



**A REPORT ON COUNTY ROAD
PROGRAM FINANCE
(Fiscal Year 1996-97)**

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BACKGROUND AND INTRODUCTION

The Kentucky Transportation Center is a primarily non-academic department of the College of Engineering at the University of Kentucky that conducts transportation research and, through its Technology Exchange Unit, provides opportunities for the transportation community to receive up-to-date information on applications of new and existing technologies for maintaining safe, efficient transportation systems.

In 1991, the Center completed a study of county road finance in order to better understand the working environment of those local government officials who are responsible for maintaining locally maintained off-system roads. This initial study report proved useful to many groups, including the General Assembly and the Transportation Cabinet. The Center updated the study for 1993 and again for 1996.

The Kentucky Transportation Cabinet, Department of Highways, has provided funding for the Center to again update the report using statistics from the 1996-97 financial statements submitted by the counties to the Kentucky Department of Local Government. This report reflects the findings of this latest study. This study is based on 118 of the Commonwealth's 120 counties, with statistics from Fayette and Jefferson Counties being omitted. Those two counties, because of their urban designation, are not required to submit expenditure statements to the Department of Local Government and do not keep information in a form compatible with this reporting system.

By law, the county judge/executive is responsible for operating a county road program. The General Assembly has established four requirements for a county road program: (1) identify and enumerate all county roads; (2) adopt all county roads by local ordinance; (3) employ a road engineer or a county supervisor certified by the Kentucky Department of Highways; and (4) by fiscal court action, formulate a total road program including priorities and specific work orders.¹

According to the 1990 U.S. Census Bureau information, 3,685,296 people live in Kentucky, 1,774,971 in rural areas and 1,910,325 in cities. There are 432 cities and incorporated places in Kentucky, with Louisville being the largest with 269,063 residents. There are 225 communities that have less than 1,000 inhabitants.

¹KRS 178, 67.076, 67.077, 67.078, 179.020, 67.080, and 67.083.

According to the Federal Highway Administration, our nation has 3,919,450 miles of roadways, with 73,158 (or two percent) of those miles located in Kentucky. Nationwide, 79 percent of roadways are in rural areas, while in Kentucky 86 percent is considered rural.

Of the nation's 1,744,756 county-maintained roadways, 39,260 are the responsibility of Kentucky counties. This figure represents 54 percent of total Kentucky mileage.²

Nationwide, \$90,191 billion is expended for highways; of that amount, \$67,615 billion (60 percent) is spent by states and \$34,891 billion is spent by local governments.³

Reporting methods revised in 1991 required Kentucky counties to submit quarterly expenditure statements to the Kentucky Department of Local Government, Division of County and Municipal Accounting. The statistics that follow in this report were excerpted from the reports for fiscal year 1996-97 for 118 counties. A comparison chart for the two fiscal years appears on page 16. Again, Fayette and Jefferson Counties have been excluded since they are urban areas and overall statistics from those counties confuse the picture when looking at rural county road departments.

This report is concerned only with those funds under the direct administration of the county. In addition to county road aid, the Kentucky Transportation Cabinet, either through the Secretary's Office or the Department of Rural and Municipal Aid at times may assist the counties with funding for individual projects on county roads. This funding is administered by the State and therefore is not part of this study. Additionally, the Department of Rural and Municipal Aid withholds three percent of county road aid from counties participating in a cooperative program whereby participating counties can apply for assistance when special needs arise.

²Taken from Highway Statistics 1996, published by U. S. Department of Transportation, Federal Highway Administration, 1996, Pub. No. FHWA-PL-98-003.

³Ibid

METHODOLOGY

To update our study, Center staff met with officials from the Division of County and Municipal Accounting of the Kentucky Department of Local Government. After an explanation of county reporting requirements, our staff copied the June 30, 1997, year end financial statements from the 118 counties that are part of this study. We were provided with a Chart of Accounts that listed major fund codes, detailed revenue accounts, and expenditure categories by function. These statistics were then entered into an Excel file for sorting and analyzing. Staff from the Department of Local Government continued to serve as our advisors.

Our report reflects the mileage provided to us by the Department of Rural and Municipal Aid (Appendix I).

All statistics available to us were entered into our spreadsheet. Certain expenditure subcategories cannot be compared because of different interpretations at the county level. For example, not all counties break down materials by type such as asphalt, gravel, sand, etc., but give an overall expense for "materials." Likewise, we were unable to explain all miscellaneous revenues. In several instances, transfers in and out of the road fund inflated both revenues and expenditures, resulting in a distorted picture. Not all counties' summary statements balanced to the actual revenue and expenditure breakdowns. Reasons for the discrepancies given to us by the Department of Local Government usually entailed a difference between the County Treasurer's report and the County Financial Officer's report.

SUMMARY OF FINDINGS

Counties had \$210.8 million available revenue for road expenses in 1996-97 and carried forward a balance of \$39.5 million. These revenues came from the road fund, LGEA fund, and other county funds. Table I gives a detailed breakdown of these revenues. Table II summarizes county road expenditures.

In Kentucky, county governments (excluding Fayette and Jefferson) are spending \$164 million to provide 35,884.70 miles of local roads to their 2.8 million citizens, an annual per capita expense of \$58.67. The largest portion of roadway funds, \$64.9 million, is spent on roadway materials.

General government expenses (includes county judge/executive salaries and fiscal court salaries) charged to the road fund totaled \$1.8 million or 1.29 percent of the total road fund. Chart I below shows the percentages expended to each category for all road expenses. Tables I and II on the following two pages give itemized amounts for revenues and expenditures.

Chart I – County Road Expenditures: \$143 Million

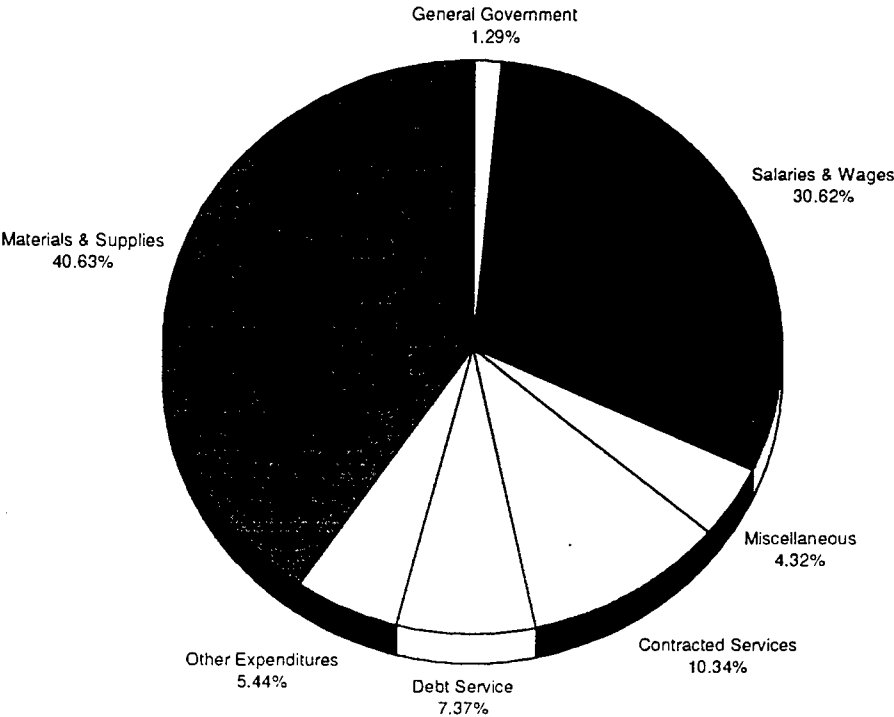


Table I – Summary of County Road Revenues for all Counties*

Road Fund Revenues

Cash Balance	\$30,604,356.02
Transfer In/Out (Net)	\$20,755,984.78
Interest	\$1,856,163.22
National Forest	\$475,336.69
State Grants	\$2,655,429.24
Truck License Distribution	\$18,330,085.05
Drivers License Refund	\$283,507.66
County Road Aid	\$70,245,364.67
Municipal Aid	\$1,813,869.69
Miscellaneous	\$17,433,359.76
Borrowed Money	\$10,283,525.90
Total Road Fund Revenues	\$174,736,982.68

LGEA Revenues

Cash Balance/Surplus	\$8,957,849.63
Interest	\$351,947.29
Coal Production	\$16,054,599.79
Coal Impact	\$2,387,181.97
Mineral Tax	\$9,311,022.67
Miscellaneous	(\$1,057,246.81)
Total LGEA Revenues	\$36,005,354.54

Other Revenues	\$12,861.30
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Total Revenues Available for County Roads	\$210,755,198.52
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*A county-by-county tabulation appears in the Appendix as Appendix I.B. and I.D.

Table II – Summary of County Road Expenditures for all Counties*

	Road Fund	LGEA Fund	Total
General Government			
County Judge's Office	\$312,468.68		
Fiscal Court	\$537,075.64		
Other	\$991,533.01		
Total			\$1,841,077.33
Salaries			
Road Supervisor	\$3,047,567.70		
Road Crew	\$29,833,898.73	\$88,269.32	
Fringe Benefits	\$10,913,232.02		
Total			\$43,882,967.77
Materials & Supplies			
Road Materials	\$20,346,146.70	\$6,801,933.85	
Asphalt	\$14,033,990.79		
Crushed Rock	\$6,307,640.09		
Concrete	\$197,032.79		
General Construction Materials	\$2,000,040.49		
Salt	\$228,143.88		
Fuel, Petroleum Products	\$3,558,549.28		
Machinery & Equipment	\$2,546,423.38		
Other	\$8,899,314.22		
Total			\$64,919,215.47
Other Expenditures			
Equipment Maintenance	\$1,535,446.36		
Capital Equipment	\$3,261,513.27	\$540,387.28	
Other Capital	\$2,978,657.94		
Debt Service	\$10,549,262.44		
Total			\$18,865,267.29
Contracted Services			
Road Maintenance	\$167,818.54		
Road Construction	\$7,361,987.40		
Bridge Construction	\$3,245,554.73		
Engineering Services	\$208,482.69		
Other Contracted Services	\$3,810,084.71	\$658,654.10	
Total			\$15,452,582.17
Miscellaneous Expenditures			
Utilities	\$808,977.46		
Miscellaneous	\$5,364,140.91	\$789,283.97	
Total			\$6,962,402.34
Transportation Expenditures			
Airport		\$67,952.00	
Mass Transit		\$9,868.86	
Total			\$77,820.86
Other Expenditures			\$11,976,650.06
Total County Road Expenditures			\$163,977,983.29

*A county-by-county tabulation appears in the Appendix as Appendix I.C. and I.E.

SOURCES OF REVENUE

Two major categories of funds are available for maintaining local roads and streets: the county road fund and the Local Government Economic Assistance Fund. An explanation of each fund follows:

Road Fund

County Road Aid represents the largest contribution to the road fund. The County Road Aid Program was established by the 1936 General Assembly to help counties meet their responsibilities for constructing and maintaining county roads and bridges. In 1980, the Kentucky General Assembly provided for the distribution of funds directly to county governments. Prior to 1980, the Transportation Cabinet administered funds. The Program is currently funded by a fixed rate of 18.3 percent of the annual revenues generated by state taxes on gasoline and other motor fuels. In fiscal year 1996-97, this amounted to \$70,245,364 (county only) compared to the original appropriation of \$2,000,000 annually in 1936. The Kentucky Department of Local Government is responsible for allocating the County Road Aid funds to the individual counties in accordance with the formula prescribed in KRS 179.410 and KRS 177.360. The formula has been revised several times, with a gradual increase in the rural nature of the data used in the formula. In 1964, the General Assembly adopted the present "fifths" formula, which is also used to apportion Rural Secondary funds.

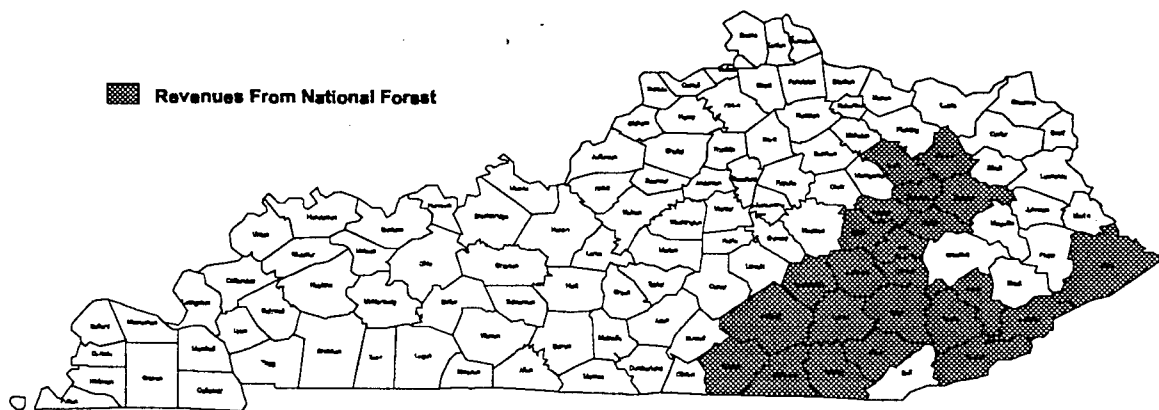
The present formula apportions the County Road Aid funds as follows: One-fifth equally, one-fifth on the basis of rural population, one-fifth on the basis of rural public road mileage, and two-fifths on the basis of rural area. The definition of rural as used in the statute means the rural population, rural mileage, and rural area outside of cities, towns, and urban areas having a population of 2,500 or more as shown by the most recent decennial census of the United States.

The Transportation Cabinet compiles and coordinates the rural data used in the formula. Rural population and rural area for each county is obtained from Bureau of the Census publications and computer files. Contrary to a prevalent misconception, county-maintained road mileage alone is not the basis for the mileage used in the formula. All rural public road mileage is used, regardless of which governmental agency is responsible for maintaining it.

Two methods are used for County Road Aid allocations. The first is direct distribution of funds based on motor fuel tax revenues for the preceding month. The second involves a cooperative agreement between counties and the Department of Rural and Municipal Aid. The projected 80 percent of yearly

motor fuel revenues, less 3 percent, is available at the beginning of the fiscal year and distributed once material price contracts for the year are submitted by participating counties. The 3 percent held in reserve is pooled and applied for in emergency situations. The remaining 20 percent of motor fuel allocations are made available to counties throughout the year.

National Forest fund is defined by KRS 149.130 and originates from federal monies paid to the state treasurer in those states having national forests within their boundaries. In turn, these funds are distributed to counties containing the forests. The funds are apportioned by the size of the reserve in the respective county. The county must then put half the receipts in the road fund, and the other half in a fund for its public schools. Counties receiving national forest monies are shown on the map below:



Truck License Distribution is defined by KRS 47.020 and represents 30 percent of all revenue raised by taxes under sections (3)-(14) of KRS 186.050. Each year, these funds are distributed equally among the 120 counties.

Driver's license refund is defined by KRS 186.535, which states "from each 'renewal or original' issuance of a two-year operator's license, 25 cents goes to the State Transportation Cabinet road fund to be used specifically for 'expanding the state driver education program'. Another 25 cents is refunded to the county where issued for 'county road purposes'." From each four-year license renewed or issued, 50 cents is refunded to each of the above-mentioned funds.

State grants do not seem to be defined by statute. They include budget accounts coded by 4500s (Appendix II), such as flood damage reimbursement, federal flood control receipts, road energy recovery fund, miscellaneous payments, special state fund (bridge fund, federal reimbursement/refunds, strip mine permits, etc.).

Cash Balance/Surplus/Interest includes all interest earned through the year from CDs and investments, as well as monies not expended and carried forward from the previous year.

Transfers in/out (net) represents the account used to transfer monies from one fund to another. In this column, funds were transferred in as well as out; the difference between the amounts is posted to the road fund.

Other revenues are those coded to the 4700 series of the Chart of Accounts (see Appendix II) which are described as miscellaneous. They include refunds/reimbursements, sale of surplus equipment and property, excess road materials, borrowed money, and anything else that could not be categorized in the standard revenue codes.

A detailed breakdown of revenues and expenditures from the road fund appear in Table III on page 11. Charts II and III on the following page show road fund revenues and expenditures by percentages for 1996-97.

Chart II Road Fund Revenues: \$173.7 Million

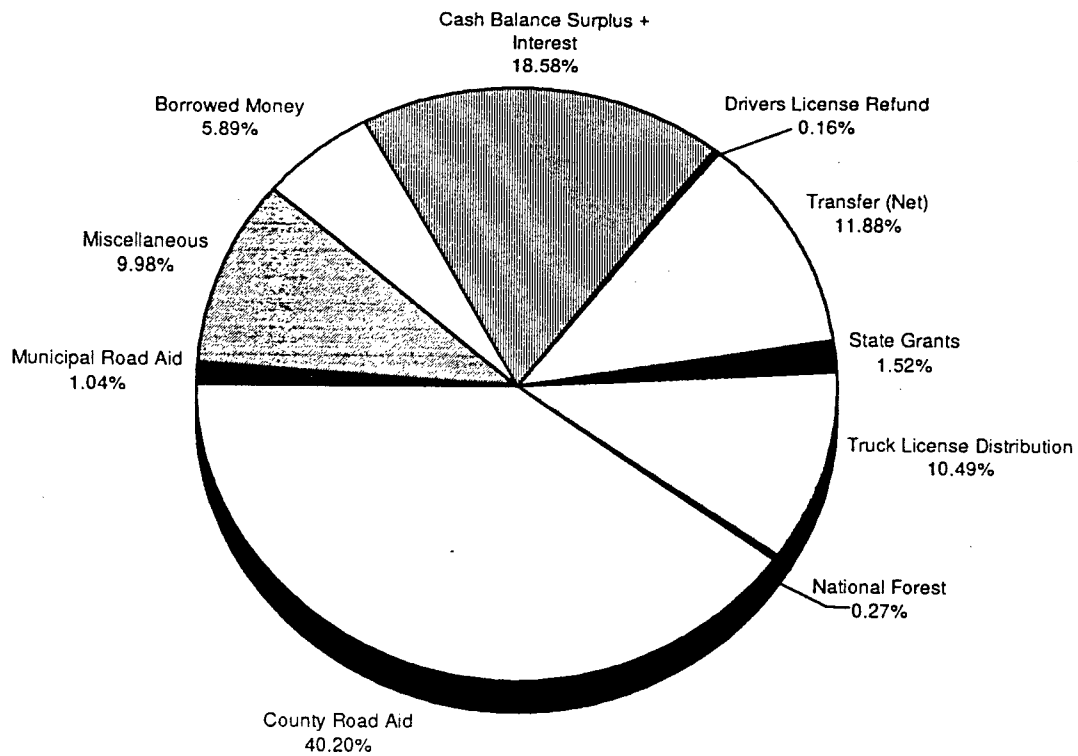


Chart III - Road Fund Expenditures: \$143 Million

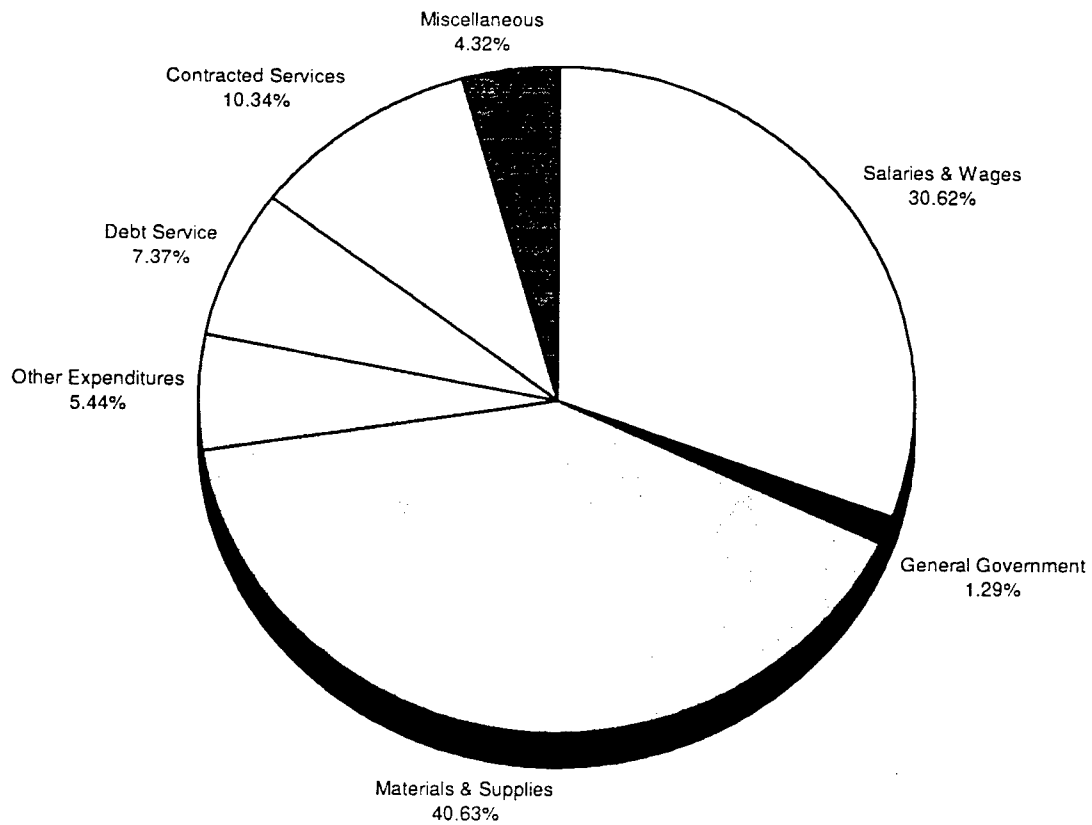


Table III – Summary of Road Fund Revenues/Expenditures*

Road Fund Revenues

Cash Balance	\$30,604,356.02
Transfer In/Out (Net)	\$20,755,984.78
Interest	\$1,856,163.22
National Forest	\$475,336.69
State Grants	\$2,655,429.24
Truck License Distribution	\$18,330,085.05
Drivers License Refund	\$283,507.66
County Road Aid	\$70,245,364.67
Municipal Aid	\$1,813,869.69
Miscellaneous	\$17,433,359.76
Borrowed Money	\$10,283,525.90
Total Road Fund Revenues	\$174,736,982.68

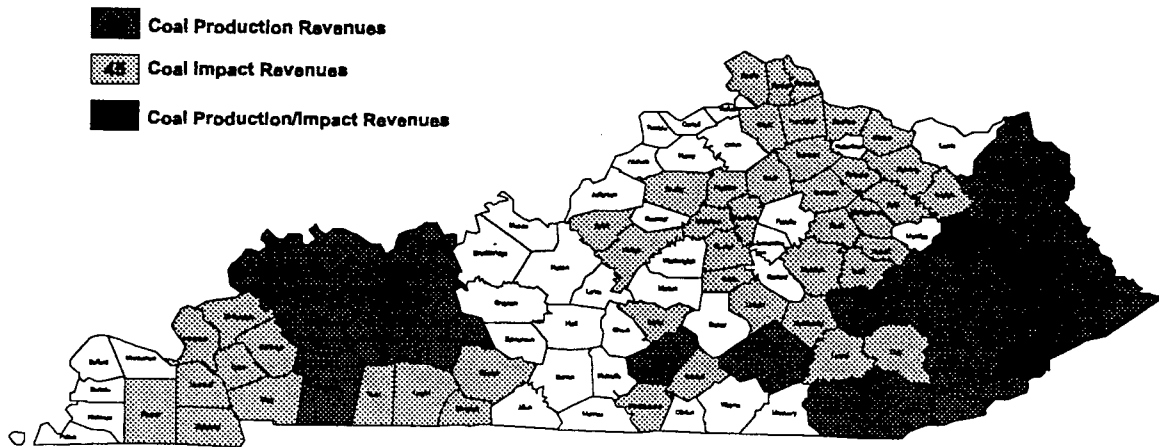
Road Fund Expenditures

General Government	\$1,841,077.33
Salaries & Wages	\$43,794,698.45
Materials & Supplies	\$58,117,281.62
Other Expenditures	\$18,324,880.01
Contracted Services	\$14,793,928.07
Miscellaneous	\$6,173,118.37
Total Road Fund Expenditures	\$143,044,983.85
Available Surplus	\$31,691,998.83

*A county-by-county tabulation appears in the Appendix as Appendix I.B. and I.C.

Local Government Economic Assistance Fund (LGEAF)

The Local Government Economic Assistance Fund was established by the 1980 General Assembly to return a portion of the coal and mineral severance tax revenue to eligible local governments. The Division of County and Municipal Accounting within the Department of Local Government is responsible for the allocation of these funds to eligible local governments. The LGEA Fund provides funds to local governments to improve the environment for new industry and to improve the quality of life for the residents. Counties receiving LGEA funds are shown on the map below.



Source of Fund and Allocation Formulas

The LGEAF is derived from coal severance taxes and mineral severance taxes. One half of the excess of the coal severance and processing taxes collected in excess of \$15.8 million is transferred from the general fund into the LGEA fund. By statute, the minimum amount to be transferred is 12 percent of the total severance and processing taxes collected. One-half of the taxes collected annually on the sale and processing of minerals, exclusive of coal, also is transferred to LGEAF.

Sixty percent of the coal severance tax is allocated among coal producing counties based on tax collected in each county; 30 percent is allocated to each coal producing county based on per capita income, ton-miles of resource roads, and population. The remaining ten percent is allocated to coal impact counties, those non-coal producing counties that have at least .25 percent of the total coal ton miles hauled over public roads within their counties' respective boundaries. Distribution is based on geographic area, ton-miles of coal haul roads, and per capita income in inverse order. Mineral severance and processing tax is distributed on the basis of tax collected on minerals severed.

Ten percent of the coal and mineral funds allocated to each county is divided among the cities within the county based on the ratio that the population of each incorporated area bears to the total population of all the incorporated areas within the county.

Eligible Expenditure Categories

Coal producing counties and cities must allocate 30 percent of the coal tax portion of LGEAF to maintaining local public highways over which substantial amounts of coal have been transported. The remaining 70 percent may be spent for public safety, environmental protection, public transportation, health, recreation, libraries, social services, administration, industrial and economic development, and vocational education. Coal impact counties and cities must allocate 100 percent of their LGEAF proceeds to public transportation, streets, and roads.

The mineral tax portion of LGEAF may be spent on any of the above categories.

Table IV, on page 14, shows total LGEAF revenues and expenditures. The chart below shows total LGEAF revenues by source. In addition to road expenses, LGEAF funds were used to finance airports (\$67,952) and mass transportation (\$9,869).

Chart IV - LGEAF Revenues: \$35.7 Million

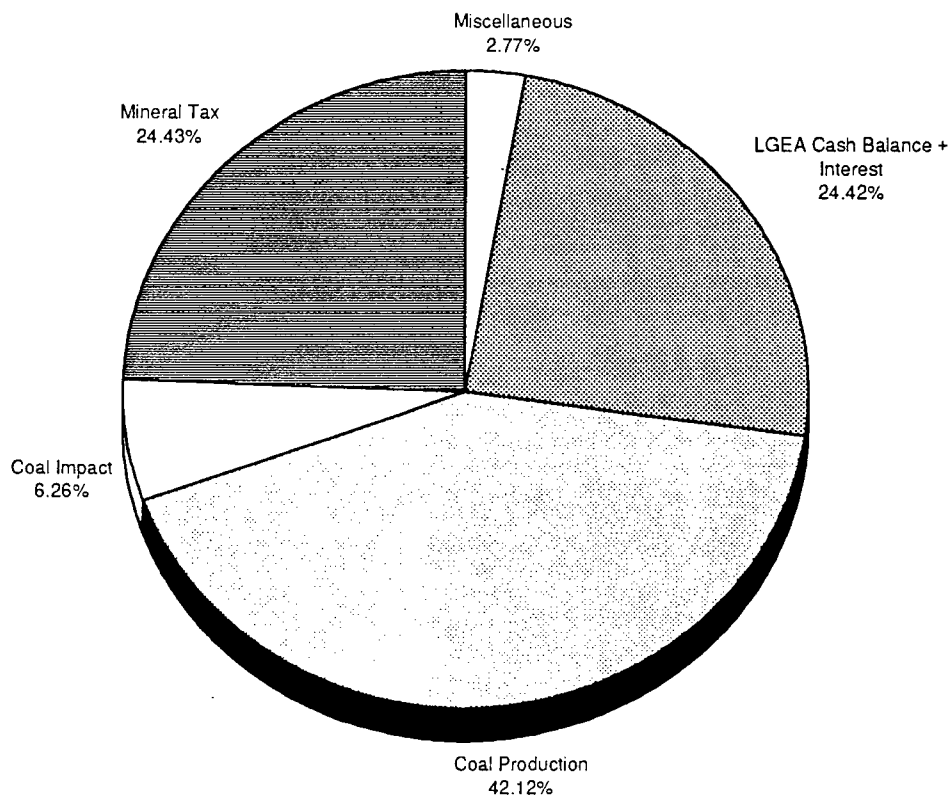


Table IV – Summary of LGEA Fund Revenues/Expenditures*

LGEA Revenues

Cash Balance/Surplus	\$8,957,849.63
Interest	\$351,947.29
Coal Production	\$16,054,599.79
Coal Impact	\$2,387,181.97
Mineral Tax	\$9,311,022.67
Miscellaneous	(\$1,057,246.81)

Total LGEA Revenues	\$36,005,354.54
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LGEA Expenditures

Road Expenditures

Materials	\$6,801,933.85
Salaries	\$88,269.32
Equipment	\$540,387.28
Contracted Services	\$658,654.10
Other	\$789,283.97

Total LGEA Road Expenditures	\$8,878,528.52
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Transportation Expenditures

Airport	\$67,952.00
Mass Transit	\$9,868.86

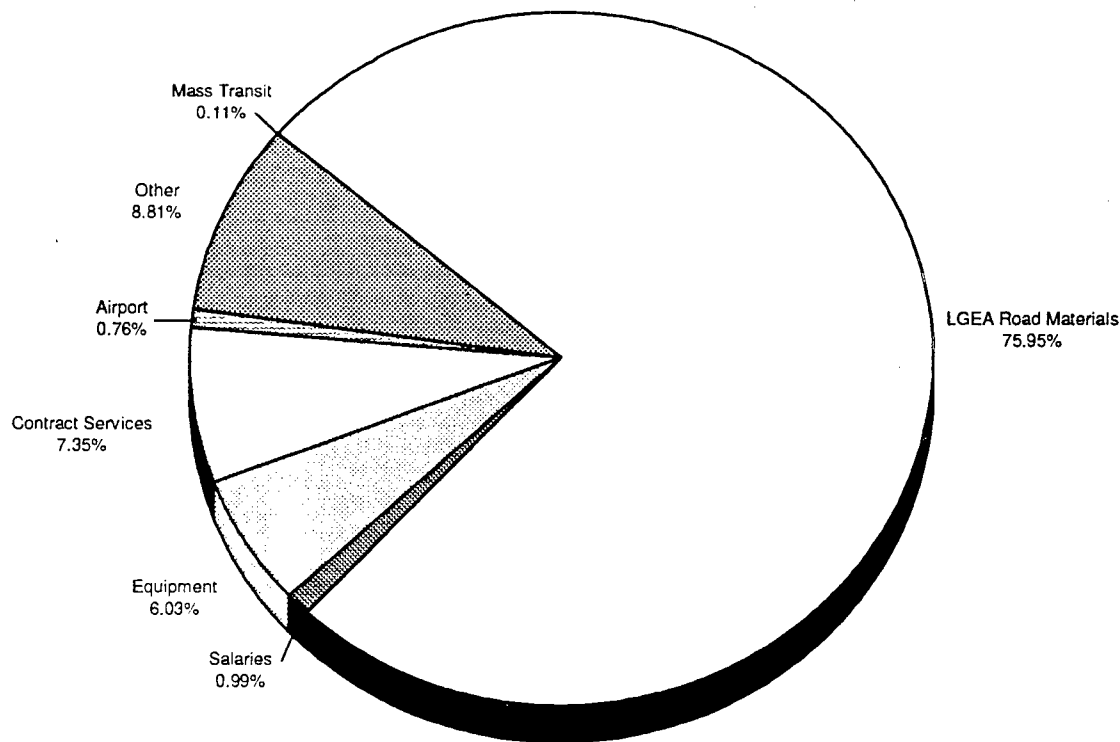
Total Transportation Expenditures	\$77,820.86
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Total LGEA Expenditures for Roads/Transportation	\$8,956,349.38
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*A county-by-county tabulation appears in the Appendix as Appendix I.D. and I.E.

The LGEA Other shown in Chart V (9 percent), consists of net transfers to the LGEA Fund, and any miscellaneous LGEA receipts coded to the 4700 series of the Chart of Accounts (see Appendix I).

Chart V - LGEAF Transportation Expenditures: \$8.8 Million



Explanation of Expenditure Categories

Included in the tables are expenditures by county for general government, salaries, materials, contract services, equipment maintenance, capital equipment, other capital, and debt service. These categories correspond to the expenditure codes provided to county governments by the Division of County and Municipal Accounting. A copy of the expenditure codes is attached as Appendix II.

All figures were transferred from actual expenditure statements of each county. Some provide a more detailed breakdown of each category than others do. The subcategories, particularly road materials and contract services, do not present a true picture of expenditures for each item because not all counties break out individual subcategories.

COMPARISONS

Listed below are several comparisons between the County Road Finance report based on the 1992-93, 1995-96 and the 1996-97 financial statements used in this report.

	1992-93	1995-96	%increase/decrease
Total Expenditures for County Road	\$142,619,481	\$136,593,984	-9.6%
Road Fund Revenues	\$150,514,479	\$159,365,972	+9.4%
Road Fund Expenditures	\$132,021,865	\$129,742,771	-9.8%
LGEA Revenues	\$39,224,400	\$29,931,564	-7.6%
LGEA Expenditures*	\$10,705,807	\$9,005,507	-8.4%
Average Cost Per Mile	\$3,925	\$3,777	-9.6%

	1995-96	1996-97	%increase/decrease
Total Expenditures for County Road	\$136,593,984	\$163,977,983	+20%
Road Fund Revenues	\$159,365,972	\$174,736,982	+9.6%
Road Fund Expenditures	\$129,742,771	\$143,044,983	+10.3%
LGEA Revenues	\$29,931,564	\$36,005,354	+20.3%
LGEA Expenditures*	\$9,005,507	\$8,956,349	-0.5%
Average Cost Per Mile	\$3,777	\$4,569	+21%

*Includes expenditures for public transportation and airports.

Appendices

Appendix I

County Road Statistics Listed by County

Appendix I.A.

Total Revenues and Expenditures for Roads by County

County	TOTAL REVENUES	TOTAL EXPENDITURES	REVENUES-EXPENDITURES	County	TOTAL REVENUES	TOTAL EXPENDITURES	REVENUES-EXPENDITURES	County	TOTAL REVENUES	TOTAL EXPENDITURES	REVENUES-EXPENDITURES
Adair	\$1,361,817.37	\$1,300,387.80	\$61,429.57	Graves	\$2,865,631.12	\$2,818,242.16	\$47,388.96	Menifee	\$951,129.00	\$924,156.56	\$26,972.44
Allen	\$1,378,395.00	\$1,379,834.00	(\$1,439.00)	Grayson	\$1,904,197.38	\$1,604,649.89	\$299,547.49	Mercer	\$1,748,261.25	\$1,438,598.31	\$309,662.94
Anderson	\$1,171,981.87	\$897,724.65	\$274,257.22	Green	\$1,198,228.08	\$790,618.55	\$407,609.53	Metcalfe	\$1,265,510.00	\$675,293.00	\$590,217.00
Ballard	\$964,762.12	\$880,063.46	\$84,698.66	Greeneup	\$1,679,986.91	\$1,601,980.89	\$78,006.02	Monroe	\$837,752.00	\$618,053.00	\$219,699.00
Barren	\$1,874,803.02	\$1,859,646.21	\$15,156.81	Hancock	\$1,495,196.37	\$1,445,865.81	\$49,330.56	Montgomery	\$1,822,753.73	\$1,819,453.22	\$3,300.51
Bath	\$897,742.72	\$681,310.86	\$216,431.86	Hardin	\$2,322,521.00	\$2,280,021.81	\$42,499.19	Morgan	\$1,899,004.07	\$1,604,828.49	\$294,175.58
Beil	\$1,817,900.54	\$1,337,492.21	\$480,408.33	Harlan	\$4,553,137.72	\$1,985,951.93	\$2,567,185.79	Muhlenburg	\$1,984,173.00	\$1,210,116.71	\$774,056.29
Boone	\$7,986,535.37	\$4,536,314.76	\$3,450,220.61	Harrison	\$1,231,958.42	\$899,705.58	\$332,252.84	Nelson	\$1,692,172.00	\$1,830,824.82	(\$138,652.82)
Bourbon	\$1,666,467.64	\$863,777.60	\$802,690.04	Hart	\$1,535,671.01	\$811,780.98	\$723,890.03	Nicholas	\$669,359.70	\$656,561.91	\$12,797.79
Boyd	\$2,005,206.17	\$1,742,144.02	\$263,062.15	Henderson	\$2,133,215.46	\$1,493,813.20	\$639,402.26	Ohio	\$2,068,678.86	\$1,679,654.53	\$389,024.33
Boyle	\$1,259,449.66	\$1,206,330.78	\$53,118.88	Henry	\$1,523,758.00	\$727,047.79	\$796,710.21	Oldham	\$2,728,950.81	\$1,565,972.47	\$1,162,978.34
Bracken	\$986,723.49	\$842,868.50	\$377,189.84	Hickman	\$1,252,843.39	\$715,171.02	\$537,672.37	Owen	\$1,200,248.75	\$1,107,967.14	\$92,281.61
Breathitt	\$1,429,768.83	\$805,477.66	\$181,245.83	Hopkins	\$2,999,308.79	\$1,567,214.78	\$1,432,094.01	Owsley	\$961,351.16	\$865,695.88	\$95,655.28
Breckinridge	\$1,567,329.38	\$1,371,146.00	\$58,622.83	Jackson	\$1,052,299.17	\$913,225.05	\$139,074.14	Pendleton	\$2,447,860.24	\$1,106,087.96	\$1,341,772.28
Bullitt	\$1,374,345.36	\$1,207,804.07	\$166,541.29	Jessamine	\$1,254,993.37	\$1,126,086.62	\$128,906.75	Perry	\$3,532,526.00	\$2,083,241.91	\$1,449,284.09
Butler	\$1,379,577.24	\$884,362.03	\$495,215.21	Johnson	\$1,227,021.39	\$1,080,414.23	\$146,607.16	Pike	\$8,726,785.43	\$5,944,230.87	\$2,782,554.56
Caldwell	\$1,410,598.21	\$957,691.16	\$452,907.05	Kenton	\$4,977,891.00	\$9,611,655.00	(\$4,633,764.00)	Powell	\$784,136.00	\$737,614.72	\$46,521.28
Calloway	\$1,598,346.00	\$1,836,088.26	(\$237,742.26)	Knox	\$2,498,836.00	\$943,910.56	\$1,554,925.44	Pulaski	\$4,037,907.16	\$3,772,706.98	\$265,200.18
Campbell	\$535,938.79	\$473,329.94	\$62,608.85	Larue	\$1,145,099.63	\$902,167.00	\$242,932.63	Robertson	\$1,004,939.97	\$299,047.29	\$705,892.68
Carlisle	\$927,253.00	\$617,560.00	\$309,693.00	Laurel	\$2,135,756.69	\$3,562,279.07	(\$1,426,522.38)	Rockcastle	\$1,093,006.02	\$1,032,062.76	\$60,943.26
Carroll	\$1,357,591.00	\$1,078,484.43	\$279,106.57	Lawrence	\$1,760,158.00	\$1,123,729.00	\$636,429.00	Rowan	\$2,009,859.54	\$1,975,518.45	\$34,341.09
Casey	\$2,494,459.51	\$1,826,628.03	\$667,831.48	Lee	\$1,009,181.00	\$1,001,329.78	\$7,851.22	Russell	\$1,128,044.84	\$965,608.60	\$162,436.24
Christian	\$1,410,598.21	\$957,691.16	\$452,907.05	Leslie	\$2,393,502.84	\$1,270,300.04	\$1,123,202.80	Scott	\$2,284,468.00	\$2,198,926.01	\$85,541.99
Clark	\$1,652,980.51	\$2,800,010.37	(\$1,147,029.86)	Letcher	\$1,946,986.00	\$1,064,195.27	\$882,790.73	Shelby	\$2,567,594.08	\$1,236,186.84	\$1,331,407.24
Clay	\$833,891.59	\$659,179.31	\$174,712.28	Lewis	\$1,065,537.00	\$1,187,568.68	(\$122,031.68)	Simpson	\$1,384,249.00	\$783,230.37	\$601,018.63
Clinton	\$1,683,776.56	\$1,300,220.33	\$383,556.23	Lincoln	\$1,108,287.00	\$942,608.25	\$165,678.75	Spencer	\$797,357.08	\$772,713.57	\$24,643.51
Crittenden	\$902,957.93	\$709,935.40	\$193,022.53	Livingston	\$1,602,515.93	\$802,592.44	\$799,923.49	Taylor	\$991,976.00	\$943,985.65	\$15,814.36
Cumberland	\$2,548,477.56	\$2,717,646.55	(\$169,168.99)	Logan	\$1,997,206.28	\$1,326,478.33	\$670,727.95	Todd	\$963,101.00	\$730,388.86	\$261,587.14
Daviess	\$1,378,219.68	\$618,234.30	\$759,985.38	Lyon	\$797,452.21	\$706,564.32	\$90,887.89	Trigg	\$987,374.04	\$515,033.61	\$472,340.43
Edmonson	\$728,997.14	\$814,867.99	(\$85,870.85)	Madison	\$2,056,375.00	\$1,783,565.66	\$272,809.34	Union	\$7,978,165.51	\$907,687.50	\$7,070,478.01
Elliot	\$983,755.00	\$875,449.60	\$108,305.40	Magoffin**	\$1,286,463.81	\$832,812.63	\$453,651.18	Warren	\$3,149,825.22	\$1,728,957.80	\$1,420,867.42
Fleming	\$1,335,002.91	\$997,148.31	\$337,854.60	Marion	\$1,369,439.00	\$1,389,373.08	(\$19,934.08)	Washington	\$1,013,940.49	\$970,818.82	\$43,121.67
Floyd	\$3,689,493.00	\$1,833,999.76	\$1,855,493.24	Marshall	\$1,633,738.33	\$2,942,996.37	(\$1,309,258.04)	Wayne	\$1,289,544.00	\$939,339.00	\$350,205.00
Franklin	\$1,410,270.00	\$1,336,340.58	\$73,929.42	Martin	\$2,192,722.80	\$1,053,175.54	\$1,139,547.26	Webster	\$2,768,937.74	\$1,277,770.15	\$1,491,167.59
Fulton	\$1,005,850.79	\$612,638.75	\$393,212.04	Mason	\$1,848,311.61	\$769,147.43	\$1,079,164.18	Whitley	\$1,584,991.65	\$1,480,388.86	\$104,602.79
Gallatin	\$1,322,756.00	\$258,429.44	\$1,064,326.56	McCracken	\$934,587.68	\$2,317,041.96	(\$1,382,454.28)	Wolfe	\$931,309.10	\$904,502.66	\$26,806.44
Garrard	\$945,416.49	\$806,807.54	\$138,608.95	McCreary	\$1,527,690.00	\$1,450,896.62	\$76,793.38	Woodford	\$1,339,643.22	\$1,378,801.66	(\$39,158.44)
Grant	\$1,492,185.00	\$1,472,663.21	\$19,521.79	McLean	\$1,158,356.44	\$811,597.05	\$346,759.39	TOTALS	\$210,755,198.52	\$163,977,983.29	\$46,777,215.23
				Meade	\$1,817,314.00	\$1,260,266.96	\$557,047.04				

** Data from fiscal year 1995-96 used.

Road Fund Revenues by County

County	Cash Balance Surplus	Transfer (Net)	Interest	National Forest	State Grant	Truck License Distribution	Drivers License Refund	County Road Aid	Municipal Road Aid	Miscellaneous	Borrowed Money	TOTAL ROAD FUND
Adair	\$110,511.72	\$125,000.00	\$5,736.46			\$156,783.00	\$1,403.00	\$556,514.00		\$16,600.51	\$309,100.00	\$1,281,648.69
Allen	\$40,314.00	\$490,000.00	\$4,269.00			\$156,783.00	\$1,341.00	\$559,520.00		\$58,132.00	\$50,320.00	\$1,360,679.00
Anderson	\$210,898.51	\$41,768.00	\$2,359.76			\$156,782.59	\$1,665.50	\$521,134.00		\$58,803.66	\$69,330.00	\$1,062,742.02
Ballard	\$64,010.76	\$60,000.00	\$8,305.94			\$156,782.59	\$804.50	\$441,467.85		\$138,005.48	\$95,385.00	\$964,762.12
Barren	\$1,452.02	\$425,440.00	\$5,311.78			\$156,782.59	\$3,285.75	\$797,163.00		\$1,586.32		\$1,830,295.46
Bath	\$100,346.45	(\$111,522.42)	\$16,086.40	\$16,227.68		\$156,782.59	\$885.75	\$564,707.00		\$109,638.60		\$853,152.05
Bell	\$299,367.76					\$156,782.59	\$2,259.00	\$603,664.00		\$91,061.54		\$1,153,134.89
Boone	\$351,854.16	\$2,780,000.00	\$18,494.18			\$156,782.59	\$7,033.75	\$652,089.00	\$230,346.00	\$392,108.56	\$3,131,854.16	\$7,720,562.40
Bourbon	\$694,262.95		\$43,894.02			\$156,782.59	\$1,729.25	\$466,362.00		\$66,574.53		\$1,535,970.34
Boyd	\$200,244.86	\$557,941.76	\$10,510.31			\$156,782.59	\$1,729.25	\$466,362.00		\$148,070.56		\$1,673,694.55
Boyle	\$18,372.64	\$380,000.00	\$4,684.63			\$156,782.59	\$4,691.25	\$369,725.00		\$110,185.60		\$1,206,657.71
Bracken	\$330,868.25	(\$16,000.00)	\$21,038.42			\$156,782.59	\$2,407.25	\$534,225.00		\$56,948.58		\$1,141,418.50
Breathitt	\$11,108.68	(\$177,000.00)	\$2,019.46			\$156,782.59	\$1,223.00	\$433,259.45		\$101,438.77	\$157,810.00	\$845,218.50
Breckinridge	\$39,347.53		\$10,333.35			\$156,782.59	\$1,630.00	\$828,952.00		\$358,319.16		\$1,395,364.63
Bullitt	\$11,844.07	\$152,200.00	\$5,902.41			\$156,782.59	\$5,517.00	\$561,740.00	\$48,341.29	\$108,280.82		\$1,050,608.18
Butler	\$230,808.72		\$15,551.58			\$156,782.59	\$1,078.75	\$657,225.00		\$90,158.42		\$1,151,605.06
Caldwell	\$344,067.94	(\$71,080.00)	\$18,723.26			\$156,782.59	\$1,302.25	\$518,100.00		\$64,088.18		\$1,198,394.20
Calloway	\$56,711.75	\$421,545.00	\$8,844.26		\$11,194.00	\$156,782.59	\$3,186.00	\$690,963.00		\$69,895.00		\$1,413,314.78
Campbell	\$5,671.00	\$921,000.00	\$1,232.00			\$156,782.59	\$7,881.00	\$350,560.00	\$48,581.00	\$31,078.54		\$1,561,603.00
Carlisle	\$89,394.39	(\$123,065.00)	\$12,642.57			\$156,783.00	\$521.25	\$357,943.00		\$28,970.00		\$525,297.34
Carroll	\$193,474.00	\$150,000.00	\$13,214.00			\$156,783.00	\$959.00	\$290,996.00		\$15,154.00		\$834,396.00
Carter	\$164,663.00	\$55,000.00	\$8,151.00			\$156,783.00	\$2,330.00	\$767,013.00		\$328,108.58	\$251,210.00	\$1,169,094.00
Casey	\$62,921.68	\$8,196.00	\$15,242.29			\$156,782.59	\$1,278.25	\$689,152.00		\$291,049.18		\$1,512,891.39
Christian	\$718,094.56		\$26,122.92			\$156,782.59	\$4,599.75	\$937,038.00		\$23,975.14		\$2,133,687.00
Clark	\$121,033.21	\$24,982.70	\$24,982.70	\$65,169.59		\$156,782.59	\$2,954.25	\$470,175.00		\$14,915.21	\$292,415.00	\$1,092,317.89
Clay	\$237,147.53	(\$90,428.83)	\$16,515.53			\$156,782.59	\$1,692.50	\$824,370.97		\$112,837.07	\$300,575.00	\$1,526,740.09
Clinton	\$241,335.38	(\$143,294.00)	\$7,502.47			\$156,782.59	\$1,653.50	\$395,054.00		\$510,876.49		\$77

Road Fund Revenues by County

County	Cash Balance Surplus	Transfer (Net)	Interest	National Forest	State Grant	Truck License Distribution	Drivers License Refund	County Road Aid	Municipal Road Aid	Miscellaneous	Borrowed Money	TOTAL ROAD FUND
Harlan	\$295,030.58	(\$88,675.00)	\$15,605.13	\$680.18		\$156,782.59	\$2,960.25	\$779,865.00		\$417,261.24	\$145,955.00	\$1,725,464.97
Harrison	\$407,299.43		\$11,685.21			\$156,782.59	\$1,619.50	\$540,890.27		\$23,477.88		\$1,141,754.88
Hart	\$556,930.03		\$27,806.88			\$156,782.59	\$1,447.25	\$592,215.00	\$71,564.00	\$40,137.22		\$1,446,882.97
Henderson	\$181,797.07	\$285,000.00	\$17,074.07			\$156,782.59	\$4,270.00	\$667,490.00	\$19,975.00	\$62,938.09		\$1,395,326.82
Henry	\$690,915.00		\$43,718.00			\$156,782.59	\$1,318.00	\$503,964.00		\$75,287.00		\$1,471,985.00
Hickman	\$633,667.14	(\$226,998.81)	\$38,762.01			\$156,782.59	\$1,767.43	\$453,085.00		\$111,764.20	\$75,000.00	\$1,243,829.56
Hopkins	\$555,614.05	(\$98,701.00)	\$37,409.44			\$156,782.59	\$4,419.50	\$877,223.00			\$183,918.35	\$1,716,665.93
Jackson	\$192,659.00	\$739,357.00	\$14,131.78	\$49,361.35		\$156,782.59	\$1,090.50	\$616,435.61		\$61,992.00		\$1,013,095.83
Jessamine	\$29,097.63	\$315,000.00	\$4,269.02			\$156,782.59	\$3,261.25	\$424,274.00		\$100,614.61		\$1,033,299.10
Johnson	\$9,323.25	(\$91,500.00)	\$4,336.73					\$702,076.22		\$85,405.02	\$214,000.00	\$923,641.22
Kenton	\$833,161.00	\$2,999,000.00	\$37,829.00		\$42,343.00	\$156,783.00	\$13,370.00	\$293,486.00	\$17,909.00	\$559,970.00		\$4,953,851.00
Knott	\$162,040.00	(\$76,785.00)	\$6,189.00			\$156,783.00	\$1,372.00	\$622,600.00		\$46,361.00		\$918,560.00
Knox	\$77,230.00	(\$107,480.00)	\$4,425.00	\$63.00		\$156,783.00	\$3,566.00	\$730,105.00		\$11,954.00		\$876,646.00
Larue	\$10,861.86	(\$40,000.00)	\$13,551.59		\$248,673.00	\$156,782.59	\$1,201.50	\$430,385.62	\$7,000.00	\$63,859.08		\$1,145,099.63
Laurel	\$345,534.52	\$193,451.61	\$16,539.50	\$52,384.34		\$156,782.59	\$4,349.75	\$926,570.00		\$227,069.23		\$1,922,681.54
Lawrence	\$253,202.00	(\$23,866.00)	\$11,413.00		\$341,823.00	\$156,783.00	\$1,320.00	\$636,327.00		\$48,800.00		\$1,425,802.00
Lee	\$105,973.97	(\$61,962.00)	\$12,594.91	\$7,256.50		\$156,782.59	\$675.00	\$441,508.00		\$104,863.26	\$190,320.00	\$958,012.23
Leslie	\$137,364.03		\$6,452.48	\$44,161.65		\$156,782.59	\$1,038.75	\$602,717.00		\$105,260.44		\$1,053,776.94
Letcher	\$172,690.00	\$7,517.00					\$2,277.00	\$411,788.00		\$67,434.00		\$819,448.00
Lewis	\$164,750.00	(\$97,314.00)	\$12,812.00	\$959.00	\$164,207.00	\$156,782.00	\$1,165.00	\$780,121.00		\$74,221.00		\$1,065,537.00
Lincoln	\$128,890.00		\$13,896.00			\$156,783.00	\$1,893.00	\$597,200.00		\$4,764.00		\$1,067,633.00
Livingston	\$283,449.06	(\$131,292.00)	\$21,089.43			\$156,782.59	\$974.00	\$506,941.00		\$97,374.71	\$350,647.00	\$1,285,965.79
Logan	\$498,694.92		\$30,194.97			\$156,782.59	\$2,398.50	\$801,375.00		\$221,176.99	\$148,685.00	\$1,859,307.97
Lyon	\$100,562.43	(\$54,935.00)	\$7,054.20		\$115,200.00	\$156,783.00	\$701.25	\$326,547.00		\$44,134.40	\$125,600.00	\$706,446.87
Madison	\$24,705.00	\$757,000.00	\$5,788.00		\$80,133.00	\$143,293.85	\$1,086.75	\$551,035.00		\$125,433.36		\$1,840,360.00
Magoffin**	\$237,665.55	(\$116,371.00)	\$12,427.66			\$156,782.00	\$1,409.00	\$531,488.00		\$406,211.00	\$148,097.00	\$1,349,515.00
Marion	\$2,316.00	\$100,000.00	\$3,212.00			\$156,782.59	\$2,945.75	\$655,078.00		\$146,320.69		\$1,573,194.50
Marshall	\$590,513.41		\$21,554.06			\$156,782.59	\$1,071.50	\$507,270.00		\$59,182.28		\$837,687.47
Martin		\$113,381.10			\$40,384.00	\$156,782.59	\$1,579.25	\$430,923.00		\$133,467.61		\$964,760.38
Mason	\$190,411.32		\$11,212.61			\$156,782.59	\$6,418.00	\$512,957.00	\$256,145.00			\$932,302.59
McCracken	\$11,572.00	(\$133,926.00)	\$7,677.00		\$191,150.00	\$156,783.00	\$1,377.00	\$601,929.00		\$198,524.00	\$377,105.00	\$1,412,191.00
McCreary	\$277,479.81	(\$131,400.00)	\$4,106.06			\$156,782.59	\$951.50	\$489,808.00		\$201,475.52		\$999,203.48
McLean	\$141,548.00		\$11,326.00		\$455,565.00	\$156,782.00	\$1,995.00	\$548,237.00		\$213,669.00		\$1,529,122.00
Meade				\$38,990.00		\$156,783.00	\$524.00	\$374,593.00		\$213,755.00	\$140,805.00	\$925,295.00
Menifee	(\$2,842.00)	(\$323.00)	\$3,010.00			\$156,783.00	\$1,926.25	\$487,466.05	\$173,359.75			\$1,670,872.80
Mercer	\$381,338.00	\$414,000.00	\$16,287.56			\$156,782.59	\$863.00	\$862,947.00		\$39,712.60		\$1,259,483.00
Metcalfe	\$126,220.00	\$58,823.00	\$7,010.00			\$156,783.00	\$994.00	\$638,597.00		\$46,837.00		\$822,488.00
Monroe	\$9,881.00	(\$47,677.00)	\$7,839.00			\$156,783.00	\$3,420.50	\$468,466.00		\$56,071.00		\$1,259,483.00
Montgomery	\$83,577.50	\$434,000.00		\$10,960.77		\$156,782.59	\$1,025.50	\$624,793.00		\$580,265.83		\$1,726,512.42
Morgan	\$38,518.78	\$15,484.00	\$10,938.90			\$156,782.59	\$2,937.00	\$813,422.00		\$684,045.18	\$314,335.00	\$1,856,883.72
Muhlenburg	\$258,293.00	\$202,275.00				\$156,783.00	\$3,138.00	\$712,097.00		\$99,838.00		\$1,533,548.00
Nelson	\$82,739.00	\$355,000.00	\$11,037.00		\$87,315.11	\$156,782.59	\$674.50	\$365,107.00		\$243,724.00		\$1,564,518.00
Nicholas	\$153,355.50	(\$72,805.00)	\$16,106.00			\$156,782.59	\$1,994.25	\$832,376.00		\$131,945.53		\$838,481.23
Ohio	\$86,985.38	\$200,000.00	\$30,403.48			\$156,782.59	\$1,994.25	\$832,376.00		\$191,979.61	\$208,145.00	\$1,708,666.31
Oldham	\$823,265.87	\$33,032.40				\$156,782.59	\$3,714.50	\$1,003,668.13		\$382,670.01		\$2,403,193.50
Owen	\$143,990.90	(\$70,581.00)	\$18,405.77			\$156,782.59	\$860.75	\$691,383.50		\$23,706.24	\$235,700.00	\$1,200,248.75

Road Fund Revenues by County

County	Cash Balance Surplus	Transfer (Net)	Interest	National Forest	State Grant	Truck License Distribution	Drivers License Refund	County Road Aid	Municipal Road Aid	Miscellaneous	Borrowed Money	TOTAL ROAD FUND
Owsley	\$39,729.25		\$5,519.94	\$13,673.73	\$139,911.13	\$156,782.59	\$431.25	\$354,081.00		\$135,310.76		\$845,439.65
Pendleton	\$885,441.84	(\$61,100.00)	\$52,285.42			\$156,782.59	\$1,231.00	\$555,742.00		\$90,441.72		\$1,680,824.57
Perry	\$19,547.00	\$90,000.00	\$4,537.00	\$2,845.00		\$156,782.59	\$2,753.00	\$657,049.00		\$200,008.00		\$1,133,522.00
Pike	\$118,758.75	\$2,333,747.01	\$9,004.32	\$55.94		\$156,782.59	\$5,947.00	\$1,419,926.00	\$273,000.00	\$710,177.25		\$5,027,398.86
Powell	\$22,014.00	(\$124,344.00)	\$3,562.00	\$20,490.00	\$91,359.00	\$156,783.00	\$1,117.00	\$394,024.00		\$87,677.00		\$652,682.00
Pulaski	\$125,537.08	\$370,000.00	\$27,820.53	\$31,051.76		\$156,782.59	\$4,976.25	\$1,248,058.00		\$1,158,024.94	\$646,590.00	\$3,768,841.15
Robertson	\$670,983.13	(\$78,520.00)	\$20,874.10			\$156,782.59	\$184.00	\$230,515.00		\$4,121.15		\$1,004,939.97
Rockcastle	\$29,146.21	\$259,559.57	\$3,117.66	\$12,022.43		\$156,782.59		\$548,608.00		\$33,362.78		\$1,042,599.24
Rowan	\$20,010.00	\$1,019,183.00	\$5,676.25	\$52,870.40	\$143,909.00	\$156,782.59	\$1,725.75	\$544,697.00		\$65,005.55		\$2,009,859.54
Russell	\$318,221.30	(\$15,384.71)	\$7,172.09			\$156,782.59	\$1,494.25	\$548,206.00		\$87,260.84		\$1,103,752.36
Scott	\$29,160.00	\$1,249,183.00	\$1,435.00			\$156,783.00	\$2,594.00	\$498,695.00		\$192,537.00		\$2,130,387.00
Shelby	\$880,245.00		\$49,216.86			\$156,782.59	\$2,575.50	\$633,303.00		\$535,699.41		\$2,257,822.36
Simpson	\$334,204.00		\$21,744.00			\$156,783.00	\$1,502.00	\$530,536.00		\$16,239.00	\$111,815.00	\$1,172,823.00
Spencer	\$36,760.54	\$38,491.50	\$4,292.61			\$156,782.59	\$855.50	\$353,236.00		\$205,258.79		\$795,677.53
Taylor	\$155,375.07	(\$70,972.00)	\$16,159.43			\$156,782.59	\$2,064.00	\$492,073.00	\$125,000.00	\$12,268.32	\$62,585.00	\$951,335.41
Todd	\$196,276.00	(\$95,082.00)	\$10,161.00			\$156,783.00	\$996.00	\$683,717.00		\$25,938.00		\$978,789.00
Trigg	\$112,099.00		\$7,531.00			\$156,783.00	\$1,108.00	\$537,305.00		\$102,081.00		\$916,907.00
Trimble	\$318,570.88		\$16,275.56			\$156,782.59	\$3,643.87	\$453,918.00		\$1,184.27		\$950,375.17
Union	\$4,751,100.63		\$254,882.40			\$156,782.59	\$1,565.50	\$962,316.00		\$77,721.21		\$6,204,368.33
Warren	\$1,378,989.33	(\$12,895.11)	\$76,448.94			\$156,782.59	\$20,774.61	\$966,603.00		\$8,514.64		\$2,595,218.00
Washington	\$135,065.01		\$10,376.87			\$156,782.59	\$967.75	\$603,222.00		\$3,883.95	\$80,710.00	\$991,008.17
Wayne	\$279,765.00	\$25,224.00		\$544.00		\$156,782.59	\$1,575.00	\$664,660.00		\$135,082.00		\$1,263,632.00
Webster	\$157,588.71		\$28,816.57			\$156,782.00	\$1,334.50	\$541,403.00		\$211,042.35		\$1,229,682.72
Whitley	\$189,243.43	(\$25,000.00)	\$10,133.30	\$36,964.63		\$156,782.59	\$2,900.25	\$798,302.00		\$293,283.11	\$132,715.00	\$1,462,609.31
Wolfe	\$27,120.75		\$12,551.68	\$13,925.74		\$156,782.59	\$643.75	\$426,646.00		\$33,663.11	\$152,610.00	\$823,943.62
Woodford	\$37,207.72	\$615,000.00	\$1,500.00			\$156,782.59	\$2,219.25	\$405,228.00		\$82,786.05		\$1,300,723.61
TOTALS	\$30,604,356.02	\$20,755,984.78	\$1,856,163.22	\$475,336.69	\$2,655,429.24	\$18,330,085.05	\$283,507.66	\$70,245,364.67	\$1,813,869.69	\$17,433,359.76	\$10,283,525.90	\$174,736,982.68

** Data from fiscal year 1995-96 used.

Appendix I. C.

Road Fund Expenditures by County

County	County Judge Office	Fiscal Court	Other	TOTAL GENERAL GOVERNMENT	Road Supervisor Salary	Road Crew Salary	Fringe Benefits	TOTAL SALARIES
Adair				\$0.00	\$26,420.58	\$89,517.50	\$35,156.80	\$151,094.88
Allen				\$0.00	\$20,897.00	\$184,327.00	\$81,249.00	\$286,473.00
Anderson				\$0.00	\$27,053.04	\$159,452.28		\$186,505.32
Ballard				\$0.00	\$26,563.20	\$164,986.76	\$99,603.68	\$291,153.64
Barren				\$0.00	\$30,089.32	\$332,011.75	\$132,946.79	\$495,047.86
Bath				\$0.00	\$1,696.10	\$182,393.08	\$53,211.34	\$237,300.52
Bell		\$18,000.00		\$18,000.00	\$22,703.88	\$322,280.55	\$142,446.74	\$487,431.17
Boone				\$0.00	\$50,131.20	\$1,195,316.02		\$1,245,447.22
Bourbon	\$14,354.00	\$14,579.00	\$15,696.98	\$44,629.98	\$25,000.04	\$145,073.52	\$67,380.17	\$237,453.73
Boyd				\$0.00	\$37,406.95	\$446,313.89	\$209,605.49	\$693,326.33
Boyle				\$0.00	\$44,585.00	\$318,381.70	\$120,753.70	\$483,720.40
Bracken				\$0.00	\$26,972.66	\$120,282.26	\$57,871.51	\$205,126.43
Breathitt						\$202,898.84	\$104,592.71	\$307,491.55
Breckinridge	\$16,414.08	\$28,380.66	\$65,530.13	\$110,324.87	\$19,240.00	\$300,470.00	\$90,506.56	\$410,216.56
Bullitt				\$0.00	\$27,192.80	\$383,595.58	\$139,884.75	\$550,673.13
Butler				\$0.00	\$25,834.03	\$239,429.63	\$130,175.36	\$395,439.02
Caldwell				\$0.00	\$21,775.02	\$94,177.01	\$43,546.05	\$159,498.08
Calloway				\$0.00	\$26,547.04	\$405,799.67	\$86,231.28	\$518,577.99
Campbell				\$0.00	\$44,751.17	\$334,426.88	\$172,256.38	\$551,434.43
Carlisle				\$0.00	\$25,670.54	\$97,866.20	\$36,556.05	\$160,092.79
Carroll				\$0.00	\$30,241.00	\$153,053.00	\$87,509.00	\$270,803.00
Carter				\$0.00	\$23,385.45	\$181,529.20	\$54,291.31	\$259,205.96
Casey	\$34,187.29	\$34,118.16	\$69,303.17	\$137,608.62	\$24,041.68	\$162,836.21	\$90,538.62	\$277,416.51
Christian			\$54,797.04	\$54,797.04	\$17,416.73	\$214,860.17	\$86,693.54	\$318,970.44
Clark				\$0.00	\$32,990.00	\$267,117.96	\$76,384.20	\$376,492.16
Clay		\$16,500.00		\$16,500.00	\$28,801.40	\$246,137.50	\$72,898.83	\$347,837.73
Clinton		\$21,600.00		\$21,600.00	\$15,993.45	\$98,691.50	\$36,818.36	\$151,503.31
Crittenden		\$798.61		\$798.61	\$23,626.49	\$105,415.25	\$18,501.24	\$147,542.98
Cumberland		\$9,600.00	\$2,239.15	\$11,839.15	\$18,388.88	\$57,820.92	\$33,834.55	\$110,044.35
Davies				\$0.00	\$47,990.75	\$563,316.99	\$239,517.53	\$850,825.27
Edmonson				\$0.00	\$23,504.00	\$88,320.82	\$26,805.47	\$138,630.29
Elliott	\$30,641.04	\$14,700.00	\$17,896.31	\$63,237.35	\$23,428.22	\$180,884.87	\$79,042.91	\$283,356.00
Estill				\$0.00	\$19,812.25	\$178,123.06	\$68,772.87	\$266,708.18
Fleming		\$14,400.00		\$14,400.00	\$26,743.35	\$155,154.85	\$67,232.60	\$249,130.80
Floyd				\$0.00	\$27,690.78	\$532,448.30	\$269,167.64	\$829,306.72
Franklin				\$0.00		\$435,126.22	\$102,831.05	\$537,957.27
Fulton				\$0.00	\$24,999.84	\$127,800.96	\$60,860.02	\$213,660.82
Gallatin	\$23,537.76	\$8,640.00	\$5,759.95	\$37,937.71	\$17,804.16	\$64,446.00	\$37,328.01	\$101,774.01
Garrard	\$22,751.94	\$7,347.00	\$10,496.47	\$40,595.41	\$197,885.69	\$197,885.69	\$47,636.29	\$263,326.14
Grant				\$0.00	\$26,472.46	\$137,054.21	\$51,426.00	\$214,952.67
Graves				\$0.00	\$26,286.18	\$480,336.72	\$91,707.76	\$598,330.66
Grayson				\$0.00	\$27,854.16	\$310,774.59	\$118,558.71	\$457,187.46

Road Fund Expenditures by County

County	County Judge Office	Fiscal Court	Other	TOTAL GENERAL GOVERNMENT	Road Supervisor Salary	Road Crew Salary	Fringe Benefits	TOTAL SALARIES
Green		\$18,000.00	\$690.00	\$18,690.00	\$19,964.37	\$98,696.60	\$48,391.33	\$167,052.30
Greenup				\$0.00	\$35,266.66	\$340,205.56	\$179,988.49	\$555,460.71
Hancock				\$0.00	\$24,959.73	\$202,628.85	\$79,770.16	\$307,358.74
Hardin				\$0.00	\$40,444.55	\$541,312.93	\$166,063.26	\$747,820.74
Harlan				\$0.00	\$74,429.44	\$417,613.45	\$185,303.77	\$677,346.66
Harrison				\$0.00		\$173,312.00	\$86,481.95	\$259,793.95
Hart				\$0.00	\$24,383.26	\$164,605.23	\$70,268.04	\$259,256.53
Henderson				\$0.00	\$29,075.02	\$451,112.99	\$179,438.99	\$659,627.00
Henry	\$13,247.25	\$16,503.90	\$11,794.51	\$41,545.66	\$30,063.02	\$134,369.00	\$57,809.15	\$222,241.17
Hickman				\$0.00	\$20,757.96	\$142,281.25	\$65,348.55	\$228,387.76
Hopkins				\$0.00	\$26,496.72	\$336,721.20	\$131,320.78	\$494,538.70
Jackson		\$10,800.00		\$10,800.00	\$13,285.10	\$161,732.98	\$37,332.99	\$212,351.07
Jessamine				\$0.00	\$29,875.94	\$233,989.61	\$60,354.53	\$324,220.08
Johnson	\$20,153.82	\$1,496.00	\$49,877.21	\$71,527.03	\$1,184.62	\$131,844.00	\$87,282.73	\$220,311.35
Kenton			\$544,093.00	\$544,093.00	\$51,480.00	\$1,030,073.00	\$548,119.00	\$1,629,672.00
Knott	\$24,892.66	\$17,169.36	\$4,239.36	\$46,301.38	\$17,644.01	\$184,634.63	\$100,853.58	\$303,132.22
Knox				\$0.00	\$19,540.00	\$150,536.00	\$123,258.00	\$293,334.00
Larue				\$0.00	\$26,422.20	\$156,698.76	\$60,009.76	\$243,130.72
Laurel				\$0.00	\$23,922.65	\$363,544.17	\$103,111.30	\$490,578.12
Lawrence				\$0.00	\$24,167.00	\$214,392.00	\$111,066.00	\$349,625.00
Lee				\$0.00	\$17,472.00	\$83,006.16	\$30,556.34	\$131,034.50
Leslie				\$0.00	\$29,400.02	\$165,081.07		\$194,481.09
Letcher		\$18,000.00		\$18,000.00	\$25,754.04	\$348,284.47	\$70,118.22	\$444,156.73
Lewis				\$0.00	\$20,520.00	\$176,002.50	\$78,572.40	\$275,094.90
Lincoln				\$0.00	\$30,288.44	\$275,593.11	\$132,333.11	\$438,214.66
Livingston				\$0.00	\$24,207.74	\$111,574.68	\$78,995.71	\$214,778.13
Logan			\$155.35	\$155.35	\$19,988.60	\$243,763.04	\$116,066.97	\$379,818.61
Lyon				\$0.00	\$27,970.55	\$99,091.66	\$49,264.64	\$176,326.85
Madison				\$0.00	\$33,000.00	\$463,704.93	\$77,103.22	\$573,808.15
Magoffin**				\$86.60	\$25,008.75	\$213,934.25	\$74,265.16	\$313,208.16
Marion			\$86.60	\$0.00	\$27,027.38	\$202,561.81	\$78,473.22	\$308,062.41
Marshall				\$0.00	\$42,007.60	\$692,484.69	\$112,706.13	\$847,198.42
Martin				\$17,999.80	\$24,206.00	\$286,839.96		\$311,045.96
Mason	\$17,999.80			\$0.00	\$29,400.00	\$215,591.99	\$83,956.42	\$328,948.41
McCracken				\$0.00	\$54,890.64	\$674,075.22	\$318,054.76	\$1,047,020.62
McCreary				\$0.00		\$191,086.97	\$111,387.83	\$302,474.80
McLean	\$4,800.00			\$4,800.00	\$25,031.76	\$139,111.97	\$114,052.05	\$278,195.78
Meade				\$0.00	\$26,110.86	\$186,361.37	\$84,851.65	\$297,323.88
Menifee	\$24,858.85	\$8,021.00	\$24,773.06	\$57,652.91	\$16,108.65	\$145,848.09	\$95,372.08	\$257,328.82
Mercer		\$7,200.00		\$7,200.00	\$26,280.38	\$245,482.54	\$67,835.35	\$339,598.27
Metcalfe				\$0.00	\$14,948.00	\$116,381.00	\$30,944.00	\$162,273.00
Monroe				\$0.00	\$22,644.00	\$71,536.00	\$19,333.00	\$113,513.00

Road Fund Expenditures by County

County	County Judge Office	Fiscal Court	Other	TOTAL GENERAL GOVERNMENT	Road Supervisor Salary	Road Crew Salary	Fringe Benefits	TOTAL SALARIES
Montgomery				\$0.00	\$34,855.08	\$256,742.67	\$106,290.44	\$397,888.19
Morgan				\$0.00	\$15,000.00	\$225,214.12	\$132,468.20	\$372,682.32
Muhlenburg				\$0.00	\$29,343.12	\$367,798.29	\$127,500.00	\$524,641.41
Nelson				\$0.00	\$40,684.80	\$325,425.94	\$80,494.81	\$446,605.55
Nicholas		\$18,000.00		\$18,000.00	\$24,135.54	\$152,314.23	\$71,266.18	\$247,715.95
Ohio		\$18,000.00		\$18,000.00	\$24,474.26	\$294,620.07	\$103,324.16	\$422,418.49
Oldham				\$0.00	\$36,154.16	\$236,731.00	\$82,148.10	\$355,033.26
Owen				\$0.00	\$26,411.48	\$176,248.22	\$84,568.18	\$287,227.88
Owsley		\$30,300.00	\$65,306.65	\$118,968.48	\$17,419.92	\$120,109.91	\$62,275.40	\$199,805.23
Pendleton				\$0.00	\$27,559.91	\$130,852.52	\$41,239.31	\$199,651.74
Perry		\$69,641.28		\$69,641.28	\$22,680.00	\$410,424.23	\$127,471.37	\$560,575.60
Pike				\$0.00	\$45,459.22	\$1,022,775.78	\$551,937.76	\$1,620,172.76
Powell				\$0.00	\$16,957.36	\$91,469.96	\$56,460.56	\$164,887.88
Pulaski				\$0.00	\$26,186.94	\$633,709.73		\$659,896.67
Robertson				\$0.00	\$23,364.71	\$66,946.23	\$27,541.34	\$117,852.28
Rockcastle		\$18,000.00		\$18,000.00	\$15,114.87	\$137,466.68	\$41,294.32	\$193,875.87
Rowan				\$0.00	\$28,063.06	\$249,958.94	\$102,231.40	\$380,253.40
Russell				\$0.00	\$16,810.87	\$96,167.46	\$45,185.85	\$158,164.18
Scott				\$0.00	\$34,260.98	\$563,028.81	\$258,604.31	\$855,894.10
Shelby				\$0.00	\$43,806.96	\$309,966.17	\$80,170.72	\$433,943.85
Simpson	\$9,886.00	\$12,427.00		\$22,313.00	\$22,627.19	\$90,885.20	\$52,837.68	\$166,350.07
Spencer	\$24,465.00	\$13,356.25	\$10,881.30	\$48,702.55	\$25,071.03	\$88,905.62	\$45,790.28	\$159,766.93
Taylor			\$109.00	\$109.00	\$24,488.88	\$141,268.00	\$41,474.60	\$207,231.48
Todd				\$0.00	\$25,622.82	\$104,092.84	\$31,070.24	\$160,785.90
Trigg				\$0.00	\$28,778.00	\$137,406.43	\$63,427.23	\$219,611.66
Trimble				\$16,841.28	\$13,096.91	\$72,556.13	\$37,743.45	\$123,396.49
Union		\$16,841.28		\$0.00	\$27,115.64	\$97,164.73	\$58,088.82	\$182,369.19
Warren				\$0.00	\$34,999.90	\$387,773.50	\$129,294.64	\$552,068.04
Washington				\$0.00	\$26,442.29	\$119,611.98	\$52,039.70	\$198,093.97
Wayne				\$0.00	\$24,419.00	\$174,593.00	\$45,272.00	\$244,284.00
Webster				\$0.00	\$25,494.00	\$205,217.94	\$52,831.89	\$283,543.83
Whitley		\$14,400.00		\$14,400.00	\$24,775.72	\$92,854.14	\$47,182.59	\$164,812.45
Wolfe	\$29,717.16	\$17,456.34	\$37,807.77	\$84,981.27	\$19,333.68	\$162,212.13	\$76,894.09	\$258,439.90
Woodford				\$0.00	\$42,930.94	\$455,549.33	\$78,666.91	\$577,147.18
TOTALS	\$312,468.68	\$537,075.64	\$991,533.01	\$1,841,077.33	\$3,047,567.70	\$29,833,898.73	\$10,913,232.02	\$43,794,698.45

Data from fiscal year 1995-96 used.

Road Fund Expenditures by County

County	Road Materials	Asphalt	Crushed Rock/Gravel	Concrete	General Construction Materials	Salt	Fuel, Petroleum Products	Machinery & Equipment	Other	TOTAL MATERIALS & SUPPLIES
Adair	\$476,940.94						\$17,813.24		\$6,676.33	\$501,430.51
Allen	\$2,464.00	\$546,714.00	\$175,288.00	\$10,935.00			\$34,172.00	\$4,604.00	\$78,163.00	\$852,340.00
Anderson	\$107,896.11								\$482,453.19	\$590,349.30
Ballard	\$305,725.65						\$24,459.33		\$9,083.25	\$339,268.23
Barren	\$2,469.02	\$310,745.22	\$124,857.14	\$1,802.78		\$4,431.30	\$46,789.15		\$84,613.79	\$575,708.40
Bath	\$46,215.61	\$98,756.90	\$113,356.28				\$33,420.38	\$50,878.41	\$2,356.11	\$344,983.69
Bell	\$138,711.18	\$125,219.76	\$23,043.92				\$46,755.92		\$30,732.95	\$364,463.73
Boone	\$20,274.18	\$115,450.54	\$128,685.73	\$65,904.26	\$71,382.82	\$46,785.63	\$170,239.25	\$128,377.31	\$217,720.27	\$964,819.99
Bourbon		\$13,106.99	\$19,892.49		\$11,920.26	\$10,666.16	\$18,333.49		\$31,951.49	\$105,870.88
Boyd	\$291,571.45							\$89,326.00		\$380,897.45
Bracken	\$254,347.61	\$19,816.12			\$79,449.61		\$38,472.86	\$42,634.21	\$17,307.62	\$197,680.42
Breathitt	\$76,344.12								\$34,353.95	\$288,701.56
Breckinridge									\$2,050.62	\$98,177.00
Bullitt	\$164,911.11	\$80,178.34	\$247,236.31				\$19,782.26		\$112,755.83	\$503,595.05
Butler						\$14,557.40	\$63,424.57	\$40,016.00	\$28,958.76	\$281,960.25
Caldwell	\$6,278.19	\$159,941.84	\$194,410.87			\$2,670.30	\$33,516.98	\$5,075.37	\$101,645.58	\$503,345.22
Calloway	\$306,262.59	\$90,489.11	\$41,433.90				\$39,601.26	\$20,260.55	\$207,642.64	\$377,313.71
Campbell		\$528,504.29	\$206,621.82				\$64,726.42	\$52,317.63	\$151,125.39	\$781,053.85
Carlisle	\$939.36	\$96,366.28	\$45,524.33	\$3,314.53			\$25,005.45		\$66,569.43	\$668,918.03
Carroll		\$132,208.00	\$71,574.82				\$20,817.85	\$1,835.92	\$19,961.61	\$211,495.84
Carter	\$615,067.60		\$18,838.00				\$18,899.00	\$52,457.00	\$44,505.00	\$266,907.00
Casey	\$340,280.78						\$42,091.81		\$88,752.50	\$745,911.91
Christian	\$23,779.12	\$300,694.30	\$157,796.75	\$2,018.04			\$27,474.36		\$39,192.12	\$546,973.70
Clark	\$124,197.74					\$12,958.51	\$47,641.06	\$21,669.14	\$150,121.03	\$716,677.95
Clay	\$35,003.57	\$353,278.13	\$160,706.81	\$1,656.30					\$119,851.94	\$244,049.68
Clinton	\$317,273.91						\$54,164.25		\$1,095,681.71	\$1,700,490.77
Crittenden	\$351,182.63				\$108,993.42		\$10,380.58		\$24,041.43	\$351,695.92
Cumberland	\$350,415.13						\$25,805.45		\$28,444.76	\$514,426.26
Daviess							\$13,773.20		\$1,329.02	\$365,517.35
Edmonson	\$411,429.10	\$632,578.29	\$81,123.87	\$3,872.47		\$32,987.68	\$43,773.13	\$26,154.76	\$82,781.92	\$903,272.12
Elliott		\$12,278.49					\$18,406.33		\$35,648.95	\$465,484.38
Estill	\$187,944.86		\$143,296.14				\$40,844.69		\$137,930.87	\$334,350.19
Fleming	\$278,974.68		\$87,386.89							\$275,331.75
Floyd	\$25,189.82						\$37,516.79		\$7,608.27	\$324,099.74
Franklin					\$548,220.45					\$25,189.82
Fulton	\$70,941.39	\$140,472.85					\$42,017.50		\$17,423.27	\$607,661.22
Gallatin	\$212.00	\$18,084.15	\$5,003.73		\$167.39		\$14,470.51	\$105,427.86	\$11,494.02	\$342,806.63
Garrard	\$92,195.20	\$241,506.00	\$24,114.77				\$12,450.86	\$44,323.00	\$13,430.91	\$93,672.04
Grant	\$551,830.74						\$24,165.20	\$98,133.00	\$1,654.86	\$481,769.03
Graves	\$1,719,736.38						\$104,004.62		\$41,786.02	\$593,616.76
Grayson	\$834,607.33								\$240,335.01	\$2,064,076.01
									\$56,772.15	\$891,379.48

Road Fund Expenditures by County

County	Road Materials	Asphalt	Crushed Rock/Gravel	Concrete	General Construction Materials	Salt	Fuel, Petroleum Products	Machinery & Equipment	Other	TOTAL MATERIALS & SUPPLIES
Green	\$17,009.35	\$244,411.71	\$93,959.39				\$19,314.57	\$64,905.36	\$5,643.69	\$445,244.07
Greenup	\$217,270.04	\$28,183.18							\$138,778.23	\$384,231.45
Hancock	\$246,594.57	\$541,964.79					\$31,039.26	\$116,106.66	\$5,614.89	\$941,320.17
Hardin		\$647,376.27	\$85,030.11		\$6,160.46	\$21,281.08	\$114,208.27		\$62,228.29	\$936,284.48
Harlan	\$59,277.80	\$543,752.69							\$6,906.53	\$609,937.02
Harrison	\$495,809.78						\$36,559.43	\$56,115.62		\$588,484.83
Hart	\$154,176.57	\$230,203.47			\$1,505.80				\$96,402.75	\$482,288.59
Henderson	\$4,872.28	\$258,712.18	\$93,341.48		\$4,322.88			\$148,955.36	\$16,842.99	\$527,047.17
Henry	\$191,127.90								\$28,381.56	\$219,509.46
Hickman	\$164,921.25						\$17,730.91	\$30,199.96	\$27,094.39	\$239,946.51
Hopkins	\$60,152.14	\$313,573.52					\$76,553.19		\$249,373.37	\$699,652.22
Jackson	\$308,004.27	\$236,297.99								\$544,302.26
Jessamine	\$21,586.72	\$309,354.38	\$46,652.86				\$17,878.62		\$12,585.19	\$408,057.77
Johnson	\$234,101.05	\$236,297.99	\$30,109.77				\$24,441.45		\$11,671.93	\$300,324.20
Kenton	\$62,192.00	\$468,614.00	\$57,336.00			\$35,574.00	\$137,124.00		\$322,229.00	\$1,083,069.00
Knott	\$81,735.00	\$17,432.60					\$20,581.81	\$22,506.50		\$142,255.91
Knox	\$236,161.00						\$39,677.00	\$46,156.00	\$127,492.00	\$449,486.00
Larue		\$76,427.36	\$70,451.83		\$2,597.38	\$6,128.65	\$39,287.12	\$18,141.35	\$53,459.53	\$266,493.22
Laurel	\$28,386.53						\$45,974.64	\$12,500.00	\$65,507.88	\$152,389.05
Lawrence	\$71,789.00	\$286,743.00	\$86,615.00				\$48,716.00	\$1,200.00	\$60,342.00	\$554,205.00
Lee		\$324,700.92	\$70,514.14				\$23,373.37		\$22,244.81	\$442,033.24
Leslie	\$90,609.58		\$39,595.00						\$93,203.47	\$223,408.05
Letcher					\$304,916.74					\$304,916.74
Lewis		\$119,451.56	\$117,090.46				\$44,540.26	\$58,153.55	\$50,157.32	\$389,393.15
Lincoln			\$100,990.00		\$194,255.79		\$45,711.41		\$65,276.56	\$406,233.76
Livingston	\$105,107.66						\$25,307.58		\$75,320.04	\$205,735.28
Logan	\$29,799.73						\$29,084.96		\$55,160.35	\$277,213.55
Lyon	\$113,783.00		\$161,725.61	\$1,442.90			\$15,853.56		\$46,943.68	\$176,580.24
Madison		\$332,053.20	\$242,544.57		\$39,059.07		\$63,433.62		\$222,958.11	\$900,048.57
Magoffin**		\$19,472.09	\$77,808.26		\$5,035.36		\$28,019.16	\$94,688.64	\$9,791.23	\$234,814.74
Marion	\$551,320.12									\$551,320.12
Marshall	\$117,652.83									\$255,326.71
Martin		\$6,201.68	\$58,512.87		\$3,192.00		\$82,856.85		\$137,673.88	\$358,336.04
Mason	\$34,808.97				\$59,230.35			\$39,200.00	\$207,572.64	\$358,336.04
McCracken	\$139,897.35							\$148,297.70	\$38,057.55	\$171,296.87
McCreary	\$276,324.57								\$11,969.46	\$300,164.51
McLean	\$480.00	\$215,392.77	\$34,225.74				\$83,840.44	\$26,864.27	\$68,631.58	\$428,796.59
Meade	\$4,698.77	\$91,106.73	\$138,682.73				\$25,942.64		\$84,816.52	\$387,721.94
Menifee			\$112,017.12				\$40,106.47		\$44,026.52	\$318,621.22
Mercer	\$25,506.23		\$38,002.08		\$43,598.50		\$28,940.09	\$1,450.00	\$36,796.01	\$179,203.22
Metcalfe	\$331,113.00						\$31,778.62		\$79,416.04	\$218,301.47
Monroe	\$367,301.00						\$27,181.00		\$23,122.00	\$381,416.00
									\$2,726.00	\$370,027.00

Road Fund Expenditures by County

County	Road Materials	Asphalt	Crushed Rock/Gravel	Concrete	General Construction Materials	Salt	Fuel, Petroleum Products	Machinery & Equipment	Other	TOTAL MATERIALS & SUPPLIES
Montgomery	\$1,101,850.03						\$30,170.43		\$31,356.72	\$1,163,377.18
Morgan	\$7,371.65	\$373,901.87	\$136,719.26		\$14,293.99		\$36,659.07		\$54,911.42	\$623,857.26
Muhlenburg	\$20,168.23	\$265,440.12	\$63,468.18				\$28,140.34		\$17,285.97	\$394,502.84
Nelson		\$53,712.47				\$18,839.54	\$39,870.51		\$247,716.94	\$360,139.46
Nicholas	\$83,877.25	\$91,134.58						\$56,708.85	\$2,927.42	\$234,648.10
Ohio					\$396,122.34			\$187,794.44	\$187,794.44	\$583,916.78
Oldham	\$98,842.06						\$49,186.65		\$1,390.96	\$149,419.67
Owen	\$616.78						\$24,676.13		\$109,475.09	\$300,702.26
Owsley				\$354.00						\$0.00
Pendleton	\$100,514.35	\$447,180.65	\$45,684.46				\$17,171.20	\$206,300.39	\$11.34	\$816,862.39
Perry	\$432,368.38									\$432,368.38
Pike	\$1,599,395.37	\$257,280.65	\$8,799.71				\$108,508.70		\$18,204.01	\$1,983,388.73
Powell		\$119,826.54	\$271,315.11		\$54,950.00		\$25,490.95	\$53,813.36	\$8,072.04	\$270,952.60
Pulaski		\$899,066.48	\$33,252.07				\$90,367.50		\$673,316.83	\$1,934,085.92
Robertson	\$31,355.96	\$13,448.01	\$272,962.24				\$59,610.75	\$5,090.31	\$7,084.71	\$149,841.81
Rockcastle	\$58,076.63		\$265,704.40				\$27,711.75	\$43,696.82	\$77,364.82	\$479,812.26
Rowan	\$5,099.56	\$510,946.75	\$265,704.40	\$105,732.51		\$14,496.22	\$37,115.55	\$50,266.71	\$67,401.22	\$1,006,496.21
Russell	\$4,893.19	\$351,909.61	\$150,617.59					\$289,403.88	\$8,400.65	\$630,288.64
Scott	\$632,739.95						\$43,065.59		\$72,581.54	\$973,610.07
Shelby			\$44,766.19				\$32,448.08		\$330,242.19	\$426,485.27
Simpson	\$325,548.57		\$24,524.64		\$12,261.40	\$6,767.41	\$14,698.92			\$399,215.12
Spencer	\$398,022.10							\$20,766.91		\$418,789.01
Taylor	\$498,535.60	\$304,923.27	\$88,870.46		\$24,810.48		\$16,965.74	\$79,544.33	\$11,988.99	\$607,034.66
Todd							\$14,903.94		\$29,517.61	\$463,025.76
Trigg	\$337,662.51						\$27,797.25		\$4,454.48	\$369,914.24
Trimble		\$222,016.60	\$28,742.91				\$12,357.14		\$16,947.20	\$317,521.55
Union	\$2,801.11	\$399,663.54	\$75,532.23				\$22,185.61		\$61,532.45	\$561,714.94
Warren	\$205,198.47						\$39,701.94		\$103,849.31	\$348,749.72
Washington	\$8,172.21	\$334,164.32	\$77,307.68				\$16,430.88		\$10,071.67	\$446,146.76
Wayne	\$98,216.00		\$261,404.00		\$13,594.00		\$24,198.00		\$4,850.00	\$402,262.00
Webster	\$413,247.50						\$46,846.01		\$67,886.91	\$527,980.42
Whitley	\$9,596.27		\$237,869.82				\$22,802.19		\$24,362.55	\$294,630.83
Wolfe	\$10,003.61	\$61,559.64	\$89,094.85				\$40,884.01		\$38,440.88	\$239,982.99
Woodford	\$486,790.20						\$57,109.08		\$18,548.30	\$562,447.58
TOTALS	\$20,346,146.70	\$14,033,990.79	\$6,307,640.09	\$197,032.79	\$2,000,040.49	\$228,143.88	\$3,558,549.28	\$2,546,423.38	\$8,899,314.22	\$58,117,281.62

** Data from fiscal year 1995-96 used.

Road Fund Expenditures by County

County	Equipment Maintenance & Repair	Capital Equipment	Other Capital	Debt Service	TOTAL OTHER EXPENDITURES	Road Maintenance	Road Construction	Bridge Construction	Engineering Services	Other	TOTAL CONTRACTED SERVICES
Adair	\$21,645.16			\$323,070.42	\$344,715.58			\$22,038.57		\$213,337.52	\$235,376.09
Allen	\$14,069.00			\$80,660.00	\$94,729.00						\$0.00
Anderson				\$70,812.31	\$70,812.31					\$100.00	\$100.00
Ballard	\$33,739.76	\$18,913.09	\$44,924.54	\$95,385.00	\$192,962.39					\$368.75	\$368.75
Barren	\$25,306.13	\$11,659.95	\$61,913.40		\$98,879.48		\$420,344.00	\$82,609.00	\$5,388.00	\$118,969.62	\$627,310.62
Bath					\$0.00		\$17,131.66	\$3,553.35		\$20,820.94	\$41,505.95
Bell			\$7,500.00	\$6,000.00	\$13,500.00		\$1,353,982.30		\$11,502.00	\$74,957.31	\$0.00
Boone		\$89,406.45	\$153,261.39	\$368,343.27	\$611,011.11			\$42,980.00		\$1,440,441.61	\$1,440,441.61
Bourbon			\$305,403.84	\$108,639.14	\$414,042.98					\$42,980.00	\$42,980.00
Boyd			\$352,242.33	\$1,881.70	\$354,124.03						\$0.00
Boyle		\$45,835.76	\$337,105.00		\$382,940.76			\$104,788.00			\$104,788.00
Bracken	\$83,009.37	\$646.16		\$161,184.07	\$244,839.60					\$7,330.00	\$7,330.00
Breathitt	\$23,222.10	\$28,072.12		\$216,000.00	\$267,294.22						\$0.00
Breckinridge		\$62,304.91	\$295,866.96	\$55,783.72	\$413,955.59						\$0.00
Bullitt	\$54,988.44			\$37,108.30	\$92,096.74						\$0.00
Butler				\$176,534.95	\$176,534.95	\$10,513.10				\$1,670.00	\$10,513.10
Caldwell				\$176,412.85	\$245,758.71	\$5,485.00		\$2,037.90		\$32,952.01	\$7,155.00
Calloway	\$19,873.37		\$49,472.49	\$46,646.97	\$176,534.95		\$15,049.35				\$50,039.26
Campbell	\$793.64	\$8,584.11	\$78,673.74	\$170,555.20	\$258,606.69			\$49,692.50	\$3,712.06	\$9,582.89	\$13,294.95
Carlisle	\$8,763.34			\$176,412.85	\$245,758.71					\$8,593.08	\$8,285.58
Carroll	\$57,430.00			\$46,646.97	\$104,076.97					\$1,071.00	\$1,071.00
Carter		\$52,000.00		\$10,940.00	\$62,940.00						\$0.00
Casey				\$275,449.23	\$275,449.23					\$2,043.96	\$2,043.96
Christian	\$764.67	\$59,774.24	\$132,661.87	\$298,667.00	\$193,200.78			\$147,681.00		\$72,819.24	\$220,500.24
Clark	\$18,944.94			\$30,604.08	\$317,611.94					\$1,364.64	\$1,364.64
Clay			\$35,999.77		\$66,603.85						\$0.00
Clinton	\$7,490.65	\$87,093.01			\$94,583.66						\$0.00
Crittenden			\$66,490.00		\$66,490.00					\$469,654.30	\$469,654.30
Cumberland				\$171,076.14	\$171,076.14					\$33,015.94	\$33,015.94
Daviess	\$1,200.00		\$19,179.45		\$20,379.45		\$40,059.28			\$19,951.83	\$60,011.11
Edmonson	\$21.00		\$6,500.00	\$5,447.39	\$5,468.39					\$1,683.03	\$1,683.03
Elliott				\$7,807.08	\$14,307.08					\$65,515.83	\$65,515.83
Estill		\$6,450.00		\$129,446.35	\$135,896.35			\$118,542.00		\$118,542.00	\$118,542.00
Fleming				\$177,602.76	\$177,602.76		\$10,895.85			\$65,988.63	\$76,884.48
Floyd				\$306,135.22	\$306,635.22						\$0.00
Franklin					\$0.00		\$37,134.00			\$77,333.28	\$114,467.28
Fulton			\$118.43	\$28,400.09	\$28,518.52					\$176.08	\$176.08
Gallatin	\$275.90				\$275.90					\$9,751.90	\$9,751.90
Garrard				\$16,659.81	\$16,659.81						\$0.00
Grant	\$34,374.08	\$332,907.33		\$215,373.41	\$582,654.82						\$0.00
Graves	\$4,837.77		\$8,542.70	\$50,622.30	\$64,002.77			\$71,683.00		\$837.32	\$72,520.32
Grayson	\$115,058.95	\$14,935.00		\$28,366.48	\$158,380.43		\$49,957.90				\$49,957.90
Green	\$22,343.46				\$22,343.46		\$98,596.32	\$18,463.00	\$402.50		\$117,461.82

Road Fund Expenditures by County

County	Equipment Maintenance & Repair	Capital Equipment	Other Capital	Debt Service	TOTAL OTHER EXPENDITURES	Road Maintenance	Road Construction	Bridge Construction	Engineering Services	Other	TOTAL CONTRACTED SERVICES
Greeneup	\$23,727.07		\$48.00	\$141,204.28	\$164,979.35			\$123,187.75			\$123,187.75
Hancock	\$39,730.07		\$12,629.89		\$52,359.96		\$55,160.10			\$53,929.00	\$109,089.10
Hardin	\$54,801.44	\$98,025.00		\$111,085.81	\$263,912.25			\$16,539.08	\$96,379.40	\$90,597.02	\$203,515.50
Harlan				\$149,075.60	\$149,075.60						\$0.00
Harrison		\$37,107.00			\$37,107.00						\$0.00
Hart		\$34,406.00			\$34,406.00					\$4,516.05	\$4,516.05
Henderson		\$29,070.30	\$14,621.98		\$43,692.28		\$89,297.00				\$89,297.00
Henry		\$58,452.29			\$58,452.29		\$170,056.28				\$170,056.28
Hickman				\$4,026.00	\$4,026.00						\$0.00
Hopkins	\$63,455.84	\$144,781.26			\$208,237.10			\$214,890.67			\$214,890.67
Jackson				\$70,281.84	\$70,281.84			\$15,118.10	\$26,840.53	\$179.50	\$42,138.13
Jessamine	\$54,199.37	\$71,369.14	\$100.00		\$125,668.51	\$121,784.44		\$9,500.00		\$3,335.21	\$12,835.21
Johnson		\$237,172.00		\$234,786.77	\$234,786.77			\$242.50			\$122,026.94
Kenton	\$95,467.00	\$18,573.00			\$332,639.00		\$576,496.00		\$26,792.00	\$946.30	\$748,023.00
Knott			\$24,909.95		\$43,482.95					\$144,735.00	\$0.00
Knox				\$82,260.00	\$82,260.00					\$150.00	\$150.00
Larue	\$7,950.80	\$2,985.00		\$251,535.39	\$262,471.19		\$150,000.00	\$22,900.00		\$74,740.94	\$247,640.94
Laurel	\$51,581.52		\$524.40	\$188,077.32	\$240,183.24		\$514,467.49				\$514,467.49
Lawrence			\$240.00	\$14,365.00	\$14,605.00			\$65,316.00	\$6,300.00		\$71,616.00
Lee	\$38,937.77			\$222,928.37	\$261,866.14			\$52,675.00		\$22,499.48	\$75,174.48
Leslie			\$10,185.59	\$276,737.32	\$286,922.91		\$24,073.00	\$111,570.00		\$29,589.00	\$165,232.00
Letcher			\$400.00		\$400.00						\$0.00
Lewis				\$97,055.89	\$97,055.89		\$44,356.32	\$17,926.00		\$32,805.11	\$95,087.43
Lincoln			\$60,410.53		\$60,410.53	\$200.00					\$200.00
Livingston	\$1,849.02	\$3,810.00		\$350,647.00	\$356,306.02					\$5,928.77	\$344,624.21
Logan		\$36,160.95		\$151,863.97	\$188,024.92		\$159,359.44	\$179,336.00		\$72,598.27	\$72,598.27
Lyon				\$234,946.80	\$234,946.80					\$1,144.65	\$221,558.08
Madison	\$54,027.32		\$13,159.23		\$67,186.55		\$7,263.50	\$213,149.93		\$2,120.00	\$133,142.00
Magoffin**	\$42,555.08			\$42,555.08	\$42,555.08			\$131,022.00			\$269,463.90
Marion			\$16,500.00	\$148,096.53	\$164,596.53			\$269,463.90			\$0.00
Marshall					\$0.00						\$0.00
Martin		\$20,255.30			\$20,255.30			\$72,358.70	\$10,727.50		\$83,086.20
Mason				\$18,618.14	\$18,618.14			\$71,980.00			\$71,980.00
McCracken		\$143,273.90	\$5,539.46	\$19,030.94	\$167,844.30		\$689,328.40		\$16,722.40	\$1,669.10	\$707,719.90
McCreary		\$35,921.16	\$25,516.36	\$377,105.00	\$438,542.52			\$116,550.00		\$14,353.62	\$130,903.62
McLean		\$12,082.99	\$500.00		\$12,582.99			\$37,910.45		\$1,098.71	\$39,009.16
Meade		\$68,000.00		\$5,690.79	\$73,690.79		\$453,748.57			\$665.00	\$454,413.57
Menifee	\$22,820.32			\$194,146.05	\$216,966.37		\$51,015.00			\$6,275.48	\$57,290.48
Mercer		\$250,352.07	\$2,907.95		\$253,260.02		\$490,775.15	\$64,510.46		\$19,085.71	\$574,371.32
Metcalfe		\$495.00		\$50,273.00	\$50,768.00			\$38,251.00			\$38,251.00
Monroe			\$64,773.00	\$31,075.00	\$95,848.00					\$27,173.00	\$27,173.00
Montgomery	\$48,910.19	\$17,895.78	\$61,479.70		\$128,285.67						\$0.00
Morgan		\$21,676.38	\$133,439.36	\$396,227.81	\$551,343.55					\$14,880.41	\$14,880.41

Road Fund Expenditures by County

County	Equipment Maintenance & Repair	Capital Equipment	Other Capital	Debt Service	TOTAL OTHER EXPENDITURES	Road Maintenance	Road Construction	Bridge Construction	Engineering Services	Other	TOTAL CONTRACTED SERVICES
Muhlenburg		\$118,808.74			\$118,808.74					\$37,140.15	\$37,140.15
Nelson	\$15,605.03	\$77,130.00	\$39.96		\$92,774.99		\$576,327.04	\$41,980.00		\$1,749.23	\$620,056.27
Nicholas	\$42,740.50				\$42,740.50		\$63,565.84	\$6,500.00			\$70,065.84
Ohio		\$7,937.00		\$219,765.85	\$227,702.85					\$268,013.84	\$268,013.84
Oldham		\$74,836.00	\$73,505.95		\$148,341.95		\$656,933.35			\$29,533.94	\$686,467.29
Owen	\$12,698.70			\$240,739.40	\$253,438.10					\$222,819.77	\$222,819.77
Owsley		\$211,121.41	\$275.00		\$211,396.41		\$113,249.07	\$82,542.00		\$57,963.64	\$253,754.71
Pendleton					\$0.00			\$46,100.00			\$46,100.00
Perry					\$0.00						\$0.00
Pike		\$1,019.63	\$405,756.09	\$95,866.42	\$502,642.14					\$14,463.75	\$14,463.75
Powell	\$37,385.18	\$49,923.16		\$74,566.92	\$161,875.26						\$0.00
Pulaski		\$57,558.71	\$16,746.12	\$705,252.37	\$779,557.20			\$64,500.00		\$172,088.85	\$236,588.85
Robertson					\$0.00					\$1,140.46	\$1,140.46
Rockcastle				\$310,835.26	\$310,835.26					\$8,799.94	\$8,799.94
Rowan	\$58,182.02	\$21,245.00	\$3,924.11	\$258,370.28	\$341,721.41					\$169,158.91	\$169,158.91
Russell	\$26,622.34			\$67,772.50	\$94,394.84					\$52,355.01	\$52,355.01
Scott				\$0.00	\$0.00					\$276,740.57	\$276,740.57
Shelby		\$123,369.17			\$123,369.17			\$168,253.64		\$505.00	\$168,758.64
Simpson	\$17,997.29			\$111,815.00	\$129,812.29					\$1,059.09	\$1,059.09
Spencer				\$124,174.85	\$124,174.85						\$0.00
Taylor				\$62,585.00	\$62,585.00					\$7,984.45	\$7,984.45
Todd	\$20,054.27	\$39,093.93		\$12,936.35	\$72,084.55					\$3,225.00	\$3,225.00
Trigg	\$36,965.97	\$29,810.00			\$66,775.97						\$0.00
Trimble					\$0.00						\$0.00
Union					\$0.00			\$102,890.23		\$328.46	\$103,218.69
Warren					\$0.00					\$505,622.00	\$505,622.00
Washington	\$26,067.86	\$77,201.87	\$23,649.48	\$106,855.02	\$233,774.23		\$8,017.50		\$3,716.30	\$5,249.02	\$16,982.82
Wayne	\$48,916.00	\$10,820.00			\$59,736.00	\$29,836.00		\$168,325.00			\$198,161.00
Webster			\$25,468.15	\$132,715.00	\$158,183.15					\$13,312.73	\$13,312.73
Whitley		\$137,965.00		\$200,304.97	\$338,269.97		\$412,317.69	\$55,998.00		\$3,505.56	\$471,821.25
Wolfe				\$155,931.39	\$155,931.39		\$13,030.00			\$9,936.04	\$22,966.04
Woodford	\$45,267.66	\$62,006.00	\$25,051.77		\$132,325.43					\$12,484.87	\$12,484.87
TOTALS	\$1,535,446.36	\$3,261,513.27	\$2,978,657.94	\$10,549,262.44	\$18,324,880.01	\$167,818.54	\$7,361,987.40	\$3,245,554.73	\$208,482.69	\$3,810,084.71	\$14,793,928.07

** Data from fiscal year 1995-96 used.

Road Fund Expenditures by County

County	Utilities		Miscellaneous		TOTAL MISCELLANEOUS EXPENDITURES		TOTAL ROAD EXPENDITURES	
Adair	\$4,115.32		\$24,783.42		\$28,898.74		\$1,261,515.80	
Allen	\$2,482.00		\$128,402.00		\$130,884.00		\$1,364,426.00	
Anderson	\$7,657.94		\$35,909.78		\$43,567.72		\$891,334.65	
Ballard	\$4,951.14		\$51,359.31		\$56,310.45		\$880,063.46	
Barren	\$3,173.43		\$15,018.86		\$18,192.29		\$1,815,138.65	
Bath	\$7,874.35		\$25,153.47		\$33,027.82		\$656,817.98	
Bell	\$8,916.68		\$14,465.68		\$23,382.36		\$906,777.26	
Boone	\$37,998.25		\$97,027.29		\$135,025.54		\$4,396,745.47	
Bourbon	\$5,065.83		\$13,734.20		\$18,800.03		\$863,777.60	
Boyd	\$11,679.23				\$11,679.23		\$1,440,027.04	
Boyle			\$37,181.51		\$37,181.51		\$1,206,311.09	
Bracken	\$3,739.52		\$29,740.39		\$33,479.91		\$779,477.50	
Breathitt	\$4,764.78		\$5,070.06		\$9,834.84		\$793,122.48	
Breckinridge	\$13,860.34		\$6,125.42		\$19,985.76		\$1,347,752.96	
Bullitt	\$8,705.17		\$49,433.88		\$58,139.05		\$993,382.27	
Butler	\$6,458.44		\$4,494.45		\$10,952.89		\$1,093,427.08	
Caldwell	\$3,863.23		\$12,255.04		\$16,118.27		\$848,728.03	
Calloway	\$11,343.05		\$54.00		\$11,397.05		\$1,357,675.86	
Campbell	\$52,661.50		\$434.01		\$53,095.51		\$1,545,349.61	
Carlisle	\$4,460.72		\$30,231.67		\$34,692.39		\$473,329.94	
Carroll	\$6,997.00		\$8,352.00		\$15,349.00		\$611,560.00	
Carter	\$10,426.56				\$10,426.56		\$1,078,484.43	
Casey	\$2,623.16		\$44,608.90		\$47,232.06		\$1,286,724.08	
Christian	\$8,732.96		\$69,892.90		\$78,625.86		\$1,582,772.31	
Clark	\$12,171.74				\$12,171.74		\$951,690.16	
Clay	\$5,995.00		\$361,421.15		\$367,416.15		\$2,498,848.50	
Clinton	\$1,827.13		\$37,969.29		\$39,796.42		\$659,179.31	
Crittenden			\$101,308.18		\$101,308.18		\$1,300,220.33	
Cumberland	\$112.88		\$18,329.59		\$18,442.47		\$709,935.40	
Daviess	\$17,821.36		\$75,898.80		\$93,720.16		\$1,928,208.11	
Edmonson	\$1,631.55		\$5,336.66		\$6,968.21		\$618,234.30	
Elliott	\$21,335.31		\$32,766.23		\$54,101.54		\$814,867.99	
Estill	\$4,879.42		\$17,833.55		\$22,712.97		\$819,191.25	
Fleming	\$2,663.66		\$26,049.67		\$28,713.33		\$870,831.11	
Floyd	\$4,833.75				\$4,833.75		\$1,165,965.51	
Franklin	\$11,151.33		\$16,837.46		\$27,988.79		\$1,288,074.56	
Fulton			\$25,777.40		\$25,777.40		\$610,939.45	
Gallatin	\$2,853.66		\$12,164.22		\$15,017.88		\$258,429.44	
Garrard	\$4,457.15				\$4,457.15		\$806,807.54	
Grant	\$5,911.06		\$34,250.90		\$40,161.96		\$1,431,386.21	
Graves			\$9,312.40		\$9,312.40		\$2,808,242.16	
Grayson	\$7,648.89		\$40,095.73		\$47,744.62		\$1,604,649.89	

Road Fund Expenditures by County

County	Utilities	Miscellaneous	TOTAL MISCELLANEOUS EXPENDITURES	TOTAL ROAD EXPENDITURES
Green	\$2,140.64	\$17,686.26	\$19,826.90	\$790,618.55
Greenup	\$2,065.81	\$186,185.98	\$188,251.79	\$1,416,111.05
Hancock			\$0.00	\$1,410,127.97
Hardin	\$7,600.59	\$55,318.97	\$62,919.56	\$2,214,452.53
Harlan	\$6,227.71	\$4,079.22	\$10,306.93	\$1,446,666.21
Harrison		\$13,319.80	\$13,319.80	\$898,705.58
Hart		\$31,313.81	\$31,313.81	\$811,780.98
Henderson	\$14,185.48	\$56,457.39	\$70,642.87	\$1,390,306.32
Henry	\$3,555.13	\$11,687.80	\$15,242.93	\$727,047.79
Hickman	\$2,223.17	\$18,019.91	\$20,243.08	\$707,494.02
Hopkins	\$3,366.63	\$119,282.00	\$122,648.63	\$1,567,214.78
Jackson		\$48,654.67	\$48,654.67	\$899,225.05
Jessamine	\$8,311.12	\$457.00	\$8,768.12	\$988,741.42
Johnson	\$23,892.37	\$71,366.66	\$95,259.03	\$923,154.68
Kenton	\$44,307.00	\$15,948.00	\$60,255.00	\$4,397,751.00
Knott	\$4,463.15	\$110,840.00	\$115,303.15	\$650,475.61
Knox	\$5,415.00	\$9,590.00	\$15,005.00	\$840,235.00
Larue	\$5,087.55	\$37,083.86	\$42,171.41	\$1,061,907.48
Laurel	\$12,121.50	\$39,700.89	\$51,822.39	\$1,449,420.29
Lawrence		\$3,243.00	\$3,243.00	\$993,294.00
Lee	\$4,702.81	\$27,258.44	\$31,961.25	\$942,069.61
Leslie		\$22,906.19	\$22,906.19	\$892,950.24
Letcher	\$5,421.10	\$495.24	\$5,916.34	\$773,389.81
Lewis	\$3,049.42	\$37,082.43	\$40,131.85	\$896,763.22
Lincoln	\$4,988.71	\$32,560.59	\$37,549.30	\$942,608.25
Livingston		\$25,773.01	\$25,773.01	\$802,592.44
Logan	\$4,879.03	\$56,762.66	\$61,641.69	\$1,251,478.33
Lyon	\$3,889.92	\$28,117.19	\$32,007.11	\$692,459.27
Madison	\$11,584.00	\$9,380.31	\$20,964.31	\$1,783,565.66
Magoffin**	\$5,084.86	\$24,416.86	\$29,501.72	\$753,308.30
Marion		\$45,035.04	\$45,035.04	\$1,338,478.00
Marshall	\$11,913.30	\$28,511.58	\$40,424.88	\$1,142,950.01
Martin	\$12,951.52	\$34,012.65	\$46,964.17	\$837,687.47
Mason	\$6,189.13	\$43,673.07	\$49,862.20	\$640,705.62
McCracken	\$15,901.89	\$43,833.74	\$59,735.63	\$2,282,484.96
McCreary	\$10,452.35	\$90,725.94	\$101,178.29	\$1,401,895.82
McLean	\$4,827.09	\$61,441.32	\$66,268.41	\$788,578.28
Meade	\$8,443.15	\$81,265.74	\$89,708.89	\$1,233,758.35
Menifee	\$9,274.22	\$146,440.54	\$155,714.76	\$924,156.56
Mercer	\$10,338.89	\$2,167.77	\$12,506.66	\$1,405,237.74
Metcalfe	\$1,782.00	\$40,803.00	\$42,585.00	\$675,293.00
Montroe		\$11,492.00	\$11,492.00	\$618,053.00

Road Fund Expenditures by County

County	Utilities	Miscellaneous	TOTAL MISCELLANEOUS EXPENDITURES	TOTAL ROAD EXPENDITURES
Montgomery	\$12,631.84		\$12,631.84	\$1,702,182.88
Morgan	\$6,964.81	\$35,100.14	\$42,064.95	\$1,604,828.49
Muhlenburg	\$5,255.68	\$44,767.89	\$50,023.57	\$1,125,116.71
Nelson	\$15,939.48	\$11,188.74	\$27,128.22	\$1,546,704.49
Nicholas	\$4,429.86	\$38,961.66	\$43,391.52	\$656,561.91
Ohio	\$8,361.29	\$42,657.90	\$51,019.19	\$1,571,071.15
Oldham	\$8,085.66	\$218,624.64	\$226,710.30	\$1,565,972.47
Owen	\$3,692.10	\$40,087.03	\$43,779.13	\$1,107,967.14
Owsley		\$56,937.04	\$56,937.04	\$840,861.87
Pendleton	\$2,155.63	\$150.00	\$2,305.63	\$1,064,919.76
Perry		\$1,422.68	\$1,422.68	\$1,064,007.94
Pike	\$20,422.18	\$818,954.30	\$839,376.48	\$4,960,043.86
Powell	\$2,747.80	\$36,487.24	\$39,235.04	\$636,950.78
Pulaski	\$6,002.12	\$29,242.76	\$35,244.88	\$3,645,353.52
Robertson	\$2,739.20	\$27,473.54	\$30,212.74	\$299,047.29
Rockcastle	\$2,971.21	\$17,768.22	\$20,739.43	\$1,032,062.76
Rowan		\$59,590.52	\$59,590.52	\$1,957,220.45
Russell	\$2,191.59	\$18,541.96	\$20,733.55	\$955,916.22
Scott			\$0.00	\$2,106,244.74
Shelby	\$7,651.35	\$49,978.56	\$57,629.91	\$1,210,186.84
Simpson	\$7,612.07	\$16,887.16	\$24,499.23	\$742,189.71
Spencer	\$2,113.80	\$18,107.34	\$20,221.14	\$772,713.57
Taylor		\$39,025.51	\$39,025.51	\$915,985.65
Todd	\$3,359.37	\$17,802.32	\$21,161.69	\$725,042.35
Trigg	\$494.35	\$29,336.41	\$29,830.76	\$689,357.63
Trimble	\$3,649.98	\$53,624.31	\$57,274.29	\$515,033.61
Union	\$6,327.79	\$49,056.89	\$55,384.68	\$902,687.50
Warren	\$9,539.87	\$152,749.48	\$162,289.35	\$1,568,729.11
Washington	\$3,814.39	\$26,816.57	\$30,630.96	\$925,628.74
Wayne	\$3,157.00	\$21,043.00	\$24,200.00	\$928,643.00
Webster	\$7,978.63	\$14,164.67	\$22,143.30	\$1,005,163.43
Whitley	\$6,880.33	\$80,728.79	\$87,609.12	\$1,371,543.62
Wolfe	\$11,517.67	\$31,739.12	\$43,256.79	\$805,558.38
Woodford	\$11,809.68	\$1,654.52	\$13,464.20	\$1,297,869.26
TOTALS	\$808,977.46	\$5,364,140.91	\$6,173,118.37	\$143,044,983.85

** Data from fiscal year 1995-96 used.

Appendix I.D.

LGEA Fund Revenues by County

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Adair	\$7,641.05	\$568.37		\$33,653.58	\$38,161.43	\$144.25	\$80,168.68
Allen	\$2,475.00	\$141.00			\$15,100.00		\$17,716.00
Anderson	\$37,530.46			\$23,194.24	\$31,638.15	\$16,877.00	\$109,239.85
Ballard							\$0.00
Barren		\$41.38			\$44,466.18		\$44,507.56
Bath	\$7,218.45	\$812.29		\$36,559.93			\$44,590.67
Bell	\$305,330.10		\$566,501.29		\$23,084.26	(\$230,150.00)	\$664,765.65
Boone	\$36,441.16	\$4,784.01		\$27,619.63	\$197,128.17		\$265,972.97
Bourbon	\$58,349.32	\$2,332.95		\$38,825.09	\$30,989.94		\$130,497.30
Boyd	\$50,226.97	\$1,219.04		\$162,100.65	\$64,640.26	\$40,463.40	\$318,650.32
Boyle	\$23,203.88	\$838.48		\$15,023.38	\$13,726.21		\$52,791.95
Bracken	\$48,428.32	\$1,328.73		\$28,882.75			\$78,639.80
Breathitt	\$2,429.14	\$705.18	\$277,662.55		\$18,665.24	(\$157,957.12)	\$141,504.99
Breckinridge	\$15,282.24	\$254.47			\$18,867.49		\$34,404.20
Bullitt	\$1,778.12	\$600.22	\$113,000.12		\$223,998.82	\$290,344.04	\$516,721.20
Butler	\$90,892.89	\$1,649.95			\$16,307.75	\$889.59	\$222,740.30
Caldwell	\$41,569.09	\$1,206.09		\$31,583.16	\$106,509.70	\$315.00	\$181,183.04
Calloway					\$4,680.73		\$4,680.73
Campbell	\$9,234.00	\$224.00		\$27,285.00			\$36,743.00
Carlisle	\$5,023.91				\$5,617.54		\$10,641.45
Carroll	\$4,375.00	\$322.00			\$41,111.00	\$47,049.00	\$92,857.00
Carter	\$28,422.00	\$3,639.00			\$46,389.00	\$110,047.00	\$188,497.00
Casey	\$11,998.34	\$73.61			\$9,292.36	\$3,200.00	\$24,564.31
Christian	\$33,673.67	\$2,043.18	\$155,208.63	\$5,628.50	\$164,218.53		\$360,772.51
Clark	\$233,586.27	\$4,461.61		\$80,232.44			\$318,280.32
Clay	\$20,869.93	\$1,204.22	\$153,960.57		\$86,405.70	(\$136,200.00)	\$126,240.42
Clinton	\$7,527.46	\$697.31			\$53,795.81		\$62,020.58
Crittenden	\$215,008.17	\$10,865.76			\$29,682.39		\$255,556.32
Cumberland	\$11,748.00	\$701.00			\$23,634.00	(\$9,000.00)	\$27,083.00
Daviess		\$2,678.33	\$309,390.00		\$76,747.72		\$388,816.05
Edmonson	\$28,762.71	\$1,720.61	\$42,259.16			\$300.00	\$73,042.48
Elliott	\$668.68				\$16,295.51	(\$14,500.00)	\$2,464.19
Estill	\$6,144.00	\$248.00		\$22,942.00	\$24,351.00	\$30,000.00	\$83,685.00
Fleming	\$87,427.76	\$3,969.57		\$44,302.89	\$35,131.09		\$170,831.31
Floyd	\$259,983.00	\$13,233.00	\$789,890.00		\$665,302.00	\$267,138.00	\$1,995,546.00
Franklin	\$29,942.00			\$24,187.00	\$67,319.00		\$121,448.00
Fulton	\$1,925.26						\$1,925.26
Gallatin	\$57,322.00	\$1,963.00			\$12,521.00		\$71,806.00
Garrard	\$24.66				\$362.69	\$14,468.65	\$14,856.00
Grant	\$10,390.00	\$652.00		\$34,736.00			\$45,778.00
Graves	\$44,799.00	\$519.17			\$12,070.79		\$57,388.96
Grayson	\$3,348.49	\$401.07			\$40,610.80		\$44,360.36

LGEA Fund Revenues by County

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Green	\$5,231.07	\$362.73			\$33,984.09		\$39,577.89
Greeneup	\$1,685.27	\$277.67		\$32,919.90	\$1,018.33		\$35,901.17
Hancock	\$41,509.86	\$464.55		\$20,863.23	\$13,691.59		\$76,529.23
Hardin					\$65,569.00		\$65,569.00
Harlan	\$1,450,172.08	\$40,416.16	\$1,231,310.96		\$12,996.61	\$92,776.94	\$2,827,672.75
Harrison	\$25,649.89	\$594.71		\$33,958.94		\$30,000.00	\$90,203.54
Hart	\$45,712.22	\$1,508.23			\$39,567.59	\$2,000.00	\$88,788.04
Henderson	\$10,588.10	\$1,301.33		\$320,575.15	\$141,999.23	\$263,424.83	\$737,888.64
Henry	\$19,683.00	\$1,426.00			\$28,424.00	\$2,240.00	\$51,773.00
Hickman	\$6,253.60	\$312.29			\$2,447.94		\$9,013.83
Hopkins	\$121,172.71	\$15,041.66	\$726,977.83		\$98,065.25	\$321,385.41	\$1,282,642.86
Jackson	\$5,730.69	\$231.18	\$14,543.82		\$18,697.67		\$39,203.36
Jessamine	\$42,240.56	\$2,074.31			\$177,379.40		\$221,694.27
Johnson	\$8,650.44	\$1,529.94	\$281,746.86		\$19,452.93	(\$8,000.00)	\$303,380.17
Kenton		\$2,781.00		\$21,259.00			\$24,040.00
Knott	\$200,261.00	\$13,151.00	\$995,997.00		\$588,616.00	(\$217,749.00)	\$1,580,276.00
Knox	\$59.00	\$618.00	\$192,925.00		\$87,468.00	(\$219,111.00)	\$61,959.00
Larue							\$0.00
Laurel	\$64,843.48	\$1,600.34	\$127,906.22	\$15,024.08	\$3,701.03		\$213,075.15
Lawrence	\$75,681.00	\$1,406.00	\$392,492.00		\$46,750.00	(\$181,973.00)	\$334,356.00
Lee	\$11,054.32	\$323.95		\$31,253.83	\$84,536.67	(\$76,000.00)	\$51,168.77
Leslie	\$39,970.14	\$4,858.51	\$869,820.32		\$307,076.93	\$118,000.00	\$1,339,725.90
Letcher	\$163,393.00	\$9,434.00	\$805,239.00	\$369,436.00		(\$219,964.00)	\$1,127,538.00
Lewis							\$0.00
Lincoln	\$8,420.00	\$702.00		\$31,532.00			\$40,654.00
Livingston	\$65,294.39	\$4,628.86			\$155,280.86	\$91,346.03	\$316,550.14
Logan	\$95,379.77	\$1,531.36			\$40,987.18		\$137,898.31
Lyon	\$60,346.53	\$2,439.80		\$28,219.01			\$91,005.34
Madison	\$91,885.00	\$3,004.00		\$39,805.00	\$156,321.00	(\$75,000.00)	\$216,015.00
Magoffin**	\$19,810.75	\$1,542.54	\$256,524.55		\$61,201.10	(\$87,319.30)	\$251,759.64
Marion	\$8,514.00	\$194.00			\$11,216.00		\$19,924.00
Marshall	\$24,330.46	\$411.08		\$26,496.58	\$9,305.71		\$60,543.83
Martin			\$1,098,015.39		\$379,268.00	(\$122,248.06)	\$1,355,035.33
Mason	\$663,914.99	\$13,083.68		\$42,568.04	\$143,685.44	\$20,299.08	\$883,551.23
McCracken					\$2,285.09		\$2,285.09
McCreary	\$6,559.00	\$1,346.00			\$1,798.00	(\$34,617.00)	\$115,499.00
McLean	\$19,140.12	\$881.15	\$140,413.00		\$34,051.11	\$14,705.05	\$159,152.96
Meade	\$104,352.00	\$3,210.00	\$90,375.53		\$180,630.00		\$288,192.00
Menifee	\$2,121.00				\$41,863.00	(\$18,150.00)	\$25,834.00
Mercer	\$34,351.00	\$1,570.73		\$25,620.25	\$15,846.47		\$77,388.45
Metcalfe	\$337.00				\$4,762.00	\$928.00	\$6,027.00
Monroe	\$1,528.00	\$220.00			\$13,516.00		\$15,264.00

LGEA Fund Revenues by County

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Montgomery	\$16,120.90	\$1,074.81	\$25,204.09	\$35,518.41	\$60,722.90		\$96,241.31
Morgan	\$44,428.00		\$322,673.00	\$31,256.90	\$8,947.65	(\$40,484.00)	\$42,120.35
Muhlenburg	\$11,875.00			\$83,524.00			\$450,625.00
Nelson	\$3,594.15	\$296.70		\$35,643.00	\$59,136.00	\$21,000.00	\$127,654.00
Nicholas	\$116.71	\$1,616.05		\$26,803.40	\$184.22		\$30,878.47
Ohio	\$166,315.57		\$250,427.16		\$55,702.48	\$52,150.15	\$360,012.55
Oldham					\$159,441.74		\$325,757.31
Owen	\$24,571.31	\$1,007.64	\$106,584.57		\$1,390.16	(\$17,642.17)	\$0.00
Owsley	\$305,921.92	\$20,820.06		\$35,345.56	\$398,265.13	\$6,683.00	\$115,911.51
Pendleton	\$108,251.00	\$2,647.00	\$908,433.00		\$363,602.00	\$1,016,071.00	\$767,035.67
Perry	\$769,898.65	\$19,809.50	\$3,196,913.27		\$1,983,878.87	(\$2,271,113.72)	\$2,399,004.00
Pike	\$9,522.00	\$859.00		\$89,857.00	\$60,561.00	(\$29,345.00)	\$3,699,386.57
Powell	\$28,424.28	\$777.12		\$97,521.70	\$142,342.91		\$131,454.00
Pulaski							\$269,066.01
Robertson	\$3,257.93			\$35,545.80	\$11,603.05		\$0.00
Rockcastle							\$50,406.78
Rowan	\$8,229.18	\$393.04		\$6,963.66	\$8,706.60		\$0.00
Russell	\$57,477.00	\$1,633.00		\$33,314.00	\$61,657.00		\$24,292.48
Scott	\$264,542.00	\$12,115.43		\$33,114.29			\$154,081.00
Shelby	\$152,881.00	\$4,181.00		\$24,399.00	\$29,965.00		\$309,771.72
Simpson							\$211,426.00
Spencer	\$420.52	\$75.45		\$6,626.84	\$1,679.55		\$1,679.55
Taylor	\$5.00				\$1,341.79		\$8,464.60
Todd	\$16,805.00				\$13,182.00		\$13,187.00
Trigg	\$11,544.67	\$104.52			\$29,389.00		\$46,194.00
Trimble	\$967,850.05	\$51,357.69			\$4,532.18	\$20,817.50	\$36,998.87
Union	\$301,343.68	\$16,527.73	\$559,980.25		\$194,609.19		\$1,773,797.18
Warren	\$2,614.07		\$39,098.66		\$147,637.15	\$50,000.00	\$554,607.22
Washington	\$11,119.00	(\$2,877.00)			\$20,318.25		\$22,932.32
Wayne	\$253,491.68	\$17,361.58	\$785,759.00	\$17,670.00	\$37,729.12	\$444,913.64	\$25,912.00
Webster	\$15,915.73	\$1,300.81	\$227,366.99		\$158,498.81	(\$280,700.00)	\$1,539,255.02
Whitley	\$1,017.71	\$288.80		\$92,341.53	\$13,717.44		\$122,382.34
Wolfe	\$13,469.98			\$25,449.63			\$107,365.48
Woodford							\$38,919.61
TOTALS	\$8,957,849.63	\$351,947.29	\$16,054,599.79	\$2,387,181.97	\$9,311,022.67	(\$1,057,246.81)	\$36,005,354.54

Data from fiscal year 2015-16 used.

Appendix I.E.

LGEA Road and Transportation Expenditures by County

County	LGEA Road Materials	Salaries	Equipment	Contract Services	Other	Airport	Mass Transit	TOTAL LGEA EXPENDITURES
Adair	\$31,172.00					\$7,700.00		\$38,872.00
Allen	\$15,408.00							\$15,408.00
Anderson				\$6,390.00				\$6,390.00
Ballard								\$0.00
Barren	\$44,507.56							\$44,507.56
Bath	\$14,624.02						\$9,868.86	\$24,492.88
Bell	\$140,597.45				\$177,523.55			\$318,121.00
Boone	\$139,569.29							\$139,569.29
Bourbon								\$0.00
Boyd	\$258,219.12				\$43,897.86			\$302,116.98
Boyle	\$19.69							\$19.69
Bracken	\$43,288.00							\$43,288.00
Breathitt					\$12,355.18			\$12,355.18
Breckinridge								\$0.00
Bullitt	\$510,408.33							\$510,408.33
Butler	\$114,376.99							\$114,376.99
Caldwell	\$10,000.00			\$10,000.00	\$15,634.00			\$35,634.00
Calloway	\$4,680.73							\$4,680.73
Campbell	\$10,711.37							\$10,711.37
Carlisle								\$0.00
Carroll								\$0.00
Carter								\$0.00
Casey								\$0.00
Christian	\$227,355.72							\$227,355.72
Clark								\$0.00
Clay	\$46,546.66							\$46,546.66
Clinton								\$0.00
Crittenden								\$0.00
Cumberland								\$0.00
Davies	\$389,046.36							\$389,046.36
Edmonson								\$0.00
Elliott								\$0.00
Estill	\$56,258.35							\$56,258.35
Fleming	\$56,267.13		\$69,550.07					\$125,817.20
Floyd	\$477,895.32		\$143,348.49		\$46,790.44			\$668,034.25
Franklin			\$48,266.02					\$48,266.02
Fulton					\$1,699.30			\$1,699.30
Gallatin								\$0.00
Garrard								\$0.00
Grant	\$35,277.00			\$6,000.00				\$41,277.00
Graves								\$0.00
Grayson								\$0.00

LGEA Road and Transportation Expenditures by County

County	LGEA Road Materials	Salaries	Equipment	Contract Services	Other	Airport	Mass Transit	TOTAL LGEA EXPENDITURES
Green								\$0.00
Greenup	\$33,430.35							\$33,430.35
Hancock	\$35,185.00							\$35,185.00
Hardin	\$65,569.28							\$65,569.28
Harlan	\$385,227.91		\$154,057.81					\$539,285.72
Harrison								\$0.00
Hart								\$0.00
Henderson	\$40,000.00				\$63,506.88			\$103,506.88
Henry								\$0.00
Hickman	\$7,677.00							\$7,677.00
Hopkins								\$0.00
Jackson	\$14,000.00							\$14,000.00
Jessamine	\$36,580.00		\$82,265.20					\$118,845.20
Johnson	\$47,131.15				\$110,128.40			\$157,259.55
Kenton	\$16,163.00							\$16,163.00
Knott	\$160,950.51	\$78,905.45			\$53,578.99			\$293,434.95
Knox	\$61,932.00							\$61,932.00
Larue								\$0.00
Laurel				\$119,964.38				\$119,964.38
Lawrence	\$130,435.00							\$130,435.00
Lee	\$43,692.82			\$2,170.00	\$4,763.53			\$50,626.35
Leslie	\$248,878.77			\$51,005.00	\$77,466.03			\$377,349.80
Letcher	\$290,805.46							\$290,805.46
Lewis	\$290,805.46							\$290,805.46
Lincoln								\$0.00
Livingston								\$0.00
Logan	\$65,000.00							\$65,000.00
Lyon	\$9.56			\$14,095.49				\$14,105.05
Madison								\$0.00
Magoffin**	\$79,504.33							\$79,504.33
Marion	\$10,000.00							\$10,000.00
Marshall	\$53,626.78							\$53,626.78
Martin	\$215,488.07							\$215,488.07
Mason	\$50,266.29				\$24,799.61	\$7,500.00		\$82,565.90
McCracken								\$0.00
McCreary					\$49,000.80			\$49,000.80
McLean	\$23,018.77							\$23,018.77
Meade								\$0.00
Menifee								\$0.00
Mercer								\$0.00
Metcalfe				\$33,360.57				\$33,360.57
Monroe								\$0.00

LGEA Road and Transportation Expenditures by County

County	LGEA Road Materials	Salaries	Equipment	Contract Services	Other	Airport	Mass Transit	TOTAL LGEA EXPENDITURES
Montgomery	\$92,274.34							\$92,274.34
Morgan								\$0.00
Muhlenburg				\$85,000.00				\$85,000.00
Nelson	\$101,243.00							\$101,243.00
Nicholas								\$0.00
Ohio	\$67,756.00				\$1,765.75			\$69,521.75
Oldham								
Owen								\$0.00
Owsley	\$24,834.01							\$24,834.01
Pendleton	\$39,668.20					\$1,500.00		\$41,168.20
Perry	\$1,018,857.97					\$376.00		\$1,019,233.97
Pike		\$9,363.87			\$3,000.00			\$12,363.87
Powell	\$91,163.94					\$9,500.00		\$100,663.94
Pulaski	\$107,353.46					\$20,000.00		\$127,353.46
Robertson								\$0.00
Rockcastle								\$0.00
Rowan								\$0.00
Russell					\$5,692.38	\$4,000.00		\$9,692.38
Scott					\$92,681.27			\$92,681.27
Shelby				\$26,000.00				\$26,000.00
Simpson	\$41,040.66							\$41,040.66
Spencer								\$0.00
Taylor								\$0.00
Todd	\$4,846.51					\$500.00		\$5,346.51
Trigg								\$0.00
Trimble								\$0.00
Union					\$5,000.00			\$5,000.00
Warren			\$4,836.69					\$4,836.69
Washington	\$19,241.58							\$19,241.58
Wayne						\$3,196.00		\$3,196.00
Webster				\$258,926.72		\$13,680.00		\$272,606.72
Whitley	\$63,103.30			\$45,741.94				\$108,845.24
Wolfe	\$98,944.28							\$98,944.28
Woodford			\$38,063.00					\$38,063.00
TOTALS	\$6,801,933.85	\$88,269.32	\$540,387.28	\$658,654.10	\$789,283.97	\$67,952.00	\$9,868.86	\$8,956,349.38

** Data from fiscal year 1995-96 used.

Appendix I.F.

Road Revenues and Expenditures other than from Road Fund or LGEA Fund

County	Other Funds	Other Expenditures	County	Other Funds	Other Expenditures	County	Other Funds	Other Expenditures
Adair			Graves		\$10,000.00	Menifee		
Allen			Grayson			Mercer		
Anderson			Green			Metcalfe		
Ballard			Greenup		\$152,439.49	Monroe		\$24,996.00
Barren			Hancock		\$552.84	Montgomery		
Bath			Hardin			Morgan		
Bell		\$112,593.95	Harlan			Muhlenburg		
Boone			Harrison		\$1,000.00	Nelson		\$182,877.33
Bourbon			Hart			Nicholas		\$39,061.63
Boyd	\$12,861.30		Henderson			Ohio		
Boyle			Henry			Oldham		
Bracken		\$20,103.00	Hickman			Owen		
Breathitt			Hopkins			Owsley		
Breckinridge		\$23,393.04	Jackson			Pendleton		
Bullitt		\$73,740.77	Jessamine		\$18,500.00	Perry		
Butler			Johnson			Pike		\$971,823.14
Caldwell			Kenton		\$5,197,741.00	Powell		
Calloway		\$280,027.28	Knott			Pulaski		
Campbell			Knox			Robertson		
Carlisle		\$6,000.00	Larue		\$1,992,894.40	Rockcastle		\$18,298.00
Carroll			Laurel			Rowan		
Carter			Lawrence			Russell		
Casey			Lee		\$8,633.82	Scott		
Christian		\$16,500.00	Leslie			Shelby		
Clark		\$6,001.00	Letcher			Simpson		
Clay		\$254,615.21	Lewis			Spencer		
Clinton			Lincoln			Taylor		\$28,000.00
Crittenden			Livingston			Todd		
Cumberland			Logan		\$10,000.00	Trigg		
Daviess		\$400,392.08	Lyon			Trimble		
Edmonson			Madison			Union		
Elliott			Magoffin**			Warren		\$155,392.00
Estill			Marion		\$40,895.08	Washington		\$25,948.50
Fleming		\$500.00	Marshall		\$1,746,419.58	Wayne		\$7,500.00
Floyd			Martin			Webster		
Franklin			Mason		\$45,875.91	Whitley		
Fulton			McCracken		\$34,557.00	Wolfe		
Gallatin			McCreary			Woodford		\$42,869.40
Garrard			McLean					
Grant			Meade		\$26,508.61	TOTALS	\$12,861.30	\$1,193,866.33

** Data from fiscal year 1995-96 used.

Appendix I. G.

County Mileages and Population

County	POPULATION	COUNTY MILEAGE MAINTAINED	COST PER MILE	COST PER PERSON	County	POPULATION	COUNTY MILEAGE MAINTAINED	COST PER MILE	COST PER PERSON	County	POPULATION	COUNTY MILEAGE MAINTAINED	COST PER MILE	COST PER PERSON
Adair	15,360	480.58	\$2,705.87	\$84.66	Graves	33,550	622.16	\$4,529.77	\$84.00	Menifee	5,092	130.27	\$7,094.16	\$181.49
Allen	14,628	400.25	\$3,447.43	\$94.33	Grayson	21,050	549.36	\$2,920.94	\$76.23	Mercer	19,148	251.97	\$5,709.40	\$75.13
Anderson	14,571	196.40	\$4,570.90	\$61.61	Green	10,371	363.13	\$2,177.23	\$76.23	Metcalfe	8,963	333.19	\$2,026.75	\$75.34
Ballard	7,902	208.93	\$4,212.24	\$111.37	Greenup	36,742	453.44	\$3,532.95	\$43.60	Monroe	11,401	360.55	\$1,714.19	\$54.21
Barren	34,001	584.70	\$3,180.51	\$54.69	Hancock	7,864	179.63	\$8,049.13	\$183.86	Montgomery	19,561	136.47	\$13,332.26	\$93.01
Bath	9,632	220.17	\$3,094.48	\$70.30	Hardin	89,240	495.74	\$4,599.23	\$25.55	Morgan	11,648	332.25	\$4,830.18	\$137.78
Bell	31,506	218.35	\$6,125.45	\$42.45	Harrison	36,574	184.77	\$10,748.24	\$54.30	Muhlenburg	31,318	364.10	\$3,323.58	\$38.64
Boone	57,589	285.14	\$15,909.08	\$78.77	Hart	16,248	304.65	\$2,953.24	\$55.37	Nelson	29,710	316.19	\$5,790.27	\$61.62
Bourbon	19,236	171.05	\$5,049.85	\$44.90	Henry	14,890	407.91	\$1,990.10	\$45.52	Nicholas	6,725	162.13	\$4,049.60	\$97.63
Boyd	51,150	263.69	\$6,606.79	\$34.06	Henderson	43,044	403.67	\$3,700.58	\$34.70	Ohio	21,105	513.75	\$3,269.40	\$79.59
Boyle	25,641	129.93	\$9,284.47	\$47.05	Henry	12,823	182.69	\$3,979.68	\$56.70	Oldham	33,263	210.58	\$7,436.47	\$47.08
Bracken	7,766	205.59	\$4,099.75	\$108.53	Hickman	5,566	181.05	\$3,950.13	\$128.49	Owen	9,035	222.58	\$4,977.84	\$122.63
Breathitt	15,703	247.73	\$3,251.43	\$51.29	Hopkins	46,126	429.76	\$3,646.72	\$33.98	Owsley	5,036	219.28	\$3,947.90	\$171.90
Breckinridge	16,312	532.10	\$2,576.86	\$84.06	Jackson	11,955	440.55	\$2,072.92	\$76.39	Pendleton	12,036	255.79	\$4,324.20	\$91.90
Bullitt	47,567	235.20	\$6,707.19	\$33.16	Jessamine	30,508	176.25	\$6,389.14	\$36.91	Perry	30,283	312.98	\$6,656.15	\$68.79
Butler	11,245	423.65	\$2,850.95	\$107.41	Johnson	23,248	243.90	\$4,429.74	\$46.47	Pike	72,583	675.59	\$8,798.58	\$81.90
Caldwell	13,232	308.65	\$2,865.26	\$66.84	Kenton	142,031	88.03	\$109,186.13	\$67.67	Powell	11,686	124.02	\$5,947.55	\$63.12
Calloway	30,735	631.18	\$2,158.43	\$44.33	Knox	17,906	202.06	\$4,671.44	\$52.71	Pulaski	49,489	1,007.58	\$3,744.32	\$76.23
Campbell	83,866	183.48	\$10,007.02	\$21.89	Laurel	29,676	385.98	\$2,337.34	\$30.40	Robertson	2,124	63.25	\$4,728.02	\$140.79
Carlisle	5,238	170.98	\$2,768.34	\$90.36	Larue	11,679	231.19	\$4,593.22	\$90.92	Rockcastle	14,803	320.37	\$3,221.47	\$69.72
Carroll	9,292	84.40	\$7,317.06	\$66.46	Laurel	43,438	594.33	\$5,993.77	\$82.01	Rowan	20,353	250.14	\$7,897.65	\$97.06
Carter	24,340	530.63	\$2,032.46	\$44.31	Lawrence	13,998	314.65	\$3,571.36	\$80.28	Russell	14,716	329.70	\$2,928.75	\$65.62
Casey	14,211	460.97	\$2,791.34	\$90.54	Lee	7,422	265.57	\$3,770.49	\$134.91	Scott	23,867	226.25	\$9,719.01	\$92.13
Christian	68,941	196.15	\$4,882.44	\$26.50	Leslie	13,642	269.73	\$4,709.52	\$93.12	Shelby	24,824	467.31	\$2,645.33	\$49.80
Clark	29,496	458.39	\$6,108.36	\$128.76	Letcher	27,000	267.23	\$3,982.32	\$39.41	Simpson	15,145	264.88	\$2,956.93	\$51.72
Clay	21,746	180.98	\$3,642.28	\$72.16	Lewis	13,029	366.81	\$3,237.56	\$91.15	Spencer	6,801	121.07	\$6,382.37	\$113.62
Clinton	9,135	328.17	\$3,962.03	\$141.39	Lincoln	20,045	312.00	\$3,021.18	\$47.02	Taylor	21,146	292.16	\$3,231.06	\$44.64
Crittenden	6,784	241.97	\$2,933.98	\$104.65	Livingston	9,062	269.14	\$2,982.06	\$88.57	Todd	10,940	310.21	\$2,354.50	\$66.76
Cumberland	87,189	539.26	\$5,039.58	\$31.17	Lyon	24,416	476.07	\$2,786.31	\$54.33	Trigg	10,361	315.63	\$2,184.07	\$66.53
Daviess	10,357	225.71	\$2,739.06	\$59.69	Madison	57,508	420.91	\$4,237.40	\$31.01	Union	6,090	144.25	\$3,570.42	\$84.57
Elliott	6,455	245.24	\$3,322.74	\$126.24	Magoffin**	13,077	259.02	\$3,215.24	\$63.69	Warren	16,557	236.79	\$3,833.30	\$54.82
Esch	14,614	240.86	\$3,634.68	\$59.90	Marion	16,499	247.76	\$5,607.74	\$84.21	Washington	76,673	598.10	\$2,890.75	\$22.55
Fleming	12,292	252.78	\$3,944.73	\$81.12	Marshall	27,205	403.94	\$7,285.73	\$108.18	Wayne	10,441	356.32	\$2,636.22	\$53.77
Floyd	43,586	383.16	\$4,786.51	\$42.08	Martin	12,526	113.24	\$9,300.38	\$84.08	Webster	17,468	299.23	\$4,270.19	\$91.30
Franklin	43,781	144.57	\$9,243.55	\$30.52	Mason	16,866	157.66	\$4,878.52	\$46.15	Whitley	33,326	483.49	\$3,061.88	\$44.42
Fulton	8,271	108.22	\$5,661.05	\$74.07	McCracken	62,879	263.42	\$8,796.00	\$36.85	Wolfe	6,503	206.26	\$4,385.25	\$139.09
Gallatin	5,393	72.23	\$3,577.87	\$47.92	McCreary	15,603	455.90	\$3,182.49	\$92.99	Woodford	19,955	166.99	\$8,256.79	\$69.10
Garrard	11,579	192.90	\$4,182.52	\$69.68	McLean	9,628	209.94	\$3,865.85	\$84.30					
Grant	15,737	282.81	\$5,207.25	\$93.58	Meade	24,170	222.79	\$5,656.75	\$52.14	TOTALS	965,335	35,884.79	\$4,569.57	\$58.67

* These counties have not approved
County Road Series Maps prepared
by the Division of Rural & Municipal
Aid as of February 11, 1998. Mileage
used is from August 1, 1984.

** Data from fiscal year 1995-96 used.

Appendix I.H.

Total Revenues and Expenditures by County

County	Total County Revenue	Total County Expenditures	Total Revenues- Expenditures
Adair	\$3,606,739.00	\$3,019,773.00	\$586,966.00
Allen	\$4,016,040.00	\$3,943,923.00	\$72,117.00
Anderson	\$4,944,835.94	\$3,644,734.21	\$1,300,101.73
Ballard	\$3,787,209.84	\$2,787,155.69	\$1,000,054.15
Barren	\$5,961,360.07	\$5,293,732.67	\$667,627.40
Bath	\$1,945,714.34	\$1,414,991.35	\$530,722.99
Bell	\$6,704,352.09	\$4,944,540.84	\$1,759,811.25
Boone	\$43,239,115.98	\$35,366,318.29	\$7,872,797.69
Bourbon	\$7,036,851.76	\$5,120,222.47	\$1,916,629.29
Boyd	\$9,214,056.00	\$8,148,103.00	\$1,065,953.00
Boyle	\$9,116,716.00	\$6,095,271.00	\$3,021,445.00
Bracken	\$2,286,828.61	\$1,654,279.39	\$632,549.22
Breathitt	\$3,161,765.00	\$2,953,497.00	\$208,268.00
Breckinridge	\$3,234,301.78	\$2,943,996.81	\$290,304.97
Bullitt	\$8,411,902.80	\$7,536,805.24	\$875,097.56
Butler	\$3,716,311.11	\$2,763,705.36	\$952,605.75
Caldwell	\$4,272,435.69	\$3,307,623.64	\$964,812.05
Calloway	\$4,752,683.09	\$4,058,112.71	\$694,570.38
Campbell	\$21,199,286.00	\$15,291,921.00	\$5,907,365.00
Carlisle	\$1,331,663.51	\$1,103,019.79	\$228,643.72
Carroll	\$5,861,910.00	\$5,021,340.00	\$840,570.00
Carter	\$3,338,021.00	\$2,515,107.00	\$822,914.00
Casey	\$2,825,644.00	\$2,383,670.00	\$441,974.00
Christian	\$12,899,231.00	\$7,638,813.00	\$5,260,418.00
Clark	\$10,381,288.66	\$7,182,302.99	\$3,198,985.67
Clay	\$5,605,114.44	\$5,008,122.05	\$596,992.39
Clinton	\$1,675,604.32	\$1,212,210.65	\$463,393.67
Crittenden	\$2,399,320.47	\$1,988,645.26	\$410,675.21
Cumberland	\$1,482,010.00	\$1,182,344.00	\$299,666.00
Daviess	\$24,354,091.00	\$18,409,974.00	\$5,944,117.00
Edmonson	\$2,616,588.26	\$1,525,229.40	\$1,091,358.86
Elliott	\$2,001,324.14	\$1,871,537.77	\$129,786.37
Estill	\$3,290,810.00	\$3,003,636.00	\$287,174.00
Fleming	\$3,256,438.45	\$2,189,331.58	\$1,067,106.87
Floyd	\$13,229,240.00	\$9,419,373.00	\$3,809,867.00
Franklin	\$18,585,168.00	\$15,329,040.00	\$3,256,128.00
Fulton	\$3,160,555.66	\$2,119,666.55	\$1,040,889.11
Gallatin	\$2,843,496.00	\$765,734.00	\$2,077,762.00
Garrard	\$3,744,916.27	\$2,974,709.72	\$770,206.55
Grant	\$7,098,651.00	\$5,660,948.00	\$1,437,703.00
Graves	\$5,736,928.40	\$5,291,275.83	\$445,652.57
Grayson	\$5,036,697.00	\$4,232,884.00	\$803,813.00

Total Revenues and Expenditures by County

County	Total County Revenue	Total County Expenses	Total Revenues- Expenses
Green	\$2,315,014.56	\$1,444,395.10	\$870,619.46
Greenup	\$6,268,490.14	\$4,629,320.07	\$1,639,170.07
Hancock	\$6,840,611.00	\$3,551,444.00	\$3,289,167.00
Hardin	\$14,731,785.00	\$9,527,387.00	\$5,204,398.00
Harlan	\$10,347,680.74	\$7,622,478.00	\$2,725,202.74
Harrison	\$3,861,086.79	\$2,709,577.23	\$1,151,509.56
Hart	\$3,440,450.68	\$2,174,327.08	\$1,266,123.60
Henderson	\$9,587,873.00	\$6,704,504.00	\$2,883,369.00
Henry	\$5,596,816.00	\$2,905,408.00	\$2,691,408.00
Hickman	\$1,958,623.90	\$1,231,777.28	\$726,846.62
Hopkins	\$7,401,324.90	\$6,373,759.20	\$1,027,565.70
Jackson	\$3,031,697.00	\$2,503,401.00	\$528,296.00
Jessamine	\$14,182,917.12	\$10,866,009.00	\$3,316,908.12
Johnson	\$2,809,704.62	\$2,716,650.91	\$93,053.71
Kenton	\$49,746,452.00	\$33,274,011.00	\$16,472,441.00
Knott	\$5,357,913.00	\$3,486,733.00	\$1,871,180.00
Knox	\$2,454,192.00	\$2,224,836.00	\$229,356.00
Larue	\$4,887,613.00	\$3,760,749.00	\$1,126,864.00
Laurel	\$13,172,670.18	\$9,717,323.48	\$3,455,346.70
Lawrence	\$3,057,216.00	\$2,363,267.00	\$693,949.00
Lee	\$2,493,672.74	\$2,355,741.37	\$137,931.37
Leslie	\$4,188,602.85	\$3,564,975.62	\$623,627.23
Letcher	\$4,810,931.00	\$4,050,245.00	\$760,686.00
Lewis	\$1,989,600.00	\$1,589,205.00	\$400,395.00
Lincoln	\$3,816,726.00	\$3,108,885.00	\$707,841.00
Livingston	\$3,145,015.59	\$2,071,327.97	\$1,073,687.62
Logan	\$7,347,324.00	\$4,358,026.00	\$2,989,298.00
Lyon	\$2,611,077.94	\$2,458,389.41	\$152,688.53
Madison	\$13,236,948.00	\$7,522,951.00	\$5,713,997.00
Magoffin**	\$3,531,731.66	\$2,563,013.79	\$968,717.87
Marion	\$5,284,639.00	\$5,260,327.00	\$24,312.00
Marshall	\$11,117,560.99	\$8,477,395.35	\$2,640,165.64
Martin	\$3,989,884.22	\$3,666,393.63	\$323,490.59
Mason	\$9,313,278.74	\$6,203,716.13	\$3,109,562.61
McCracken	\$18,486,512.92	\$12,675,141.12	\$5,811,371.80
McCreary	\$4,998,925.00	\$4,871,292.00	\$127,633.00
McLean	\$754,307.02	\$643,161.68	\$111,145.34
Meade	\$5,372,919.00	\$4,081,300.00	\$1,291,619.00
Menifee	\$1,570,761.00	\$1,567,831.00	\$2,930.00
Mercer	\$5,802,906.00	\$4,256,873.00	\$1,546,033.00
Metcalfe	\$2,236,165.00	\$1,965,343.00	\$270,822.00
Monroe	\$2,190,192.00	\$1,719,412.00	\$470,780.00

Total Revenues and Expenditures by County

County	Total County Revenue	Total County Expenditures	Total Revenues- Expenditures
Montgomery	\$9,115,267.18	\$6,950,338.21	\$2,164,928.97
Morgan	\$3,611,932.47	\$3,232,287.10	\$379,645.37
Muhlenburg	\$6,552,247.00	\$4,594,875.00	\$1,957,372.00
Nelson	\$11,655,588.00	\$7,901,004.00	\$3,754,584.00
Nicholas	\$2,665,364.94	\$1,707,264.03	\$958,100.91
Ohio	\$7,641,730.42	\$6,557,111.23	\$1,084,619.19
Oldham	\$12,288,944.00	\$6,832,795.00	\$5,456,149.00
Owen	\$3,646,334.47	\$3,072,742.57	\$573,591.90
Owsley	\$1,327,014.60	\$1,286,645.87	\$40,368.73
Pendleton	\$5,398,060.76	\$3,022,031.25	\$2,376,029.51
Perry	\$9,779,699.00	\$9,391,487.50	\$388,211.50
Pike	\$27,712,367.00	\$24,745,640.00	\$2,966,727.00
Powell	\$2,295,471.00	\$2,172,461.00	\$123,010.00
Pulaski	\$17,116,736.65	\$14,849,920.18	\$2,266,816.47
Robertson	\$1,447,908.64	\$540,727.13	\$907,181.51
Rockcastle	\$2,226,334.31	\$2,172,068.30	\$54,266.01
Rowan	\$6,306,637.00	\$4,569,399.00	\$1,737,238.00
Russell	\$2,675,899.00	\$2,177,141.72	\$498,757.28
Scott	\$18,900,881.00	\$12,158,712.00	\$6,742,169.00
Shelby	\$13,902,692.00	\$8,505,060.00	\$5,397,632.00
Simpson	\$4,939,418.00	\$3,405,955.00	\$1,533,463.00
Spencer	\$2,264,153.01	\$2,009,078.70	\$255,074.31
Taylor	\$3,256,463.84	\$2,802,805.40	\$453,658.44
Todd	\$2,433,330.00	\$1,760,362.00	\$672,968.00
Trigg	\$2,666,806.00	\$2,196,646.00	\$470,160.00
Trimble	\$3,908,081.56	\$1,097,197.14	\$2,810,884.42
Union	\$14,191,071.50	\$4,077,991.61	\$10,113,079.89
Warren	\$25,997,091.88	\$16,161,785.42	\$9,835,306.46
Washington	\$2,584,344.13	\$2,212,123.07	\$372,221.06
Wayne	\$2,897,850.00	\$2,264,381.00	\$633,469.00
Webster	\$8,495,663.92	\$6,995,797.99	\$1,499,865.93
Whitley	\$4,065,587.42	\$3,534,458.96	\$531,128.46
Wolfe	\$1,792,831.00	\$1,702,944.00	\$89,887.00
Woodford	\$10,926,661.06	\$8,212,395.76	\$2,714,265.30
TOTALS	\$570,903,004.98	\$427,626,465.68	\$143,276,539.30

** Data from fiscal year 1995-96 used.

Appendix II

Chart of Accounts County and Municipal Accounting

CHART OF ACCOUNTS

The basic purpose of the classification of accounts is to develop uniformity of budgeting and reporting by all Kentucky local governments. Each county should select the accounts applicable to their entity's revenue source and expenditure category.

The chart of accounts consists of four (4) sections:

(1) Major Fund Codes:

A fund is designated as an independent accounting entity composed of revenue, which is separated for the purpose of carrying on specific activities in accordance with special regulations or limitations. All revenue and expenditure accounts must be classified by fund. Funds are assigned two-digit codes, and identify the specific category through which all transactions are recorded. Only a minimum number of funds consistent with legal and operating requirements should be established.

(2) Detailed Revenue Accounts:

Identifies a specific type of revenue. All revenues are classified by fund and source. Revenue accounts are four digit codes and are distinguished in the chart of accounts under principal categories such as Texas, Intergovernmental Revenues, and Charges for Services.

Example Revenue Account

<u>Fund</u>	<u>Revenue</u>	
01	4101	= Identifies General Fund real property taxes

(3) Expenditure Categories by Function:

Identifies the functional classifications of expenditures. All expenditure accounts are classified by fund, function, and object, and provide information on the purpose of the expenditure. Expenditure function codes are four digit and likewise classified in the chart of accounts under principal headings for which a broad purpose of county government exists such as General Government, Protection to Persons and Property, and Roads.

(4) Detailed Expenditure Objects:

Provide additional detail about the purpose of expenditures. Detail object codes are three digits and supplement the expenditure function code.

Example Expenditure Account

<u>Fund</u>	<u>Revenue</u>	<u>Object</u>	
01	5001	101	= Identifies General Fund expense, Office of County Judge/Executive salary

MAJOR FUND CODES

- 01 – General Fund
- 02 – Road Fund
- 03 – Jail Fund
- 04 – Local Government Economic Assistance Fund
- 06 – State Grants (ADDs)
- 07 – Federal Grants
- 08 – Disaster Emergency Service Fund
- 09 – Ambulance Fund
- 10 – Water District
- 11 – Emergency Shelter Care Fund
- 12 – Forestry
- 13 – Solid Waste Fund
- 14 – Parks and Recreation Fund
- 15 – Landfill
- 16 – Rescue Squad
- 17 – Fire Department
- 18 – County Police
- 19 – Public Defender
- 20 – Jail Construction Fund
- 21 – County Bond Sinking Fund
- 22 – Golf Fund
- 23 – Occupational Tax Fund
- 24 – Swimming Pool Fund
- 25 – Section 8 Housing
- 26 – Lake Fund
- 27 – Economic Assistance
- 28 – Library Tax Fund
- 29 – Juvenile Justice Fund
- 30 – Flood Fund
- 75 – 88 – Special Funds
- 89 – Dog Fund
- 90 – Animal Shelter Fund
- 91 – Education Fund
- 92 – School Fund
- 93 – School Fund
- 94 – Educational Endowment Fund
- 95 – Special Reserve Fund
- 96 – Indigent Services Fund
- 97 – Capital Improvements Fund

DETAILED REVENUE ACCOUNTS**4101 Taxes**

- 4101 Real Estate – Sheriff
- 4102 Tangible Personal Property – Sheriff
- 4103 Motor Vehicle – County Clerk
- 4104 Delinquent Tax – County Clerk
- 4105 Delinquent Personal Tax
- 4106 Tangible Personal Property – County Clerk (Boats)
- 4112 Fire Protection (not fire district)
- 4113 Garbage Collection
- 4114 Health Districts
- 4115 County Library (not library district)
- 4116 Transit Authority
- 4117 Extension Service
- 4118 Soil Conservation
- 4119 Timber
- 4120 Other Ad Valorem
- 4121 Advertising Costs
- 4130 Bank Shares
- 4131 Franchise Corporation (public service company)
- 4132 Distilled Spirits
- 4133 Agricultural Products
- 4134 Occupational License (Payroll Tax)
- 4135 Deed Transfer
- 4136 Auto Sticker
- 4137 Insurance Premium
- 4138 Tourist Room
- 4139 Net Profits Tax
- 4140 Telephone Tax

4200 In Lieu Tax Payments

- 4201 Public Housing
- 4202 Cities
- 4203 TVA
- 4204 U.S. Treasurer
- 4205 National Forest
- 4206 Electric Utility
- 4207 Drainage System
- 4208 Industrial Revenue Bond Lessee
- 4209 Other Leaseholders
- 4210 Other in Lieu Payments

4300 Excess Fees

- 4301 County Attorney
- 4302 County Clerk
- 4304 Sheriff

4300 Excess Fees (continued)

- 4306 Sheriff, Clerk — 25% account (counties over 75,000 population)
- 4307 Sheriff, Clerk — excess, 75% account (counties over 75,000 population)

4400 Licenses and Permits

- 4401 Commercial License (Business License)
- 4402 Alcoholic Beverage
- 4403 Mineral Resource Production
- 4404 Overweight Coal Trucks
- 4405 Off Site Waste Management Facility
- 4406 Other License
- 4407 Building Permit
- 4408 Housing Permit
- 4409 Local Planning Commission
- 4410 Shipping Permit
- 4411 Other Permit
- 4412 Building Inspection
- 4413 Housing Inspection
- 4414 Plumbing Inspection
- 4415 Electrical Inspection
- 4416 Other Inspection
- 4417 Cable T.V. Franchise
- 4418 Other Franchise

4500 Intergovernmental Revenues

- 4502 Federal Prisoner Payment
- 4503 Federal Reimbursement/Refunds
- 4504 Federal Grants (including money passed through state such as community development block grants or land and water conservation grants)
- 4505 Motax from Other Counties
- 4506 State Reimbursement/Refund
- 4507 Federal Flood Control Receipts
- 4510 State Grants (ADF)
- 4511 Jail Construction Grant
- 4512 Bicentennial Commission Grants
- 4514 Transportation Cabinet
- 4515 Road Energy Recovery Money
- 4516 Truck License Refund
- 4517 Drivers License Refund
- 4518 County Road Aid
- 4519 Municipal Road Aid
- 4520 Election Expenses Reimbursement
- 4521 Board of Assessment Appeals
- 4522 Legal Process Tax
- 4523 Dog License Refunds
- 4524 Net Court Revenue
- 4525 Public Defender Allotment

4500 Intergovernmental Revenues (continued)

4526 Strip Mine Permit Refund

Local Government Economic Assistance

4527 Coal Production

4528 Coal Impact

4529 Mineral Tax

4530 Fund Sheriff's Bond

4531 Recouped Public Defender Fees

4532 Space Rental (AOC)

4533 Jail Operation Pay

4534 Jail Medical Payments

4535 Court Costs, Jail Operation

4536 Jail Contract with Other Counties

4537 State Prisoner Payment

4538 D.U.I. Service Fee

4539 Police Incentive Pay

4540 DES Reimbursement

4542 Federal DES/EMA Reimbursement

4543 Miscellaneous Payments

4544 Transfer, Cities

4545 Transfer, Counties

4546 Transfer, Districts

4547 Child Support Incentive

4548 County Clerk Fees (Pooling)

4549 Sheriff Fees (Pooling)

4550 Transfer from State Local Finance Officer

4551 Telephone Reimbursements (all departments)

4552 Receipts from School Board

4553 Federal Law Enforcement Payments (Lake Patrol)

4554 Unclaimed Bail Fee Transfer

4600 Charges for Services

4601 Forest Fire Suppressional Penalties

4602 Garbage Collection

4603 Landfill User

4604 Parks and Recreation

4605 Swimming Pool

4606 Greens Fees

4607 Parking Lot

4608 Ambulance Service

4609 Rescue Squad Service

4610 Dispatch Service

4611 Emergency Medical Service

4612 Dog Pound

4613 County Medical Center

4614 Library

4600 Charges for Services (continued)

- 4615 Data Processing Services
- 4616 Water System
- 4617 Transit System
- 4618 Jail (work release)
- 4619 Road Maintenance/Improvements
- 4620 Road Signs
- 4621 General Prisoner Population
- 4624 Home Incarceration Fees
- 4699 Other Charges for Services

4700 Interest Earned

- 4701 Vending Machine Commission
- 4702 Telephone Commission
- 4703 Concession Sales
- 4704 Surplus Machinery/Equipment Sales
- 4705 Surplus Real Property Sales
- 4706 Road Materials Sales
- 4707 Farm Income
- 4708 Gas Sales
- 4709 Alcoholic Beverage Sales
- 4710 Other Sales
- 4711 Rentals and Leases (miscellaneous)
- 4712 Courthouse Rentals
- 4721 Royalties
- 4722 Pro Shop Sales
- 4723 Golf Equipment Rentals
- 4724 Power Cart Rentals
- 4725 Dividends
- 4726 Insurance Proceeds
- 4727 Reimbursement
- 4728 Donation
- 4729 Child Support Incentive
- 4730 Photocopies
- 4731 Miscellaneous Revenue
- 4732 Revolving Loan Revenue
- 4733 Insurance Reimbursement
- 4750 Bond Repayment Fees
- 4751 Cable T.V. Expense Reimbursement
- 4752 Air Quality Board Expense Reimbursement
- 4760 Court Settlements
- 4799 Other Receipts

4800 Interest Earned

- 4801 Interest
- 4802 Interest on CD's
- 4803 Interest on Repo's

4800 Interest Earned (continued)

- 4804 Interest on Treasury Bonds
- 4805 Interest on Treasury Bills
- 4806 Interest on Checking Accounts
- 4807 Interest on Saving Accounts
- 4808 Interest on Other Investments
- 4809 Interest on Sinking Fund Accounts
- 4810 Interest on State Local Finance Office Deposits

4900 Surplus, Borrowing and Transfers

- 4901 Surplus, Prior Year
- 4902 Tax Anticipation Note
- 4905 Bond Sale Proceeds
- 4910 Transfer in from Other Funds
- 4911 Borrowed Money
- 4912 Governmental Leasing Act Receipts (KRS 65.940)

EXPENDITURE CATEGORIES BY FUNCTION**5000 General Government**

5001 Office of the County Judge/Executive
5005 Office of County Attorney
5010 Office of County Clerk
5015 Office of Sheriff
5020 Office of Coroner
5025 Fiscal Court
5030 Office of Property Valuation Administrator
5035 Office of Board of Assessment Appeals
5040 Office of County Treasurer
5045 Office of County Finance Director
5046 Office of Purchasing and Personnel
5047 Office of Tax Administration
5050 Alcoholic Beverage Control Administrator
5055 Office of County Auditor
5057 Data Processing
5060 County Law Library
5063 Office of Circuit Court Clerk
5064 Elections
5070 Planning and Zoning
5075 Economic Development
5080 Courthouse
5085 Other County Properties
5086 Annex Building
5087 District Court Building
5090 Office of County Surveyor

5100 Protection to Persons and Property

5101 Office of Jailer
5102 Juvenile Detention
5105 County Police
5110 Constables
5115 Building Code Enforcement
5120 County Fire Department
5125 Housing Safety Inspection
5130 Rescue Squad
5133 Advance Life Support
5135 Disaster and Emergency Services
5140 Ambulance Service
5145 Emergency Dispatch Service
5150 Forest Fire Protection
5160 Drug Enforcement
5170 Commonwealth Attorney
5175 Office of Public Defender

5200 General Health and Sanitation

- 5201 Pest Eradication Programs
- 5205 Dog Control
- 5210 Sanitary Landfill
- 5215 Solid Waste Collection
- 5220 Water System
- 5225 Sewage System
- 5230 County Hospital
- 5231 Health Department
- 5232 Other Health Programs
- 5233 Mental Health/Mental Retardation
- 5235 Soil and Water Conservation
- 5240 Flood Control Projects

5300 Social Services

- 5301 Services to Indigents
- 5305 Senior Citizens Program
- 5310 Public Advocate Program
- 5315 Services to Children and Youth
- 5320 Friend of the Court
- 5325 Cemeteries and Memorials
- 5330 General Charity and Welfare
- 5335 County Farm
- 5340 Other Social Service Programs

5400 Recreation and Culture

- 5401 Parks
- 5403 Golf Courses
- 5404 County Museum
- 5405 Other Recreation Programs
- 5410 Public Libraries
- 5415 Cooperative Extension Service
- 5420 Tourist and Convention
- 5425 Celebrations, Festivals, and Cultural Programs
- 5430 Other Extension Services
- 5435 Other Cultural Programs

6000 Transportation Facilities and Services

- 6005 Road Facilities

6100 Roads

- 6103 Office of Road Supervisor/Engineer
- 6105 Road Maintenance
- 6110 Energy Road Recovery

6200 Airports

6201 Airport Operations and Maintenance

6300 Bus Services

6301 Transportation of School Children

6302 Mass Transit

6400 Other Transportation Facilities and Services

6401 Transportation Facilities and Services

6500 Road Facilities7000 Debt Service

7100 General Obligation Bonds

7200 Holding Company Bonds

7300 Sinking Fund

7400 Tax Anticipation Notes

7500 Borrowed Money (Notes)

7600 Other County Liabilities

7700 Lease(s)

8000 Capital Projects

8001 Buildings

8002 Bridges

8005 Streets and Highways

8007 Airports

8009 Sewers

8011 Site Development

8099 Other Capital Projects

9000 Administration

9100 General Services

9200 Contingent Appropriations

9300 Transfers to Other Funds

9400 Fringe Benefits (Employer's Share)

DETAILED EXPENDITURE OBJECTS**100 Personal Services**

- 101 Elected County Official
- 102 Statutory Appointments (treasurer/road supervisor/dog warden)
- 103 Deputy/Deputies
- 104 Finance Officer
- 105 Assistant(s)
- 106 Office Staff/Department Staff
- 107 Supervisor/Director
- 108 General Police Officers (may be used instead of breaking down)
- 109 Detective(s)
- 110 Investigator(s)
- 113 Captain(s)
- 114 Battalion Chief(s)
- 115 Lieutenant(s)
- 117 Sergeant(s)
- 119 Patrolman/Patrolmen
- 121 Firefighter(s)
- 123 Jail Personnel (may be used instead of cooks, deputies, etc., but not for jailer)
- 125 Secretary to Board
- 127 Accountants/Bookkeepers
- 129 Computer Programmer(s)
- 131 Data Processing Personnel
- 133 Purchasing Personnel
- 135 Social Workers
- 137 Medical Personnel
- 139 Materials Supervisor
- 140 Cable T.V. Personnel Salaries
- 141 Paraprofessionals
- 142 County Occupation License Administrator
- 143 Road Workers (may be used instead of foreman, laborers, equipment operators, etc., but not for road engineer or supervisor)
- 145 Forman
- 147 Mechanic(s)
- 149 Equipment Operators
- 151 Equipment Operators – Heavy
- 153 Equipment Operators - Light
- 155 Bus Drivers
- 157 Truck Drivers
- 159 Dispatchers/Radio Operators
- 161 Laborers
- 163 Guards
- 165 Secretary(s)
- 167 Clerk
- 169 Aides
- 171 Attendants
- 172 Animal Shelter Salaries
- 173 Cook(s)

100 Personal Services (continued)

175 Custodial Personnel
 177 Maintenance and Grounds
 178 Overtime Pay (all grounds)
 179 Temporary/Part-time Personnel
 181 Incentive Pay, Police
 182 Educational Pay
 183 Incentive Pay, Firefighters
 184 Law Enforcement Service Fee Funds
 185 Other Salaries and Wages
 186 Longevity Pay (all groups)
 187 Holiday Pay
 188 Court Attendants Salaries (all groups)
 189 Sick Pay (all groups)
 191 Board and Committee Members Fees
 192 Election Officer(s)
 193 Election Commissioner(s)
 194 Election Tabulator(s)
 199 Other Per Diem and Fees

200 Employee Benefits

201 Social Security
 202 Retirement
 203 Employee Insurance
 204 Employee Insurance – Life
 205 Employee Insurance – Health
 206 Employee Insurance – Dental
 207 Employee Insurance – Disability
 208 Unemployment Compensation
 209 Workmen's Compensation
 210 Expense Allowance
 211 Medicare (Social Security Part)
 299 Other Fringe Benefits

300 Contracted Services

301 Accounting Services
 302 Advertising
 303 Ambulance
 304 Appraisal Services
 305 Architect Services
 306 Auction and Sales Fees
 307 Audit Services
 308 Autopsies and Attendant Services
 309 Consultants
 310 Contract Construction – Buildings
 311 Contract Construction – Highways
 312 Contract Construction – Bridges

300 Contracted Services (continued)

- 313 Contract Construction – Sewers
- 314 Contract with Government Agencies
- 315 Contract with Private Agencies
- 316 Contracts with Public Carriers
- 317 Contract with Vehicle Owners
- 318 Data Processing Services
- 319 Computer Software Development
- 320 Debt Collection Services
- 321 Dental Services
- 322 Dispatch Service
- 323 Engineering Services
- 324 Evaluation and Testing
- 325 Explosive and Drilling Services
- 326 Financial Advisory Services
- 327 Fiscal Agent Charges
- 328 Hospital Services
- 329 Janitorial Services
- 330 Laundry Services
- 331 Lease Payments
- 332 Legal Fees
- 333 Maintenance Agreements (general category)
- 334 Maintenance and Repair Services – Buildings
- 335 Maintenance and Repair Services – Sewers
- 336 Maintenance and Repair Services – Equipment
- 337 Maintenance and Repair Services – EDP
- 338 Maintenance and Repair Services – Office Equipment
- 339 Maintenance and Repair Services – Radio
- 340 Maintenance and Repair Services – Vehicle
- 341 Maintenance and Repair Services – Voting Machines
- 342 Matching Share
- 343 Medical Services
- 344 Pauper Burials
- 345 Pharmaceutical Services
- 346 Pest Control
- 347 Polling Places
- 348 Program Support
- 349 Book Binding (e.g., county clerk's records)
- 350 Microfilming
- 351 Window Cleaning
- 352 Elevator Maintenance
- 353 Narcotics Enforcement Unit
- 355 Home Aid Service
- 356 Senior Citizens Assistance
- 357 Indigent Services
- 363 Psychiatric Evaluations
- 364 Rentals
- 365 Security Services
- 366 Solid Waste

300 Contracted Services (continued)

- 367 Statutory Contribution – PVA
- 368 Tax Bill Preparation
- 369 Tow-In Service
- 370 Transportation of School Children
- 371 Warehouse Storage
- 372 PVA Statutory Contribution (carryover)
- 373 Contracted Construction
- 399 Other Contracted Services (e.g., transportation officer – jail)

400 Supplies and Materials

- 401 Ammunition
- 403 Animal Food and Supplies
- 404 Antifreeze
- 405 Asphalt
- 406 Building Maintenance Supplies
- 407 Concrete
- 409 Crushed Stone and Gravel
- 411 Custodial Supplies
- 413 Data Processing Supplies
- 415 Diesel Fuel
- 417 Duplicating Supplies
- 419 Explosive and Drilling Supplies
- 421 Fertilizer, Lime, Chemicals and Seed
- 423 Food Preparation and Serving Supplies
- 425 Food
- 427 Garage Supplies
- 429 Gasoline
- 431 General Construction Materials
- 433 Golf Course Maintenance
- 434 Golf Equipment (for resale)
- 435 Law Enforcement
- 437 Linens
- 439 Lubricants
- 441 Machinery and Equipment
- 443 Motor Vehicle Parts
- 445 Office Supplies
- 447 Road Materials (general category)
- 449 Paint
- 451 Periodicals
- 453 Personal Hygiene
- 455 Petroleum Products (may be used for gas, oil, lubricants, etc.)
- 457 Pipe
- 459 Pipe – Concrete
- 461 Pipe - Metal
- 463 Plumbing Supplies
- 465 Prisoners Clothing
- 467 Recreation Supplies and Equipment

400 Supplies and Materials (continued)

469 Signs
471 Salt
473 Sand
475 Tools
477 Structural Steel
479 Tires and Tubes
481 Uniforms
483 Wood Products
499 Other Supplies and Materials

500 Other Charges

501 Area Development District Payments
503 Bank Charges
505 Chamber of Commerce
507 Contributions
508 Animal Fines
509 County Fair
510 Dog Tag Fees
511 Dental Services
512 Electrical Repairs and Supplies
513 Forest Resource Services
514 Freight Expenses
515 General Welfare
516 Heating and Air Conditioning
517 Hospitals and Clinics
519 Historic Preservation
520 Civil Air Patrol
521 Insurance
523 Insurance - Boiler
525 Insurance – Building and Contents
527 Insurance – Errors and Omissions
529 Insurance – Liability
531 Insurance – Premium on Fidelity and Surety Bonds (e.g., sheriff, treasurer)
533 Insurance – Professional Liability
535 Insurance – Vehicles and Equipment
537 Judgements
539 Legal Notice, Recording and Court Costs
540 Indexing (e.g., county clerk)
541 Library Services
542 Rewards (all)
543 Licenses
544 Returned Check Charges
545 Mapping
547 Medical Claims
548 Special Projects
549 Medical Services
550 Medical Supplies

500 Other Charges (continued)

- 551 Memberships
- 553 Memberships - ADD
- 555 Memberships – KACO
- 557 Membership - NACO
- 559 Pharmaceuticals
- 561 Port Authority
- 563 Postal Charges
- 565 Printing, Stationery, Forms, etc.
- 566 Reimbursement
- 567 Refunds
- 569 Registrations, Conferences, Training, etc.
- 571 Renewals and Repairs
- 572 Sales and Use Tax
- 573 Telephone
- 574 Training
- 576 Travel
- 577 Travel – Sheriff (Jail)
- 578 Utilities (as a group or separately as follows)
- 579 Water
- 580 Sewer
- 581 Water and Sewer
- 582 Electric
- 583 Natural Gas
- 584 Heating Oil
- 585 Maintenance Agreements (general category)
- 586 Maintenance and Repair Services – Buildings
- 587 Maintenance and Repair Services – Sewers
- 588 Maintenance and Repair Services – Equipment
- 589 Maintenance and Repair Services – EDP
- 590 Maintenance and Repair Services – Office Equipment
- 591 Maintenance and Repair Services – Radio
- 592 Maintenance and Repair Services – Vehicles
- 593 Maintenance and Repair Services – Voting Machines
- 594 Safety Program
- 599 Miscellaneous

600 Debt Service

- 601 Principal on Bonds
- 602 Principal on Lease(s)
- 603 Principal Notes
- 605 Interest on Bonds
- 606 Interest on Lease(s)
- 607 Interest on Notes
- 609 Other Debt Service

700 Capital Outlay

701 Asphalt Plant Equipment
703 Communication Equipment
705 Data Processing Equipment
707 Food Service Equipment
709 Furniture and Fixtures
710 Golf Carts
711 Heating and Air Conditioning Equipment
713 Highway Equipment
715 Land
716 Land Improvement
717 Law Enforcement Equipment
719 Library Books
721 Maintenance Equipment
723 Motor Vehicles
725 Office Equipment
727 Plant Operations Equipment
729 Quarry Equipment
731 Right of Way
733 Traffic Control Equipment
735 Transportation Equipment
737 Voting Machines
739 Other Equipment
741 Other Capital Outlay
742 Buildings and Construction
744 Jail Construction

900 Administration

901 Prior Year Claims
902 Payments to Governmental Agencies
999 Reserve for Transfers

