

BUDGET ORDINANCE

WHEREAS, the proposed budget was tentatively approved by the fiscal court on May 7, 2013 and approved as to form and classification by the State Local Finance Officer on May 14, 2013.

NOW THEREFORE, be it ordained by the Fiscal Court of Nelson County, Commonwealth of Kentucky:

SECTION ONE. The following budget is adopted for the Fiscal Year 2013-2014 and the amounts stated are appropriated for the purposes indicated.

(01) GENERAL FUND	
General Government	\$ 1,180,600
Protection to Persons & Property	1,519,100
General Health & Sanitation	793,000
Social Services	158,300
Recreation	409,500
Roads	50,700
Transportation	238,900
Debt Service	138,600
Capital	95,000
Administration	1,634,600
Reserve	<u>118,000</u>
TOTAL	<u>\$ 6,336,300</u>

(02) ROAD FUND	
Roads	\$ 1,211,800
Capital	2,117,400
Administration	311,000
Reserve	<u>352,000</u>
TOTAL	<u>\$ 3,992,200</u>

(03) JAIL FUND	
Protection to Persons & Prop	\$1,296,500
Capital	115,000
Administration	303,400
Reserve	<u>15,000</u>
TOTAL	<u>\$1,729,900</u>

(04) LGEA FUND	
Roads	\$ 140,000
Reserve	<u>183,000</u>
TOTAL	<u>\$ 323,000</u>

(09) AMBULANCE FUND	
Protection to Persons & Property	\$ 1,573,400
Capital	235,000
Administration	523,300
Reserve	<u>71,000</u>
TOTAL	<u>\$ 2,402,700</u>

(13) SOLID WASTE FUND	
General Health & Sanitation	\$ 1,580,100
Capital	20,000
Administration	244,900
Reserve	<u>104,000</u>
TOTAL	<u>\$ 1,949,000</u>

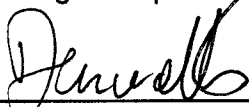
(15) LANDFILL FUND	
General Health & Sanitation	\$ 1,248,200
Capital	350,000
Administration	313,300
Reserves	<u>616,000</u>
TOTAL	<u>\$ 2,527,500</u>

(23) OCC LICENSE TAX FUND	
General Government	\$ 144,200
Protection to Persons & Property	30,000
Recreation	100,000
Airport	14,800
Administration	14,200
Reserve	<u>90,000</u>
TOTAL	<u>\$ 393,200</u>

(97) PUBLIC IMPROVEMENT CORP FUND	
General Government	\$ 29,900
Debt Service	1,158,300
Reserve	<u>97,000</u>
TOTAL	<u>\$ 1,285,200</u>

SECTION TWO. This Ordinance shall be published in the Kentucky Standard by title and summary within thirty (30) days following adoption.

SECTION THREE. This Ordinance becomes effective upon passage and publication.

(Signed) 

 Dean Watts, County Judge Executive

NOTICE OF AVAILABILITY

All interested persons and organizations in Nelson County are hereby notified that a copy of the County's proposed budget is available for public inspection at the office of the County Judge/Executive, One Court Square, during normal business hours and also online at the County's web site, www.nelsoncountky.com, with the Treasurer's reports.

**NELSON COUNTY FISCAL COURT
BUDGET SIGNATURE PAGE**

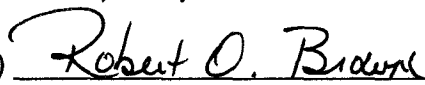
Submitted

Date May 7, 2013

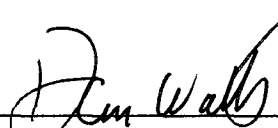
(Signed) 
County Judge Executive

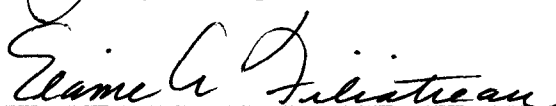
Approved as to Form and Classification

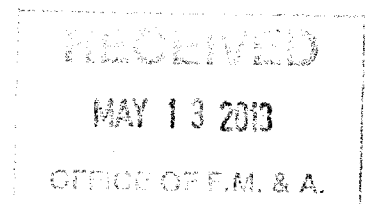
Date May 14, 2013

(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 4th day of June, 2013.*

(Signed) 

Attest: 
Fiscal Court Clerk



NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2014
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	Total
Real Property Taxes	4101	3,130,000				3,130,000
Personal Property Taxes	4102	256,000				256,000
Motor Veh. Property Taxes	4103	447,000				447,000
Delinquent Taxes	4104	60,000				60,000
LSG Taxes	4107	1,000				1,000
Bank Deposits Tax	4130	155,000				155,000
Franchise Taxes	4131	75,000				75,000
Distilled Spirits	4132	575,000				575,000
Deed Transfers	4135	125,000				125,000
Motel Room Tax	4138	170,000				170,000
Excess Fees; Clerk	4302	235,400				235,400
Mixed drink licenses	4402	1,300				1,300
Mechanical permits	4411 01	33,000				33,000
Sign permits	4411 02	100				100
Planning Commission-Bldg Insp	4412	78,000				78,000
Electrical Inspections	4413	81,000				81,000
Telecommunications Tax	4417	60,000				60,000
Franchise Fees	4418	33,000				33,000
Federal EMA Funding	4504 03	24,900				24,900
Illegal Alien Grant	4504 300			1,000		1,000
Justice Assistance Grant	4504 310			45,000		45,000
State School Reimb.	4509	151,000				151,000
Highway Safety Reimb.	4510 07	5,500				5,500
Flex Fund Bridge Grant	4510 30		80,000			80,000
Transportation Cabnt Grants	4514		1,103,000			1,103,000
Truck License Distribution	4516		189,600			189,600
Drivers License Refund	4517		4,000			4,000
County Road Aid	4518		1,560,400			1,560,400
Election Reimbursement	4520	5,000				5,000
Coal Impact	4528				70,000	70,000
Mineral Severance	4529				85,000	85,000

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2014
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	Total
Jail Operation Pay (allotment)	4533			47,000		47,000
Jail Medical allotment	4534			18,500		18,500
Court Costs, Jail Operation	4535			12,000		12,000
Controlled Intake Prisoners	4537			215,000		215,000
D.U.I. Service Fee	4538			7,000		7,000
Police Incentive	4539	79,000				79,000
City Transfer	4544	54,300				54,300
Court Facility Fees	4561	71,000				71,000
Court Cost supplement	4567	10,000				10,000
Local Corrections Assistance	4569			21,000		21,000
Animal Control	4612	7,500				7,500
Work Release Program	4618			50,000		50,000
Jail Bond Acceptance Fees	4633			6,000		6,000
Prisoner Reimbursements	4634			46,000		46,000
Charges for Service	4680	500				500
Telephone commissions	4702			10,000		10,000
Canteen	4703	30,000		90,000		120,000
Property Rental	4711	18,500				18,500
Courthouse Rent	4712 01	12,800				12,800
Justice Center Rent	4712 02	226,000				226,000
Medical Reimbursements	4727			1,500		1,500
Temporary Loans Reimbursed	4727 06	79,000				79,000
Miscellaneous Rev.	4731	5,000	-			5,000
Interest	4801	400	200		-	600
TOTAL REVENUES		6,296,200	2,937,200	570,000	155,000	9,958,400
Prior Year Carryover	4901	870,000	555,000	-	168,000	1,593,000
Transfers Out	4909	(1,159,900)	-	-	-	(1,159,900)
Transfers In	4910	330,000	500,000	1,159,900	-	1,989,900
TOTAL AVAILABLE		\$ 6,336,300	\$ 3,992,200	\$ 1,729,900	\$ 323,000	\$ 12,381,400

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2014
SUMMARY ANALYSIS OF REVENUES

Source	Code	09 Ambulance	13 Solid Waste	15 Landfill	23 OLF	97 PIC	Total
Occ. License Fees	4134				1,138,000		1,138,000
State Grants	4510	10,700	63,500	3,000			77,200
Homeland Security Grants	4512	90,000					90,000
Local Contributions	4543	1,000					1,000
Garbage Fees	4602		1,946,900				1,946,900
Landfill Fees	4603			2,107,000			2,107,000
Patient Fees	4608	1,770,000					1,770,000
Training Fees	4609	1,000					1,000
Surplus Equipment	4704	5,000					5,000
Farm Leases	4711			62,500		74,600	137,100
State Office Bldg	4711					40,800	40,800
Waterline Note Payments	4711					300	300
Air Board Bldg Lease	4711					7,300	7,300
Plaza Rent	4711					7,200	7,200
Justice Center Rent	4711					886,500	886,500
New Hope Fire Truck Lease	4711					14,500	14,500
Recycling Revenues	4713			5,000			5,000
Water/property owners	4727					1,000	1,000
Miscellaneous	4731		8,500	-		3,000	11,500
Interest	4801	-	100	50,000	200		50,300
TOTAL REVENUES		1,877,700	2,019,000	2,227,500	1,138,200	1,035,200	8,297,600
Prior Year Carryover	4901	225,000	30,000	545,000	290,000	-	1,090,000
Transfers Out	4909	-	(100,000)	(245,000)	(1,035,000)	-	(1,380,000)
Transfers In	4910	300,000	-	-	-	250,000	550,000
TOTAL AVAILABLE		\$ 2,402,700	\$ 1,949,000	\$ 2,527,500	\$ 393,200	\$ 1,285,200	\$ 8,557,600

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2014
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	\$ 1,180,600
5100	Protection to Persons and Property	1,519,100
5200	General Health & Sanitation	793,000
5300	Social Services	158,300
5400	Recreation & Culture	409,500
6100	Roads	50,700
6300	Transportation	238,900
7000	Debt Service	138,600
8000	Capital Projects	95,000
9000	Administration	1,634,600
9200	Reserve	118,000
Total General Fund		<u><u>\$ 6,336,300</u></u>
ROAD FUND		
6100	Roads	\$ 1,211,800
8000	Capital Projects	2,117,400
9000	Administration	311,000
9200	Reserve	352,000
Total Road Fund		<u><u>\$ 3,992,200</u></u>
JAIL FUND		
5100	Protection to Persons & Property	\$ 1,296,500
8000	Capital Projects	115,000
9000	Administration	303,400
9200	Reserve	15,000
Total Jail Fund		<u><u>\$ 1,729,900</u></u>

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2014
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
LGEA FUND		
6100	Roads	\$ 140,000
9200	Reserve	183,000
Total LGEA Fund		<u>\$ 323,000</u>
AMBULANCE FUND		
5100	Protection to Persons & Property	1,573,400
8000	Capital	235,000
9000	Administration	523,300
9200	Reserve	71,000
Total Ambulance Fund		<u>\$ 2,402,700</u>
SOLID WASTE FUND		
5200	General Health & Sanitation	\$ 1,580,100
8000	Capital	20,000
9000	Administration	244,900
9200	Reserve	104,000
Total Solid Waste Fund		<u>\$ 1,949,000</u>
LANDFILL FUND		
5200	General Health & Sanitation	\$ 1,248,200
8000	Capital	350,000
9000	Administration	313,300
9200	Reserve	616,000
Total Landfill Fund		<u>\$ 2,527,500</u>

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2014
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
OCCUPATIONAL LICENSE FEE FUND		
5000	General Government	\$ 144,200
5100	Protection to Persons & Property	30,000
5400	Recreation & Culture	100,000
6200	Transportation	14,800
9000	Administration	14,200
9200	Reserve	90,000
Total OLF Fund		<u>\$ 393,200</u>
PUBLIC IMPROVEMENT CORPORATION FUND		
5000	General Government	\$ 29,900
7000	Debt Service	1,158,300
9200	Reserve	97,000
Total PIC Fund		<u>\$ 1,285,200</u>
TOTAL BUDGETED APPROPRIATIONS		
Total General Fund		\$ 6,336,300
Total Road Fund		3,992,200
Total Jail Fund		1,729,900
Total LGEA Fund		323,000
Total Ambulance Fund		2,402,700
Total Solid Waste Fund		1,949,000
Total Landfill Fund		2,527,500
Total OLF Fund		393,200
Total PIC Fund		1,285,200
GRAND TOTAL ALL FUNDS		<u>\$ 20,939,000</u>

**Nelson County Fiscal Court
General Fund Budget
FY 2014**

	FY 2014
Income	
4100 · Taxes	
4101 · Real Property Taxes	\$ 3,130,000
4102 · Personal Property Taxes	256,000
4103 · Motor Vehicle Taxes	447,000
4104 · Delinquent Property Taxes	60,000
4107 · Limestone, Sand & Gravel Taxes	1,000
4130 · Bank Deposits	155,000
4131 · Franchise Tax	75,000
4132 · Distilled Spirits	575,000
4135 · Deed Transfers	125,000
4138 · Transient Room Tax	170,000
4417 · Telecommunications Tax	60,000
Total 4100 · Taxes	5,054,000
4300 · Excess Fees	
4302 · Excess Fees-Clerk	235,400
Total 4300 · Excess Fees	235,400
4400 · Licenses & Permits	
4402 · Mixed Drink Licenses	1,300
4410 · Code Enforcement Fees	
4411 01 · Mechanical Permits	33,000
4411 02 · Sign permits	100
4412 · Building Inspection Fees	78,000
4415 · Electrical Inspections	81,000
Total 4410 · Code Enforcement Fees	192,100
4418 · Franchise fees	33,000
Total 4400 · Licenses & Permits	226,400
4500 · Intergovernmental Revenues	
4504 · Federal Grants	
4504003 · Federal EMA Program Assistance	24,900
Total 4504 · Federal Grants	24,900
4509 · State School Reimbursement	151,000
4510 · State Grants	
4510 07 · Highway Safety Reimb	5,500
Total 4510 · State Grants	5,500

Nelson County Fiscal Court
General Fund Budget
 FY 2014

	FY 2014
4520 · Election Reimbursements	5,000
4539 · Police Incentive	79,000
4544 · City Transfers	54,300
4561 · Court Facility Fees	71,000
4567 · Court Cost (HB 413)	10,000
Total 4500 · Intergovernmental Revenues	400,700
4600 · Charges for Services	
4612 · Animal Control Fees	7,500
4680 · Charges for Service	500
Total 4600 · Charges for Services	8,000
4700 · Miscellaneous Revenues	
4703 · Canteen Reimbursement	30,000
4711 · Property Rental	
4711 02 · Civic Center Rental	12,500
4711 04 · Old Library Rental	6,000
Total 4711 · Property Rental	18,500
4712 · Courthouse Rent	
4712 01 · Old Courthouse rent	12,800
4712 02 · Justice Center Rent	226,000
Total 4712 · Courthouse Rent	238,800
4727 · Reimbursements	
4727 06 · Temporary Loans- Repayments	79,000
Total 4727 · Reimbursements	79,000
4731 · Miscellaneous Revenue	5,000
Total 4700 · Miscellaneous Revenues	371,300
4801 · Interest	400
Total Income	\$ 6,296,200

Nelson County Fiscal Court
 General Fund Budget
 FY 2014

	FY 2014
Expense	
5000 · General Government	
5001 · County Judge Executive	
5001101 · Judge Executive Salary	\$ 93,400
5001105 · Judge Admin Asst Salary	41,000
5001348 · Court Reporter	1,100
5001445 · CJE Office supplies	5,600
5001569 · CJE Training	300
5001577 · CJE Travel	1,000
Total 5001 · County Judge Executive	142,400
5005 · Office of County Attorney	
5005101 · County Attorney Salary	47,000
5005105 · County Attorney Other Salaries	16,200
Total 5005 · Office of County Attorney	63,200
5010 · County Clerk	
5010199 · Co Clerk Fees Payable	11,000
Total 5010 · County Clerk	11,000
5015 · Office of Sheriff	
5015199 · Sheriff Fees Payable	8,900
5015212 · Sheriff Training Incentive	2,900
Total 5015 · Office of Sheriff	11,800
5020 · Coroner	
5020101 · Coroner's Salary	11,200
5020103 · Coroner's Deputies Salaries	7,300
5020308 · Coroner Autopsy & Services	6,000
5020427 · Coroner Supplies	1,900
5020445 · Office Supplies	100
5020551 · Coroner Dues & memberships	300
5020577 · Coroner travel	1,300
Total 5020 · Coroner	28,100

Nelson County Fiscal Court
 General Fund Budget
 FY 2014

	<u>FY 2014</u>
5025 · Fiscal Court	
5025101 · Magistrates Salaries	76,800
5025167 · Fiscal Court Clerk	3,000
5025210 · Magistrates Expenses	18,000
5025212 · Magistrates Training Incentive	10,600
5025551 · Magistrates Memberships	3,000
5025569 · Magistrates Conferences	2,500
Total 5025 · Fiscal Court	<u>113,900</u>
5030367 · PVA Required Budget	100,400
5035191 · Assessment Appeals Board Fee	500
5040 · County Treasurer	
5040102 · County Treasurer Salary	68,200
5040445 · Treasurer Office Supplies	3,400
5040551 · Treasurer Dues	100
5040569 · Treasurer Staff training	1,000
5040577 · Treasurer travel	200
Total 5040 · County Treasurer	<u>72,900</u>
5060101 · County Law Librarian	600
5065 · Elections	
5065192 · Election Officers Pay	23,000
5065336 · Election Equip Main	1,300
5065347 · Election Polling Rent	2,500
5065364 · Elections Equipment Storage	2,700
5065427 · Elections Supplies	22,500
Total 5065 · Elections	<u>52,000</u>
5070 · Planning Commission	
5070185 · Commission Salaries	140,000
Total 5070 · Planning Commission	<u>140,000</u>
5071 · Joint Ethics Board	
5071314 · Ethics Board Allocation	1,000
Total 5071 · Joint Ethics Board	<u>1,000</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

	<u>FY 2014</u>
5080 · Courthouse	
5080177 · Old Courthouse Main Personnel	32,000
5080329 · Old Courthouse Main Contracts	18,600
5080411 · Old Courthouse Custodial Supply	3,900
5080578 · Old Courthouse Utilities	21,100
Total 5080 · Courthouse	<u>75,600</u>
5081 · Justice Center	
5081177 · Justice Center Main Personnel	44,000
5081329 · Justice Center Main Contracts	85,400
5081411 · Justice Center Custodial Supply	11,300
5081521 · Justice Center Insurance	11,900
5081578 · Justice Center Utilities	85,500
Total 5081 · Justice Center	<u>238,100</u>
5085 · Other County Properties	
5085329 · Building Main Contracts	25,700
5085411 · Custodial Supplies	4,600
5085446 · Annex Bldg Supplies/Equipment	300
5085578 · Utilities	21,400
Total 5085 · Other County Properties	<u>52,000</u>
5086 · Wickland	
5086329 · Wickland Main Contracts	3,000
5086571 · Wickland Repairs	4,500
5086578 · Wickland Utilities	6,700
Total 5086 · Wickland	<u>14,200</u>
5087 · Old Library	
5087329 · Old Library Maint Contracts	1,400
Total 5087 · Old Library	<u>1,400</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

FY 2014

5090 · Building Maintenance	
5090177 · Building Maintenance Personnel	51,000
5090336 · Maintenance - Equipment repairs	400
5090340 · Maintenance - Vehicle Maint	2,600
5090427 · Maintenance - Supplies	4,500
5090445 · Maintenance - Office Expense	500
5090475 · Maintenance - Tools	500
5090479 · Maintenance - Tires	600
5090481 · Maintenance - Uniforms	400
5090573 · Maintenance - Telephones	1,000
Total 5090 · Building Maintenance	<u>61,500</u>
Total 5000 · General Government	\$ 1,180,600
5100 · Public Protection	
5105 · Law Enforcement	
5105119 · Law Enforcement Salaries	\$ 725,000
5105329 · Law Enforc. Bldg Main Contracts	15,800
5105339 · Law Enforc Radio Repair	200
5105340 · Law Enforc Vehicle maintenance	33,000
5105369 · Law Enforc Towing Services	500
5105411 · Law Enforc Custodial Supplies	3,100
5105427 · Law Enforc Supplies	1,900
5105429 · Law Enforc Fuel	88,800
5105445 · Law Enforc Office supplies	400
5105479 · Law Enforc Tires	7,100
5105481 · Law Enforc Uniforms	11,800
5105547 · Law Enforc Suspect Testing	100
5105569 · Law Enforc Staff Training	100
5105577 · Law Enforc Travel	200
5105578 · Law Enforc Utilities	23,700
Total 5105 · Law Enforcement	<u>911,700</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

	<u>FY 2014</u>
5115 · Building Code Enforcement	
5115185 · Building Inspector	68,000
5115186 · Electrical Inspector	58,000
5115187 · Code Enforcement Officer	2,000
5115188 · Codes Enforcement Staff	11,000
5115336 · Codes - Equipment maintenance	500
5115340 · Codes - Vehicle Maintenance	1,400
5115427 · Codes - Technical supplies	900
5115445 · Codes - Office Supplies	5,500
5115479 · Codes - Tires	600
5115481 · Codes - Uniforms	300
5115551 · Codes - Dues & Certifications	500
5115569 · Codes - Staff Training	300
5115573 · Codes - Telephones	1,000
Total 5115 · Building Code Enforcement	<u>150,000</u>
5120 · Fire Protection	
5120309 · Consulting & Training	30,000
Total 5120 · Fire Protection	<u>30,000</u>
5134 · Dive Team	
5134427 · Dive Team Supplies	4,000
Total 5134 · Dive Team	<u>4,000</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

	<u>FY 2014</u>
5135 · Emergency Management	
5135105 · EMA Deputy Director	11,500
5135107 · EMA Director	40,000
5135329 · EMA Bldg main	3,200
5135336 · EMA Equipment Repairs	9,000
5135340 · EMA Vehicle maintenance	2,000
5135427 · EMA Supplies & Materials	1,800
5135429 · EMA Fuel	500
5135443 · EMA Vehicle Parts	500
5135479 · EMA Tires	500
5135551 · EMA Dues	100
5135569 · EMA Staff training	700
5135573 · EMA Telephone	700
5135577 · EMA Travel Expense	300
5135578 · EMA Plaza Utilities	900
Total 5135 · Emergency Management	<u>71,700</u>
5145 · Emergency Dispatch	
5145322 · Central Dispatch Service	298,200
5145364 · Central Dispatch Tower Rental	3,600
5145548 · Central Dispatch LOC Projects	45,000
Total 5145 · Emergency Dispatch	<u>346,800</u>
5175903 · Public Advocacy Program	4,900
Total 5100 · Public Protection	<u>\$ 1,519,100</u>

Nelson County Fiscal Court
 General Fund Budget
 FY 2014

	<u>FY 2014</u>
5200 · General Health & Sanitation	
5205 · Animal control	
5205102 · Dog Warden Salary	\$ 49,000
5205103 · Dog Warden Deputy Salary	18,000
5205315 · Humane Society Contract	50,600
5205329 · Animal Control Maint Contracts	4,100
5205340 · Animal Control Vehicle Expense	2,600
5205427 · Animal Control Feed & supplies	600
5205445 · Animal Control Office supplies	700
5205481 · Animal Control Uniforms	400
5205551 · Animal Control Dues & Licenses	200
5205573 · Animal Control Telephones	900
5205578 · Animal Control Utilities	12,400
Total 5205 · Animal control	<u>139,500</u>
5231507 · Health Dept Appropriation	648,000
5233315 · Contract NCAH	5,500
Total 5200 · General Health & Sanitation	<u>\$ 793,000</u>
5300 · Social Services	
5301315 · Community Action Services	\$ 12,200
5301357 · Indigent Person Services	1,300
5301515 · Vol Action General Assistance	30,000
5305329 · Sr Citizen Bldg Main Contracts	4,000
5305370 · Senior Citizens Transportation	3,400
5305411 · Sr Citizens Custodial Supply	1,200
5305578 · Senior Citizens Utilities	10,000
5310332 · Public Defender Contract	5,400
5315399 · Emergency Shelter for Children	3,600
5330344 · Pauper Burials	7,600
5330399 · Human Rights Commission	1,500
5330515 · Feed America Program	3,000
5340107 · Comm Svc Supv Salary	62,000
5340179 · Comm Svc Contract Labor	700
5340340 · Comm Svc Vehicle Main	1,400
5340427 · Comm Svc Supplies	1,300
5340573 · Telephones	500
5341399 · Domestic Victims Shelter	5,500
5345578 · Adult Learning Center Utilities	3,700
Total 5300 · Social Services	<u>\$ 158,300</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

	<u>FY 2014</u>
5400 · Recreation & Culture	
5405348 · Recreation Program Support	\$ 175,000
5405578 · Recreation Utilities	12,900
5415329 · Civic Center Maint Contracts	24,700
5415411 · Civic Center Custodial Supplies	3,500
5415578 · Civic Center Building Utilities	23,400
5420348 · Tourism Commission Support	170,000
Total 5400 · Recreation & Culture	<u>\$ 409,500</u>
6105 · Road Maintenance	
6105578 · Utilities	\$ 50,700
Total 6105 · Road Maintenance	<u>\$ 50,700</u>
6301 · Transportation Services	
6301370 · School Children Transport	\$ 238,900
Total 6301 · Transportation Services	<u>\$ 238,900</u>
7100 · General Obligation Bonds	
601-12 · 2007 Bond Principal	\$ 120,000
605-12 · 2007 Bond Interest	18,600
Total 7100 · General Obligation Bonds	<u>\$ 138,600</u>
8000 · Capital Projects	
5080742 · Old Courthouse Renovation (architect)	\$ 30,000
5105723 · Law Enforcement Automobiles	50,000
5135723 · EMA Vehicles	3,000
5415742 · Civic Center	12,000
Total 8000 · Capital Projects	<u>\$ 95,000</u>

Nelson County Fiscal Court
 General Fund Budget
 FY 2014

	<u>FY 2014</u>
9000 · Administrative Expenses	
9100 · General Services	
9100301 · Payroll Processing	\$ 15,700
9100307 · Audit Services	27,000
9100503 · Bank Charges	300
9100521 · County insurance	152,000
9100531 · Fidelity and Surety Bonds	9,000
9100537 · Claims & Judgments	15,000
9100539 · Advertising & Legal Notices	13,700
9100551 · Memberships	16,400
9100573 · Telephones	43,400
Total 9100 · General Services	<u>292,500</u>
9400 · Fringe Benefits	
9400201 · Social Security	209,000
9400202 · Retirement	737,500
9400204 · Life/Disability Insurance	22,000
9400205 · Employee Health Insurance	332,000
9400208 · Unemployment Insurance	10,000
9400209 · Workers Comp Insurance	27,000
9400547 · Employee Medical/WC Claims	3,000
Total 9400 · Fringe Benefits	<u>1,340,500</u>
9500902 · Forest Fire Suppression	<u>1,600</u>
Total 9000 · Administrative Expenses	<u>\$ 1,634,600</u>
9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	<u>\$ 118,000</u>
Total 9200 · Transfers to Reserves	<u>\$ 118,000</u>
Total Expense	<u>6,336,300</u>
Excess Receipts over Disbursements before Transfers	<u>\$ (40,100)</u>

Nelson County Fiscal Court
General Fund Budget
FY 2014

	<u>FY 2014</u>
Excess Receipts over Disbursements before Transfers	\$ (40,100)
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	870,000
4909 · Transfers Out	
4909 03 · Transfers to Jail	(1,159,900)
Total 4909 · Transfers Out	<u>(1,159,900)</u>
4910 · Transfers In	
4910 13 · Transfers from Solid Waste	50,000
4910 15 · Transfers from Landfill	245,000
4910 23 · Transfers from OLF (EMA)	35,000
Total 4910 · Transfers In	<u>330,000</u>
Total Other Receipts/Transfers	<u>40,100</u>
Fund Balance June 30	<u><u>\$ -</u></u>

Nelson County Fiscal Court
Road Fund Budget
FY 2014

	<u>FY 2014</u>
Income	
4500 · Intergovernmental Revenues	
4510 30 · Flex Funds Bridge Grant	\$ 80,000
4514 · Transportation Cabinet	
4514 01 · KY Transp Cabinet Grants	200,000
4514 02 · KYTC Grants -Additional	251,000
4514 030 · KYTC Grant - Bull Run Project	652,000
Total 4514 · Transportation Cabinet	<u>1,103,000</u>
4516 · Truck License Distribution	189,600
4517 · Drivers License Refund	4,000
4518 · County Road Aid	1,560,400
Total 4500 · Intergovernmental Revenues	<u>2,937,000</u>
4801 · Interest	200
Total Income	<u>\$ 2,937,200</u>

Nelson County Fiscal Court
 Road Fund Budget
 FY 2014

	FY 2014
Expense	
6103 · Road Supervision/Administration	
6103329 · Building Main Contracts	\$ 4,000
6103445 · Office Supplies	2,500
6103573 · Telephones	900
Total 6103 · Road Supervision/Administration	7,400
6105 · Road Maintenance	
6105143 · Labor	616,000
6105323 · Engineering	5,000
6105333 · Street Cleaning Services	500
6105336 · Equipment repairs	25,900
6105339 · Radio Repair and Maint	1,300
6105427 · Garage supplies	19,000
6105429 · Fuel	176,300
6105431 · Fences & ROW	7,200
6105439 · Lubricants	7,000
6105441 · Equipment rental	1,600
6105443 · Parts	33,600
6105446 · Asphalt/Blacktop Projects	700
6105447 · Dust control-chip seal oil	50,000
6105457 · Bridge & Culvert Materials	67,000
6105469 · Signs & Posts	16,800
6105471 · Snow removal	136,000
6105475 · Tools	2,500
6105479 · Tires	10,000
6105481 · Uniforms	15,000
6105537 · Property damage claims	500
6105551 · Dues & licenses	500
6105569 · Staff Training	1,000
6105578 · Utilities	9,500
6105594 · Crew Safety Equipment	1,500
Total 6105 · Road Maintenance	\$ 1,204,400

Nelson County Fiscal Court
Road Fund Budget
FY 2014

	FY 2014
8000 · Capital Projects	
6105311 · Contract Paving	
311 01 · District 1	\$ 70,000
311 02 · District 2	120,000
311 03 · District 3	120,000
311 04 · District 4	120,000
311 05 · District 5	120,000
Total 6105311 · Contract Paving	550,000
6105312 · Bridges	80,000
6105713 · Road Equipment	145,000
6105723 · Road Vehicles	31,500
6105730 · Road projects	
730-01 · Flex Fund Projects	251,000
730-03 · Bull Run Project	809,900
730-03a · Bull Run Project: Magistrate Allocation	50,000
6105730 · Road projects - Other	200,000
Total 6105730 · Road projects	1,310,900
Total 8000 · Capital Projects	\$ 2,117,400
9400 · Fringe Benefits	
9400201 · Social Security	\$ 42,500
9400202 · Retirement	115,900
9400205 · Employee Health Insurance	126,000
9400209 · Workers Comp Insurance	25,100
9400547 · Employee Medical/WC Claims	1,500
Total 9400 · Fringe Benefits	311,000
Total 9000 · Administrative Expenses	\$ 311,000
9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	\$ 352,000
Total 9200 · Transfers to Reserves	\$ 352,000
Total Expense	\$ 3,992,200
Excess Receipts over Disbursements before Transfers	\$ (1,055,000)

**Nelson County Fiscal Court
Road Fund Budget
FY 2014**

	<u>FY 2014</u>
Excess Receipts over Disbursements before Transfers	\$ (1,055,000)
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	555,000
4910 · Transfers In	
4910 13 · Transfers from Solid Waste	50,000
4910 23 · Transfers from OLF	450,000
Total 4910 · Transfers In	<u>500,000</u>
Total Other Receipts/Transfers	<u>1,055,000</u>
Fund Balance June 30	<u><u>\$ -</u></u>

**Nelson County Fiscal Court
Jail Fund Budget
FY 2014**

	FY 2014
Income	
4500 · Intergovernmental Revenues	
4504 · Federal Grants	
4504300 · Illegal Alien Grant Program	\$ 1,000
4504310 · JAG (Justice Assistance) Grant	45,000
	46,000
Total 4504 · Federal Grants	46,000
4533 · Jail Allotment	47,000
4534 · Jail Medical	18,500
4535 · Court Costs	12,000
4537 · Controlled Intake	215,000
4538 · DUI Fees	7,000
4569 · Local Corrections Assistance	21,000
	366,500
Total 4500 · Intergovernmental Revenues	366,500
4600 · Charges for Services	
4618 · Work Release Fees	50,000
4633 · Jail Bonds	6,000
4634 · Prisoner Fees	
4634 01 · Prisoner Booking Fees	25,000
4634 02 · Prisoner Board Fees	15,000
4634 03 · Prisoner Drug Testing	6,000
	46,000
Total 4634 · Prisoner Fees	46,000
Total 4600 · Charges for Services	102,000
4700 · Miscellaneous Revenues	
4702 · Telephone Commission	10,000
4703 · Canteen Reimbursement	90,000
4727 · Reimbursements	
4727 02 · Medical Reimbursements	1,500
	1,500
Total 4727 · Reimbursements	1,500
4731 · Miscellaneous Revenue	-
	-
Total 4700 · Miscellaneous Revenues	101,500
	101,500
Total Income	\$ 570,000

Nelson County Fiscal Court
Jail Fund Budget
FY 2014

	<u>FY 2014</u>
Expense	
5100 · Public Protection	
5101 · Jail	
5101101 · Jailer salary	\$ 93,700
5101103 · Deputies Salaries	647,300
5101212 · Jailer Training Incentive	3,900
5101314 · Contracts with Other Counties	12,000
5101329 · Building Main Contracts	25,200
5101336 · Equipment Repairs	5,100
5101340 · Vehicle maintenance	250
5101346 · Pest Control	350
5101411 · Custodial Supplies	31,300
5101423 · Food Prep & Serving Supplies	7,700
5101425 · Food	175,000
5101428 · Canteen Inventory	112,800
5101437 · Linens	2,600
5101445 · Office Supplies	8,900
5101453 · Prisoner Hygiene	3,600
5101465 · Prisoner Clothing	2,200
5101481 · Staff Uniforms	2,000
5101549 · Routine Medical	80,000
5101550 · Pretrial Testing Supplies	1,900
5101551 · Dues & Subscriptions	800
5101578 · Utilities	70,900
5101709 · Furniture & Fixtures	1,000
Total 5101 · Jail	<u>1,288,500</u>
5102 · Juvenile Detention	
5102314 · Juvenile housing contracts	8,000
Total 5102 · Juvenile Detention	<u>8,000</u>
Total 5100 · Public Protection	<u>\$ 1,296,500</u>

**Nelson County Fiscal Court
Jail Fund Budget
FY 2014**

	FY 2014
8000 · Capital Projects	
5101717 · Jail Equipment	\$ 60,000
5101741 · Jail Building	55,000
Total 8000 · Capital Projects	\$ 115,000
 9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	\$ 52,000
9400202 · Retirement	120,600
9400205 · Employee Health Insurance	117,100
9400209 · Workers Comp Insurance	10,200
9400547 · Employee Medical/WC Claims	3,500
Total 9400 · Fringe Benefits	303,400
 Total 9000 · Administrative Expenses	\$ 303,400
 9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	\$ 15,000
Total 9200 · Transfers to Reserves	\$ 15,000
 Total Expense	\$ 1,729,900
 Excess Receipts over Disbursements before Transfers	\$ (1,159,900)
 Other Receipts/Transfers	
4910 · Transfers In	
4910 01 · Transfers from General	1,159,900
Fund Balance June 30	\$ -

**Nelson County Fiscal Court
LGEA Fund Budget
FY 2014**

	<u>FY 2014</u>
Income	
4500 · Intergovernmental Revenues	
4528 · Coal Impact Fees	\$ 70,000
4529 · Mineral Severance Fees	85,000
Total 4500 · Intergovernmental Revenues	<u>155,000</u>
Total Income	<u>\$ 155,000</u>
Expense	
6105 · Road Maintenance	
6105405 · Hot and cold mix	\$ 90,000
6105409 · Rock	50,000
Total 6105 · Road Maintenance	<u>\$ 140,000</u>
9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	183,000
Total 9200 · Transfers to Reserves	<u>\$ 183,000</u>
Total Expense	<u>\$ 323,000</u>
Excess Receipts over Disbursements before Transfers	\$ (168,000)
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	<u>168,000</u>
Fund Balance June 30	<u><u>\$ -</u></u>

Nelson County Fiscal Court
EMS Fund Budget
FY 2014

	<u>FY 2014</u>
Income	
4500 · Intergovernmental Revenues	
4510 · State Grants	
4510 04 · EMS Grant	\$ 10,700
4512 · Homeland Security Grants	
4512305 · Homeland Security-EMS	<u>90,000</u>
Total 4500 · Intergovernmental Revenues	100,700
4600 · Charges for Services	
4608 · EMS Patient Fees	1,770,000
4609 · EMS Training Fees	<u>1,000</u>
Total 4600 · Charges for Services	1,771,000
4700 · Miscellaneous Revenues	
4704 · Surplus equipment sales	5,000
4728 · Local Contributions - Other	<u>1,000</u>
Total 4700 · Miscellaneous Revenues	<u>6,000</u>
Total Income	<u>\$ 1,877,700</u>

Nelson County Fiscal Court
 EMS Fund Budget
 FY 2014

	FY 2014
Expense	
5100 · Public Protection	
5140 · Ambulance Service	
5140137 · Salaries	\$ 1,215,000
5140318 · Credit Card Processing	1,600
5140320 · Collection services	1,600
5140334 · Building maintenance	6,000
5140336 · Equipment Maintenance & Repairs	29,000
5140339 · Radio Maintenance & Repairs	4,500
5140340 · Vehicle Maintenance & Repairs	25,000
5140343 · Medical Director	10,300
5140364 · Rent	7,200
5140411 · Custodial supplies	2,400
5140429 · Fuel & Oil	105,400
5140439 · Oil, lubes	2,800
5140443 · Vehicle Parts	52,000
5140445 · Office Supplies	11,500
5140446 · Housing expenses	1,000
5140479 · Tires	4,000
5140481 · Staff Uniforms	10,500
5140549 · Employee Medical	900
5140550 · Medical supplies & Materials	38,000
5140551 · Dues	1,400
5140563 · Postage	3,200
5140569 · Training	14,500
5140573 · Telephones	6,200
5140577 · Staff travel	1,000
5140578 · Utilities	17,500
5140599 · Miscellaneous	900
Total 5140 · Ambulance Service	1,573,400
Total 5100 · Public Protection	\$ 1,573,400
8000 · Capital Projects	
5140703 · Mobile Data Grants	\$ 90,000
5140723 · EMS Vehicles	100,000
5140739 · EMS Equipment	40,000
5140742 · EMS Building	5,000
Total 8000 · Capital Projects	\$ 235,000

**Nelson County Fiscal Court
EMS Fund Budget
FY 2014**

	FY 2014
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	\$ 90,400
9400202 · Retirement	212,800
9400205 · Employee Health Insurance	151,100
9400209 · Workers Comp Insurance	66,500
9400547 · Employee Medical/WC Claims	2,500
Total 9400 · Fringe Benefits	523,300
Total 9000 · Administrative Expenses	\$ 523,300
9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	71,000
Total 9200 · Transfers to Reserves	\$ 71,000
Total Expense	\$ 2,402,700.00
Excess Receipts over Disbursements before Transfers	\$ (525,000)
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	225,000
4910 · Transfers In	
4910 23 · Transfers from OLF	300,000
Total 4910 · Transfers In	300,000
Total Other Receipts/Transfers	525,000
Fund Balance June 30	\$ -

**Nelson County Fiscal Court
Solid Waste Fund Budget
FY 2014**

	<u>FY 2014</u>
Income	
4500 · Intergovernmental Revenues	
4510 · State Grants	
4510 10 · Litter Abatement Grant	\$ 56,000
4510 11 · Dead animal pickup	7,500
Total 4510 · State Grants	<u>63,500</u>
Total 4500 · Intergovernmental Revenues	63,500
4600 · Charges for Services	
4602 · Garbage Collection Fees	1,941,900
4604 · Delinquent Collections	5,000
Total 4600 · Charges for Services	<u>1,946,900</u>
4700 · Miscellaneous Revenues	
4728 · Local Contributions	8,500
Total 4700 · Miscellaneous Revenues	<u>8,500</u>
4801 · Interest	100
Total Income	<u>\$ 2,019,000</u>

**Nelson County Fiscal Court
Solid Waste Fund Budget
FY 2014**

	<u>FY 2014</u>
Expense	
5200 · General Health & Sanitation	
5215 · Solid Waste	
5215107 · Supervisor Salary	\$ 66,600
5215161 · Labor	419,700
5215314 · Landfill Tipping Fees	509,000
5215315 · Roadside Cleanup	44,000
5215320 · Collection Contracts	131,500
5215336 · Equipment Repair	13,000
5215339 · Radios, Repair and Maint	1,500
5215366 · Bulky Item Pickup	67,000
5215427 · Garage supplies	2,500
5215429 · Fuel & Lubricants	202,500
5215443 · Parts	50,000
5215445 · Office Supplies	1,500
5215479 · Tires	20,000
5215481 · Employee uniforms	7,600
5215543 · Franchise fee	33,000
5215548 · Dead Animal Program Expense	6,000
5215551 · Licenses	200
5215571 · Property repairs	500
5215594 · Crew Safety Equipment	4,000
Total 5215 · Solid Waste	<u>1,580,100</u>
Total 5200 · General Health & Sanitation	\$ 1,580,100
8000 · Capital Projects	
5215717 · SW Equipment	<u>\$ 20,000</u>
Total 8000 · Capital Projects	\$ 20,000

**Nelson County Fiscal Court
Solid Waste Fund Budget
FY 2014**

	<u>FY 2014</u>
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	\$ 33,600
9400202 · Retirement	89,500
9400205 · Employee Health Insurance	89,300
9400209 · Workers Comp Insurance	30,000
9400547 · Employee Medical/WC Claims	2,500
Total 9400 · Fringe Benefits	<u>244,900</u>
Total 9000 · Administrative Expenses	\$ 244,900
9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	104,000
Total 9200 · Transfers to Reserves	<u>\$ 104,000</u>
Total Expense	<u>\$ 1,949,000</u>
Excess Receipts over Disbursements before Transfers	\$ 70,000
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	30,000
4909 · Transfers Out	
4909 01 · Transfers to General	(50,000)
4909 02 · Transfers to Road	(50,000)
Total 4909 · Transfers Out	<u>(100,000)</u>
Total Other Receipts/Transfers	<u>(70,000)</u>
Fund Balance June 30	<u><u>\$ -</u></u>

**Nelson County Fiscal Court
Landfill Fund Budget
FY 2014**

	<u>FY 2014</u>
Income	
4500 · Intergovernmental Revenues	
4510 · State Grants	
4510 28 · Tire Waste Recycling Grant	<u>\$ 3,000</u>
Total 4500 · Intergovernmental Revenues	3,000
4600 · Charges for Services	
4603 · Landfill Disposal Fees	<u>2,107,000</u>
Total 4600 · Charges for Services	2,107,000
4700 · Miscellaneous Revenues	
4711 · Property Rental	
4711 12 · Farm leases	<u>62,500</u>
Total 4711 · Property Rental	62,500
4713 · Recycling Revenues	
4713 03 · Scrap Metal Sales	<u>5,000</u>
Total 4713 · Recycling Revenues	5,000
Total 4700 · Miscellaneous Revenues	67,500
4801 · Interest	<u>50,000</u>
Total Income	<u>\$ 2,227,500</u>

Nelson County Fiscal Court
 Landfill Fund Budget
 FY 2014

	FY 2014
Expense	
5200 · General Health & Sanitation	
5210 · Landfill Operations	
5210105 · Solid Waste Manager	\$ 86,800
5210107 · Solid Waste Director	108,000
5210149 · Landfill Operators	398,200
5210314 · Environmental Remediation Fee	97,600
5210318 · Credit Card Processing	2,200
5210323 · Engineering	7,100
5210324 · Environmental Monitoring	64,300
5210329 · Maintenance Contracts	19,300
5210334 · Building Maintenance	300
5210336 · Equipment Repairs	29,600
5210427 · Main supplies	13,900
5210429 · Fuel & Lubricants	124,300
5210441 · Equipment Rental	500
5210443 · Parts	35,000
5210445 · Office Expense	7,100
5210446 · Cover Material	15,000
5210475 · Tools	1,100
5210479 · Tires	17,000
5210481 · Uniforms	4,500
5210551 · Dues & Memberships	300
5210569 · Staff Training	600
5210571 · Landfill Repairs	6,300
5210573 · Telephones	400
5210578 · Utilities	200,000
5210594 · Crew Safety Equipment	800
5210599 · Miscellaneous	1,000
Total 5210 · Landfill Operations	1,241,200
5217 · Recycling Program	
5217161 · Recycling contract labor	2,800
5217340 · Recycling vehicle expense	3,300
5217428 · Recycling Supplies	400
5217479 · Recycling Truck tires	500
Total 5217 · Recycling Program	7,000
Total 5200 · General Health & Sanitation	\$ 1,248,200

**Nelson County Fiscal Court
Landfill Fund Budget
FY 2014**

	<u>FY 2014</u>
8000 · Capital Projects	
5210741 · Landfill Buildings	\$ 250,000
5210750 · Landfill Phase Construction	<u>100,000</u>
Total 8000 · Capital Projects	\$ 350,000
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	\$ 40,600
9400202 · Retirement	111,900
9400205 · Employee Health Insurance	129,500
9400209 · Workers Comp Insurance	29,800
9400547 · Employee Medical/WC Claims	<u>1,500</u>
Total 9400 · Fringe Benefits	<u>313,300</u>
Total 9000 · Administrative Expenses	\$ 313,300
9200 · Transfers to Reserves	
9200999-1 · Reserved for Emergencies	\$ 86,000
999-01 · Landfill Closure Escrow	400,000
999-02 · Landfill Expansion Escrow	<u>130,000</u>
Total 9200 · Transfers to Reserves	<u>616,000</u>
Total Expense	<u>\$ 2,527,500</u>
Excess Receipts over Disbursements before Transfers	\$ (300,000)
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	545,000
4909 · Transfers Out	
4909 01 · Transfers to General	<u>(245,000)</u>
Total Other Receipts/Transfers	<u>300,000</u>
Fund Balance June 30	<u>\$ -</u>

**Nelson County Fiscal Court
Occ License Fund Budget
FY 2014**

	FY 2014
Income	
4100 · Taxes	
4134 · Occupational License Fee	\$ 1,138,000
Total 4100 · Taxes	1,138,000
4801 · Interest	200
Total Income	\$ 1,138,200
 Expense	
5000 · General Government	
5047 · Occupational License Fee Admin	
5047142 · License Administrator	\$ 35,200
5047445 · OLF Office supplies	7,500
Total 5047 · Occupational License Fee Admin	42,700
5075 · Economic Development	
5075348 · Bardstown Mainstreets	5,000
5075507 · NCEDA Contribution	54,600
5075508 · BIDC Contribution	41,900
Total 5075 · Economic Development	101,500
Total 5000 · General Government	\$ 144,200
5120 · Fire Protection	
5120548 · Botland Fire Station Support	\$ 20,000
5120706 · Fire Dept Training Center	10,000
Total 5120 · Fire Protection	\$ 30,000
5405 · Recreation and Culture	
5405718 · Recreation Capital - Baseball Fields	\$ 100,000
Total 5405 · Recreation and Culture	\$ 100,000
6301 · Transportation Services	
6201507 · Air Board Contribution	\$ 4,800
6201742 · Capital Projects	10,000
Total 6301 · Transportation Services	\$ 14,800

Nelson County Fiscal Court
 Occ License Fund Budget
 FY 2014

	<u>FY 2014</u>
9000 - Administrative Expenses	
9400 - Fringe Benefits	
9400201 · Social Security	\$ 2,600
9400202 · Retirement	6,700
9400205 · Employee Health Insurance	4,600
9400209 · Workers Comp Insurance	200
9400547 · Employee Medical/WC Claims	100
Total 9400 · Fringe Benefits	<u>14,200</u>
 Total 9000 · Administrative Expenses	 \$ 14,200
 9200 · Transfers to Reserves	
9200999 · Reserved for Emergenciles	90,000
Total 9200 · Transfers to Reserves	<u>\$ 90,000</u>
 Total Expense	 <u>\$ 393,200</u>
 Excess Receipts over Disbursements before Transfers	 \$ 745,000
Other Receipts/Transfers	
Other Income	
4901 · Budgeted Carryover Fund Balance	290,000
4909 · Transfers Out	
4909 01 · Transfers to General (EMA)	(35,000)
4909 02 · Transfers to Road	(450,000)
4909 09 · Transfers to EMS	(300,000)
4909 97 · Transfers to PIC	(250,000)
Total 4909 · Transfers Out	<u>(1,035,000)</u>
 Total Other Receipts/Transfers	 <u>(745,000)</u>
 Fund Balance June 30	 <u>\$ -</u>

Nelson County Fiscal Court
PIC Fund Budget
 FY 2014

	FY 2014
Income	
4700 · Miscellaneous Revenues	
4711 · Property Rental	
4711 01 · State Office Building	\$ 40,800
4711 06 · Waterline Notes	300
4711 08 · Airport Hangars	7,300
4711 09 · Nelson County Plaza	7,200
4711 10 · Justice Center Rent	886,500
4711 11 · Industrial Park leases	74,600
4711 13 · New Hope Fire Truck	14,500
Total 4711 · Property Rental	1,031,200
4727 · Reimbursements	
4727 01 · Waterline Reimbursements	1,000
Total 4727 · Reimbursements	1,000
4731 · Miscellaneous Revenue	3,000
Total 4700 · Miscellaneous Revenues	1,035,200
Total Income	\$ 1,035,200
Expense	
5000 · General Government	
5001 · County Judge Executive	
5001445 · CJE Office supplies	\$ 100
Total 5001 · County Judge Executive	100
5082 · State Office Bldg	
5082329 · SOB Maint Contracts	3,700
5082334 · SOB Bldg Main	1,500
5082411 · SOB Custodial Supplies	4,300
5082571 · SOB Repairs	600
5082578 · SOB Utilities	8,900
Total 5082 · State Office Bldg	19,000
5085 · Other County Properties	
5085329 · Building Main Contracts	2,400
5085411 · Custodial Supplies	200
5085521 · Property Insurance	7,500
5085571 · Building Maintenance	300
5085578 · Utilities	400
Total 5085 · Other County Properties	10,800
Total 5000 · General Government	\$ 29,900

Nelson County Fiscal Court
PIC Fund Budget
 FY 2014

	FY 2014
7200 · Public Properties Bonds	
601 07 · Justice Center Principal	\$ 675,000
605 07 · Justice Center interest	211,500
Total 7200 · Public Properties Bonds	\$ 886,500
 7500 · Notes	
603 12 · Salt River - Principal	\$ 200,000
607 12 · Salt River Note - Interest	50,000
Total 7500 · Notes	\$ 250,000
 7700 · Leases	
602 06 · Airport Main Hangar Principal	\$ 5,000
602 07 · New Hope Fire Truck Principal	11,000
606 06 · Airport Main Hangar Interest	2,300
606 07 · New Hope Fire Truck Interest	3,500
Total 7700 · Leases	\$ 21,800
 9200 · Transfers to Reserves	
9200999 · Reserved for Emergencies	97,000
Total 9200 · Transfers to Reserves	\$ 97,000
 Total Expense	 \$ 1,285,200
 Excess Receipts over Disbursements before Transfers	 \$ (250,000)
 Other Receipts/Transfers	
4910 · Transfers In	
4910 23 · Transfers from OLF	250,000
Total 4910 · Transfers In	250,000
 Fund Balance June 30	 \$ -

**NELSON COUNTY FISCAL COURT
SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2014**

Description of Issue	Courthouse Complex	Courthouse Complex	Airport Main Hanger	New Hope Fire Truck	Nelson Industrial Park	Recreation & Animal Control
Budget Code	97-7200	97-7200	97-7700	97-7700	97-7500	01-7100
Term (# of Years)	22	20	20	12	10	20
Current Interest Rate %	3% to 5%	1.05% to 4.5%	4.5%	4.63%	3.07%	3.83%
Issue Date	5/10/2011	10/2/2003	4/30/2002	10/22/2007	7/26/2004	5/1/2007
Total Principal Amount	\$7,905,000	\$375,000	\$100,000	\$131,900	\$3,175,174	\$1,135,000
Total Interest Amount	\$1,728,654	\$168,257	\$52,967	\$40,391	\$792,290	\$244,110
Total Issue	\$9,633,654	\$543,257	\$152,967	\$172,291	\$3,967,464	\$1,379,110
Principal Balance Remaining	\$7,285,000	\$220,000	\$45,000	78,217	\$2,618,301	\$510,000
Interest Balance Remaining	\$1,294,223	\$60,630	\$ 10,695	\$ 12,860	\$781,255	\$45,645
Less Reserve Earnings						
Net Outstanding	\$8,579,223	\$280,630	\$55,695	\$91,077	\$3,399,556	\$555,645
Next Payment Due Date	12/1/2013	12/1/2013	Monthly	Monthly	On sale of property	11/15/2013
Total Due This Budget	\$ 675,000	\$ 211,500	\$ 7,300	\$ 14,500		\$ 138,600
Final Payment Due Date	6/1/2023	6/1/2023	1/20/2022	10/20/2019	7/26/2014	5/15/2017

**2012 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS
(STATE LOCAL FINANCE OFFICER REQUIREMENT)**

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

These tax rates will be used for the calculation of the compensating and 4% tax rates for the next year.

County Rates

Real Property	0.1430
Personal Property	0.1610
Bank Deposit Rate	0.0025
Motor Vehicle	0.1610
Watercraft	0.1610

Special Districts	Library	Soil Conservation	Extension Service
Real Property	0.0790	0.0050	0.0100
Personal Property	0.0850		0.0100
Motor Vehicle	0.0145		0.0100
Watercraft	0.0145		0.0100

The tax rates indicated above are from the Fiscal Court minutes of August 21, 2012, found on page 270 of the Fiscal Court Order Book number 36.



Signature, County Judge Executive

5-9-13
Date

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

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

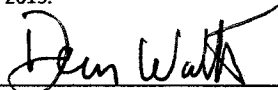
Pursuant to KRS 68.275(3), Nelson County Fiscal Court hereby orders that the County Judge/Executive and Treasurer of Nelson County are directed and authorized to make the following monthly payments on pre-approved bills without individual presentation to the fiscal Court of Nelson County:

- 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
City of Bardstown	01-5145-322	24,842.00	Dispatch Law Enforcement
Edwin Kirkpatrick	09-5140-364	250.00	Ambulance apartment rent
Olde Bloomfield Operations LLC	09-5140-364	350.00	Ambulance apartment rent
Arnold Koerber	01-5145-573	300.00	Microwave tower rental
Nelson County Attorney	01-5005-105	1,350.00	Office salaries
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	855.00	EMS Medical Director
Nelson County Humane Society	01-5205-315	4,216.67	Humane Society Contract/Animal Control
Modern Lease	09-5140-550	300.00	Monthly lease/medical vend machine
Holt Computers	09-5140-336	50.00	Off site computer back-up services
BMS LLC	xx-9400-205	5.50 per participating employee	HRA Monthly Fee
NCEDA	23-5075-507	4,550.00	ECONOMIC DEVELOPMENT
BIDC	23-5075-508	3,491.67	ECONOMIC DEVELOPMENT
US Bank-Airport #2	97-7700	Varies with interest rate	Airport Bldg loan #2
US Bank-Fire Truck	97-7700	Varies with interest rate	New Hope Fire Truck loan
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
Wilson Muir Bank	01-9100-503	Varies with monthly activity	Monthly bank fees

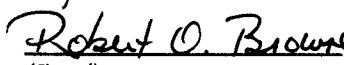
Motion approved by Bernard Ice, seconded by Sam Hutchins and approved by all members

of the Fiscal Court of Nelson County, Kentucky on the 7th day of May, 2013.



County Judge Executive

Approved as to form and classification on May 14, 2013


(Signed)
State Local Finance Officer