · Limestone, Sand & Gravel Taxes	1,000
4130 · Bank Deposits	210,000
4131 · Franchise Tax	104,000
4132 · Distilled Spirits	1,650,000
4135 · Deed Transfers	336,000
4138 · Transient Room Tax	550,000

<b>Total 4100 · Taxes</b>	<b>9,087,000</b>
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**4300 · Excess Fees**

4302 · Excess Fees-Clerk	483,000
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<b>Total 4300 · Excess Fees</b>	<b>483,000</b>
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**4400 · Licenses & Permits**

4402 · Mixed Drink Licenses	2,500
4409 · Planning Commission Revenues	71,000
4411 01 · Mechanical Permits	62,000
4411 03 · Other Misc Inspections	29,000
4412 · Building Inspection Fees	190,000
4415 · Electrical Inspections	200,000
4417 · Telecommunications Tax	63,000

<b>Total 4400 · Licenses &amp; Permits</b>	<b>617,500</b>
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**4500 · Intergovernmental Revenues**

4542 03 · EMA Program Assistance	35,000
4504 04 · Hazard Mitigation Grant	147,000
4509 · State School Reimbursement	161,000
4510 07 · Highway Safety Reimb	7,000
4512 · Homeland Security Grant	79,200
4520 · Election Reimbursements	13,300
4532 01 · Justice Center AOC Lease	283,900
4532 03 · AOC Project Reimbursements	25,000
4539 · Police Incentive	103,800
4544 · City Transfers	137,400
4561 · Court Facility Fees	50,800
4567 · Court Cost (HB 413)	6,900

<b>Total 4500 · Intergovernmental Revenues</b>	<b>1,050,300</b>
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**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>4600 · Charges for Services</b>	
4612 01 · Animal Control - Licenses	10,000
4612 02 · Animal Control - Violations	12,000
4612 03 · Rescues and Adoptions	60,000
4612 04 · Other County Agreements	38,000
<b>Total 4600 · Charges for Services</b>	<b>120,000</b>
<b>4700 · Miscellaneous Revenues</b>	
4711 · Rent - Misc Properties	8,000
4711 01 · Rent - State Office Building	12,000
4711 02 · Rent - Civic Center	10,000
4711 04 · Rent - Old Library	12,000
4711 09 · Rent - Nelson County Plaza	7,400
4711 14 · Rent- Drug Task Force	4,200
4712 01 · Rent - Old Courthouse	12,700
4727 05 · Old CH Utility Reimb	13,000
4727 10 · Temporary Loans - Repayments	5,000
4727 40 · New Haven Law Enforcement	64,000
4728 04 · Wickland Contributions	25,000
4728 12 · S Foster Amphitheater Project	40,000
4731 · Miscellaneous Revenue	3,300
4755 · Drug Task Force Reimbursement	25,000
<b>Total 4700 · Miscellaneous Revenues</b>	<b>241,600</b>
<b>4801 · Interest</b>	<b>2,600</b>
<b>Total Revenue</b>	<b>11,602,000</b>
	<b>11,602,000</b>

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Expense</b>	
5000 · General Government	
5001 · County Judge Executive	
5001101 · Judge Executive Salary	118,000
5001103 · Deputy Judge Salary	53,300
5001105 · Admin Asst Salary	65,100
5001106 · Office Staff Salaries	28,500
5001305 · Architectural Design Services	230,000
5001445 · CJE Office Expense	28,500
Total 5001 · County Judge Executive	523,400
5005 · Office of County Attorney	
5005101 · County Attorney Salary	61,300
5005105 · County Attorney Other Salaries	59,900
5005445 · County Attorney Office Expense	63,600
Total 5005 · Office of County Attorney	184,800
5010 · Office of County Clerk	
5010199 · Co Clerk Fees Payable	14,200
5010329 · Sutherland Bldg Janitorial Contracts	18,000
5010334 · Sutherland Bldg Maintenance	18,800
5010516 · Sutherland Bldg Heat/Air Repair	5,300
5010578 · Co Clerk Utilities	24,400
Total 5010 · Office of County Clerk	80,700
5015 · Office of Sheriff	
5015199 · Sheriff Fees Payable	5,000
Total 5015 · Office of Sheriff	5,000
5020 · Coroner	
5020101 · Coroner's Salary	21,500
5020103 · Coroner's Deputies Salaries	18,500
5020210 · Coroner Expense Allowance	3,600
5020308 · Coroner Autopsy & Services	14,500
5020445 · Coroner Office Expense	10,700
Total 5020 · Coroner	68,800
5025 · Fiscal Court	
5025101 · Magistrates Salaries	101,000
5025167 · Fiscal Court Clerk	3,000
5025210 · Magistrates Expense Allowance	18,500
5025212 · Magistrates Training Incentive	14,000
5025551 · Magistrates Memberships	4,000
5025569 · Magistrates Training	11,000
Total 5025 · Fiscal Court	151,500

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>5030 · Property Valuation Adm</b>	
5030367 · PVA Statutory Contribution	100,400
5030445 · PVA Office Expense	500
<b>Total 5030 · Property Valuation Adm</b>	<b>100,900</b>
<b>5035191 · Assessment Appeals Board Fee</b>	<b>1,000</b>
<b>5040 · County Treasurer</b>	
5040102 · County Treasurer Salary	100,900
5040445 · Treasurer Office Expense	10,200
<b>Total 5040 · County Treasurer</b>	<b>111,100</b>
<b>5060101 · County Law Librarian</b>	<b>600</b>
<b>5065 · Elections</b>	
5065191 · Board of Elections	3,700
5065192 · Election Officers Pay	42,300
5065336 · Election Equip Main	4,900
5065347 · Election Polling Rent	2,700
5065427 · Elections Supplies	58,000
5065539 · Election Advertising	6,900
<b>Total 5065 · Elections</b>	<b>118,500</b>
<b>5070 · Planning Commission</b>	
5070185 · Commission Salaries	219,000
5070105 · Historical Review Salary	65,000
5070340 · PZ Vehicle Expense	700
5070364 · PZ Office Rent	12,000
5070578 · PZ Utilities	2,300
<b>Total 5070 · Planning Commission</b>	<b>299,000</b>
<b>5080 · Courthouse</b>	
5080329 · Old CH Janitorial Contracts	23,000
5080334 · Old CH Building Maintenance	17,500
5080516 · Old CH Heating/Air Repairs	5,800
5080578 · Old Courthouse Utilities	29,200
<b>Total 5080 · Courthouse</b>	<b>75,500</b>
<b>5081 · Justice Center</b>	
5081177 · Justice Center Maint Personnel	60,300
5081329 · Justice Center Maint Contracts	83,800
5081334 · Justice Center Building Maint	30,700
5081521 · Justice Center Insurance	13,100
5081578 · Justice Center Utilities	112,600
5081740 · AOC Reimb Projects	25,000
<b>Total 5081 · Justice Center</b>	<b>325,500</b>

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

<b>5082 · State Office Bldg</b>	
5082334 · SOB Bldg Maint	7,000
5082578 · SOB Utilities	12,200
<b>Total 5082 · State Office Bldg</b>	<b>19,200</b>
<b>5085 · Other County Properties</b>	
5085315 · Mowing (Plaza area)	5,000
5085406 · County Wide Supplies/Materials	9,200
<b>Total 5085 · Other County Properties</b>	<b>14,200</b>
<b>5086 · Wickland</b>	
5086334 · Wickland Building Maint	18,200
5086548 · Trigg Estate Preservation Funds	46,000
5086578 · Wickland Utilities	12,800
<b>Total 5086 · Wickland</b>	<b>77,000</b>
<b>5087 · Old Library</b>	
5087334 · Old Library Bldg Maint	5,600
5087578 · Old Library Utilities	11,100
<b>Total 5087 · Old Library</b>	<b>16,700</b>
<b>Total 5000 · General Government</b>	<b>2,173,400</b>
<b>5100 · Public Protection</b>	
<b>5105 · Law Enforcement</b>	
5105119 · Law Enforcement Salaries	1,288,000
5105314 · New Haven Law Enf	62,500
5105329 · Law Enforc Janitorial Contracts	13,000
5105334 · Law Enforc Building Maint	13,000
5105340 · Law Enforc Vehicle maintenance	62,000
5105429 · Law Enforc Fuel	88,300
5105435 · Law Enforc Supplies	42,000
5105445 · Law Enforc Office Expense	12,000
5105481 · Law Enforc Uniforms	35,000
5105578 · Law Enforc Utilities	25,200
<b>Total 5105 · Law Enforcement</b>	<b>1,641,000</b>
<b>5115 · Building Code Enforcement</b>	
5115107 · Building Inspector	90,800
5115116 · Electrical Inspector	74,400
5115167 · Codes Enforcement Staff	40,000
5115169 · Code Enforcement Officer	35,600
5115502 · Inspection and Permit Expense	20,800
<b>Total 5115 · Building Code Enforcement</b>	<b>261,600</b>

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

<b>5121 · Fire Protection</b>	
5121309 · Consulting & Training	30,000
<b>Total 5121 · Fire Protection</b>	<u>30,000</u>
<b>5135 · Emergency Management</b>	
5135105 · EMA Deputy Director	15,700
5135107 · EMA Director	37,500
5135314 · Homeland Security Grant (Generator	90,000
5135418 · Hazardous Mitigation	147,000
5135420 · Weather Sirens	26,000
5135446 · Emergency Management	50,800
<b>Total 5135 · Emergency Management</b>	<u>367,000</u>
5175903 · Public Advocacy Program	5,500
<b>Total 5100 · Public Protection</b>	<u>2,305,100</u>
<b>5200 · General Health &amp; Sanitation</b>	
<b>5205 · Animal control</b>	
5205103 · Dog Warden Deputy Salary	57,600
5205107 · Shelter Director 1	47,800
5205107 · Shelter Director 2	47,800
5205104 · Shelter Staff	86,300
5205343 · Clinic Expense	28,200
5205549 · Animal Control Vaccines and Meds	30,200
5205578 · Animal Control Utilities	11,900
<b>Total 5205 · Animal control</b>	<u>309,800</u>
5231342 · Lincoln Trail Grant	2,300
5231507 · Health Dept Appropriation	1,103,700
5233315 · Contract NCAH	6,000
<b>Total 5200 · General Health &amp; Sanitation</b>	<u>1,421,800</u>
<b>5300 · Social Services</b>	
5301315 · Community Action Services	12,200
5301357 · Indigent Person Services	2,900
5301515 · General Welfare Assistance	30,000
5305334 · Sr Citizens Bldg Maintenance	8,600
5305578 · Senior Citizens Utilities	16,100
5310332 · Public Defender Contract	4,900
5315399 · Emergency Shelter for Children	3,600
5330344 · Pauper Burials	5,300
5330515 · Feed America Program	3,500
<b>Total 5300 · Social Services</b>	<u>87,100</u>

**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

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**5400 · Recreation & Culture**

**5401 · Parks and Recreation**

5401107 · Recreation Director 63,900

5401329 · Recreation Mowing Contract 50,000

5401467 · Recreation Department 64,000

5401573 · Recreation Telephone 600

5401578 · Recreation Utilities 23,100

5401718 · Recreation capital 30,000

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**Total 5401 · Parks and Recreation 231,600**

**5415 · Civic Center**

5415329 · Civic Center Janitorial Contract 11,400

5415334 · Civic Center Bldg Maint 23,100

5415516 · Civic Center Heating/Air Repair 3,200

5415578 · Civic Center Building Utilities 24,300

5415711 · Heating and Air Equipment 20,200

5415742 · Civic Center Building 30,000

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**Total 5415 · Civic Center 112,200**

**5420348 · Tourism Commission Support 550,000**

**5425334 · Fairgrounds Support 10,000**

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**Total 5400 · Recreation & Culture 903,800**

**6100 · Roads**

**6105 · Road Maintenance**

6105578 · Utilities 86,000

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**Total 6105 · Road Maintenance 86,000**

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**Total 6100 · Roads 86,000**

**6300 · Transportation Services**

6301370 · School Children Transport 239,000

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**Total 6300 · Transportation Services 239,000**

**7700 · Leases**

602 13 · Salt River SFDA 40,000

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**Total 7700 · Leases 40,000**

**8000 · Capital Projects**

8011715 · Industrial Park Land 66,200

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**Total 8000 · Capital Projects 66,200**



**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

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**9000 · Administrative Expenses**

**9100 · General Services**

9100301 · Payroll Processing	20,700
9100307 · Audit Services	29,800
9100332 · Legal Fees	15,000
9100521 · County insurance	367,000
9100531 · Fidelity and Surety Bonds	12,500
9100537 · Claims & Judgments	15,000
9100539 · Advertising & Legal Notices	12,500
9100551 · Memberships	16,900
9100573 · Telephones	68,400
9100902 · Payments to Govt Agencies	100

<b>Total 9100 · General Services</b>	<b>557,900</b>
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**9400 · Fringe Benefits**

9400201 · Social Security	365,100
9400202 · Retirement	1,297,700
9400204 · Life/Disability Insurance	22,500
9400205 · Employee Health Insurance	529,900
9400208 · Unemployment Insurance	5,000
9400209 · Workers Comp Insurance	94,200
9400299 · Cobra Administration	1,200
9400547 · Employee Medical	3,100

<b>Total 9400 · Fringe Benefits</b>	<b>2,318,700</b>
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<b>9500902 · Forest Fire Suppression</b>	<b>1,600</b>
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<b>Total 9000 · Administrative Expenses</b>	<b>2,878,200</b>
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**9200 · Transfers to Reserves**

9200999 03 · Reserved for transfer Investment	400,000
9200999 · Reserved for transfer	349,000

<b>Total 9200 · Transfers to Reserves</b>	<b>749,000</b>
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<b>Total Expense</b>	<b>10,949,600</b>
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**Nelson County Fiscal Court  
General Fund  
FY 2023-2024**

	<b><u>Proposed Budget FY 24</u></b>
<b>Net Revenue (Expense) before Other Income and Transfers</b>	652,400
<b>Other Income and Transfers</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	1,910,000
<b>4909 · Transfers Out</b>	
4909 02 · Transfers to Road	(216,000)
4909 03 · Transfers to Jail	(1,985,000)
4909 09 · Transfers to EMS	(550,000)
4909 15 · Transfer to Landfill	(100,000)
4909 82 · Transfer to Central Dispatch	(194,400)
<b>Total 4909 · Transfers Out</b>	<b><u>(3,045,400)</u></b>
<b>4910 · Transfers In</b>	
4910 13 · Transfers from Solid Waste	97,000
4910 15 · Transfers from Landfill	232,000
4910 15 · Transfers from Central Dispatch	54,000
4910 84 · Transfer from ARPA	100,000
<b>Total 4910 · Transfers In</b>	<b><u>483,000</u></b>
<b>Total Other Income and Transfers</b>	<b><u>(652,400)</u></b>
<b>Ending Fund Balance</b>	<b><u><u>0</u></u></b>

**Nelson County Fiscal Court  
Road Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Revenue</b>	
<b>4500 · Intergovernmental Revenues</b>	
4514 01 · KY Transp Cabinet Grants	300,000
4514 02 · KYTC Grants - Flex	130,000
4514 04 · KYTC Grants - Ky52/Dee Head Rd	973,000
4516 · Truck License Distribution	223,000
4517 · Drivers License Refund	7,000
4518 · County Road Aid	1,403,000
4519 · Municipal Roads - Uninc areas	149,000
<b>Total 4500 · Intergovernmental Revenues</b>	<b>3,185,000</b>
<b>4700 · Miscellaneous Revenues</b>	
4731 · Miscellaneous Revenue	3,000
4750 01 · Encroachments Forfeited	1,000
<b>Total 4700 · Miscellaneous Revenues</b>	<b>4,000</b>
<b>Total Revenue</b>	<b>3,189,000</b>
<b>Expense</b>	
<b>6100 · Roads</b>	
<b>6103 · Road Supervision/Administration</b>	
6103329 · Building Maint Contracts	1,000
6103334 · Building & Grounds Maintenance	9,100
6103364 · Radio Tower Rental	4,000
6103411 · Cleaning and custodial supplies	2,000
6103445 · Office Supplies	6,700
6103573 · Telephones	2,700
<b>Total 6103 · Road Supervision/Administration</b>	<b>25,500</b>

**Nelson County Fiscal Court  
Road Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>6105 · Road Maintenance</b>	
<b>6105143 · Labor</b>	1,006,800
<b>6105311 · Contract Paving</b>	
311 01 · District 1 Paving	215,300
311 02 · District 2 Paving	222,900
311 03 · District 3 Paving	185,700
311 04 · District 4 Paving	252,100
311 05 · District 5 Paving	324,000
311 07 · State Bond Projects	300,000
<b>Total 6105311 · Contract Paving</b>	<b>1,500,000</b>
<b>6105336 · Equipment repairs</b>	5,000
<b>6105340 · Vehicle Maint and Repairs</b>	7,300
<b>6105364 · Equipment rental</b>	5,000
<b>6105427 · Garage and maint supplies</b>	25,500
<b>6105429 · Fuel and Lubricants</b>	206,000
<b>6105431 · Fences, ROW, Tree Removal</b>	6,000
<b>6105443 · Parts</b>	113,000
<b>6105446 · Small Road Projects</b>	8,000
<b>6105447 · Dust control-chip seal oil</b>	26,000
<b>6105457 · Bridge &amp; Culvert Materials</b>	74,000
<b>6105469 · Signs &amp; Posts</b>	14,000
<b>6105471 · Snow removal</b>	120,000
<b>6105479 · Tires</b>	23,000
<b>6105481 · Uniforms and Safety Supply</b>	17,000
<b>6105569 · Staff Training and Education</b>	4,000
<b>6105578 · Utilities</b>	14,000
<b>6105713 · Road Equipment</b>	150,000
<b>6105730 · Road projects</b>	
730-01 · Flex Funds Projects	130,000
730-06 · Ky 52 Dee Head Rd	902,000
6105730 · Road projects - Other	25,000
<b>Total 6105730 · Road projects</b>	<b>1,057,000</b>
<b>Total 6105 · Road Maintenance</b>	<b>4,381,600</b>
<b>Total 6100 · Roads</b>	<b>4,407,100</b>

**Nelson County Fiscal Court  
Road Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>9000 · Administrative Expenses</b>	
<b>9400 · Fringe Benefits</b>	
<b>9400201 · Social Security</b>	74,000
<b>9400202 · Retirement</b>	219,000
<b>9400205 · Employee Health Insurance</b>	263,900
<b>9400209 · Workers Comp Insurance</b>	61,000
<b>9400547 · Employee Medical</b>	2,000
<b>Total 9400 · Fringe Benefits</b>	<u>619,900</u>
<b>Total 9000 · Administrative Expenses</b>	619,900
<b>9200 · Transfers to Reserves</b>	
<b>9200999 · Reserved for transfer</b>	<u>207,000</u>
<b>Total 9200 · Transfers to Reserves</b>	<u>207,000</u>
<b>Total Expense</b>	<u>5,234,000</u>
<b>Net Revenue (Expense) before Other Income and Transfers</b>	(2,045,000)
<b>Other Income and Transfers</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	111,000
<b>4910 · Transfers In</b>	
<b>4910 01 · Transfers from General Fund</b>	216,000
<b>4910 04 · Transfers from LGEA</b>	250,000
<b>4910 13 · Transfers from Solid Waste</b>	168,000
<b>4910 23 · Transfers from OLF</b>	600,000
<b>4910 84 · Transfers from ARPA</b>	700,000
<b>Total 4910 · Transfers In</b>	<u>1,934,000</u>
<b>Total Other Income and Transfers</b>	<u>2,045,000</u>
<b>Ending Fund Balance</b>	<u><u>0</u></u>

Nelson County Fiscal Court  
Jail Fund  
FY 2023-2024

	<b>Proposed Budget FY 24</b>
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<b>Income</b>	
<b>4500 · Intergovernmental Revenues</b>	
4533 · Jail Allotment	39,000
4535 · Court Costs	8,000
4537 · Controlled Intake	588,000
4538 · DUI Fees	4,000
4543 · Co Atty Traffic School Fees	1,000
4569 · Local Corrections Assist HB 463	35,000
<b>Total 4500 · Intergovernmental Revenues</b>	<hr/> 675,000
 <b>4600 · Charges for Services</b>	
4618 · Work Release Fees	3,000
4621 · Inmate Programs (GED, MRT)	10,000
4633 · Jail Bonds	1,000
4634 · Prisoner Fees	40,000
<b>Total 4600 · Charges for Services</b>	<hr/> 54,000
 <b>4700 · Miscellaneous Revenues</b>	
4702 · Telephone Commission	36,000
4703 · Canteen Reimbursement	10,000
4727 02 · Medical Reimbursements	3,000
4731 · Miscellaneous Revenue	1,000
<b>Total 4700 · Miscellaneous Revenues</b>	<hr/> 50,000
 <b>Total Income</b>	<hr/> 779,000 <hr/>

Nelson County Fiscal Court  
Jail Fund  
FY 2023-2024

**Proposed Budget  
FY 24**

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**Expense**

**5100 · Public Protection**

**5101 · Jail**

5101101 · Jailer salary	118,000
5101103 · Deputies Salaries	1,143,000
5101177 · Maintenance Personnel	60,600
5101314 · Contracts with Other Counties	4,400
5101329 · Building Maint Contracts	17,900
5101334 · Building Maintenance	5,500
5101336 · Equipment Repairs	6,000
5101340 · Vehicle expense	2,000
5101406 · Tools and maint supplies	1,900
5101411 · Custodial Supplies	40,000
5101423 · Food Prep & Serving Supplies	17,000
5101425 · Food	300,000
5101428 · Canteen Inventory	10,000
5101435 · Safety Equipment	1,000
5101437 · Linens	4,300
5101445 · Office Supplies	9,100
5101446 · Jail Supply and Provisions	7,000
5101453 · Prisoner Hygiene	4,000
5101463 · Plumbing Supplies and Repairs	9,300
5101465 · Prisoner Clothing	2,600
5101481 · Staff Uniforms	8,500
5101516 · Heating and Air Conditioning	3,200
5101548 · Grant Expenditures	4,600
5101549 · Routine Medical	200,000
5101550 · Testing Supplies	2,000
5101551 · Dues & Subscriptions	1,000
5101569 · Staff training	1,700
5101571 · Bldg Repair and Renewals	4,000
5101573 · Telephones	600
5101576 · Staff Travel	1,900
5101578 · Utilities	104,000
5101711 · AC, HVAC, Boiler Equipment	5,000
5101717 · Jail Equipment	5,000
5101725 · Jail Office Equipment	2,000
5101741 · Jail Building	15,000

<b>Total 5101 · Jail</b>	<b>2,122,100</b>
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**5102 · Juvenile Detention**

5102314 · Juvenile Housing Contracts	1,300
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<b>Total 5102 · Juvenile Detention</b>	<b>1,300</b>
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<b>Total 5100 · Public Protection</b>	<b>2,123,400</b>
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Nelson County Fiscal Court  
Jail Fund  
FY 2023-2024

	<b>Proposed Budget FY 24</b>
<b>9000 · Administrative Expenses</b>	
<b>9400 · Fringe Benefits</b>	
9400201 · Social Security	99,600
9400202 · Retirement	241,000
9400205 · Employee Health Insurance	229,000
9400209 · Workers Comp Insurance	41,000
9400547 · Employee Medical	2,000
<b>Total 9400 · Fringe Benefits</b>	<b>612,600</b>
<b>Total 9000 · Administrative Expenses</b>	<b>612,600</b>
 <b>9200 · Transfers to Reserve</b>	
9200999 · Reserved for Transfer/Emergency	28,000
<b>Total 9200 · Transfers to Reserve</b>	<b>28,000</b>
<b>Total Expense</b>	<b>2,764,000</b>
<b>Net Revenue (Expense) before Other Income and Transfers</b>	<b>(1,985,000)</b>
 <b>Other Income and Transfers</b>	
<b>4910 · Transfers In</b>	
4910 01 · Transfers from General	1,985,000
<b>Total 4910 · Transfers In</b>	<b>1,985,000</b>
<b>Net Other Income/Transfers</b>	<b>1,985,000</b>
 <b>Ending Fund Balance, June 30</b>	 <b>0</b>



**Nelson County Fiscal Court  
LGEA Fund  
FY 2023-2024**

**Proposed  
Budget FY 24**

**Income**

**4500 · Intergovernmental Revenues**

**4529 · Mineral Severance Fees** 240,000

**Total 4500 · Intergovernmental Revenues** 240,000

**Total Income** 240,000

**Expense**

**6105 · Road Maintenance**

**6105405 · Hot and cold mix** 60,000

**6105409 · Rock** 45,000

**Total 6105 · Road Maintenance** 105,000

**9200 · Transfers to Reserves**

**9200999 · Reserved for transfer** 121,000

**Total 9200 · Transfers to Reserves** 121,000

**Total Expense** 226,000

**Net Revenue (Expense)** 14,000

**Other Income**

**4901 · Budgeted Carryover Fund Balance** 236,000

**4909 · Transfers Out**

**4909 02 · Transfers to Road** (250,000)

**Total 4909 · Transfers Out** (250,000)

**Balance, End of Year** 0

**Nelson County Fiscal Court  
Federal Funds  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Income</b>	
<b>4500 · Intergovernmental Revenues</b>	
<b>4542 · FEMA Reimbursement</b>	100,000
<b>Total 4500 · Intergovernmental Revenues</b>	<u>100,000</u>
<b>Total Income</b>	<u>100,000</u>
<b>Expense</b>	
<b>9200 · Transfers to Reserves</b>	
<b>9200999 · Reserved for transfer</b>	203,000
<b>Total 9200 · Transfers to Reserves</b>	<u>203,000</u>
<b>Total Expense</b>	<u>203,000</u>
<b>Net Revenue (Expense)</b>	(103,000)
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	253,000
<b>4909 · Transfers Out</b>	
<b>4909 09 · Transfers to EMS</b>	(150,000)
<b>Total 4909 · Transfers Out</b>	<u>(150,000)</u>
<b>Total Other Income</b>	<u>103,000</u>
<b>Balance, End of Year</b>	<u><u>0</u></u>

**Nelson County Fiscal Court  
EMS Fund  
FY 2023-2024**

	<b><u>Proposed Budget FY 24</u></b>
<b>Income</b>	
4500 · Intergovernmental Revenues	
4510 04 · EMS Grant	10,000
<b>Total 4500 · Intergovernmental Revenues</b>	<b>10,000</b>
4600 · Charges for Services	
4608 · EMS Patient Fees	2,503,000
4609 · EMS Training Fees	2,300
4611 · EMS APAP Medicaid Assessment	339,200
<b>Total 4600 · Charges for Services</b>	<b>2,844,500</b>
4700 · Miscellaneous Revenues	
4728 11 · Heartland Trail/Communicare	2,500
<b>Total 4700 · Miscellaneous Revenues</b>	<b>2,500</b>
<b>Total Income</b>	<b>2,857,000</b>
<b>Expense</b>	
5100 · Public Protection	
5140 · Ambulance Service	
5140137 · Salaries	2,384,000
5140183 · Salaries -Paid Training	8,500
5140189 · Vacation/Sick Payout	43,000
5140314 · Medicaid Provider Fee	106,000
5140318 · Credit Card Processing	6,000
5140320 · Billing and Collection services	137,500
5140334 · Building maintenance	8,000
5140336 · Equipment Maintenance & Repairs	17,000
5140339 · Radio Maintenance & Repairs	2,000
5140340 · Vehicle Maintenance & Repairs	33,000
5140343 · Medical Director	14,000
5140364 · Rent	12,600
5140411 · Custodial supplies	3,000
5140413 · Data Processing Equipment	5,500
5140429 · Fuel	135,000
5140439 · Oil, lubes	4,000
5140441 · Supplies and Equipment	1,000
5140443 · Vehicle Parts	55,000
5140445 · Office Expense	7,500
5140446 · Housing expenses	1,000
5140479 · Tires	6,000
5140481 · Staff Uniforms	7,000
5140543 · Licenses	7,500
5140550 · Medical supplies & Materials	59,000

**Nelson County Fiscal Court  
EMS Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
5140551 · Dues	1,000
5140563 · Postage	900
5140569 · Training	8,000
5140573 · Telephones	3,000
5140577 · Staff travel	600
5140578 · Utilities	26,000
5140599 · Miscellaneous	1,000
5140723 · EMS Vehicles	175,000
5140742 · EMS Building	21,000
5140739 · EMS Equipment	255,000
<b>Total 5140 · Ambulance Service</b>	<b>3,554,600</b>
<b>Total 5100 · Public Protection</b>	<b>3,554,600</b>
<b>9000 · Administrative Expenses</b>	
9400 · Fringe Benefits	
9400201 · Social Security	184,300
9400202 · Retirement	557,600
9400205 · Employee Health Insurance	292,000
9400209 · Workers Comp Insurance	83,000
9400547 · Employee Medical/WC Claims	2,500
<b>Total 9400 · Fringe Benefits</b>	<b>1,119,400</b>
<b>Total 9000 · Administrative Expenses</b>	<b>1,119,400</b>
<b>9200 · Transfers to Reserves</b>	
9200999 · Reserved for transfer	195,000
<b>Total 9200 · Transfers to Reserves</b>	<b>195,000</b>
<b>Total Expense</b>	<b>4,869,000</b>
<b>Net Revenue (Expense)</b>	<b>(2,012,000)</b>
<b>Other Income/Expense</b>	
4901 · Budgeted Carryover Fund Balance	562,000
<b>4910 · Transfers In</b>	
4910 01 · Transfers from General	550,000
4910 07 · Transfers from Federal Funds	150,000
4910 23 · Transfers from OLF	750,000
<b>Total 4910 · Transfers In</b>	<b>1,450,000</b>
<b>Total Other Income</b>	<b>2,012,000</b>
<b>Balance, End of Year</b>	<b>0</b>

**Nelson County Fiscal Court  
Solid Waste Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Income</b>	
<b>4500 · Intergovernmental Revenues</b>	
4510 10 · Litter Abatement Grant	55,000
4510 11 · Deceased Animal Grant	15,000
<b>Total 4500 · Intergovernmental Revenues</b>	<b>70,000</b>
<b>4600 · Charges for Services</b>	
4602 · Garbage Collection Fees	2,908,000
4602b · Delinquent Garbage	5,000
<b>Total 4600 · Charges for Services</b>	<b>2,913,000</b>
<b>4700 · Miscellaneous Revenues</b>	
4728 · Local Contributions	5,000
<b>Total 4700 · Miscellaneous Revenues</b>	<b>5,000</b>
<b>Total Income</b>	<b>2,988,000</b>
<b>Expense</b>	
<b>5200 · General Health &amp; Sanitation</b>	
<b>5215 · Solid Waste</b>	
5215107 · Supervisor Salary	98,000
5215161 · Labor	795,000
5215314 · Landfill Tipping Fees	574,000
5215315 · Roadside Cleanup	38,000
5215320 · Collection Contracts	157,000
5215336 · Equipment Repair	5,000
5215366 · Bulky Item Pickup	71,000
5215427 · Garage supplies	800
5215429 · Fuel & Lubricants	240,000
5215443 · Parts	53,000
5215479 · Tires	45,000
5215481 · Employee uniforms	7,200
5215537 · Property damage claims	500
5215548 · Deceased Animal Program	2,000
5215551 · Licenses and Dues	500
5215566 · Reimbursements	8,200
5215594 · Crew Safety Equipment	800
5215739 · SW Equipment (dumpsters)	20,000
<b>Total 5215 · Solid Waste</b>	<b>2,116,000</b>
<b>Total 5200 · General Health &amp; Sanitation</b>	<b>2,116,000</b>

**Nelson County Fiscal Court  
Solid Waste Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>9000 · Administrative Expenses</b>	
<b>9400 · Fringe Benefits</b>	
9400201 · Social Security	65,000
9400202 · Retirement	186,500
9400205 · Employee Health Insurance	216,000
9400209 · Workers Comp Insurance	56,000
9400547 · Employee Medical/WC Claims	1,500
<b>Total 9400 · Fringe Benefits</b>	<u>525,000</u>
<b>Total 9000 · Administrative Expenses</b>	<u>525,000</u>
 <b>9200 · Transfers to Reserves</b>	
9200998 · Reserved for equipment purchases	100,000
9200999 · Reserved for transfer	181,000
<b>Total 9200 · Transfers to Reserves</b>	<u>281,000</u>
<b>Total Expense</b>	<u>2,922,000</u>
 <b>Net Revenue (Expense)</b>	66,000
 <b>Other Income/Expense</b>	
<b>Other Income</b>	
4901 · Budgeted Carryover Fund Balance	199,000
<b>4909 · Transfers Out</b>	
4909 01 · Transfers to General	(97,000)
4909 02 · Transfers to Road	(168,000)
<b>Total 4909 · Transfers Out</b>	<u>(265,000)</u>
 <b>Total Other Income</b>	<u>(66,000)</u>
 <b>Balance, End of Year</b>	<u><u>0</u></u>

**Nelson County Fiscal Court  
Landfill Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Income</b>	
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	3,764,000
Total 4600 · Charges for Services	3,764,000
4700 · Miscellaneous Revenues	
4711 12 · Farm leases	39,000
4713 03 · Recycling - Scrap Metal Sales	12,800
Total 4700 · Miscellaneous Revenues	51,800
4801 · Interest	200
4802 · Interest - Investments	20,000
Total Income	3,840,000
<b>Expense</b>	
5200 · General Health & Sanitation	
5210 · Landfill Operations	
5210105 · Solid Waste Manager	103,000
5210107 · Solid Waste Director	141,000
5210149 · Landfill Operators	782,000
5210314 · Environmental Remediation Fee	130,000
5210323 · Engineering	7,000
5210324 · Environmental Monitoring	79,000
5210329 · Maintenance Contracts	9,000
5210334 · Building Maintenance	9,000
5210336 · Equipment Repairs	10,000
5210380 · Equipment Rental	23,000
5210398 · Tire Removal Services	16,000
5210411 · Custodial supplies	2,000
5210427 · Main supplies	15,000
5210429 · Fuel & Lubricants	273,000
5210443 · Parts	165,000
5210445 · Office Expense	16,000
5210446 · Cover Material	8,000
5210475 · Tools	8,000

**Nelson County Fiscal Court  
Landfill Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>5210479 · Tires</b>	44,000
<b>5210481 · Uniforms</b>	8,000
<b>5210503 · Bank charges - investments</b>	2,000
<b>5210537 · Property damage claims</b>	500
<b>5210551 · Dues &amp; Memberships</b>	1,500
<b>5210569 · Staff Training</b>	1,000
<b>5210571 · Property Maintenance</b>	63,000
<b>5210573 · Telephones</b>	1,200
<b>5210578 · Utilities</b>	114,000
<b>5210581 · Leachate Maintenance</b>	13,000
<b>5210594 · Crew Safety Equipment</b>	3,000
<b>5210723 · Vehicles</b>	145,000
<b>Total 5210 · Landfill Operations</b>	<u>2,192,200</u>
 <b>5217 · Recycling Program</b>	
<b>5217340 · Recycling vehicle expense</b>	1,600
<b>5217366 · Recycling Contract Labor</b>	9,000
<b>5217428 · Recycling Supplies</b>	600
<b>5217479 · Recycling Truck tires</b>	700
<b>Total 5217 · Recycling Program</b>	<u>11,900</u>
<b>Total 5200 · General Health &amp; Sanitation</b>	<u>2,204,100</u>
 <b>8000 · Capital Projects</b>	
<b>8011750 · Landfill Phase Construction</b>	5,850,000
<b>Total 8000 · Capital Projects</b>	<u>5,850,000</u>
 <b>9000 · Administrative Expenses</b>	
<b>9400 · Fringe Benefits</b>	
<b>9400201 · Social Security</b>	75,000
<b>9400202 · Retirement</b>	235,100
<b>9400205 · Employee Health Insurance</b>	232,000
<b>9400209 · Workers Comp Insurance</b>	58,000
<b>9400547 · Employee Medical/WC Claims</b>	1,000
<b>Total 9400 · Fringe Benefits</b>	<u>601,100</u>
<b>Total 9000 · Administrative Expenses</b>	<u>601,100</u>



**Nelson County Fiscal Court  
Landfill Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>9200 · Transfers to Reserves</b>	
<b>9200999 · Reserved for transfer</b>	837,800
<b>9200999-01 · Landfill Closure Reserve</b>	3,300,000
<b>9200999-02 · Landfill Expansion Reserve</b>	1,268,000
<b>Total 9200 · Transfers to Reserves</b>	<u>5,405,800</u>
<b>Total Expense</b>	<u>14,061,000</u>
<b>Net Revenue (Expense)</b>	(10,221,000)
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	1,785,000
<b>4901 · Budgeted Carryover Investment Balance</b>	6,568,000
<b>4905 · Bond Proceeds</b>	2,000,000
<b>4909 · Transfers Out</b>	
<b>4909 01 · Transfers to General</b>	(232,000)
<b>Total 4909 · Transfers Out</b>	<u>(232,000)</u>
<b>4910 · Transfers In</b>	
<b>4910 01 · Transfers from General</b>	100,000
<b>Total 4910 · Transfers In</b>	<u>100,000</u>
<b>Total Other Income</b>	<u>10,221,000</u>
<b>Net Other Income</b>	<u>10,221,000</u>
<b>Balance, End of Year</b>	<u><u>0</u></u>

**Nelson County Fiscal Court  
Occupational License Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Income</b>	
<b>4100 · Taxes</b>	
<b>4134 · Occupational License Fee</b>	1,530,000
<b>Total 4100 · Taxes</b>	<u>1,530,000</u>
<b>Total Income</b>	<u>1,530,000</u>
 <b>Expense</b>	
<b>5000 · General Government</b>	
<b>5047 · Occupational License Fee Admin</b>	
5047142 · License Administrator	51,000
5047336 · OLF Equipment Main	2,000
5047445 · OLF Office supplies	6,000
<b>Total 5047 · Occupational License Fee Admin</b>	<u>59,000</u>
<b>5075 · Economic Development</b>	
5075348 · Bardstown Mainstreets	5,000
5075398 · Community Events	1,500
5075507 · NCEDA Contribution	54,600
5075508 · BIDC Contribution	54,300
<b>Total 5075 · Economic Development</b>	<u>115,400</u>
<b>Total 5000 · General Government</b>	174,400
<b>6200 · Airports</b>	
6201507 · Air Board Contribution	12,000
6201742 · Air Board Capital Projects	10,000
<b>Total 6200 · Airports</b>	<u>22,000</u>

**Nelson County Fiscal Court  
Occupational License Fund  
FY 2023-2024**

**Proposed Budget  
FY 24**

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<b>9000 · Administrative Expenses</b>	
<b>9400 · Fringe Benefits</b>	
9400201 · Social Security	3,500
9400202 · Retirement	13,600
9400205 · Employee Health Insurance	19,400
9400209 · Workers Comp Insurance	100
<b>Total 9400 · Fringe Benefits</b>	<b>36,600</b>
<b>Total 9000 · Administrative Expenses</b>	<b>36,600</b>
<b>9200 · Transfers to Reserves</b>	
9200999 · Reserved for transfer	289,000
<b>Total 9200 · Transfers to Reserves</b>	<b>289,000</b>
<b>Total Expense</b>	<b>522,000</b>
<b>Net Revenue (Expense)</b>	<b>1,008,000</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4901 · Budgeted Carryover Fund Balance	342,000
<b>4909 · Transfers Out</b>	
4909 02 · Transfers to Road	(600,000)
4909 09 · Transfers to EMS	(750,000)
<b>Total 4909 · Transfers Out</b>	<b>(1,350,000)</b>
<b>Total Other Income</b>	<b>(1,008,000)</b>
<b>Balance, End of Year</b>	<b>0</b>

**Nelson County Fiscal Court  
Co Clerk Permanent Storage Fund  
FY 2023-2024**

	<b><u>Proposed Budget FY 24</u></b>
<b>Revenue</b>	
<b>4700 · Miscellaneous Revenues</b>	
<b>4731 · Miscellaneous Revenue</b>	75,000
<b>Total 4700 · Miscellaneous Revenues</b>	<u>75,000</u>
<b>Total Income</b>	<u>75,000</u>
<b>Expense</b>	
<b>5000 · General Government</b>	
<b>5010 · Office of County Clerk</b>	
<b>5010540 · Indexing and Storage</b>	30,000
<b>Total 5000 · General Government</b>	30,000
<b>9200 · Transfers to Reserves</b>	
<b>9200999 · Reserved for transfer</b>	83,000
<b>Total 9200 · Transfers to Reserves</b>	<u>83,000</u>
<b>Total Expense</b>	<u>113,000</u>
<b>Net Revenue (Expense)</b>	(38,000)
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	38,000
<b>Total Other Income</b>	<u>38,000</u>
<b>Balance, End of Year</b>	<u><u>0</u></u>

**Nelson County Fiscal Court  
Opioid Settlement Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Revenue</b>	
<b>4700 · Miscellaneous Revenues</b>	
<b>4760 01 · Opioid Settlement Funds</b>	38,000
<b>Total 4700 · Miscellaneous Revenues</b>	<u>38,000</u>
<b>Total Income</b>	<u>38,000</u>
<b>Expense</b>	
<b>5100 · Public Protection</b>	
<b>5105119 · Law Enforcement Salaries</b>	64,600
<b>Total 5100 · Public Protection</b>	<u>64,600</u>
<b>Total 5100 · Public Protection</b>	64,600
<b>9400 · Fringe Benefits</b>	
<b>5105a · Law Enf Payroll Benefits</b>	
<b>5105201 · Law Enf FICA</b>	4,900
<b>5105202 · Law Enf Retirement</b>	28,200
<b>5105204 · Law Enf Life STD</b>	200
<b>5105205 · Law Enf Health Dental Ins</b>	27,400
<b>Total 5105a · Law Enforcement Benefits</b>	<u>60,700</u>
<b>Total 9400 · Fringe Benefits</b>	60,700
<b>9200 · Transfers to Reserves</b>	
<b>9200999 · Reserved for transfer</b>	101,700
<b>Total 9200 · Transfers to Reserves</b>	<u>101,700</u>
<b>Total Expense</b>	<u>227,000</u>
<b>Net Revenue (Expense)</b>	(189,000)
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>4901 · Budgeted Carryover Fund Balance</b>	189,000
<b>Total Other Income</b>	<u>189,000</u>
<b>Balance, End of Year</b>	<u><u>0</u></u>

**Nelson County Fiscal Court  
Central Dispatch/911 Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Revenue</b>	
<b>4100 · Taxes</b>	
4140 · E911 Fee	759,000
<b>Total 4100 · Taxes</b>	<u>759,000</u>
<b>4500 · Intergovernmental Revenues</b>	
4544 · City Transfers	130,000
4562 · CMRS Funds	310,000
<b>Total 4500 · Intergovernmental Revenues</b>	<u>440,000</u>
<b>4700 · Miscellaneous Revenues</b>	
4731 · Miscellaneous Revenue	1,000
<b>Total 4700 · Miscellaneous Revenues</b>	<u>1,000</u>
<b>Total Revenue</b>	<u>1,200,000</u>
<b>Expense</b>	
<b>5100 · Public Protection</b>	
<b>5145 · Emergency Dispatch</b>	
5145107 · Director Salary	78,000
5145159 · Dispatcher Salary	759,700
5145322 · E911 Supplies and Equipment	13,900
5145329 · Maint and Service Agreements	52,000
5145334 · Building Maintenance	4,900
5145336 · Tower Repairs	1,500
5145339 · Radio Repairs and Maint	5,900
5145411 · Cleaning Supplies	800
5145420 · Tower and Generator Maint	3,400
5145445 · Office Supply and Expense	7,500
5145446 · Tower Equipment	900
5145481 · Uniforms	2,000
5145545 · Central Dispatch GIS Services	20,000
5145569 · Training and Travel	5,600
5145573 · Telephones	75,000
5145578 · Utilities	2,500
<b>Total 5145 · Emergency Dispatch</b>	<u>1,033,600</u>
<b>Total 5100 · Public Protection</b>	1,033,600

**Nelson County Fiscal Court  
Central Dispatch/911 Fund  
FY 2023-2024**

	<b><u>Proposed Budget FY 24</u></b>
<b>9000 · Administrative Expenses</b>	
9400201 · Social Security	58,100
9400202 · Retirement	170,200
9400205 · Employee Health Insurance	141,600
9400209 · Workers Comp Insurance	1,900
9400547 · Employee Medical	<u>1,000</u>
<b>Total 9400 · Fringe Benefits</b>	<b>372,800</b>
 <b>Total 9000 · Administrative Expenses</b>	 <b>372,800</b>
<b>9200 · Transfers to Reserves</b>	
9200999 · Reserved for transfer	<u>514,000</u>
<b>Total 9200 · Transfers to Reserves</b>	<b><u>514,000</u></b>
<b>Total Expense</b>	<b><u>1,920,400</u></b>
 <b>Net Revenue (Expense) before Other Income and Transfers</b>	 <b>(720,400)</b>
 <b>Other Income and Transfers</b>	
4901 · Budgeted Carryover Fund Balance	580,000
4910 · Transfers In	
4910 01 · Transfer from General Fund	<u>140,400</u>
<b>Total 4910 · Transfers In</b>	<b><u>140,400</u></b>
<b>Total Other Income and Transfers</b>	<b><u>720,400</u></b>
<b>Ending Fund Balance</b>	<b><u><u>0</u></u></b>

**Nelson County Fiscal Court  
American Rescue Plan (ARPA) Fund  
FY 2023-2024**

	<b>Proposed Budget FY 24</b>
<b>Income</b>	
<b>4500 · Intergovernmental Revenues</b>	
4504 19 · American Recovery Plan LATC Funds	0
4504 20 · American Recovery Plan Funds	0
<b>Total 4500 · Intergovernmental Revenues</b>	<u>0</u>
<b>Total Income</b>	<u>0</u>
<b>Expense</b>	
<b>8000 · Capital Projects</b>	
8099703 · Internet	2,001,000
8099743 02 · Louisville Water Project	2,936,500
8099743 03 · City of New Haven	439,200
8099743 04 · City of Bloomfield	437,100
8099743 10 · Miscellaneous Water Projects	933,200
<b>Total 8000 · Capital Projects</b>	<u>6,747,000</u>
<b>9200 · Transfers to Reserves</b>	
9200999 · Reserved for transfer	350,000
<b>Total 9200 · Transfers to Reserves</b>	<u>350,000</u>
<b>Total Expense</b>	<u>7,097,000</u>
<b>Net Revenue (Expense)</b>	(7,097,000)
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4901 · Budgeted Carryover Fund Balance	7,897,000
<b>4909 · Transfers Out</b>	
4909 01 · Transfers to General	(100,000)
4909 02 · Transfers to Road	(700,000)
<b>Total 4909 · Transfers Out</b>	<u>(800,000)</u>
<b>Total Other Income</b>	<u>7,097,000</u>
<b>Balance, End of Year</b>	<u><u>0</u></u>



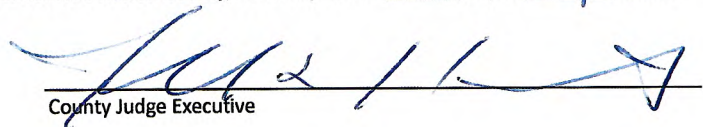
**ANNUAL STANDING ORDER RELATING TO PAYMENT OF ROUTINE BILLS AND  
APPROVED CONTRIBUTIONS BY THE NELSON FISCAL COURT**

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/quarterly payment is listed:

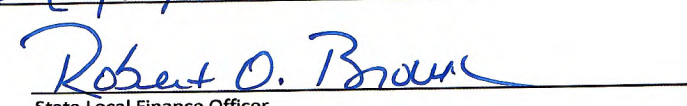
Account No.	Description
82-5145-545	GIS Salary - county share
09-5140-364	Rent- Ambulance Apartments
01-5070-364	Rent- Planning and Zoning Office
02-6103-364	Rent- Radio Tower
01-5005-105	County Attorney Office salaries
01-5005-445	County Attorney Office Expense
01-5025-167	Fiscal Court Clerk
01-5030-367	PVA Statutory Contribution
09-5140-343	EMS Medical Director
01-5415-329	Civic Center Janitorial Contract
01-5081-329	Justice Center Janitorial Contract
01-5080-329	Old Courthouse Janitorial Contract
01-5010-329	Sutherland Building Janitorial Contract
01-9400-205	HRA Monthly Administration Fee
23-5075-507	Economic Development NCEDA
23-5075-508	Economic Development BIDC
01-5115-445	Fees assessed on credit card transactions
01-5205-445	Fees assessed on credit card transactions
15-5210-445	Fees assessed on credit card transactions

Motion approved by all members of the Fiscal Court of Nelson County, Kentucky on the 11<sup>th</sup> day of May, 2023.

  
County Judge Executive

Approved as to form and classification on

May 17, 2023

  
State Local Finance Officer

**NELSON COUNTY FISCAL COURT  
SUMMARY OF OUTSTANDING DEBT  
FOR THE YEAR ENDED JUNE 30, 2024**

Description of Issue		Salt River SFDA
<b>Budget Code</b>		<b>01-7700</b>
Term (# of Years)		9
Current Interest Rate %		0%
Issue Date		10/30/2018
Total Principal Amount		\$330,000
Total Interest Amount		\$0
Total Issue		\$330,000
Principal Balance Remaining		\$ 40,000
Interest Balance Remaining		\$ -
Less Reserve Earnings		
Net Outstanding		\$40,000
Next Payment Due Date		9/1/2027
Total Due This Budget		\$ -
Final Payment Due Date		10/1/2028