

NOTICE OF ADOPTION OF BUDGET ORDINANCE

BUDGET SUMMARY

AN ORDINANCE Relating to the Annual Budget and Appropriations.

BE IT ORDAINED BY THE FISCAL COURT OF Garrard 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.

(01) General Fund - See attached

General Government	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(02) Road Fund

Transportation Facilities	\$ _____
Roads	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(03) Jail Fund

Protection to Persons and Property	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(04) LGEA Fund

Economic Development	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Roads	\$ _____
Administration (Allowable categories only)	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

() _____ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

() _____ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

Adopted this 26th day of May, 2026.

Chris Ellerman
County Judge/Executive

NOTICE OF AVAILABILITY

All interested persons and organizations in Garrard 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.

Summary Analysis of Appropriations

GARRARD COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
GENERAL FUND				
5000	GENERAL GOVERNMENT	1,782,534.00	8.18%	6.73%
5100	PROTECTION TO PERSONS AND PROPERTY	2,512,500.00	11.53%	9.48%
5200	GENERAL HEALTH AND SANITATION	662,300.00	3.04%	2.50%
5300	SOCIAL SERVICES	6,000.00	0.03%	0.02%
5400	RECREATION AND CULTURE	47,000.00	0.22%	0.18%
8000	CAPITAL PROJECTS	6,500,100.00	29.84%	24.53%
9100	GENERAL SERVICES	13,050.00	0.06%	0.05%
9200	CONTINGENT APPROPRIATIONS	9,105,159.00	41.80%	34.36%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,154,725.00	5.30%	4.36%
Total GENERAL		21,783,368.00		82.20%
ROAD FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	150.00	0.00%	0.00%
6100	ROADS	2,518,200.00	72.65%	9.50%
7700	LEASES	38,064.00	1.10%	0.14%
9200	CONTINGENT APPROPRIATIONS	764,750.00	22.06%	2.89%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	144,900.00	4.18%	0.55%
Total ROAD		3,466,064.00		13.08%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
5000	GENERAL GOVERNMENT	10,000.00	6.58%	0.04%
5100	PROTECTION TO PERSONS AND PROPERTY	28,000.00	18.42%	0.11%
5300	SOCIAL SERVICES	5,000.00	3.29%	0.02%
9200	CONTINGENT APPROPRIATIONS	109,000.00	71.71%	0.41%
Total L.G.E.A.		152,000.00		0.57%
SOLID WASTE FUND				
5200	GENERAL HEALTH AND SANITATION	161,250.00	45.82%	0.61%
9200	CONTINGENT APPROPRIATIONS	188,500.00	53.57%	0.71%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	2,150.00	0.61%	0.01%
Total SOLID WASTE		351,900.00		1.33%
OPIOID FUND				
5300	SOCIAL SERVICES	2,500.00	0.51%	0.01%
9200	CONTINGENT APPROPRIATIONS	491,500.00	99.49%	1.85%
Total OPIOID		494,000.00		1.86%
CLERK STORAGE FUND				
5000	GENERAL GOVERNMENT	155,000.00	100.00%	0.58%
Total CLERK STORAGE		155,000.00		0.58%
VETERANS MEMORIAL				
5400	RECREATION AND CULTURE	22,000.00	100.00%	0.08%
Total VETERANS MEM		22,000.00		0.08%
ALCOHOL BUSINESS FUND				
5000	GENERAL GOVERNMENT	77,000.00	100.00%	0.29%
Total ABC		77,000.00		0.29%

Total Budgeted Appropriations

Summary Analysis of Appropriations

GARRARD COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
	Name	Budget	% Total	
	GENERAL FUND	21,783,368.00	82.20%	
	ROAD FUND	3,466,064.00	13.08%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	152,000.00	0.57%	
	SOLID WASTE FUND	351,900.00	1.33%	
	OPIOID FUND	494,000.00	1.86%	
	CLERK STORAGE FUND	155,000.00	0.58%	
	VETERANS MEMORIAL	22,000.00	0.08%	
	ALCOHOL BUSINESS FUND	77,000.00	0.29%	
	Total Budgeted Appropriations	26,501,332.00	100.00%	