

Sample Budget Summary
Garrard County Fiscal Court

07/01/2023 06/30/2024

Budget

01 - GENERAL

0150011010 - Co Judge/Exec Salary	98,000.00
0150011040 - Finance Officer	40,000.00
0150011060 - Co Judge/Exec Office Staff	31,500.00
0150011420 - Occupational Tax Administrator	43,275.00
0150011750 - Co Judge/Exec Custodial	2,600.00
0150011880 - Court Secretary	3,600.00
0150012120 - Judge Incentive	1,200.00
0150013020 - Advertising	5,000.00
0150013480 - Program Support	11,000.00
0150014450 - Co Judge/Exec / Courthouse Off	12,500.00
0150015010 - Area Development District	2,481.00
0150015690 - Fiscal Court Conferences	13,000.00
5001 Subtotal	264,156.00
0150051010 - Co Attorney Salary	19,630.00
0150051650 - Co Attorney Secretary Salary	60,230.00
0150053340 - Co Attorney Maint & Repairs	1,000.00
0150055730 - Co Attorney Telephone	7,000.00
0150055780 - Co Attorney Utilities	7,000.00
0150055810 - Co Attorney Water & Sewer	1,000.00
0150056990 - Co Attorney Debt Service	7,567.00
5005 Subtotal	103,427.00
0150103340 - Co Clerk Maint & Repairs	1,000.00
0150103680 - Co Clerk Tax Bill Preparation	10,000.00
0150104450 - Co Clerk Office Supplies	12,500.00
0150105730 - Co Clerk Telephone	7,000.00
5010 Subtotal	30,500.00
0150155070 - Sheriff Contributions	574,420.00
0150156990 - Sheriffs Debt Service	98,881.00
5015 Subtotal	673,301.00
0150201010 - Coroner Salary	16,000.00
0150201030 - Deputy Coroner Salary	7,500.00
0150204460 - Coroner Supplies	2,000.00
0150204550 - Coroner Gasoline	1,000.00
0150205690 - Coroner Training	900.00
5020 Subtotal	27,400.00
0150251010 - Magistrates Salary	47,000.00
0150252120 - Magistrates Incentive	8,750.00
5025 Subtotal	55,750.00
0150303340 - Pva Maint & Repairs	1,000.00
0150303670 - Pva County Contribution	46,601.00
0150305780 - Pva Utilities	5,000.00
0150305810 - Pva Water & Sewer	500.00
0150306990 - Pva Debt Service	2,522.00
5030 Subtotal	55,623.00
0150351910 - Board Of Assessment Appeals	400.00

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07/01/2023 06/30/2024

Budget

<i>5035 Subtotal</i>	<i>400.00</i>
0150401020 - County Treasurer Salary	60,388.00
<i>5040 Subtotal</i>	<i>60,388.00</i>
0150475690 - Tax Administrator Refunds	10,000.00
<i>5047 Subtotal</i>	<i>10,000.00</i>
0150601010 - Law Library	600.00
<i>5060 Subtotal</i>	<i>600.00</i>
0150651920 - Election Officers	15,000.00
0150651930 - Election Commissioners	4,800.00
0150651940 - Election Tabulators	400.00
0150653020 - Election Advertising	4,000.00
0150654460 - Election Equipment	108,000.00
0150655650 - Election Printing	20,205.00
<i>5065 Subtotal</i>	<i>152,405.00</i>
0150754450 - Econ. Dev. Supplies	5,000.00
<i>5075 Subtotal</i>	<i>5,000.00</i>
0150803330 - Courthouse Maint Agreements	10,000.00
0150803340 - Courthouse Maint & Repair	20,000.00
0150803380 - Courthouse Office Equip Maintenance	500.00
0150803400 - Courthouse Vehicle Maintenance	1,000.00
0150803520 - Courthouse Elevator Maintenance	2,000.00
0150804110 - Courthouse Custodial Supplies	2,000.00
0150804290 - Courthouse Gasoline	3,000.00
0150804410 - Courthouse Office Machines	1,000.00
0150805630 - Courthouse Postal Charges	13,000.00
0150805730 - Courthouse Telephones	23,000.00
0150805780 - Courthouse Utilities	30,000.00
0150805810 - Courthouse Water & Sewer	4,000.00
0150805990 - Courthouse Miscellaneous	500.00
0150806990 - Courthouse Debt Service	6,727.00
0150806990A - Courthouse Hvac Debt Service	28,634.00
<i>5080 Subtotal</i>	<i>145,361.00</i>
0150811750 - Judicial Custodial	32,400.00
0150813290 - Judicial Janitorial	37,896.00
0150813330 - Judicial Maint Agreement	11,760.00
0150813330 - Judicial Maintenance	10,379.00
0150815210 - Judicial Insurance	28,975.00
0150815730 - Judicial Telephone	2,000.00
0150815780 - Judicial Utilities	50,000.00
0150815810 - Judicial Water & Sewer	7,000.00
<i>5081 Subtotal</i>	<i>180,410.00</i>
0151011010 - Jailer Salary	30,550.00
0151012120 - Jailers Incentive	5,000.00
0151013140 - Contracts W/ Other Counties	471,500.00
0151014550 - Jailers Gasoline	2,400.00
0151015490 - Routine Medical	10,000.00

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07/01/2023 06/30/2024

	Budget
0151015660 - Jailers Vehicle	790.00
0151015690 - Jailers Conference	2,000.00
0151015990 - Miscellaneous Expense	100.00
0151016990 - Jailers Debt Service	4,710.00
5101 Subtotal	527,050.00
0151020903 - Juvenile Costs	2,000.00
5102 Subtotal	2,000.00
0151151070A - Inspector Payroll	15,000.00
5115 Subtotal	15,000.00
0151351030 - Des Deputies	2,000.00
0151351070 - Des Director Salary	10,585.00
0151353360 - Des Equipment Maintenance	4,000.00
0151353390 - Des Radio Maintenance	12,000.00
0151354290 - Des Gasoline	2,000.00
015135429A - Csepp Gasoline	2,000.00
0151354450 - Des Office Supplies	2,000.00
0151355690 - Des Conferences	1,000.00
0151355780 - Des Utilities	4,000.00
5135 Subtotal	39,585.00
0151401070 - Ambulance Supervisor	57,750.00
0151401370 - Ambulance Salaries	775,000.00
015140137A - Ambulance Medical Director	10,000.00
0151403030 - Ambulance Billing Fee	56,000.00
015140320A - Apap Billing Fee	120,000.00
0151403340 - Ambulance Building Maintenance	2,000.00
0151403360 - Ems Equipment Maintenance	6,000.00
0151403400 - Ems Vehicle Maintenance	25,000.00
0151404110 - Ambulance Custodial	2,000.00
0151404450 - Ambulance Office Supplies	5,000.00
015140445A - Ambulance Furniture	2,500.00
0151404460 - Ambulance Medical Supplies	90,000.00
0151404550 - Ambulance Fuel	45,000.00
0151404810 - Ambulance Uniforms	6,000.00
0151405660 - Ambulance Reimbursement	5,000.00
0151405730 - Ambulance Telephone	4,000.00
0151405740 - Ambulance Training	3,000.00
0151405780 - Ambulance Utilities	15,000.00
0151405810 - Ambulance Water & Sewer	3,000.00
0151406990 - Ambulance Motor Veh. Debt Ser.	60,000.00
5140 Subtotal	1,292,250.00
0151505130 - Forest Resource Services	728.00
5150 Subtotal	728.00
0151603820 - Drug Testing	500.00
5160 Subtotal	500.00
0151750903 - Office Of Public Defender	10,000.00
5175 Subtotal	10,000.00

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07/01/2023 06/30/2024

	Budget
0152013460 - Pest Control	4,000.00
5201 Subtotal	4,000.00
0152051020 - Dog Warden Salary	41,028.00
0152051030 - Dog Warden Deputy Salary	40,000.00
0152051770 - Animal Shelter Maint	1,000.00
0152053850 - Veterinary Services	10,000.00
0152054020 - Animal Supplies	6,200.00
0152054030 - Animal Food	1,000.00
0152055100 - Dog Tag Fees	300.00
0152055760 - Dog Warden Travel Expense	5,000.00
0152055780 - Dog Pound Utilities	12,500.00
0152055810 - Dog Pound Water & Sewer	4,000.00
0152056990 - Dog Pound Debt Service (Kennels)	2,381.00
5205 Subtotal	123,409.00
0152325070 - Heritage Hospice	500.00
5232 Subtotal	500.00
0153105070 - Court Appointed Special Advocate	5,000.00
5310 Subtotal	5,000.00
0154014460 - Rec Park Logan Hubble (Fun Spe	15,000.00
0154015070 - Rec Park Jaycees Co Contribu	30,000.00
5401 Subtotal	45,000.00
0154055070 - Parks Co Fair Contribution	1,000.00
5405 Subtotal	1,000.00
015420548C - Special Projects	10,000.00
5420 Subtotal	10,000.00
0180997150 - Capital Project	100.00
0180997230 - Ambulance	204,000.00
0180997420 - Ems Building	400,000.00
8099 Subtotal	604,100.00
0191003070 - Auditor	50,000.00
0191005030 - Bank Charges	50.00
0191005210 - Courthouse Insurance	114,340.00
0191005310 - Bonds	5,000.00
0191005510 - Memberships	8,000.00
9100 Subtotal	177,390.00
0192009990 - Courthouse Reserve	2,588,423.00
9200 Subtotal	2,588,423.00
0194002010 - Social Security Co Contribu	143,215.00
0194002020 - Retirement Co Contribution	422,501.00
0194002050 - General Health	220,700.00
0194002080 - Unemployment Insurance	10,000.00
0194002090 - Workmans Compensation	60,529.00
0194002990 - Other Fringe Benefits	38,050.00
9400 Subtotal	894,995.00

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Garrard County Fiscal Court

07/01/2023 06/30/2024

Budget

Total for 01 - GENERAL 8,105,651.00

02 - ROAD

0250252100 - Magistrates Expense Allowance	18,000.00
5025 Subtotal	18,000.00
0251603820 - Drug Testing	150.00
5160 Subtotal	150.00
0261031020 - Road Engineer Salary	50,000.00
6103 Subtotal	50,000.00
0261051430 - Road Laborers Salaries	275,000.00
0261053330 - Maint Agreement	1,200.00
0261053360 - Maint & Repairs (Equipment)	25,000.00
0261053400 - Maint & Repairs - Vehicle	25,000.00
0261054050 - Asphalt	300,000.00
026105405B - Asphalt - Flex	305,000.00
026105405C - Asphalt - Discretionary	130,000.00
0261054070 - Concrete	10,000.00
0261054090 - Crushed Stone	30,000.00
0261054410 - Road Machinery	10,000.00
0261054470 - Road Materials General	53,800.00
026105447A - Guard Rails	15,000.00
0261054550 - Petroleum Products	85,000.00
0261054610 - Road Pipe - Metal	15,000.00
0261054690 - Road Signs	10,000.00
0261054710 - Road Salt	20,000.00
0261054810 - Road Uniforms	2,000.00
0261055210 - Road Insurance	42,005.00
0261055730 - Road Telephone	2,000.00
0261055780 - Road Utilities	9,000.00
0261055810 - Road Water & Sewer	1,000.00
0261056990 - Road Debt Service	35,000.00
0261057300 - Road Aid Emergency	28,611.00
6105 Subtotal	1,429,616.00
027700602B - Ponderosa - Lease On Bond	2,869.00
027700602F - Rolling Meadows - Lease On Bon	7,531.00
027700602H - Roy Walker Davis - Materials	2,000.00
027700602I - Zanes Trace	4,168.00
027700602J - Lease - Red Gate Rd	2,524.00
027700602K - Lease - Pleasant Valley	840.00
027700602L - Colts Run	1,553.00
027700602M - Woodspring	4,035.00
027700602N - Lisa Drive	2,342.00
027700602O - Pam Drive	3,702.00
027700602P - Ronclar	5,493.00
027700602Q - C Valley	11,828.00
027700602R - Indian Springs	2,002.00
027700602S - Whitney	6,342.00
027700602T - Turkey Foot	3,000.00

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Budget

027700602U - Doolin Way	3,500.00
027700602V - Willow	2,724.00
7700 Subtotal	66,453.00
0292009990 - Reserve For Transfer	399,914.00
9200 Subtotal	399,914.00
0294002010 - Social Security Co Contribu	25,000.00
0294002020 - Retirement Co Contribution	75,000.00
0294002050 - General Health	20,000.00
0294002080 - Unemployment Insurance	500.00
0294002090 - Workmans Compensation Insc	15,793.00
0294002990 - Other Fringe Benefits	5,000.00
9400 Subtotal	141,293.00
Total for 02 - ROAD	2,105,426.00

04 - L.G.E.A.

0450751070 - Economic Development Director	10,000.00
5075 Subtotal	10,000.00
0451407420 - Ambulance Building	100,000.00
5140 Subtotal	100,000.00
0453053560 - Senior Citizens Contribution	5,000.00
5305 Subtotal	5,000.00
0492009990 - Reserve For Transfer	87,000.00
9200 Subtotal	87,000.00
Total for 04 - L.G.E.A.	202,000.00

13 - SOLID WASTE

1352121690 - Code Enforcement	18,720.00
1352123140 - Due To Lincoln Co Fiscal Court	75,000.00
1352123990 - Other Contract Services (Litter)	12,000.00
1352123990C - Other Contract Service (Waste Tire)	4,000.00
1352124080 - Ground Maintenance Supplies	2,948.00
1352124250 - Food	1,013.00
1352125950 - Education Program	5,000.00
5212 Subtotal	118,681.00
1392009990 - Reserve For Transfer	37,472.00
9200 Subtotal	37,472.00
1394002010 - Social Security Co. Contributi	1,450.00
9400 Subtotal	1,450.00
Total for 13 - SOLID WASTE	157,603.00

75 - CLERK STORAGE

7550104460 - Clerk Equipment & Supplies	66,000.00
5010 Subtotal	66,000.00
Total for 75 - CLERK STORAGE	66,000.00

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07/01/2023 06/30/2024

Budget

77 - HOUSE BILL 577

7750803340 - Maintenance	133,000.00
5080 Subtotal	133,000.00
7792009990 - House Bill 577 Fees Reserve	10.00
9200 Subtotal	10.00
Total for 77 - HOUSE BILL 577	133,010.00

79 - VETERANS MEMORIAL

7954055480 - Veterans Memorial	21,691.00
5405 Subtotal	21,691.00
Total for 79 - VETERANS MEMORIAL	21,691.00

80 - CSEPP

8051351060 - Personnel Salary	74,500.00
8051351270 - Csepp Administrative Services	15,000.00
8051353020 - Printing And Dissemination	1,000.00
8051353220 - Emergency Dispatch	15,000.00
8051353340 - Maintenance On Eoc & Generator	50,000.00
8051353360 - Maintenance On Equipment	15,000.00
8051353390 - Maintenance On Repeaters	19,600.00
8051354060 - Shelter & Reception Center Sup	2,000.00
8051354450 - Office Supplies	20,000.00
805135446A - Exercise Supplies	2,000.00
8051355210 - Insurance	6,000.00
8051355730 - Telephone	20,000.00
8051355760 - Travel	12,000.00
8051355950 - Education Program	16,000.00
8051357390 - Equipment	16,500.00
5135 Subtotal	284,600.00
8094002010 - Social Security Co. Contribut	6,000.00
8094002020 - Retirement Co. Contribution	20,000.00
8094002050 - General Health	5,000.00
8094002990 - Fringe Benefits	3,000.00
9400 Subtotal	34,000.00
Total for 80 - CSEPP	318,600.00

84 - AMERICAN RESCUE

8480997420 - Ems Building	1,200,000.00
8099 Subtotal	1,200,000.00
Total for 84 - AMERICAN RESCUE	1,200,000.00

35 - OPIOID

8553403530 - Narcotics Enforcement	20,000.00
8553405950 - Education Program	100,000.00
5340 Subtotal	120,000.00
8592009990 - Reserve For Transfers	115,710.00

Sample Budget Summary
Garrard County Fiscal Court

07/01/2023 06/30/2024

	Budget
9200 Subtotal	115,710.00
Total for 85 - OPIOID	235,710.00
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	12,545,691.00

01 - GENERAL FUND

014101 - Real Property	650,000.00
014102 - Personal Property	1,000.00
014103 - Motor Vehicle	177,000.00
014104 - Delinquent Property	16,000.00
014130 - Bank Shares	35,000.00
014131 - Franchises	85,000.00
014134 - Occupational Tax	1,800,000.00
014135 - Deed Tax	84,000.00
014302 - Excess Fees	211,249.00
014406 - Dog License	1,000.00
014412 - Inspection Fees	15,000.00
014417 - Cable Franchise	11,000.00
014510 - Ambulance Grant	10,000.00
014510B - State Grant - Clerk	108,000.00
014520 - Election Expense	7,140.00
014521 - Bd Of Assesment	200.00
014522 - Legal Process	100.00
014532 - Aoc Reimbursement	192,200.00
014532A - County Attorney Rent	1,800.00
014532B - Tower Rent	1,200.00
014533 - State Fees	49,000.00
014534 - Jail Medical	4,000.00
014535 - Court Cost	5,000.00
014538 - Dui Fees	2,000.00
014541 - Des	15,000.00
014567 - Court Cost Supplement	7,000.00
014567C - Court Cost Supplement (Traffic School)	2,000.00
014569 - Local Corrections	25,000.00
014604 - Parks & Rec Income	2,000.00
014604A - Parks & Rec Income (Paint Lick)	10,000.00
014608 - Ems Patient Revenues	905,000.00
014608A - Apap Tax	120,000.00
014612 - Animal Adoptions/Fines	3,500.00
014680D - Ema Radio Systems	4,000.00
014701 - Vending	50.00
014704 - Surplus Equipment	1,000.00
014726 - Insurance Proceeds	1,000.00
014727 - Reimbursement - Csepp	13,000.00
014727C - Co Atty Reimbursement	6,712.00
014728A - Animal Control Donation	5,000.00

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07/01/2023 06/30/2024

	Budget
014780 - Animal Fines	500.00
014799 - Miscellaneous	600.00
014801 - Interest	500.00
014802 - Interest On Animal Endowment	2,400.00
014901 - Prior Year Carryover	3,200,000.00
014909 - Transfer Out	-80,000.00
014910 - Transfer In	190,500.00
014912A - Ambulance	204,000.00
Total for 01 - GENERAL FUND	8,105,651.00

02 - ROAD FUND

024118 - Dead Animal	10,000.00
024416 - Mitigation	2,500.00
024510D - State Grant - Asphalt	305,000.00
024510E - State Grant Asphalt (Discretionary)	130,000.00
024513 - Road Aid Emergency	28,611.00
024516 - Truck License	223,214.00
024517 - Drivers License	3,000.00
024518 - County Road Aid	925,048.00
024619 - Road Maintenance/Improvements	5,000.00
024704 - Surplus Equipment	1,000.00
024711B - Lease - Ponderosa	2,869.00
024711F - Lease - Rolling Meadows	7,531.00
024711H - Roy Walker Davis Rd	2,000.00
024711I - Zanes Trace	4,168.00
024711J - Lease - Red Gate Rd	2,524.00
024711K - Lease - Pleasant Valley	840.00
024711L - Lease - Colts Run	1,553.00
024711M - Lease - Woodspring	4,035.00
024711N - Lease - Lisa Dr	2,342.00
024711O - Pam Drive	3,702.00
024711P - Ronclar	5,493.00
024711Q - C Valley	11,828.00
024711R - Indian Springs	2,002.00
024711S - Whitney	6,342.00
024711T - Turkey Foot	3,000.00
024711U - Doolin Way	3,500.00
024711V - Willow	2,724.00
024713 - Recycling	100.00
024726 - Insurance Proceeds	1,000.00
024727C - Reimbursement	13,000.00
024799 - Miscellaneous	1,000.00
024801 - Interest	1,000.00
024901 - Prior Year Carryover	500,000.00
024909 - Transfer Out	-110,500.00
Total for 02 - ROAD FUND	2,105,426.00

04 - L.G.E.A. FUND

044529 - Mineral Tax	45,000.00
044901 - Prior Year Carryover	157,000.00

**Sample Budget Summary
Garrard County Fiscal Court**

07/01/2023 06/30/2024

Budget

Total for 04 - L.G.E.A. FUND 202,000.00

13 - SOLID WASTE FUND

134510A - Ky State Grant (Litter) 27,298.00
 134510C- Ky State Grant (Waste Tire) 4,000.00
 134699 - Franchise Fees 75,000.00
 134801 - Interest 5.00
 134901 - Prior Year Carryover 51,300.00
 Total for 13 - SOLID WASTE FUND 157,603.00

75 - CLERK STORAGE FUND

754731 - Clerk Storage Fees 35,000.00
 754901 - Prior Year Carryover 31,000.00
 Total for 75 - CLERK STORAGE FUND 66,000.00

77 - HOUSE BILL 577 FUND

774561 - House Bill 577 Fees 30,000.00
 774801 - Interest 10.00
 774901 - Prior Year Carryover 103,000.00
 Total for 77 - HOUSE BILL 577 FUND 133,010.00

79 - VETERANS MEMORIAL FUND

794901 - Prior Year Carryover 21,691.00
 Total for 79 - VETERANS MEMORIAL FUND 21,691.00

30 - CSEPP FUND

804504 - Federal Grant 266,199.00
 804532 - Tower Rent 2,400.00
 804727 - Bluegrass 911 Reimbursement 35,000.00
 804801 - Interest 1.00
 804901 - Prior Year Carryover 15,000.00
 804909 - Transfer Out -80,000.00
 804910 - Transfer In 80,000.00
 Total for 80 - CSEPP FUND 318,600.00

34 - American Rescue Fund

844901 - Prior Year Carryover 1,200,000.00
 Total for 84 - American Rescue Fund 1,200,000.00

35 - OPIOID FUND

854760 - Court Settlement 100,000.00
 854801 - Interest 25.00
 854901 - Prior Year Carryover 135,685.00
 Total for 85 - OPIOID FUND 235,710.00

12,545,691.00

BUDGET SIGNATURE PAGE

Budget Document
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Submitted

Date 04/24/2023

Signed Chris Eller
County Judge/Executive

Approved as to Form and Classification

Date: 5/2/2023

Signed: Robert O. Borden
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 Garrard County Fiscal Court on the 22 day of May, 2023.

Signed Chris Eller
County Judge/Executive

Attest Jennifer Seagraves
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:
Department for Local Government
Attention: State Local Finance Officer
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601