

Research Report
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**Federal Aid Research Task 83
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**A REPORT ON COUNTY ROAD
PROGRAM FINANCE
(Fiscal Year 1995-96)**

by

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The contents of this report reflect the views of the authors, who are responsible for the facts and accuracy of the data presented herein. The contents do not necessarily reflect the official views or policies of the University of Kentucky, the Kentucky Transportation Cabinet, or the Federal Highway Administration.

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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 in 1993.

The Kentucky Transportation Cabinet, Department of Highways, has provided funding for the Center to again update the report using statistics from the 1995-96 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 3,912,226 miles of roadways, with 72,998 (or two percent) of those miles located in Kentucky. Nationwide, 79 percent of roadways are in rural areas, while in Kentucky 86 percent are considered rural. Of the nation's 1,726,908 county-maintained roadways, 38,070 are the responsibility of Kentucky counties. This figure represents 53 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 1995-96 for 118 counties. A comparison chart for the two fiscal years appears on page 15. 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 1995, published by U. S. Department of Transportation, Federal Highway Administration, 1995, Pub. No. FHWA-PL-96-017.

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, 1996, 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 most difficult task was determining the number of roadway miles maintained by each county government by surface type and roadway width. We began by contacting the Kentucky Department of Highways, Division of Planning, who supplied us with data gathered in 1982. We then contacted the Transportation Cabinet's Department of Rural and Municipal Aid and received mileage statistics on the 56 counties they have inventoried since 1988. Some Area Development Districts are doing road inventories for counties located in their districts; they are not, however, all using the same criteria.

Our report reflects the mileage provided by the Transportation Cabinet and the Department of Rural and Municipal Aid (Appendix I). Roadway type on the 1982 data was perceived to be inaccurate to the point of not being significant and, therefore, roadway surface type, width, and condition are excluded from the report. Center staff then inventoried the county maps stored in the Center's library and added the year of the latest map, re-checking the mileage of all dated later than 1993.

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 \$192.5 million available revenue for road expenses in 1995-96 and carried forward a balance of \$51.3 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 \$141.2 million to provide 37,386 miles of local roads to their 2.8 million citizens, an annual per capita expense of \$51. The largest portion of roadway funds, \$53.3 million, is spent on roadway materials. General government expenses (includes county judge/executive salaries and fiscal court salaries) charged to the road fund totaled \$1.5 million or 1.13 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: \$141.2 Million

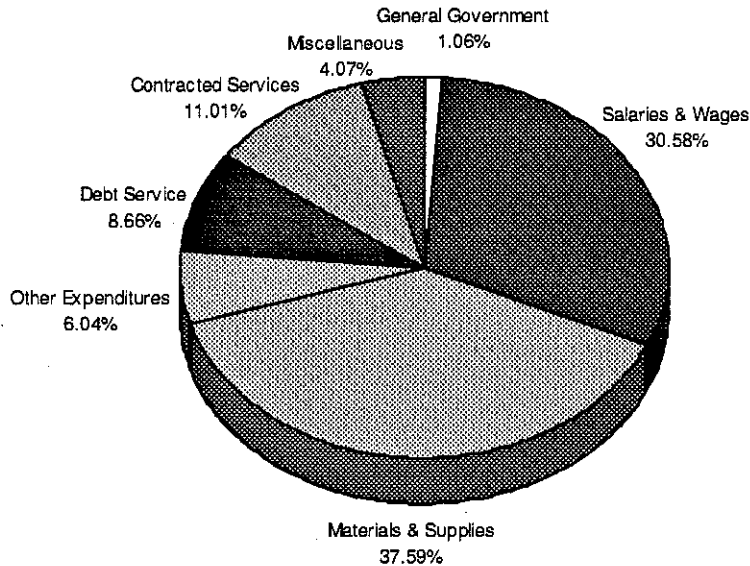


Table I - Summary of County Road Revenues for all Counties*

Road Fund

Cash Balance/Surplus	\$27,075,601.94	
Transfer In/Out	\$13,133,110.63	
Interest	\$1,981,077.77	
National Forest	\$290,287.63	
State Grants	\$9,619,376.26	
Truck License Distribution	\$16,908,682.69	
Drivers License Refund	\$261,962.16	
County Road Aid	\$71,925,985.92	
Municipal Aid	\$1,488,615.82	
Miscellaneous	\$8,378,386.59	
Borrowed Money	\$8,302,885.00	
Total Road Fund Revenues		\$159,365,972.41

LGEA FUND

Cash Balance/Surplus	\$7,684,112.80	
Interest	\$345,910.15	
Coal Production	\$12,727,269.39	
Coal Impact	\$1,839,584.10	
Mineral Tax	\$6,531,010.51	
Miscellaneous	\$803,677.59	
Total LGEA Fund Revenues		\$29,931,564.54
Other Revenues		\$3,179,265.87

Total Revenues Available for County Roads		\$192,476,802.82
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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	
General Government			
County Judge's Office	\$346,394.75		
Fiscal Court	\$593,811.54		
Other	\$522,906.22		
Total			\$1,463,112.51
Salaries			
Road Supervisor	\$3,010,242.54		
Road Crew	\$28,261,701.52	\$234,450.91	
Fringe Benefits	\$10,748,940.94		
Total			\$42,255,335.91
Materials & Supplies			
Road Materials	\$17,459,123.89	\$6,596,113.47	
Asphalt	\$8,958,795.97		
Crushed Rock	\$5,947,202.17		
Concrete	\$229,675.22		
General Construction Materials	\$2,483,755.95		
Salt	\$250,338.96		
Fuel, Petroleum Products	\$3,234,936.84		
Machinery & Equipment	\$1,994,769.38		
Other	\$6,164,212.30		
Total			\$53,318,924.15
Other Expenditures			
Equipment Maintenance	\$2,182,591.82		
Capital Equipment	\$3,514,619.70	\$568,778.75	
Other Capital	\$1,397,679.87		
Debt Service	\$11,964,675.75		
Total			\$19,628,345.89
Contracted Services			
Road Maintenance	\$580,982.18		
Road Construction	\$6,360,438.99		
Bridge Construction	\$4,526,150.57		
Engineering Services	\$65,887.37		
Other Contracted Services	\$3,447,083.19	\$228,691.25	
Total			\$15,209,233.55
Miscellaneous Expenditures			
Utilities	\$756,695.34		
Miscellaneous	\$4,739,157.78	\$1,248,284.33	
Total			\$6,744,137.45
Transportation Expenditures			
Airport		\$114,231.99	
Mass Transit		\$14,956.87	
Total			\$129,188.86
Other Expenditures			
			\$2,454,458.97
Total County Road Expenditures			\$141,202,737.29

* 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, funds were administered by the Transportation Cabinet. 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 1995-96, this amounted to \$71,925,985.92 (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.

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 1995-96.

Chart II Road Fund Revenues: \$159,365,972

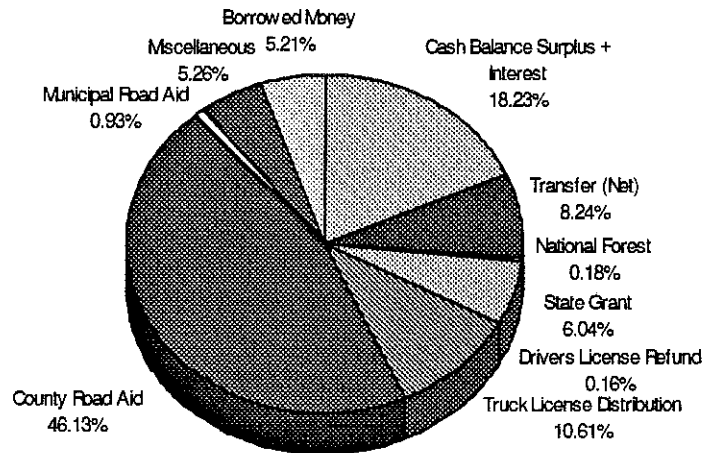


Chart III - Road Fund Expenditures: \$129,742,771

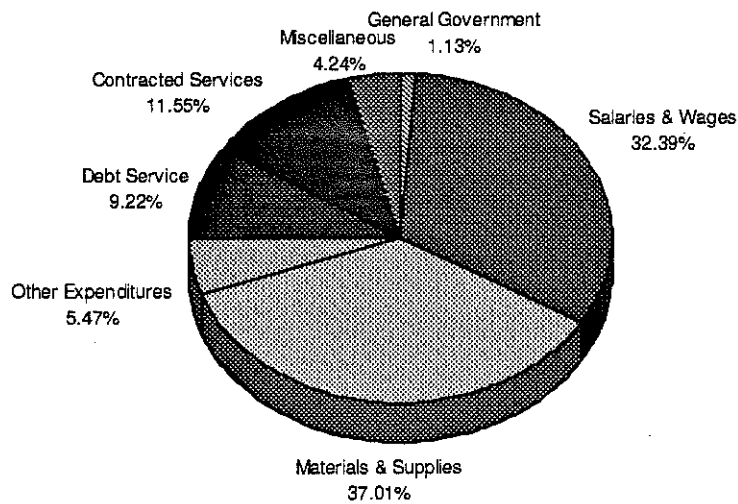


Table III - Summary of Road Fund Revenues/Expenditures*

Road Fund Revenues

Cash Balance	\$27,075,601.94
Transfer In/Out (Net)	\$13,133,110.63
Interest	\$1,981,077.77
National Forest	\$290,287.63
State Grants	\$9,619,376.26
Truck License Distribution	\$16,908,682.69
Drivers License Refund	\$261,962.16
County Road Aid	\$71,925,985.92
Municipal Aid	\$1,488,615.82
Miscellaneous	\$8,378,386.59
Borrowed Money	\$8,302,885.00
Total Road Fund Revenues	\$159,365,972.41

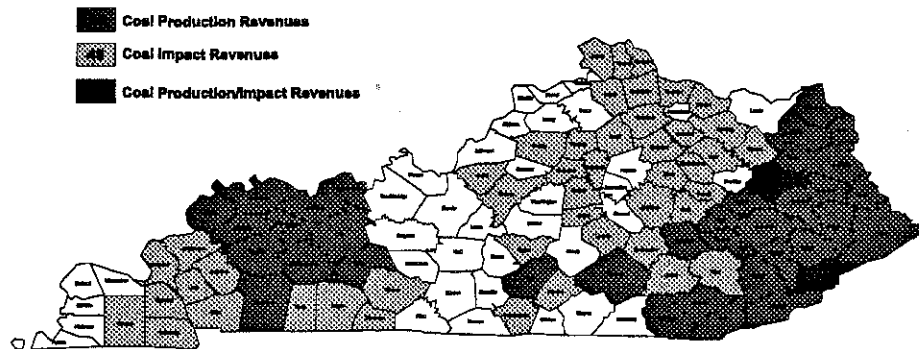
Road Fund Expenditures

General Government	\$1,463,112.51
Salaries & Wages	\$42,020,885.00
Materials & Supplies	\$46,722,810.68
Other Expenditures	\$19,059,567.14
Contracted Services	\$14,980,542.30
Miscellaneous	\$5,495,853.12
Total Road Fund Expenditures	\$129,742,770.75
Available Surplus	\$29,623,201.66

*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 \$177.6 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 (\$114,231.99) and mass transportation (\$14,956.87).

Chart IV - LGEAF Revenues: \$29,931,565

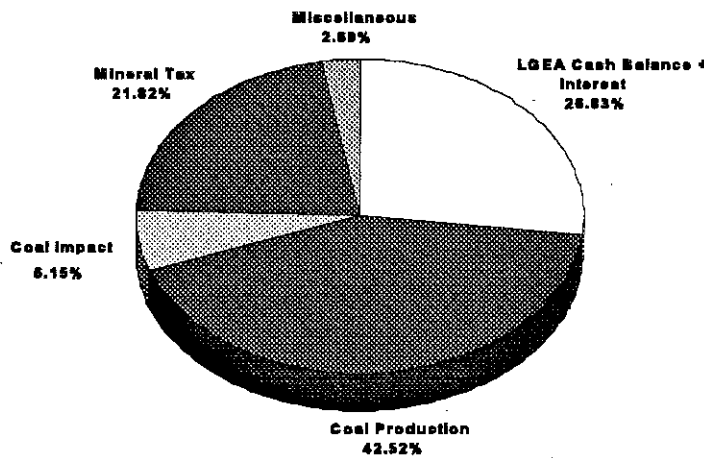


Chart V - LGEAF Transportation Expenditures: \$9,005,508

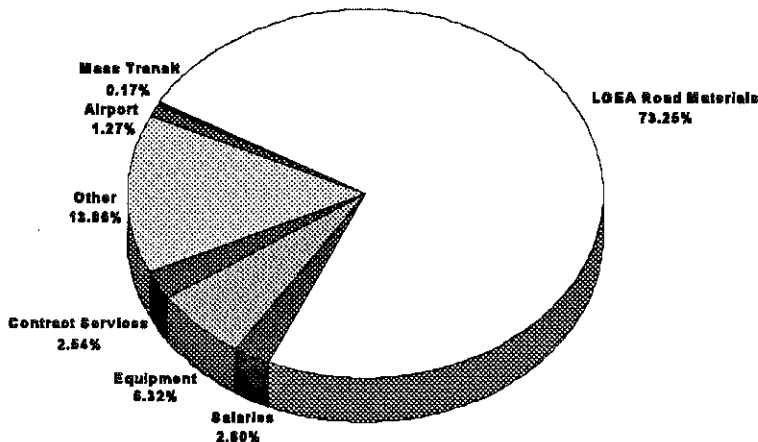


Table IV - Summary of LGEA Fund Revenues/Expenditures*

LGEA REVENUES

Cash Balance/Surplus	\$7,684,112.80	
Interest	\$345,910.15	
Coal Production	\$12,727,269.39	
Coal Impact	\$1,839,584.10	
Mineral Tax	\$6,531,010.51	
Miscellaneous	\$803,677.59	
Total LGEA Revenues		\$29,931,564.54

LGEA Expenditures

Road Expenditures

Materials	\$6,596,113.47	
Salaries	\$234,450.91	
Equipment	\$568,778.75	
Contracted Services	\$228,691.25	
Other	\$1,248,284.33	
Total LGEA Road Expenditures		\$8,876,318.71

LGEA Transportation Expenditures

Airport	\$114,231.99	
Mass Transit	\$14,956.87	
Total Transportation Expenditures		\$129,188.86

Total LGEA Expenditures for Roads/Transportation **\$9,005,507.57**

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

The LGEA Miscellaneous shown in Chart 5 (2.69 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 II).

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. The subcategories, particularly under 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 1992-93 financial statements and the 1995-96 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%

*Includes expenditures for public transportation and airports.

Appendices

Appendix I

County Road Statistics Listed by County

Total Revenue and Expenditures for Roads by County

County	TOTAL REVENUES	TOTAL EXPENDITURES	CARRY OVER	County	TOTAL REVENUES	TOTAL EXPENDITURES	CARRY OVER	County	TOTAL REVENUES	TOTAL EXPENDITURES	CARRY OVER
Adair	\$1,069,969.68	\$932,381.12	\$137,588.56	Graves	\$2,110,906.19	\$2,076,107.19	\$34,799.00	Menifee	\$931,887.00	\$905,544.00	\$26,343.00
Allen	\$1,159,918.00	\$1,103,129.00	\$56,789.00	Grayson	\$1,298,987.27	\$1,071,136.02	\$227,851.25	Mercer	\$1,852,763.00	\$1,472,939.91	\$379,823.09
Anderson	\$1,046,867.66	\$749,914.60	\$296,953.06	Green	\$1,472,471.51	\$1,033,937.85	\$438,533.66	Metcalfe	\$899,903.00	\$768,548.00	\$131,355.00
Ballard	\$711,298.00	\$647,286.83	\$64,011.17	Greenup	\$1,477,887.16	\$1,383,805.51	\$94,081.65	Monroe	\$926,107.00	\$914,698.48	\$11,408.52
Barren	\$1,815,368.00	\$1,813,476.62	\$1,891.38	Hancock	\$1,115,528.92	\$1,062,325.09	\$53,203.83	Montgomery	\$1,041,587.21	\$983,005.71	\$58,581.50
Bath	\$670,799.38	\$504,851.09	\$165,948.29	Hardin	\$1,850,498.00	\$1,797,076.77	\$53,421.23	Morgan	\$1,250,043.40	\$1,191,917.48	\$58,125.92
Bell	\$1,788,792.52	\$1,067,125.99	\$721,666.53	Harlan	\$4,211,670.70	\$1,787,674.96	\$2,423,995.74	Muhlenburg	\$1,709,457.00	\$1,161,115.75	\$548,341.25
Boone	\$4,035,618.74	\$3,647,323.42	\$388,295.32	Harrison	\$1,373,965.15	\$958,249.83	\$415,715.32	Nelson	\$1,471,930.00	\$1,578,341.51	(\$106,411.51)
Bourbon	\$1,690,340.87	\$597,864.27	\$1,092,476.60	Hart	\$1,438,409.00	\$807,848.00	\$630,561.00	Nicholas	\$728,229.45	\$571,279.16	\$156,950.29
Boyd	\$1,517,380.00	\$1,450,315.93	\$67,064.07	Henderson	\$2,555,768.35	\$1,391,151.36	\$1,164,616.99	Ohio	\$1,685,610.64	\$1,502,596.75	\$183,013.89
Boyle	\$966,302.19	\$910,724.17	\$55,578.02	Henry	\$1,247,137.00	\$521,702.77	\$725,434.23	Oldham	\$4,030,804.00	\$1,634,665.84	\$2,396,138.16
Bracken	\$839,943.37	\$461,668.33	\$378,275.04	Hickman	\$1,191,294.89	\$550,678.14	\$640,616.75	Owen	\$1,036,942.55	\$892,951.69	\$143,990.86
Breathitt	\$1,722,560.12	\$1,139,085.51	\$583,474.61	Hopkins	\$2,785,083.60	\$1,014,472.46	\$1,770,611.14	Owsley	\$1,016,873.56	\$861,599.66	\$155,273.90
Breckinridge	\$1,233,256.98	\$1,170,627.21	\$62,629.77	Jackson	\$1,226,369.84	\$696,391.98	\$529,977.86	Pendleton	\$2,195,679.02	\$1,004,315.26	\$1,191,363.76
Bullitt	\$1,950,063.38	\$1,215,809.07	\$734,254.31	Jessamine	\$1,231,010.00	\$1,109,054.40	\$121,955.60	Perry	\$3,245,849.00	\$2,086,791.14	\$1,159,057.86
Butler	\$1,254,931.78	\$853,609.08	\$401,322.70	Johnston	\$1,783,524.97	\$1,615,063.32	\$168,461.65	Pike	\$4,156,151.53	\$4,037,392.78	\$118,758.75
Caldwell	\$1,355,397.43	\$876,053.85	\$479,343.58	Kenton	\$4,517,451.00	\$3,699,990.00	\$817,461.00	Powell	\$773,329.00	\$728,444.93	\$44,884.07
Calloway	\$1,133,494.52	\$1,076,782.67	\$56,711.85	Knott	\$2,095,800.00	\$1,214,921.63	\$880,878.37	Pulaski	\$3,417,475.76	\$3,138,407.41	\$279,068.35
Campbell	\$1,168,943.09	\$1,154,037.84	\$14,905.25	Knox	\$978,689.00	\$901,445.00	\$77,244.00	Robertson	\$1,019,323.95	\$290,244.78	\$729,079.17
Carlisle	\$530,675.17	\$427,797.38	\$102,877.79	Larue	\$1,000,367.53	\$989,505.67	\$10,861.86	Rockcastle	\$1,133,388.99	\$1,082,800.47	\$50,588.52
Carroll	\$971,231.00	\$701,233.00	\$269,998.00	Laurel	\$2,043,560.21	\$1,633,170.27	\$410,389.94	Rowan	\$2,666,414.95	\$2,628,246.35	\$38,168.60
Carter	\$1,556,135.00	\$1,228,883.13	\$327,251.87	Lawrence	\$1,789,452.00	\$1,325,394.00	\$464,058.00	Russell	\$1,268,268.88	\$947,578.41	\$320,690.47
Casey	\$1,367,196.15	\$1,262,264.90	\$104,931.25	Lee	\$966,534.98	\$840,066.31	\$126,468.67	Scott	\$2,124,833.00	\$2,038,196.84	\$86,636.16
Christian	\$2,453,161.55	\$1,701,392.99	\$751,768.56	Leslie	\$2,396,809.66	\$1,436,114.47	\$960,695.19	Shelby	\$2,403,615.70	\$1,258,827.80	\$1,144,787.90
Clark	\$1,707,389.73	\$1,157,669.90	\$549,719.83	Letcher	\$2,642,496.00	\$1,816,728.69	\$825,767.31	Simpson	\$1,312,952.00	\$790,851.30	\$522,100.70
Clay	\$1,988,019.45	\$1,689,601.81	\$298,417.64	Lewis	\$967,030.00	\$802,940.35	\$164,089.65	Spencer	\$695,746.97	\$658,986.43	\$36,760.54
Clinton	\$740,687.32	\$457,008.73	\$283,678.59	Lincoln	\$1,176,949.00	\$1,041,995.03	\$134,953.97	Taylor	\$1,194,112.53	\$1,038,826.25	\$155,286.28
Crittenden	\$1,577,262.52	\$1,048,022.69	\$529,239.83	Livingston	\$1,299,667.23	\$878,209.14	\$421,458.09	Todd	\$1,254,228.00	\$1,050,464.30	\$203,763.70
Cumberland	\$929,801.75	\$722,314.24	\$207,487.51	Logan	\$2,115,328.25	\$1,455,144.41	\$660,183.84	Trigg	\$802,143.00	\$658,237.41	\$143,905.59
Daviess	\$2,273,631.43	\$2,246,193.48	\$27,437.95	Lyon	\$853,357.90	\$692,448.94	\$160,908.96	Trimble	\$730,634.63	\$383,004.22	\$347,630.41
Edmonson	\$1,095,466.01	\$391,028.45	\$704,437.56	Madison	\$1,837,129.00	\$1,683,227.73	\$153,901.27	Union	\$7,151,317.02	\$817,542.98	\$6,333,774.04
Elliott	\$767,638.76	\$741,128.33	\$26,510.43	Magoffin	\$1,286,463.81	\$832,812.63	\$453,651.18	Warren	\$3,487,644.07	\$1,870,137.82	\$1,617,506.25
Estill	\$907,512.00	\$781,609.29	\$125,902.71	Marion	\$1,299,330.00	\$1,120,981.22	\$178,348.78	Washington	\$1,024,283.67	\$901,604.59	\$122,679.08
Fleming	\$1,098,665.35	\$874,179.92	\$224,485.43	Marshall	\$1,439,140.00	\$1,806,936.67	(\$367,796.67)	Wayne	\$1,064,724.00	\$769,386.00	\$295,338.00
Floyd	\$3,579,870.00	\$2,335,779.10	\$1,244,090.90	Martin	\$2,036,628.50	\$759,957.32	\$1,276,671.18	Webster	\$2,285,528.31	\$1,250,884.16	\$1,034,644.15
Franklin	\$1,497,680.00	\$1,467,473.51	\$30,206.49	Mason	\$2,161,563.89	\$937,035.99	\$1,224,527.90	Whitley	\$1,925,906.20	\$1,708,024.73	\$217,881.47
Fulton	\$803,760.83	\$416,896.57	\$386,864.26	McCracken	\$940,412.15	\$2,423,684.01	(\$1,483,271.86)	Wolfe	\$881,974.32	\$826,896.57	\$55,077.75
Gallatin	\$1,253,912.00	\$446,380.12	\$807,531.88	McCreary	\$1,380,167.00	\$1,357,517.47	\$22,649.53	Woodford	\$1,360,183.76	\$1,323,494.55	\$36,689.21
Garrard	\$984,016.00	\$759,632.65	\$224,383.35	McLean	\$989,328.36	\$613,623.34	\$375,705.02				
Grant	\$1,338,774.00	\$1,199,654.21	\$139,119.79	Meade	\$1,181,057.00	\$905,208.93	\$275,848.07	TOTALS	\$192,476,802.82	\$141,202,737.29	\$51,274,065.53

Road Fund Revenue 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		\$107,515.50	\$7,230.52			\$143,293.85	\$1,429.75	\$725,163.00	\$8,665.00	\$11,471.00		\$1,004,768.62
Allen	\$8,317.00	\$205,000.00	\$3,628.00		\$120,406.00	\$143,294.00	\$1,420.00	\$585,701.00		\$16,392.00	\$59,285.00	\$1,143,443.00
Anderson	\$128,224.35		\$2,898.39			\$143,293.85	\$1,652.50	\$567,345.00		\$5,489.02	\$100,075.00	\$948,978.11
Ballard	\$13,026.00		\$5,977.00			\$143,294.00	\$796.00	\$490,377.00		\$57,828.00		\$711,298.00
Barren	\$5,878.00	\$327,200.00	\$4,212.00		\$444,340.00	\$143,294.00	\$3,328.00	\$834,478.00		\$19,821.00		\$1,782,551.00
Bath	\$59,613.02	(\$112,275.52)	\$9,711.41	\$9,611.14	\$80,191.72	\$143,293.85	\$941.50	\$442,367.00		\$619.05		\$634,073.17
Bell	\$332,488.91			\$1,074.50	\$15,583.00	\$143,293.85	\$2,363.50	\$666,868.00		\$24,230.09		\$1,185,901.85
Boone	\$37,453.00	\$2,435,265.95	\$8,253.27			\$143,293.85	\$6,867.75	\$530,202.00	\$344,540.79	\$365,297.91		\$3,871,174.52
Bourbon	\$614,746.33		\$44,441.52		\$94,289.00	\$143,293.85	\$1,802.25	\$507,017.41		\$14,962.51	\$137,090.00	\$1,557,642.87
Boyd	\$222,981.00	\$123,982.00	\$17,730.00		\$48,891.00	\$143,294.00	\$4,890.00	\$354,986.00	\$228,218.00	\$123,783.00		\$1,268,755.00
Boyle	\$97,336.77	\$180,000.00	\$5,174.30		\$26,945.00	\$143,293.85	\$2,475.25	\$398,331.00	\$16,212.00	\$20,150.14		\$889,918.31
Bracken	\$87,483.82	(\$52,564.00)	\$19,112.27		\$8,113.00	\$143,293.85	\$736.25	\$439,683.00		\$3,956.86	\$141,700.00	\$791,515.05
Breathitt	\$1,641.73	\$171,000.00	\$4,999.85			\$143,293.85	\$1,330.75	\$782,391.00		\$98,673.08	\$100,000.00	\$1,303,330.26
Breckinridge	\$21,941.41	(\$60,000.00)	\$7,889.47		\$210,000.00	\$143,293.85	\$1,574.75	\$867,742.00		\$17,533.26		\$1,209,974.74
Bullitt	\$38,926.22	\$41,000.00	\$7,371.93		\$90,000.00	\$143,293.85	\$5,494.25	\$610,736.44	\$48,405.98	\$15,710.44		\$1,000,999.11
Butler	\$182,847.72		\$12,278.03			\$143,293.85	\$1,072.00	\$721,647.00		\$21,939.47		\$1,083,078.07
Caldwell	\$298,781.33	(\$52,764.70)	\$19,053.85			\$143,293.85	\$1,290.50	\$542,336.00		\$2,222.46	\$228,390.00	\$1,182,603.29
Calloway	\$16,173.08	\$150,000.00	\$11,635.95			\$143,293.85	\$3,074.75	\$753,303.00		\$45,837.13		\$1,123,317.76
Campbell	\$20,627.00	\$518,000.00	\$1,363.90			\$143,293.85	\$7,972.50	\$378,253.00	\$24,650.00	\$32,932.85		\$1,127,093.10
Carlisle	\$41,259.48	(\$117,562.00)	\$12,065.73		\$60,000.00	\$143,293.85	\$528.25	\$374,691.00		\$2,915.46		\$517,191.77
Carroll	\$193,131.00	\$158,934.00	\$13,007.00			\$143,294.00	\$989.00	\$307,272.00		\$78,168.00		\$894,795.00
Carter	\$165,546.00	(\$117,786.00)	\$14,321.00			\$143,294.00	\$2,387.00	\$911,251.00		\$63.00	\$266,415.00	\$1,385,491.00
Casey	\$6,636.88	(\$28,578.00)	\$8,313.57		\$346,675.00	\$143,293.85	\$1,306.75	\$721,401.00		\$1,137.53	\$125,000.00	\$1,325,188.58
Christian	\$511,060.54		\$29,789.99		\$250,335.20	\$143,293.85	\$4,691.75	\$954,762.00		\$26,106.74		\$1,920,040.07
Clark	\$134,948.24		\$16,488.16		\$76,643.00	\$143,293.85	\$3,015.00	\$492,187.00		\$90,833.03	\$267,520.00	\$1,224,928.28
Clay	\$470,509.26	(\$125,821.00)	\$15,590.80	\$40,014.63	\$117,284.00	\$143,293.85	\$1,730.00	\$825,499.33		\$21,690.55	\$368,545.00	\$1,878,336.42
Clinton	\$154,562.58	(\$138,916.00)	\$9,676.68		\$101,519.00	\$143,293.85		\$428,208.00				\$698,344.11
Crittenden	\$153,512.09	(\$111,582.00)	\$11,854.08		\$9,234.31	\$143,293.85	\$884.25	\$593,155.00		\$512,150.32		\$1,312,501.90
Cumberland	\$210,101.00	(\$137,000.00)	\$21,308.00		\$4,193.00	\$143,294.00	\$659.00	\$491,791.00		\$973.00	\$173,765.00	\$909,084.00
Daviess		\$637,023.11	\$1,052.72		\$105,235.20	\$143,293.85	\$8,534.25	\$837,271.08	\$124,835.00	\$43,401.00		\$1,900,646.21
Edmonson	\$391,189.02	(\$81,336.43)	\$34,218.76			\$143,293.85	\$1,015.25	\$568,280.00				\$1,056,660.45
Elliott	\$46,181.29		\$4,041.89			\$143,293.85	\$596.75	\$482,744.00		\$71,297.00		\$748,154.78
Estill	\$80,653.00	(\$590.00)	\$6,730.00	\$2,839.00	\$10,596.00	\$143,294.00	\$1,379.00	\$501,472.00		\$70,090.00		\$816,463.00
Fleming	\$145,476.77		\$13,729.94			\$143,293.85	\$1,227.50	\$565,033.00		\$74,078.71		\$942,839.77
Floyd	\$231,001.00		\$16,796.00		\$43,255.00	\$143,294.00	\$3,778.00	\$885,206.00		\$2,041.00	\$349,875.00	\$1,675,246.00
Franklin	\$92.00	\$634,500.00			\$55,000.00	\$143,294.00	\$4,472.00	\$502,485.00		\$65,217.00		\$1,405,060.00
Fulton	\$168,913.77	(\$64,788.00)	\$18,522.90		\$168,290.00	\$143,293.85	\$701.50	\$358,699.00		\$7,792.58		\$801,425.60
Gallatin	\$721,816.00		\$35,699.00			\$143,294.00	\$630.00	\$278,323.00		\$5,578.00		\$1,185,340.00
Garrard	\$202,604.52		\$8,959.66		\$100,000.00	\$143,293.85	\$1,214.75	\$427,452.00		\$19,421.52	\$80,400.00	\$983,346.30
Grant	\$239,871.00		\$38,103.00		\$18,547.00	\$143,294.00	\$1,834.00	\$505,024.00		\$148,884.00	\$200,185.00	\$1,295,742.00
Graves		\$881,546.14	\$3,678.04		\$74,594.00	\$143,293.85	\$3,415.50	\$952,651.00		\$6,928.66		\$2,066,107.19
Grayson	\$187,884.04	(\$60,239.82)	\$9,945.28		\$34,703.66	\$143,293.85	\$2,148.25	\$830,384.00		\$27,617.68		\$1,175,736.94
Green	\$383,398.50	(\$119,000.00)	\$23,278.02		\$321,634.00	\$143,293.85	\$993.25	\$539,569.00		\$9,291.82	\$136,040.00	\$1,438,498.44
Greenup	\$52,020.23	\$55,000.00	\$13,881.08		\$287,991.80	\$143,293.85	\$3,633.50	\$641,585.47	\$6,246.05	\$23,906.36	\$209,200.00	\$1,436,758.34
Hancock	\$10,175.67	\$458,978.93	\$2,016.71		\$39,000.00	\$143,293.85	\$788.75	\$392,066.00		\$4,442.37		\$1,050,762.28
Hardin	\$74,706.00	\$450,000.00				\$143,294.00	\$8,314.00	\$958,657.00		\$119,980.00		\$1,754,951.00
Harlan	\$149,365.92		\$22,104.06	\$418.23		\$143,293.85	\$3,128.00	\$856,390.00		\$30,176.97	\$337,855.00	\$1,542,732.03

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
Harrison	\$429,500.88		\$15,770.40			\$143,293.85	\$1,621.00	\$541,698.97		\$100,314.16		\$1,232,199.26
Hart	\$417,967.00	(\$37,000.00)	\$27,451.00		\$100,000.00	\$143,294.00	\$1,496.00	\$640,271.00	\$54,572.00	\$16,712.00		\$1,364,763.00
Henderson	\$124,381.60	\$175,000.00	\$6,201.58			\$143,293.85		\$704,903.00	\$1,406.00	\$259,791.30		\$1,414,977.33
Henry	\$450,503.00		\$37,054.00			\$143,295.00	\$1,379.00	\$527,553.00		\$52,834.00		\$1,212,618.00
Hickman	\$546,570.00	(\$128,269.26)	\$24,565.16		\$163,470.67	\$143,293.85	\$224.16	\$431,104.00		\$3,386.71		\$1,184,345.29
Hopkins	\$453,985.10	(\$76,102.00)	\$40,274.07		\$15,156.00	\$143,293.85	\$4,557.25	\$953,710.25		\$35,211.99		\$1,570,086.51
Jackson	\$173,881.00	(\$38,284.32)	\$5,026.82	\$30,262.92	\$34,973.00	\$143,293.85	\$1,105.50	\$623,712.01		\$123,288.09		\$1,097,258.87
Jessamine	\$20,115.00	\$231,000.00	\$4,641.00		\$111,212.00	\$143,294.00	\$3,285.00	\$488,028.00		\$60,716.00	\$33,370.00	\$1,095,661.00
Johnson	\$110,462.43	(\$165,000.00)	\$21,599.56			\$143,293.85	\$2,133.50	\$699,624.00		\$6,427.40	\$627,050.00	\$1,445,590.74
Kenton	\$592,525.00	\$2,629,000.00	\$24,148.00		\$542,452.00	\$143,294.00	\$13,617.00	\$307,228.00	\$18,750.00	\$218,463.00		\$4,489,477.00
Knott	\$84,256.00	(\$85,248.00)	\$4,038.00			\$143,294.00	\$1,501.00	\$623,513.00		\$62,521.00		\$833,875.00
Knox	\$426.00	(\$105,409.00)	\$4,612.00			\$143,294.00	\$2,477.00	\$807,809.00		\$56,051.00		\$909,260.00
Larue	\$23,590.97	(\$25,000.00)	\$7,585.11		\$113,865.42	\$143,293.85	\$1,242.00	\$485,117.96		\$23,702.22	\$226,970.00	\$1,000,367.53
Laurel	\$362,337.37	\$221,460.99	\$14,127.59	\$31,917.14	\$138,330.00	\$143,293.85	\$4,315.25	\$1,014,967.00		\$14,973.38		\$1,945,722.57
Lawrence	\$48,885.00		\$16,658.00			\$143,294.00	\$1,304.00	\$716,106.00		\$521,669.00		\$1,447,916.00
Lee	\$77,442.43	(\$87,149.34)	\$16,319.07	\$4,453.09	\$66,221.00	\$143,293.85	\$617.25	\$419,194.00		\$36,213.09	\$249,030.00	\$925,634.44
Leslie	\$182,559.44		\$11,236.84	\$27,148.09	\$158,098.00	\$143,293.85	\$1,148.00	\$630,923.00		\$66,347.10		\$1,220,754.32
Letcher	\$336,586.00		\$22,166.00	\$971.00		\$143,294.00	\$2,320.00	\$798,853.00		\$44,141.00	\$345,380.00	\$1,693,711.00
Lewis	\$136,504.00	(\$108,723.00)	\$9,850.00		\$74,914.00	\$143,294.00	\$1,185.00	\$709,851.00		\$155.00		\$967,030.00
Lincoln	\$206,748.00	(\$35,322.00)	\$14,908.00		\$115,202.00	\$143,294.00	\$1,931.00	\$625,156.00		\$20,414.00		\$1,092,331.00
Livingston	\$186,571.75	(\$169,691.00)	\$26,177.30		\$86,713.00	\$143,293.85	\$968.50	\$530,661.00		\$11,139.80	\$340,695.00	\$1,156,529.20
Logan	\$497,934.66		\$26,817.63		\$165,459.00	\$143,293.85	\$2,352.50	\$848,876.00		\$22,521.03	\$213,285.00	\$1,920,539.67
Lyon	\$15,110.07	(\$13,381.27)	\$4,283.06			\$143,293.85	\$719.25	\$561,933.00		\$11,800.81		\$723,758.77
Madison	\$1,450.00	\$663,000.00	\$6,240.00			\$143,294.00	\$5,636.00	\$799,339.00		\$88,974.00		\$1,707,933.00
Magoffin	\$237,665.55	(\$116,371.00)	\$12,427.66		\$80,133.00	\$143,293.85	\$1,086.75	\$551,035.00		\$125,433.36		\$1,034,704.17
Marion	\$486.00	\$169,500.00	\$3,597.00		\$200,074.00	\$143,294.00	\$1,540.00	\$556,360.00		\$7,981.00		\$1,082,832.00
Marshall	\$192,000.00	(\$15,000.00)	\$31,277.00		\$1,511.00	\$143,294.00		\$989,095.00		\$72,633.00		\$1,414,810.00
Martin	\$77,933.32	(\$70,654.00)			\$38,170.00	\$143,293.85	\$1,210.75	\$487,224.00		\$28,457.45		\$705,635.37
Mason	\$126,758.56	\$2,000.00	\$5,754.88		\$241,012.00	\$143,293.85	\$1,581.75	\$465,182.00		\$22,888.38		\$1,008,471.42
McCracken						\$143,293.85	\$6,632.50	\$483,586.00	\$237,115.00	\$66,143.00		\$936,770.35
McCreary	\$31,258.00	(\$129,387.00)	\$7,014.00		\$59,634.00	\$143,294.00	\$1,452.00	\$717,138.00		\$125,475.00	\$362,310.00	\$1,318,188.00
McLean	\$327,979.29	(\$108,357.00)	\$19,663.95			\$143,293.85	\$1,004.50	\$479,685.00		\$7,167.56		\$870,437.15
Meade	\$139,647.00	\$14,181.00			\$101,000.00	\$143,294.00	\$1,986.00	\$583,904.00		\$39,433.00		\$1,023,445.00
Menifee	\$1,178.00	(\$49,428.00)	\$3,626.00	\$23,842.00	\$51,040.00	\$143,294.00	\$509.00	\$390,949.00		\$24,668.00	\$312,830.00	\$902,508.00
Mercer	\$473,755.00	\$500,000.00	\$11,290.00		\$2,227.00	\$143,294.00	\$2,016.00	\$493,212.00	\$175,000.00	\$17,618.00		\$1,818,412.00
Metcalfe	\$127,460.00	(\$115,572.00)	\$9,959.00		\$59,936.00	\$143,294.00	\$879.00	\$569,201.00		\$59,609.00		\$894,766.00
Monroe	\$66,522.00	(\$20,000.00)	\$3,909.00		\$50,000.00	\$143,294.00	\$1,051.00	\$566,953.00		\$538.00	\$100,000.00	\$912,267.00
Montgomery	\$13,330.81	\$260,000.00			\$53,802.00	\$143,293.85	\$1,950.75	\$453,061.00		\$36,056.86		\$961,495.27
Morgan	\$35,497.38	\$43,657.71	\$5,753.97	\$6,738.26	\$117,690.00	\$143,293.85	\$1,016.00	\$625,019.00		\$6,110.09	\$245,660.00	\$1,230,436.26
Muhlenburg	\$130,151.00	\$138,130.00			\$102,771.00	\$143,294.00	\$3,012.00	\$814,619.00		\$12,432.00		\$1,344,409.00
Nelson	\$59,922.00	\$290,000.00	\$12,485.00			\$143,294.00	\$3,138.00	\$745,438.00		\$118,201.00		\$1,372,478.00
Nicholas	\$157,403.05	(\$67,419.00)	\$18,288.96		\$9,430.00	\$143,293.85	\$656.75	\$382,191.00		\$47,764.21		\$691,608.82
Ohio	\$152,008.03		\$33,033.68			\$143,293.85	\$2,071.25	\$871,325.00		\$69,485.86	\$201,135.00	\$1,472,352.67
Oldham	\$750,167.00		\$47,000.00			\$143,294.00	\$3,702.00	\$762,057.00		\$751,710.00		\$2,457,930.00
Owen	\$107,046.42		\$17,746.98		\$37,838.67	\$143,293.85	\$887.75	\$550,273.00		\$7,940.88	\$171,915.00	\$1,036,942.55
Owsley	\$4,509.74		\$5,739.60	\$8,406.11	\$361,460.00	\$143,293.85	\$475.25	\$370,648.00		\$6,457.98		\$900,990.53
Pendleton	\$923,017.53	(\$58,729.00)	\$59,059.79			\$143,293.85	\$1,255.50	\$518,421.00		\$61,470.14		\$1,647,788.81
Perry	\$45,043.00		\$5,639.00	\$150.00	\$26,588.00	\$143,294.00	\$2,883.00	\$687,821.00		\$34,808.00		\$946,226.00

I. B. cont.

Road Fund Revenue 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
Pike	\$281,794.01	\$1,485,498.00	\$9,073.40	\$68.68	\$597,170.45	\$143,293.85	\$6,740.50	\$1,369,551.00		\$262,961.64		\$4,156,151.53
Powell	\$112,209.00	(\$62,665.00)	\$4,942.00	\$12,421.00	\$75,180.00	\$143,294.00	\$1,152.00	\$450,628.00		\$3,767.00		\$740,928.00
Pulaski	\$10,551.23	\$3,369.66	\$15,516.87	\$18,859.71	\$442,277.00	\$143,293.85	\$5,141.50	\$1,261,074.00		\$747,432.50	\$496,300.00	\$3,143,816.32
Robertson	\$636,897.00	(\$44,689.00)	\$33,840.55			\$143,293.85	\$202.25	\$241,295.00		\$8,484.30		\$1,019,323.95
Rockcastle	\$5,623.70	(\$94,000.00)	\$2,319.35	\$7,269.29	\$150,553.63	\$143,293.85		\$551,823.00		\$65,961.40	\$252,440.00	\$1,085,284.22
Rowan	\$31,075.00	\$375,000.00	\$5,532.09	\$32,399.28	\$479,023.00	\$143,293.85	\$1,695.00	\$554,728.00		\$11,864.98		\$1,634,611.20
Russell	\$5,651.82	\$200,000.00	\$9,049.37			\$143,293.85	\$1,541.75	\$546,587.00		\$304,605.28		\$1,210,729.07
Scott	\$41,233.00	\$1,089,750.00	\$3,696.00			\$143,294.00	\$2,646.00	\$522,035.00		\$179,178.00		\$1,981,831.00
Shelby	\$771,708.00		\$47,954.38		\$31,406.43	\$143,293.85	\$2,672.00	\$662,950.00		\$439,253.70		\$2,099,238.36
Simpson	\$396,934.00		\$21,601.00			\$143,294.00	\$1,485.00	\$427,572.00		\$4,478.00	\$122,160.00	\$1,117,524.00
Spencer	\$54,847.65		\$4,062.57		\$101,815.10	\$143,293.85	\$881.75	\$369,764.00		\$21,082.05		\$695,746.97
Taylor	\$105,214.03	(\$70,192.70)	\$14,458.77		\$114,062.00	\$143,293.85	\$2,159.75	\$515,102.00	\$200,000.00	\$11,601.80	\$97,645.00	\$1,133,344.50
Todd	\$136,681.00	(\$92,272.00)	\$15,258.00			\$143,294.00	\$992.00	\$795,898.00		\$1,220.00	\$237,530.00	\$1,238,601.00
Trigg	\$135,262.00	(\$65,354.00)	\$4,590.00			\$143,294.00	\$1,178.00	\$543,647.00		\$7,719.00		\$770,336.00
Trimble	\$180,454.80		\$14,940.83			\$143,293.85	\$707.25	\$342,690.00		\$19,488.60		\$701,575.33
Union	\$4,792,809.28		\$289,067.48			\$143,293.85	\$1,579.00	\$273,742.00		\$63,152.00		\$5,563,643.61
Warren	\$1,692,922.93	\$59,090.00	\$105,579.33			\$143,293.85	\$7,919.25	\$999,855.00		\$18,012.03		\$3,026,672.39
Washington	\$127,034.53		\$10,610.63		\$12,546.00	\$143,293.85	\$990.00	\$607,775.00		\$1,658.58	\$94,295.00	\$998,203.59
Wayne	\$141,109.00		\$20,436.00	\$334.00	\$35,694.00	\$143,294.00	\$1,687.00	\$695,761.00		\$147.00		\$1,038,462.00
Webster	\$235,334.78		\$25,412.21		\$100,000.00	\$143,293.85	\$1,320.25	\$566,738.00		\$34,822.37	\$158,280.00	\$1,265,201.46
Whitley	\$180,091.94	(\$90,000.00)	\$11,265.04	\$22,675.52	\$635,777.00	\$143,293.85	\$2,900.50	\$780,174.00		\$126,977.46		\$1,813,155.31
Wolfe	\$9,752.42	\$34,000.00	\$8,223.51	\$8,414.04		\$143,293.85	\$611.50	\$435,428.00		\$19,585.00	\$133,265.00	\$792,573.32
Woodford	\$14,276.95	\$740,000.00	\$500.00			\$143,294.94	\$2,119.75	\$424,205.00		\$13,653.48		\$1,338,050.12
TOTALS	\$27,075,601.94	\$13,133,110.63	\$1,981,077.77	\$290,287.63	\$9,619,376.26	\$16,908,682.69	\$261,962.16	\$71,925,985.92	\$1,488,615.82	\$8,378,386.59	\$8,302,885.00	\$159,365,972.41

County	County Judge Office	Fiscal Court	Other	TOTAL GENERAL GOVERNMENT	Road Supervisor Salary	Road Crew Salary	Fringe Benefits	TOTAL SALARIES
Adair				\$0.00	\$24,929.90	\$82,527.81	\$31,847.69	\$139,305.40
Allen				\$0.00	\$22,230.00	\$149,696.00	\$72,490.00	\$244,416.00
Anderson				\$0.00	\$26,265.12	\$165,116.06		\$191,381.18
Ballard				\$0.00	\$25,954.56	\$175,112.85	\$108,104.15	\$309,171.56
Barren				\$0.00	\$28,840.14	\$349,579.07	\$158,186.55	\$536,605.76
Bath				\$0.00	\$7,880.25	\$138,969.83	\$61,985.78	\$208,835.86
Bell		\$18,000.00		\$18,000.00	\$22,221.40	\$313,782.32	\$135,217.93	\$471,221.65
Boone				\$0.00	\$51,937.60	\$1,100,302.88		\$1,152,240.48
Bourbon				\$0.00			\$66,818.01	\$66,818.01
Boyd				\$0.00	\$36,455.62	\$439,471.22	\$176,181.69	\$652,108.53
Boyle				\$0.00	\$26,855.68	\$310,935.27	\$125,619.60	\$463,410.55
Bracken				\$0.00	\$26,299.52	\$103,264.56	\$51,763.00	\$181,327.08
Breathitt	\$19,558.72	\$75,187.16	\$32,711.84	\$127,457.72		\$197,610.54	\$95,659.10	\$293,269.64
Breckinridge				\$0.00	\$19,240.00	\$285,393.02	\$82,541.87	\$387,174.89
Bullitt				\$0.00	\$26,621.99	\$408,072.05	\$149,795.37	\$584,489.41
Butler				\$0.00	\$22,928.00	\$235,416.96	\$95,473.26	\$353,818.22
Caldwell				\$0.00	\$24,000.00	\$89,214.97	\$43,973.97	\$157,188.94
Calloway				\$0.00	\$23,376.89	\$397,315.03	\$77,730.07	\$498,421.99
Campbell				\$0.00	\$34,980.51	\$301,065.19	\$162,280.53	\$498,326.23
Carlisle				\$0.00	\$24,446.98	\$94,544.42	\$38,747.31	\$157,738.71
Carroll				\$0.00	\$32,836.00	\$148,745.00	\$88,625.00	\$270,206.00
Carter				\$0.00	\$21,880.26	\$162,978.90	\$51,164.45	\$236,023.61
Casey	\$65,220.86	\$40,807.92	\$49,310.17	\$155,338.95	\$24,041.68	\$228,831.57	\$105,537.22	\$358,410.47
Christian				\$0.00	\$45,985.50	\$221,409.69	\$103,945.47	\$371,340.66
Clark				\$0.00	\$31,938.30	\$261,764.51	\$74,874.80	\$368,577.61
Clay		\$18,000.00	\$16,577.00	\$34,577.00	\$29,638.15	\$229,499.66	\$82,072.23	\$341,210.04
Clinton		\$21,600.00		\$21,600.00	\$16,366.00	\$109,425.25	\$39,073.68	\$164,864.93
Crittenden		\$1,122.02		\$1,122.02	\$26,074.17	\$82,604.81	\$15,637.91	\$124,316.89
Cumberland		\$9,593.43		\$9,593.43	\$18,616.77	\$65,023.04	\$35,611.76	\$119,251.57
Daviess				\$0.00	\$42,226.18	\$489,656.17	\$300,923.87	\$832,806.22
Edmonson				\$0.00	\$21,654.40	\$71,124.10	\$21,507.03	\$114,285.53
Elliott	\$32,590.34	\$15,842.65	\$11,315.01	\$59,748.00	\$21,424.64	\$167,933.75	\$71,213.85	\$260,572.24
Estill				\$0.00	\$21,568.80	\$161,611.60	\$64,378.70	\$247,559.10
Fleming		\$14,400.00		\$14,400.00	\$27,586.03	\$146,946.51	\$69,525.01	\$244,057.55
Floyd				\$0.00	\$26,231.05	\$567,951.28	\$294,317.15	\$888,499.48
Franklin				\$0.00	\$28,915.77	\$391,450.48	\$102,364.32	\$522,730.57
Fulton			\$9,900.00	\$9,900.00	\$24,000.00	\$107,366.00	\$58,349.37	\$189,715.37
Gallatin	\$25,011.81	\$8,670.00	\$5,449.38	\$39,131.19	\$12,737.60	\$50,180.00	\$28,329.95	\$91,247.55
Garrard	\$15,072.28	\$7,137.90	\$16,458.26	\$38,668.44	\$15,627.08	\$114,062.70	\$45,138.87	\$174,828.65
Grant				\$0.00	\$24,749.51	\$139,456.92	\$48,212.80	\$212,419.23
Graves				\$0.00	\$22,115.50	\$409,321.24	\$89,888.76	\$521,325.50

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
Grayson				\$0.00	\$27,854.16	\$189,004.27	\$94,918.64	\$311,777.07
Green		\$18,000.00		\$18,000.00	\$20,263.10	\$111,372.08	\$54,060.03	\$185,695.21
Greenup				\$0.00	\$30,215.92	\$370,521.74	\$184,698.37	\$585,436.03
Hancock				\$0.00	\$25,839.74	\$224,356.96	\$89,039.71	\$339,236.41
Hardin				\$0.00	\$38,553.45	\$504,298.81	\$187,538.29	\$730,390.55
Harlan				\$0.00	\$72,578.64	\$426,312.07	\$192,579.04	\$691,469.75
Harrison				\$0.00	\$6,054.40	\$154,513.60	\$76,651.90	\$237,219.90
Hart				\$0.00	\$21,558.00	\$143,787.00	\$63,321.00	\$228,666.00
Henderson				\$0.00	\$27,959.10	\$449,955.08	\$167,929.99	\$645,844.17
Henry	\$21,285.00	\$21,600.00	\$4,682.16	\$47,567.16	\$29,063.04	\$139,430.28	\$63,561.25	\$232,054.57
Hickman				\$0.00	\$20,284.41	\$121,961.21	\$41,493.52	\$183,739.14
Hopkins				\$0.00	\$26,496.72	\$354,463.43	\$103,903.61	\$484,863.76
Jackson		\$10,800.00		\$10,800.00	\$12,653.00	\$148,974.89	\$14,430.16	\$176,058.05
Jessamine				\$0.00	\$29,331.96	\$216,360.31	\$58,143.93	\$303,836.20
Johnson				\$0.00	\$20,200.00	\$138,172.57	\$95,050.72	\$253,423.29
Kenton			\$257,005.00	\$257,005.00	\$48,901.00	\$966,293.00	\$543,188.00	\$1,558,382.00
Knott	\$25,534.85	\$17,169.36	\$3,766.16	\$46,470.37	\$14,366.41	\$160,166.35	\$152,112.51	\$326,645.27
Knox				\$0.00	\$18,500.00	\$104,769.00	\$119,349.00	\$242,618.00
Larue				\$0.00	\$25,166.00	\$154,070.30	\$64,382.02	\$243,618.32
Laurel				\$0.00	\$26,498.19	\$348,492.58	\$100,679.57	\$475,670.34
Lawrence				\$0.00	\$22,725.00	\$209,289.00	\$117,590.00	\$349,604.00
Lee				\$0.00	\$18,364.12	\$84,705.61	\$34,583.44	\$137,653.17
Leslie				\$0.00	\$29,400.02	\$149,636.05		\$179,036.07
Letcher		\$18,000.00		\$18,000.00	\$23,377.12	\$311,217.43	\$61,014.27	\$395,608.82
Lewis				\$0.00	\$19,920.00	\$169,161.59	\$78,942.09	\$268,023.68
Lincoln				\$0.00	\$30,491.00	\$302,275.82	\$123,769.90	\$456,536.72
Livingston				\$0.00	\$23,111.76	\$101,921.24	\$81,735.09	\$206,768.09
Logan				\$0.00	\$21,021.41	\$232,271.73	\$109,439.97	\$362,733.11
Lyon				\$0.00	\$26,664.92	\$84,637.60	\$51,324.72	\$162,627.24
Madison				\$0.00	\$26,520.00	\$443,459.33	\$76,085.18	\$546,064.51
Magoffin			\$86.60	\$86.60	\$25,008.75	\$213,934.25	\$74,265.16	\$313,208.16
Marion				\$0.00	\$26,471.30	\$197,669.24	\$82,627.50	\$306,768.04
Marshall				\$0.00	\$39,968.40	\$618,585.17	\$102,937.38	\$761,490.95
Martin		\$17,999.80		\$17,999.80	\$27,538.00	\$230,929.63		\$258,467.63
Mason				\$0.00	\$27,999.92	\$248,684.22	\$89,388.51	\$366,072.65
McCracken				\$0.00	\$12,083.12	\$685,171.11	\$324,744.31	\$1,021,998.54
McCreary				\$0.00	\$21,000.00	\$209,537.91	\$120,659.81	\$351,197.72
McLean		\$4,800.00		\$4,800.00	\$24,302.72	\$123,540.70	\$80,352.73	\$228,196.15
Meade				\$0.00	\$25,356.08	\$189,763.07	\$82,720.77	\$297,839.92
Menifee	\$27,879.80	\$8,881.00	\$22,650.07	\$59,410.87	\$11,515.39	\$124,950.35	\$85,908.56	\$222,374.30
Mercer	\$16,379.00	\$13,299.00	\$7,319.07	\$36,997.07	\$25,452.38	\$197,618.41	\$72,594.43	\$295,665.22
Metcalf				\$0.00	\$19,775.00	\$147,753.00	\$37,637.00	\$205,165.00

County	County Judge Office	Fiscal Court	Other	TOTAL GENERAL GOVERNMENT	Road Supervisor Salary	Road Crew Salary	Fringe Benefits	TOTAL SALARIES
Monroe				\$0.00	\$22,695.75	\$141,710.75	\$26,053.75	\$190,460.25
Montgomery				\$0.00	\$33,840.04	\$254,352.70	\$108,383.64	\$396,576.38
Morgan				\$0.00	\$10,800.00	\$225,020.52	\$128,757.02	\$364,577.54
Muhlenburg				\$0.00	\$29,343.12	\$385,195.88	\$30,326.10	\$444,865.10
Nelson				\$0.00	\$39,499.59	\$278,948.60	\$83,714.17	\$402,162.36
Nicholas		\$18,000.00		\$18,000.00	\$23,733.88	\$143,265.55	\$68,352.64	\$235,352.07
Ohio				\$0.00	\$23,383.58	\$223,625.51	\$86,574.75	\$333,583.84
Oldham				\$0.00	\$50,399.96	\$227,575.21	\$79,054.92	\$357,030.09
Owen				\$0.00	\$25,208.78	\$189,860.39	\$88,490.52	\$303,559.69
Owsley	\$23,861.97	\$35,600.00	\$33,162.97	\$92,624.94	\$18,967.51	\$130,479.83	\$66,738.18	\$216,185.52
Pendleton				\$0.00	\$27,041.76	\$127,409.69	\$41,028.05	\$195,479.50
Perry		\$63,837.84		\$63,837.84	\$23,179.66	\$375,449.23	\$74,150.93	\$472,779.82
Pike				\$0.00	\$43,054.56	\$952,747.18	\$575,555.17	\$1,571,356.91
Powell				\$0.00	\$17,103.21	\$91,616.94	\$53,714.29	\$162,434.44
Pulaski				\$0.00	\$24,966.15	\$570,300.31		\$595,266.46
Robertson		\$1,181.25		\$1,181.25	\$21,930.23	\$69,487.55	\$26,882.21	\$118,299.99
Rockcastle		\$18,000.00		\$18,000.00	\$16,605.11	\$132,392.72	\$33,895.97	\$182,893.80
Rowan				\$0.00	\$28,156.45	\$290,756.70	\$105,288.51	\$424,201.66
Russell				\$0.00	\$15,458.14	\$91,776.80	\$30,428.65	\$137,663.59
Scott				\$0.00	\$33,220.98	\$541,344.89	\$257,499.31	\$832,065.18
Shelby				\$0.00	\$42,696.00	\$291,857.51	\$72,295.53	\$406,849.04
Simpson	\$10,852.00	\$13,466.00	\$295.00	\$24,613.00	\$19,635.79	\$92,834.34	\$54,401.60	\$166,871.73
Spencer	\$27,705.00	\$15,264.00	\$11,979.90	\$54,948.90	\$24,282.50	\$77,726.82	\$40,691.90	\$142,701.22
Taylor				\$0.00	\$24,643.00	\$121,349.50	\$51,555.16	\$197,547.66
Todd				\$0.00	\$23,516.60	\$96,546.06	\$32,990.39	\$153,053.05
Trigg				\$0.00	\$26,620.44	\$128,332.95	\$63,853.18	\$218,806.57
Trimble		\$16,193.28		\$16,193.28	\$17,919.35	\$73,073.67	\$37,064.22	\$128,057.24
Union				\$0.00	\$26,067.01	\$97,762.48	\$71,549.85	\$195,379.34
Warren				\$0.00	\$32,962.38	\$383,566.28	\$146,433.03	\$562,961.69
Washington		\$7,708.93		\$7,708.93	\$24,908.47	\$137,215.12	\$59,336.28	\$221,459.87
Wayne				\$0.00	\$23,854.00	\$157,323.00	\$40,794.00	\$221,971.00
Webster				\$0.00	\$24,750.96	\$186,368.98	\$49,833.10	\$260,953.04
Whitley		\$22,800.00		\$22,800.00	\$28,418.04	\$80,344.23	\$40,586.86	\$149,349.13
Wolfe	\$35,443.12	\$20,850.00	\$40,237.63	\$96,530.75	\$18,412.56	\$139,022.99	\$73,612.19	\$231,047.74
Woodford				\$0.00	\$40,885.78	\$386,339.42	\$68,594.71	\$495,819.91
TOTALS	\$346,394.75	\$593,811.54	\$522,906.22	\$1,463,112.51	\$3,010,242.54	\$28,261,701.52	\$10,748,940.94	\$42,020,885.00

I. C. cont.

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	\$479,364.00						\$13,355.42		\$9,013.80	\$501,733.22
Allen	\$13,805.00	\$458,072.00	\$98,955.00	\$6,592.00			\$23,625.00	\$1,801.00	\$59,285.00	\$662,135.00
Anderson	\$86,462.31				\$318,535.10				\$1,941.44	\$406,938.85
Ballard	\$171,550.48						\$20,389.82		\$4,154.85	\$196,095.15
Barren	\$3,495.06	\$307,562.59	\$87,787.46	\$3,420.00			\$45,737.62		\$85,002.97	\$533,005.70
Bath	\$43,661.57		\$60,464.05				\$21,625.30	\$41,640.54	\$4,314.62	\$171,706.08
Bell	\$128,292.24	\$117,086.70	\$16,480.31				\$39,535.07		\$34,370.70	\$335,765.02
Boone	\$24,875.07	\$137,923.09	\$123,758.75	\$23,009.82	\$7,974.52	\$80,283.75	\$135,295.07	\$115,609.18	\$197,961.38	\$846,690.63
Bourbon									\$11,444.05	\$11,444.05
Boyd	\$293,040.66							\$93,906.67		\$386,947.33
Boyle	\$12,067.56						\$29,164.75	\$34,940.17		\$76,172.48
Bracken	\$25,659.53							\$11,824.50	\$32,823.46	\$70,307.49
Breathitt	\$169,505.30						\$29,547.88		\$10,196.83	\$209,250.01
Breckinridge		\$36,827.70	\$227,710.11				\$57,767.89	\$38,435.94	\$46,202.92	\$406,944.56
Bullitt	\$129,268.89						\$30,109.37	\$4,946.85	\$25,323.86	\$189,648.97
Butler		\$120,248.72	\$174,027.86				\$33,112.67	\$5,042.89	\$76,856.97	\$409,289.11
Caldwell	\$5,073.98	\$14,365.48	\$32,873.99				\$11,290.29	\$4,095.03	\$33,131.63	\$100,830.40
Calloway			\$118,781.81	\$92,741.68			\$56,524.98		\$75,579.33	\$343,627.80
Campbell		\$237,752.28	\$30,917.72	\$2,080.54		\$2,861.49	\$21,647.07		\$58,114.72	\$353,373.82
Carlisle	\$1,474.62	\$56,183.82	\$64,658.63				\$18,446.84	\$30,947.00	\$10,789.16	\$182,500.07
Carroll		\$222,743.00	\$5,768.00				\$18,449.00	\$94,133.00	\$36,258.00	\$377,351.00
Carter	\$570,738.36						\$37,223.66		\$56,943.78	\$664,905.80
Casey	\$361,512.57		\$114,959.00				\$30,229.58		\$43,259.85	\$549,961.00
Christian	\$65,379.91					\$7,532.99	\$42,846.83		\$128,278.03	\$244,037.76
Clark	\$92,623.96							\$27,709.71	\$206,463.94	\$326,797.61
Clay		\$312,671.60	\$241,548.74	\$10,116.87			\$44,266.09		\$149,090.25	\$757,693.55
Clinton	\$149,123.64						\$10,334.15		\$16,694.62	\$176,152.41
Crittenden	\$257,274.59						\$19,902.22		\$39,601.50	\$316,778.31
Cumberland	\$316,546.91						\$16,214.21		\$2,488.05	\$335,249.17
Daviess		\$225,612.03	\$37,658.82	\$5,341.43	\$1,073.53	\$44,143.23	\$58,077.08	\$31,454.89	\$79,625.74	\$482,986.75
Edmonson	\$192,602.80						\$16,754.82		\$35,287.78	\$244,645.40
Elliott		\$61,631.62	\$71,343.23				\$40,316.72		\$122,709.32	\$296,000.89
Estill	\$270,447.90		\$63,661.32							\$334,109.22
Fleming	\$340,833.76							\$650.00	\$40,790.76	\$382,274.52
Floyd										\$0.00
Franklin					\$618,441.99		\$54,234.02		\$21,390.26	\$694,066.27
Fulton	\$56,099.45						\$19,559.15	\$42,432.82	\$32,425.77	\$150,517.19
Gallatin	\$432.40	\$261,876.85	\$6,729.11		\$2,593.51		\$12,108.28	\$244.95	\$12,907.12	\$296,892.22
Garrard	\$74,022.05	\$210,007.82	\$33,775.45				\$18,357.63	\$58,327.43	\$136.50	\$394,626.88
Grant	\$634,183.31								\$41,829.23	\$676,012.54
Graves	\$950,333.18						\$69,974.55		\$210,915.84	\$1,231,223.57

I. C. cont.

County	Road Materials	Asphalt	Crushed Rock/ Gravel	Concrete	General Construction Materials	Salt	Fuel, Petroleum Products	Machinery & Equipment	Other	TOTAL MATERIALS & SUPPLIES
Grayson	\$397,494.37								\$32,353.16	\$429,847.53
Green	\$17,827.82	\$444,914.93	\$90,403.11				\$19,185.66	\$11,005.00	\$12,200.21	\$595,536.73
Greenup	\$130,619.63									\$130,619.63
Hancock	\$151,636.22	\$279,994.00					\$26,897.93	\$99,433.38	\$15,771.10	\$573,732.63
Hardin		\$359,421.33	\$33,908.87			\$19,564.55	\$102,028.76		\$61,136.44	\$576,059.95
Harlan								\$92,204.72	\$6,468.88	\$98,673.60
Harrison	\$268,636.67						\$31,382.57		\$13,943.89	\$313,963.13
Hart	\$124,822.00	\$233,463.00							\$66,744.00	\$425,029.00
Henderson		\$251,603.80	\$73,966.08		\$3,666.24				\$12,544.48	\$341,780.60
Henry	\$166,070.07								\$1,214.24	\$167,284.31
Hickman	\$164,466.83						\$9,457.24	\$84,831.57		\$258,755.64
Hopkins	\$26,583.47	\$65,526.06					\$67,747.37		\$182,192.48	\$342,049.38
Jackson	\$248,500.33	\$26,660.59								\$275,160.92
Jessamine	\$24,897.09	\$355,245.49	\$27,552.96				\$18,332.08		\$10,515.29	\$436,542.91
Johnson	\$208,195.88		\$82,319.66				\$34,179.29		\$12,967.91	\$337,662.74
Kenton	\$40,121.00	\$264,017.00	\$45,395.00			\$68,580.00	\$91,179.00		\$266,808.00	\$776,100.00
Knott	\$91,058.24	\$12,896.02					\$35,885.25		\$19,780.69	\$159,620.20
Knox	\$182,464.00						\$25,547.00	\$25,524.00	\$159,119.00	\$392,654.00
Larue		\$70,683.71	\$99,741.13		\$270.00	\$3,979.13	\$38,198.11	\$3,525.00	\$49,026.23	\$265,423.31
Laurel							\$46,270.31	\$30,873.70	\$100,449.21	\$177,593.22
Lawrence		\$106,198.00	\$99,316.00				\$39,323.00		\$309,378.00	\$554,215.00
Lee		\$138,026.01	\$76,621.01				\$25,357.84		\$31,158.23	\$271,163.09
Leslie	\$66,444.45	\$58,357.68	\$179,366.98						\$105,624.16	\$409,793.27
Letcher					\$550,630.55					\$550,630.55
Lewis		\$67,830.31	\$108,423.77				\$39,026.42	\$8,100.00	\$47,417.52	\$270,798.02
Lincoln			\$77,752.68		\$241,401.92		\$37,471.32	\$24,070.99	\$58,800.90	\$439,497.81
Livingston	\$99,845.49	\$85,413.00					\$22,807.42		\$26,559.06	\$234,624.97
Logan			\$151,810.69	\$408.00	\$37,570.18		\$25,539.49		\$68,475.23	\$283,803.59
Lyon	\$35,205.31						\$13,335.52		\$39,496.85	\$88,037.68
Madison		\$528,207.13	\$189,298.49		\$47,257.17		\$66,409.86	\$93,649.00	\$119,422.02	\$1,044,243.67
Magoffin		\$19,472.09	\$77,808.26		\$5,035.36		\$28,019.16	\$94,688.64	\$9,791.23	\$234,814.74
Marion	\$537,319.09									\$537,319.09
Marshall	\$319,119.56								\$6,534.00	\$325,653.56
Martin		\$7,780.65	\$60,219.16		\$2,831.30		\$63,772.11		\$171,403.46	\$306,006.68
Mason	\$18,863.05				\$49,142.30			\$15,248.40	\$33,542.55	\$116,796.30
McCracken	\$135,962.70							\$135,994.67	\$9,618.99	\$281,576.36
McCreary	\$270,259.87						\$81,644.34		\$71,399.74	\$423,303.95
McLean		\$146,867.17	\$19,886.30				\$28,970.24	\$26,805.00	\$61,434.60	\$283,963.31
Meade	\$1,750.00	\$119,417.00	\$108,839.31				\$31,197.67		\$53,556.45	\$314,760.43
Menifee			\$111,716.03				\$23,492.42	\$4,992.00	\$28,198.45	\$168,398.90
Mercer			\$32,704.59		\$58,662.05		\$29,893.74		\$65,952.22	\$187,212.60
Metcalfe	\$292,279.00						\$32,133.00		\$17,526.00	\$341,938.00

I. C. cont.

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
Monroe	\$544,028.80								\$3,253.20	\$547,282.00
Montgomery	\$299,859.26						\$30,577.06		\$26,094.62	\$356,530.94
Morgan	\$13,300.14	\$66,238.84	\$88,940.08				\$34,544.75		\$220,849.94	\$423,873.75
Muhlenburg	\$135,244.61	\$319,184.11	\$57,229.77				\$29,585.94			\$541,244.43
Nelson		\$24,664.74					\$43,484.21		\$189,834.04	\$257,982.99
Nicholas	\$59,626.82	\$91,248.89						\$20,207.86	\$2,572.12	\$173,655.69
Ohio					\$304,750.20				\$142,553.30	\$447,303.50
Oldham	\$63,031.51						\$143,823.62		\$955.17	\$207,810.30
Owen			\$104,992.92	\$153.00		\$2,983.00	\$22,931.08		\$105,277.15	\$236,337.15
Owsley	\$199,558.39								\$2,227.00	\$201,785.39
Pendleton	\$123,465.61	\$217,759.96	\$45,012.38				\$12,090.82	\$17,549.76		\$415,878.53
Perry	\$389,897.82									\$389,897.82
Pike	\$1,498,476.63	\$259,643.56					\$100,563.15		\$36,991.45	\$1,895,674.79
Powell		\$174,242.61	\$51,341.79		\$88,183.77		\$28,755.28	\$26,844.40	\$5,730.45	\$375,098.30
Pulaski	\$997,616.49		\$265,768.68		\$97,516.75		\$81,354.87		\$163,183.56	\$1,605,440.35
Robertson	\$22,366.46	\$56,925.91	\$29,917.40					\$28,908.41	\$7,885.01	\$146,003.19
Rockcastle	\$25,000.00		\$341,343.16				\$29,425.98	\$17,656.70	\$80,632.14	\$494,057.98
Rowan		\$189,480.78	\$335,977.43	\$39,465.49	\$2,668.99	\$15,043.70	\$40,325.97	\$70,678.71		\$693,641.07
Russell	\$8,558.06	\$293,697.86	\$174,594.23				\$26,232.35	\$59,557.79	\$31,637.75	\$594,278.04
Scott	\$570,339.88						\$33,200.48	\$249,465.68	\$7,999.60	\$861,005.64
Shelby	\$17,621.96	\$3,515.48	\$33,983.57			\$5,367.12	\$38,751.25		\$335,298.21	\$434,537.59
Simpson	\$218,314.29		\$41,584.74				\$13,681.63	\$5,715.00		\$279,295.66
Spencer	\$307,684.70								\$18,806.48	\$326,491.18
Taylor	\$456,068.22						\$14,029.90	\$9,400.00	\$6,646.84	\$486,144.96
Todd		\$407,739.19	\$66,121.94		\$28,116.12		\$13,876.55		\$28,733.27	\$544,587.07
Trigg	\$257,990.85						\$24,519.62		\$4,376.41	\$286,886.88
Trimble		\$14,087.93	\$46,171.27				\$9,969.43	\$81,349.85	\$20,382.76	\$171,961.24
Union	\$6,273.05	\$399,912.32	\$54,924.39		\$1,910.40		\$14,586.23		\$45,664.79	\$523,271.18
Warren	\$151,207.28						\$48,056.31		\$95,160.15	\$294,423.74
Washington	\$4,419.66		\$345,292.35	\$45,943.39			\$16,154.61	\$15,457.58	\$9,445.94	\$436,713.53
Wayne	\$84,997.00		\$249,232.00		\$15,524.00		\$19,951.00		\$5,332.00	\$375,036.00
Webster	\$487,025.75						\$36,945.06		\$57,880.13	\$581,850.94
Whitley	\$29,987.19		\$180,367.61	\$403.00			\$29,449.80		\$39,667.91	\$279,875.51
Wolfe	\$8,381.17	\$17,893.52	\$75,497.02				\$31,620.21	\$2,889.00	\$37,029.88	\$173,310.80
Woodford	\$538,589.09						\$35,742.53		\$19,982.13	\$594,313.75
TOTALS	\$17,459,123.89	\$8,958,795.97	\$5,947,202.17	\$229,675.22	\$2,483,755.95	\$250,338.96	\$3,234,936.84	\$1,994,769.38	\$6,164,212.30	\$46,722,810.68

I. C. cont.

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	\$32,555.61			\$9,546.33	\$42,101.94			\$9,956.37		\$170,140.08	\$180,096.45
Allen				\$144,030.00	\$144,030.00						\$0.00
Anderson				\$102,330.47	\$102,330.47						\$0.00
Ballard	\$28,849.89	\$30,046.40			\$58,896.29					\$52,304.99	\$52,304.99
Barren	\$40,583.47	\$2,250.00	\$2,706.09		\$45,539.56		\$138,887.47		\$20,220.00	\$226,458.81	\$385,566.28
Bath					\$0.00		\$8,451.00	\$53,796.40		\$16,381.89	\$78,629.29
Bell			\$34,000.00		\$34,000.00					\$6,000.00	\$6,000.00
Boone	\$41,846.39	\$157,745.73	\$80,000.00	\$327,459.26	\$607,051.38	\$3,219.75	\$744,288.21	\$38,063.85	\$9,116.57	\$28,804.98	\$823,493.36
Bourbon	\$79.72			\$140,179.70	\$140,259.42	\$88,920.00	\$112,155.28	\$124,358.38			\$325,433.66
Boyd				\$197,763.92	\$197,763.92						\$0.00
Boyle		\$24,751.01	\$155,208.00		\$179,959.01	\$11,566.30	\$64,689.94	\$33,681.00			\$109,937.24
Bracken	\$49,106.86			\$144,984.23	\$194,091.09						\$0.00
Breathitt	\$19,661.14	\$27,341.19	\$252,000.00	\$132,256.00	\$431,258.33	\$16,226.08					\$16,226.08
Breckinridge	\$52,751.06			\$34,372.84	\$87,123.90					\$271,903.85	\$271,903.85
Bullitt	\$52,174.70			\$36,725.65	\$88,900.35			\$82,200.00		\$3,967.55	\$86,167.55
Butler		\$12,327.18	\$11,440.18		\$23,767.36	\$14,994.00					\$14,994.00
Caldwell	\$19,738.01		\$55,168.25	\$233,537.40	\$308,443.66		\$242,457.21				\$242,457.21
Calloway					\$0.00	\$212,867.25					\$212,867.25
Campbell	\$962.61	\$55,210.13	\$8,507.90	\$172,522.83	\$237,203.47	\$1,085.95			\$417.14	\$85.80	\$1,588.89
Carlisle	\$15,475.03		\$4,500.00	\$31,498.72	\$51,473.75					\$620.05	\$620.05
Carroll	\$35,262.00				\$35,262.00					\$2,981.00	\$2,981.00
Carter		\$39,499.84		\$271,116.92	\$310,616.76						\$0.00
Casey				\$153,457.48	\$153,457.48					\$2,237.26	\$2,237.26
Christian	\$410.24	\$256,269.25			\$256,679.49			\$204,869.00		\$60,714.72	\$265,583.72
Clark	\$18,270.00	\$970.00		\$273,549.31	\$292,789.31			\$104,900.00			\$104,900.00
Clay		\$58,455.18		\$410,455.37	\$468,910.55						\$0.00
Clinton	\$11,494.56	\$46,160.22			\$57,654.78						\$0.00
Crittenden					\$0.00			\$43,044.00		\$512,539.00	\$555,583.00
Cumberland	\$26,346.02	\$29,434.65		\$177,681.28	\$233,461.95					\$2,778.00	\$2,778.00
Daviess	\$1,037.16	\$123,673.00	\$37,734.65		\$162,444.81		\$27,051.22	\$146,934.33		\$29,670.03	\$203,655.58
Edmonson		\$14,195.00	\$2.80		\$14,197.80					\$2,535.80	\$2,535.80
Elliott				\$54,300.88	\$54,300.88					\$3,200.00	\$3,200.00
Estill		\$30,792.10		\$90,518.75	\$121,310.85			\$6,000.00			\$6,000.00
Fleming					\$0.00	\$50,026.95	\$6,437.12	\$80,050.00			\$136,514.07
Floyd			\$726.00	\$384,613.89	\$385,339.89						\$0.00
Franklin	\$59,490.78	\$18,828.00			\$78,318.78						\$0.00
Fulton			\$2,769.00	\$39,262.59	\$42,031.59					\$3,000.00	\$3,000.00
Gallatin					\$0.00					\$786.28	\$786.28
Garrard				\$98,459.11	\$98,459.11			\$36,999.00		\$2,649.31	\$39,648.31
Grant			\$7,383.01	\$204,696.73	\$212,079.74						\$0.00
Graves	\$76,600.00			\$77,616.30	\$154,216.30			\$147,720.72			\$147,720.72
Grayson	\$73,612.08	\$15,349.38	\$364.56	\$39,305.77	\$128,631.79		\$140,970.00				\$140,970.00
Green	\$21,204.69		\$300.00	\$139,106.04	\$160,610.73					\$53,624.27	\$53,624.27

I.C. cont.

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
Greenup	\$14,053.18		\$96.00	\$232,653.86	\$246,803.04			\$363,616.80			\$363,616.80
Hancock	\$57,742.70		\$38,563.35		\$96,306.05			\$48,750.00			\$48,750.00
Hardin	\$51,135.76	\$139,296.00		\$104,265.57	\$294,697.33			\$9,954.99		\$72,393.24	\$82,348.23
Harlan		\$100,629.54		\$345,469.50	\$446,099.04						\$0.00
Harrison	\$54,558.04	\$17,700.26			\$72,258.30			\$150,626.00		\$38,632.50	\$189,258.50
Hart	\$37,285.00	\$84,360.00			\$121,645.00						\$0.00
Henderson	\$136,329.95	\$50,070.00			\$186,399.95		\$961.50	\$4,051.50			\$5,013.00
Henry	\$36,045.02	\$15,745.00			\$51,790.02		\$9,788.00				\$9,788.00
Hickman	\$25,065.74				\$25,065.74			\$44,995.00			\$44,995.00
Hopkins	\$53,666.28	\$123,611.29			\$177,277.57				\$7,120.56		\$7,120.56
Jackson	\$3,198.00			\$121,608.52	\$124,806.52			\$43,716.00		\$108.51	\$43,824.51
Jessamine	\$44,805.97	\$70,176.84	\$100.00	\$34,122.09	\$149,204.90			\$141,962.40		\$25,992.44	\$167,954.84
Johnson				\$729,597.85	\$729,597.85					\$15,013.58	\$15,013.58
Kenton	\$78,059.00	\$178,935.00			\$256,994.00		\$734,139.00		\$7,541.00	\$15,305.00	\$756,985.00
Knott			\$32,197.25		\$32,197.25						\$0.00
Knox	\$50,000.00			\$90,824.00	\$140,824.00					\$1,989.00	\$1,989.00
Larue	\$3,727.95		\$200.00	\$232,085.40	\$236,013.35		\$119,506.75	\$43,845.00		\$52,324.63	\$215,676.38
Laurel	\$66,417.08			\$174,108.35	\$240,525.43		\$658,297.37			\$3,739.43	\$662,036.80
Lawrence		\$60,330.00			\$60,330.00			\$167,200.00	\$6,300.00		\$173,500.00
Lee	\$24,204.77	\$2,000.00		\$283,977.85	\$310,182.62			\$41,221.00		\$19,779.01	\$61,000.01
Leslie			\$60,676.92	\$269,437.93	\$330,114.85		\$10,538.00	\$95,471.49		\$27,850.00	\$133,859.49
Letcher		\$130,728.00	\$14,760.00	\$353,164.10	\$498,652.10						\$0.00
Lewis	\$38,733.46			\$108,630.09	\$147,363.55		\$14,550.00	\$55,955.50			\$70,505.50
Lincoln			\$36,703.37		\$36,703.37					\$100.00	\$100.00
Livingston	\$13,209.83	\$47,199.00		\$348,374.00	\$408,782.83						\$0.00
Logan		\$128,231.96		\$234,965.23	\$363,197.19		\$150,000.00	\$166,488.00		\$26,776.88	\$343,264.88
Lyon				\$105,839.89	\$105,839.89					\$242,595.95	\$242,595.95
Madison	\$41,278.18		\$25,426.47		\$66,704.65			\$3,008.14		\$5,637.48	\$8,645.62
Magoffin	\$42,555.08				\$42,555.08			\$131,022.00		\$2,120.00	\$133,142.00
Marion					\$0.00			\$188,375.00			\$188,375.00
Marshall					\$0.00						\$0.00
Martin			\$21,474.00		\$21,474.00			\$35,389.36		\$3,281.00	\$38,670.36
Mason				\$18,618.13	\$18,618.13			\$286,320.64	\$299.00		\$286,619.64
McCracken		\$95,459.58	\$4,939.58		\$100,399.16		\$730,240.86			\$188,255.95	\$918,496.81
McCreary		\$27,565.55	\$26,394.19	\$362,310.00	\$416,269.74			\$31,300.00		\$6,170.81	\$37,470.81
McLean		\$8,428.32	\$598.70		\$9,027.02			\$33,593.11	\$1,377.30	\$100.90	\$35,071.31
Meade		\$65,000.00		\$9,099.95	\$74,099.95		\$103,588.98			\$869.00	\$104,457.98
Menifee	\$15,179.41			\$265,791.80	\$280,971.21			\$63,800.00		\$4,996.00	\$68,796.00
Mercer		\$44,387.22	\$18,539.72		\$62,926.94	\$7,405.50	\$621,157.86	\$189,414.66		\$7,735.58	\$825,713.60
Metcalfe		\$46,104.00		\$56,389.00	\$102,493.00			\$66,039.00			\$66,039.00
Monroe	\$11,118.78			\$135,530.14	\$146,648.92						\$0.00
Montgomery	\$54,515.55	\$56,589.00	\$2,300.00		\$113,404.55						\$0.00
Morgan		\$18,019.95	\$2,000.00	\$332,067.30	\$352,087.25					\$8,758.56	\$8,758.56
Muhlenburg	\$39,573.93	\$54,920.29			\$94,494.22						\$0.00

I.C. cont.

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
Nelson	\$12,396.99	\$34,593.99			\$46,990.98			\$20,200.00		\$543,697.49	\$563,897.49
Nicholas			\$20,000.00		\$20,000.00					\$12,743.83	\$12,743.83
Ohio		\$186,120.62		\$205,668.14	\$391,788.76					\$169,318.41	\$169,318.41
Oldham		\$110,474.00	\$36,945.63		\$147,419.63		\$477,139.81			\$1,388.25	\$478,528.06
Owen	\$15,829.15	\$119,247.50		\$175,789.58	\$310,866.23					\$10,763.12	\$10,763.12
Owsley	\$52,711.85	\$52,176.82	\$12.00		\$104,900.67	\$168,280.00				\$12,296.26	\$180,576.26
Pendleton					\$0.00			\$148,014.00			\$148,014.00
Perry					\$0.00						\$0.00
Pike			\$33,276.35	\$62,459.64	\$95,735.99					\$33,418.99	\$33,418.99
Powell	\$33,706.78	\$26,579.70		\$79,635.22	\$139,921.70						\$0.00
Pulaski			\$54,628.25	\$507,485.50	\$562,113.75					\$211,621.80	\$211,621.80
Robertson					\$0.00					\$282.00	\$282.00
Rockcastle	\$550.28			\$328,499.69	\$329,049.97	\$6,390.40					\$6,390.40
Rowan	\$52,577.87	\$34,857.75	\$2,880.49	\$246,580.07	\$336,896.18				\$13,495.80	\$79,300.00	\$92,795.80
Russell	\$10,749.40			\$63,795.00	\$74,544.40					\$45,506.29	\$45,506.29
Scott					\$0.00			\$259,600.83			\$259,600.83
Shelby		\$143,369.98			\$143,369.98			\$136,720.00		\$1,801.00	\$138,521.00
Simpson	\$27,810.36		\$138,515.96	\$122,160.00	\$288,486.32						\$0.00
Spencer				\$114,715.98	\$114,715.98					\$958.13	\$958.13
Taylor				\$97,645.00	\$97,645.00			\$119,873.00		\$4,000.00	\$123,873.00
Todd	\$10,478.36	\$262.84		\$255,139.79	\$265,880.99			\$43,978.00		\$15,354.86	\$59,332.86
Trigg	\$38,607.35		\$75,690.00		\$114,297.35					\$9,493.09	\$9,493.09
Trimble	\$52,176.99				\$52,176.99					\$725.28	\$725.28
Union		\$8,737.55			\$8,737.55			\$36,905.00		\$315.96	\$37,220.96
Warren	\$89,262.11	\$105,431.12	\$5,864.00		\$200,557.23		\$545,114.57				\$545,114.57
Washington				\$149,495.35	\$149,495.35		\$6,707.50	\$1,245.10		\$96.00	\$8,048.60
Wayne	\$88.00	\$48,586.00			\$48,674.00			\$8,542.00		\$51,789.00	\$60,331.00
Webster	\$11,649.51		\$82,598.10	\$158,280.00	\$252,527.61					\$240.00	\$240.00
Whitley	\$44,985.94	\$25,945.58		\$190,779.97	\$261,711.49		\$636,234.13	\$232,384.00			\$868,618.13
Wolfe				\$136,268.50	\$136,268.50		\$57,087.21			\$9,848.48	\$66,935.69
Woodford	\$59,040.20	\$109,451.19	\$9,489.10		\$177,980.49					\$8,215.83	\$8,215.83
TOTALS	\$2,182,591.82	\$3,514,619.70	\$1,397,679.87	\$11,964,675.75	\$19,059,567.14	\$580,982.18	\$6,360,438.99	\$4,526,150.57	\$65,887.37	\$3,447,083.19	\$14,980,542.30

I.C. cont.

Road Fund Expenditures by County

County	Utilities	Miscellaneous	TOTAL MISCELLANEOUS EXPENDITURES	TOTAL ROAD EXPENDITURES
Adair	\$4,021.24	\$20,559.92	\$24,581.16	\$887,818.17
Allen	\$2,756.00	\$49,792.00	\$52,548.00	\$1,103,129.00
Anderson	\$8,094.74	\$29,334.36	\$37,429.10	\$738,079.60
Ballard	\$5,181.13	\$25,637.71	\$30,818.84	\$647,286.83
Barren	\$3,745.91	\$276,196.13	\$279,942.04	\$1,780,659.34
Bath	\$4,426.47	\$24,051.57	\$28,478.04	\$487,649.27
Bell	\$7,305.53	\$14,241.89	\$21,547.42	\$886,534.09
Boone	\$30,215.47	\$59,629.04	\$89,844.51	\$3,519,320.36
Bourbon	\$5,011.33	\$8,897.80	\$13,909.13	\$557,864.27
Boyd	\$10,071.67	\$15,025.54	\$25,097.21	\$1,261,916.99
Boyle		\$28,064.89	\$28,064.89	\$857,544.17
Bracken	\$3,648.52	\$12,294.15	\$15,942.67	\$461,668.33
Breathitt	\$4,344.88	\$8,379.75	\$12,724.63	\$1,090,186.41
Breckinridge	\$7,490.51	\$9,989.50	\$17,480.01	\$1,170,627.21
Bullitt	\$7,742.04	\$32,146.72	\$39,888.76	\$989,095.04
Butler	\$6,705.04	\$33,655.62	\$40,360.66	\$842,229.35
Caldwell	\$878.88	\$28,736.26	\$29,615.14	\$838,535.35
Calloway	\$11,688.97		\$11,688.97	\$1,066,606.01
Campbell	\$13,948.97	\$16,981.05	\$30,930.02	\$1,121,422.43
Carlisle	\$5,137.20	\$30,327.60	\$35,464.80	\$427,797.38
Carroll	\$6,889.00	\$8,544.00	\$15,433.00	\$701,233.00
Carter	\$9,282.29		\$9,282.29	\$1,220,828.46
Casey	\$2,748.28	\$40,111.46	\$42,859.74	\$1,262,264.90
Christian	\$11,310.08	\$52,993.47	\$64,303.55	\$1,201,945.18
Clark	\$10,830.54		\$10,830.54	\$1,103,895.07
Clay	\$6,001.71	\$32,796.04	\$38,797.75	\$1,641,188.89
Clinton	\$3,221.67	\$33,514.94	\$36,736.61	\$457,008.73
Crittenden		\$31,484.02	\$31,484.02	\$1,029,284.24
Cumberland	\$1,506.09	\$20,474.03	\$21,980.12	\$722,314.24
Daviess	\$18,703.34	\$57,923.85	\$76,627.19	\$1,758,520.55
Edmonson	\$1,861.11	\$13,502.81	\$15,363.92	\$391,028.45
Elliott	\$24,516.32	\$23,974.70	\$48,491.02	\$722,313.03
Estill	\$5,693.33	\$12,692.33	\$18,385.66	\$727,364.83
Fleming	\$2,687.29	\$25,848.67	\$28,535.96	\$805,782.10
Floyd		\$59,536.13	\$59,536.13	\$1,333,375.50
Franklin	\$10,093.93	\$99,585.96	\$109,679.89	\$1,404,795.51
Fulton		\$21,322.42	\$21,322.42	\$416,486.57
Gallatin	\$2,397.62	\$15,925.26	\$18,322.88	\$446,380.12
Garrard	\$4,068.08	\$9,333.18	\$13,401.26	\$759,632.65
Grant	\$6,635.43	\$59,866.42	\$66,501.85	\$1,167,013.36
Graves		\$11,621.10	\$11,621.10	\$2,066,107.19

County	Utilities	Miscellaneous	TOTAL MISCELLANEOUS EXPENDITURES	TOTAL ROAD EXPENDITURES
Grayson	\$7,797.64	\$35,134.07	\$42,931.71	\$1,054,158.10
Green	\$2,286.02	\$18,184.89	\$20,470.91	\$1,033,937.85
Greenup	\$2,057.84	\$17,545.37	\$19,603.21	\$1,346,078.71
Hancock			\$0.00	\$1,058,025.09
Hardin	\$7,075.37	\$41,983.62	\$49,058.99	\$1,732,555.05
Harlan	\$6,506.49	\$4,952.57	\$11,459.06	\$1,247,701.45
Harrison		\$12,200.00	\$12,200.00	\$824,899.83
Hart		\$32,508.00	\$32,508.00	\$807,848.00
Henderson	\$14,832.94	\$39,309.60	\$54,142.54	\$1,233,180.26
Henry	\$4,721.23	\$8,497.48	\$13,218.71	\$521,702.77
Hickman	\$1,918.84	\$36,203.78	\$38,122.62	\$550,678.14
Hopkins	\$2,902.94	\$258.25	\$3,161.19	\$1,014,472.46
Jackson		\$33,949.98	\$33,949.98	\$664,599.98
Jessamine	\$6,446.05	\$1,960.50	\$8,406.55	\$1,065,945.40
Johnson	\$31,833.03	\$72,360.38	\$104,193.41	\$1,439,890.87
Kenton	\$41,533.00	\$26,991.00	\$68,524.00	\$3,673,990.00
Knott	\$4,595.61	\$102,307.00	\$106,902.61	\$671,835.70
Knox	\$5,461.00	\$48,529.00	\$53,990.00	\$832,075.00
Larue	\$4,831.64	\$23,942.67	\$28,774.31	\$989,505.67
Laurel	\$10,489.04	\$33,861.28	\$44,350.32	\$1,600,176.11
Lawrence		\$57,321.00	\$57,321.00	\$1,194,970.00
Lee	\$4,474.01	\$25,747.19	\$30,221.20	\$810,220.09
Leslie		\$30,587.57	\$30,587.57	\$1,083,391.25
Letcher	\$3,608.34	\$58,815.02	\$62,423.36	\$1,525,314.83
Lewis	\$3,069.78	\$43,179.82	\$46,249.60	\$802,940.35
Lincoln	\$3,900.90	\$29,058.23	\$32,959.13	\$965,797.03
Livingston		\$22,904.25	\$22,904.25	\$873,080.14
Logan	\$5,741.04	\$63,104.94	\$68,845.98	\$1,421,844.75
Lyon	\$2,900.14	\$21,195.44	\$24,095.58	\$623,196.34
Madison	\$10,942.28	\$6,627.00	\$17,569.28	\$1,683,227.73
Magoffin	\$5,084.86	\$24,416.86	\$29,501.72	\$753,308.30
Marion	\$2,045.71	\$46,008.74	\$48,054.45	\$1,080,516.58
Marshall	\$16,019.48	\$21,249.24	\$37,268.72	\$1,124,413.23
Martin	\$14,025.03	\$46,183.19	\$60,208.22	\$702,826.69
Mason	\$6,065.92	\$23,887.46	\$29,953.38	\$818,060.10
McCracken	\$12,636.55	\$88,576.59	\$101,213.14	\$2,423,684.01
McCreary	\$2,536.19	\$75,838.06	\$78,374.25	\$1,306,616.47
McLean	\$5,177.77	\$26,721.78	\$31,899.55	\$592,957.34
Meade	\$8,741.24	\$81,997.49	\$90,738.73	\$881,897.01
Menifee	\$10,715.67	\$94,877.05	\$105,592.72	\$905,544.00
Mercer	\$10,870.78	\$17,687.44	\$28,558.22	\$1,437,073.65
Metcalfe	\$2,730.00	\$50,183.00	\$52,913.00	\$768,548.00

Road Fund Expenditures by County

County	Utilities	Miscellaneous	TOTAL MISCELLANEOUS EXPENDITURES	TOTAL ROAD EXPENDITURES
Monroe	\$908.69	\$17,086.46	\$17,995.15	\$902,386.32
Montgomery	\$11,405.90		\$11,405.90	\$877,917.77
Morgan	\$6,645.25	\$35,975.13	\$42,620.38	\$1,191,917.48
Muhlenburg	\$5,512.00		\$5,512.00	\$1,086,115.75
Nelson	\$13,917.56	\$4,787.78	\$18,705.34	\$1,289,739.16
Nicholas	\$3,561.59	\$74,939.50	\$78,501.09	\$538,252.68
Ohio	\$5,643.28	\$37,729.50	\$43,372.78	\$1,385,367.29
Oldham		\$443,877.76	\$443,877.76	\$1,634,665.84
Owen	\$3,749.23	\$27,676.27	\$31,425.50	\$892,951.69
Owsley	\$13,986.09	\$51,192.43	\$65,178.52	\$861,251.30
Pendleton	\$2,844.94	\$130.00	\$2,974.94	\$762,346.97
Perry		\$163.71	\$163.71	\$926,679.19
Pike	\$18,379.66	\$422,826.44	\$441,206.10	\$4,037,392.78
Powell	\$3,079.76	\$38,389.73	\$41,469.49	\$718,923.93
Pulaski	\$5,875.83	\$37,957.14	\$43,832.97	\$3,018,275.33
Robertson	\$2,694.89	\$21,783.46	\$24,478.35	\$290,244.78
Rockcastle	\$3,529.41	\$25,588.04	\$29,117.45	\$1,059,509.60
Rowan		\$67,066.64	\$67,066.64	\$1,614,601.35
Russell	\$2,278.41	\$38,237.05	\$40,515.46	\$892,507.78
Scott			\$0.00	\$1,952,671.65
Shelby	\$7,439.06	\$88,276.13	\$95,715.19	\$1,218,992.80
Simpson	\$9,057.31	\$14,995.00	\$24,052.31	\$783,319.02
Spencer	\$2,748.88	\$16,422.14	\$19,171.02	\$658,986.43
Taylor		\$72,758.81	\$72,758.81	\$977,969.43
Todd	\$3,232.67	\$16,238.49	\$19,471.16	\$1,042,325.13
Trigg	\$590.56	\$28,162.96	\$28,753.52	\$658,237.41
Trimble	\$2,891.91	\$10,998.28	\$13,890.19	\$383,004.22
Union	\$6,142.13	\$41,791.82	\$47,933.95	\$812,542.98
Warren	\$10,089.83	\$34,536.00	\$44,625.83	\$1,647,683.06
Washington	\$3,427.65	\$36,284.65	\$39,712.30	\$863,138.58
Wayne	\$2,502.00	\$50,183.00	\$52,685.00	\$758,697.00
Webster	\$11,342.05	\$723.91	\$12,065.96	\$1,107,637.55
Whitley	\$6,477.26	\$35,080.36	\$41,557.62	\$1,623,911.88
Wolfe	\$17,394.24	\$43,964.85	\$61,359.09	\$765,452.57
Woodford	\$11,912.32	\$1,495.25	\$13,407.57	\$1,289,737.55
TOTALS	\$756,695.34	\$4,739,157.78	\$5,495,853.12	\$129,742,770.75

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Adair		\$453.31		\$31,077.05	\$33,296.50	\$374.20	\$65,201.06
Allen	\$3,583.00	\$164.00			\$12,728.00		\$16,475.00
Anderson	\$25,898.87			\$20,871.76	\$51,118.92		\$97,889.55
Ballard							\$0.00
Barren					\$32,817.00		\$32,817.00
Bath	\$13,983.08	\$746.27		\$21,996.86			\$36,726.21
Bell	\$289,912.33		\$527,356.45		\$61,801.89	(\$276,180.00)	\$602,890.67
Boone	\$43,334.78	\$3,938.18		\$26,470.44	\$90,700.82		\$164,444.22
Bourbon	\$66,264.74	\$1,627.43		\$35,628.10	\$29,177.73		\$132,698.00
Boyd	\$26,122.00	\$1,287.00		\$207,277.00	\$13,939.00		\$248,625.00
Boyle	\$52,778.14	\$761.95		\$8,878.31	\$13,965.48		\$76,383.88
Bracken	\$21,477.73	\$934.23		\$26,016.36			\$48,428.32
Breathitt	\$933.91	\$372.85	\$292,338.65		\$14,381.79	\$111,202.66	\$419,229.86
Breckinridge	\$1,026.48	\$230.26			\$22,025.50		\$23,282.24
Bullitt	\$13,019.38	\$861.24		\$24,560.75	\$199,246.78	(\$3,000.00)	\$234,688.15
Butler	\$53,580.55	\$2,068.33	\$103,741.87		\$12,462.96		\$171,853.71
Caldwell	\$24,630.99	\$1,667.46		\$29,227.20	\$111,271.79	\$5,996.70	\$172,794.14
Calloway					\$10,176.76		\$10,176.76
Campbell	\$15,397.00	\$254.32		\$26,198.67			\$41,849.99
Carlisle	\$8,142.42				\$5,323.58	\$17.40	\$13,483.40
Carroll	\$8,992.00	\$222.00			\$33,955.00	\$33,267.00	\$76,436.00
Carter	\$8,185.00	\$455.00		\$8,000.00	\$41,837.00	\$112,167.00	\$170,644.00
Casey	\$32,216.30	\$735.19			\$9,058.08		\$42,009.57
Christian	\$193,098.04	\$6,354.80	\$211,695.26		\$121,973.38		\$533,121.48
Clark	\$399,463.53	\$6,224.45		\$76,773.47			\$482,461.45
Clay	\$21,960.36	\$946.36	\$161,523.38		\$79,482.22	(\$154,229.29)	\$109,683.03
Clinton	\$2,354.47	\$42.77			\$46,945.97	(\$7,000.00)	\$42,343.21
Crittenden	\$200,521.73	\$8,538.16		\$6,633.93	\$49,066.80		\$264,760.62
Cumberland	\$7,181.00	\$575.00			\$16,218.00	(\$3,256.25)	\$20,717.75
Daviess		\$3,414.95	\$304,363.71		\$65,206.56		\$372,985.22
Edmonson	\$44,499.46	\$1,075.15			\$40,504.86	(\$47,273.91)	\$38,805.56
Elliott	\$10,741.96			\$6,620.32	\$8,965.70	(\$6,844.00)	\$19,483.98
Estill	\$20,047.00	\$319.00		\$18,951.00	\$30,435.00	\$21,297.00	\$91,049.00
Fleming	\$72,394.63	\$3,377.08		\$35,042.54	\$45,011.33		\$155,825.58
Floyd	\$87,132.00	\$10,248.00	\$758,989.00		\$446,564.00	\$601,691.00	\$1,904,624.00
Franklin	\$26,675.00			\$21,684.00	\$44,261.00		\$92,620.00
Fulton	\$603.23				\$1,732.00		\$2,335.23
Gallatin	\$47,212.00	\$2,038.00			\$19,322.00		\$68,572.00
Garrard					\$669.70		\$669.70
Grant	\$9,115.00	\$624.00		\$33,293.00			\$43,032.00
Graves	\$26,285.68	\$555.28			\$17,958.04		\$44,799.00

LGEA Revenues by County

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Grayson	\$79,843.75	\$1,009.38			\$29,775.17	\$12,622.03	\$123,250.33
Green	\$11,773.16	\$397.49			\$21,802.42		\$33,973.07
Greenup	\$925.60	\$294.41	\$13,233.75	\$25,475.64	\$1,199.42		\$41,128.82
Hancock	\$29,972.31	\$1,009.11		\$18,157.02	\$13,592.50	\$2,035.70	\$64,766.64
Hardin					\$64,522.00		\$64,522.00
Harlan	\$1,369,688.76	\$46,544.09	\$1,162,572.49		\$7,339.48	\$82,793.85	\$2,668,938.67
Harrison	\$109,054.08	\$949.14		\$31,762.67			\$141,765.89
Hart	\$31,748.00	\$1,184.00			\$48,214.00	(\$7,500.00)	\$73,646.00
Henderson	\$11,747.51	\$2,439.14		\$288,723.47	\$157,643.08	\$680,237.82	\$1,140,791.02
Henry	\$9,476.00	\$767.00			\$22,756.00	\$1,520.00	\$34,519.00
Hickman	\$3,780.16	\$137.32			\$3,032.12		\$6,949.60
Hopkins	\$189,664.53	\$9,510.48	\$713,535.09		\$78,086.73	\$224,200.26	\$1,214,997.09
Jackson	\$27,813.00	\$1,133.42	\$80,122.21	\$20,042.34			\$129,110.97
Jessamine	\$451.00	\$1,476.00			\$133,422.00		\$135,349.00
Johnson	\$7,003.80	\$1,389.21	\$299,534.32			\$30,006.90	\$337,934.23
Kenton	\$6,805.00	\$1,111.00		\$20,058.00			\$27,974.00
Knott	\$112,850.00	\$6,298.00	\$874,269.00		\$404,294.00	(\$135,786.00)	\$1,261,925.00
Knox	\$478.00	\$642.00	\$206,412.00		\$56,225.00	(\$194,328.00)	\$69,429.00
Larue							\$0.00
Laurel	\$5,695.80	\$1,172.25	\$88,000.12		\$2,969.47		\$97,837.64
Lawrence	\$75,503.00	\$2,497.00	\$390,892.00		\$33,644.00	(\$161,000.00)	\$341,536.00
Lee	\$131.14	\$407.35		\$28,755.80	\$78,360.25	(\$66,754.00)	\$40,900.54
Leslie	\$159,479.29	\$3,905.95	\$766,455.57		\$240,014.53	\$6,200.00	\$1,176,055.34
Letcher	\$58,455.00	\$3,429.00	\$743,920.00		\$226,478.00	(\$83,497.00)	\$948,785.00
Lewis							\$0.00
Lincoln	\$55,141.00	\$952.00		\$28,525.00			\$84,618.00
Livingston	\$55,755.37	\$1,985.01		\$5,682.63	\$86,505.19	(\$6,790.17)	\$143,138.03
Logan	\$55,180.01	\$2,450.06		\$8,285.16	\$44,444.79	\$84,428.56	\$194,788.58
Lyon	\$32,202.02	\$2,042.49		\$25,990.08		\$69,364.54	\$129,599.13
Madison	\$44,182.00	\$3,148.00		\$32,744.00	\$129,122.00	(\$80,000.00)	\$129,196.00
Magoffin	\$19,810.75	\$1,542.54	\$256,524.55		\$61,201.10	(\$87,319.30)	\$251,759.64
Marion	\$3,698.00	\$173.00			\$9,143.00		\$13,014.00
Marshall	\$40.00	\$334.00		\$23,923.00	\$33.00		\$24,330.00
Martin	\$7,382.89		\$1,136,057.34		\$275,943.07	(\$88,390.17)	\$1,330,993.13
Mason	\$362,089.22	\$14,646.75		\$33,092.99	\$595,670.93	\$147,592.58	\$1,153,092.47
McCracken					\$3,641.80		\$3,641.80
McCreary	\$2,664.00	\$561.00	\$137,313.00		\$1,366.00	(\$79,925.00)	\$61,979.00
McLean	\$14,416.58	\$562.96	\$75,254.05		\$27,301.15	\$1,356.47	\$118,891.21
Meade	\$22,926.00	\$1,439.00			\$133,247.00		\$157,612.00
Menifee	\$137.00				\$31,241.00	(\$1,999.00)	\$29,379.00
Mercer	\$36,529.00	\$93.00		\$22,999.00	\$10,596.00	(\$35,866.00)	\$34,351.00
Metcalfe	\$640.00				\$3,512.00	\$985.00	\$5,137.00

I.D. cont.

County	LGEA Cash Balance	Interest	Coal Production Allocation	Coal Impact Allocation	Mineral Tax Allocation	Miscellaneous	TOTAL LGEA FUND
Monroe	\$8,320.00	\$230.00			\$5,290.00		\$13,840.00
Montgomery	\$24,387.45	\$28,266.02		\$27,438.47			\$80,091.94
Morgan	\$17,876.83	\$652.74		\$36,576.36	\$8,158.92	(\$43,657.71)	\$19,607.14
Muhlenburg			\$300,136.00		\$64,912.00		\$365,048.00
Nelson	\$11,318.00			\$32,699.00	\$55,435.00		\$99,452.00
Nicholas	\$10,089.82	\$407.49		\$23,341.25	\$459.25	\$2,322.82	\$36,620.63
Ohio	\$17,180.36	\$1,264.65	\$275,712.80		\$50,103.54	(\$131,003.38)	\$213,257.97
Oldham	\$244,137.00	\$8,702.00			\$117,029.00		\$369,868.00
Owen							\$0.00
Owsley	\$13,914.50	\$731.46	\$98,662.02		\$1,126.33	\$1,448.72	\$115,883.03
Pendleton	\$204,836.40	\$14,103.37		\$33,081.07	\$295,197.07	\$672.30	\$547,890.21
Perry	\$260,078.00	\$10,120.00	\$1,066,395.00		\$262,139.00	\$700,891.00	\$2,299,623.00
Pike							\$0.00
Powell	\$1,795.00	\$406.00		\$85,427.00	\$32,773.00	(\$90,000.00)	\$30,401.00
Pulaski	\$47,433.46	\$1,623.17		\$90,851.89	\$133,750.92		\$273,659.44
Robertson							\$0.00
Rockcastle	\$899.63	\$0.91		\$29,309.82	\$17,894.41		\$48,104.77
Rowan	\$6,398.00	\$91.00					\$6,489.00
Russell	\$12,271.16	\$330.42		\$24,520.49	\$10,417.74	\$10,000.00	\$57,539.81
Scott	\$39,706.00	\$1,102.00		\$31,942.00	\$70,252.00		\$143,002.00
Shelby	\$194,950.00	\$10,113.21		\$31,332.13		\$67,982.00	\$304,377.34
Simpson	\$103,530.00	\$3,643.00		\$21,844.00	\$66,411.00		\$195,428.00
Spencer							\$0.00
Taylor	\$32,993.66	\$245.78		\$23,252.41	\$4,276.18		\$60,768.03
Todd	\$5.00				\$15,622.00		\$15,627.00
Trigg	\$3,005.00				\$28,802.00		\$31,807.00
Trimble	\$16,639.88	\$360.19			\$12,059.23		\$29,059.30
Union	\$934,046.82	\$49,548.66	\$460,065.19		\$143,512.74	\$500.00	\$1,587,673.41
Warren	\$281,681.98	\$15,884.52		\$35,105.39	\$128,299.79		\$460,971.68
Washington	\$6,874.52			\$11,311.62	\$7,893.94		\$26,080.08
Wayne	\$15,008.00	\$381.00			\$13,788.00	(\$2,915.00)	\$26,262.00
Webster	\$251,386.72	\$17,272.24	\$848,256.22		\$34,663.41	(\$131,251.74)	\$1,020,326.85
Whitley	\$27,934.52	\$1,345.96	\$278,210.69		\$72,489.72	(\$267,230.00)	\$112,750.89
Wolfe	\$1,518.57	\$339.79	\$95,727.66		\$8,314.98	(\$16,500.00)	\$89,401.00
Woodford				\$22,133.64			\$22,133.64
TOTALS	\$7,684,112.80	\$345,910.15	\$12,727,269.39	\$1,839,584.10	\$6,531,010.51	\$803,677.59	\$29,931,564.54

I. D. cont.

LGEA Road and Transportation Expenditures by County

County	LGEA Road Materials	Salaries	Equipment	Contract Services	Other	Airport	Mass Transit	TOTAL LGEA EXPENDITURES
Adair	\$36,862.95					\$7,700.00		\$44,562.95
Allen								\$0.00
Anderson					\$11,835.00			\$11,835.00
Ballard								\$0.00
Barren	\$32,817.28							\$32,817.28
Bath	\$12.25	\$8,232.70					\$8,956.87	\$17,201.82
Bell	\$95,903.32		\$82,734.11		\$1,954.47			\$180,591.90
Boone	\$128,003.06							\$128,003.06
Bourbon					\$40,000.00			\$40,000.00
Boyd	\$125,694.51				\$56,704.43	\$6,000.00		\$188,398.94
Boyle	\$53,180.00							\$53,180.00
Bracken								\$0.00
Breathitt					\$48,899.10			\$48,899.10
Breckinridge								\$0.00
Bullitt	\$226,714.03							\$226,714.03
Butler	\$11,379.73							\$11,379.73
Caldwell	\$27,281.00			\$10,237.50				\$37,518.50
Calloway					\$10,176.66			\$10,176.66
Campbell	\$32,615.41							\$32,615.41
Carlisle								\$0.00
Carroll								\$0.00
Carter	\$8,054.67							\$8,054.67
Casey								\$0.00
Christian	\$499,447.81							\$499,447.81
Clark					\$53,774.83			\$53,774.83
Clay	\$48,412.92							\$48,412.92
Clinton								\$0.00
Crittenden			\$18,738.45					\$18,738.45
Cumberland								\$0.00
Daviess	\$487,672.93							\$487,672.93
Edmonson								\$0.00
Elliott	\$18,815.30							\$18,815.30
Estill	\$54,244.46							\$54,244.46
Fleming			\$63,954.34		\$4,443.48			\$68,397.82
Floyd	\$995,403.60		\$7,000.00					\$1,002,403.60
Franklin			\$62,678.00					\$62,678.00
Fulton					\$410.00			\$410.00
Gallatin								\$0.00
Gartard								\$0.00
Grant	\$26,640.85						\$6,000.00	\$32,640.85
Graves								\$0.00
Grayson	\$16,977.92							\$16,977.92

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	\$37,726.80							\$37,726.80
Hancock					\$4,300.00			\$4,300.00
Hardin	\$64,521.72							\$64,521.72
Harlan	\$323,419.38		\$28,118.33		\$188,435.80			\$539,973.51
Harrison					\$116,116.00	\$2,500.00		\$118,616.00
Hart								\$0.00
Henderson	\$40,000.00		\$34,691.50		\$83,279.60			\$157,971.10
Henry								\$0.00
Hickman								\$0.00
Hopkins								\$0.00
Jackson	\$31,792.00							\$31,792.00
Jessamine			\$43,109.00					\$43,109.00
Johnson	\$62,273.37	\$112,899.08						\$175,172.45
Kenton	\$26,000.00							\$26,000.00
Knott	\$219,789.11	\$113,319.13			\$25,138.61			\$358,246.85
Knox	\$69,370.00							\$69,370.00
Larue								\$0.00
Laurel				\$32,994.16				\$32,994.16
Lawrence	\$130,424.00							\$130,424.00
Lee	\$29,846.22							\$29,846.22
Leslie	\$333,249.22			\$19,474.00				\$352,723.22
Letcher	\$251,863.86		\$39,550.00					\$291,413.86
Lewis								\$0.00
Lincoln			\$53,798.00		\$22,400.00			\$76,198.00
Livingston	\$5,129.00							\$5,129.00
Logan	\$23,299.66							\$23,299.66
Lyon	\$53,968.27			\$15,284.33				\$69,252.60
Madison								\$0.00
Magoffin	\$79,504.33							\$79,504.33
Marion	\$4,500.00							\$4,500.00
Marshall								\$0.00
Martin					\$57,130.63			\$57,130.63
Mason	\$71,736.61				\$24,464.90	\$7,500.00		\$103,701.51
McCracken								\$0.00
McCreary			\$10,000.00		\$28,401.00	\$12,500.00		\$50,901.00
McLean	\$20,666.00							\$20,666.00
Meade								\$0.00
Menifee								\$0.00
Mercer				\$35,866.26				\$35,866.26
Metcalfe								\$0.00
Monroe	\$12,312.16							\$12,312.16
Montgomery	\$80,091.94							\$80,091.94

LGEA Road and Transportation Expenditures by County

County	LGEA Road Materials	Salaries	Equipment	Contract Services	Other	Airport	Mass Transit	TOTAL LGEA EXPENDITURES
Morgan								\$0.00
Muhlenburg				\$75,000.00				\$75,000.00
Nelson	\$66,584.99		\$20,992.61					\$87,577.60
Nicholas	\$10,518.46				\$22,508.02			\$33,026.48
Ohio					\$83,681.00	\$1,641.46		\$85,322.46
Oldham								\$0.00
Owen								\$0.00
Owsley	\$348.36							\$348.36
Pendleton	\$22,784.10				\$217,684.19	\$1,500.00		\$241,968.29
Perry	\$1,137,684.42					\$22,427.53		\$1,160,111.95
Pike								\$0.00
Powell	\$21.00					\$9,500.00		\$9,521.00
Pulaski	\$100,132.08					\$20,000.00		\$120,132.08
Robertson								\$0.00
Rockcastle	\$23,290.87							\$23,290.87
Rowan			\$6,489.00					\$6,489.00
Russell	\$31,555.22		\$13,755.41			\$4,000.00		\$49,310.63
Scott	\$85,525.19							\$85,525.19
Shelby				\$39,835.00				\$39,835.00
Simpson	\$7,532.28							\$7,532.28
Spencer								\$0.00
Taylor	\$35,856.82					\$13,420.00		\$49,276.82
Todd	\$7,639.17					\$500.00		\$8,139.17
Trigg								\$0.00
Trimble								\$0.00
Union					\$5,000.00			\$5,000.00
Warren			\$49,913.00					\$49,913.00
Washington	\$23,466.01							\$23,466.01
Wayne						\$3,343.00		\$3,343.00
Webster					\$141,546.61	\$1,700.00		\$143,246.61
Whitley	\$84,112.85							\$84,112.85
Wolfe	\$61,444.00							\$61,444.00
Woodford			\$33,257.00					\$33,257.00
TOTALS	\$6,596,113.47	\$234,450.91	\$568,778.75	\$228,691.25	\$1,248,284.33	\$114,231.99	\$14,956.87	\$9,005,507.57

Road Revenues/Expenditures other than from Road Fund/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			Monroe		
Barren			Hancock			Montgomery		\$24,996.00
Bath			Hardin	\$31,025.00		Morgan		
Bell			Harlan			Muhlenburg		
Boone			Harrison		\$14,734.00	Nelson		\$201,024.75
Bourbon			Hart			Nicholas		
Boyd			Henderson			Ohio		\$31,907.00
Boyle			Henry			Oldham	\$1,203,006.00	
Bracken			Hickman			Owen		
Breathitt			Hopkins			Owsley		
Breckinridge			Jackson			Pendleton		
Bullitt	\$714,436.12		Jessamine			Perry		
Butler			Johnson			Pike		
Caldwell			Kenton			Powell	\$2,000.00	
Calloway			Knott		\$184,839.08	Pulaski		
Campbell			Knox			Robertson		
Carlisle			Larue			Rockcastle		
Carroll			Laurel			Rowan	\$1,025,314.75	\$1,007,156.00
Carter			Lawrence			Russell		\$5,760.00
Casey			Lee			Scott		
Christian			Leslie			Shelby		
Clark			Letcher			Simpson		
Clay			Lewis			Spencer		
Clinton			Lincoln			Taylor		\$11,580.00
Crittenden			Livingston			Todd		
Cumberland			Logan		\$10,000.00	Trigg		
Daviess			Lyon			Trimble		
Edmonson			Madison			Union		
Elliott			Magoffin			Warren		\$172,541.76
Estill			Marion	\$203,484.00	\$35,964.64	Washington		\$15,000.00
Fleming			Marshall		\$682,523.44	Wayne		\$7,346.00
Floyd			Martin			Webster		
Franklin			Mason		\$15,274.38	Whitley		
Fulton			McCracken			Wolfe		
Gallatin			McCreary			Woodford		\$500.00
Garrard			McLean					
Grant			Meade		\$23,311.92			
						TOTALS	\$3,179,265.87	\$2,454,458.97

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	15,360.00	485.88	\$1,918.95	\$60.70	Graves	33,550.00	622.19	\$3,336.77	\$61.88	Menifee	5,092.00	130.52	\$6,937.97	\$177.84
Allen	14,628.00	401.25	\$2,749.23	\$75.41	Grayson	21,050.00	536.95	\$1,994.85	\$50.89	Mercer	19,148.00	253.55	\$5,809.27	\$76.92
Anderson	14,571.00	196.40	\$3,818.30	\$51.47	Green	10,371.00	363.13	\$2,847.29	\$99.70	Metcalfe	8,963.00	386.09	\$1,990.59	\$85.75
Ballard	7,902.00	208.93	\$3,098.10	\$81.91	Greenup	36,742.00	453.28	\$3,052.87	\$37.66	Monroe	11,401.00	360.45	\$2,537.66	\$80.23
Barren	34,001.00	584.70	\$3,101.55	\$53.34	Hancock	7,864.00	235.54	\$4,510.17	\$135.09	Montgomery	19,561.00	136.57	\$7,197.82	\$50.25
Bath	9,692.00	220.17	\$2,293.01	\$52.09	Hardin	89,240.00	605.60	\$2,967.43	\$20.14	Morgan	11,648.00	330.20	\$3,609.68	\$102.33
Bell	31,506.00	215.75	\$4,946.12	\$33.87	Hartan	36,574.00	241.88	\$7,390.75	\$48.88	Muhlenburg	31,318.00	364.10	\$3,189.00	\$37.08
Boone	57,589.00	236.01	\$15,454.11	\$63.33	Harrison	16,248.00	304.65	\$3,145.41	\$58.98	Nelson	29,710.00	320.44	\$4,925.54	\$53.12
Bourbon	19,236.00	190.21	\$3,143.18	\$31.08	Hart	14,890.00	403.71	\$2,001.06	\$54.25	Nicholas	6,725.00	193.28	\$2,955.71	\$84.95
Boyd	51,150.00	263.69	\$5,500.08	\$28.35	Henderson	43,044.00	406.15	\$3,425.22	\$32.32	Ohio	21,105.00	513.75	\$2,924.76	\$71.20
Boyle	25,641.00	129.93	\$7,009.34	\$35.52	Henry	12,823.00	184.79	\$2,823.22	\$40.68	Okemah	33,263.00	219.05	\$7,462.52	\$49.14
Bracken	7,766.00	165.51	\$2,789.37	\$59.45	Hickman	5,566.00	182.34	\$3,020.06	\$98.94	Owen	9,035.00	222.58	\$4,011.82	\$98.83
Breathitt	15,703.00	247.73	\$4,598.09	\$72.54	Hopkins	46,126.00	667.49	\$1,519.83	\$21.99	Owsley	5,036.00	197.32	\$4,366.51	\$171.09
Breckinridge	16,312.00	532.10	\$2,200.01	\$71.76	Jackson	11,955.00	440.35	\$1,581.45	\$58.25	Pendleton	12,036.00	250.90	\$4,002.85	\$83.44
Bullitt	47,567.00	262.46	\$4,632.36	\$25.56	Jessamine	30,508.00	172.21	\$6,440.13	\$36.35	Perry	30,283.00	315.42	\$6,615.91	\$68.91
Butler	11,245.00	423.65	\$2,014.89	\$75.91	Johnson	23,248.00	240.64	\$6,711.53	\$69.47	Pike	72,583.00	738.09	\$5,470.05	\$55.62
Caldwell	13,232.00	308.65	\$2,838.34	\$66.21	Kenton	142,031.00	88.03	\$42,031.01	\$26.05	Powell	11,686.00	172.43	\$4,224.58	\$62.32
Calloway	30,735.00	650.74	\$1,654.70	\$35.03	Knott	17,906.00	202.06	\$6,012.68	\$67.85	Pulaski	49,489.00	1,016.54	\$3,087.34	\$63.43
Campbell	83,866.00	200.79	\$5,747.49	\$13.76	Knox	29,676.00	385.98	\$2,335.47	\$30.38	Robertson	2,124.00	62.94	\$4,611.45	\$136.65
Carlisle	5,238.00	170.42	\$2,510.25	\$81.67	Larue	11,679.00	231.30	\$4,278.02	\$84.73	Rockcastle	14,803.00	325.59	\$3,325.66	\$73.15
Carroll	9,292.00	84.37	\$8,311.40	\$75.47	Laurel	43,438.00	678.89	\$2,405.65	\$37.60	Rowan	20,353.00	250.14	\$10,507.10	\$129.13
Carter	24,340.00	530.63	\$2,315.89	\$50.49	Lawrence	13,998.00	314.65	\$4,212.28	\$94.68	Russell	14,716.00	329.70	\$2,874.06	\$64.39
Casey	14,211.00	461.05	\$2,737.80	\$88.82	Lee	7,422.00	265.57	\$3,163.26	\$113.19	Scott	23,867.00	242.19	\$8,415.69	\$85.40
Christian	68,941.00	477.79	\$3,560.96	\$24.68	Leslie	13,642.00	314.73	\$4,563.00	\$105.27	Shelby	24,624.00	269.91	\$4,663.88	\$50.71
Clark	29,496.00	193.33	\$5,988.05	\$39.25	Letcher	27,000.00	368.91	\$4,924.59	\$67.29	Simpson	15,145.00	269.35	\$2,936.15	\$52.22
Clay	21,746.00	513.01	\$3,293.51	\$77.70	Lewis	13,029.00	410.38	\$1,956.58	\$61.63	Spencer	6,801.00	123.53	\$5,334.63	\$96.90
Clinton	9,135.00	181.30	\$2,520.73	\$50.03	Lincoln	20,045.00	312.20	\$3,337.59	\$51.98	Taylor	21,146.00	289.70	\$3,585.87	\$49.13
Crittenden	9,196.00	330.01	\$3,175.73	\$113.97	Livingston	9,062.00	269.14	\$3,263.02	\$96.91	Todd	10,940.00	310.21	\$3,386.30	\$96.02
Cumberland	6,784.00	242.47	\$2,978.98	\$106.47	Logan	24,416.00	474.55	\$3,066.37	\$59.60	Trigg	10,361.00	315.63	\$2,085.47	\$63.53
Davies	87,189.00	609.46	\$3,685.55	\$25.76	Lyon	6,624.00	243.64	\$2,842.10	\$104.54	Trimble	6,090.00	144.25	\$2,655.14	\$62.89
Edmonson	10,357.00	273.01	\$1,432.29	\$37.75	Madison	57,508.00	427.49	\$3,937.47	\$29.27	Union	16,557.00	360.11	\$2,270.26	\$49.38
Elliott	6,455.00	244.69	\$3,028.85	\$114.81	Magoffin	13,077.00	330.91	\$2,516.73	\$63.69	Warren	76,673.00	598.10	\$3,126.80	\$24.39
Estill	14,614.00	240.86	\$3,245.08	\$53.48	Marion	16,499.00	257.41	\$4,354.85	\$67.94	Washington	10,441.00	204.56	\$4,407.53	\$86.35
Fleming	12,292.00	261.00	\$3,349.35	\$71.12	Marshall	27,205.00	403.84	\$4,474.39	\$66.42	Wayne	17,468.00	356.32	\$2,159.26	\$44.05
Floyd	43,586.00	380.95	\$6,131.46	\$53.59	Martin	12,526.00	113.24	\$6,711.03	\$60.67	Webster	13,995.00	299.23	\$4,180.34	\$89.38
Franklin	43,781.00	144.57	\$10,150.61	\$33.52	Mason	16,666.00	157.66	\$5,943.40	\$56.22	Whitley	33,326.00	594.67	\$2,872.22	\$51.25
Fulton	8,271.00	108.22	\$3,852.31	\$50.40	McCracken	62,879.00	312.97	\$7,744.14	\$38.55	Wolfe	6,503.00	227.50	\$3,634.71	\$127.16
Gallatin	5,393.00	90.21	\$4,948.23	\$82.77	McCreary	15,603.00	457.06	\$2,970.11	\$87.00	Woodford	19,955.00	145.76	\$9,079.96	\$66.32
Garrard	11,579.00	192.90	\$3,937.96	\$65.60	McLean	9,628.00	278.52	\$2,203.16	\$63.73					
Grant	15,737.00	306.14	\$3,893.21	\$76.23	Meade	24,170.00	222.79	\$4,063.06	\$37.45	TOTALS	2,795,033.00	37,386.43	\$3,776.84	\$50.52

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 digit 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 ACCOUNTS4100 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

4300 Excess Fees (continued)

- 4304 Sheriff
- 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

4500 Intergovernmental Revenues (continued)

- 4525 Public Defender Allotment
- 4526 Strip Mine Permit Refund

- Local Government Economic Assistance
- 4527 Coal Production
- 4528 Coal Impact
- 4529 Mineral Tax

- 4530 Refund 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 Suppression 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

4600 Charges for Services (continued)

4614 Library
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 Material 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
2730 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 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

8003 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)
- 111 Investigator(s)
- 113 Captain(s)
- 114 Battalion Chief(s)
- 115 Lieutenant(s)
- 117 Sergeant
- 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 Foreman
- 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

100 Personal Services (continued)

- 173 Cook(s)
- 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

- 300 Contracted Services (continued)
- 312 Contract Construction - Bridges
- 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

300 Contracted Services (continued)

- 366 Solid Waste
- 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

400 Supplies and Materials (continued)

467 Recreation Supplies and Equipment
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 Judgments
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

500 Other Charges (continued)

- 550 Medical Supplies
- 551 Memberships
- 553 Memberships - ADD
- 555 Memberships - KACO
- 557 Memberships - 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 - Vehicle
- 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
- 699 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

