

FY 2025-2026 Budget Revenues

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-4101- -	REAL PROPERTY TAXES	700,000.00	6.81%	4.24%	
01-4102- -	PERSONAL PROPERTY TAXES	1,000.00	0.01%	0.01%	
01-4103- -	MOTOR VEHICLE TAXES	180,000.00	1.75%	1.09%	
01-4104- -	DELINQUENT PROPERTY TAX	20,000.00	0.19%	0.12%	
01-4130- -	BANK SHARES	40,000.00	0.39%	0.24%	
01-4131- -	FRANCHISE TAX	90,000.00	0.88%	0.55%	
01-4132- -	ABC REGULATORY FEE	13,500.00	0.13%	0.08%	
01-4134- -	OCCUPATIONAL TAX	2,200,000.00	21.42%	13.32%	
01-4135- -	DEED TAX	90,000.00	0.88%	0.55%	
	9 Accounts Listed	4100	3,334,500.00	27.87%	20.19%
01-4208- -	INDUSTRIAL REVENUE BOND	5,000.00	0.05%	0.03%	
	1 Accounts Listed	4200	5,000.00	0.04%	0.03%
01-4302- -	EXCESS FEES - CLERK	211,903.00	2.06%	1.28%	
	1 Accounts Listed	4300	211,903.00	1.77%	1.28%
01-4406- -	DOG LICENSE	1,000.00	0.01%	0.01%	
01-4412- -	INSPECTION FEES	20,000.00	0.19%	0.12%	
01-4417- -	CABLE FRANCHISE	11,700.00	0.11%	0.07%	
	3 Accounts Listed	4400	32,700.00	0.27%	0.20%
01-4510- -	AMBULANCE GRANT	10,000.00	0.10%	0.06%	
01-4510- -C	STATE GRANT - IDA	20,500.00	0.20%	0.12%	
01-4520- -	ELECTION EXPENSE	3,570.00	0.03%	0.02%	
01-4521- -	BD OF ASSESSMENT	200.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESS TAX	100.00	0.00%	0.00%	
01-4532- -	AOC REIMBURSEMENT	167,000.00	1.63%	1.01%	
01-4532- -A	COUNTY ATTORNEY RENT	1,800.00	0.02%	0.01%	
01-4532- -B	TOWER RENT	1,200.00	0.01%	0.01%	
01-4533- -	STATE FEES	49,000.00	0.48%	0.30%	
01-4534- -	JAIL MEDICAL	4,000.00	0.04%	0.02%	
01-4535- -	COURT COST	5,000.00	0.05%	0.03%	
01-4538- -	DUI FEES	2,000.00	0.02%	0.01%	
01-4541- -	DES	13,000.00	0.13%	0.08%	
01-4561- -	FISCAL COURT FILING FEES	25,000.00	0.24%	0.15%	
01-4567- -	COURT COST SUPPLEMENT	7,000.00	0.07%	0.04%	
01-4567- -C	COURT COST SUPPLEMENT (TRAFFIC SCHOOL)	1,500.00	0.01%	0.01%	
01-4569- -	LOCAL CORRECTIONS	25,000.00	0.24%	0.15%	
	17 Accounts Listed	4500	335,870.00	2.81%	2.03%
01-4604- -	PARKS & REC INCOME	2,000.00	0.02%	0.01%	
01-4608- -	EMS PATIENT REVENUES	1,200,000.00	11.68%	7.27%	
01-4608- -A	APAP TAX	200,000.00	1.95%	1.21%	
01-4611- -	EMS EDUCATION DEPT INCOME	25,000.00	0.24%	0.15%	
01-4612- -	ANIMAL ADOPTIONS/FINES	2,000.00	0.02%	0.01%	
01-4680- -D	EMA RADIO SYSTEMS	7,500.00	0.07%	0.05%	
	6 Accounts Listed	4600	1,436,500.00	12.01%	8.70%
01-4704- -	SURPLUS EQUIPMENT	1,000.00	0.01%	0.01%	
01-4726- -	INSURANCE PROCEEDS	1,000.00	0.01%	0.01%	

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GARRARD COUNTY FISCAL COURT

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GENERAL FUND				
01-4727- -	REIMBURSEMENT - CSEPP	6,500.00	0.06%	0.04%
01-4727- -A	SHERIFF REIMBURSEMENT	45,000.00	0.44%	0.27%
01-4727- -F	EMA REIMBURSEMENT	5,000.00	0.05%	0.03%
01-4728- -A	ANIMAL CONTROL DONATION	5,000.00	0.05%	0.03%
01-4780- -	ANIMAL FINES	500.00	0.00%	0.00%
01-4799- -	MISCELLANEOUS	600.00	0.01%	0.00%
	8 Accounts Listed	4700	64,600.00	0.54%
01-4801- -	INTEREST	120,000.00	1.17%	0.73%
01-4808- -	INTEREST ON ANIMAL ENDOWMENT	10,000.00	0.10%	0.06%
	2 Accounts Listed	4800	130,000.00	1.09%
01-4901- -	PRIOR YEAR CARRYOVER	6,000,000.00	58.41%	36.34%
01-4909- -	TRANSFER OUT	(526,500.00)	-5.13%	-3.19%
01-4910- -	TRANSFER IN	639,000.00	6.22%	3.87%
01-4912- -A	AMBULANCE	300,000.00	2.92%	1.82%
	4 Accounts Listed	4900	6,412,500.00	53.60%
	51 Accounts Listed	GENERAL	11,963,573.00	72.45%

ROAD FUND

02-4118- -	DEAD ANIMAL	7,500.00	0.29%	0.05%
	1 Accounts Listed	4100	7,500.00	0.24%
02-4416- -	MITIGATION	2,500.00	0.10%	0.02%
	1 Accounts Listed	4400	2,500.00	0.08%
02-4510- -	STATE GRANT - BRIDGE	50,000.00	1.94%	0.30%
02-4510- -D	STATE GRANT - ASPHALT (FLEX)	489,000.00	19.00%	2.96%
02-4510- -E	STATE GRANT ASPHALT (DISCRETIONARY)	300,000.00	11.66%	1.82%
02-4513- -	ROAD AID EMERGENCY	33,500.00	1.30%	0.20%
02-4516- -	TRUCK LICENSE	230,000.00	8.94%	1.39%
02-4517- -	DRIVER'S LICENSE	4,000.00	0.16%	0.02%
02-4518- -	COUNTY ROAD AID	1,083,220.00	42.09%	6.56%
	7 Accounts Listed	4500	2,189,720.00	71.37%
02-4619- -	ROAD MAINTENANCE/IMPROVEMENTS	5,000.00	0.19%	0.03%
	1 Accounts Listed	4600	5,000.00	0.16%
02-4704- -	SURPLUS EQUIPMENT	1,000.00	0.04%	0.01%
02-4711- -H	ROY WALKER DAVIS RD	2,000.00	0.08%	0.01%
02-4711- -I	ZANES TRACE	4,168.00	0.16%	0.03%
02-4711- -J	LEASE - RED GATE RD	1,578.00	0.06%	0.01%
02-4711- -M	LEASE - WOODSPRING	3,325.00	0.13%	0.02%
02-4711- -N	LEASE - LISA DR	2,342.00	0.09%	0.01%
02-4711- -Q	C VALLEY	11,828.00	0.46%	0.07%
02-4711- -R	INDIAN SPRINGS	2,002.00	0.08%	0.01%
02-4711- -S	WHITNEY	6,342.00	0.25%	0.04%
02-4711- -T	TURKEY FOOT	3,000.00	0.12%	0.02%
02-4711- -U	DOOLIN WAY	3,500.00	0.14%	0.02%
02-4711- -V	WILLOW	2,724.00	0.11%	0.02%
02-4713- -	RECYCLING	100.00	0.00%	0.00%
02-4726- -	INSURANCE PROCEEDS	1,000.00	0.04%	0.01%

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ROAD FUND				
02-4727- -C	REIMBURSEMENT	5,000.00	0.19%	0.03%
02-4799- -	MISCELLANEOUS	1,000.00	0.04%	0.01%
	16 Accounts Listed	4700	50,909.00	1.66%
02-4801- -	INTEREST	25,000.00	0.97%	0.15%
	1 Accounts Listed	4800	25,000.00	0.81%
02-4901- -	PRIOR YEAR CARRYOVER	900,000.00	34.97%	5.45%
02-4909- -	TRANSFER OUT	(112,500.00)	-4.37%	-0.68%
	2 Accounts Listed	4900	787,500.00	25.67%
	29 Accounts Listed	ROAD	3,068,129.00	18.58%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
04-4529- -	MINERAL TAX	60,000.00	50.00%	0.36%
	1 Accounts Listed	4500	60,000.00	41.10%
04-4901- -	PRIOR YEAR CARRYOVER	86,000.00	71.67%	0.52%
	1 Accounts Listed	4900	86,000.00	58.90%
	2 Accounts Listed	L.G.E.A.	146,000.00	0.88%
SOLID WASTE FUND				
13-4510- -A	KY STATE GRANT (LITTER)	26,900.00	12.39%	0.16%
13-4510- -C	KY STATE GRANT (WASTE TIRE)	4,000.00	1.84%	0.02%
	2 Accounts Listed	4500	30,900.00	9.77%
13-4680- -	PERMITS	50.00	0.02%	0.00%
13-4699- -	FRANCHISE FEES	130,000.00	59.87%	0.79%
	2 Accounts Listed	4600	130,050.00	41.11%
13-4801- -	INTEREST	2,400.00	1.11%	0.01%
	1 Accounts Listed	4800	2,400.00	0.76%
13-4901- -	PRIOR YEAR CARRYOVER	153,000.00	70.46%	0.93%
	1 Accounts Listed	4900	153,000.00	48.36%
	6 Accounts Listed	SOLID WASTE	316,350.00	1.92%
OPIOID FUND				
74-4760- -	COURT SETTLEMENT	100,000.00	24.27%	0.61%
	1 Accounts Listed	4700	100,000.00	24.27%
74-4801- -	INTEREST	5,000.00	1.21%	0.03%
	1 Accounts Listed	4800	5,000.00	1.21%
74-4901- -	PRIOR YEAR CARRYOVER	307,000.00	74.51%	1.86%
	1 Accounts Listed	4900	307,000.00	74.51%
	3 Accounts Listed	OPIOID	412,000.00	2.50%
CLERK STORAGE FUND				
75-4731- -	CLERK STORAGE FEES	40,000.00	43.01%	0.24%
	1 Accounts Listed	4700	40,000.00	31.87%
75-4802- -	INTEREST ON CD	500.00	0.54%	0.00%
	1 Accounts Listed	4800	500.00	0.40%
75-4901- -	PRIOR YEAR CARRYOVER	35,000.00	37.63%	0.21%
75-4901- -A	PRIOR YEAR CARRYOVER (CD)	50,000.00	53.76%	0.30%
	2 Accounts Listed	4900	85,000.00	67.73%
	4 Accounts Listed	CLERK STORAGE	125,500.00	0.76%

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GARRARD COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total
VETERANS MEMORIAL				
79-4901- -	PRIOR YEAR CARRYOVER	24,000.00	104.35%	0.15%
	1 Accounts Listed	4900	24,000.00	100.00%
	1 Accounts Listed	VETERANS MEM	24,000.00	0.15%
CSEPP FUND				
80-4504- -	FEDERAL GRANT	351,350.00	86.72%	2.13%
80-4532- -	TOWER RENT	2,400.00	0.59%	0.01%
	2 Accounts Listed	4500	353,750.00	87.61%
80-4727- -	BLUEGRASS 911 REIMBURSEMENT	35,000.00	8.64%	0.21%
	1 Accounts Listed	4700	35,000.00	8.67%
80-4801- -	INTEREST	50.00	0.01%	0.00%
	1 Accounts Listed	4800	50.00	0.01%
80-4901- -	PRIOR YEAR CARRYOVER	15,000.00	3.70%	0.09%
80-4909- -	TRANSFER OUT	(80,000.00)	-19.75%	-0.48%
80-4910- -	TRANSFER IN	80,000.00	19.75%	0.48%
	3 Accounts Listed	4900	15,000.00	3.71%
	7 Accounts Listed	CSEPP	403,800.00	2.45%
ALCOHOL BUSINESS FUND				
86-4132- -	ABC REGULATORY FEE	50,000.00	93.46%	0.30%
	1 Accounts Listed	4100	50,000.00	93.46%
86-4402- -	ABC LICENSE	3,500.00	6.54%	0.02%
	1 Accounts Listed	4400	3,500.00	6.54%
	2 Accounts Listed		53,500.00	0.32%
	105 Accounts Listed	9 Funds listed totaling	16,512,852.00	

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5001-101-0	CO JUDGE/EXEC SALARY	110,000.00	1.07%	0.67%
01-5001-104-0	FINANCE OFFICER	44,290.00	0.43%	0.27%
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	31,500.00	0.31%	0.19%
01-5001-142-0	OCCUPATIONAL TAX ADMINISTRATOR	46,350.00	0.45%	0.28%
01-5001-175-0	CO JUDGE/EXEC CUSTODIAL	2,600.00	0.03%	0.02%
01-5001-188-0	COURT SECRETARY	3,600.00	0.04%	0.02%
01-5001-212-0	JUDGE INCENTIVE	5,400.00	0.05%	0.03%
01-5001-302-0	ADVERTISING	4,000.00	0.04%	0.02%
01-5001-307-0	CO JUDGE/EXEC AUDIT	20,000.00	0.19%	0.12%
01-5001-309-0	CONSULTANT	10,000.00	0.10%	0.06%
01-5001-338-0	OFFICE EQUIP MAINTENANCE	500.00	0.00%	0.00%
01-5001-348-0	PROGRAM SUPPORT	35,000.00	0.34%	0.21%
01-5001-441-0	OFFICE MACHINES	500.00	0.00%	0.00%
01-5001-445-0	OFFICE SUPPLIES	7,500.00	0.07%	0.05%
01-5001-501-0	AREA DEVELOPMENT DISTRICT	2,481.00	0.02%	0.01%
01-5001-543-0	LICENSE (EMAILS)	2,500.00	0.02%	0.02%
01-5001-563-0	POSTAL CHARGE	13,000.00	0.13%	0.08%
01-5001-573-0	TELEPHONES	6,000.00	0.06%	0.04%
01-5005-101-0	CO ATTORNEY SALARY	19,630.00	0.19%	0.12%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	60,230.00	0.59%	0.36%
01-5005-334-0	CO ATTORNEY MAINT & REPAIRS	5,000.00	0.05%	0.03%
01-5005-573-0	CO ATTORNEY TELEPHONE	7,000.00	0.07%	0.04%
01-5005-578-0	CO ATTORNEY UTILITIES	7,000.00	0.07%	0.04%
01-5005-581-0	CO ATTORNEY WATER & SEWER	1,000.00	0.01%	0.01%
01-5005-699-0	CO ATTORNEY DEBT SERVICE	8,739.00	0.09%	0.05%
01-5010-302-0	CO CLERK ADVERTISING	2,000.00	0.02%	0.01%
01-5010-307-0	CO CLERK AUDIT	10,000.00	0.10%	0.06%
01-5010-334-0	CO CLERK MAINT & REPAIRS	1,000.00	0.01%	0.01%
01-5010-368-0	CO CLERK TAX BILL PREPARATION	10,000.00	0.10%	0.06%
01-5010-445-0	CO CLERK OFFICE SUPPLIES	7,500.00	0.07%	0.05%
01-5010-573-0	CO CLERK TELEPHONE	7,000.00	0.07%	0.04%
01-5010-699-0	COPIER LEASE	1,569.00	0.02%	0.01%
01-5015-302-0	SHERIFF ADVERTISING	1,000.00	0.01%	0.01%
01-5015-307-0	SHERIFF AUDIT	10,000.00	0.10%	0.06%
01-5015-334-0	SHERIFF MAINT & REPAIRS	1,000.00	0.01%	0.01%
01-5015-507-0	SHERIFF CONTRIBUTIONS	355,000.00	3.46%	2.15%
01-5015-521-0	SHERIFF INSURANCE	77,000.00	0.75%	0.47%
01-5015-543-0	SHERIFF LICENSE (EMAILS)	3,600.00	0.04%	0.02%
01-5015-573-0	SHERIFF TELEPHONE	5,500.00	0.05%	0.03%
01-5015-578-0	SHERIFF UTILITIES	10,000.00	0.10%	0.06%
01-5015-581-0	SHERIFF WATER & SEWER	4,500.00	0.04%	0.03%
01-5015-699-0	SHERIFF'S DEBT SERVICE	145,000.00	1.41%	0.88%
01-5020-101-0	CORONER SALARY	16,000.00	0.16%	0.10%
01-5020-103-0	DEPUTY CORONER SALARY	7,000.00	0.07%	0.04%
01-5020-340-0	CORONER VEHICLE MAINTENANCE	500.00	0.00%	0.00%

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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GENERAL FUND					
01-5020-348-0	CORONER PROGRAM SUPPORT	500.00	0.00%	0.00%	
01-5020-446-0	CORONER SUPPLIES	2,000.00	0.02%	0.01%	
01-5020-455-0	CORONER GASOLINE	750.00	0.01%	0.00%	
01-5020-569-0	CORONER TRAINING	900.00	0.01%	0.01%	
01-5025-101-0	MAGISTRATES SALARY	61,045.00	0.59%	0.37%	
01-5025-212-0	MAGISTRATES INCENTIVE	22,000.00	0.21%	0.13%	
01-5025-569-0	FISCAL COURT CONFERENCES	13,000.00	0.13%	0.08%	
01-5030-334-0	PVA MAINT & REPAIRS	1,000.00	0.01%	0.01%	
01-5030-367-0	PVA COUNTY CONTRIBUTION	52,000.00	0.51%	0.31%	
01-5030-573-0	PVA TELEPHONE	4,000.00	0.04%	0.02%	
01-5030-578-0	PVA UTILITIES	3,500.00	0.03%	0.02%	
01-5030-581-0	PVA WATER & SEWER	500.00	0.00%	0.00%	
01-5030-699-0	PVA DEBT SERVICE	2,913.00	0.03%	0.02%	
01-5035-191-0	BOARD OF ASSESSMENT APPEALS	400.00	0.00%	0.00%	
01-5040-102-0	COUNTY TREASURER SALARY	72,100.00	0.70%	0.44%	
01-5047-569-0	TAX ADMINISTRATOR REFUNDS	10,000.00	0.10%	0.06%	
01-5060-101-0	LAW LIBRARY	600.00	0.01%	0.00%	
01-5065-192-0	ELECTION OFFICERS	15,000.00	0.15%	0.09%	
01-5065-193-0	ELECTION COMMISSIONERS	4,800.00	0.05%	0.03%	
01-5065-194-0	ELECTION TABULATORS	800.00	0.01%	0.00%	
01-5065-302-0	ELECTION ADVERTISING	4,000.00	0.04%	0.02%	
01-5065-565-0	ELECTION PRINTING	20,205.00	0.20%	0.12%	
01-5075-445-0	ECON. DEV. SUPPLIES	5,000.00	0.05%	0.03%	
01-5075-548-0	INDUSTRIAL DEVELOPMENT PROJECT	20,500.00	0.20%	0.12%	
01-5080-333-0	COURTHOUSE MAINT AGREEMENTS	10,000.00	0.10%	0.06%	
01-5080-334-0	COURTHOUSE MAINT & REPAIR	20,000.00	0.19%	0.12%	
01-5080-352-0	COURTHOUSE ELEVATOR MAINTENANCE	2,000.00	0.02%	0.01%	
01-5080-411-0	COURTHOUSE CUSTODIAL SUPPLIES	2,000.00	0.02%	0.01%	
01-5080-429-0	COURTHOUSE GASOLINE	1,500.00	0.01%	0.01%	
01-5080-521-0	COURTHOUSE INSURANCE	45,000.00	0.44%	0.27%	
01-5080-578-0	COURTHOUSE UTILITIES	20,000.00	0.19%	0.12%	
01-5080-581-0	COURTHOUSE WATER & SEWER	2,500.00	0.02%	0.02%	
01-5080-599-0	COURTHOUSE MISCELLANEOUS	500.00	0.00%	0.00%	
01-5080-699-0	COURTHOUSE DEBT SERVICE	7,768.00	0.08%	0.05%	
01-5080-699-A	COURTHOUSE HVAC DEBT SERVICE	33,068.00	0.32%	0.20%	
01-5081-175-0	JUDICIAL CUSTODIAL	37,400.00	0.36%	0.23%	
01-5081-333-0	JUDICIAL MAINTENANCE	24,040.00	0.23%	0.15%	
01-5081-333-A	JUDICIAL MAINT AGREEMENT	11,760.00	0.11%	0.07%	
01-5081-521-0	JUDICIAL INSURANCE	41,500.00	0.40%	0.25%	
01-5081-573-0	JUDICIAL TELEPHONE	10,000.00	0.10%	0.06%	
01-5081-578-0	JUDICIAL UTILITIES	50,000.00	0.49%	0.30%	
01-5081-581-0	JUDICIAL WATER & SEWER	5,000.00	0.05%	0.03%	
87 Accounts Listed		5000	1,770,538.00	14.80%	10.72%
01-5101-101-0	JAILER SALARY	30,550.00	0.30%	0.18%	
01-5101-212-0	JAILERS INCENTIVE	5,200.00	0.05%	0.03%	

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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GENERAL FUND				
01-5101-314-0	CONTRACTS W/ OTHER COUNTIES	450,000.00	4.38%	2.73%
01-5101-455-0	JAILERS GASOLINE	2,400.00	0.02%	0.01%
01-5101-521-0	JAILERS INSURANCE	3,000.00	0.03%	0.02%
01-5101-549-0	ROUTINE MEDICAL	20,000.00	0.19%	0.12%
01-5101-566-0	JAILERS VEHICLE	5,000.00	0.05%	0.03%
01-5101-569-0	JAILERS CONFERENCE	2,500.00	0.02%	0.02%
01-5101-599-0	MISCELLANEOUS EXPENSE	100.00	0.00%	0.00%
01-5102-903-0	JUVENILE COSTS	4,000.00	0.04%	0.02%
01-5115-107-0	INSPECTOR PAYROLL	20,000.00	0.19%	0.12%
01-5135-103-0	DES DEPUTIES	4,000.00	0.04%	0.02%
01-5135-107-0	DES DIRECTOR SALARY	8,400.00	0.08%	0.05%
01-5135-334-A	CSEPP BUILDING MAINTENANCE	6,000.00	0.06%	0.04%
01-5135-336-0	DES EQUIPMENT MAINTENANCE	6,000.00	0.06%	0.04%
01-5135-336-A	CSEPP EQUIPMENT MAINTENANCE	11,000.00	0.11%	0.07%
01-5135-339-0	DES RADIO MAINTENANCE	24,000.00	0.23%	0.15%
01-5135-340-0	DES VEHICLE MAINTENANCE	4,500.00	0.04%	0.03%
01-5135-340-A	CSEPP VEHICLE MAINTENANCE	1,000.00	0.01%	0.01%
01-5135-429-0	DES GASOLINE	3,000.00	0.03%	0.02%
01-5135-445-0	DES OFFICE SUPPLIES	2,000.00	0.02%	0.01%
01-5135-445-A	CSEPP OFFICE SUPPLIES	1,000.00	0.01%	0.01%
01-5135-481-0	DES UNIFORMS	1,000.00	0.01%	0.01%
01-5135-551-0	DES MEMBERSHIPS	4,200.00	0.04%	0.03%
01-5135-569-0	DES CONFERENCES	4,000.00	0.04%	0.02%
01-5135-573-A	CSEPP TELEPHONE	4,500.00	0.04%	0.03%
01-5135-578-0	DES UTILITIES	4,000.00	0.04%	0.02%
01-5135-578-A	CSEPP UTILITIES	10,000.00	0.10%	0.06%
01-5140-107-0	AMBULANCE SUPERVISOR	68,000.00	0.66%	0.41%
01-5140-107-A	AMBULANCE ASSISTANT DIRECTOR	60,000.00	0.58%	0.36%
01-5140-137-0	AMBULANCE SALARIES	1,000,000.00	9.73%	6.06%
01-5140-137-A	AMBULANCE MEDICAL DIRECTOR	10,000.00	0.10%	0.06%
01-5140-303-0	AMBULANCE BILLING FEE	80,000.00	0.78%	0.48%
01-5140-320-A	APAP BILLING FEE	130,000.00	1.27%	0.79%
01-5140-334-0	AMBULANCE BUILDING MAINTENANCE	15,000.00	0.15%	0.09%
01-5140-336-0	EMS EQUIPMENT MAINTENANCE	10,000.00	0.10%	0.06%
01-5140-340-0	EMS VEHICLE MAINTENANCE	25,000.00	0.24%	0.15%
01-5140-411-0	AMBULANCE CUSTODIAL	4,000.00	0.04%	0.02%
01-5140-445-0	AMBULANCE OFFICE SUPPLIES	6,000.00	0.06%	0.04%
01-5140-445-A	AMBULANCE FURNITURE	1,000.00	0.01%	0.01%
01-5140-446-0	AMBULANCE MEDICAL SUPPLIES	100,000.00	0.97%	0.61%
01-5140-455-0	AMBULANCE FUEL	60,000.00	0.58%	0.36%
01-5140-481-0	AMBULANCE UNIFORMS	5,000.00	0.05%	0.03%
01-5140-521-0	AMBULANCE INSURANCE	50,000.00	0.49%	0.30%
01-5140-543-0	AMBULANCE LICENSE (EMAILS)	10,000.00	0.10%	0.06%
01-5140-566-0	AMBULANCE REIMBURSEMENT	10,000.00	0.10%	0.06%
01-5140-573-0	AMBULANCE TELEPHONE	10,000.00	0.10%	0.06%

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-5140-574-0	AMBULANCE TRAINING	5,000.00	0.05%	0.03%	
01-5140-574-A	AMBULANCE EDUCATION DEPT	15,000.00	0.15%	0.09%	
01-5140-578-0	AMBULANCE UTILITIES	25,000.00	0.24%	0.15%	
01-5140-581-0	AMBULANCE WATER & SEWER	3,500.00	0.03%	0.02%	
01-5140-699-0	AMBULANCE MOTOR VEHICLE DEBT SERVICE	70,000.00	0.68%	0.42%	
01-5150-513-0	FOREST RESOURCE SERVICES	728.00	0.01%	0.00%	
01-5160-382-0	DRUG TESTING	500.00	0.00%	0.00%	
01-5175-903-0	OFFICE OF PUBLIC DEFENDER	10,000.00	0.10%	0.06%	
55 Accounts Listed		5100	2,425,078.00	20.27%	14.69%
01-5201-346-0	PEST CONTROL	2,000.00	0.02%	0.01%	
01-5205-102-0	DOG WARDEN SALARY	44,290.00	0.43%	0.27%	
01-5205-103-0	DOG WARDEN DEPUTY SALARY	44,000.00	0.43%	0.27%	
01-5205-177-0	ANIMAL SHELTER MAINT	5,000.00	0.05%	0.03%	
01-5205-384-0	SPAY AND NEUTER	10,000.00	0.10%	0.06%	
01-5205-385-0	VETERINARY SERVICES	15,000.00	0.15%	0.09%	
01-5205-402-0	ANIMAL SUPPLIES	5,000.00	0.05%	0.03%	
01-5205-403-0	ANIMAL FOOD	1,000.00	0.01%	0.01%	
01-5205-510-0	DOG TAG FEES	300.00	0.00%	0.00%	
01-5205-576-0	DOG WARDEN TRAVEL EXPENSE	5,000.00	0.05%	0.03%	
01-5205-578-0	DOG POUND UTILITIES	12,500.00	0.12%	0.08%	
01-5205-581-0	DOG POUND WATER & SEWER	5,000.00	0.05%	0.03%	
01-5205-699-0	DOG POUND DEBT SERVICE (KENNELS)	2,381.00	0.02%	0.01%	
13 Accounts Listed		5200	151,471.00	1.27%	0.92%
01-5310-507-0	COURT APPOINTED SPECIAL ADVOCATE	5,000.00	0.05%	0.03%	
01-5350-507-0	HOUSING SERVICES (BGCAP)	1,000.00	0.01%	0.01%	
2 Accounts Listed		5300	6,000.00	0.05%	0.04%
01-5401-446-0	REC PARK LOGAN HUBBLE	15,000.00	0.15%	0.09%	
01-5401-507-0	REC PARK JAYCEES CO CONTRIBUTION	30,000.00	0.29%	0.18%	
01-5405-507-0	PARKS CO FAIR CONTRIBUTION	1,000.00	0.01%	0.01%	
3 Accounts Listed		5400	46,000.00	0.38%	0.28%
01-8099-715-0	CAPITAL PROJECT	100.00	0.00%	0.00%	
01-8099-723-0	AMBULANCE	300,000.00	2.92%	1.82%	
2 Accounts Listed		8000	300,100.00	2.51%	1.82%
01-9100-503-0	BANK CHARGES	50.00	0.00%	0.00%	
01-9100-531-0	BONDS	5,000.00	0.05%	0.03%	
01-9100-551-0	MEMBERSHIPS	8,000.00	0.08%	0.05%	
3 Accounts Listed		9100	13,050.00	0.11%	0.08%
01-9200-999-0	COURTHOUSE RESERVE	6,147,261.00	59.84%	37.23%	
1 Accounts Listed		9200	6,147,261.00	51.38%	37.23%
01-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION	170,500.00	1.66%	1.03%	
01-9400-202-	RETIREMENT CO CONTRIBUTION	522,250.00	5.08%	3.16%	
01-9400-204-0	LIFE INSURANCE	1,925.00	0.02%	0.01%	
01-9400-205-0	GENERAL HEALTH	264,500.00	2.57%	1.60%	
01-9400-206-0	DENTAL INSURANCE	23,900.00	0.23%	0.14%	
01-9400-208-0	UNEMPLOYMENT INSURANCE	10,000.00	0.10%	0.06%	

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-9400-209-0	WORKMANS COMPENSATION	79,950.00	0.78%	0.48%
01-9400-299-0	OTHER FRINGE BENEFITS	31,050.00	0.30%	0.19%
	8 Accounts Listed	9400	1,104,075.00	9.23%
	174 Accounts Listed	GENERAL	11,963,573.00	72.45%
ROAD FUND				
02-5160-382-0	DRUG TESTING	150.00	0.01%	0.00%
	1 Accounts Listed	5100	150.00	0.00%
02-6103-102-0	ROAD ENGINEER SALARY	60,000.00	2.33%	0.36%
02-6105-143-0	ROAD LABORERS SALARIES	280,000.00	10.88%	1.70%
02-6105-312-0	BRIDGE REPAIR	50,000.00	1.94%	0.30%
02-6105-333-0	MAINT AGREEMENT	1,200.00	0.05%	0.01%
02-6105-334-0	MAINT & REPAIRS - BUILDING	5,000.00	0.19%	0.03%
02-6105-336-0	MAINT & REPAIRS - EQUIPMENT	40,000.00	1.55%	0.24%
02-6105-340-0	MAINT & REPAIRS - VEHICLE	15,000.00	0.58%	0.09%
02-6105-405-0	ASPHALT	300,000.00	11.66%	1.82%
02-6105-405-B	ASPHALT - FLEX	489,000.00	19.00%	2.96%
02-6105-405-C	ASPHALT - DISCRETIONARY	300,000.00	11.66%	1.82%
02-6105-407-0	CONCRETE	10,000.00	0.39%	0.06%
02-6105-409-0	CRUSHED STONE	30,000.00	1.17%	0.18%
02-6105-441-0	ROAD MACHINERY	10,000.00	0.39%	0.06%
02-6105-447-0	ROAD MATERIAL GENERAL	40,000.00	1.55%	0.24%
02-6105-447-A	GUARD RAILS	10,000.00	0.39%	0.06%
02-6105-455-0	PETROLEUM PRODUCTS	60,000.00	2.33%	0.36%
02-6105-461-0	ROAD PIPE - METAL	15,000.00	0.58%	0.09%
02-6105-469-0	ROAD SIGNS	10,000.00	0.39%	0.06%
02-6105-471-0	ROAD SALT	40,000.00	1.55%	0.24%
02-6105-481-0	ROAD UNIFORMS	2,000.00	0.08%	0.01%
02-6105-521-0	ROAD INSURANCE	48,000.00	1.87%	0.29%
02-6105-573-0	ROAD TELEPHONE	2,500.00	0.10%	0.02%
02-6105-578-0	ROAD UTILITIES	10,000.00	0.39%	0.06%
02-6105-581-0	ROAD WATER & SEWER	1,000.00	0.04%	0.01%
02-6105-699-0	ROAD DEBT SERVICE	157,000.00	6.10%	0.95%
02-6105-730-0	ROAD AID EMERGENCY	33,500.00	1.30%	0.20%
	26 Accounts Listed	6100	2,019,200.00	65.81%
02-7700-602-H	ROY WALKER DAVIS - MATERIALS	2,000.00	0.08%	0.01%
02-7700-602-I	ZANES TRACE	4,168.00	0.16%	0.03%
02-7700-602-J	LEASE - RED GATE RD	1,578.00	0.06%	0.01%
02-7700-602-M	WOODSPRING	3,325.00	0.13%	0.02%
02-7700-602-N	LISA DRIVE	2,342.00	0.09%	0.01%
02-7700-602-Q	C VALLEY	11,828.00	0.46%	0.07%
02-7700-602-R	INDIAN SPRINGS	2,002.00	0.08%	0.01%
02-7700-602-S	WHITNEY	6,342.00	0.25%	0.04%
02-7700-602-T	TURKEY FOOT	3,000.00	0.12%	0.02%
02-7700-602-U	DOOLIN WAY	3,500.00	0.14%	0.02%
02-7700-602-V	WILLOW	2,724.00	0.11%	0.02%

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
ROAD FUND					
	11 Accounts Listed	7700	42,809.00	1.40%	0.26%
02-9200-999-0	RESERVE FOR TRANSFER		867,070.00	33.69%	5.25%
	1 Accounts Listed	9200	867,070.00	28.26%	5.25%
02-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION		30,000.00	1.17%	0.18%
02-9400-202-	RETIREMENT CO CONTRIBUTION		65,000.00	2.53%	0.39%
02-9400-204-0	LIFE INSURANCE		300.00	0.01%	0.00%
02-9400-205-0	GENERAL HEALTH		24,000.00	0.93%	0.15%
02-9400-206-0	DENTAL INSURANCE		3,600.00	0.14%	0.02%
02-9400-209-0	WORKMANS COMPENSATION INSC		13,500.00	0.52%	0.08%
02-9400-299-0	OTHER FRINGE BENEFITS		2,500.00	0.10%	0.02%
	7 Accounts Listed	9400	138,900.00	4.53%	0.84%
	46 Accounts Listed	ROAD	3,068,129.00		18.58%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND					
04-5075-107-0	ECONOMIC DEVELOPMENT DIRECTOR		10,000.00	8.33%	0.06%
	1 Accounts Listed	5000	10,000.00	6.85%	0.06%
04-5140-550-0	AMBULANCE MEDICAL SUPPLIES		28,000.00	23.33%	0.17%
	1 Accounts Listed	5100	28,000.00	19.18%	0.17%
04-5305-356-0	SENIOR CITIZENS CONTRIBUTION		5,000.00	4.17%	0.03%
	1 Accounts Listed	5300	5,000.00	3.42%	0.03%
04-9200-999-0	RESERVE FOR TRANSER		103,000.00	85.83%	0.62%
	1 Accounts Listed	9200	103,000.00	70.55%	0.62%
	4 Accounts Listed	L.G.E.A.	146,000.00		0.88%
SOLID WASTE FUND					
13-5212-169-0	CODE ENFORCEMENT		18,000.00	8.29%	0.11%
13-5212-314-0	DUE TO LINCOLN CO FISCAL COURT		75,000.00	34.54%	0.45%
13-5212-340-0	VEHICLE MAINTENANCE (SILVERADO)		1,000.00	0.46%	0.01%
13-5212-366-0	SOLID WASTE		2,000.00	0.92%	0.01%
13-5212-399-0	OTHER CONTRACT SERVICES (LITTER)		8,000.00	3.68%	0.05%
13-5212-399-C	OTHER CONTRACT SERVICE (WASTE TIRE)		4,000.00	1.84%	0.02%
13-5212-408-0	GROUND MAINTENANCE SUPPLIES		2,000.00	0.92%	0.01%
13-5212-425-0	FOOD		1,000.00	0.46%	0.01%
13-5212-429-0	GASOLINE (SILVERADO)		1,500.00	0.69%	0.01%
13-5212-543-0	LICENSES (EMAILS)		240.00	0.11%	0.00%
13-5212-566-0	STATE GRANT REFUNDS		3,000.00	1.38%	0.02%
13-5212-595-0	EDUCATION PROGRAM		4,000.00	1.84%	0.02%
	12 Accounts Listed	5200	119,740.00	37.85%	0.73%
13-9200-999-0	RESERVE FOR TRANSFER		194,560.00	89.60%	1.18%
	1 Accounts Listed	9200	194,560.00	61.50%	1.18%
13-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION		1,400.00	0.64%	0.01%
13-9400-209-0	WORKMAN'S COMP		650.00	0.30%	0.00%
	2 Accounts Listed	9400	2,050.00	0.65%	0.01%
	15 Accounts Listed	SOLID WASTE	316,350.00		1.92%
OPIOID FUND					
74-5340-595-0	EDUCATION PROGRAM		2,500.00	0.61%	0.02%
	1 Accounts Listed	5300	2,500.00	0.61%	0.02%

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID FUND				
74-9200-999-0	RESERVE FOR TRANSFERS	409,500.00	99.39%	2.48%
	1 Accounts Listed	9200	409,500.00	99.39%
	2 Accounts Listed	OPIOID	412,000.00	2.50%
CLERK STORAGE FUND				
75-5010-446-0	CLERK EQUIPMENT & SUPPLIES	125,500.00	134.95%	0.76%
	1 Accounts Listed	5000	125,500.00	100.00%
	1 Accounts Listed	CLERK STORAGE	125,500.00	0.76%
VETERANS MEMORIAL				
79-5405-548-0	VETERANS MEMORIAL	24,000.00	104.35%	0.15%
	1 Accounts Listed	5400	24,000.00	100.00%
	1 Accounts Listed	VETERANS MEM	24,000.00	0.15%
CSEPP FUND				
80-5135-106-0	PERSONNEL SALARY	74,500.00	18.39%	0.45%
80-5135-127-0	CSEPP ADMINISTRATIVE SERVICES	15,000.00	3.70%	0.09%
80-5135-322-0	EMERGENCY DISPATCH	5,300.00	1.31%	0.03%
80-5135-334-0	MAINTENANCE ON EOC & GENERATOR	85,000.00	20.98%	0.51%
80-5135-336-0	MAINTENANCE ON EQUIPMENT	15,000.00	3.70%	0.09%
80-5135-339-0	MAINTENANCE ON REPEATERS	19,600.00	4.84%	0.12%
80-5135-445-0	OFFICE SUPPLIES	20,000.00	4.94%	0.12%
80-5135-446-A	EXERCISE SUPPLIES	2,000.00	0.49%	0.01%
80-5135-521-0	INSURANCE	6,400.00	1.58%	0.04%
80-5135-550-0	MEDICAL SUPPLIES (MED STATE LINE)	70,000.00	17.28%	0.42%
80-5135-573-0	TELEPHONE	20,000.00	4.94%	0.12%
80-5135-595-0	EDUCATION PROGRAM	16,000.00	3.95%	0.10%
80-5135-739-0	EQUIPMENT	16,500.00	4.07%	0.10%
	13 Accounts Listed	5100	365,300.00	90.47%
80-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION	6,000.00	1.48%	0.04%
80-9400-202-	RETIREMENT CO CONTRIBUTION	20,000.00	4.94%	0.12%
80-9400-204-0	LIFE INSURANCE	100.00	0.02%	0.00%
80-9400-205-0	GENERAL HEALTH	12,000.00	2.96%	0.07%
80-9400-206-0	DENTAL INSURANCE	400.00	0.10%	0.00%
	5 Accounts Listed	9400	38,500.00	9.53%
	18 Accounts Listed	CSEPP	403,800.00	2.45%
ALCOHOL BUSINESS FUND				
86-5015-566-0	SHERIFF REIMBURSEMENT	13,500.00	25.23%	0.08%
86-5050-566-0	ABC LICENSE	40,000.00	74.77%	0.24%
	2 Accounts Listed	5000	53,500.00	100.00%
	2 Accounts Listed		53,500.00	0.32%
	263 Accounts Listed	9 Funds listed totaling	16,512,852.00	

FY 2025-2026 Budget Appropriations

GARRARD COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 4-28-25


Signed 
County Judge/Executive

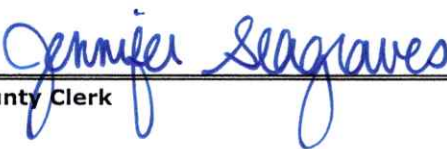
Approved as to Form and Classification

Date 5-7-25

Signed 
State Local Finance Officer

This budget ordinance was duly adopted by the Garrard County Fiscal Court, Commonwealth of Kentucky, on this the 27th day of May, 2025

Signed 
County Judge/Executive

Attest 
County Clerk