

FY 2026-2027 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	3.21%	2.64%
01-4102- -	PERSONAL PROPERTY TAXES		1,000.00	0.00%	0.00%
01-4103- -	MOTOR VEHICLE TAXES		200,000.00	0.92%	0.75%
01-4104- -	DELINQUENT PROPERTY TAX		16,000.00	0.07%	0.06%
01-4130- -	BANK SHARES		40,000.00	0.18%	0.15%
01-4131- -	FRANCHISE TAX		95,000.00	0.44%	0.36%
01-4132- -	ABC REGULATORY FEE		20,400.00	0.09%	0.08%
01-4134- -	OCCUPATIONAL TAX		2,400,000.00	11.02%	9.06%
01-4135- -	DEED TAX		75,000.00	0.34%	0.28%
	9 Accounts Listed	4100	3,547,400.00	16.28%	13.39%
01-4208- -	INDUSTRIAL REVENUE BOND		5,000.00	0.02%	0.02%
	1 Accounts Listed	4200	5,000.00	0.02%	0.02%
01-4302- -	EXCESS FEES - CLERK		210,508.00	0.97%	0.79%
	1 Accounts Listed	4300	210,508.00	0.97%	0.79%
01-4406- -	DOG LICENSE		1,000.00	0.00%	0.00%
01-4412- -	INSPECTION FEES		25,000.00	0.11%	0.09%
01-4417- -	CABLE FRANCHISE		11,700.00	0.05%	0.04%
	3 Accounts Listed	4400	37,700.00	0.17%	0.14%
01-4510- -	AMBULANCE GRANT		10,000.00	0.05%	0.04%
01-4510- -E	STATE GRANT - EPHRAIM		5,000,000.00	22.95%	18.87%
01-4510- -F	STATE GRANT - ECON DEV		1,500,000.00	6.89%	5.66%
01-4520- -	ELECTION EXPENSE		7,140.00	0.03%	0.03%
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		190,000.00	0.87%	0.72%
01-4532- -B	TOWER RENT		3,600.00	0.02%	0.01%
01-4532- -C	BLUEGRASS 911 RENT		60,000.00	0.28%	0.23%
01-4533- -	STATE FEES		49,000.00	0.22%	0.18%
01-4534- -	JAIL MEDICAL		4,000.00	0.02%	0.02%
01-4535- -	COURT COST		5,000.00	0.02%	0.02%
01-4538- -	DUI FEES		2,000.00	0.01%	0.01%
01-4541- -	DES		13,000.00	0.06%	0.05%
01-4561- -	FISCAL COURT FILING FEES		25,000.00	0.11%	0.09%
01-4567- -	COURT COST SUPPLEMENT		7,000.00	0.03%	0.03%
01-4567- -C	COURT COST SUPPLEMENT (TRAFFIC SCHOOL)		1,500.00	0.01%	0.01%
01-4569- -	LOCAL CORRECTIONS		25,000.00	0.11%	0.09%
	18 Accounts Listed	4500	6,902,540.00	31.69%	26.05%
01-4604- -	PARKS & REC INCOME		2,000.00	0.01%	0.01%
01-4608- -	EMS PATIENT REVENUES		1,200,000.00	5.51%	4.53%
01-4608- -A	APAP TAX		200,000.00	0.92%	0.75%
01-4611- -	EMS EDUCATION DEPT INCOME		25,000.00	0.11%	0.09%
01-4612- -	ANIMAL ADOPTIONS/FINES		2,000.00	0.01%	0.01%
01-4680- -D	EMA RADIO SYSTEMS		8,000.00	0.04%	0.03%
	6 Accounts Listed	4600	1,437,000.00	6.60%	5.42%
01-4704- -	SURPLUS EQUIPMENT		1,000.00	0.00%	0.00%

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GARRARD COUNTY FISCAL COURT

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GENERAL FUND					
01-4725- -	DIVIDENDS		15,520.00	0.07%	0.06%
01-4726- -	INSURANCE PROCEEDS		1,000.00	0.00%	0.00%
01-4727- -F	EMA REIMBURSEMENT		5,500.00	0.03%	0.02%
01-4727- -H	RGL REIMBURSEMENT		30,000.00	0.14%	0.11%
01-4728- -A	ANIMAL CONTROL DONATION		5,000.00	0.02%	0.02%
01-4780- -	ANIMAL FINES		1,000.00	0.00%	0.00%
01-4799- -	MISCELLANEOUS		600.00	0.00%	0.00%
	8 Accounts Listed	4700	59,620.00	0.27%	0.22%
01-4801- -	INTEREST		120,000.00	0.55%	0.45%
01-4808- -	INTEREST ON ANIMAL ENDOWMENT		10,000.00	0.05%	0.04%
01-4808- -A	INTEREST ON ENDOWMENT		350,000.00	1.61%	1.32%
	3 Accounts Listed	4800	480,000.00	2.20%	1.81%
01-4901- -	PRIOR YEAR CARRYOVER		9,000,000.00	41.32%	33.96%
01-4909- -	TRANSFER OUT		(433,000.00)	-1.99%	-1.63%
01-4910- -	TRANSFER IN		536,600.00	2.46%	2.02%
	3 Accounts Listed	4900	9,103,600.00	41.79%	34.35%
	52 Accounts Listed	GENERAL	21,783,368.00		82.20%

ROAD FUND					
02-4118- -	DEAD ANIMAL		7,500.00	0.22%	0.03%
	1 Accounts Listed	4100	7,500.00	0.22%	0.03%
02-4510- -	STATE GRANT - BRIDGE		510,000.00	14.71%	1.92%
02-4510- -D	STATE GRANT - ASPHALT (FLEX)		190,000.00	5.48%	0.72%
02-4510- -E	STATE GRANT ASPHALT (DISCRETIONARY)		530,000.00	15.29%	2.00%
02-4513- -	ROAD AID EMERGENCY		30,000.00	0.87%	0.11%
02-4516- -	TRUCK LICENSE		222,000.00	6.40%	0.84%
02-4517- -	DRIVER'S LICENSE		4,000.00	0.12%	0.02%
02-4518- -	COUNTY ROAD AID		1,000,000.00	28.85%	3.77%
	7 Accounts Listed	4500	2,486,000.00	71.72%	9.38%
02-4619- -	ROAD MAINTENANCE/IMPROVEMENTS		5,000.00	0.14%	0.02%
	1 Accounts Listed	4600	5,000.00	0.14%	0.02%
02-4704- -	SURPLUS EQUIPMENT		1,000.00	0.03%	0.00%
02-4711- -H	ROY WALKER DAVIS RD		2,000.00	0.06%	0.01%
02-4711- -I	ZANES TRACE		4,168.00	0.12%	0.02%
02-4711- -N	LEASE - LISA DR		2,500.00	0.07%	0.01%
02-4711- -Q	C VALLEY		11,828.00	0.34%	0.04%
02-4711- -R	INDIAN SPRINGS		2,002.00	0.06%	0.01%
02-4711- -S	WHITNEY		6,342.00	0.18%	0.02%
02-4711- -T	TURKEY FOOT		3,000.00	0.09%	0.01%
02-4711- -U	DOOLIN WAY		3,500.00	0.10%	0.01%
02-4711- -V	WILLOW		2,724.00	0.08%	0.01%
02-4713- -	RECYCLING		100.00	0.00%	0.00%
02-4726- -	INSURANCE PROCEEDS		1,000.00	0.03%	0.00%
02-4727- -C	REIMBURSEMENT		5,000.00	0.14%	0.02%
02-4799- -	MISCELLANEOUS		1,000.00	0.03%	0.00%
	14 Accounts Listed	4700	46,164.00	1.33%	0.17%

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ROAD FUND

02-4801- -	INTEREST	25,000.00	0.72%	0.09%
	1 Accounts Listed	4800	25,000.00	0.72%
02-4901- -	PRIOR YEAR CARRYOVER	1,000,000.00	28.85%	3.77%
02-4909- -	TRANSFER OUT	(103,600.00)	-2.99%	-0.39%
	2 Accounts Listed	4900	896,400.00	25.86%
	26 Accounts Listed	ROAD	3,466,064.00	13.08%

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

04-4529- -	MINERAL TAX	60,000.00	39.47%	0.23%
	1 Accounts Listed	4500	60,000.00	39.47%
04-4901- -	PRIOR YEAR CARRYOVER	92,000.00	60.53%	0.35%
	1 Accounts Listed	4900	92,000.00	60.53%
	2 Accounts Listed	L.G.E.A.	152,000.00	0.57%

SOLID WASTE FUND

13-4510- -A	KY STATE GRANT (LITTER)	27,300.00	7.76%	0.10%
13-4510- -C	KY STATE GRANT (WASTE TIRE)	4,000.00	1.14%	0.02%
	2 Accounts Listed	4500	31,300.00	8.89%
13-4680- -	PERMITS	100.00	0.03%	0.00%
13-4699- -	FRANCHISE FEES	130,000.00	36.94%	0.49%
	2 Accounts Listed	4600	130,100.00	36.97%
13-4801- -	INTEREST	2,000.00	0.57%	0.01%
	1 Accounts Listed	4800	2,000.00	0.57%
13-4901- -	PRIOR YEAR CARRYOVER	188,500.00	53.57%	0.71%
	1 Accounts Listed	4900	188,500.00	53.57%
	6 Accounts Listed	SOLID WASTE	351,900.00	1.33%

OPIOID FUND

74-4760- -	COURT SETTLEMENT	100,000.00	20.24%	0.38%
	1 Accounts Listed	4700	100,000.00	20.24%
74-4801- -	INTEREST	6,000.00	1.21%	0.02%
	1 Accounts Listed	4800	6,000.00	1.21%
74-4901- -	PRIOR YEAR CARRYOVER	388,000.00	78.54%	1.46%
	1 Accounts Listed	4900	388,000.00	78.54%
	3 Accounts Listed	OPIOID	494,000.00	1.86%

CLERK STORAGE FUND

75-4731- -	CLERK STORAGE FEES	40,000.00	25.81%	0.15%
	1 Accounts Listed	4700	40,000.00	25.81%
75-4802- -	INTEREST ON CD	2,000.00	1.29%	0.01%
	1 Accounts Listed	4800	2,000.00	1.29%
75-4901- -	PRIOR YEAR CARRYOVER	60,000.00	38.71%	0.23%
75-4901- -A	PRIOR YEAR CARRYOVER (CD)	53,000.00	34.19%	0.20%
	2 Accounts Listed	4900	113,000.00	72.90%
	4 Accounts Listed	CLERK STORAGE	155,000.00	0.58%

VETERANS MEMORIAL

79-4901- -	PRIOR YEAR CARRYOVER	22,000.00	100.00%	0.08%
	1 Accounts Listed	4900	22,000.00	100.00%

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VETERANS MEMORIAL					
	1 Accounts Listed	VETERANS MEM	22,000.00		0.08%
ALCOHOL BUSINESS FUND					
86-4132- -	ABC REGULATORY FEE		65,000.00	84.42%	0.25%
	1 Accounts Listed	4100	65,000.00	84.42%	0.25%
86-4402- -	ABC LICENSE		12,000.00	15.58%	0.05%
	1 Accounts Listed	4400	12,000.00	15.58%	0.05%
	2 Accounts Listed	ABC	77,000.00		0.29%
	96 Accounts Listed	8 Funds listed totaling	26,501,332.00		

FY 2026-2027 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	117,000.00	0.54%	0.44%
01-5001-104-0	FINANCE OFFICER	45,619.00	0.21%	0.17%
01-5001-142-0	OCCUPATIONAL TAX ADMINISTRATOR	47,741.00	0.22%	0.18%
01-5001-175-0	CO JUDGE/EXEC CUSTODIAL	2,600.00	0.01%	0.01%
01-5001-188-0	COURT SECRETARY	3,600.00	0.02%	0.01%
01-5001-212-0	JUDGE INCENTIVE	6,000.00	0.03%	0.02%
01-5001-302-0	ADVERTISING	3,000.00	0.01%	0.01%
01-5001-307-0	CO JUDGE/EXEC AUDIT	20,000.00	0.09%	0.08%
01-5001-309-0	CONSULTANT	10,000.00	0.05%	0.04%
01-5001-338-0	OFFICE EQUIP MAINTENANCE	500.00	0.00%	0.00%
01-5001-348-0	PROGRAM SUPPORT	25,000.00	0.11%	0.09%
01-5001-441-0	OFFICE MACHINES	500.00	0.00%	0.00%
01-5001-445-0	OFFICE SUPPLIES	7,500.00	0.03%	0.03%
01-5001-501-0	AREA DEVELOPMENT DISTRICT	2,481.00	0.01%	0.01%
01-5001-543-0	LICENSE (EMAILS)	2,500.00	0.01%	0.01%
01-5001-563-0	POSTAL CHARGE	13,000.00	0.06%	0.05%
01-5001-573-0	TELEPHONES	6,000.00	0.03%	0.02%
01-5001-699-0	COPIER LEASE	1,396.00	0.01%	0.01%
01-5005-101-0	CO ATTORNEY SALARY	19,630.00	0.09%	0.07%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	66,230.00	0.30%	0.25%
01-5005-334-0	CO ATTORNEY MAINT & REPAIRS	5,000.00	0.02%	0.02%
01-5005-573-0	CO ATTORNEY TELEPHONE	7,000.00	0.03%	0.03%
01-5005-578-0	CO ATTORNEY UTILITIES	7,000.00	0.03%	0.03%
01-5005-581-0	CO ATTORNEY WATER & SEWER	1,000.00	0.00%	0.00%
01-5005-699-0	CO ATTORNEY DEBT SERVICE	9,272.00	0.04%	0.04%
01-5010-302-0	CO CLERK ADVERTISING	2,000.00	0.01%	0.01%
01-5010-307-0	CO CLERK AUDIT	10,000.00	0.05%	0.04%
01-5010-334-0	CO CLERK MAINT & REPAIRS	1,000.00	0.00%	0.00%
01-5010-368-0	CO CLERK TAX BILL PREPARATION	10,000.00	0.05%	0.04%
01-5010-445-0	CO CLERK OFFICE SUPPLIES	7,500.00	0.03%	0.03%
01-5010-573-0	CO CLERK TELEPHONE	7,000.00	0.03%	0.03%
01-5010-699-0	COPIER LEASE	1,530.00	0.01%	0.01%
01-5015-302-0	SHERIFF ADVERTISING	1,000.00	0.00%	0.00%
01-5015-307-0	SHERIFF AUDIT	10,000.00	0.05%	0.04%
01-5015-334-0	SHERIFF MAINT & REPAIRS	1,000.00	0.00%	0.00%
01-5015-507-0	SHERIFF CONTRIBUTIONS	364,000.00	1.67%	1.37%
01-5015-521-0	SHERIFF INSURANCE	96,000.00	0.44%	0.36%
01-5015-543-0	SHERIFF LICENSE (EMAILS)	3,600.00	0.02%	0.01%
01-5015-573-0	SHERIFF TELEPHONE	5,500.00	0.03%	0.02%
01-5015-578-0	SHERIFF UTILITIES	10,000.00	0.05%	0.04%
01-5015-581-0	SHERIFF WATER & SEWER	4,500.00	0.02%	0.02%
01-5015-699-0	SHERIFF'S DEBT SERVICE	77,000.00	0.35%	0.29%
01-5020-101-0	CORONER SALARY	20,000.00	0.09%	0.08%
01-5020-103-0	DEPUTY CORONER SALARY	5,000.00	0.02%	0.02%
01-5020-340-0	CORONER VEHICLE MAINTENANCE	500.00	0.00%	0.00%

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-5020-348-0	CORONER PROGRAM SUPPORT	500.00	0.00%	0.00%	
01-5020-446-0	CORONER SUPPLIES	2,000.00	0.01%	0.01%	
01-5020-455-0	CORONER GASOLINE	750.00	0.00%	0.00%	
01-5020-569-0	CORONER TRAINING	900.00	0.00%	0.00%	
01-5025-101-0	MAGISTRATES SALARY	75,000.00	0.34%	0.28%	
01-5025-212-0	MAGISTRATES INCENTIVE	24,000.00	0.11%	0.09%	
01-5025-569-0	FISCAL COURT CONFERENCES	13,000.00	0.06%	0.05%	
01-5030-334-0	PVA MAINT & REPAIRS	18,500.00	0.08%	0.07%	
01-5030-367-0	PVA COUNTY CONTRIBUTION	52,000.00	0.24%	0.20%	
01-5030-573-0	PVA TELEPHONE	4,500.00	0.02%	0.02%	
01-5030-578-0	PVA UTILITIES	3,000.00	0.01%	0.01%	
01-5030-581-0	PVA WATER & SEWER	500.00	0.00%	0.00%	
01-5030-699-0	PVA DEBT SERVICE	3,091.00	0.01%	0.01%	
01-5035-191-0	BOARD OF ASSESSMENT APPEALS	400.00	0.00%	0.00%	
01-5040-102-0	COUNTY TREASURER SALARY	74,263.00	0.34%	0.28%	
01-5047-569-0	TAX ADMINISTRATOR REFUNDS	10,000.00	0.05%	0.04%	
01-5060-101-0	LAW LIBRARY	600.00	0.00%	0.00%	
01-5065-192-0	ELECTION OFFICERS	15,000.00	0.07%	0.06%	
01-5065-193-0	ELECTION COMMISSIONERS	4,800.00	0.02%	0.02%	
01-5065-194-0	ELECTION TABULATORS	800.00	0.00%	0.00%	
01-5065-302-0	ELECTION ADVERTISING	4,000.00	0.02%	0.02%	
01-5065-565-0	ELECTION PRINTING	20,205.00	0.09%	0.08%	
01-5075-445-0	ECON. DEV. SUPPLIES	5,000.00	0.02%	0.02%	
01-5075-548-0	INDUSTRIAL DEVELOPMENT PROJECT	30,000.00	0.14%	0.11%	
01-5080-333-0	COURTHOUSE MAINT AGREEMENTS	10,000.00	0.05%	0.04%	
01-5080-334-0	COURTHOUSE MAINT & REPAIR	20,000.00	0.09%	0.08%	
01-5080-352-0	COURTHOUSE ELEVATOR MAINTENANCE	2,000.00	0.01%	0.01%	
01-5080-411-0	COURTHOUSE CUSTODIAL SUPPLIES	2,000.00	0.01%	0.01%	
01-5080-521-0	COURTHOUSE INSURANCE	50,000.00	0.23%	0.19%	
01-5080-578-0	COURTHOUSE UTILITIES	20,000.00	0.09%	0.08%	
01-5080-581-0	COURTHOUSE WATER & SEWER	2,500.00	0.01%	0.01%	
01-5080-599-0	COURTHOUSE MISCELLANEOUS	500.00	0.00%	0.00%	
01-5080-699-0	COURTHOUSE DEBT SERVICE	8,242.00	0.04%	0.03%	
01-5080-699-A	COURTHOUSE HVAC DEBT SERVICE	35,084.00	0.16%	0.13%	
01-5081-175-0	JUDICIAL CUSTODIAL	37,400.00	0.17%	0.14%	
01-5081-333-0	JUDICIAL MAINTENANCE	38,540.00	0.18%	0.15%	
01-5081-333-A	JUDICIAL MAINT AGREEMENT	11,760.00	0.05%	0.04%	
01-5081-521-0	JUDICIAL INSURANCE	45,000.00	0.21%	0.17%	
01-5081-573-0	JUDICIAL TELEPHONE	10,000.00	0.05%	0.04%	
01-5081-578-0	JUDICIAL UTILITIES	55,000.00	0.25%	0.21%	
01-5081-581-0	JUDICIAL WATER & SEWER	5,000.00	0.02%	0.02%	
	86 Accounts Listed	5000	1,782,534.00	8.18%	6.73%
01-5101-101-0	JAILER SALARY	30,550.00	0.14%	0.12%	
01-5101-212-0	JAILERS INCENTIVE	5,500.00	0.03%	0.02%	
01-5101-314-0	CONTRACTS W/ OTHER COUNTIES	436,000.00	2.00%	1.65%	

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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GENERAL FUND				
01-5101-455-0	JAILERS GASOLINE	2,000.00	0.01%	0.01%
01-5101-521-0	JAILERS INSURANCE	3,000.00	0.01%	0.01%
01-5101-549-0	ROUTINE MEDICAL	20,000.00	0.09%	0.08%
01-5101-566-0	JAILERS VEHICLE	5,000.00	0.02%	0.02%
01-5101-569-0	JAILERS CONFERENCE	2,400.00	0.01%	0.01%
01-5101-599-0	MISCELLANEOUS EXPENSE	100.00	0.00%	0.00%
01-5102-903-0	JUVENILE COSTS	4,000.00	0.02%	0.02%
01-5115-107-0	INSPECTOR PAYROLL	20,000.00	0.09%	0.08%
01-5135-103-0	DES DEPUTIES	4,000.00	0.02%	0.02%
01-5135-107-0	DES DIRECTOR SALARY	39,900.00	0.18%	0.15%
01-5135-322-0	DES DISPATCH	5,700.00	0.03%	0.02%
01-5135-334-0	DES BUILDING MAINTENANCE	20,000.00	0.09%	0.08%
01-5135-336-0	DES EQUIPMENT MAINTENANCE	6,000.00	0.03%	0.02%
01-5135-339-0	DES RADIO MAINTENANCE	32,000.00	0.15%	0.12%
01-5135-340-0	DES VEHICLE MAINTENANCE	3,000.00	0.01%	0.01%
01-5135-429-0	DES GASOLINE	2,500.00	0.01%	0.01%
01-5135-445-0	DES OFFICE SUPPLIES	4,000.00	0.02%	0.02%
01-5135-481-0	DES UNIFORMS	1,000.00	0.00%	0.00%
01-5135-521-0	DES INSURANCE	13,000.00	0.06%	0.05%
01-5135-551-0	DES MEMBERSHIPS	4,000.00	0.02%	0.02%
01-5135-569-0	DES CONFERENCES	2,500.00	0.01%	0.01%
01-5135-573-0	DES TELEPHONE	5,000.00	0.02%	0.02%
01-5135-578-0	DES UTILITIES	50,000.00	0.23%	0.19%
01-5135-581-0	DES WATER & SEWER	1,500.00	0.01%	0.01%
01-5140-107-0	AMBULANCE SUPERVISOR	72,000.00	0.33%	0.27%
01-5140-107-A	AMBULANCE ASSISTANT DIRECTOR	55,000.00	0.25%	0.21%
01-5140-137-0	AMBULANCE SALARIES	1,100,000.00	5.05%	4.15%
01-5140-137-A	AMBULANCE MEDICAL DIRECTOR	10,000.00	0.05%	0.04%
01-5140-303-0	AMBULANCE BILLING FEE	85,000.00	0.39%	0.32%
01-5140-320-A	APAP BILLING FEE	100,000.00	0.46%	0.38%
01-5140-334-0	AMBULANCE BUILDING MAINTENANCE	15,000.00	0.07%	0.06%
01-5140-336-0	EMS EQUIPMENT MAINTENANCE	10,000.00	0.05%	0.04%
01-5140-340-0	EMS VEHICLE MAINTENANCE	25,000.00	0.11%	0.09%
01-5140-411-0	AMBULANCE CUSTODIAL	4,000.00	0.02%	0.02%
01-5140-445-0	AMBULANCE OFFICE SUPPLIES	7,000.00	0.03%	0.03%
01-5140-445-A	AMBULANCE FURNITURE	1,000.00	0.00%	0.00%
01-5140-446-0	AMBULANCE MEDICAL SUPPLIES	100,000.00	0.46%	0.38%
01-5140-455-0	AMBULANCE FUEL	50,000.00	0.23%	0.19%
01-5140-481-0	AMBULANCE UNIFORMS	6,000.00	0.03%	0.02%
01-5140-521-0	AMBULANCE INSURANCE	60,000.00	0.28%	0.23%
01-5140-543-0	AMBULANCE LICENSE (EMAILS)	10,000.00	0.05%	0.04%
01-5140-566-0	AMBULANCE REIMBURSEMENT	10,000.00	0.05%	0.04%
01-5140-573-0	AMBULANCE TELEPHONE	10,000.00	0.05%	0.04%
01-5140-574-0	AMBULANCE TRAINING	20,000.00	0.09%	0.08%
01-5140-578-0	AMBULANCE UTILITIES	25,000.00	0.11%	0.09%

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-5140-581-0	AMBULANCE WATER & SEWER	3,500.00	0.02%	0.01%	
01-5150-513-0	FOREST RESOURCE SERVICES	850.00	0.00%	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	0.05%	0.04%	
52 Accounts Listed		5100	2,512,500.00	11.53%	9.48%
01-5201-346-0	PEST CONTROL	2,000.00	0.01%	0.01%	
01-5205-102-0	DOG WARDEN SALARY	45,000.00	0.21%	0.17%	
01-5205-103-0	DOG WARDEN DEPUTY SALARY	55,000.00	0.25%	0.21%	
01-5205-177-0	ANIMAL SHELTER MAINT	5,000.00	0.02%	0.02%	
01-5205-384-0	SPAY AND NEUTER	10,000.00	0.05%	0.04%	
01-5205-385-0	VETERINARY SERVICES	15,000.00	0.07%	0.06%	
01-5205-402-0	ANIMAL SUPPLIES	5,000.00	0.02%	0.02%	
01-5205-403-0	ANIMAL FOOD	1,000.00	0.00%	0.00%	
01-5205-510-0	DOG TAG FEES	300.00	0.00%	0.00%	
01-5205-576-0	DOG WARDEN TRAVEL EXPENSE	5,000.00	0.02%	0.02%	
01-5205-578-0	DOG POUND UTILITIES	14,000.00	0.06%	0.05%	
01-5205-581-0	DOG POUND WATER & SEWER	5,000.00	0.02%	0.02%	
01-5227-581-0	WATER AND SEWAGE SYSTEM	500,000.00	2.30%	1.89%	
13 Accounts Listed		5200	662,300.00	3.04%	2.50%
01-5310-507-0	COURT APPOINTED SPECIAL ADVOCATE	5,000.00	0.02%	0.02%	
01-5350-507-0	HOUSING SERVICES (BGCAP)	1,000.00	0.00%	0.00%	
2 Accounts Listed		5300	6,000.00	0.03%	0.02%
01-5401-446-0	REC PARK LOGAN HUBBLE	15,000.00	0.07%	0.06%	
01-5401-507-0	REC PARK JAYCEES CO CONTRIBUTION	30,000.00	0.14%	0.11%	
01-5405-507-0	PARKS CO FAIR CONTRIBUTION	1,000.00	0.00%	0.00%	
01-5420-507-0	HISTORICAL SOCIETY CONTRIBUTION	1,000.00	0.00%	0.00%	
4 Accounts Listed		5400	47,000.00	0.22%	0.18%
01-8011-715-0	SITE DEVELOPMENT - EPHRAIM	5,000,000.00	22.95%	18.87%	
01-8011-718-0	SITE DEVELOPMENT - PARK CONSTRUCTION	750,000.00	3.44%	2.83%	
01-8099-715-0	CAPITAL PROJECT	100.00	0.00%	0.00%	
01-8099-718-0	PARK CONSTRUCTION FUND	350,000.00	1.61%	1.32%	
01-8099-723-0	AMBULANCE	150,000.00	0.69%	0.57%	
01-8099-742-0	PARK BUILDINGS	250,000.00	1.15%	0.94%	
6 Accounts Listed		8000	6,500,100.00	29.84%	24.53%
01-9100-503-0	BANK CHARGES	50.00	0.00%	0.00%	
01-9100-531-0	BONDS	5,000.00	0.02%	0.02%	
01-9100-551-0	MEMBERSHIPS	8,000.00	0.04%	0.03%	
3 Accounts Listed		9100	13,050.00	0.06%	0.05%
01-9200-999-0	COURTHOUSE RESERVE	9,105,159.00	41.80%	34.36%	
1 Accounts Listed		9200	9,105,159.00	41.80%	34.36%
01-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION	182,500.00	0.84%	0.69%	
01-9400-202-	RETIREMENT CO CONTRIBUTION	531,400.00	2.44%	2.01%	
01-9400-204-0	LIFE INSURANCE	2,075.00	0.01%	0.01%	
01-9400-205-0	GENERAL HEALTH	290,500.00	1.33%	1.10%	
01-9400-206-0	DENTAL INSURANCE	25,250.00	0.12%	0.10%	

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-9400-208-0	UNEMPLOYMENT INSURANCE	10,000.00	0.05%	0.04%
01-9400-209-0	WORKMANS COMPENSATION	81,950.00	0.38%	0.31%
01-9400-299-0	OTHER FRINGE BENEFITS	31,050.00	0.14%	0.12%
	8 Accounts Listed	9400	1,154,725.00	5.30%
	175 Accounts Listed	GENERAL	21,783,368.00	82.20%
ROAD FUND				
02-5160-382-0	DRUG TESTING	150.00	0.00%	0.00%
	1 Accounts Listed	5100	150.00	0.00%
02-6103-102-0	ROAD ENGINEER SALARY	65,000.00	1.88%	0.25%
02-6105-143-0	ROAD LABORERS SALARIES	280,000.00	8.08%	1.06%
02-6105-312-0	BRIDGE REPAIR	510,000.00	14.71%	1.92%
02-6105-333-0	MAINT AGREEMENT	1,200.00	0.03%	0.00%
02-6105-334-0	MAINT & REPAIRS - BUILDING	5,000.00	0.14%	0.02%
02-6105-336-0	MAINT & REPAIRS - EQUIPMENT	50,000.00	1.44%	0.19%
02-6105-340-0	MAINT & REPAIRS - VEHICLE	15,000.00	0.43%	0.06%
02-6105-405-0	ASPHALT	400,000.00	11.54%	1.51%
02-6105-405-B	ASPHALT - FLEX	190,000.00	5.48%	0.72%
02-6105-405-C	ASPHALT - DISCRETIONARY	530,000.00	15.29%	2.00%
02-6105-407-0	CONCRETE	5,000.00	0.14%	0.02%
02-6105-409-0	CRUSHED STONE	25,000.00	0.72%	0.09%
02-6105-441-0	ROAD MACHINERY	10,000.00	0.29%	0.04%
02-6105-447-0	ROAD MATERIAL GENERAL	40,000.00	1.15%	0.15%
02-6105-447-A	GUARD RAILS	10,000.00	0.29%	0.04%
02-6105-455-0	PETROLEUM PRODUCTS	60,000.00	1.73%	0.23%
02-6105-461-0	ROAD PIPE - METAL	15,000.00	0.43%	0.06%
02-6105-469-0	ROAD SIGNS	10,000.00	0.29%	0.04%
02-6105-471-0	ROAD SALT	50,000.00	1.44%	0.19%
02-6105-481-0	ROAD UNIFORMS	2,000.00	0.06%	0.01%
02-6105-521-0	ROAD INSURANCE	55,000.00	1.59%	0.21%
02-6105-573-0	ROAD TELEPHONE	2,500.00	0.07%	0.01%
02-6105-578-0	ROAD UTILITIES	10,000.00	0.29%	0.04%
02-6105-581-0	ROAD WATER & SEWER	2,500.00	0.07%	0.01%
02-6105-699-0	ROAD DEBT SERVICE	145,000.00	4.18%	0.55%
02-6105-730-0	ROAD AID EMERGENCY	30,000.00	0.87%	0.11%
	26 Accounts Listed	6100	2,518,200.00	72.65%
02-7700-602-H	ROY WALKER DAVIS - MATERIALS	2,000.00	0.06%	0.01%
02-7700-602-I	ZANES TRACE	4,168.00	0.12%	0.02%
02-7700-602-N	LISA DRIVE	2,500.00	0.07%	0.01%
02-7700-602-Q	C VALLEY	11,828.00	0.34%	0.04%
02-7700-602-R	INDIAN SPRINGS	2,002.00	0.06%	0.01%
02-7700-602-S	WHITNEY	6,342.00	0.18%	0.02%
02-7700-602-T	TURKEY FOOT	3,000.00	0.09%	0.01%
02-7700-602-U	DOOLIN WAY	3,500.00	0.10%	0.01%
02-7700-602-V	WILLOW	2,724.00	0.08%	0.01%
	9 Accounts Listed	7700	38,064.00	1.10%

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
ROAD FUND					
02-9200-999-0	RESERVE FOR TRANSFER		764,750.00	22.06%	2.89%
	1 Accounts Listed	9200	764,750.00	22.06%	2.89%
02-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION		30,000.00	0.87%	0.11%
02-9400-202-	RETIREMENT CO CONTRIBUTION		65,000.00	1.88%	0.25%
02-9400-204-0	LIFE INSURANCE		300.00	0.01%	0.00%
02-9400-205-0	GENERAL HEALTH		30,000.00	0.87%	0.11%
02-9400-206-0	DENTAL INSURANCE		3,600.00	0.10%	0.01%
02-9400-209-0	WORKMANS COMPENSATION INSC		13,500.00	0.39%	0.05%
02-9400-299-0	OTHER FRINGE BENEFITS		2,500.00	0.07%	0.01%
	7 Accounts Listed	9400	144,900.00	4.18%	0.55%
	44 Accounts Listed	ROAD	3,466,064.00		13.08%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND					
04-5075-107-0	ECONOMIC DEVELOPMENT DIRECTOR		10,000.00	6.58%	0.04%
	1 Accounts Listed	5000	10,000.00	6.58%	0.04%
04-5140-550-0	AMBULANCE MEDICAL SUPPLIES		28,000.00	18.42%	0.11%
	1 Accounts Listed	5100	28,000.00	18.42%	0.11%
04-5305-356-0	SENIOR CITIZENS CONTRIBUTION		5,000.00	3.29%	0.02%
	1 Accounts Listed	5300	5,000.00	3.29%	0.02%
04-9200-999-0	RESERVE FOR TRANSER		109,000.00	71.71%	0.41%
	1 Accounts Listed	9200	109,000.00	71.71%	0.41%
	4 Accounts Listed	L.G.E.A.	152,000.00		0.57%
SOLID WASTE FUND					
13-5212-169-0	CODE ENFORCEMENT		18,000.00	5.12%	0.07%
13-5212-302-0	ADVERTISING		1,500.00	0.43%	0.01%
13-5212-314-0	DUE TO LINCOLN CO FISCAL COURT		110,000.00	31.26%	0.42%
13-5212-340-0	VEHICLE MAINTENANCE (SILVERADO)		4,200.00	1.19%	0.02%
13-5212-366-0	SOLID WASTE		500.00	0.14%	0.00%
13-5212-399-0	OTHER CONTRACT SERVICES (LITTER)		20,000.00	5.68%	0.08%
13-5212-399-C	OTHER CONTRACT SERVICE (WASTE TIRE)		4,000.00	1.14%	0.02%
13-5212-408-0	GROUND MAINTENANCE SUPPLIES		300.00	0.09%	0.00%
13-5212-429-0	GASOLINE (SILVERADO)		1,500.00	0.43%	0.01%
13-5212-521-0	INSURANCE		1,000.00	0.28%	0.00%
13-5212-543-0	LICENSES (EMAILS)		250.00	0.07%	0.00%
	11 Accounts Listed	5200	161,250.00	45.82%	0.61%
13-9200-999-0	RESERVE FOR TRANSFER		188,500.00	53.57%	0.71%
	1 Accounts Listed	9200	188,500.00	53.57%	0.71%
13-9400-201-0	SOCIAL SECURITY CO CONTRIBUTION		1,400.00	0.40%	0.01%
13-9400-209-0	WORKMAN'S COMP		750.00	0.21%	0.00%
	2 Accounts Listed	9400	2,150.00	0.61%	0.01%
	14 Accounts Listed	SOLID WASTE	351,900.00		1.33%
OPIOID FUND					
74-5340-595-0	EDUCATION PROGRAM		2,500.00	0.51%	0.01%
	1 Accounts Listed	5300	2,500.00	0.51%	0.01%
74-9200-999-0	RESERVE FOR TRANSFERS		491,500.00	99.49%	1.85%
	1 Accounts Listed	9200	491,500.00	99.49%	1.85%
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FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID FUND				
	2 Accounts Listed	OPIOID	494,000.00	1.86%
CLERK STORAGE FUND				
75-5010-446-0	CLERK EQUIPMENT & SUPPLIES	155,000.00	100.00%	0.58%
	1 Accounts Listed	5000	155,000.00	100.00%
	1 Accounts Listed	CLERK STORAGE	155,000.00	0.58%
VETERANS MEMORIAL				
79-5405-548-0	VETERANS MEMORIAL	22,000.00	100.00%	0.08%
	1 Accounts Listed	5400	22,000.00	100.00%
	1 Accounts Listed	VETERANS MEM	22,000.00	0.08%
ALCOHOL BUSINESS FUND				
86-5015-566-0	SHERIFF REIMBURSEMENT	25,000.00	32.47%	0.09%
86-5050-566-0	ABC LICENSE	52,000.00	67.53%	0.20%
	2 Accounts Listed	5000	77,000.00	100.00%
	2 Accounts Listed	ABC	77,000.00	0.29%
	243 Accounts Listed	8 Funds listed totaling	26,501,332.00	

FY 2026-2027 Budget Appropriations

GARRARD COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 4-27-2026

Signed Chris Elleman
County Judge/Executive

Approved as to Form and Classification

Date 5-18-2026

Signed Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Garrard County Fiscal Court, Commonwealth of Kentucky, on this the 26th day of May 2026

Signed Chris Elleman
County Judge/Executive

Attest Jennifer Seagraves
County Clerk