

NELSON COUNTY FISCAL COURT BUDGET SIGNATURE PAGE

Submitted

Date June 5, 2018

(Signed) _____

Dem Wath
County Judge Executive

Approved as to Form and Classification

Date June 11, 2018

(Signed) _____

Sandra K. Dunahoo
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 19th day of June, 2018.

(Signed) _____

Attest: _____

Elaine A. Silvestrean
Fiscal Court Clerk



**NELSON COUNTY FISCAL COURT
BUDGET SUMMARY
FOR THE YEAR ENDED JUNE 30, 2019**

FUND	01 GENERAL	02 ROAD	03 JAIL	04 LGEA	09 EMS	13 Solid Waste	15 Landfill	23 Occ Tax	97 PIC	TOTAL
Receipts:										
Taxes	\$ 6,414,000							1,312,000		\$ 7,726,000
Excess Fees	351,000									351,000
Licenses and permits	532,300									532,300
Intergovernmental	470,900	2,308,000	445,800	165,000	10,000	57,500	4,000			3,461,200
Charges for services	25,400		59,400		2,468,000	2,177,000	2,600,000			7,329,800
Other revenues	1,582,100	-	90,800		-	7,500	45,000		912,903	2,638,303
Interest	1,300						21,000			22,300
Total Estimated Receipts	9,377,000	2,308,000	596,000	165,000	2,478,000	2,242,000	2,670,000	1,312,000	912,903	22,060,903
Disbursements:										
General government	1,861,900							153,600	7,600	2,023,100
Protection to persons and property	2,256,900		1,694,000		2,062,500			-		6,013,400
General health & sanitation	918,000					1,871,500	1,433,400			4,222,900
Social services	183,500									183,500
Recreation and culture	1,323,700									1,323,700
Roads	59,000	1,293,000		120,000						1,472,000
Airports								4,800		4,800
Transportation - School Children	225,000									225,000
Debt service - principal	-								768,986	768,986
Debt service - interest	-								136,717	136,717
Capital Outlay	1,007,000	1,566,500	-		25,000	-	165,000	-	2,600	2,766,100
Administration	2,275,000	502,500	386,000		786,500	444,500	460,600	23,600		4,878,700
Transfer to committed projects		-					530,000			530,000
Reserved for emergencies	327,000	334,000	20,000	194,000	51,000	105,000	2,078,000	306,000	344,000	3,759,000
Total appropriations	10,437,000	3,696,000	2,100,000	314,000	2,925,000	2,421,000	4,667,000	488,000	1,259,903	28,307,903
Excess Receipts over Disbursements before Transfers	(1,060,000)	(1,388,000)	(1,504,000)	(149,000)	(447,000)	(179,000)	(1,997,000)	824,000	(347,000)	(6,247,000)
Other Receipts and Transfers										
Transfers in	250,000	785,000	1,504,000		400,000		-			2,939,000
Transfers out	(1,504,000)			(100,000)		(115,000)	(200,000)	(1,020,000)	-	(2,939,000)
Borrowed Monies	750,000									750,000
Net Other Receipts & Transfers	(504,000)	785,000	1,504,000	(100,000)	400,000	(115,000)	(200,000)	(1,020,000)		750,000
Excess (deficiency) Receipts over Disbursements	(1,564,000)	(603,000)		(249,000)	(47,000)	(294,000)	(2,197,000)	(196,000)	(347,000)	(5,497,000)
Estimated carryover, July 1	1,564,000	603,000	-	249,000	47,000	294,000	2,197,000	196,000	347,000	5,497,000
Budgeted fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2019
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	Total
Real Property Taxes	4101	3,625,000				3,625,000
Personal Property Taxes	4102	238,000				238,000
Motor Veh. Property Taxes	4103	572,000				572,000
Delinquent Taxes	4104	37,000				37,000
LSG Taxes	4107	2,000				2,000
Bank Deposits Tax	4130	163,000				163,000
Franchise Taxes	4131	125,000				125,000
Distilled Spirits	4132	747,000				747,000
Deed Transfers	4135	155,000				155,000
Motel Room Tax	4138	270,000				270,000
E-911 Tax	4140	480,000				480,000
Excess Fees; Clerk	4302	351,000				351,000
Mixed drink licenses	4402	1,300				1,300
Planning Commission	4409	40,000				40,000
Other permits	4411	95,000				95,000
Planning Commission-Bldg Insp	4412	166,000				166,000
Electrical Inspections	4415	136,000				136,000
Telecommunications Tax	4417	60,000				60,000
Franchise Fees	4418	34,000				34,000
Federal EMA Funding	4504 03	25,000				25,000
Homeland Security Grant	4512 06	25,000				25,000
State School Reimb.	4509	186,000				186,000
Highway Safety Reimb.	4510 07	10,000				10,000
Flex Fund Bridge Grant	4510 30		80,000			80,000
3% Emergency Funds	4513		150,000			150,000
Transportation Cabnt Grants	4514		414,000			414,000
Truck License Distribution	4516		223,000			223,000
Drivers License Refund	4517		4,000			4,000
County Road Aid	4518		1,294,000			1,294,000
Municipal Road Aid	4519		143,000			143,000
Election Reimbursement	4520	4,800				4,800
Coal Impact	4528				40,000	40,000
Mineral Severance	4529				125,000	125,000

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2019
SUMMARY ANALYSIS OF REVENUES

Source	Code	01 General	02 Road	03 Jail	04 LGEA	Total
<i>(continued)</i>						
Jail Operation Pay (allotment)	4533			44,000		44,000
Jail Medical allotment	4534			24,000		24,000
Court Costs, Jail Operation	4535			12,000		12,000
Controlled Intake Prisoners	4537			325,000		325,000
D.U.I. Service Fee	4538			7,800		7,800
Police Incentive	4539	90,000				90,000
County Atty Traffic Sch Fees	4543			1,000		1,000
City Transfer	4544	60,000				60,000
Court Facility Fees	4561	63,000				63,000
Court Cost supplement	4567	7,100				7,100
Local Corrections Assistance	4569			32,000		32,000
Parks and Recreation	4604	19,000				19,000
Animal Control	4612	6,400				6,400
Work Release Program	4618			22,900		22,900
Jail Bond Acceptance Fees	4633			5,700		5,700
Prisoner Fees	4634			30,800		30,800
Canteen	4703	50,000		88,000		138,000
Property Rental	4711	16,600				16,600
Courthouse Rents	4712 01	242,700				242,700
Reimbursements	4727	475,000		2,800		477,800
Local Contributions	4728	775,000				775,000
Miscellaneous Rev.	4731	2,800	-			2,800
Drug Task Force Reimbursed	4755	20,000				20,000
Interest	4801	1,300				1,300
TOTAL REVENUES		9,377,000	2,308,000	596,000	165,000	12,446,000
Prior Year Carryover	4901	1,564,000	603,000	-	249,000	2,416,000
Transfers Out	4909	(1,504,000)	-	-	(100,000)	(1,604,000)
Transfers In	4910	250,000	785,000	1,504,000	-	2,539,000
Borrowed funds	4911	750,000				750,000
TOTAL AVAILABLE		\$ 10,437,000	\$ 3,696,000	\$ 2,100,000	\$ 314,000	\$ 16,547,000

NELSON COUNTY FISCAL COURT
For the Year Ending June 30, 2019
SUMMARY ANALYSIS OF REVENUES

Source	Code	09 Ambulance	13 Solid Waste	15 Landfill	23 OLF	97 PIC	Total
Occ. License Fees	4134				1,312,000		1,312,000
State Grants	4510	10,000	57,500	4,000			71,500
Garbage Fees	4602		2,177,000				2,177,000
Landfill Fees	4603			2,600,000			2,600,000
Patient Fees	4608	2,464,000					2,464,000
Training Fees	4609	4,000					4,000
Farm Leases	4711			35,000		-	35,000
Air Board Bldg Lease	4711					6,000	6,000
Plaza Rent	4711					7,200	7,200
New Hope Fire Truck Lease	4711					14,703	14,703
Justice Center Rent	4712					885,000	885,000
Recycling Revenues	4713			10,000			10,000
Miscellaneous	4731		7,500			-	7,500
Interest	4801			21,000			21,000
TOTAL REVENUES		2,478,000	2,242,000	2,670,000	1,312,000	912,903	9,614,903
Prior Year Carryover	4901	47,000	294,000	2,197,000	196,000	347,000	3,081,000
Transfers Out	4909	-	(115,000)	(200,000)	(1,020,000)	-	(1,335,000)
Transfers In	4910	400,000	-	-	-	-	400,000
TOTAL AVAILABLE		\$ 2,925,000	\$ 2,421,000	\$ 4,667,000	\$ 488,000	\$ 1,259,903	\$ 11,760,903

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2019
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	\$ 1,861,900
5100	Protection to Persons and Property	2,256,900
5200	General Health & Sanitation	918,000
5300	Social Services	183,500
5400	Recreation & Culture	1,323,700
6100	Roads	59,000
6300	Transportation	225,000
8000	Capital Projects	1,007,000
9000	Administration	2,275,000
9200	Reserve	327,000
Total General Fund		\$ 10,437,000
ROAD FUND		
6100	Roads	\$ 1,293,000
8000	Capital Projects	1,566,500
9000	Administration	502,500
9200	Reserve	334,000
Total Road Fund		\$ 3,696,000
JAIL FUND		
5100	Protection to Persons & Property	\$ 1,694,000
9000	Administration	386,000
9200	Reserve	20,000
Total Jail Fund		\$ 2,100,000

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2019
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
LGEA FUND		
6100	Roads	\$ 120,000
9200	Reserve	194,000
Total LGEA Fund		<u>\$ 314,000</u>
 EMS FUND		
5100	Protection to Persons & Property	2,062,500
8000	Capital	25,000
9000	Administration	786,500
9200	Reserve	51,000
Total Ambulance Fund		<u>\$ 2,925,000</u>
 SOLID WASTE FUND		
5200	General Health & Sanitation	\$ 1,871,500
9000	Administration	444,500
9200	Reserve	105,000
Total Solid Waste Fund		<u>\$ 2,421,000</u>
 LANDFILL FUND		
5200	General Health & Sanitation	\$ 1,433,400
8000	Capital	165,000
9000	Administration	460,600
9200	Reserve	2,608,000
Total Landfill Fund		<u>\$ 4,667,000</u>

**NELSON COUNTY FISCAL COURT
FOR THE YEAR ENDED JUNE 30, 2019
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
OCCUPATIONAL LICENSE FEE FUND		
5000	General Government	\$ 153,600
6300	Transportation	4,800
9000	Administration	23,600
9200	Reserve	306,000
Total OLF Fund		<u>\$ 488,000</u>
PUBLIC IMPROVEMENT CORPORATION FUND		
5000	General Government	\$ 7,600
7000	Debt Service	905,703
8000	Capital	2,600
9200	Reserve	344,000
Total PIC Fund		<u>\$ 1,259,903</u>
TOTAL BUDGETED APPROPRIATIONS		
	General Fund	\$ 10,437,000
	Road Fund	3,696,000
	Jail Fund	2,100,000
	LGEA Fund	314,000
	EMS Fund	2,925,000
	Solid Waste Fund	2,421,000
	Landfill Fund	4,667,000
	OLF Fund	488,000
	PIC Fund	1,259,903
GRAND TOTAL ALL FUNDS		<u><u>\$ 28,307,903</u></u>

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

Income	
4100 · Taxes	
4101 · Real Property Taxes	3,625,000
4102 · Personal Property Taxes	238,000
4103 · Motor Vehicle Taxes	572,000
4104 · Delinquent Property Taxes	37,000
4107 · Limestone, Sand & Gravel Taxes	2,000
4130 · Bank Deposits	163,000
4131 · Franchise Tax	125,000
4132 · Distilled Spirits	747,000
4135 · Deed Transfers	155,000
4138 · Transient Room Tax	270,000
4140 · E911 Fee	480,000
Total 4100 · Taxes	6,414,000
4300 · Excess Fees	
4302 · Excess Fees-Clerk	351,000
Total 4300 · Excess Fees	351,000
4400 · Licenses & Permits	
4402 · Mixed Drink Licenses	1,300
4409 · Planning Commission Revenues	40,000
4411 01 · Mechanical Permits	78,000
4411 03 · Other Misc Inspections	17,000
4412 · Building Inspection Fees	166,000
4415 · Electrical Inspections	136,000
4417 · Telecommunications Tax	60,000
4418 · Franchise fees	34,000
Total 4400 · Licenses & Permits	532,300

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

4500 · Intergovernmental Revenues	
4504 03 · EMA Program Assistance	25,000
4509 · State School Reimbursement	186,000
4510 07 · Highway Safety Reimb	10,000
4512 · Homeland Security Grants	25,000
4520 · Election Reimbursements	4,800
4539 · Police Incentive	90,000
4544 · City Transfers	60,000
4561 · Court Facility Fees	63,000
4567 · Court Cost (HB 413)	7,100
Total 4500 · Intergovernmental Revenues	470,900
4600 · Charges for Services	
4604 · Parks and Recreation	19,000
4612 01 · Animal Control - Licenses	6,000
4612 02 · Animal Control - Violations	400
Total 4600 · Charges for Services	25,400
4700 · Miscellaneous Revenues	
4703 · Canteen Reimbursement	50,000
4711 02 · Rent - Civic Center	10,600
4711 04 · Rent - Old Library	6,000
4712 01 · Rent - Old Courthouse	12,700
4712 02 · Rent - Justice Center	230,000
4727 07 · AOC Construction Reimbursements	425,000
4727 11 · Central Dispatch Loan Repayment	50,000
4728 04 · Wickland Contributions	25,000
4728 12 · SF Amphitheater Project	750,000
4731 · Miscellaneous Revenue	2,800
4755 · Drug Task Force Reimbursement	20,000
Total 4700 · Miscellaneous Revenues	1,582,100
4801 · Interest	1,300
Total Income	9,377,000

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

Expense

5000 · General Government	
5001 · County Judge Executive	
5001101 · Judge Executive Salary	100,500
5001105 · Judge Admin Asst Salary	46,300
5001445 · CJE Office supplies	8,000
5001569 · CJE Training	300
5001577 · CJE Travel	1,000
Total 5001 · County Judge Executive	156,100
5005 · Office of County Attorney	
5005101 · County Attorney Salary	49,900
5005105 · County Attorney Other Salaries	36,200
5005445 · County Attorney Office Expense	24,000
Total 5005 · Office of County Attorney	110,100
5010 · County Clerk	
5010199 · Co Clerk Fees Payable	12,000
Total 5010 · County Clerk	12,000
5015 · Office of Sheriff	
5015199 · Sheriff Fees Payable	8,000
Total 5015 · Office of Sheriff	8,000
5020 · Coroner	
5020101 · Coroner's Salary	13,000
5020103 · Coroner's Deputies Salaries	10,300
5020210 · Coroner Expenses	3,600
5020308 · Coroner Autopsy & Services	12,600
5020427 · Coroner Supplies	4,000
5020577 · Coroner travel	1,000
Total 5020 · Coroner	44,500

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5025 - Fiscal Court	
5025101 - Magistrates Salaries	82,900
5025167 - Fiscal Court Clerk	3,000
5025210 - Magistrates Expenses	18,500
5025212 - Magistrates Training Incentive	18,300
5025551 - Magistrates Memberships	3,400
5025569 - Magistrates Conferences	3,100
5025577 - Magistrates Travel	1,000
5025599 - Miscellaneous	300
Total 5025 - Fiscal Court	130,500
5030 - Property Valuation Adm	
5030340 - PVA Vehicle Expense	500
5030367 - PVA Required Budget	100,400
Total 5030 - Property Valuation Adm	100,900
5035191 - Assessment Appeals Board Fee	600
5040 - County Treasurer	
5040102 - County Treasurer Salary	78,700
5040445 - Treasurer Office Supplies	5,000
5040551 - Treasurer Dues	100
5040569 - Treasurer Staff training	1,000
5040577 - Treasurer travel	500
5040725 - Treasurer Office Equip	500
Total 5040 - County Treasurer	85,800
5060101 - County Law Librarian	600
5065 - Elections	
5065192 - Election Officers Pay	52,000
5065336 - Election Equip Main	4,000
5065347 - Election Polling Rent	4,400
5065364 - Elections Equipment Storage	2,700
5065427 - Elections Supplies	58,000
Total 5065 - Elections	121,100

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5070 - Planning Commission	
5070185 - Commission Salaries	166,700
Total 5070 - Planning Commission	166,700
5071 - Joint Ethics Board	
5071314 - Ethics Board Allocation	1,400
Total 5071 - Joint Ethics Board	1,400
5080 - Courthouse	
5080329 - Old Courthouse Main Contracts	28,400
5080334 - Old Courthouse Bldg Maint	9,800
5080411 - Old Courthouse Custodial Supply	4,500
5080571 - Old Courthouse Bldg Repairs	8,800
5080578 - Old Courthouse Utilities	21,100
Total 5080 - Courthouse	72,600
5081 - Justice Center	
5081177 - Justice Center Main Personnel	50,700
5081329 - Justice Center Main Contracts	82,600
5081334 - Justice Center Bldg Maint	16,500
5081352 - Justice Center Elevator Maint	1,500
5081411 - Justice Center Custodial Supply	10,500
5081521 - Justice Center Insurance	14,000
5081578 - Justice Center Utilities	79,500
5081740 - AOC Reimbursable Projects	425,000
Total 5081 - Justice Center	680,300
5082 - State Office Building	
5082329 - SOB Maint Contracts	500
5082334 - SOB Bldg Main	2,000
Total 5082 - State Office Bldg	2,500

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5085 - Sutherland Bldg	
5085329 - Building Main Contracts	27,900
5085334 - Sutherland Bldg Maint	2,300
5085411 - Sutherland Bldg Custodial Suppl	3,500
5085578 - Utilities	21,300
Total 5085 - Sutherland Bldg	55,000
5086 - Wickland	
5086329 - Wickland Main Contracts	3,400
5086334 - Wickland Bldg Maint	900
5086548 - Trigg Estate Preservation Funds	25,000
5086578 - Wickland Utilities	7,000
Total 5086 - Wickland	36,300
5087 - Old Library	
5087329 - Old Library Maint Contracts	5,500
5087334 - Old Library Bldg Maint	1,400
5087573 - Old Library Elevator Phone	1,700
Total 5087 - Old Library	8,600
5090 - Building Maintenance	
5090177 - Building Maintenance Personnel	53,400
5090340 - Maintenance - Vehicle Maint	2,900
5090406 - County Wide Maint Supplies	600
5090427 - Maintenance - Supplies	3,900
5090445 - Maintenance - Office Expense	600
5090475 - Maintenance - Tools	1,800
5090479 - Maintenance - Tires	3,000
5090481 - Maintenance - Uniforms	600
5090573 - Maintenance - Telephones	1,500
Total 5090 - Building Maintenance	68,300
Total 5000 - General Government	1,861,900

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5100 · Public Protection	
5105 · Law Enforcement	
5105119 · Law Enforcement Salaries	996,000
5105329 · Law Enforc. Bldg Main Contracts	15,000
5105334 · Law Enforc Building Maint	2,200
5105336 · Law Enforc. Equipment Repairs	500
5105339 · Law Enforc Radios	4,800
5105340 · Law Enforc Vehicle maintenance	33,100
5105369 · Law Enforc Towing Services	100
5105411 · Law Enforc Custodial Supplies	3,700
5105429 · Law Enforc Fuel	85,000
5105435 · Law Enforc Supplies	900
5105441 · Law Enforc Equipment	16,000
5105445 · Law Enforc Office supplies	300
5105479 · Law Enforc Tires	12,000
5105481 · Law Enforc Uniforms	6,700
5105547 · Law Enforc Suspect Testing	900
5105571 · Law Enforc. Building Repairs	2,000
5105577 · Law Enforc In Service Reimb	300
5105578 · Law Enforc Utilities	23,500
5105590 · Software Maint Agreement	14,500
Total 5105 · Law Enforcement	<hr/> 1,217,500

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5115 - Building Code Enforcement	
5115106 - Building Inspector	75,100
5115116 - Electrical Inspector	61,500
5115167 - Codes Enforcement Staff	32,100
5115169 - Codes - Enforcement Officer	18,500
5115340 - Codes - Vehicle Maintenance	500
5115427 - Codes - Technical supplies	3,000
5115445 - Codes - Office Supplies	5,800
5115479 - Codes - Tires	2,000
5115481 - Codes - Uniforms	300
5115551 - Codes - Dues & Certifications	400
5115563 - Codes - Postage	1,000
5115569 - Codes - Staff Training	1,000
5115573 - Codes - Telephones	1,800
Total 5115 - Building Code Enforcement	203,000
5120 - Fire Protection	
5120309 - Consulting & Training	30,000
Total 5120 - Fire Protection	30,000
5135 - Emergency Management	
5135105 - EMA Deputy Director	12,000
5135107 - EMA Director	40,000
5135334 - EMA Building Maint	1,000
5135336 - EMA Equipment Repairs	4,000
5135339 - EMA Radio Repair and Maint	1,500
5135340 - EMA Vehicle maintenance	3,000
5135427 - EMA Supplies & Materials	300
5135429 - EMA Fuel	1,500
5135443 - EMA Vehicle Parts	1,400
5135445 - EMA Office Expense	300
5135479 - EMA Tires	900
5135551 - EMA Dues	200
5135569 - EMA Staff training	3,000
5135573 - EMA Telephone	1,400
5135577 - EMA Travel Expense	500
5135578 - EMA Office Utilities	600
Total 5135 - Emergency Management	71,600

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5139 - Weather Sirens	
5139336 - Weather Siren Repairs	1,500
5139380 - Equipment Rental	1,500
8099446 - Weather Siren Equipment	25,000
Total 5139 - Weather Sirens	28,000
5145 - Emergency Dispatch	
5145322 01 - E911 Tax Disbursement	480,000
5145322 02 - E911 County Share	195,000
5145420 - Tower & Generator Maint	1,500
5145446 - Tower Equipment (Bloomfield)	4,000
5145545 - Central Dispatch GIS Services	20,000
5145578 - Radio Tower Utilities	800
Total 5145 - Emergency Dispatch	701,300
5175903 - Public Advocacy Program	5,500
Total 5100 - Public Protection	2,256,900
5200 - General Health & Sanitation	
5205 - Animal control	
5205102 - Dog Warden Salary	63,600
5205315 - Humane Society Contract	63,100
5205329 - Animal Control Maint Contracts	2,500
5205334 - Animal Control Building Main	1,200
5205340 - Animal Control Vehicle Expense	2,400
5205427 - Animal Control Feed & supplies	100
5205445 - Animal Control Office supplies	200
5205551 - Animal Control Dues & Licenses	100
5205573 - Animal Control Telephones	700
5205578 - Animal Control Utilities	10,400
Total 5205 - Animal control	144,300
5231507 - Health Dept Appropriation	768,200
5233315 - Contract NCAH	5,500
Total 5200 - General Health & Sanitation	918,000

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5300 - Social Services	
5301315 - Community Action Services	12,200
5301357 - Indigent Person Services	3,500
5301515 - General Welfare Assistance	30,000
5305329 - Sr Citizen Bldg Main Contracts	1,800
5305334 - Sr Citizens Bldg Supplies	2,100
5305370 - Senior Citizens Transportation	3,000
5305411 - Sr Citizens Custodial Supply	2,300
5305578 - Senior Citizens Utilities	12,100
5310332 - Public Defender Contract	6,400
5315399 - Emergency Shelter for Children	3,600
5330344 - Pauper Burials	11,400
5330507 - Human Rights Commission	1,500
5330515 - Feed America Program	4,000
5340107 - Comm Svc Supv Salary	71,900
5340185 - Comm Svc Other Payroll	4,100
5340340 - Comm Svc Vehicle Main	1,000
5340427 - Comm Svc Supplies	2,400
5340573 - Telephones	800
5341399 - Domestic Victims Shelter	9,400
Total 5300 - Social Services	<hr/> 183,500

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

5400 · Recreation & Culture	
5401107 · Recreation Program Director	43,300
5401329 · Recreation Maint Contracts	47,900
5401334 · Recreation Bldg/Grounds Maint	22,800
5401336 · Recreation Equipment Repair	1,400
5401340 · Recreation Vehicle Maint	500
5401364 · Recreation Rented Equipment	1,600
5401427 · Recreation Maint Supplies	4,600
5401445 · Recreation Office Supplies	300
5401467 · Recreation Equipment	17,200
5401573 · Recreation Telephone	600
5405578 · Recreation Utilities	13,800
5405595 · Recreation League Expenses	15,000
5405718 · Recreation capital	45,000
5405348 · Recreation Program Support	24,200
5415329 · Civic Center Maint Contracts	24,800
5415334 · Civic Center Bldg Maint	2,700
5415411 · Civic Center Custodial Supplies	2,700
5415446 · Civic Center Supplies & Equip	400
5415578 · Civic Center Building Utilities	18,900
5415711 · Civic Center Heating & Air Equipment	15,000
5420348 · Tourism Commission Support	270,000
5420507 · SF Amphitheatre	750,000
5425334 · Fairgrounds Support	1,000
Total 5400 · Recreation & Culture	1,323,700
6105 · Road Maintenance	
6105578 · Utilities	59,000
Total 6105 · Road Maintenance	59,000
6301 · Transportation Services	
6301370 · School Children Transport	225,000
Total 6301 · Transportation Services	225,000
8000 · Capital Projects	
5080742 · Old Courthouse Bldg	750,000
5086715 · Wickland (insurance proceeds)	67,000
5086741 · Wickland Painting	50,000
5105723 · Law Enforcement Automobiles	90,000
5415742 · Civic Center	50,000
Total 8000 · Capital Projects	1,007,000

**Nelson County Fiscal Court
General Fund
Budget**

**Adopted
FY 2019**

9000 - Administrative Expenses	
9100 - General Services	
9100301 - Payroll Processing	16,200
9100307 - Audit Services	79,000
9100332 - Rocket Docket Program	15,000
9100521 - County insurance	220,000
9100529 - Umbrella Coverage	28,200
9100531 - Fidelity and Surety Bonds	9,200
9100537 - Claims & Judgments	15,000
9100539 - Advertising & Legal Notices	19,000
9100551 - Memberships	17,600
9100573 - Telephones	53,400
9100902 - Payments to Govt Agencies	100
Total 9100 - General Services	472,700
9400 - Fringe Benefits	
9400201 - Social Security	256,100
9400202 - Retirement	907,000
9400204 - Life/Disability Insurance	21,000
9400205 - Employee Health Insurance	564,300
9400208 - Unemployment Insurance	9,000
9400209 - Workers Comp Insurance	40,800
9400547 - Employee Medical/WC Claims	2,500
Total 9400 - Fringe Benefits	1,800,700
9500902 - Forest Fire Suppression	1,600
Total 9000 - Administrative Expenses	2,275,000

**Nelson County Fiscal Court
General Fund
Budget**

	Adopted FY 2019
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	327,000
Total 9200 · Transfers to Reserves	<u>327,000</u>
Total Expense	<u>10,437,000</u>
Revenue over/(under) expenditures	(1,060,000)
Other Income (Expense)	
4901 · Budgeted Carryover Fund Balance	1,564,000
4911 · Borrowed Monies	750,000
4909 · Transfers Out	
4909 03 · Transfers to Jail	(1,504,000)
4910 · Transfers In	
4910 13 · Transfers from Solid Waste	50,000
4910 15 · Transfers from Landfill	200,000
Total 4910 · Transfers In	<u>250,000</u>
Total Other Income (Expense)	<u>1,060,000</u>
Fund Balance at Period End	<u><u>-</u></u>

**Nelson County Fiscal Court
Road Fund
Budget**

	Adopted FY 2019
Income	
4500 - Intergovernmental Revenues	
4510 30 - Flex Funds Bridge Grant	80,000
4513 - 3% Emergency Grant	150,000
4514 01 - KY Transp Cabinet Grants	274,000
4514 02 - KYTC Grants - Flex	140,000
4516 - Truck License Distribution	223,000
4517 - Drivers License Refund	4,000
4518 - County Road Aid	1,294,000
4519 - Municipal Roads - Uninc areas	143,000
Total 4500 - Intergovernmental Revenues	<u>2,308,000</u>
Total Income	<u>2,308,000</u>

**Nelson County Fiscal Court
Road Fund
Budget**

**Adopted
FY 2019**

Expense

6103 · Road Supervision/Administration

6103329 · Building Main Contracts	400
6103334 · Building Maintenance	11,000
6103364 · Radio Tower Rental	4,200
6103411 · Custodial Supplies	1,000
6103445 · Office Supplies	5,600
6103573 · Telephones	2,800

Total 6103 · Road Supervision/Administration	25,000
---	---------------

6105 · Road Maintenance

6105143 · Labor	684,800
6105323 · Engineering	2,000
6105333 · Street Cleaning Services	500
6105336 · Equipment repairs	9,000
6105339 · Radio Repair and Maint	500
6105380 · Equipment rental	4,000
6105420 · 911 Road Signage	1,500
6105427 · Garage supplies	12,200
6105429 · Fuel	170,000
6105431 · Fences & ROW	4,000
6105439 · Lubricants	8,500
6105443 · Parts	43,000
6105446 · Small Road Projects	10,000
6105447 · Dust control-chip seal oil	47,000
6105449 · Pavement Restriping	8,000
6105457 · Bridge & Culvert Materials	82,000
6105469 · Signs & Posts	21,500
6105471 · Snow removal	100,000
6105475 · Tools	2,000
6105479 · Tires	18,500
6105481 · Uniforms	20,500
6105551 · Dues & licenses	500
6105569 · Staff Training	2,000
6105577 · Staff Travel	500
6105578 · Utilities	10,000
6105594 · Crew Safety Equipment	5,500

Total 6105 · Road Maintenance	1,268,000
--------------------------------------	------------------

**Nelson County Fiscal Court
Road Fund
Budget**

**Adopted
FY 2019**

8000 - Capital Projects	
6105311 - Contract Paving	
311 01 - District 1	120,000
311 02 - District 2	120,000
311 03 - District 3	120,000
311 04 - District 4	120,000
311 05 - District 5	120,000
311 06 - CJE Paving Allowance	120,000
311 07 - State Bond Projects	274,000
Total 6105311 - Contract Paving	994,000
6105312 - Bridges	100,000
6105713 - Road Equipment	150,000
6105723 - Road Vehicles	32,500
6105730 - Road projects 3% monies	150,000
6105730-01 - Flex Funds Projects	140,000
Total 6105730 - Road projects	290,000
Total 8000 - Capital Projects	1,566,500
9000 - Administrative Expenses	
9400 - Fringe Benefits	
9400201 - Social Security	46,400
9400202 - Retirement	140,000
9400205 - Employee Health Insurance	282,400
9400209 - Workers Comp Insurance	32,700
9400547 - Employee Medical/WC Claims	1,000
Total 9400 - Fringe Benefits	502,500
Total 9000 - Administrative Expenses	502,500

**Nelson County Fiscal Court
Road Fund
Budget**

	Adopted FY 2019
9200 - Transfers to Reserves	
9200999 - Reserved for transfer	334,000
Total 9200 - Transfers to Reserves	334,000
Total Expense	3,696,000
Revenue over/(under) expenditures	(1,388,000)
Other Income (Expense)	
4901 - Budgeted Carryover Fund Balance	603,000
4910 - Transfers In	
4910 04 - Transfers from LGEA	100,000
4910 13 - Transfers from Solid Waste	65,000
4910 23 - Transfers from OLF	620,000
Total 4910 - Transfers In	785,000
Total Other Income (Expense)	1,388,000
Fund Balance at Period End	0

**Nelson County Fiscal Court
Jail Fund
Budget**

**Adopted
FY 2019**

Income

4500 - Intergovernmental Revenues

4533 - Jail Allotment	44,000
4534 - Jail Medical	24,000
4535 - Court Costs	12,000
4537 - Controlled Intake	325,000
4538 - DUI Fees	7,800
4543 - County Atty Traffic School Fees	1,000
4569 - Local Corrections Assist HB 463	32,000

Total 4500 - Intergovernmental Revenues	445,800
--	----------------

4600 - Charges for Services

4618 - Work Release Fees	22,900
4633 - Jail Bonds	5,700
4634 01 - Prisoner Booking Fees	7,700
4634 02 - Prisoner Board Fees	22,600
4634 03 - Prisoner Drug Testing	500

Total 4600 - Charges for Services	59,400
--	---------------

4700 - Miscellaneous Revenues

4703 - Canteen Reimbursement	88,000
4727 02 - Medical Reimbursements	2,800

Total 4700 - Miscellaneous Revenues	90,800
--	---------------

Total Income	596,000
---------------------	----------------

**Nelson County Fiscal Court
Jail Fund
Budget**

**Adopted
FY 2019**

Expense

5100 - Public Protection	
5101101 - Jailer salary	96,000
5101103 - Deputies Salaries	788,100
5101177 - Jail Maintenance Salary	45,000
5101185 - Jailer Vacation Pay	600
5101212 - Jailer Training Incentive	4,200
5101314 - Contracts with Other Counties	2,500
5101329 - Building Main Contracts	21,300
5101334 - Building Maint Supplies	21,400
5101336 - Equipment Repairs	8,600
5101340 - Vehicle maintenance	500
5101346 - Pest Control	400
5101406 - Tools & Maint Supplies	2,600
5101411 - Custodial Supplies	37,800
5101423 - Food Prep & Serving Supplies	14,600
5101425 - Food	274,900
5101428 - Canteen Inventory	107,600
5101437 - Linens	12,200
5101445 - Office Supplies	8,100
5101453 - Prisoner Hygiene	7,200
5101463 - Plumbing Supplies/Repairs	3,000
5101465 - Prisoner Clothing	2,900
5101481 - Staff Uniforms	1,200
5101549 - Routine Medical	115,000
5101550 - Pretrial Testing Supplies	2,600
5101551 - Dues & Subscriptions	800
5101569 - Staff training	600
5101571 - Building Repairs	20,000
5101573 - Telephones	1,200
5101576 - Staff Travel	600
5101578 - Utilities	90,500
Total 5101 - Jail	1,692,000

**Nelson County Fiscal Court
Jail Fund
Budget**

**Adopted
FY 2019**

5102 - Juvenile Detention	
5102314 - Juvenile housing contracts	2,000
Total 5102 - Juvenile Detention	2,000
 Total 5100 - Public Protection	 1,694,000
 9000 - Administrative Expenses	
9400 - Fringe Benefits	
9400201 - Social Security	68,000
9400202 - Retirement	136,000
9400205 - Employee Health Insurance	166,000
9400209 - Workers Comp Insurance	14,500
9400547 - Employee Medical/WC Claims	1,500
Total 9400 - Fringe Benefits	386,000
 Total 9000 - Administrative Expenses	 386,000
 9200 - Transfers to Reserves	
9200999 - Reserved for transfer	20,000
Total 9200 - Transfers to Reserves	20,000
 Total Expense	 2,100,000
 Revenue over/(under) expenditures	 (1,504,000)
 Other Income (Expense)	
Other Income	
4910 - Transfers In	
4910 01 - Transfers from General	1,504,000
Total 4910 - Transfers In	1,504,000
 Total Other Income (Expense)	 1,504,000
 Fund Balance at Period End	 0

**Nelson County Fiscal Court
LGEA Fund
Budget**

	<u>Adopted FY 2019</u>
Income	
4500 - Intergovernmental Revenues	
4528 - Coal Impact Fees	\$ 40,000
4529 - Mineral Severance Fees	<u>125,000</u>
Total 4500 - Intergovernmental Revenues	<u>165,000</u>
Total Income	<u>165,000</u>
Expense	
6105 - Road Maintenance	
6105405 - Hot and cold mix	70,000
6105409 - Rock	<u>50,000</u>
Total 6105 - Road Maintenance	<u>120,000</u>
9200 - Transfers to Reserves	
9200999 - Reserved for transfer	<u>194,000</u>
Total 9200 - Transfers to Reserves	<u>194,000</u>
Total Expense	<u>314,000</u>
Revenue over/(under) expenditures	(149,000)
Other Income (Expense)	
Other Income	
4901 - Budgeted Carryover Fund Balance	249,000
4909 - Transfers Out	
4909 02 - Transfers to Road	<u>(100,000)</u>
Total 4909 - Transfers Out	<u>(100,000)</u>
Total Other Income (Expense)	<u>149,000</u>
Fund Balance at Period End	<u><u>0</u></u>

**Nelson County Fiscal Court
EMS Fund
Budget**

	<u>Adopted FY 2019</u>
Income	
4500 · Intergovernmental Revenues	
4510 04 · EMS Grant	10,000
Total 4500 · Intergovernmental Revenues	<u>10,000</u>
4600 · Charges for Services	
4608 · EMS Patient Fees	2,464,000
4609 · EMS Training Fees	4,000
Total 4600 · Charges for Services	<u>2,468,000</u>
Total Income	<u>2,478,000</u>

**Nelson County Fiscal Court
EMS Fund
Budget**

**Adopted
FY 2019**

Expense

5140137 - Salaries	1,695,500
5140183 - Salaries Paid Training	7,600
5140318 - Credit Card Processing	4,500
5140320 - Collection services	2,000
5140334 - Building maintenance	6,500
5140336 - Equipment Maintenance & Repairs	21,000
5140339 - Radio Maintenance & Repairs	5,000
5140340 - Vehicle Maintenance & Repairs	32,000
5140343 - Medical Director	11,900
5140364 - Rent	12,600
5140411 - Custodial supplies	3,000
5140413 - Data Processing Equipment	2,000
5140429 - Fuel	90,000
5140439 - Oil, lubes	3,000
5140441 - Supplies and Equipment	2,500
5140443 - Vehicle Parts	45,000
5140445 - Office Supplies	8,000
5140446 - Housing expenses	1,000
5140479 - Tires	4,500
5140481 - Staff Uniforms	8,400
5140543 - Licenses	11,000
5140549 - Employee Medical	300
5140550 - Medical supplies & Materials	41,000
5140551 - Dues	800
5140563 - Postage	3,500
5140569 - Training	8,000
5140573 - Telephones	4,500
5140577 - Staff travel	500
5140578 - Utilities	25,900
5140599 - Miscellaneous	1,000
Total 5140 - Ambulance Service	2,062,500
Total 5100 - Public Protection	2,062,500
8000 - Capital Projects	
5140739 - EMS Equipment	25,000
Total 8000 - Capital Projects	25,000

**Nelson County Fiscal Court
EMS Fund
Budget**

	<u>Adopted FY 2019</u>
9000 - Administrative Expenses	
9400 - Fringe Benefits	
9400201 - Social Security	127,500
9400202 - Retirement	321,500
9400205 - Employee Health Insurance	221,500
9400209 - Workers Comp Insurance	114,000
9400547 - Employee Medical/WC Claims	2,000
Total 9400 - Fringe Benefits	<u>786,500</u>
Total 9000 - Administrative Expenses	786,500
9200 - Transfers to Reserves	
9200999 - Reserved for transfer	51,000
Total 9200 - Transfers to Reserves	<u>51,000</u>
Total Expense	<u>2,925,000</u>
Revenue over/(under) expenditures	(447,000)
Other Income (Expense)	
Other Income	
4901 - Budgeted Carryover Fund Balance	47,000
4910 - Transfers In	
4910 23 - Transfers from OLF	400,000
Total 4910 - Transfers In	<u>400,000</u>
Total Other Income (Expense)	<u>447,000</u>
Fund Balance at Period End	<u><u>0</u></u>

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

	Adopted FY 2019
Income	
4500 - Intergovernmental Revenues	
4510 10 - Litter Abatement Grant	50,000
4510 11 - Deceased Animal Grant	7,500
Total 4500 - Intergovernmental Revenues	<u>57,500</u>
4600 - Charges for Services	
4602 - Garbage Collection Fees	2,170,000
4602b - Delinquent Collections	7,000
Total 4600 - Charges for Services	<u>2,177,000</u>
4700 - Miscellaneous Revenues	
4728 - Local Contributions	7,500
Total 4700 - Miscellaneous Revenues	<u>7,500</u>
Total Income	<u>2,242,000</u>

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

**Adopted
FY 2019**

Expense

5200 - General Health & Sanitation

5215 - Solid Waste

5215107 - Supervisor Salary	77,100
5215161 - Labor	575,800
5215314 - Landfill Tipping Fees	611,800
5215315 - Roadside Cleanup	35,000
5215320 - Collection Contracts	131,800
5215332 - Legal Fees Delinquent Accounts	1,000
5215336 - Equipment Repair	5,000
5215366 - Bulky Item Pickup	80,000
5215369 - Towing service	1,000
5215427 - Garage supplies	3,300
5215429 - Fuel & Lubricants	200,000
5215443 - Parts	61,000
5215445 - Office Supplies	1,300
5215479 - Tires	28,000
5215481 - Employee uniforms	8,200
5215537 - Property damage claims	500
5215541 - Hydraulic Parts & Equipment	1,000
5215543 - Franchise fee	35,000
5215548 - Deceased Animal Program	2,500
5215551 - Licenses	200
5215566 - City Reimbursements	8,000
5215594 - Crew Safety Equipment	4,000
Total 5215 - Solid Waste	1,871,500

Total 5200 - General Health & Sanitation 1,871,500

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

	Adopted FY 2019
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	45,400
9400202 · Retirement	130,500
9400205 · Employee Health Insurance	234,500
9400209 · Workers Comp Insurance	32,600
9400547 · Employee Medical/WC Claims	1,500
Total 9400 · Fringe Benefits	<u>444,500</u>
Total 9000 · Administrative Expenses	444,500
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	<u>105,000</u>
Total 9200 · Transfers to Reserves	<u>105,000</u>
Total Expense	<u>2,421,000</u>
Revenue over/(under) expenditures	(179,000)
Other Income (Expense)	
Other Income	
4901 · Budgeted Carryover Fund Balance	294,000
4909 · Transfers Out	
4909 01 · Transfers to General	(50,000)
4909 02 · Transfers to Road	(65,000)
Total 4909 · Transfers Out	<u>(115,000)</u>
Total Other Income (Expense)	<u>179,000</u>
Fund Balance at Period End	<u><u>0</u></u>

**Nelson County Fiscal Court
Landfill Fund
Budget**

	<u>Adopted FY 2019</u>
Income	
4500 - Intergovernmental Revenues	
4510 28 - Tire Waste Recycling Grant	4,000
Total 4500 - Intergovernmental Revenues	<u>4,000</u>
4600 - Charges for Services	
4603 - Landfill Disposal Fees	2,600,000
Total 4600 - Charges for Services	<u>2,600,000</u>
4700 - Miscellaneous Revenues	
4711 12 - Farm leases	35,000
4713 03 - Recycling - Scrap Metal Sales	10,000
Total 4700 - Miscellaneous Revenues	<u>45,000</u>
4801 - Interest	21,000
Total Income	<u>2,670,000</u>

**Nelson County Fiscal Court
Landfill Fund
Budget**

**Adopted
FY 2019**

Expense

5200 · General Health & Sanitation	
5210 · Landfill Operations	
5210105 · Solid Waste Manager	79,400
5210107 · County Engineer-Brad	116,700
5210149 · Landfill Operators	499,600
5210314 · Environmental Remediation Fee	112,500
5210318 · Credit Card Processing	9,900
5210323 · Engineering	9,300
5210324 · Environmental Monitoring	79,800
5210329 · Maintenance Contracts	6,800
5210334 · Building Maintenance	2,700
5210336 · Equipment Repairs	9,000
5210339 · Radio Repairs and Maint	500
5210380 · Equipment Rental	10,000
5210398 · Tire Removal Services	15,000
5210411 · Custodial supplies	2,400
5210427 · Main supplies	12,500
5210429 · Fuel & Lubricants	118,000
5210431 · Fence Supplies and Maint	2,600
5210443 · Parts	42,900
5210445 · Office Expense	11,800
5210446 · Cover Material	6,800
5210468 · Testing supplies	1,000
5210475 · Tools	6,900
5210479 · Tires	15,500
5210481 · Uniforms	5,600
5210537 · Property damage claims	500
5210541 · Hydraulic Parts & Equipment	1,500
5210551 · Dues & Memberships	300
5210569 · Staff Training	1,300
5210571 · Property Maintenance	20,000
5210573 · Telephones	1,500
5210578 · Utilities	200,000
5210581 · Leachate Maintenance	15,000
5210594 · Crew Safety Equipment	2,300
5210599 · Miscellaneous	1,000
Total 5210 · Landfill Operations	1,420,600
5217 · Recycling Program	
5217161 · Recycling contract labor	9,000
5217340 · Recycling vehicle expense	2,500
5217428 · Recycling Supplies	500
5217479 · Recycling Truck tires	800
Total 5217 · Recycling Program	12,800
Total 5200 · General Health & Sanitation	1,433,400

**Nelson County Fiscal Court
Landfill Fund
Budget**

	Adopted FY 2019
8000 · Capital Projects	
5210723 · Vehicles	65,000
5210750 · Landfill Phase Construction	100,000
Total 8000 · Capital Projects	165,000
9000 · Administrative Expenses	
9400 · Fringe Benefits	
9400201 · Social Security	53,200
9400202 · Retirement	146,000
9400205 · Employee Health Insurance	226,000
9400209 · Workers Comp Insurance	34,400
9400547 · Employee Medical/WC Claims	1,000
Total 9400 · Fringe Benefits	460,600
Total 9000 · Administrative Expenses	460,600
9200 · Transfers to Reserves	
9200999 · Reserved for transfer	2,078,000
999-01 · Landfill Closure Escrow	400,000
999-02 · Reserved for Capital Projects	130,000
Total 9200 · Transfers to Reserves	2,608,000
Total Expense	4,667,000
Revenue over/(under) expenditures	(1,997,000)
Other Income (Expense)	
Other Income	
4901 · Budgeted Carryover Fund Balance	2,197,000
4909 · Transfers Out	
4909 01 · Transfers to General	(200,000)
Total 4909 · Transfers Out	(200,000)
Total Other Income (Expense)	1,997,000
Fund Balance at Period End	-

**Nelson County Fiscal Court
Occupational License Fund
Budget**

	Adopted FY 2019
Income	
4100 - Taxes	
4134 - Occupational License Fee	1,312,000
Total Income	1,312,000
Expense	
5000 - General Government	
5047 - Occupational License Fee Admin	
5047142 - License Administrator	42,700
5047336 - OLF Equipment Maint Contracts	1,000
5047445 - OLF Office supplies	5,300
Total 5047 - Occupational License Fee Admin	49,000
5075 - Economic Development	
5075348 - Bardstown Mainstreets	5,000
5075507 - NCEDA Contribution	54,600
5075508 - BIDC Contribution	45,000
Total 5075 - Economic Development	104,600
Total 5000 - General Government	153,600
6301 - Transportation Services	
6201507 - Air Board Contribution	4,800
Total 6301 - Transportation Services	4,800

**Nelson County Fiscal Court
Occupational License Fund
Budget**

	Adopted FY 2019
9000 - Administrative Expenses	
9400 - Fringe Benefits	
9400201 - Social Security	3,300
9400202 - Retirement	9,400
9400205 - Employee Health Insurance	10,800
9400547 - Employee Medical/WC Claims	100
Total 9400 - Fringe Benefits	23,600
Total 9000 - Administrative Expenses	23,600
9200 - Transfers to Reserves	
9200999 - Reserved for transfer	306,000
Total 9200 - Transfers to Reserves	306,000
Total Expense	488,000
Revenue over/(under) expenditures	824,000
Revenue over/(under) expenditures	824,000
Other Income (Expense)	
Other Income	
4901 - Budgeted Carryover Fund Balance	196,000
4909 - Transfers Out	
4909 02 - Transfers to Road	(620,000)
4909 09 - Transfers to EMS	(400,000)
Total 4909 - Transfers Out	(1,020,000)
Total Other Income (Expense)	(824,000)
Fund Balance at Period End	0

**Nelson County Fiscal Court
PIC Fund
Budget**

**Adopted
FY 2019**

Income

4700 - Miscellaneous Revenues	
4711 08 - Lease - Airport Hangars	6,000
4711 09 - Rent - Nelson County Plaza	7,200
4711 13 - Lease - New Hope Fire Truck	14,703
4712 02 - Rent - Justice Center	885,000
Total 4700 - Miscellaneous Revenues	912,903

Total Income	912,903
---------------------	----------------

Expense

5084 - Other County Properties	
5084329 - Building Main Contracts	3,200
5084521 - Property Insurance	4,400
Total 5084 - Other County Properties	7,600

Total 5000 - General Government	7,600
--	-------

7200 - Public Properties Bonds	
601 07 - Justice Center Principal	750,000
605 07 - Justice Center interest	135,000
Total 7200 - Public Properties Bonds	885,000

7700 - Leases	
602 06 - Airport Main Hangar Principal	5,000
602 07 - New Hope Fire Truck Principal	13,986
606 06 - Airport Main Hangar Interest	1,000
606 07 - New Hope Fire Truck Interest	717
Total 7700 - Leases	20,703

**Nelson County Fiscal Court
PIC Fund
Budget**

**Adopted
FY 2019**

8000 - Capital Projects	
8011716 - Industrial Land Improvements	2,600
Total 8011716 - Industrial Land development	<u>2,600</u>
Total 8011 - Nelson County Industrial Park	<u>2,600</u>
Total 8000 - Capital Projects	2,600
9200 - Transfers to Reserves	
9200999 - Reserved for transfer	344,000
Total 9200 - Transfers to Reserves	<u>344,000</u>
Total Expense	<u>1,259,903</u>
Revenue over/(under) expenditures	(347,000)
Other Income (Expense)	
4901 - Budgeted Carryover Fund Balance	<u>347,000</u>
Total Other Income (Expense)	<u>347,000</u>
Fund Balance at Period End	<u><u>0</u></u>

**NELSON COUNTY FISCAL COURT
SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2019**

Description of Issue		Courthouse Complex	Courthouse Complex	Airport Main Hanger	New Hope Fire Truck
Budget Code		97-7200	97-7200	97-7700	97-7700
Term (# of Years)		22	20	20	12
Current Interest Rate %		3% to 5%	1.05% to 4.5%	4.5%	4.63%
Issue Date		5/10/2011	10/2/2003	4/30/2002	10/22/2007
Total Principal Amount		\$7,905,000	\$375,000	\$100,000	\$131,900
Total Interest Amount		\$1,728,654	\$168,257	\$52,967	\$40,391
Total Issue		\$9,633,654	\$543,257	\$152,967	\$172,291
Principal Balance Remaining		\$ 3,890,000	\$ 120,000	\$ 20,000	\$ 18,284
Interest Balance Remaining		\$ 408,345	\$ 16,650	\$ 2,113	\$ 617
Less Reserve Earnings					
Net Outstanding		\$4,298,345	\$136,650	\$22,113	\$18,901
Next Payment Due Date		12/1/2018	12/1/2018	Monthly	Monthly
Total Due This Budget		\$ 859,515	\$ 25,400	\$ 5,924	\$ 14,379
Final Payment Due Date		6/1/2023	6/1/2023	1/20/2022	10/20/2019

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

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

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

Payee	Account	Amount	Purpose
E911 Central Dispatch	01-5145-322	16,250.00	Central Dispatch - county share
City of Bardstown	01-5145-545	1,666.67	GIS Salary - county share
Keith Carter	09-5140-364	500.00	Ambulance apartment rent
City of Bloomfield	09-5140-364	550.00	Ambulance apartment rent
Arnold Koerber	02-6103-364	350.00	Radio tower rental
Nelson County Attorney	01-5005-105	3,016.67	Office salaries
Nelson County Attorney	01-5005-445	2,000.00	County share office expense
Nelson County Clerk	01-5025-167	250.00	Fiscal Court Clerk
Nelson County PVA	01-5030-367	8,366.67	County share office expense
Dr. Robert Alan Smith	09-5140-343	984.60	EMS Medical Director
Nelson County Humane Society	01-5205-315	5,256.10	Humane Society Contract/Animal Control
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	3,675.00	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

Motion approved by all members of the Fiscal Court of Nelson County, Kentucky on the _____ day of _____, 2018.

County Judge Executive

Approved as to form and classification on _____

State Local Finance Officer

**2017 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	14.3000
Personal Property	14.3000
Bank Deposit Rate	0.0250
Motor Vehicle	16.1000
Watercraft	16.1000

Special Districts	Library	Soil Conservation	Extension Service
Real Property	7.9000	5.2000	1.0300
Personal Property	8.0000		1.0300
Motor Vehicle	1.4500		1.0300
Watercraft	1.4500		1.0300

The tax rates indicated above are from the Fiscal Court minutes of September 5, 2017, found on pages 495-496 of the Fiscal Court Order Book number 39.

Signature, County Judge Executive

Date

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