

**AN ORDINANCE RELATING TO THE ANNUAL BUDGET AND
APPROPRIATIONS
#26-05**

BE IT ORDAINED BY THE FISCAL COURT OF HENDERSON COUNTY, KENTUCKY:

The annual budget, attached hereto and incorporated herein as if reiterated herein in full, is adopted for the fiscal year 2026 - 2027 and the amounts stated are appropriated for the following purposes indicated therein. Per applicable statute, the budget will be forwarded to the State Local Finance Officer for approval as to form and classification.

Adopted this 26th day of May, 2026.

On first reading of the foregoing Ordinance, it was moved by Magistrate _____, seconded by Magistrate _____, that the Ordinance be adopted on its first reading.

WHEREUPON, the vote was called.

Upon roll call the vote stood:

Magistrate Berry	_____
Magistrate Starks	_____
Magistrate Tompkins	_____
Magistrate Puttman	_____
Magistrate Southard	_____
Judge-Executive Schneider	_____

WHEREUPON, County Judge-Executive Brad Schneider declared the Ordinance adopted on its first reading and ordered that the same be published in summary form and presented for second reading on June 24, 2025 at the regular meeting of Fiscal Court.

APPROVED this 26th day of May, 2026.

ATTEST:

Angela Comer
Henderson County Fiscal Court Clerk

Brad Schneider
Henderson County Judge-Executive

FY 2026-2027 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
General Fund					
01-4755- -	SHERIFF-NARCOTICS TASK FORCE REIMB		0.00	0.00%	0.00%
01-4756- -	SHERIFF-SCHOOL RESOURCE OFFICER REIMBURSEMENT		250,000.00	1.94%	0.63%
	9 Accounts Listed	4700	427,200.00	3.31%	1.07%
01-4802- -	INTEREST		1,062,045.00	8.22%	2.66%
	1 Accounts Listed	4800	1,062,045.00	8.22%	2.66%
01-4901- -	PRIOR YEAR CARRYOVER		614,348.00	4.76%	1.54%
01-4901- -A	911 PROJECT (2015)		0.00	0.00%	0.00%
01-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
01-4909- -	TRANSFERS OUT		(3,836,662.00)	-29.70%	-9.60%
01-4910- -	TRANSFER IN		0.00	0.00%	0.00%
01-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
	6 Accounts Listed	4900	(3,222,314.00)	-24.95%	-8.06%
	49 Accounts Listed	General	12,917,231.00		32.33%

Road Fund					
02-4411- -	ROAD EXCESS WEIGHT PERMITS/DAMAGE DEPOSITS		0.00	0.00%	0.00%
	1 Accounts Listed	4400	0.00	0.00%	0.00%
02-4503- -	FEDERAL GRANT REIMB		0.00	0.00%	0.00%
02-4504- -	SS4A FEDERAL HIGHWAY GRANT		0.00	0.00%	0.00%
02-4506- -	KST- GRANT REIMBURSEMENT		0.00	0.00%	0.00%
02-4507- -	FEMA		0.00	0.00%	0.00%
02-4514- -	TRANSPORTATION CABINET		145,000.00	2.52%	0.36%
02-4516- -	TRUCK LICENSE DISTRIB.		222,000.00	3.86%	0.56%
02-4517- -	DRIVERS LICENSE		11,000.00	0.19%	0.03%
02-4518- -	COUNTY ROAD AID		1,282,400.00	22.29%	3.21%
	8 Accounts Listed	4500	1,660,400.00	28.86%	4.16%
02-4604- -	PARKS AND REC REVENUE		15,000.00	0.26%	0.04%
02-4619- -	CULVERT SALES		20,000.00	0.35%	0.05%
	2 Accounts Listed	4600	35,000.00	0.61%	0.09%
02-4710- -	OTHER SALES		15,000.00	0.26%	0.04%
02-4713- -	RECYCLING RECEIPTS		30,000.00	0.52%	0.08%
02-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY		0.00	0.00%	0.00%
02-4727- -	MOSQUITO SPRAY		0.00	0.00%	0.00%
02-4731- -	MISC. REVENUE		1,000.00	0.02%	0.00%
	5 Accounts Listed	4700	46,000.00	0.80%	0.12%
02-4802- -	INTEREST		35,000.00	0.61%	0.09%
	1 Accounts Listed	4800	35,000.00	0.61%	0.09%
02-4901- -	PRIOR YEAR CARRYOVER		200,000.00	3.48%	0.50%
02-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
02-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
02-4910- -	TRANSFER IN		3,777,662.00	65.65%	9.45%
02-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
	5 Accounts Listed	4900	3,977,662.00	69.13%	9.96%
	22 Accounts Listed	Road	5,754,062.00		14.40%

Jail Fund					
03-4502- -	FEDERAL PRISON		4,591,700.00	45.84%	11.49%
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FY 2026-2027 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Jail Fund					
03-4514- -	TRANSPORTATION CABINET		70,000.00	0.70%	0.18%
03-4533- -	JAIL OPERATION		125,044.00	1.25%	0.31%
03-4534- -	JAIL MEDICAL ALLOTMENT		9,874.00	0.10%	0.02%
03-4535- -	COURT COST		18,000.00	0.18%	0.05%
03-4536- -	INTERCOUNTY PE		0.00	0.00%	0.00%
03-4538- -	D.U.I. FEES FR STATE		5,000.00	0.05%	0.01%
03-4543- -	JAIL BOND FEES		3,500.00	0.03%	0.01%
03-4555- -	STATE PER DIEM		1,934,865.00	19.32%	4.84%
03-4555- -A	SAP PER DIEM		125,000.00	1.25%	0.31%
03-4559- -	SOCIAL SECURITY		8,000.00	0.08%	0.02%
03-4569- -	LOCAL CORRECTIONS		48,512.00	0.48%	0.12%
	12 Accounts Listed	4500	6,939,495.00	69.28%	17.37%
03-4618- -	WORK RELEASE		28,000.00	0.28%	0.07%
03-4621- -	FEDERAL TRANSPORTS		295,000.00	2.95%	0.74%
03-4633- -	FEES		60,000.00	0.60%	0.15%
	3 Accounts Listed	4600	383,000.00	3.82%	0.96%
03-4702- -	TELEPHONE		200,000.00	2.00%	0.50%
03-4711- -	LEASE AGREEMENTS		100,000.00	1.00%	0.25%
03-4726- -	INSURANCE PROCEEDS - PROPERTY & CASUALTY		0.00	0.00%	0.00%
03-4727- -	REIMBURSEMENT		48,000.00	0.48%	0.12%
03-4731- -	MISC. REVENUE		170,000.00	1.70%	0.43%
03-4780- -	COUNTY PER DIEM REIMB		136,000.00	1.36%	0.34%
03-4799- -	JAIL-GRANTS (SECURUS TECHNOLOGY)		0.00	0.00%	0.00%
	7 Accounts Listed	4700	654,000.00	6.53%	1.64%
03-4802- -	INTEREST		197,000.00	1.97%	0.49%
	1 Accounts Listed	4800	197,000.00	1.97%	0.49%
03-4901- -	PRIOR YR CARRYOVER		1,842,893.00	18.40%	4.61%
03-4901- -B	BOND PROCEEDS-KITCHEN		0.00	0.00%	0.00%
03-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
03-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
03-4910- -	TRANSFER IN		0.00	0.00%	0.00%
03-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
	6 Accounts Listed	4900	1,842,893.00	18.40%	4.61%
	29 Accounts Listed	Jail	10,016,388.00		25.07%
Local Government Economic Assistance Fund					
04-4419- -	WASTE HAULING		165,000.00	4.52%	0.41%
	1 Accounts Listed	4400	165,000.00	4.52%	0.41%
04-4509- -	KST-REIMB BUSSING		24,000.00	0.66%	0.06%
04-4527- -	COAL SEV/COAL PRODUCTION		3,000,000.00	82.27%	7.51%
04-4528- -	COAL SEV/COAL IMPACT		0.00	0.00%	0.00%
04-4529- -	MINERAL TAX		250,000.00	6.86%	0.63%
	4 Accounts Listed	4500	3,274,000.00	89.78%	8.19%
04-4727- -A	MOSQUITO CONTROL		0.00	0.00%	0.00%
04-4727- -B	CITY OF HEND/HUMANE SOC REIMB		186,498.00	5.11%	0.47%
04-4731- -	MISC.		1,000.00	0.03%	0.00%

FY 2026-2027 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Local Government Economic Assistance Fund					
3 Accounts Listed		4700	187,498.00	5.14%	0.47%
04-4802- -	INTEREST		20,000.00	0.55%	0.05%
1 Accounts Listed		4800	20,000.00	0.55%	0.05%
04-4901- -	PRIOR YR CARRYOVER		0.00	0.00%	0.00%
04-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
04-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
04-4910- -	TRANSFER IN		0.00	0.00%	0.00%
04-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
5 Accounts Listed		4900	0.00	0.00%	0.00%
14 Accounts Listed		L.G.E.A.	3,646,498.00		9.13%
State Grants Fund					
06-4504- -C	GRANTS-WARM (WOMEN'S CENTER)		200,000.00	12.02%	0.50%
06-4504- -D	DRA GRANT/BROADBAND PROJECT		0.00	0.00%	0.00%
06-4504- -E	RECREATIONAL TRAILS PROGRAM GRANT		0.00	0.00%	0.00%
06-4508- -	PDI (4-STAR)		0.00	0.00%	0.00%
06-4510- -A	WASTE TIRE GRANT		4,000.00	0.24%	0.01%
06-4510- -B	LITTER ABATEMENT GRANT		35,000.00	2.10%	0.09%
06-4510- -C	HOUSEHOLD HAZARDEOUS WASTE GRANT		25,000.00	1.50%	0.06%
06-4510- -D	CRUMB RUBBER GRANT		0.00	0.00%	0.00%
06-4510- -E	KY PRIDE GRANT		211,724.00	12.73%	0.53%
06-4510- -F	LAND & WATER GRANT		80,000.00	4.81%	0.20%
06-4510- -H	HARBOR HOUSE HB 1 GRANT		0.00	0.00%	0.00%
06-4510- -I	KY ECONOMIC DEVLPMT GRANT/SS4A MATCH		805,595.00	48.43%	2.02%
12 Accounts Listed		4500	1,361,319.00	81.84%	3.41%
06-4731- -	MISC REVENUE		0.00	0.00%	0.00%
06-4731- -A	SPAY & NEUTER GRANT		2,000.00	0.12%	0.01%
2 Accounts Listed		4700	2,000.00	0.12%	0.01%
06-4901- -	PRIOR YR CARRYOVER		300,000.00	18.04%	0.75%
06-4903- -	PRIOR YR ADJUSTMENT		0.00	0.00%	0.00%
06-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
06-4910- -	TRANSFER IN		0.00	0.00%	0.00%
06-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
5 Accounts Listed		4900	300,000.00	18.04%	0.75%
19 Accounts Listed		St. Grants	1,663,319.00		4.16%
Federal Grants Fund					
07-4503- -	SS4A FEDERAL HIGHWAY GRANT		1,500,000.00	60.00%	3.75%
07-4504- -	FLAP GRANT/FED LAND ACCESS PRGM		1,000,000.00	40.00%	2.50%
2 Accounts Listed		4500	2,500,000.00	100.00%	6.26%
07-4731- -	MISC REVENUE		0.00	0.00%	0.00%
1 Accounts Listed		4700	0.00	0.00%	0.00%
07-4901- -	PRIOR YEAR CARRY OVER		0.00	0.00%	0.00%
07-4903- -	PRIOR YEAR ADJUSTMENT		0.00	0.00%	0.00%
07-4909- -	TRANSFER OUT		0.00	0.00%	0.00%
07-4910- -	TRANSFER IN		0.00	0.00%	0.00%
07-4911- -	BORROWED MONEY		0.00	0.00%	0.00%
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FY 2026-2027 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
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Federal Grants Fund

5 Accounts Listed	4900	0.00	0.00%	0.00%
8 Accounts Listed	Fed. Grants	2,500,000.00		6.26%

ECONOMIC DEVELOPMENT FUND

31-4802- -	INTEREST	1,000.00	1.00%	0.00%
1 Accounts Listed	4800	1,000.00	1.00%	0.00%
31-4901- -	PRIOR YR CARRYOVER	40,000.00	40.00%	0.10%
31-4902- -	PRIOR YR CARRYOVER	0.00	0.00%	0.00%
31-4903- -	PRIOR YR ADJUSTMENT	0.00	0.00%	0.00%
31-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
31-4910- -	TRANSFER IN	59,000.00	59.00%	0.15%
5 Accounts Listed	4900	99,000.00	99.00%	0.25%
6 Accounts Listed	EC DEV	100,000.00		0.25%

OPIOID SETTLEMENT FUND

74-4760- -	OPIOID SETTLEMENT PAYMENTS	80,000.00	49.13%	0.20%
1 Accounts Listed	4700	80,000.00	49.13%	0.20%
74-4802- -	INTEREST	10,000.00	6.14%	0.03%
1 Accounts Listed	4800	10,000.00	6.14%	0.03%
74-4901- -	PRIOR YEAR CARRYOVER	72,834.00	44.73%	0.18%
74-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
74-4910- -	TRANSFER IN	0.00	0.00%	0.00%
3 Accounts Listed	4900	72,834.00	44.73%	0.18%
5 Accounts Listed	OPIOID	162,834.00		0.41%

CLERK SB 135/CLERK PERMANENT STORAGE

77-4731- -	CLERK SB 135/PERMANENT STORAGE FEES	40,000.00	88.89%	0.10%
1 Accounts Listed	4700	40,000.00	88.89%	0.10%
77-4802- -	INTEREST	5,000.00	11.11%	0.01%
1 Accounts Listed	4800	5,000.00	11.11%	0.01%
77-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
77-4903- -	PRIOR ADJUSTMENT	0.00	0.00%	0.00%
77-4909- -	TRANSFERS OUT	0.00	0.00%	0.00%
77-4910- -	TRANSFER IN	0.00	0.00%	0.00%
4 Accounts Listed	4900	0.00	0.00%	0.00%
6 Accounts Listed	CLERK SB 135	45,000.00		0.11%

HEALTH INSURANCE

78-4799- -	EMPLOYER & EMPLOYEE CONTRIBUTIONS	3,100,000.00	98.41%	7.76%
1 Accounts Listed	4700	3,100,000.00	98.41%	7.76%
78-4802- -	INTEREST	50,000.00	1.59%	0.13%
1 Accounts Listed	4800	50,000.00	1.59%	0.13%
78-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
78-4903- -	PRIOR YEAR ADJUSTMENT	0.00	0.00%	0.00%
78-4909- -	TRANSFERS OUT	0.00	0.00%	0.00%
78-4910- -	TRANSFERS IN	0.00	0.00%	0.00%
4 Accounts Listed	4900	0.00	0.00%	0.00%
6 Accounts Listed	HEALTH	3,150,000.00		7.88%

FY 2026-2027 Budget Revenues

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
ARPA/AMERICAN RESCUE PLAN ACT				
84-4504- -	ARPA FUNDS	0.00	0.00%	0.00%
	1 Accounts Listed	4500	0.00	0.00%
84-4731- -	MISC REVENUE	0.00	0.00%	0.00%
	1 Accounts Listed	4700	0.00	0.00%
84-4802- -	INTEREST	0.00	0.00%	0.00%
	1 Accounts Listed	4800	0.00	0.00%
84-4901- -	PRIOR YEAR CARRYOVER	0.00	0.00%	0.00%
84-4909- -	TRANSFER OUT	0.00	0.00%	0.00%
84-4910- -	TRANSFER IN	0.00	0.00%	0.00%
	3 Accounts Listed	4900	0.00	0.00%
	6 Accounts Listed	ARPA	0.00	0.00%
	170 Accounts Listed	11 Funds listed totaling	39,955,332.00	

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-	JUDGE EXC SALARY	130,517.00	1.01%	0.33%
01-5001-165-	JUDGE'S STAFF SALARIES	138,017.00	1.07%	0.35%
01-5001-179-	JUDGE'S STAFF-PART TIME	36,250.00	0.28%	0.09%
01-5001-201-	JUDGE'S STAFF - SOCIAL SECURITY	23,800.00	0.18%	0.06%
01-5001-202-	JUDGE'S STAFF - RETIREMENT	48,000.00	0.37%	0.12%
01-5001-204-	JUDGE'S STAFF - LIFE INS	400.00	0.00%	0.00%
01-5001-205-	JUDGE'S STAFF - HEALTH INS	67,370.00	0.52%	0.17%
01-5001-209-	JUDGE'S STAFF - WORKERS COMPENSATION	524.00	0.00%	0.00%
01-5001-212-	JUDGE-TRNG INCENTIVE	5,446.00	0.04%	0.01%
01-5001-413-	EQUIPMENT/TECHNOLOGY	1,000.00	0.01%	0.00%
01-5001-445-	OFFICE SUPPLIES	4,000.00	0.03%	0.01%
01-5001-569-	JUDGE & STAFF TRNG, TRAVEL, CONF	14,500.00	0.11%	0.04%
01-5001-573-	TELEPHONE & MOBILE	4,000.00	0.03%	0.01%
01-5005-101-	COUNTY ATTORNEY SALARY	72,260.00	0.56%	0.18%
01-5005-106-	ASS'T COUNTY ATTORNEY	122,523.00	0.95%	0.31%
01-5005-165-	COUNTY ATTORNEY STAFF	179,100.00	1.39%	0.45%
01-5005-179-	TEMP/PART-TIME	7,000.00	0.05%	0.02%
01-5005-201-	CO ATTNY/STAFF- SOCIAL SECURITY	29,042.00	0.22%	0.07%
01-5005-202-	CO ATTNY/STAFF-RETIREMENT	64,949.00	0.50%	0.16%
01-5005-204-	CO ATTNY/STAFF-LIFE INS	665.00	0.01%	0.00%
01-5005-205-	CO ATTNY/STAFF-HEALTH INS	65,040.00	0.50%	0.16%
01-5005-209-	CO ATTNY STAFF - WORKERS COMPENSATION	697.00	0.01%	0.00%
01-5005-413-	CO ATTNY/DATA PROCESSING EQUIPMENT	7,500.00	0.06%	0.02%
01-5005-573-	CO ATTNY - TELEPHONE	4,000.00	0.03%	0.01%
01-5005-595-	CHILD SUPPORT	0.00	0.00%	0.00%
01-5005-902-	ASS'T CO ATTNY SUPPLEMENT	34,000.00	0.26%	0.09%
01-5010-101-	COUNTY CLERK SALARY	126,000.00	0.98%	0.32%
01-5010-103-	DEPUTY CLERK SALARIES	743,000.00	5.75%	1.86%
01-5010-178-	CLERK - OVERTIME	10,000.00	0.08%	0.03%
01-5010-179-A	TEMPORARY SALARIES	0.00	0.00%	0.00%
01-5010-179-B	PART-TIME SALARIES	18,000.00	0.14%	0.05%
01-5010-191-	RECORDING FEES	3,150.00	0.02%	0.01%
01-5010-201-	CLERK STAFF- SOCIAL SECURITY	68,000.00	0.53%	0.17%
01-5010-202-	CLERK STAFF - RETIREMENT	155,000.00	1.20%	0.39%
01-5010-204-	CLERK STAFF-LIFE INS	2,300.00	0.02%	0.01%
01-5010-205-	CLERK STAFF - HEALTH INS	344,000.00	2.66%	0.86%
01-5010-209-	CLERK STAFF WORKERS COMPENSATION	1,928.00	0.01%	0.00%
01-5010-210-	CLERK EXPENSES	3,600.00	0.03%	0.01%
01-5010-212-	CLERK - TRAINING INCENTIVE	1,440.00	0.01%	0.00%
01-5010-336-	MAINT/REPAIRS EQUIPMENT	49,500.00	0.38%	0.12%
01-5010-368-	TAX BILL PREP	40,000.00	0.31%	0.10%
01-5010-445-	OFFICE SUPPLIES/POSTAGE	60,000.00	0.46%	0.15%
01-5010-551-	MEMBERSHIPS/ASSOC	3,200.00	0.02%	0.01%
01-5010-565-	PRINTING/BINDING	1,500.00	0.01%	0.00%
01-5010-569-	CONFERENCES, TRAINING	18,000.00	0.14%	0.05%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5010-573-	TELEPHONE	5,000.00	0.04%	0.01%
01-5015-101-	SHERIFF SALARY	128,000.00	0.99%	0.32%
01-5015-103-	SHERIFF, DEPUTIES SALARIES	1,993,468.00	15.43%	4.99%
01-5015-119-	KLEPFF REIMBURSEMENT	110,000.00	0.85%	0.28%
01-5015-178-	OVERTIME	75,000.00	0.58%	0.19%
01-5015-179-	BAILIFF SALARIES	415,000.00	3.21%	1.04%
01-5015-201-	SHERIFF STAFF- SOCIAL SECURITY	187,450.00	1.45%	0.47%
01-5015-202-	SHERIFF STAFF-RETIREMENT	383,151.00	2.97%	0.96%
01-5015-204-	SHERIFF STAFF-LIFE INS	5,994.00	0.05%	0.01%
01-5015-205-	SHERIFF STAFF-HEALTH INS	564,880.00	4.37%	1.41%
01-5015-209-	SHERIFF STAFF - WORKERS COMPENSATION	74,784.00	0.58%	0.19%
01-5015-212-	SHERIFF-TRAINING INCENTIVE	5,000.00	0.04%	0.01%
01-5015-302-	ADVERTISING	600.00	0.00%	0.00%
01-5015-314-	SHERIFF GRANTS	0.00	0.00%	0.00%
01-5015-339-	MAINT & REPAIRS - EQUIPMENT	105,000.00	0.81%	0.26%
01-5015-340-	VEHICLE REPAIR	70,000.00	0.54%	0.18%
01-5015-381-	VFD'S ASSESSMENT EXPENSE	0.00	0.00%	0.00%
01-5015-401-	AMMUNITION	8,500.00	0.07%	0.02%
01-5015-403-	OTHER SUPPLIES/MATLS -K9	0.00	0.00%	0.00%
01-5015-429-	FUEL	100,000.00	0.77%	0.25%
01-5015-445-	OFFICE SUPPLIES	47,000.00	0.36%	0.12%
01-5015-481-	UNIFORM ALLOWANCE	35,000.00	0.27%	0.09%
01-5015-539-	JURY EXPENSE	4,000.00	0.03%	0.01%
01-5015-551-	SHERIFF ASSOCIATION DUES	3,000.00	0.02%	0.01%
01-5015-563-	POSTAGE FOR TAXES	10,000.00	0.08%	0.03%
01-5015-566-	TRANSPORTING PRISONERS	15,000.00	0.12%	0.04%
01-5015-569-	CONFERENCES, TRNG	40,000.00	0.31%	0.10%
01-5015-573-	TELEPHONE & MOBILE	35,000.00	0.27%	0.09%
01-5015-699-	VEHICLES	190,000.00	1.47%	0.48%
01-5020-101-	CORONER, SALARY	25,000.00	0.19%	0.06%
01-5020-103-	DEPUTY CORONERS SALARIES	69,201.00	0.54%	0.17%
01-5020-201-	CORONER STAFF- SOCIAL SECURITY	7,310.00	0.06%	0.02%
01-5020-202-	CORONER'S RETIREMENT	4,358.00	0.03%	0.01%
01-5020-204-	CORONER'S - LIFE INS	67.00	0.00%	0.00%
01-5020-205-	CORONER - HEALTH INS	0.00	0.00%	0.00%
01-5020-209-	CORONER STAFF - WORKERS COMPENSATION	1,756.00	0.01%	0.00%
01-5020-210-	CORONER'S EXPENSE	3,600.00	0.03%	0.01%
01-5020-212-	CORONER TRNG INCENTIVE	1,326.00	0.01%	0.00%
01-5020-308-	BODY TRANSPORTS	8,000.00	0.06%	0.02%
01-5020-445-	SUPPLIES & EXPENSES	11,000.00	0.09%	0.03%
01-5020-566-	DEPUTIES MILEAGE REIMBURSEMENT	2,000.00	0.02%	0.01%
01-5020-569-	CONFERENCES, TRNG	7,000.00	0.05%	0.02%
01-5020-573-	TELEPHONE	7,500.00	0.06%	0.02%
01-5025-101-	MAGISTRATES SALARIES	125,000.00	0.97%	0.31%
01-5025-201-	FISCAL COURT - SOCIAL SECURITY	13,025.00	0.10%	0.03%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-202-	FISCAL COURT -RETIREMENT	10,615.00	0.08%	0.03%
01-5025-204-	FISCAL COURT - LIFE INS	670.00	0.01%	0.00%
01-5025-205-	FISCAL COURT - HEALTH INS	118,255.00	0.92%	0.30%
01-5025-209-	FISCAL COURT - WORKERS COMPENSATION	1,028.00	0.01%	0.00%
01-5025-210-	EXPENSE FOR MAGISTRATES	18,000.00	0.14%	0.05%
01-5025-212-	MAGISTRATES-TRAINING INCENTIVE	27,230.00	0.21%	0.07%
01-5025-302-	ADVERTISING FOR FISCAL COURT	35,000.00	0.27%	0.09%
01-5025-332-	LEGAL FEES	0.00	0.00%	0.00%
01-5025-569-	CONFERENCES, TRAINING	23,000.00	0.18%	0.06%
01-5030-191-	BOARD OF ASSESSMT APPEALS	500.00	0.00%	0.00%
01-5030-367-	PVA STATUTORY CONTRIBUTION	100,800.00	0.78%	0.25%
01-5030-573-	PVA PHONE	1,200.00	0.01%	0.00%
01-5040-102-	CO TREASURER, SALARY	80,821.00	0.63%	0.20%
01-5040-105-	FINANCE OFFICER SALARY	62,800.00	0.49%	0.16%
01-5040-201-	TREASURER STAFF - SOCIAL SECURITY	11,821.00	0.09%	0.03%
01-5040-202-	TREAS STAFF-RETIREMENT	26,932.00	0.21%	0.07%
01-5040-204-	TREAS STAFF - LIFE INS	268.00	0.00%	0.00%
01-5040-205-	TREAS STAFF - HEALTH INS	36,153.00	0.28%	0.09%
01-5040-209-	TREASURER STAFF - WORKERS COMPENSATION	234.00	0.00%	0.00%
01-5040-212-	TREASURER-TRNG INCENTIVE	10,892.00	0.08%	0.03%
01-5040-302-	ADVERTISING	1,000.00	0.01%	0.00%
01-5040-413-	DATA PROCESSING SUPPLIES	60,000.00	0.46%	0.15%
01-5040-445-	OFFICE SUPPLIES	5,000.00	0.04%	0.01%
01-5040-569-	CONFERENCES, TRAINING	10,000.00	0.08%	0.03%
01-5040-573-	TELEPHONE	2,500.00	0.02%	0.01%
01-5047-142-	OCC. TAX ADMINISTRATOR	53,808.00	0.42%	0.13%
01-5047-201-	OCC. TAX - SOCIAL SECURITY	4,117.00	0.03%	0.01%
01-5047-202-	OCC. TAX - RETIREMENT	9,379.00	0.07%	0.02%
01-5047-204-	OCC. TAX-LIFE INS	134.00	0.00%	0.00%
01-5047-205-	OCC. TAX - HEALTH INS	24,876.00	0.19%	0.06%
01-5047-209-	OCC. TAX - WORKERS COMPENSATION	117.00	0.00%	0.00%
01-5047-413-	OCC. TAX - DATA PROCESSING	4,600.00	0.04%	0.01%
01-5047-445-	OCC. TAX - SUPPLIES & EXP	7,000.00	0.05%	0.02%
01-5047-569-	OCC. TAX-TRNG, TRAVEL, CONF	2,000.00	0.02%	0.01%
01-5047-573-	TELEPHONE	500.00	0.00%	0.00%
01-5057-107-	NETWORK TECHNICIAN	80,822.00	0.63%	0.20%
01-5057-178-	OVERTIME - ELECTIONS	3,500.00	0.03%	0.01%
01-5057-201-	NETWORK TECH - SOCIAL SECURITY	8,451.00	0.07%	0.02%
01-5057-202-	NETWORK TECH-RETIREMENT	14,698.00	0.11%	0.04%
01-5057-204-	NETWORK TECH-LIFE INS	134.00	0.00%	0.00%
01-5057-205-	NETWORK TECH-HEALTH INS	14,166.00	0.11%	0.04%
01-5057-209-	NETWORK TECH WORKERS COMPENSATION	117.00	0.00%	0.00%
01-5057-318-	IT SERVICES	180,500.00	1.40%	0.45%
01-5057-319-	WEBSITE MAINT/INTERNET SVCS	38,500.00	0.30%	0.10%
01-5057-445-	TECH OFFICE SUPPLIES	250.00	0.00%	0.00%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5057-569-	TECH TRAVEL, TRNG	2,000.00	0.02%	0.01%
01-5057-573-	TECH PHONE	600.00	0.00%	0.00%
01-5060-101-	LAW LIBRARIAN	650.00	0.01%	0.00%
01-5060-201-	LAW LIBRARIAN SOCIAL SECURITY	55.00	0.00%	0.00%
01-5060-202-	LAW LIBRARIAN-RETIREMENT	129.00	0.00%	0.00%
01-5065-192-	ELECTION OFFICERS	60,000.00	0.46%	0.15%
01-5065-193-	ELECTION COMM PER DIEM	6,720.00	0.05%	0.02%
01-5065-302-	ADVERTISING & PRINTING	30,000.00	0.23%	0.08%
01-5065-341-	VOTING MACHINES TRANSPORTING	7,500.00	0.06%	0.02%
01-5065-445-	MATERIALS & SUPPLIES	185,000.00	1.43%	0.46%
01-5065-545-	REDISTRICTING	0.00	0.00%	0.00%
01-5065-569-	ELECTION REGISTRATION	400.00	0.00%	0.00%
01-5065-737-	VOTING MACHINES	0.00	0.00%	0.00%
01-5070-199-	ZONING BOARD MBR PER DIEM	3,000.00	0.02%	0.01%
01-5070-199-A	BD OF HOUSING APPEALS & CODE ENFORCMENT BD	10,000.00	0.08%	0.03%
01-5070-348-	PLANNING COMMISSION	433,261.00	3.35%	1.08%
01-5080-175-	CRTHSE CUSTODIAL SERVICE	51,000.00	0.39%	0.13%
01-5080-177-	MAINT. GROUNDS & PARKING	5,000.00	0.04%	0.01%
01-5080-178-	OVERTIME	2,000.00	0.02%	0.01%
01-5080-179-	CRTHSE PART-TIME	32,000.00	0.25%	0.08%
01-5080-201-	CRTHSE CUSTODIAL STAFF - SOCIAL SECURITY	6,350.00	0.05%	0.02%
01-5080-202-	CRTHSE CUSTODIAL & JUD CTR RETIREMT	8,890.00	0.07%	0.02%
01-5080-204-	CUSTOD. SERVICES-LIFE INS	134.00	0.00%	0.00%
01-5080-205-	CUSTOD SERVICES-HEALTH INS	13,446.00	0.10%	0.03%
01-5080-209-	CRTHSE CUSTODIAL - WORKER'S COMPENSATION	1,896.00	0.01%	0.00%
01-5080-398-	CUSTODIAL CONTRACTED SVCS	20,000.00	0.15%	0.05%
01-5080-411-	CUSTODIAL SUPPLIES	10,000.00	0.08%	0.03%
01-5080-521-	INSURANCE COURTHOUSE	255,462.00	1.98%	0.64%
01-5080-571-	RENEWALS & REPAIRS-CRTHSE	300,000.00	2.32%	0.75%
01-5080-578-	UTILITIES - COURTHOUSE	39,000.00	0.30%	0.10%
01-5081-398-	JUD. CTR CONTRACTED CUSTODIAL	115,000.00	0.89%	0.29%
01-5081-411-	JUD. CTR BLDG MAINT SUPPLIES	3,000.00	0.02%	0.01%
01-5081-570-	JUD. CTR RENEWALS & REPAIRS	125,000.00	0.97%	0.31%
01-5081-573-	JUD. CTR - TELEPHONE	4,300.00	0.03%	0.01%
01-5081-578-	JUD. CTR - UTILITIES	90,000.00	0.70%	0.23%
01-5085-177-	AIRBOARD MAINTENANCE	167,110.00	1.29%	0.42%
171 Accounts Listed		5000	10,687,479.00	82.74%
01-5102-314-	HOUSING JUVENILES	10,000.00	0.08%	0.03%
01-5115-105-	ASST BLDG INSPT SALARY	45,000.00	0.35%	0.11%
01-5115-107-	BLDG INSPECTOR SALARY	75,658.00	0.59%	0.19%
01-5115-179-	CODES ENFORCEMENT SEC. - PT	14,000.00	0.11%	0.04%
01-5115-201-	BLDG INSPT - SOCIAL SECURITY	10,302.00	0.08%	0.03%
01-5115-202-	BLDG INSPT-RETIREMENT	21,100.00	0.16%	0.05%
01-5115-204-	BLDG INSPT-LIFE INS	267.00	0.00%	0.00%
01-5115-205-	BLDG INSPT-HEALTH INS	47,232.00	0.37%	0.12%

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FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5115-209-	BLDG INSPT - WORKERS COMPENSATION	1,665.00	0.01%	0.00%
01-5115-334-	DEMOLITION & TAX SALES	30,000.00	0.23%	0.08%
01-5115-340-	BLDG INSPT-VEHICLE MAINT	1,500.00	0.01%	0.00%
01-5115-429-	BLDG INSPT - FUEL	8,000.00	0.06%	0.02%
01-5115-445-	BLDG INSPT-SUPPLIES	2,500.00	0.02%	0.01%
01-5115-481-	BLDG INSPT-UNIFORMS	500.00	0.00%	0.00%
01-5115-573-	BLDG INSPT-TELEPHONE	2,000.00	0.02%	0.01%
01-5115-576-	BLDG INSPT-TRNG, TRAVEL	4,500.00	0.03%	0.01%
01-5135-105-	EMA ASSISTANTS	17,000.00	0.13%	0.04%
01-5135-105-A	EMA ASSISTANT TO DIRECTOR	46,000.00	0.36%	0.12%
01-5135-107-	EMA COORDINATOR	57,250.00	0.44%	0.14%
01-5135-201-	EMA/STAFF - SOCIAL SECURITY	9,200.00	0.07%	0.02%
01-5135-202-	EMA RETIREMENT	18,000.00	0.14%	0.05%
01-5135-204-	EMA LIFE INS	268.00	0.00%	0.00%
01-5135-205-	EMA HEALTH INS	28,872.00	0.22%	0.07%
01-5135-209-	EMA STAFF - WORKERS COMPENSATION	3,212.00	0.02%	0.01%
01-5135-445-	EMA SUPPLIES	63,800.00	0.49%	0.16%
01-5135-573-	EMA TELEPHONE	4,326.00	0.03%	0.01%
01-5140-303-	AMBULANCE SERVICE	150,000.00	1.16%	0.38%
01-5150-513-	FOREST FIRE PROTECTION	500.00	0.00%	0.00%
01-5175-903-	PUBLIC DEFENDER	17,000.00	0.13%	0.04%
29 Accounts Listed		5100	689,652.00	5.34%
01-5235-515-	DRAINAGE DISTRICT	200,000.00	1.55%	0.50%
1 Accounts Listed		5200	200,000.00	1.55%
01-5420-566-	TRANSIENT/HOTEL TAX	7,000.00	0.05%	0.02%
1 Accounts Listed		5400	7,000.00	0.05%
01-8099-715-	LAND ACQUISTION/CRTHSE RENO	0.00	0.00%	0.00%
01-8099-741-	SPECIAL FUND RESERVE	0.00	0.00%	0.00%
2 Accounts Listed		8000	0.00	0.00%
01-9100-208-	UNEMPLOYMENT INSURANCE	5,000.00	0.04%	0.01%
01-9100-307-	AUDITING	30,000.00	0.23%	0.08%
01-9100-398-	CONTRACTED SERVICES	7,500.00	0.06%	0.02%
01-9100-507-	KY COAL COALITION	2,500.00	0.02%	0.01%
01-9100-531-	INS OFFICIALS PERFORMANCE BONDS	7,000.00	0.05%	0.02%
01-9100-548-	ARPA FUND DISTRIBUTIONS	0.00	0.00%	0.00%
01-9100-551-	MEMBERSHIP FEE COUNTY ASSOC	9,000.00	0.07%	0.02%
01-9100-553-	GRADD MEMBERSHIP DUES	17,000.00	0.13%	0.04%
01-9100-555-	KACO MEMBERSHIP DUES	1,100.00	0.01%	0.00%
01-9100-566-	SURPLUS PROPERTY REIMB	0.00	0.00%	0.00%
01-9100-567-	REFUNDS	150,000.00	1.16%	0.38%
01-9100-599-	MISC	1,000.00	0.01%	0.00%
12 Accounts Listed		9100	230,100.00	1.78%
01-9200-999-	CONTINGENT APPROPRIATIONS	500,000.00	3.87%	1.25%
1 Accounts Listed		9200	500,000.00	3.87%
01-9300-999-	APPROP TRANSFERS TO OTHER FUNDS	0.00	0.00%	0.00%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
General Fund					
1 Accounts Listed		9300	0.00	0.00%	0.00%
01-9400-201-	GENERAL FUND SOCIAL SECURITY		0.00	0.00%	0.00%
01-9400-205-	EMPLOYEE ASSISTANCE PROGRAM		235,000.00	1.82%	0.59%
2 Accounts Listed		9400	235,000.00	1.82%	0.59%
01-9500-599-	DISTRIBUTIONS TO OTHER GOVT AGENCIES		238,000.00	1.84%	0.60%
01-9500-902-	IN LIEU OF TAX PAYMENTS		130,000.00	1.01%	0.33%
2 Accounts Listed		9500	368,000.00	2.85%	0.92%
222 Accounts Listed		General	12,917,231.00		32.33%
Road Fund					
02-5217-107-	RECYCLING/SOLID WASTE		54,200.00	0.94%	0.14%
02-5217-178-	RECYCLING OVERTIME		4,000.00	0.07%	0.01%
02-5217-179-	RECYCLING PART TIME		0.00	0.00%	0.00%
02-5217-185-	RECYCLING EMPLOYEES		167,200.00	2.91%	0.42%
02-5217-334-	BUILDING REPAIRS/MAINT		50,000.00	0.87%	0.13%
02-5217-336-	EQUIPMENT REPAIRS/MAINT		40,000.00	0.70%	0.10%
02-5217-398-	GRADD AMERICORP		0.00	0.00%	0.00%
02-5217-411-	CLEANING SUPPLIES		3,000.00	0.05%	0.01%
02-5217-429-	RECYCLING-FUEL		15,000.00	0.26%	0.04%
02-5217-441-	OFFICE SUPPLIES		3,000.00	0.05%	0.01%
02-5217-481-	STAFF UNIFORMS		500.00	0.01%	0.00%
02-5217-569-	STAFF TRNG/TRAVEL		1,500.00	0.03%	0.00%
02-5217-573-	TELEPHONE		2,000.00	0.03%	0.01%
02-5217-578-	UTILITIES		12,000.00	0.21%	0.03%
02-5217-599-	MISC.		1,000.00	0.02%	0.00%
02-5217-723-	MOTOR VEHICLES/TRAILER		40,000.00	0.70%	0.10%
16 Accounts Listed		5200	393,400.00	6.84%	0.98%
02-5401-107-	PARKS SUPERVISOR		56,200.00	0.98%	0.14%
02-5401-165-	PARKS EMPLOYEES		284,000.00	4.94%	0.71%
02-5401-178-	PARKS OVERTIME		7,500.00	0.13%	0.02%
02-5401-179-	PARKS PART TIME HELP		32,500.00	0.56%	0.08%
02-5401-302-	PARKS ADVERTISING		5,000.00	0.09%	0.01%
02-5401-314-	PARKS GRANTS		0.00	0.00%	0.00%
02-5401-446-	PARKS/PROGRAMS/SUPPLIES		240,000.00	4.17%	0.60%
02-5401-569-	PARKS TRAINING/TRAVEL		1,500.00	0.03%	0.00%
02-5401-578-	PARKS/FAIRGROUNDS...UTILITIES		25,000.00	0.43%	0.06%
02-5401-725-	PARKS EQUIPMT		100,000.00	1.74%	0.25%
10 Accounts Listed		5400	751,700.00	13.06%	1.88%
02-6103-102-	COUNTY ENGINEER		116,390.00	2.02%	0.29%
02-6103-212-	COUNTY ENGINEER-TRNG INCENTIVE		5,200.00	0.09%	0.01%
02-6103-551-	COUNTY ENGINEER MEMBERSHIPS		600.00	0.01%	0.00%
02-6103-567-	EXCESS WEIGHT PERMITS/DAMAGE DEP REFUND		0.00	0.00%	0.00%
02-6103-569-	COUNTY ENGINEER-TRNG, TRAVEL		7,000.00	0.12%	0.02%
02-6103-573-	COUNTY ENGINEER-TELEPHONE		1,000.00	0.02%	0.00%
02-6105-145-	ROAD SUPERVISION		64,200.00	1.12%	0.16%
02-6105-147-	HEAVY EQUIP. OPERATORS		530,608.00	9.22%	1.33%
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FY 2026-2027 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
Road Fund					
02-6105-153-	EQUIPMT OPERATORS	299,800.00	5.21%	0.75%	
02-6105-157-	TRUCK DRIVERS	293,500.00	5.10%	0.73%	
02-6105-165-	ROAD CLERK-FINANCE	54,956.00	0.96%	0.14%	
02-6105-177-	ROAD-APPRENTICE	35,360.00	0.61%	0.09%	
02-6105-178-	ROAD DEPT. OVERTIME	25,000.00	0.43%	0.06%	
02-6105-311-	CONTRACTED CONSTRUCTION	449,000.00	7.80%	1.12%	
02-6105-312-	BRIDGE CONSTRUCTION	250,000.00	4.34%	0.63%	
02-6105-382-	DRUG TESTING	5,000.00	0.09%	0.01%	
02-6105-405-	RESURFACING/BLACKTOP	50,000.00	0.87%	0.13%	
02-6105-409-	ROCK MATERIALS	50,000.00	0.87%	0.13%	
02-6105-429-	FUEL	240,000.00	4.17%	0.60%	
02-6105-441-	MAINT & REPAIRS/EQUIPMT	520,000.00	9.04%	1.30%	
02-6105-445-	OFFICE SUPPLIES	10,000.00	0.17%	0.03%	
02-6105-447-	HOT MIX	25,000.00	0.43%	0.06%	
02-6105-461-	CULVERTS (PIPE)	65,000.00	1.13%	0.16%	
02-6105-471-	SALT	45,000.00	0.78%	0.11%	
02-6105-566-	SS4A FEDERAL HIGHWAY SAFETY GRANT	0.00	0.00%	0.00%	
02-6105-567-	EXCESS WEIGHT PERMIT/DAMAGE DEP REFUND	0.00	0.00%	0.00%	
02-6105-569-	SAFETY PROGRAM/TRAINING/TRAVEL	22,000.00	0.38%	0.06%	
02-6105-573-	TELEPHONE	10,000.00	0.17%	0.03%	
02-6105-578-	UTILITIES	30,000.00	0.52%	0.08%	
02-6105-606-	ROAD DEBT SERVICE	0.00	0.00%	0.00%	
02-6105-721-	NEW MACHINERY/EQUIPMT	330,000.00	5.74%	0.83%	
31 Accounts Listed		6100	3,534,614.00	61.43%	8.85%
02-9100-535-	KACO INS	60,253.00	1.05%	0.15%	
1 Accounts Listed		9100	60,253.00	1.05%	0.15%
02-9400-201-	ROAD SOCIAL SECURITY	142,551.00	2.48%	0.36%	
02-9400-202-	ROAD RETIREMENT	292,408.00	5.08%	0.73%	
02-9400-204-	ROAD LIFE INS	3,500.00	0.06%	0.01%	
02-9400-205-	ROAD HEALTH INS	520,000.00	9.04%	1.30%	
02-9400-209-	WORKER'S COMP	55,636.00	0.97%	0.14%	
5 Accounts Listed		9400	1,014,095.00	17.62%	2.54%
63 Accounts Listed		Road	5,754,062.00		14.40%

Jail Fund

03-5100-742-	JAIL EXPANSION	0.00	0.00%	0.00%
03-5101-101-	JAILER, SALARY	126,000.00	1.26%	0.32%
03-5101-103-	DEPUTY/MATRONS	3,423,006.00	34.17%	8.57%
03-5101-106-	ADMINISTRATIVE/OFFICE STAFF	114,504.00	1.14%	0.29%
03-5101-135-	SAP EMPLOYEES	221,420.00	2.21%	0.55%
03-5101-178-	OVERTIME	325,000.00	3.24%	0.81%
03-5101-179-	PART-TIME EMPLOYEES	18,720.00	0.19%	0.05%
03-5101-212-	JAILER-TRAINING INCENTIVE	5,445.00	0.05%	0.01%
03-5101-329-	TISSUE PAPER/TRASH LINERS	45,000.00	0.45%	0.11%
03-5101-334-	BUILDING REPAIRS & MAINT	110,000.00	1.10%	0.28%
03-5101-336-	EQUIPMENT REPAIRS & MAINT	110,000.00	1.10%	0.28%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
Jail Fund					
03-5101-346-	PEST CONTROL		2,865.00	0.03%	0.01%
03-5101-398-	CONTRACTED SERVICES-OTHER		12,000.00	0.12%	0.03%
03-5101-411-	CLEANING SUPPLIES		40,000.00	0.40%	0.10%
03-5101-425-	FOOD		721,000.00	7.20%	1.80%
03-5101-437-	JAIL LINEN		10,000.00	0.10%	0.03%
03-5101-445-	OFFICE SUPPLIES		17,000.00	0.17%	0.04%
03-5101-453-	PRISONER HYGIENE		5,000.00	0.05%	0.01%
03-5101-465-	PRISONER CLOTHING		20,000.00	0.20%	0.05%
03-5101-481-	STAFF UNIFORMS		12,500.00	0.12%	0.03%
03-5101-521-	INSURANCE- KACO/KALF		169,654.00	1.69%	0.42%
03-5101-549-	ROUTINE MEDICAL		1,635,382.00	16.33%	4.09%
03-5101-566-	PRISONER TRANSPORTS		50,000.00	0.50%	0.13%
03-5101-569-	STAFF TRNG/TRAVEL/CONFERENCES		25,500.00	0.25%	0.06%
03-5101-573-	TELEPHONE		20,000.00	0.20%	0.05%
03-5101-578-	UTILITIES		395,000.00	3.94%	0.99%
03-5101-703-	COMMUNICATION EQUIPMENT		10,000.00	0.10%	0.03%
03-5101-705-	DATA PROCESSING EQUIPMENT		17,000.00	0.17%	0.04%
03-5101-709-	FURNITURE & FIXTURES		6,000.00	0.06%	0.01%
03-5101-723-	MOTOR VEHICLES		0.00	0.00%	0.00%
03-5101-725-	OTHER EQUIPMENT		30,000.00	0.30%	0.08%
	31 Accounts Listed	5100	7,697,996.00	76.85%	19.27%
03-7100-601-	JAIL DEBT SERVICE		0.00	0.00%	0.00%
	1 Accounts Listed	7100	0.00	0.00%	0.00%
03-7600-199-	OTHER JAIL OBLIGATIONS		0.00	0.00%	0.00%
	1 Accounts Listed	7600	0.00	0.00%	0.00%
03-9100-551-	ASSOCIATION DUES		1,575.00	0.02%	0.00%
03-9100-599-	MISC.		250.00	0.00%	0.00%
	2 Accounts Listed	9100	1,825.00	0.02%	0.00%
03-9200-999-	CONTINGENT APPROP/RESERVE		150,000.00	1.50%	0.38%
	1 Accounts Listed	9200	150,000.00	1.50%	0.38%
03-9400-201-	SOCIAL SECURITY		323,837.00	3.23%	0.81%
03-9400-202-	RETIREMENT		734,578.00	7.33%	1.84%
03-9400-204-	EMPLOYEE LIFE INS		12,000.00	0.12%	0.03%
03-9400-205-	EMPLOYEE HEALTH INS		1,000,000.00	9.98%	2.50%
03-9400-209-	WORKER'S COMP		96,152.00	0.96%	0.24%
	5 Accounts Listed	9400	2,166,567.00	21.63%	5.42%
	41 Accounts Listed	Jail	10,016,388.00		25.07%
Local Government Economic Assistance Fund					
04-5120-507-	COMM. VOLUNTEER FIRE DEPTS		140,000.00	3.84%	0.35%
04-5130-507-	GRAIN BIN TRAINING FACILITY		300,000.00	8.23%	0.75%
04-5145-348-	COMMUNICATION CTR 911		310,000.00	8.50%	0.78%
	3 Accounts Listed	5100	750,000.00	20.57%	1.88%
04-5201-346-	MOSQUITO CONTROL		0.00	0.00%	0.00%
04-5205-384-C	HUMANE SOCIETY - CATS		1,500.00	0.04%	0.00%
04-5205-384-D	HUMANE SOCIETY - DOGS		1,500.00	0.04%	0.00%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Local Government Economic Assistance Fund				
04-5205-403-	HUMANE SOCIETY/ANIMAL CONTROL	372,996.00	10.23%	0.93%
04-5205-403-B	NEW HOPE ANIMAL RESCUE CTR	0.00	0.00%	0.00%
04-5210-366-	LANDFILL & SOLID WASTE	130,000.00	3.57%	0.33%
04-5232-185-	LIVESTOCK INSPECTION	100.00	0.00%	0.00%
04-5235-507-	SOIL CONSERVATION	55,000.00	1.51%	0.14%
04-5240-316-	CANOE CREEK	87,500.00	2.40%	0.22%
9 Accounts Listed		5200	648,596.00	17.79%
04-5301-348-	VOLUNTEER & INFORMATION CTR	1,500.00	0.04%	0.00%
04-5301-507-	CHRISTIAN COMMUNITY OUTREACH	11,000.00	0.30%	0.03%
04-5305-355-	SR. COMPANION PROGRAM	1,500.00	0.04%	0.00%
04-5305-356-	SR. CITIZENS PROGRAM	25,000.00	0.69%	0.06%
04-5305-507-	FOSTER GRANDPARENTS	0.00	0.00%	0.00%
04-5315-467-	AKZ (AUDUBON KIDS ZONE)	0.00	0.00%	0.00%
04-5315-507-A	BOYS & GIRLS CLUB	7,500.00	0.21%	0.02%
04-5315-507-B	BIG BROTHERS BIG SISTERS OF SW IN	2,500.00	0.07%	0.01%
04-5315-507-C	HENDERSON KY EDUCATION FOUNDATION	5,000.00	0.14%	0.01%
04-5315-507-D	THE PORT/RIVER VALLEY BEHAVIORIAL	5,000.00	0.14%	0.01%
04-5315-507-E	CASA OF MIDWEST KY, INC	6,000.00	0.16%	0.01%
04-5325-344-	PAUPER BURIALS	5,000.00	0.14%	0.01%
04-5330-507-	HENDERSON AREA ARTS ALLIANCE	5,000.00	0.14%	0.01%
04-5330-507-A	VITA TAX PROGRAM	0.00	0.00%	0.00%
04-5330-548-	RIVERVIEW SCHOOL	5,000.00	0.14%	0.01%
04-5340-507-A	ST. ANTHONY'S HOSPICE	0.00	0.00%	0.00%
04-5340-507-B	HARBOR HOUSE CHRISTIAN CENTER	8,000.00	0.22%	0.02%
04-5340-507-C	GAIN (GETTING AHEAD INITIATIVE NETWORK)	3,000.00	0.08%	0.01%
04-5340-507-D	INFINITE HOPE	1,000.00	0.03%	0.00%
04-5340-507-E	UNITED WAY	0.00	0.00%	0.00%
04-5340-507-F	SALVATION ARMY OF HENDERSON KY	10,000.00	0.27%	0.03%
04-5340-507-I	HEALING REINS OF KY/THERAPEUTIC RIDING	5,000.00	0.14%	0.01%
04-5340-507-J	HEALING REINS OF KY/HORSES FOR HEROES	3,000.00	0.08%	0.01%
04-5340-507-K	HENDERSON HOMELESS COALITION	0.00	0.00%	0.00%
04-5340-507-L	DIABETES COALITION	5,000.00	0.14%	0.01%
04-5340-507-M	COLLEGE FOUNDATION	5,000.00	0.14%	0.01%
04-5340-515-	HUMAN RIGHTS	46,901.00	1.29%	0.12%
04-5341-315-	SHELTER FOR WOMEN & CHILDREN	10,000.00	0.27%	0.03%
04-5341-348-	SPOUSE ABUSE PROGRAM	0.00	0.00%	0.00%
04-5341-399-	INVOLVEMENT	24,000.00	0.66%	0.06%
04-5341-507-	NEW BEGINNINGS/GR RIV REGIONAL RAPE	6,500.00	0.18%	0.02%
04-5341-507-A	CHLOE RANDOLPH ORGANIZATION	500.00	0.01%	0.00%
04-5350-507-	HABITAT FOR HUMANITY	200,000.00	5.48%	0.50%
04-5350-507-J	OWENSBORO AREA SHELTER INFO & SVCS	6,000.00	0.16%	0.01%
04-5350-507-K	GREATER COMMUNITY DEVELOPMENT CORP	2,500.00	0.07%	0.01%
35 Accounts Listed		5300	416,401.00	11.42%
04-5405-507-	CHRISTMAS PARADE	500.00	0.01%	0.00%
04-5405-507-B	HENDERSON CO. FAMILY YMCA	3,000.00	0.08%	0.01%

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
Local Government Economic Assistance Fund					
04-5405-509-	COUNTY FAIR		1,000.00	0.03%	0.00%
04-5420-507-	HENDERSON TOURIST COMMISSION		15,000.00	0.41%	0.04%
04-5425-505-	HENDERSON CHAMBER OF COMMERCE		216.00	0.01%	0.00%
04-5425-507-	HEND. MUSIC PRESERV/WC HANDY		5,000.00	0.14%	0.01%
04-5425-507-B	BLUEGRASS IN THE PARK FOLKLIFE		2,500.00	0.07%	0.01%
04-5425-507-C	SANDY LEE SONGFEST		0.00	0.00%	0.00%
04-5425-507-D	OVAL/OHIO VALLEY ART LEAGUE		1,000.00	0.03%	0.00%
04-5425-507-E	SONS OF HENDERSON SUMMERFEST		1,000.00	0.03%	0.00%
04-5425-507-F	HENDERSON KY PRIDE		500.00	0.01%	0.00%
04-5425-599-	HENDERSON JUNETEENTH		500.00	0.01%	0.00%
04-5435-348-	HISTORICAL SOCIETY		0.00	0.00%	0.00%
04-5435-507-	JR. ACHIEVEMENT OF WEST KY		3,000.00	0.08%	0.01%
	14 Accounts Listed	5400	33,216.00	0.91%	0.08%
04-6105-336-	MAINT & REPAIRS ON EQUIPMT/ROAD		0.00	0.00%	0.00%
04-6105-405-	RESURFACING COUNTY ROADS		1,450,000.00	39.76%	3.63%
	2 Accounts Listed	6100	1,450,000.00	39.76%	3.63%
04-6301-370-	BUSING PAROCHIAL STUDENTS		26,000.00	0.71%	0.07%
	1 Accounts Listed	6300	26,000.00	0.71%	0.07%
04-9100-599-	MISC		1,000.00	0.03%	0.00%
	1 Accounts Listed	9100	1,000.00	0.03%	0.00%
04-9200-999-	CONTINGENT APPROPRIATIONS		321,285.00	8.81%	0.80%
	1 Accounts Listed	9200	321,285.00	8.81%	0.80%
	66 Accounts Listed	L.G.E.A.	3,646,498.00		9.13%
State Grants Fund					
06-5065-445-	CLERK/ELECTION SCANNERS		0.00	0.00%	0.00%
06-5075-548-	PDI (4-STAR PARK)		0.00	0.00%	0.00%
06-5076-398-	DRA GRANT/BROADBAND PROJECT		0.00	0.00%	0.00%
	3 Accounts Listed	5000	0.00	0.00%	0.00%
06-5205-384-	SPAY & NEUTER GRANT		2,000.00	0.12%	0.01%
06-5212-468-A	LITTER ABATEMENT GRANT		35,000.00	2.10%	0.09%
06-5212-468-B	HOUSEHOLD HAZARDEOUS WASTE GRANT		25,000.00	1.50%	0.06%
06-5217-468-A	KY PRIDE GRANT		211,724.00	12.73%	0.53%
06-5217-468-B	CRUMB RUBBER GRANT		0.00	0.00%	0.00%
06-5217-479-	WASTE TIRE GRANT		4,000.00	0.24%	0.01%
	6 Accounts Listed	5200	277,724.00	16.70%	0.70%
06-5340-398-A	WOMEN'S RECOVERY CTR		200,000.00	12.02%	0.50%
06-5340-398-B	HARBOUR HOUSE HB 1 GRANT		300,000.00	18.04%	0.75%
	2 Accounts Listed	5300	500,000.00	30.06%	1.25%
06-5405-467-	RECREATIONAL TRAILS EXPENSES		0.00	0.00%	0.00%
06-5405-567-A	LAND & WATER GRANT/SLW PK RESTRMS		80,000.00	4.81%	0.20%
	2 Accounts Listed	5400	80,000.00	4.81%	0.20%
06-6105-447-	KY ECONOMIC DEVLPMNT GRANT/SS4A MATCH		805,595.00	48.43%	2.02%
	1 Accounts Listed	6100	805,595.00	48.43%	2.02%
	14 Accounts Listed	St. Grants	1,663,319.00		4.16%
Federal Grants Fund					

FY 2026-2027 Budget Appropriations
HENDERSON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Federal Grants Fund				
07-5065-199-	COVID19/CARES	0.00	0.00%	0.00%
	1 Accounts Listed	5000	0.00	0.00%
07-6105-447-A	SS4A HIGHWAY GRANT	1,500,000.00	60.00%	3.75%
07-6105-447-B	FLAP GRANT/FED LAND ACCESS PRGM	1,000,000.00	40.00%	2.50%
	2 Accounts Listed	6100	2,500,000.00	100.00%
07-9100-566-	COVID-19/ RELIEF FUND (CRF)/ CARES	0.00	0.00%	0.00%
07-9100-578-	COVID 19 UTILITY ASST/AUD. AREA COMM. SVCS	0.00	0.00%	0.00%
	2 Accounts Listed	9100	0.00	0.00%
07-9200-999-	CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
	1 Accounts Listed	9200	0.00	0.00%
	6 Accounts Listed	Fed. Grants	2,500,000.00	6.26%
ECONOMIC DEVELOPMENT FUND				
31-5075-507-A	REGIONAL EDC/KYNDLE	50,000.00	50.00%	0.13%
31-5075-507-B	IDA BOARD (INDUST. DEVLPMT BOARD)	0.00	0.00%	0.00%
31-5075-507-C	COLUMBIA INCENTIVE	0.00	0.00%	0.00%
31-5075-548-	PRATT INDUSTRIES/EC DEVLPMT INCENTIVES	0.00	0.00%	0.00%
31-5075-566-	BRIDGELINK	10,000.00	10.00%	0.03%
	5 Accounts Listed	5000	60,000.00	60.00%
31-9200-999-	CONTINGENT APPROPRIATIONS	40,000.00	40.00%	0.10%
	1 Accounts Listed	9200	40,000.00	40.00%
	6 Accounts Listed	EC DEV	100,000.00	0.25%
OPIOID SETTLEMENT FUND				
74-5160-595-	OPIOID FUND DISTRIBUTIONS	107,834.00	66.22%	0.27%
	1 Accounts Listed	5100	107,834.00	66.22%
74-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATIONS	55,000.00	33.78%	0.14%
	1 Accounts Listed	9200	55,000.00	33.78%
	2 Accounts Listed	OPIOID	162,834.00	0.41%
CLERK SB 135/CLERK PERMANENT STORAGE				
77-5010-445-	CLERK SB 135 PERMANENT STORAGE SUPPLIES/EXPENSES	45,000.00	100.00%	0.11%
	1 Accounts Listed	5000	45,000.00	100.00%
	1 Accounts Listed	CLERK SB 135	45,000.00	0.11%
HEALTH INSURANCE				
78-9400-205-	INSURANCE PREMIUM/CLAIM PMTS/WIRE TRANSFERS	3,150,000.00	100.00%	7.88%
	1 Accounts Listed	9400	3,150,000.00	100.00%
	1 Accounts Listed	HEALTH	3,150,000.00	7.88%
ARPA/AMERICAN RESCUE PLAN ACT				
84-9100-548-	ARPA FUND DISTRIBUTIONS	0.00	0.00%	0.00%
	1 Accounts Listed	9100	0.00	0.00%
84-9200-999-	RESERVE FOR TRANSFER/CONTINGENT APPROPRIATION	0.00	0.00%	0.00%
	1 Accounts Listed	9200	0.00	0.00%
	2 Accounts Listed	ARPA	0.00	0.00%
	424 Accounts Listed	11 Funds listed totaling	39,955,332.00	

FY 2026-2027 Budget Appropriations

HENDERSON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date

Signed

County Judge/Executive

Approved as to Form and Classification

Date

Signed

State Local Finance Officer

This budget ordinance was duly adopted by the Henderson County Fiscal Court, Commonwealth of Kentucky, on this the _____ day of _____

Signed

County Judge/Executive

Attest

County Clerk

Budgeted Liabilities Report

HENDERSON COUNTY FISCAL COURT
Fiscal Year 2026-2027

Issue 123
Date 4/15/2006
Prin. Acct
Int. Acct
Description AOC/JUDICIAL CENTER

Term 20 (Long-Term)
Pay Freq.
Int. Rate
Principal 5,495,881.42
Interest 639,435.39
Total Amt. 6,135,316.81
Prin. Bal. 0.00
Int. Bal. 0.00
Reserve
Outstanding 0.00
Next Pmt.
Final Pmt. 2/1/2026
Total Due
This FY

Notes AOC support 100% of the debt service of this bond titled as AOC/PPC - Henderson County Public Properties Corp. First issue was with Bank of New York. This bond was refunded by

KACo (Compass Municipal Advisors) 2/2017 and is now with JP Morgan Chase Bank. The interest savings

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of Henderson County in accordance with state law hereby orders recurring expenses for utilities, grants, postage, phone and payroll, health ins be paid when due.

The fiscal court of Henderson County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
General, Road, Jail Funds	Utilities
Funds 06 & 07	Grants - State & Federal
General, Road, Jail funds	Phone - landline & cell
General, Road, Jail Funds	Postage
General, Road, Jail Funds	Payroll
Appropriation 78 9400 205	Employee Health Ins Premiums/Claims

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of Henderson County according to the provisions of KRS 68.275(3).

Motion made by: _____
 Seconded by: _____

Vote _____

Signature: _____

County Judge Executive

Date

Approved: _____

State Local Finance Officer

Date

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

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

Real Property	12.8
Personal Property	18.4
Bank Deposit Rate	0.000175
Motor Vehicle	8.5
Watercraft	8.5

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property		10.90		3.40	5.00
Personal Property		12.90		4.06	5.00
Motor Vehicles		2.30		1.50	5.00
Watercraft		12.90		4.06	5.00
Inventory		12.90		4.06	5.00
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

Signature _____
County Judge/Executive

5/26/2026
Date

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