

BUDGET OF OLDHAM COUNTY
FISCAL YEAR ENDING JUNE 30, 2027

Second Reading

June 2, 2026

DRAFT

**BUDGET OF OLDHAM COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Category	Purpose	Budget Appropriation
General Fund		
5000	General Government	\$ 11,773,808.58
5100	Protection to Persons and Property	\$ 11,173,850.30
5200	General Health and Sanitation	\$ 7,221,624.44
5300	Social Services	\$ 105,000.00
5400	Recreation and Culture	\$ 2,666,694.20
7000	Debt Service	\$ 1,216,571.26
8000	Capital Projects	
9000	Administration	\$ 1,539,695.00
	Total General Fund	\$ 35,697,243.78

Road Fund		
6100	Roads	\$ 6,694,627.57
	Total Road Fund	\$ 6,694,627.57

Jail Fund		
5100	Protection to Persons and Property	\$ 8,452,415.69
	Total Jail Fund	\$ 8,452,415.69

LGEA Fund		
5100	Protection to Persons and Property	\$ 10,000.00
5200	General Health and Sanitation	\$ 4,353,686.00
5300	Social Services	\$ -
5400	Recreation and Culture	\$ 240,000.00
6300	Bus Services	\$ 90,000.00
6400	Other Transportation Facilities/Services	\$ 4,155,209.33
8000	Capital Projects	\$ 11,564.00
	Total LGEA Fund	\$ 8,860,459.33

Central Dispatch Fund		
5100	Protection to Persons and Property	\$ 2,562,593.78
	Total Central Dispatch Fund	\$ 2,562,593.78

Police Fund		
5100	Protection to Persons and Property	\$ 86,455.00
	Total Police Fund	\$ 86,455.00

Clerk Permanent Storage Fees Fund		
5000	General Government	\$ 100,000.00
	Total Clerk Permanent Storage Fees Fund	\$ 100,000.00

Alcohol Beverage Fund		
5100	Protection to Persons and Property	\$ 602,500.00
	Total Alcohol Beverage Fund	\$ 602,500.00

General Obligations Bond Fund		
7100	Debt Service	\$ 2,855,050.00
	Total General Obligations Bond Fund	\$ 2,855,050.00

General Obligations Bond Fund		
7100	Debt Service	\$ 1,437,135.71
	Total General Obligations Bond Fund	\$ 1,437,135.71

Opioid Fund

5300	Capital Projects	\$	465,898.00
	Total OPIOID Fund	\$	465,898.00

Road Maintenance Escrow Fund

6100	Roads	\$	100,000.00
	Total Road Maintenance Escrow Fund	\$	100,000.00

Total Budgeted Appropriations

	Total General Fund	\$	35,697,243.78
	Total Road Fund	\$	6,694,627.57
	Total Jail Fund	\$	8,452,415.69
	Total LGEA Fund	\$	8,860,459.33
	Total Central Dispatch Fund	\$	2,562,593.78
	Total Police Fund	\$	86,455.00
	Total Road Maintenance Escrow Fund	\$	100,000.00
	Total Clerk Permanent Storage Fees Fund	\$	100,000.00
	Total Alcohol Beverage Fund	\$	602,500.00
	Total General Obligations Bond Fund	\$	2,855,050.00
	Total General Obligations Bond Fund	\$	1,437,135.71
	Total OPIOID Fund	\$	465,898.00
	Grand Total All Funds	\$	67,914,378.86

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BUDGET OF OLDHAM COUNTY
 FISCAL YEAR ENDING JUNE 30, 2027
 ESTIMATE OF REVENUES BY FUND

Source	Code	Minor Obj Code	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	08 Central Dispatch Fund	18 Police Fund	75 Clerk Storage Fee Fund	81 Alcohol Beverage Fund	82 Gen. Obligations Bond Fund	83 GENERAL OBLIGATION S BOND FUND	74 OPIOID Fund	95 Road Mnt Escrow Fund	Total
1 Real Estate Tax	4101	000	8,169,000.00	0.00											8,169,000.00
2 Tangible Property Tax	4102	000	13,350.00												13,350.00
3 Motor Vehicle Tax - Clerk	4103	000	1,150,948.00												1,150,948.00
4 Motor Vehicle Tax - State	4103	001	190,486.00												190,486.00
5 Delinquent Property Tax	4104	000	42,665.00												42,665.00
6 Bank Franchise Deposit Taxes	4130	000	226,730.00												226,730.00
7 Waste Haulers Franchise Fee	4131	000	168,055.56												168,055.56
8 Deed Transfer Tax	4135	000	769,500.00												769,500.00
9 Insurance Premium Tax	4137	000	12,310,000.00												12,310,000.00
10 Excess Fees Clerk	4302	000	616,530.00												616,530.00
11 Alcohol Beverage	4402	000								602,500.00					602,500.00
12 Federal SWIFR Grant Reimbursement	4503	001	0.00												0.00
13 Clean Water Grant	4504	001	274,486.00												274,486.00
14 Transfers, County - License	4545	000	37,500.00												37,500.00
15 Transfers, County - Fees	4545	001	565,000.00												565,000.00
16 Building Permits/Inspections	4407	000	885,288.00												885,288.00
17 Pool Permit Deposit	4407	001	15,000.00												15,000.00
18 Planning & Zoning Fees	4409	000	90,000.00												90,000.00
19 Code Enforcement Liens	4409	001	7,200.00												7,200.00
20 Other Permits - Encroachment	4411	000	18,083.33												18,083.33
21 Soil and Erosion Permits	4416	000	24,920.49												24,920.49
22 Cable TV Franchise Taxes	4417	000	122,455.44												122,455.44
23 Waste Haulers Permit	4419	000	1,250.00												1,250.00
24 State Reimb/Litter Abatement	4506	000	80,500.00								2,855,050.00				2,935,550.00
25 Household Hazardous Waste Grant	4506	001	109,000.00												109,000.00
26 Waste Tire Grant	4506	002	4,000.00												4,000.00
27 Recycling Grant	4506	003	18,830.00												18,830.00
28 911 grant	4506	006	0.00				153,180.00								153,180.00
29 Illegal Open Dump Grant	4506	005	20,000.00												20,000.00
30 Police Grant SAFE (Federal OT)	4510	000	28,000.00		0.00										28,000.00
31 State Grant/ Animal Control-Animal Removal	4510	001	5,000.00												5,000.00
32 Highway Safety FOT - OCSO	4510	002	30,000.00												30,000.00
33 LEPP Duty Weapon Grant - OCSO	4510	003	0.00												0.00
34 LEPP Body Armor Grant - OCSO	4510	004	0.00												0.00
35 Spay/Neuter Grant	4510	011	1,266.00												1,266.00
36 Police Grant-Drug Free Communities	4510	012	0.00												0.00
37 State Grant/EMPG	4510	013	0.00												0.00
38 Homeland Security Grant	4512	000	0.00												0.00
39 Bridge Replacement Funding - KYTC	4514	000	636,192.80												636,192.80
40 Election Expense Reimburse	4520	000	19,380.00												19,380.00
41 Board of Assessment/Appeals	4521	000	150.00												150.00
42 Legal Process Tax	4522	000	250.00												250.00
43 State Reimb/AOC	4532	000	726,138.20												726,138.20
44 DUI Service Fee	4538	000	8,110.00												8,110.00
45 COUNTY POLICE SUPPLEMENT(KLEFPF)	4539	000	266,188.00												266,188.00
46 Storm Water District transfer	4546	000	635,000.00									1,437,135.71			2,072,135.71
47 Storm Water District Projects	4546	001	2,103,489.00												2,103,489.00
48 Sheriff's Office Fee Pooling	4549	000	3,623,000.00												3,623,000.00
49 Interlocal Revenue OLDA	4558	000	356,100.00												356,100.00
50 Fiscal Court Filing Fees	4561	000	56,545.00												56,545.00
51 Shelter Rentals - Non-Taxable	4604	000	1,070.00												1,070.00
52 Park Programs - Non-Taxable	4604	002	29,500.00												29,500.00
53 Park Sponsorships	4604	003	3,750.00												3,750.00
54 Disc Golf Supplies - Taxable	4604	004	900.00												900.00
55 Shelter Rentals Taxable	4604	100	7,340.00												7,340.00

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 FISCAL YEAR ENDING JUNE 30, 2027
 ESTIMATE OF REVENUES BY FUND

Source	Code	Mino r Obj Code	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	08 Central Dispatch Fund	18 Police Fund	75 Clerk Storage Fee Fund	81 Alcohol Beverage Fund	82 Gen. Obligations Bond Fund	83 GENERAL OBLIGATION S BOND FUND	74 OPIOID Fund	95 Road Mnt Escrow Fund	Total
56 Park Programs Taxable	4604	102	12,200.00												12,200.00
57 Aquatic Facility Non-Taxable	4605	000	23,500.00												23,500.00
58 Concessions	4605	001	80,000.00												80,000.00
59 Aquatic Facility - Short/Over	4605	003	1,900.00												1,900.00
60 Aquatic Facility Taxable	4605	100	209,500.00												209,500.00
61 Animal Control Fees	4612	000	33,000.00												33,000.00
62 Police Service Charges	4680	001	15,105.00												15,105.00
63 Police (SRO)	4680	005	704,773.98												704,773.98
64 Emergency Notification System	4680	006	7,377.91												7,377.91
65 Fireworks Permit	4680	007	6,000.00												6,000.00
66 OCBE Crossing Guards	4680	009	46,745.79												46,745.79
67 Range Fees	4680	010	60,100.00												60,100.00
68 Vending Revenue	4701	000	0.00												0.00
69 Rental Income	4711	000	76,409.00												76,409.00
70 Recycling Receipts	4713	000	2,700.00												2,700.00
71 Reimb Insurance Planning Commission	4727	000	375,000.00												375,000.00
72 Police Donations	4728	001	50,000.00												50,000.00
73 Police Donations - Crestwood SRO	4728	002	16,000.00												16,000.00
74 Ironman Foundation Grant	4728	003	0.00												0.00
75 Cattleman's Donations	4728	004	0.00												0.00
76 Miscellaneous Revenue	4731	000	0.00						100,000.00						100,000.00
77 Animal Carcass Billing to Owners	4731	002	0.00												0.00
78 Insurance Reimbursement	4733	000	0.00												0.00
79 National Opioids Settlements	4760	000										67,898.00			67,898.00
80 Community Center Non-Taxable	4798	000	26,900.00												26,900.00
81 Community Center Taxable	4798	100	67,200.00												67,200.00
82 Interest	4801	000	1,330,500.00			500.00		750.00				7,000.00	100,000.00		1,438,750.00
83 Tourism Tax	4138	000				240,000.00									240,000.00
84 Telephone 911 Fee - State (Cell Lines)	4140	000					442,000.00								442,000.00
85 Telephone 911 Fee - Land Lines	4140	001					218,004.00								218,004.00
86 Federal Prisoners	4502	000			4,100,000.00										4,100,000.00
87 ICE Detainees	4502	001			3,100,000.00										3,100,000.00
89 Federal Transport	4502	002			200,000.00										200,000.00
90 Fed Reimburse HB 556	4503	000			35,000.00										35,000.00
91 Old Floyd'sburg Road Culverts 5-494	4504	016													0.00
92 Rail Underpass 5-434	4504	020				127,783.06									127,783.06
93 Buckner Connector 5-574	4504	038				0.00									0.00
94 Springhill Trace Sidewalks 5-757	4504	041				0.00									0.00
95 Bike and Ped Trail Extension 5-410	4504	045				539,000.00									539,000.00
96 KY329 Realignment 5-542	4504	050				25,584.00									25,584.00
97 FEMA Flood Mitigation Riverside 2015	4504	051													0.00
98 FEMA Flood Mitigation Riverside 2016	4504	054													0.00
99 FMA Harmony Village Flood Elevaton Grant	4504	055													0.00
100 FMA Oldham Acres Flood Elevaton Grant	4504	056													0.00
101 KY329 Realignment 5-542	4504	059				377,099.20									377,099.20
102 FMA Tartan's Landing 2018-001	4504	060				78,156.36									78,156.36
103 FMA GBF 2018-012	4504	065				0.00									0.00
104 FMA Oldham Acres 2019-002	4504	066				0.00									0.00
105 FMA Harmony Landing 2019-007	4504	067				0.00									0.00
106 FMA Harmony Village 2019-003	4504	068				1,835,120.00									1,835,120.00
107 Flood Mitigation 5513 W HWY 524	4504	069				0.00									0.00
108 Flood Mitigation 2021	4504	074				2,518,566.00									2,518,566.00
111 Currys Fork 19-02	4504	058				0.00									0.00
112 KY22 Corridor Study	4504	061													0.00
113 Currys Fork 2020	4504	062				0.00									0.00

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 FISCAL YEAR ENDING JUNE 30, 2027
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114	CDBG COVID Utility Relief	4504	069													0.00
115	Currys Fork 2022	4504	070				128,564.57									128,564.57
116	Currys Fork 2023	4504	071				0.00									0.00
117	Kenwood Road	4504	072				836,724.60									836,724.60
118	KY22 & Clore Lane Intersection	4504	073				1,240,862.05									1,240,862.05
120	Non Public School Transport	4509	032				70,000.00									70,000.00
121	Rubber Modified Asphalt Grant	4510	000													0.00
122	ADF Grants	4510	003				5,000.00									5,000.00
123	EMS State Grant Pass Thru	4510	005				10,000.00									10,000.00
124	County Road Aid	4518	000		627,000.00											627,000.00
125	Bridge Replacement Funds	4514	003													0.00
126	Truck License	4516	000		220,000.00											220,000.00
127	Operator License Refunds	4517	000		17,500.00											17,500.00
128	Municipal Road Aid (Buckner)	4519	000		95,000.00											95,000.00
129	County Municipal Aid	4519	001		425,000.00											425,000.00
130	Mineral Severance Tax	4529	000				196,500.00									196,500.00
131	State Fees	4533	000			95,000.00										95,000.00
132	Contracts with Other Counties	4536	000			500,000.00										500,000.00
133	State Prisoners	4537	000			400,000.00										400,000.00
134	Fiscal Court Filing Fees	4561	000													0.00
135	Local Corrections Assistance Fund	4569	000			15,000.00										15,000.00
136	Work Release	4618	000			8,000.00										8,000.00
137	Subdivision Road Work (Bonds cashed)	4619	000													0.00
138	Home Incarceration	4624	000			75,000.00										75,000.00
139	Booking Fees	4633	000			8,000.00										8,000.00
140	Inmate Per Diem	4634	000			40,000.00										40,000.00
141	Inmate Medical Reimbursement	4634	001			10,000.00										10,000.00
142	Vending Commissions	4701	000			0.00										0.00
143	Telephone Commission	4702	000			182,000.00										182,000.00
144	Donations - Courthouse Beauty	4728	001													0.00
145	Courthouse Plaza Statue	4728	003													0.00
146	Bond Repayment	4750	000													0.00
147	Restitution-State Drug Funds	4780	000					5,000.00								5,000.00
148	Seized Funds Deposited	4799	000													0.00
149	Total Revenues			37,613,058.50	1,384,500.00	8,768,000.00	8,229,459.84	813,184.00	5,750.00	100,000.00	602,500.00	2,855,050.00	1,437,135.71	74,898.00	100,000.00	61,983,536.05
150	Prior Year Carryover	4901	000	5,459,137.81					80,705.00					391,000.00		5,930,842.81
151	Transfers Out	4909	000	(7,374,952.53)		(315,584.31)										(7,690,536.84)
152	Transfers In	4910	000		5,310,127.57		630,999.49	1,749,409.78								7,690,536.84
153	Borrowed Money	4911	000													0.00
154	Total Available			35,697,243.78	6,694,627.57	8,452,415.69	8,860,459.33	2,562,593.78	86,455.00	100,000.00	602,500.00	2,855,050.00	1,437,135.71	465,898.00	100,000.00	67,914,378.86

**BUDGET OF OLDHAM COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

	Issue Identifier	1	2	3	4
1	Fund and Major Object Code	01-7100	01-7100	01-7100	82-7100
2	Project Description	Oldham Reserve	JAIL	JAIL	AOC
3	Contract Term	18 years	20 years	13 years	25
4	Current Interest Rate Percent	2%	4%	3.20%	5.00%
5	Issue Date	12/9/2012	12/6/2016	9/7/2017	12/15/2022
6	Total Principal Amount	\$ 4,055,000.00	\$ 7,620,000.00	\$ 8,100,000.00	\$42,920,000.00
7	Total Interest Amount	\$ 702,582.00	\$ 4,150,869.00	\$ 1,485,325.00	\$28,417,536.94
8	Total Issues (sum of 6 and 7)	\$ 4,757,582.00	\$ 11,770,869.00	\$ 9,585,325.00	\$71,337,536.94
9	Outstanding Principal	\$ 700,000.00	\$ 7,620,000.00	\$ 2,735,000.00	\$40,230,000.00
10	Outstanding Interest	\$ 43,150.00	\$ 1,803,354.00	\$ 148,268.00	\$22,547,500.00
11	Less Reserve Earnings				
12	Total Outstanding	\$ 743,150.00	\$ 9,423,354.00	\$ 2,883,268.00	\$62,777,500.00
13	Next Payment Due Date	12/1/2026	12/1/2026	12/1/2026	8/1/2026
14	Total Due This Budget	\$ 149,800.00	\$ 247,468.26	\$ 819,303.00	\$ 2,855,050.00

	Issue Identifier	5	6	7
1	Fund and Major Object Code	83-7100	83-7100	83-7100
2	Project Description	Sewer GO 2017	Sewer KACo	Sewer GO 2014
3	Contract Term	12 years	30 years	20 years
4	Current Interest Rate Percent	2.08%	5.63%	3.00%
5	Issue Date	10/1/2017	6/14/2001	12/1/2014
6	Total Principal Amount	\$ 3,561,946.00	\$ 4,000,000.00	\$ 9,790,000.00
7	Total Interest Amount	\$ 644,799.00	\$ 4,207,954.00	\$ 3,484,662.00
8	Total Issues (sum of 6 and 7)	\$ 4,206,745.00	\$ 8,207,954.00	\$ 13,274,662.00
9	Outstanding Principal	\$ 1,960,335.00	\$ 1,145,000.00	\$ 5,140,000.00
10	Outstanding Interest	\$ 82,471.00	\$ 176,388.00	\$ 765,170.00
11	Less Reserve Earnings			
12	Total Outstanding	\$ 2,042,806.00	\$ 1,321,388.00	\$ 5,905,170.00
13	Next Payment Due Date	10/1/2026	7/20/2026	12/1/2026
14	Total Due This Budget	\$ 513,827.00	\$ 265,624.00	\$ 657,685.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5001	101	Judge/Executive Salary	140,632.30
01	5001	103	Deputy Judge Salary	157,016.50
01	5001	106	Judge's Staff Salaries	442,400.00
01	5001	178	Overtime	1,200.00
01	5001	201	Social Security	56,705.53
01	5001	202	Retirement	129,270.59
01	5001	204	Life Insurance	993.00
01	5001	205	Health Insurance	142,151.33
01	5001	206	Dental Insurance	960.00
01	5001	208	Unemployment Insurance	599.42
01	5001	209	Workers Comp	2,935.09
01	5001	212	Training Benefit (JE)	-
01	5001	309	Consultants	30,000.00
01	5001	429	Gasoline	4,200.00
01	5001	445	Office Supplies	11,975.00
01	5001	507	Community Events	7,000.00
01	5001	531	Judge Executive Bond	375.00
01	5001	551	Memberships	8,255.00
01	5001	563	Postage	5,295.00
01	5001	573	Cell Phone	1,140.00
01	5001	574	Training	4,310.00
01	5001	592	Vehicle Maintenance	2,500.00
01	5001	595	Volunteer Recognition	5,000.00
01	5001	739	New Office Equipment	5,000.00
			TOTAL JUDGE/ EXECUTIVE	1,159,913.76
01	5005	101	County Attorney	56,505.21
01	5005	105	County Attorney's Assistant	19,800.15
01	5005	201	Social Security	5,837.36
01	5005	202	Retirement	13,300.02
01	5005	204	Life Insurance	276.00
01	5005	208	Unemployment Insurance	19.80
01	5005	209	Worker's Compensation	326.38
01	5005	445	Office Supplies	1,500.00
			TOTAL COUNTY ATTORNEY	97,564.92
01	5010	205	HRA Payments	10,000.00
01	5010	307	Annual Audit	11,100.00
01	5010	314	Library Lease	12,000.00
01	5010	368	Tax Bill Preparation & Advertising	28,000.00
01	5010	573	Telephone	16,800.00
01	5010	586	SOGC Utilities & Maintenance	14,000.00
01	5010	587	NOGC Utilities & Maintenance	1,255.00
01	5010	727	NOGC Equipment	-
			TOTAL COUNTY CLERK	93,155.00
01	5015	101	Sheriff Salary	155,364.78
01	5015	103	Deputies Salaries	1,280,140.33
01	5015	106	Admin Staff Salaries	249,892.86
01	5015	178	Overtime	135,755.45
01	5015	201	Social Security	137,023.24
01	5015	202	Retirement	256,136.79
01	5015	204	Life Insurance	2,327.40
01	5015	205	Health Insurance	136,536.82
01	5015	206	Dental Insurance	1,200.00
01	5015	208	Unemployment Insurance	1,640.08

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5015	209	Workers Compensation	43,823.59
01	5015	212	Training Benefit (Sheriff)	5,455.88
01	5015	302	Advertising	2,000.00
01	5015	307	Audit Services	14,000.00
01	5015	319	Tax Software	29,000.00
01	5015	365	Security Services (Reserve Deputies)	3,000.00
01	5015	401	Ammunition	10,000.00
01	5015	429	Gasoline	56,400.00
01	5015	445	Office Supplies	11,550.00
01	5015	481	Uniforms	12,000.00
01	5015	531	Bond	1,600.00
01	5015	551	Memberships	8,500.00
01	5015	563	Postage	23,500.00
01	5015	573	Cell Phone	14,000.00
01	5015	574	Training	12,000.00
01	5015	577	Prisoner Transportation	18,000.00
01	5015	588	Equipment Maint & Repair	7,600.00
01	5015	592	Vehicle Maintenance	30,000.00
01	5015	595	Community Services	5,000.00
01	5015	703	Computer & Comm Equip	22,000.00
01	5015	723	New Vehicles	129,962.00
01	5015	725	Office Equipment	4,879.00
			TOTAL SHERIFF	2,820,288.22
01	5020	101	Coroner Salary	61,530.33
01	5020	103	Deputy Coroner Salary	67,779.81
01	5020	201	Social Security	9,892.23
01	5020	202	Retirement	9,063.42
01	5020	204	Life Insurance	138.00
01	5020	206	Dental Insurance	120.00
01	5020	208	Unemployment	67.78
01	5020	209	Workers Compensation	633.62
01	5020	308	Mortuary Transport	15,000.00
01	5020	309	Consultants	3,600.00
01	5020	344	Pauper Burials	4,800.00
01	5020	429	Gasoline	3,000.00
01	5020	446	Supplies & Equipment	8,300.00
01	5020	573	Telephone	461.76
01	5020	574	Training	4,000.00
01	5020	576	Travel/Mileage	960.00
01	5020	592	Vehicle Maintenance	400.00
			TOTAL CORONER	189,746.95
01	5025	101	Magistrate Salaries	305,669.10
01	5025	201	Social Security	26,816.17
01	5025	202	Retirement	61,098.81
01	5025	204	Life Insurance	868.20
01	5025	205	Health Insurance	129,387.64
01	5025	206	Dental Insurance	840.00
01	5025	209	Worker's Compensation	1,717.64
01	5025	212	Training Benefit (Incentive)	44,869.11
01	5025	574	Training	25,797.00
			TOTAL MAGISTRATES	597,063.67
01	5030	367	Property Valuation Contribution	257,400.00
01	5035	191	Tax Appeal Board	400.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
			TOTAL PVA	257,800.00
01	5040	102	County Treasurer	113,394.40
01	5040	201	Social Security	8,674.67
01	5040	202	Retirement	19,764.64
01	5040	204	Life Insurance	138.00
01	5040	205	Health Insurance	-
01	5040	206	Dental Insurance	120.00
01	5040	208	Unemployment Insurance	-
01	5040	209	Worker's Compensation	555.63
01	5040	445	Office Supplies	990.00
01	5040	531	Bond	408.00
01	5040	569	Registrations/Conferences	850.00
			TOTAL TREASURER	144,895.34
01	5046	299	FSA/Wellness	19,000.00
01	5046	302	Advertising	671.88
01	5046	309	Consulting Services	8,680.00
01	5046	348	Employee Events	6,000.00
01	5046	382	Drug Testing	11,635.00
01	5046	445	Office Supplies	500.00
01	5046	551	HR Memberships	325.00
01	5046	569	Training, Conferences	850.00
01	5046	574	Employee Training	300.00
			TOTAL HUMAN RESOURCES	47,961.88
01	5060	101	Law Librarian	600.00
01	5060	201	Social Security	45.90
01	5060	202	Retirement	104.58
01	5060	205	Health Insurance	6,633.24
01	5060	209	Worker's Compensation	2.94
			TOTAL LAW LIBRARIAN	7,386.66
01	5065	192	Election Officers Per Diem	120,000.00
01	5065	193	Board of Elections Per Diem	400.00
01	5065	347	Rental/Polling Places	600.00
01	5065	445	Office Supplies	8,800.00
01	5065	565	Election Printing	179,600.00
01	5065	593	Voting Machines - Repair/Maint	37,270.00
01	5065	725	Voting - New Equipment	3,000.00
01	5065	737	Voting Machines Transport	5,000.00
			TOTAL ELECTION EXPENSES	354,670.00
01	5070	106	Staff Salaries	346,390.92
01	5070	107	P&Z Administrator	92,230.00
01	5070	178	Overtime	-
01	5070	199	Commissioners	27,000.00
01	5070	201	Social Security	35,620.00
01	5070	202	Retirement	76,451.63
01	5070	204	Life Insurance	966.00
01	5070	205	Health Insurance	124,023.02
01	5070	206	Dental Insurance	840.00
01	5070	208	Unemployment Insurance	438.62
01	5070	209	Worker's Compensation	4,612.14
01	5070	309	Consulting Services	26,000.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5070	319	Software Maintenance	27,360.00
01	5070	332	Legal Fees	3,300.00
01	5070	429	Gasoline	2,800.00
01	5070	445	Office Supplies	15,588.00
01	5070	507	Contributions - County Attorney Expenses	24,000.00
01	5070	565	Printing & Advertising	4,200.00
01	5070	571	Renewals & Subscriptions	707.00
01	5070	574	Training	1,750.00
01	5070	592	Vehicle Maintenance	350.00
01	5070	725	Capital	-
			TOTAL PLANNING & DEVELOPMENT	814,627.33
01	5075	314	Special Studies	-
01	5075	348	Economic Development I-71	8,000.00
01	5075	548	OLDA Expenses	60,000.00
01	5075	716	Land Improvement - Oldham Reserve	1,606,700.00
01	5076	505	OCED Expenses	220,000.00
			TOTAL COMMUNITY DEVELOPMENT	1,894,700.00
01	5080	106	Maintenance Staff Salary	232,910.29
01	5080	107	Maintenance Director Salary	79,260.20
01	5080	178	Overtime	2,400.00
01	5080	201	Social Security	24,064.64
01	5080	202	Retirement	46,269.60
01	5080	204	Life Insurance	690.00
01	5080	205	Health Insurance	110,835.02
01	5080	206	Dental Insurance	480.00
01	5080	208	Unemployment Insurance	312.17
01	5080	209	Worker's Compensation	7,888.09
01	5080	329	Fiscal Court Janitorial Services	37,916.64
01	5080	334	Maint & Repair - Other Buildings	20,000.00
01	5080	364	Equipment Rental	6,000.00
01	5080	398	Contract Services	40,770.00
01	5080	406	Maintenance Supplies	5,000.00
01	5080	429	Gasoline	3,300.00
01	5080	446	Seasonal Decorations	3,000.00
01	5080	481	Uniforms/Apparel	5,000.00
01	5080	573	Cell Phones & Tablets	2,490.00
01	5080	574	Training	2,000.00
01	5080	578	Utilities (Fiscal Court Bldg)	128,730.00
01	5080	585	Landscaping	16,725.00
01	5080	586	Building Repairs - FC Building	40,100.00
01	5080	590	Filters & Lights	15,000.00
01	5080	592	Vehicle Maintenance	1,950.00
01	5080	727	Equipment & Tools	7,500.00
01	5080	741	Improvements & New Construction	205,000.00
			TOTAL FISCAL COURT MAINTENANCE	1,045,591.65
01	5081	103	Court Security Deputies	171,603.84
01	5081	123	Court Security Officers	624,306.28
01	5081	201	Social Security	60,887.12
01	5081	202	Retirement	80,650.15
01	5081	204	Life Insurance	2,208.00
01	5081	205	Health Insurance	39,268.85
01	5081	206	Dental Insurance	1,920.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5081	208	Unemployment Insurance	795.91
01	5081	209	Workers Compensation	24,354.85
01	5081	429	Gasoline	6,000.00
01	5081	445	Office Supplies	500.00
01	5081	481	Uniforms	22,800.00
01	5081	574	Training	6,040.00
01	5081	577	Prisoner Transport	200.00
01	5081	592	Vehicle Maintenance	3,500.00
			TOTAL COURT SECURITY	1,045,035.00
01	5087	329	AOC Custodians	122,043.20
01	5087	398	AOC Contract Services	271,695.00
01	5087	525	AOC Insurance	95,000.00
01	5087	578	AOC Utilities	98,400.00
01	5087	586	Maintenance	29,000.00
01	5087	727	AOC Capital Improvements	50,000.00
01	5087	740	AOC Building Project	
			TOTAL DISTRICT COURT MAINTENANCE	666,138.20
01	5091	309	IT Consulting Services	36,240.00
01	5091	319	Software Maintenance/Upgrades	283,900.00
01	5091	333	Equipment Upgrades/Maintenance	183,550.00
01	5091	545	GIS Consortium Fee	1,000.00
01	5091	573	Telephone Expenses	32,580.00
			TOTAL INFORMATION TECHNOLOGY	537,270.00
5000			TOTAL GENERAL GOVERNMENT	11,773,808.58
01	5105	107	Police Chief Salary	136,161.55
01	5105	119	Police Officers Salary	3,373,790.87
01	5105	106	Police Admin Staff Salary	181,247.38
01	5105	178	Overtime	586,270.25
01	5105	201	Social Security	327,226.46
01	5105	202	Retirement	1,265,440.30
01	5105	204	Life Insurance	5,796.00
01	5105	205	Health Insurance	650,760.75
01	5105	206	Dental Insurance	5,040.00
01	5105	208	Unemployment Insurance	4,293.15
01	5105	209	Worker's Compensation	126,200.73
01	5105	319	Software Maintenance	43,247.68
01	5105	403	K9 Maintenance & Supplies	3,150.00
01	5105	429	Gasoline	190,200.00
01	5105	445	Office Supplies	15,420.00
01	5105	481	Uniforms	76,500.00
01	5105	548	Chaplain Program	2,000.00
01	5105	560	Merit Board Expenses	6,000.00
01	5105	573	Cell Phone Services	44,442.12
01	5105	574	Police Training	104,121.00
01	5105	578	Building Utilities	27,840.00
01	5105	586	Building Maintenance & Repairs	30,245.00
01	5105	588	Equipment Maintenance & Repair	36,935.00
01	5105	592	Vehicle Maintenance	157,700.00
01	5105	717	Law Enforcement Equipment	162,147.00
01	5105	723	Police Vehicles	431,681.50
01	5105	742	Capital Additions	368,310.81
			TOTAL COUNTY POLICE	8,362,167.55

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5106	119	Police Officers Salary	718,744.94
01	5106	178	Overtime	22,000.00
01	5106	201	Social Security	56,666.99
01	5106	204	Life Insurance	1,518.00
01	5106	206	Dental Insurance	240.00
01	5106	208	Unemployment Insurance	718.74
01	5106	209	Worker's Compensation	26,627.22
01	5106	429	Gasoline	28,800.00
01	5106	445	Office Supplies	1,500.00
01	5106	481	Uniforms	12,000.00
01	5106	574	Police Training	5,400.00
01	5106	588	Equipment Maintenance & Repair	3,000.00
01	5106	592	Vehicle Maintenance	40,000.00
01	5106	717	Law Enforcement Equipment	25,300.00
			TOTAL SCHOOL RESOURCE OFFICERS	942,515.89
01	5107	106	Staff Salary	27,816.94
01	5107	201	Social Security	2,128.00
01	5107	204	Unemployment Insurance	27.82
01	5107	208	Worker's Compensation	1,134.93
01	5107	329	Janitorial Services	-
01	5107	334	Maint & Repair - Other Buildings	-
01	5107	364	Equipment Rental	-
01	5107	398	Contract Services	1,800.00
01	5107	406	Maintenance Supplies	1,200.00
01	5107	435	Range Supplies	1,200.00
01	5107	573	Cell Phones	420.00
01	5107	578	Utilities	28,135.00
01	5107	725	Building Remodel	1,000,000.00
			TOTAL LAW ENFORCEMENT RANGE	1,063,862.69
01	5108	106	Crossing Guard	36,972.00
01	5108	201	Social Security	2,828.36
01	5108	208	Unemployment Insurance	36.97
01	5108	209	Worker's Compensation	1,508.46
01	5108	429	Gasoline	900.00
01	5108	445	Office Supplies	-
01	5108	481	Uniforms	4,500.00
01	5108	574	Training	-
			TOTAL CROSSING GUARDS	46,745.79
01	5115	106	Inspections Staff Salaries	377,477.89
01	5115	178	Overtime	300.00
01	5115	201	Social Security	28,900.01
01	5115	202	Retirement	65,864.42
01	5115	204	Life Insurance	637.80
01	5115	205	Health Insurance	62,014.18
01	5115	206	Dental Insurance	120.00
01	5115	208	Unemployment Insurance	377.48
01	5115	209	Worker's Compensation	12,268.03
01	5115	429	Gas	8,400.00
01	5115	445	Office Supplies	850.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5115	481	Uniforms	1,200.00
01	5115	565	Printing & Advertising	700.00
01	5115	571	Recertification	450.00
01	5115	573	Cell Phone Services	3,600.00
01	5115	574	Education & Training	1,500.00
01	5115	576	Travel	600.00
01	5115	592	Vehicle Maintenance	2,550.00
01	5115	725	New Equipment	-
			TOTAL BUILDING INSPECTIONS	567,809.81
01	5125	309	Housing Safety Consultants (Red Flag Homes)	-
			TOTAL SAFETY INSPECTION	-
01	5135	107	Emergency Mgmt Dir Salary	69,504.89
01	5135	201	Social Security	5,317.12
01	5135	202	Retirement	12,114.70
01	5135	204	Life Insurance	138.00
01	5135	205	Health Insurance	14,164.03
01	5135	206	Dental Insurance	120.00
01	5135	208	Unemployment	69.50
01	5135	209	Workers Compensation	340.57
01	5135	336	Equipment Repair/Maintenance	12,000.00
01	5135	348	Emergency Notification System	17,500.00
01	5135	429	Gasoline	1,880.00
01	5135	445	Office Supplies	7,208.00
01	5135	548	Response Team Trailers Maintenance	21,300.00
01	5135	573	Telephone	800.40
01	5135	574	Training	1,550.00
01	5135	578	Utilities	-
01	5135	592	Vehicle Maintenance	743.20
01	5135	739	Equipment	16,597.29
			TOTAL DISASTER & EMERGENCY SERVICES	181,347.70
01	5150	507	Forestry Contribution	450.00
			TOTAL FOREST FIRE PROTECTION	450.00
01	5175	903	Public Defender	8,450.87
01	5102	398	Juvenile Housing	500.00
			TOTAL OTHER	8,950.87
5100			TOTAL PROTECTION TO PERSONS & PROPERTY	11,173,850.30
01	5205	102	Animal Control Director	77,551.34
01	5205	105	Animal Control Staff Salaries	238,666.06
01	5205	178	Overtime	3,400.00
01	5205	201	Social Security	24,450.73
01	5205	202	Retirement	55,910.25
01	5205	204	Life Insurance	828.00
01	5205	205	Health Insurance	84,984.19
01	5205	206	Dental Insurance	600.00
01	5205	208	Unemployment Insurance	316.22
01	5205	209	Worker's Compensation	5,407.32
01	5205	334	Building Maintenance	9,610.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5205	385	Veterinary Services	12,400.00
01	5205	398	Contract Services	18,000.00
01	5205	403	Food & Supplies	13,060.00
01	5205	406	Maintenance Supplies	7,800.00
01	5205	425	Inmate Meals	9,490.00
01	5205	429	Gas	8,880.00
01	5205	445	Office Supplies	10,156.00
01	5205	481	Uniforms	7,075.00
01	5205	571	Certifications	855.00
01	5205	573	Telephone	6,720.00
01	5205	574	Training	6,000.00
01	5205	578	Utilities	40,500.00
01	5205	592	Vehicle Maintenance	1,700.00
01	5205	725	Capital	107,000.00
			TOTAL ANIMAL CONTROL	751,360.11
01	5212	107	Solid Waste Management	185,448.57
01	5212	178	Overtime	2,454.00
01	5212	201	Social Security	14,374.55
01	5212	202	Retirement	28,296.28
01	5212	204	Life Insurance	257.40
01	5212	205	Health Insurance	42,492.10
01	5212	206	Dental Insurance	360.00
01	5212	208	Unemployment Insurance	185.45
01	5212	209	Worker's Compensation	5,971.44
01	5212	398	Illegal Open Dump Cleanup	20,000.00
01	5212	429	Gas	1,860.00
01	5212	445	Office Supplies	670.00
01	5212	569	Training & Conferences	1,210.00
01	5212	573	Cell Phone	802.00
01	5212	588	Equipment Maintenance	10,300.00
01	5212	739	Building Maintenance	1,980.00
01	5217	302	Advertising	1,800.00
01	5217	366	Waste Tire Cleanup	4,000.00
01	5217	398	Contract Services	27,000.00
01	5217	418	Hazardous Waste Collection	115,460.00
01	5217	425	Inmate Meals	13,008.00
01	5217	468	Supplies	7,732.00
01	5217	571	Dues & Subscriptions	435.00
01	5217	578	Utilities	7,200.00
01	5217	592	Vehicle Maintenance	3,200.00
01	5217	595	Litter Abatement	86,400.00
01	5217	727	Recycling Equipment - Grant	27,690.40
01	5217	739	Recycling - Other Equipment	25,000.00
			TOTAL SOLID WASTE/RECYCLING	635,587.19
01	5220	106	Engineering Staff	222,076.21
01	5220	107	County Engineer Salary	145,191.31
01	5220	178	Overtime	400.00
01	5220	201	Social Security	28,126.56
01	5220	202	Retirement	64,108.09
01	5220	204	Life Insurance	552.00
01	5220	205	Health Insurance	41,389.99
01	5220	206	Dental Insurance	360.00
01	5220	208	Unemployment Insurance	367.27

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5220	209	Worker's Compensation	5,168.91
01	5220	210	Engineering Dept Expenses	1,700.00
01	5220	312	Contracts	5,130,141.00
01	5220	323	Water Testing MS4	27,500.00
01	5220	429	Gas	3,464.26
01	5220	445	Office Supplies	1,100.00
01	5220	569	Conferences & Training	5,727.00
01	5220	573	Telephone	602.88
01	5220	592	Vehicle Maint	626.66
01	5220	595	Stormwater Education	2,000.00
01	5220	723	Capital - Vehicle	4,475.00
01	5220	730	Drainage Abatement	28,000.00
			TOTAL COUNTY ENGINEER	5,713,077.14
01	5233	363	Psychiatric Evaluations	13,200.00
01	5233	537	Indigent Services	6,000.00
01	5235	507	Soil and Water Conservation	102,400.00
			TOTAL CONTRIBUTIONS	121,600.00
5200	TOTAL GENERAL HEALTH & SANITATION			7,221,624.44
01	5330	507	General Bequests	105,000.00
5300	TOTAL SOCIAL SERVICES			105,000.00
01	5401	106	Parks & Rec Staff	125,305.52
01	5401	107	Parks & Rec Director	83,344.16
01	5401	178	Parks & Rec Overtime	1,650.00
01	5401	201	Social Security	16,087.93
01	5401	202	Retirement	30,353.33
01	5401	204	Life Insurance	414.00
01	5401	205	Health Insurance	42,492.10
01	5401	206	Dental Insurance	360.00
01	5401	208	Unemployment Insurance	208.65
01	5401	209	Worker's Compensation	4,656.24
01	5401	302	Advertising	7,850.00
01	5401	348	Program Support	12,300.00
01	5401	408	Maintenance Supplies	23,500.00
01	5401	423	Concessions	300.00
01	5401	428	Items for Resale	-
01	5401	429	Gasoline	2,700.00
01	5401	467	Recreational Supplies	47,600.00
01	5401	481	Uniforms	2,100.00
01	5401	572	Sales Tax	1,095.60
01	5401	573	Telephone	1,680.00
01	5401	574	Training	3,880.00
01	5401	578	Utilities	23,820.00
01	5401	592	Vehicle Maint	4,750.00
01	5401	721	Capital Improvements	1,125,500.00
01	5405	179	Aquatic Center Staff	200,000.00
01	5405	201	Social Security	15,300.00
01	5405	208	Unemployment Insurance	200.00
01	5405	209	Worker's Compensation	6,780.00
01	5405	348	Program Support	2,100.00
01	5405	406	Aquatic Facility Maintenance	39,600.00
01	5405	423	Concessions	52,150.00

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
01	5405	428	Items for Resale	-
01	5405	467	Supplies/Equipment	48,800.00
01	5405	481	Uniforms	4,400.00
01	5405	572	Sales Tax	17,370.00
01	5405	578	Aquatic Ctr Utilities	32,000.00
01	5405	721	Capital Improvements	498,000.00
01	5420	406	Community Ctr Maintenance	34,850.00
01	5420	445	Office Supplies	3,550.00
01	5420	446	Equipment & Supplies	15,050.00
01	5420	572	Community Ctr Sales Tax	4,032.00
01	5420	578	Community Ctr Utilities	22,120.00
01	5425	467	Festivals sponsorships	3,750.00
			TOTAL PARKS & RECREATION	2,561,999.53
01	5435	101	Media Producer Salary	59,816.25
01	5435	201	Social Security	4,575.94
01	5435	202	Retirement	10,425.97
01	5435	204	Life Insurance	138.00
01	5435	205	Health Insurance	14,164.03
01	5435	206	Dental Insurance	120.00
01	5435	208	Unemployment Insurance	59.82
01	5435	209	Workers Compensation	293.10
01	5435	595	Program Supplies	15,101.56
			TOTAL CULTURAL PROGRAM - CH 184	104,694.67
5400			TOTAL RECREATION & CULTURE	2,666,694.20
01	7100	601	GO Bonds Principal	885,000.00
01	7100	605	GO Bonds Interest	331,571.26
7000			TOTAL DEBT SERVICE	1,216,571.26
01	9100	205	Health Reimbursement Accounts	70,710.00
01	9100	301	Payroll Processing	64,800.00
01	9100	302	Advertising	3,900.00
01	9100	307	County Audit	20,500.00
01	9100	326	Financial Advisory Services	60,000.00
01	9100	332	Legal Fees	5,000.00
01	9100	503	Bank Charges	21,960.00
01	9100	519	Historic Preservation	8,000.00
01	9100	529	Liability Insurance	1,210,770.00
01	9100	539	Legal Notices	699.00
01	9100	553	ADD Contribution (KIPDA)	29,631.00
01	9100	555	KACO Contribution	1,700.00
01	9100	565	Newsletter (What's Happening)	6,400.00
01	9100	566	Miscellaneous Reimbursements	625.00
01	9100	721	Bicentennial Project	-
01	9100	727	Equipment	10,000.00
01	9200	185	Discretionary Salary Increases	25,000.00
01	9200	999	Reserve for Transfer	-
9000			TOTAL ADMINISTRATION	1,539,695.00
TOTAL GENERAL FUND APPROPRIATIONS				35,697,243.78
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
02	6103	102	Superintendent Salary	104,717.00
02	6103	143	Road Personnel Salaries	1,076,092.56
02	6103	178	Overtime	50,200.00
02	6103	201	Social Security	94,040.88
02	6103	202	Retirement	217,646.27
02	6103	204	Life Insurance	2,760.00
02	6103	205	Health Insurance	300,829.68
02	6103	206	Dental Insurance	2,160.00
02	6103	208	Unemployment Insurance	1,179.12
02	6103	209	Workers Comp	93,502.06
02	6105	311	Contract Paving	3,000,000.00
02	6105	312	Striping	50,000.00
02	6105	330	Uniforms	8,500.00
02	6105	336	Road Machinery Repairs	67,500.00
02	6105	373	Road Improvement Services	300,000.00
02	6105	398	Contracted Services	120,000.00
02	6105	406	Road Building Maint.	75,000.00
02	6105	441	Shop Equipment & Tools	15,000.00
02	6105	445	Office Supplies	5,000.00
02	6105	447	Road Maintenance Materials	425,000.00
02	6105	455	Petroleum Products	100,000.00
02	6105	566	Reimbursements	2,500.00
02	6105	573	Telephone	12,500.00
02	6105	574	Training	12,000.00
02	6105	578	Utilities	28,500.00
02	6105	588	Storage Tank Maintenance/Repairs	5,000.00
02	6105	713	Road Machinery	375,000.00
02	6105	730	Road Projects (Stormwater)	150,000.00
9000			TOTAL ROADS	6,694,627.57
			TOTAL ROAD FUND APPROPRIATIONS	6,694,627.57
			Deficit/Surplus	-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
03	5101	101	Jailer Salary	152,338.08
03	5101	123	Jail Personnel Salaries	3,149,427.07
03	5101	178	Jail Employees Scheduled Overtime	250,354.31
03	5101	201	Social Security	271,737.14
03	5101	202	Retirement	1,235,328.27
03	5101	204	Life Insurance	3,588.00
03	5101	205	Health Insurance	598,018.12
03	5101	206	Dental Insurance	3,840.00
03	5101	208	Unemployment Insurance	3,399.78
03	5101	209	Workers Compensation	133,429.24
03	5101	212	Training Incentive - Elected Official	5,853.68
03	5101	315	Contract/Private Agencies	940,283.00
03	5101	334	Building Repairs/Maintenance	77,620.00
03	5101	336	Equipment Repairs/Replace	314,279.00
03	5101	411	Cleaning Supplies	150,000.00
03	5101	425	Food	633,000.00
03	5101	429	Gas	44,175.00
03	5101	437	Jail Linens	10,000.00
03	5101	445	Office Supplies	22,425.00
03	5101	465	Prisoner Clothing	12,000.00
03	5101	481	Staff Uniforms	15,000.00
03	5101	499	Other Supplies	1,000.00
03	5101	551	Assoc Dues	850.00
03	5101	573	Telephone	23,670.00
03	5101	576	Staff Travel	20,000.00
03	5101	578	Utilities	276,600.00
03	5101	592	Vehicle Maintenance	19,200.00
03	5101	739	Other Equipment	85,000.00
5100	PROTECTION TO PERSONS & PROPERTY			8,452,415.69
TOTAL JAIL FUND APPROPRIATIONS				8,452,415.69

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
04	5140	723	EMS Grant	10,000.00
5100	TOTAL PROTECTION TO PERSONS & PROPERTY			10,000.00
04	5240	568	FMA SRL 2016-008	-
04	5240	569	FMA Harmony Village 2017-010	-
04	5240	570	FMA Oldham Acres 2017-011	-
04	5240	571	FMA Tartan's Landing 2017-009	-
04	5240	572	FMA Tartan's Landing 2018-001	-
04	5240	573	FMA GBF 2018-012	-
04	5240	574	FMA Oldham Acres 2019-002	-
04	5240	575	FMA Harmony Landing 2019-007	-
04	5240	576	FMA Harmony Village 2019-003	1,835,120.00
04	5420	577	Flood Mitigation 5513 W HWY 524	-
04	5420	578	Flood Mitigation 2021 not awarded	2,518,566.00
5200	TOTAL GENERAL HEALTH & SANITATION			4,353,686.00
5300	TOTAL SOCIAL SERVICES			-
04	5420	476	Tourism Commission	240,000.00
5400	TOTAL RECREATION AND CULTURE			240,000.00
04	6301	032	Non Public School Transport	70,000.00
04	6302	309	Local Transportation	20,000.00
6300	TOTAL BUS SERVICES			90,000.00
04	6401	030	Springhill Trace Sidewalk 5-757	-
04	6401	045	Bike and Ped Trail Extension 5-410	673,750.00
04	6401	309	KY329 Access Mgmt Study	69,570.45
04	6401	373	KY393 Trail Section 5-410.02	471,374.00
04	6401	731	Kenwood Road	929,694.00
04	6401	732	KY329 Realignment 5-542	610,230.00
04	6401	733	KY22 & Clore Lane Intersection	1,240,862.05
04	6401	735	Allen Lane Rail Underpass 5-434	159,728.83
04	6401	737	Buckner Connector 5-754	-
6400	TOTAL OTHER TRANSP. FACILITIES/SERVICES			4,155,209.33
04	8099	035	ADF Grants	5,000.00
04	8099	106	Watershed Coordinator Salary	-
04	8099	201	Watershed Coordinator FICA	-
04	8099	208	Unemployment Insurance	-
04	8099	209	Workers Compensation	-
04	8099	329	Currys Fork 2020 Expenses	-
04	8099	330	Currys Fork 2022 Expenses	6,564.00
04	8099	331	Currys Fork 2023 Expenses	-
8000	TOTAL CAPITAL PROJECTS			11,564.00
TOTAL LGEA FUND APPROPRIATIONS				8,860,459.33

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
08	5145	106	Dispatch Admin Ass't	45,830.24
08	5145	107	Dispatch Director	98,285.20
08	5145	159	Dispatch Salaries	946,354.37
08	5145	178	Dispatch Overtime	151,878.81
08	5145	201	Social Security	84,014.84
08	5145	202	Retirement	192,131.24
08	5145	204	Life Insurance	1,932.00
08	5145	205	Health Insurance	198,837.46
08	5145	206	Dental Insurance	1,680.00
08	5145	208	Unemployment Insurance	1,086.23
08	5145	209	Worker's Compensation	7,386.39
08	5145	334	Building Maintenance	12,850.00
08	5145	336	Equipment Repairs & Maintenance	9,800.00
08	5145	398	Contract Services	285,487.00
08	5145	429	Gasoline	400.00
08	5145	445	Office Supplies/Copier	8,400.00
08	5145	481	Uniforms	3,750.00
08	5145	551	Memberships	1,164.00
08	5145	569	Training	10,340.00
08	5145	573	911 Telephone	86,220.00
08	5145	578	Utilities	56,116.00
08	5145	592	Vehicle Maintenance	500.00
08	5145	739	New Equipment	358,150.00
5100			TOTAL PROTECTION TO PERSONS & PROPERTY	2,562,593.78
TOTAL CENTRAL DISPATCH FUND APPROPRIATIONS				2,562,593.78

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
18	5160	353	Drug Enforcement - State	86,455.00
5100			TOTAL PROTECTION TO PERSONS & PROPERTY	86,455.00
			TOTAL POLICE FUND APPROPRIATIONS	86,455.00
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
75	5010	446	Storage Fees Equipment & Supplies	100,000.00
5000			TOTAL GENERAL GOVERNMENT	100,000.00
			TOTAL CLERK STORAGE FEE APPROPRIATIONS	100,000.00
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
81	5105	108	ABC Policing/Enforcement	602,500.00
5100			TOTAL PROTECTION TO PERSONS & Property	602,500.00
			TOTAL ALCOHOL BEVERAGE LICENSE FUND APPROPRIATIONS	602,500.00
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
82	7100	000	Debt Service	2,855,050.00
7100			TOTAL DEBT SERVICE	2,855,050.00
			TOTAL GENERAL OBLIIGATIONS BOND FUND APPROPRIATIONS	2,855,050.00
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
83	7100	000	Debt Service	1,437,135.71
7100			TOTAL DEBT SERVICE	1,437,135.71
			TOTAL GENERAL OBLIIGATIONS BOND FUND APPROPRIATIONS	1,437,135.71
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
74	5340	000	Opioid Programs	465,898.00
5300			TOTAL SOCIAL SERVICES	465,898.00
			TOTAL OPIOID FUND APPROPRIATIONS	465,898.00
Deficit/Surplus				-

Account Code			Description	Appropriation
Fund	Major	Minor		Amount
95	6105	373	Road Improvement Services	-
95	6105	999	Road Maintenance Reserve	100,000.00
6100			TOTAL ROADS	100,000.00
			TOTAL ROAD MAINTENANCE ESCROW FUND APPROPRIATIONS	100,000.00
Deficity/Surplus				-

BUDGET SIGNATURE PAGE

SUBMITTED

DATE:

4/28/26

SIGNED

Paul Voesele
County Judge/Executive

APPROVAL as to Form and Classification

DATE:

5/4/26

SIGNED

Robert O. Brown
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the Oldham County Fiscal Court on the 2nd day of June, 2026

SIGNED:

County Judge/Executive

ATTEST:

County Clerk

**2026 YEAR TAX RATES - FOR ALL COUNTY WIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS**

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

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

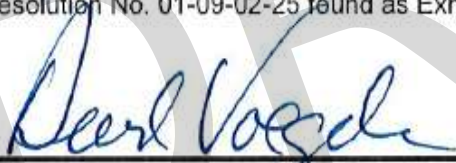
County Rates

Real Property	<u>.0870</u>
Personal Property	<u>.1180</u>
Bank Deposit Rate	<u>.000250</u>
Motor Vehicle	<u>.1383</u>
Watercraft	<u>.1180</u>

Special Districts

Special Districts	Ambulance	Library	Conservation	Service	Health
Real Property	.0474	.0390		.0140	.0250
Personal Property	.0474	.0659		.0140	.0250
Motor Vehicles	.0500	.0200		.0150	.0250
Watercraft	.0474	.0659		.0000	.0250
Other (Identify):					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of September 2, 2025 approving Resolution No. 01-09-02-25 found as Exhibit #5 to such minutes.



David Voegele, County Judge/Executive

4.27.2026

Date

Note: This form is for county wide districts only and is not all inclusive. Do not include for school districts.

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

Pursuant to KRS 68.275(3) "The Fiscal Court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses and payments to vendors that regularly provide services to the county. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of Oldham County in accordance with state law hereby orders recurring expenses for payroll and utility expenses and payments to vendors that regularly provide services to the county be paid when due.

The Fiscal Court of Oldham County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due: Bond interest and principal payments, telephone, credit card, insurance payments, poll worker payments, postage, sales tax and refund payments. All expenditures incurred via credit card shall be provided to Fiscal Court at its next meeting. List of account codes used are attached.

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of Oldham County according to the provisions of KRS 68-275(3).

Motion made by Magistrate _____
 Seconded by Magistrate _____

Vote: Yes--Unanimously

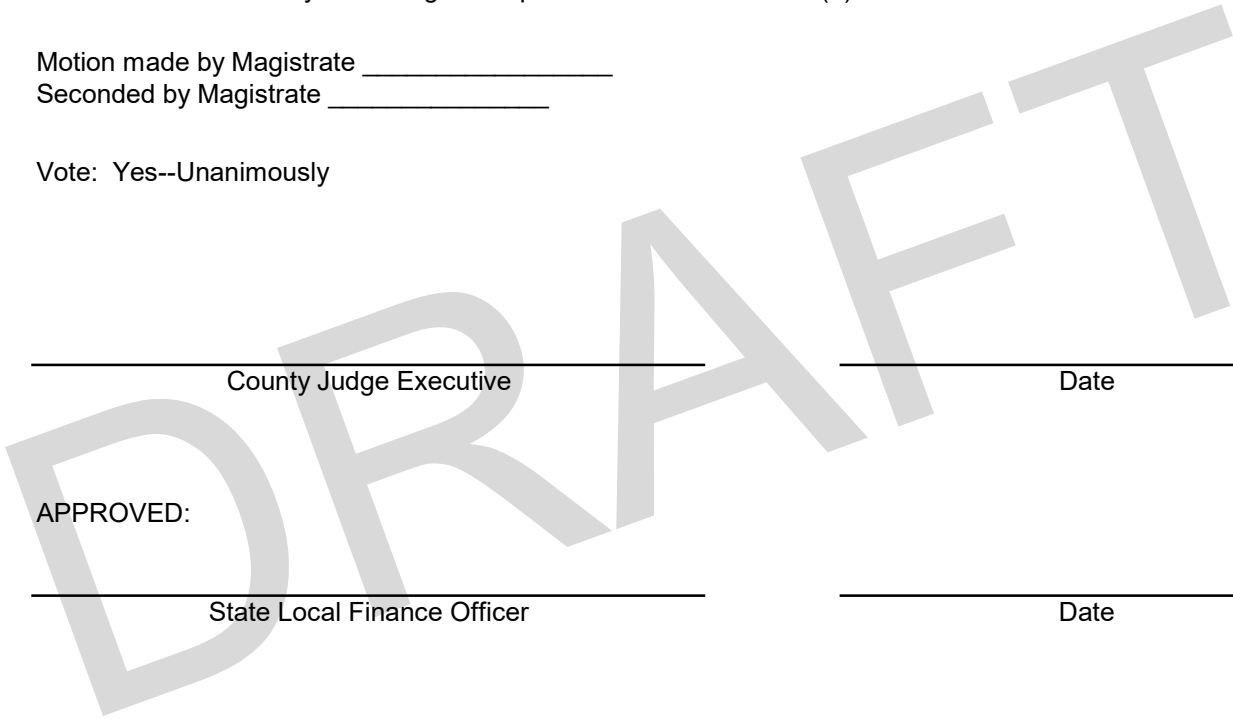
_____ Date

County Judge Executive

APPROVED:

_____ Date

State Local Finance Officer



<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT DESCRIPTION</u>
1	192	Election Officers
1	193	Election Commissioners
1	205	HRA Payments
1 **	299	FSA/Wellness - Human Resources
1 **	302	Advertising-Parks
1 **	309	Consultants
1 **	333	Equipment Upgrades/Maint - IT
1,2,3,8 **	334,336,548	Maintenance & Repairs services
1	347	Rental/Polling Places
1 **	348	Program Support/Employee Events - HR
1 **	364	Equip Rental
1 **	398	Contract Services - Maintenance
1 **	403	Animal Food & Supplies
1,2 **	406,408	Building Maintenance Supplies
3 **	411	Cleaning Supplies - Jail
1 **	423	Concessions
1,2,3 **	429,455	Gasoline , petroleum products
2 **	441	Road shop equip and tools
1,2,3,8 **	445,446	Office Supplies
2 **	447	Road Maintenance Materials
3 **	465	Prisoner Clothing- Jail
1 **	467	Recreational Supplies
1 **	468	Recycling Supplies
1 **	507	Community Events - Judge/Executive
1 **	551	Memberships - Judge/Executive
1 **	563	Postage
1 **	565	Printing & Advertising
1 **	566	Misc Reimbursements
1,8 **	569,574	Training, conferences
1,2,3,8	573	Telephone
3 **	576	staff Travel Jail
1	578,587	Utilities
1 **	585	Landscape Maintenance
1 **	586	Building Repairs - Courthouse, Fiscal Court
1 **	588	Maint & Repair-Equipment
1 **	590	Filters and lights
1,8 **	592	Vehicle Maintenance
1 **	595	Litter Abatement
1 **	595	program supplies
1	601,605	Bond Payments
1 **	703	Computer Equip
1 **	717	Capital - Law Enforcement Equip
1 **	721	Capital Improvement- Parks
1 **	725	Office Equipment
1 **	727	Capital - Plant Operations
1 **	739	New Office Equipment
**		Credit Card Purchases Only
		CC Purchases: VISA, AMAZON, Voyager-Fleet

USE OF RESERVES

FISCAL YEAR ENDING JUNE 30, 2027

Project	Dept	Request
Police Evidence Room,TAC House	Law Enforcement & Range	\$ 1,160,000.00
Investment in Oldham Reserve	General Admin	1,604,137.81
LGEA Transportation Projects	LGEA	<u>1,205,000.00</u>
Parks Improvents		<u>1,490,000.00</u>
TOTAL GENERAL FUND		<u>\$ 5,459,137.81</u>
Drug Enforcement Spending		<u>80,705.00</u>
Opioid Spending		<u>391,000.00</u>
Total Prior Year Carryover all Funds		<u>\$ 5,930,842.81</u>

DRAFT

FOR PUBLICATION:

KOC: 26-220-5

AN ORDINANCE Relating to the Annual Budget and Appropriations .
BE IT ORDAINED BY THE FISCAL COURT OF OLDHAM COUNTY, KENTUCKY:

SECTION ONE: The following budget is adopted for the fiscal year 2026/2027 and the amounts stated are appropriated for the purposes indicated.

GENERAL FUND	
5000 GENERAL GOVERNMENT	11,773,808.58
5100 PROTECTION TO PERSONS & PROPERTY	11,173,850.30
5200 GENERAL HEALTH & SANITATION	7,221,624.44
5300 SOCIAL SERVICES	105,000.00
5400 RECREATION & CULTURE	2,666,694.20
7000 DEBT SERVICE	1,216,571.26
9000 ADMINISTRATION	1,539,695.00
TOTAL GENERAL FUND	35,697,243.78
ROAD FUND	
6100 ROADS	6,694,627.57
TOTAL ROAD FUND	6,694,627.57
JAIL FUND	
5101 PROTECTION TO PERSONS & PROPERTY	8,452,415.69
TOTAL JAIL FUND	8,452,415.69
LGEA FUND	
5100 PROTECTION TO PERSONS & PROPERTY	10,000.00
5200 GENERAL HEALTH & SANITATION	4,353,686.00
5300 TOTAL SOCIAL SERVICES	0.00
5400 RECREATION & CULTURE	240,000.00
6300 TOTAL BUS SERVICES	90,000.00
6400 OTHER TRANSP. FACILITIES & SERVICES	4,155,209.33
8000 CAPITAL PROJECTS	11,564.00
TOTAL LGEA FUND	8,860,459.33
OCD FUND	
5145 DISPATCH EXPENSES	2,562,593.78
TOTAL OCD FUND	2,562,593.78
POLICE FUND	
5160 POLICE FUND EXPENSES	86,455.00
TOTAL POLICE FUND	86,455.00
CLERK STORAGE FEE FUND	
5000 GENERAL GOVERNMENT	100,000.00
TOTAL CLERK STORAGE FEE FUND	100,000.00
ALCOHOL BEVERAGE FUND	
5100 PROTECTION TO PERSONS & PROPERTY	602,500.00
TOTAL ALCOHOL BEVERAGE FUND	602,500.00
GENERAL OBLIGATIONS BOND FUND	
7100 DEBT SERVICE	2,855,050.00
TOTAL GENERAL OBLIGATIONS BOND FUND	2,855,050.00
GENERAL OBLIGATIONS BOND FUND	
7100 DEBT SERVICE	1,437,135.71
TOTAL GENERAL OBLIGATIONS BOND FUND	1,437,135.71
OPIOID FUND	
8000 CAPTIAL PROJECT	465,898.00
TOTAL OPIOID FUND	465,898.00
ROAD MAINTENANCE FUND	
6105 ROAD MAINTENANCE EXPENSE	100,000.00
TOTAL ROAD MAINTENANCE FUND	100,000.00
TOTAL BUDGET EXPENSES	67,914,378.86

Adopted this 2nd Day of June, 2026.

David Voegele, County Judge/Executive

NOTICE OF AVAILABILITY

All interested persons and organizations in Oldham County are hereby notified that a copy of the county's adopted budget in full is available for public inspection at the Office of the County Judge/Executive during normal business hours.