



Boyle County Fiscal Court
FY 2024 - 2025

Budget

Ordinance No 221.30

BUDGET SIGNATURE PAGE

Budget Document

Page ____ of ____

Submitted

Date

Signed

County Judge/Executive

Approved as to Form and Classification

Date

Signed

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 Boyle
County Fiscal Court on the 25 day of June, 2024.

Signed

County Judge/Executive

Attest

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

Source	Code	01 General Fund	02 Public Works Fund	03 Jail Fund	04 LGEA Fund	Total
Real Property Tax	41010	1,531,000	-	-	-	1,531,000
Personal Property Tangible	41020	250,000	-	-	-	250,000
Motor Vehicle Tax	41030	135,000	-	-	-	135,000
Clerk: Delinquent Tax	41040	10,000	-	-	-	10,000
Delinquent Tax - State	41050	5,000	-	-	-	5,000
Bank Franchise Deposit Tax	41300	180,000	-	-	-	180,000
Cannibus License Fee	41330	1,000	-	-	-	1,000
Occupational License Fee	41340	11,000,000	-	-	-	11,000,000
Dead Transfer	41350	190,210	-	-	-	190,210
Net Profits Fee	41390	2,750,000	-	-	-	2,750,000
Vehicle Rental Tax	41410	1,000	-	-	-	1,000
Net Profit Minimum Fee	42100	25,000	-	-	-	25,000
County Attorney: Excess Fees	43010	1,000	-	-	-	1,000
Clerk: Excess Fees	43020	75,000	-	-	-	75,000
Sheriff: Excess Fees	43040	10,000	-	-	-	10,000
Contractors License	44010	7,500	-	-	-	7,500
Alcohol Beverage License	44020	1,600	-	-	-	1,600
Building Inspections - Boyle	44121	42,000	-	-	-	42,000
Building Inspections - Danville	44122	23,000	-	-	-	23,000
Cable Franchise	44170	18,000	-	-	-	18,000
Dog License	44200	700	-	-	-	700
Dog Kennel License	44201	1,000	-	-	-	1,000
State Waste Tire Grant	45040	4,000	-	-	-	4,000
KY AG: Spay Neuter Grant	45100	1,400	-	-	-	1,400
Substance Abuse Program SAP	45100	-	-	148,000	-	148,000
Litter Abatement Funds	45101	30,000	-	-	-	30,000
State Recycle Grant	45102	171,494	-	-	-	171,494
Homeland Security Grant	45103	5,000	-	-	-	5,000
Hazard Waste Grant	45104	20,000	-	-	-	20,000
Transportation Cab - Flex	45140	-	56,000	-	-	56,000
Transportation Cab - Bridges	45141	-	1,800,000	-	-	1,800,000
Transportation Cab - Emergency	45142	-	30,000	-	-	30,000
Transportation Cab - Discretionary	45143	-	100,000	-	-	100,000
Truck License Distribution	45160	-	225,000	-	-	225,000
Drivers License	45170	-	6,000	-	-	6,000
County Road Aid	45180	-	799,000	-	-	799,000
Election Expense Reimbursement	45200	10,000	-	-	-	10,000
Board of Assessment Appeals	45210	200	-	-	-	200
Legal Process Tax	45220	150	-	-	-	150
LGEA Mineral Tax	45290	-	-	-	75,000	75,000
AOC: Space Rental	45320	110,500	-	-	-	110,500

State Allotment - Boyle	45331	-	-	180,000	-	180,000
State Medical Allotment - Boyle	45341	-	-	16,600	-	16,600
Catastrophic State Medicals	45343	-	-	15,000	-	15,000
Court Costs - Boyle HB 452	45351	-	-	4,200	-	4,200
State Controlled Intake	45370	-	-	220,000	-	220,000
State Controlled Intake Medical	45371	-	-	13,000	-	13,000
DUI Fees - Boyle	45381	-	-	3,500	-	3,500
Sheriff: KLEFPF Reimbursement	45390	92,000	-	-	-	92,000
Reimburse EMA Salary	45410	25,000	-	-	-	25,000
EMA Reimbursement - Federal	45420	1,000	-	-	-	1,000
Environmental Services	45440	45,000	-	-	-	45,000
Soil Conservation Funds	45460	71,400	-	-	-	71,400
Class D Felons	45570	-	-	450,000	-	450,000
Class D Medical Allotment	45571	-	-	30,000	-	30,000
Mercer Contribution - 2 months of JJ	45580	-	-	50,000	-	50,000
Debt Reimbursement - Mercer	45581	-	-	14,138	-	14,138
Social Sec. Administration Fee	45590	-	-	1,500	-	1,500
Court Facility Filing Fees	45610	30,000	-	-	-	30,000
Traffic School 1/M Transports	45670	300	-	-	-	300
Canteen Sales / Fees	45680	-	-	100,000	-	100,000
Local Corrections Assist. - Boyle	45691	-	-	43,000	-	43,000
Constitution Square Park Grant	46040	1,000	-	-	-	1,000
Animal Control Charitable Grant	46120	1,000	-	-	-	1,000
Work Release - Boyle	46180	-	-	500	-	500
Work Release - Drug Screens	46181	-	-	100	-	100
Class C Felons	46210	-	-	425,000	-	425,000
Class C Medical Allotment	46211	-	-	31,000	-	31,000
Home Incarceration Program	46240	-	-	48,000	-	48,000
Bond Fees - Boyle	46330	-	-	1,400	-	1,400
Inmate Per Diem Mercer County	46340	-	-	165,000	-	165,000
Occupational Tax Commisison	46800	275,000	-	-	-	275,000
Internet Tower Lease	46990	9,000	-	-	-	9,000
Tablet/Phone Facility Support	47020	-	-	150,000	-	150,000
Constitution Square Park Rent	47110	21,600	-	-	-	21,600
Recycling Receipts	47130	100,000	-	-	-	100,000
Constitution Square Endowment Distrib	47210	100	-	-	-	100
Reimburse: Miscellaneous	47270	1,500	-	-	-	1,500
Reimbursé - Miscellaneous	47270	-	-	3,000	-	3,000
County Attorney: Reimburse: Attorney Staff Sal	47271	10,000	-	26,250	-	36,250
Sheriff: Reimburse - Court Security Salary	47272	185,000	-	-	-	185,000
Reimb Canteen - State Medicals	47273	-	-	6,500	-	6,500
Mercer Jail Administration	47274	3,000	-	-	-	3,000
Reimb - Inmate Court Transportation (AOC)	47275	-	-	3,000	-	3,000
Reimb - Inmate Hygiene Admission	47276	-	-	9,000	-	9,000

SW Contract Education (Republic)	47280	5,000	-	-	-	5,000
Friends of Const Square Endow Grant	47281	1,000	-	-	-	1,000
Miscellaneous Income	47310	5,000	1,000	1,000	-	7,000
Reimbursements: Insurance	47330	50,000	-	-	-	50,000
Reimb - Canteen Medical	47330	-	-	30,000	-	30,000
Clerk: Reimbursements	47331	100,000	-	-	-	100,000
Sheriff: Reimbursements - Sheriff/Deputy Salary	47340	942,563	-	-	-	942,563
Clerk: Reimbursements - Salary	47341	534,065	-	-	-	534,065
Embezzlement Fines	47800	1,135	-	-	-	1,135
House Bill - 556	47990	-	-	100,000	-	100,000
Interest	48010	65,000	4,000	500	500	70,000
Interest Income - Money Market	48011	450,000	-	-	-	450,000
Interest Income - Facility Acct	48012	25	-	-	-	25
Interest - CD	48020	400	-	-	-	400
Interest Restricted	48060	-	-	400	-	400
Interest - Occupational License Fee	48060	9,000	-	-	-	9,000
Investment Income	48080	-	-	-	-	-
		19,645,842	3,021,000	2,289,588	75,500	25,031,930

Source	Code	01 General Fund	02 Public Works	03 Jail Fund	04 LGEA Fund	Total
Prior Year Carryover	49010	1,563,000	150,000	450,000	112,654	2,275,654
Prior Year Carryover, Restricted	49011	-	-	440,000	-	440,000
Prior Year Money Market	49013	15,774,096	-	-	-	15,774,096
Prior Year CD	49014	301,100	-	-	-	301,100
Prior Year Carryover Facility	49012	160	-	-	-	160
Transfer Out - Operation/Debt	49090	9,013,257	-	-	-	9,013,257
Transfers In - Fund	49100	-	1,776,237	3,531,924	-	5,308,161
Borrowed Money	49110	-	-	-	-	-
Total Available		28,270,941	4,947,237	6,711,512	188,154	40,117,844

Source	Code	05 Bond Fund	06 State/Local	07 Fed Grant	16 911 Fund	Total
Land Line E911 Receipts	41400	-	-	-	22,500	22,500
Federal Grant Receipt - Perryville TAP	45106	-	-	213,192	-	213,192
Cellular E911 Receipts	45620	-	-	-	150,275	150,275
Bonds Par	49040	25,000,000	-	-	-	25,000,000

Interest	48010	-	-	-	20	20
Prior Year Carryover	49010	-	-	-	25,806	25,806
Transfers In	49100	-	-	42,638	-	42,638
Total Available		25,000,000	-	255,830	198,601	25,454,431
						25,454,431

Source	Code	75 Health Ins	76 Boyle Jail	78 EMS	79 Fleet Mgmt.	Total
Health Claim Reimbursements	47270	-	-	-	-	-
RX Rebates (Med Ben)	47271	30,000	-	-	-	30,000
HIA Premiums	47272	9,000	-	-	-	9,000
Miscellaneous Inc/HRA Premiums	47273	23,000	-	-	-	23,000
Health Premiums - Single	47330	2,355,201	-	-	-	2,355,201
Health Premiums - Single Pls/Family	47331	5,000	-	-	-	5,000
Vision Premiums - Single	47332	9,000	-	-	-	9,000
Vision Premiums - Single Pls/Family	47333	845	-	-	-	845
Dental Premiums - Single	47334	30,000	-	-	-	30,000
Dental Premiums - Single Pls/Family	47335	8,402	-	-	-	8,402
Federal Reimbursements - HB8	45030	-	-	220,000	-	220,000
ES CCCR Grant	45040	-	-	250,000	-	250,000
SB66 State Grant	45100	-	-	10,000	-	10,000
EMS Accounts Collected	46110	-	-	1,800,000	-	1,800,000
Social Wrkr Salary Reimbursement	47270	-	-	68,685	-	68,685
Medical Director Salary Reimbursement	47271	-	-	24,564	-	24,564
Miscellaneous Revenue	47310	-	-	-	1,000	1,000
KACo Safety Grant	47310	-	-	5,000	-	5,000
		2,470,448	-	2,378,249	1,000	4,849,697

Interest	48010	700	-	330	-	1,030
Prior Year Carryover	49010	825,000	49,204	250,000	13,000	1,137,204
Transfer In	49100	-	-	3,434,573	227,885	3,662,458
Total Available		3,296,148	49,204	6,063,152	241,885	9,650,389

Source	Code	80 Co Clerk Storage	81 Opioid	84 ARPA	Total
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Miscellaneous Income (Storage)	47310	45,000	-	-	45,000
Opioid Court Settlement	47600	-	120,000	-	120,000
Interest	48010	200	700	500	1,400
				-	-
Prior Year Carryover	49010	48,894	165,238	463,591	677,723
Transfer In	49100	-	-	-	-

Total Available		94,094	285,938	-	464,091	844,123
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GRAND TOTAL ALL FUNDS		56,661,189	5,282,379	13,030,494	1,092,734	76,066,787
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Code	General Fund Description	FY 24-25
01-5001-10100	Co. Judge Executive Salary	117,563
01-5001-10300	Co. Judge Deputy Salary	6,000
01-5001-10400	Co. Judge Finance Officer Salary	47,315
01-5001-10500	Co. Judge Executive Assistant Salary	48,061
01-5001-10700	Co. Judge County Administrator	72,178
01-5001-21200	Co. Judge Training Incentives	3,865
01-5001-44500	Co. Judge Executive Office Supplies	9,000
01-5001-56300	Co. Judge Postal Charges	7,039
01-5001-56900	Co. Judge Registrations / Conferences	10,000
01-5001-57300	Co. Judge Telephone	1,500
01-5001-57600	Co. Judge Travel	9,500
01-5001-57800	Co. Judge Fuel	2,500
01-5001-59200	Co. Judge Vehicle Repair	2,000
01-5001-72500	Co. Judge Office Equipment	5,000
County Judge Totals		341,521

Code	General Fund Description	FY 24-25
01-5005-10100	Co. Attorney Salary	61,659
01-5005-10500	Co. Attorney Assistant Salary	27,600
01-5005-10600	Co. Attorney Office Staff Salary	44,283
01-5005-54000	Fiscal Court Online Ordinance Library	18,000
01-5005-56900	Co. Attorney Conference	1,000
01-5005-57600	Co. Attorney Travel	1,300
County Attorney Totals		150,842

Code	General Fund Description	FY 24-25
01-5010-10100	Co. Clerk Salary	117,563
01-5010-10600	Co. Clerk Staff Salaries	416,502
01-5010-18100	Co. Clerk Incentive	3,865
01-5010-21000	Co. Clerk Expense Allowance	3,600
01-5010-36800	Co. Clerk Tax Bill Prep	7,500
01-5010-52100	Co. Clerk Bonds	5,000
County Clerk Totals		554,030

Code	General Fund Description	FY 24-25
01-5015-10100	Sheriff Salary	117,563
01-5015-10300	Sheriff Deputies	825,000
01-5015-10301	Sheriff Deputies (GEN)	160,000
01-5015-10600	Sheriff Deputy IT Staff	23,031
01-5015-12700	Sheriff Tax/Bookkeeping Salaries	58,488
01-5015-17900	Sheriff P.T. Office Salaries	33,750
01-5015-18800	Sheriff Court Security Salaries	316,668
01-5015-20290	Sheriff Sick Leave Retirement Benefit	12,000
01-5015-20300	Sheriff KLEFPF Retirement	35,600

01-5015-21200	Sheriff Incentive	3,865
01-5015-30700	Sheriff Audit Services	20,000
01-5015-31000	Sheriff KLEFPF	92,000
01-5015-31400	Sheriff Dispatch	406,542
01-5015-32000	Sheriff Lawsuit Settlement	1,135
01-5015-44300	Sheriff Vehicle Parts	45,000
01-5015-45500	Sheriff Fuel	120,000
01-5015-52100	Sheriff Liability Insurance	120,568
01-5015-59200	Sheriff Repair/Maint. Cruisers	14,000
01-5015-59200	Sheriff Youth Educational Material	500
01-5015-71700	Sheriff New Equipment	50,000
Sheriff Budget Totals		2,455,710

Code	General Fund Description	FY 24-25
01-5020-10100	Coroner Salary	24,449
01-5020-10300	Coroner Deputy Salary(s)	36,000
01-5020-31900	Coroner Software	500
01-5020-33600	Coroner Equipment Repair/Maintenance	500
01-5020-34000	Coroner Autopsy Transports	4,000
01-5020-44500	Coroner Office Supplies	3,000
01-5020-44600	Coroner Operating Supplies	1,000
01-5020-45500	Coroner Fuel	4,000
01-5020-57300	Coroner Telephone	2,000
01-5020-57400	Coroner Training Dues/Registrations	1,500
01-5020-57600	Coroner Travel	500
01-5020-59200	Coroner Vehicle Repair/Maintenance	1,000
01-5020-73900	Coroner New Equipment	23,000
Coroner Budget Totals		101,429

Code	General Fund Description	FY 24-25
01-5025-10100	Fiscal Court Magistrate Salaries	62,610
01-5025-16700	Fiscal Court Clerk Stipend Salary	9,000
01-5025-19100	Fiscal Court Reapportionment Fee	600
01-5025-21000	Fiscal Court Expense Allowance	21,600
01-5025-21200	Fiscal Court Magistrate Training Incentive	27,100
01-5025-55600	KMCA Dues	2,700
01-5025-56900	Fiscal Court Magistrate Conferences/Registration	13,000
01-5025-57600	Fiscal Court Travel	14,000
Fiscal Court Budget Totals		150,610

Code	General Fund Description	FY 24-25
01-5030-36700	PVA Statutory Contribution	103,400
01-5035-10200	Board of Appeals Salary	800
PVA Budget Totals		104,200

Code	General Fund Description	FY 24-25
01-5040-10200	Co. Treasurer Salary	100,000
01-5040-44500	Co. Treasurer Office Supplies	1,000
01-5040-56900	Co. Treasurer Dues/Conferences	2,500
01-5040-57600	Co. Treasurer Travel	2,000
01-5040-72500	Co. Treasurer Office Equipment	1,400
01-5040-58500	Co. Treasurer Finance Software (Fiscal Soft)	120,500
County Treasurer Budget Totals		227,400

Code	General Fund Description	FY 24-25
01-5046-10500	Co. Human Resource Assistant	51,508
01-5046-10700	Co. Human Resource Director	83,254
01-5046-31400	Co. HR Background Checks	2,000
01-5046-33800	Co. HR Office Equipment Maint. Agreement	1,000
01-5046-44500	Co. HR Office Supplies	1,500
01-5046-44600	Co. HR OSHA Supplies	500
01-5046-54200	Co. HR Recognition Program	2,500
01-5046-55100	Co. HR Memberships/Dues	1,000
01-5046-56900	Co. HR Registrations/Conferences	1,750
01-5046-57400	Co. HR Staff Training	500
01-5046-57600	Co. HR Travel Expense	1,500
01-5046-58500	Co. HR Software Subscription / Time Keeping	62,500
01-5046-72500	Co. HR Office Equipment	1,200
HR Budget Totals		210,712

Code	General Fund Description	FY 24-25
01-5047-10500	Co. Tax Administrator Salary	57,792
01-5047-10600	Co. Tax Administrator, Assistant	42,500
01-5047-17900	Co. Tax Administrator, PT Assistant	18,540
01-5047-33800	Co. Tax Administrator, Equipment Maint. Agreement	350
01-5047-55100	Co. Tax Administrator Memberships	200
01-5047-56700	Co. Tax Administrator Refunds	225,000
01-5047-56900	Co. Tax Administrator Dues/Conferences	800
01-5047-57600	Co. Tax Administrator Travel	1,500
01-5047-72500	Co. Tax Administrator Office Equipment	2,700
01-5047-58500	Tax Administration Software	115,000
Tax Administration Budget Totals		464,382

Code	General Fund Description	FY 24-25
01-5060-10100	Law Library Salary	600
Law Library Budget Total		600

Code	General Fund Description	FY 24-25
01-5065-19200	Election Officers Salary	65,000

01-5065-19300	Election Commissioners Salary	3,000
01-5065-19400	Election Tabulator	30,000
01-5065-32900	Election Place Janitorial	100
01-5065-34100	Election Voting Machines Maintenance/Repair	1,000
01-5065-34700	Election Polling Places	100
01-5065-44500	Election Operating Supplies	35,000
01-5065-53900	Election Legal Notices	6,000
01-5065-57600	Election Travel Reimbursement	200
01-506572500	Election New Voting Machines	-
01-5065-16300	Election Security	2,400
Election Budget Totals		142,800

Code	General Fund Description	FY 24-25
01-5070-50700	Planning & Zoning Appropriation	78,898
Planning & Zoning Budget Total		78,898

Code	General Fund Description	FY 24-25
01-5075-34800	Dan. Boyle Development Council	300,000
01-5075-34801	Boyle County Economic Development Authority	225,000
01-5075-34802	Boyle Co. Econ. Dev. Auth. Operating Appropriation	25,000
01-5075-54800	Economic Development Incentive - Trans Nav	12,000
Economic Development Totals		562,000

Code	General Fund Description	FY 24-25
01-5076-74100	Community Development	35,000
Community Development Totals		35,000

Code	General Fund Description	FY 24-25
01-5080-31500	Courthouse & GSC Large Energy Systm. Maint. Contr	4,000
01-5080-31800	Courthouse Payroll Service	900
01-5080-32900	Courthouse Janitorial Service	30,000
01-5080-33300	Courthouse Building Maintenance Agreement	10,000
01-5080-33400	Courthouse R & M Building	110,000
01-5080-33600	Courthouse Equipment Repairs	5,000
01-5080-33800	Courthouse Repair & Maint. Office Equipment	3,000
01-5080-34600	Courthouse Pest Control	1,080
01-5080-40600	Courthouse Maintenance Supplies	6,500
01-5080-40800	Courthouse Repair & Maint. Grounds	80,000
01-5080-57300	Courthouse Utilities Telephone - Ring Central	20,000
01-5080-57800	Courthouse Utilities	64,000
01-5080-70900	Courthouse New Furniture / Fixtures	10,000
01-5080-72500	Courthouse New Equipment	9,782
Election Budget Totals		354,262

Code	General Fund Description	FY 24-25
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01-5081-33400	AOC Building Repair & Maintenance	60,000
01-5081-32900	AOC Janitorial Services	33,000
01-5081-39800	AOC Contracted Services	15,000
01-5081-57800	AOC Utilities	37,250
AOC Budget Totals		145,250

Code	General Fund Description	FY 24-25
01-5085-58600	Other County Property	7,000
01-5085-57800	Other Property County Utility	900
Other County Property Budget Totals		7,900

Code	General Fund Description	FY 24-25
01-5091-12900	IT Director Salary	76,827
01-5091-31500	IT Contract Services	22,500
01-5091-33600	IT Equipment Repair & Maintenance	2,500
01-5091-34000	IT Vehicle Parts	1,500
01-5091-45500	IT Vehicle Fuel	1,500
01-5091-56900	IT Conference & Registration	1,200
01-5091-57300	IT Telephone	1,500
01-5091-58500	IT Software Subscriptions	50,965
01-5091-59000	IT Office Equipment Repair & Maintenance	-
01-5091-59200	IT Vehicle Maintenance	1,500
01-5091-72500	IT New Equipment	8,225
IT Budget Totals		168,217

Subtotal 5000 / General Government	8,258,783
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Code	General Fund Description	FY 24-25
01-5115-10700	Building Inspector Salary	59,781
01-5115-18500	Flood Plain / FEMA Coordinator Stipend	1,200
01-5115-42900	Building Inspector Fuel	1,500
01-5115-44600	Building Inspector Operating Supplies	1,000
01-5115-56900	Building Inspector Dues/Conferences	1,000
01-5115-57300	Building Inspector Telephone	600
01-5115-59200	Building Inspector Vehicle Repair/Maintenance	500
01-5115-73900	Building Inspector New Equipment	1,500
Building Inspector Budget Totals		67,081

Code	General Fund Description	FY 24-25
01-5135-10300	EMA Deputy Director Salary	23,031
01-5135-10700	EMA Director Salary	59,842
01-5135-33600	EMA Equipment Repair/Maintenance	10,000
01-5135-39800	EMA Contracts: Emergency Awareness (Civic Ready)	10,000
01-5135-42000	EMA DES & Material	250
01-5135-45500	EMA Vehicle Fuel	5,000

01-5135-48100	EMA Director Uniforms	1,000
01-5135-59200	EMA Vehicles Repair & Maintenance	6,000
01-5135-72300	EMA Coroner Vehicle Portion	23,000
01-5135-56900	EMA Conference & Registration	600
01-5135-57800	EMA Utilities	6,000
01-5135-74200	EMA Emergency Operations Center Materials	2,500
01-5135-57600	EMA Travel	1,000
01-5135-73900	EMA New Equipment	33,000
Emergency Management Budget Totals		181,223

Code	General Fund Description	FY 24-25
01-5150-50700	Forest Fire Protection	1,200

01-5175-90300	Public Defender	5,000
Budget Totals		6,200

Subtotal 5100 - Protection to Persons and Property 254,504

Code	General Fund Description	FY 24-25
01-5205-10200	Animal Control Officer I Salary	42,527
01-5205-10500	Animal Control Officer II Salary	40,406
01-5205-17200	Animal Control Shelter Director	53,260
01-5205-17700	Animal Control Shelter Janitorial Salary (2 PT)	15,000
01-5205-17200	Adoption Coordinator	38,480
01-5205-17808	Animal Control Overtime/On Call Pay	19,360
01-5205-59200	Animal Control Vehicle Repair & Maintenance	7,500
01-5205-38400	Animal Control Grant: Spay & Neuter	1,700
01-5205-38500	Animal Control Veterinary Services	3,000
01-5205-40300	Animal Control Shelter Operating Supplies	2,000
01-5205-45500	Animal Control Fuel	9,500
01-5205-48100	Animal Control Uniforms	2,500
01-5205-55100	Animal Control Memberships	300
01-5205-57400	Animal Control Training	2,500
01-5205-57800	Animal Control Shelter Utilities	30,000
01-5205-59900	Animal Control Miscellaneous	1,000
01-5205-72500	Animal Control New Equipment	7,000
01-5205-42500	Animal Control Food Supplies	5,000
01-5205-57600	Animal Control Travel	4,000
Animal Control Budget Totals		285,083

Code	General Fund Description	FY 24-25
01-5212-41800	Solid Waste Household Hazardous Waste Grant	22,000
01-5212-10700	Solid Waste Coordinator	72,178
01-5212-18500	Solid Waste Salaries	306,750
01-5215-31500	Solid Waste Contract Waterways Testing	2,500

01-5215-59200	Solid Waste Vehicle Repairs & Maintenance	3,500
01-5215-34800	Solid Waste Litter Abatement Program	30,000
01-5215-36600	Solid Waste Contract Services	550,000
01-5215-40600	Solid Waste Maintenance Supplies	2,500
01-5215-41100	Solid Waste Custodial Supplies	2,500
01-5215-44500	Solid Waste Office Supplies	1,000
01-5215-44600	Solid Waste - Waste Tire Grant	4,000
01-5215-45500	Solid Waste Fuel	3,500
01-5215-48100	Solid Waste Uniforms	1,000
01-5215-59900	Solid Waste Miscellaneous	500
01-5215-56900	Solid Waste Dues & Conferences	1,300
01-5215-57600	Solid Waste Travel	3,500
01-5215-57100	Solid Waste Equipment Renewal & Repairs	20,000
01-5215-57800	Solid Waste Utilities	14,500
01-5215-59500	Solid Waste Education	700
01-5215-59501	Solid Waste SVC Funded Education	5,000
01-5215-72700	Solid Waste New Equipment	92,500
01-5215-71600	Solid Waste Conven. Cntrs Land/Building Imprvmt	30,000
01-5215-99900	Solid Waste New Equipment Reserve	5,000
Solid Waste Budget Totals		1,174,428

Code	General Fund Description	FY 24-25
01-5217-18500	Recycle Salaries	201,900
01-5217-33400	Recycle Building Maintenance	16,000
01-5217-33600	Recycle Equipment Repair / Maintenance	12,000
01-5217-59200	Recycle Vehicle Repair / Maintenance	4,000
01-5217-40600	Recycle Building Maintenance Supplies	1,000
01-5217-42700	Recycle Garage Supplies	5,500
01-5217-45500	Recycle Fuel	17,000
01-5217-48100	Recycle Uniforms	1,000
01-5217-52100	Recycle Liability Insurance (Community Workers)	350
01-5217-59900	Recycle Miscellaneous	500
01-5217-55100	Recycle Dues, Memberships	500
01-5217-57800	Recycle Utilities	10,000
01-5217-73900	Recycle New Equipment	2,500
01-5217-72700	Recycle Kentucky Grant New Equipment	171,742
Recycle Budget Totals		443,992

Code	General Fund Description	FY 24-25
01-5232-50700	Health Programs	
	Greenhouse 17	7,000
	Casa of the Bluegrass	5,500
Health Appropriation Budget Totals		12,500

Code	General Fund Description	FY 24-25
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01-5235-18500	Soil Conservation Program Salaries	13,100
01-5235-36600	Soil Conservation Program Disposal Fees	34,300
01-5235-44100	Soil Conservation Machinery/Equipment	10,000
01-5235-44600	Soil Conservation Supplies/Materials	1,000
01-5235-45500	Soil Conservation Fuel	10,000
01-5235-48100	Soil Conservation Uniforms	1,000
01-5235-59900	Soil Conservation Miscellaneous	100
01-5235-59200	Soil Conservation Vehicle Repair/Maintenance	5,000
01-5235-72500	Soil Conservation Program New Equipment	3,000
Soil Conservation Budget Totals		77,500

Subtotal 5200 / General Health & Sanitation 1,893,453

Code	General Fund Description	FY 24-25
01-5301-50700	Service To Indigents	
	Backpack Program	-
	Family Services	7,500
	Helping Hands	3,000
	Hope Food Pantry	10,000
	Senior Citizens	85,000
	Senior Citizen - Kitchen Project	57,000
	Memorial Services	1,000
	Public Advocate Legal Fees	16,000
Indigent Appropriation Budget Totals		179,500

Subtotal 5300 / Social Services 179,500

Code	General Fund Description	FY 24-25
01-5405-50700	Recreation Contribution - Millennium Park/Bunny Davis	380,000
01-5401-33400	Parks Facilities Repair/Maintenance & Supplies	10,000
01-5401-57100	Parks Property & Equipment	500
01-5401-57800	Park Utilities	5,000
01-5401-71600	Parks Capitol Land Improvement / Buildings	10,000
01-5401-72500	Parks Capital Equipment / Whites Park	50,000
Parks & Recreation Budget Totals		455,500

Code	General Fund Description	FY 24-25
01-5405-18500	Constitution Square Maintenance Salary	36,000
01-5405-33600	Constitution Square Grounds Equip. Repair/Fuel	3,000
01-5405-34600	Constitution Square Pest Control	1,600
01-5405-39800	Constitution Square Contract Labor	5,000
01-5405-40800	Constitution Square Grounds Repair & Maintenance	18,000
01-5405-44100	Constitution Square Machinery & Equipment	1,000
01-5405-44600	Constitution Square Building & Maintenance Supplies	25,000
01-5405-57800	Constitution Square Utilities	27,600

01-5405-71600	Constitution Square Capital / Park	34,000
01-5405-70900	Constitution Square Endowment Contribution	100,000
01-5405-74200	Constitution Square Capital Roofs	80,000
Parks & Recreation Budget Totals		331,200

Code	General Fund Description	FY 24-25
01-5425-44600	Celebration Fireworks	8,500
Fireworks Budget Totals		8,500

Code	General Fund Description	FY 24-25
01-5435-50700	Appropriations	
	Arts Center of the Bluegrass	10,000
	Civil Air Patrol	6,000
	Great American Brass Band Festival	22,000
	Downtown Downbeat	8,000
	Perryville Main Street Program	40,000
	The Arts Commission	3,000
	Veteran's Appreciation Event	1,000
Budget Totals		90,000

Subtotal 5400 / Recreation & Culture 885,200

Code	General Fund Description	FY 24-25
01-6201-50700	Airport Contribution	63,000
01-6201-58200	Airport Utilities	200
Economic Development Totals		63,200

Subtotal 6200 / Airport 63,200

Code	General Fund Description	FY 24-25
01-7600-60100	GSC Road Energy Project Debt Service	9,233
01-7600-60101	GSC EMS Energy Project Debt Service	11,541
01-7600-60102	GSC Recycle Energy Project Debt Service	2,309
01-7600-60103	C.H. Energy Project Debt Service	129,718
Budget Totals		152,801

Subtotal 7600 / Debt Service 152,801

Code	General Fund Description	FY 24-25
01-9100-30700	General SVC Audit Service	90,000
01-9100-30900	General SVC Consultants	47,233
01-9100-34800	General SVC Ethics Committee	1,500
01-9100-36300	General SVC Disability Evaluation	10,000
01-9100-39900	General SVC Contracted Services	20,000
01-9100-50300	General SVC Bank Charges	50
01-9100-52100	General SVC Courthouse Insurance	61,624

01-9100-52900	General SVC Liability Insurance Bonds	32,151
01-9100-53500	General SVC Vehicle Insurance	53,586
01-9100-53900	General SVC Legal Notices	8,000
01-9100-55300	General SVC Bluegrass ADD Dues	2,550
01-9100-55500	General SVC KACO Dues	1,500
01-9100-56600	General SVC Reimbursements	1,000
01-9100-57400	Staff Training	3,000
01-9100-59900	General Service Miscellaneous	600
Debt Service Budget Totals		332,794

Code	Contingent Reserve Description	FY 24-25
01-9200-99900	Contingent Reserve for Transfer	-
01-9200-99901	Contingent Reserve for Facilities	160
01-9200-99902	Contingent Reserve CD	301,100
01-9200-99904	Contingent Reserve Money Market	15,774,096
01-9200-99908	Contingent Reserve for Economic Development	20,000
Contingent Reserve Budget Totals		16,095,356

Code	General Fund Description	FY 24-25
01-9400-20100	Social Security Match	153,000
01-9400-20103	Social Security Match - Clerk	42,000
01-9400-20106	Social Security Match - Sheriff (bcfc)	120,350
01-9400-20200	Retirement Match	376,000
01-9400-20203	Retirement Match - Clerk	105,000
01-9400-20206	Retirement Match - Sheriff	355,000
01-9400-20207	Retirement Match - Sick Leave	5,000
01-9400-29900	Vacation Overage Amount	89,000
01-9400-20300	Vision Insurance	3,000
01-9400-20400	Life Insurance	1,500
01-9400-20500	Health Insurance	700,000
01-9400-20600	Dental Insurance	10,000
01-9400-20800	Unemployment Insurance	7,500
01-9400-20900	Worker's Compensation	85,000
01-9400-29900	AirEvac Insurance	3,000
Administration Budget Totals		2,055,350

Subtotal 9000 - Administration **18,483,500**

TOTAL GENERAL FUND EXPENSES **28,270,941**

28,270,941

Code	Public Works Fund Description	FY 24-25
02-6103-10200	Public Works Supervisor	68,621
02-6103-10300	Public Works Assistant Supervisor	59,473
02-6103-10500	GSC Administrative Assistant	25,826
02-6103-14300	Maintenance Salary	352,556
02-6103-33400	Facility Repair & Maintenance	20,000
02-6103-40600	Facility Maintenance Supplies	7,000

02-6103-44500	Facility Office Supplies	2,000
02-6103-57300	Facility Telephone	2,750
02-6103-57800	Facility Utilities	10,000
02-6105-38200	Employee Drug & Alcohol Testing	750
02-6105-39800	Contract Services	15,000
02-6105-40500	Asphalt	100,000
02-6105-40900	Crushed Stone & Gravel	25,000
02-6105-42700	Garage Supplies & Maintenance	6,000
02-6105-42900	Fuel	40,000
02-6105-43100	Maintenance & Construction Materials	5,000
02-6105-44300	Motor Vehicle Parts	40,000
02-6105-44700	Road Maintenance & Supplies	5,000
02-6105-45500	Road Oil/Cold Patch	7,500
02-6105-45900	Pipe & Concrete	10,000
02-6105-46900	Signage Material	24,445
02-6105-47100	Salt	10,000
02-6105-47500	Tools	10,000
02-6105-48100	Employee Uniforms	2,000
02-6105-54300	CDL Licenses	1,000
02-6105-54900	CDL Physicals	1,000
02-6105-56900	Dues, Registrations & Training	15,000
02-6105-57600	Travel	1,000
02-6105-58800	Equipment Repair & Maintenance	10,000
02-6105-59900	Miscellaneous	1,000
02-6105-71300	New Equipment	67,000
02-6105-72300	New Equipment - Vehicles	250,000
Public Works Budget Totals		1,194,921

Code	Public Works Fund Description	FY 24-25
02-8001-75000	Capital Improvements - Building Improvement	100,000
02-8003-31200	Transportation Grant - Bridge Projects	1,979,953
02-8005-73000	Capital Projects - Road Paving	799,000
02-8005-37300	Transportation Grant = FLEX Resurfacing Projects	56,000
02-8005-74100	Transportation Grant = Discretionary Road Projects	330,000
02-8005-74103	Transportation Grant = Emergency Fund	23,970
Road Fund Budget Totals		3,288,923

Code	Public Works Fund Description	FY 24-25
02-9100-50300	Bank Charges	50
02-9100-52100	Liability Insurance	10,389
02-9100-53500	Liability Insurance: Vehicles	41,556
02-9100-53900	Advertising Notices	600
PW Budget Totals		52,595

Code	Public Works Fund Description	FY 24-25
02-9200-99900	Contingent Reserve for Transfer	15,000

02-9300-18200 Contingent Reserve Educational Pay	10,000
PW Contingency Budget Totals	25,000

Code	Public Works Fund Description	FY 24-25
02-9400-20100	Social Security	40,400
02-9400-20200	Retirement	96,000
02-9400-20201	Retirement - Sick Leave Program	12,000
02-9400-20300	Insurance - Vision	756
02-9400-20400	Insurance - Life	326
02-9400-20500	Insurance - Health	193,369
02-9400-20600	Insurance - Dental	2,514
02-9400-20800	Insurance - Unemployment	1,550
02-9400-20900	Insurance - Workers Compensation	38,193
02-9400-29900	Insurance - Air Evac	690
PW Benefits Budget Totals		385,798

TOTAL PUBLIC WORKS FUND EXPENSES	4,947,237
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Code	Jail Fund Description	FY 24-25
03-5101-10100	Jailer Salary	127,000
03-5101-10300	Deputy Salaries (incl 252,000 OT)	1,983,428
03-5101-12300	Deputy Salaries - Part Time	38,660
03-5101-34800	Re-Entry Coordinator Salary	26,250
03-5101-21200	Jailer Training Incentive	5,500
03-5101-30900	Jail Consultant - Facility Expansion	20,000
03-5101-31500	Jail Food Service Provider Contract	357,700
03-5101-34800	Jail Substance Abuse Program Contract	146,000
03-5101-33400	Building Maintenance & Repair	33,000
03-5101-33600	Equipment Maintenance & Repair	16,606
03-5101-59200	Vehicle Maintenance & Repair	9,000
03-5101-34600	Jail Pest Control	1,000
03-5101-33800	Office Equipment Maintenance Agreement	3,000
03-5101-34300	Employee Medical Services	500
03-5101-38600	Contract Medical Services	560,000
03-5101-54900	Medical: Contract Over Pool	210,000
03-5101-55000	Medical: Routine Inmate Drug Screens	2,000
03-5101-39800	Home Incarceration Program	48,000
03-5101-39900	Jail Contracts: Computer Network / Communications	20,000
03-5101-40600	Building and Maintenance Supplies	30,000
03-5101-41100	Laundry & Custodial Supplies	45,000
03-5101-42300	Food Prep & Serving Supplies	4,300
03-5101-43700	Linens & Mattresses	14,000
03-5101-42900	Fuel	8,500
03-5101-44500	Office Supplies	10,000
03-5101-44600	Medical: Supplies & Protective Gear	13,000
03-5101-45301	Inmate: Admission Kits	6,500
03-5101-45300	Inmate: Hygiene Kits	7,000
03-5101-46500	Inmate: Clothing	9,500

03-5101-48100	Staff Uniforms	10,000
03-5101-56900	Staff Training	9,000
03-5101-43500	Staff Gear & Equipment	10,000
03-5101-57300	Telephone	5,500
03-5101-57600	Staff Travel	7,000
03-5101-57800	Utilities	145,000
03-5101-59900	Miscellaneous	1,000
03-5101-70900	New Furniture & Equipment	16,100
Jail 5101 Budget Totals		3,959,044

Code	Jail Fund/Shepherd House Description	FY 24-25
03-5103-33400	Jail Non Residential Treatment Building Repair/Maint	3,000
03-5103-33600	Jail Non Residential Treatment Equipment R&M	2,500
03-5103-34800	Jail Non Residential Treatment Contract	192,000
03-5103-40600	Jail Non Residential Treatment Laundry/Custodial	600
03-5103-52100	Jail Non Residential Treatment Liability Insurance	1,450
03-5103-57800	Jail Non Residential Treatment Utilities	9,000
03-5103-70900	Jail Non Residential Treatment New Furniture & Equip	2,000
Jail (Shepherd House) 5103 Budget Totals		210,550

Code	Jail Debt Service Fund Description	FY 24-25
03-7600-60600	Debt Service: Mercer Energy Performance Contract	14,138
03-7700-60600	Debt Service: Boyle Energy Performance Contract	25,986
03-7700-60601	Debt Service: Restricted Account Energy Contract	37,894
Jail 7600 Budget Totals		78,018

Code	Jail Fund Description	FY 24-25
03-9100-52100	Insurance: Building & Liability	143,451
03-9100-53100	Liability: Jailer Bond	110
03-9100-53900	Legal Notices	2,000
03-9100-39900	Contracted Services	500
03-9100-55100	Association Dues	1,100
Jail 9100 Budget Totals		147,161

Code	Joint Jail Fund Description	FY 24-25
03-9200-99900	Contingent Reserve For Transfer	450,000
03-9200-99908	Contingent Reserve: Restricted Account	288,563
03-9200-99909	Reimbursement Mercer Joint Jail 35%	155,380
Jail 9200 Budget Totals		893,943

Code	Jail Fund Description	FY 24-25
03-9400-20100	Social Security	155,000
03-9400-20200	Retirement	390,000
03-9400-202-S	Retirement Sick Leave	20,000
03-9400-20300	Insurance Vision	2,952
03-9400-20400	Insurance Life	1,170
03-9400-20500	Insurance Health	755,000

03-9400-20600 Insurance Dental	9,900
03-9400-20800 Insurance Unemployment	5,450
03-9400-20900 Insurance Workers Compensation	80,924
03-9400-29900 Air Evac	2,400
Jail 9400 Budget Totals	1,422,796

TOTAL JAIL FUND EXPENSES	6,741,512
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Code	LGEA Fund Description	FY 24-25
04-6106-43100 Road Construction Material		90,000
04-9200-99900 Contingency Mineral Reserve for Transfer		98,154
L.G.E.A. Fund Budget Totals		188,154

Code	Bond Proceeds Fund Description	FY 24-25
05-7100-30200 Bond Issuance Expense		50,000
05-7100-31501 Financial Advisor Fee		25,000
05-7100-31502 Bond Counsel Fee		21,500
05-7100-31503 Moodys Investor Service Fee		30,000
05-7100-31504 Bond Trustee Fee		5,000
05-7100-69900 Bond Underwriters Discount 1.25		312,500
05-7200-60200 Capital Project		24,556,000
Bond Proceeds Budget Totals		25,000,000

Code	Perryville TAP Grant	FY 24-25
07-6105-71600 Tap Grant		
	Design	17,642
	Construction	147,550
	Utility/ROW	13,000
	Local Match	42,638
	Contingency	35,000
Perryville Tap Grant Budget Total		255,830

Code	E 911 Description	FY 24-25
16-5145-32202 E911 Landline Dispatch		20,060
16-5145-52102 E911 Landline Liability Insurance		2,461
16-5145-32203 E911 Cellular Dispatch		175,806
16-5145-52103 E911 Cellular Liability Insurance		274
Emergency Dispatch Budget Total		198,601

Code	Health Insurance Fund Description	FY 24-25
75-9100-19900 Health Care Reform Fees		600
75-9100-29900 Health Insurance Benefits Fair/Wellness Program		12,000
75-9100-30900 Mental Health Counseling Service Fee		4,000
75-9100-59900 Miscellaneous		500
75-9200-99900 Contingent Reserve for Health Insurance Transfers		825,000

75-9400-29900	EAP Administration Fees	4,000
75-9400-20500	Health Insurance Claims	1,706,548
75-9400-20501	Employee HRA Claims	23,000
75-9400-20502	Employee Vision Claims	20,000
75-9400-20504	Employee Incentive Claims	6,500
75-9400-20600	Employee Dental Claims	70,000
75-9400-29900	AirEvac Insurance Administration	12,000
75-9400-31500	Health Insurance Administration	600,000
75-9400-31501	Health Reimbursement Account Administration	2,000
75-9400-31502	Vision Insurance Administration	2,500
75-9400-31506	Dental Insurance Administration	7,500
Health Insurance Fund Budget Totals		3,296,148

Code	Boyle Jail Fund Description	FY 24-25
76-9100-99900	Reserve for Transfer	49,204
Boyle Jail Fund Budget Totals		49,204

Code	Emergency Medical Services Fund Description	FY 24-25
78-5140-10300	EMS Deputy Director Salaries	151,109
78-5140-10500	EMS Administrative Assistant	25,827
78-5140-10700	EMS Director Salary	90,410
78-5140-13500	EMS Social Worker	68,685
78-5140-13700	EMS Personnel	2,107,628
78-5140-10701	Medical Director - KRS 311A, 202 KAR 7:010	37,128
78-5140-30700	Contracts: Compliance Audit & HIPAA	9,500
78-5140-31500	Contract: Pediatric Pharmaceutical Software	700
78-5140-32000	Contracts: Billing Service	90,000
78-5140-32200	Computer Communication Aid Software	1,750
78-5140-33300	Preventive Maintenance Contract Equipment	30,000
78-5140-33400	Building Maintenance & Repair	25,000
78-5140-33600	Equipment Maintenance & Repair	20,000
78-5140-34300	Contract: Employee Medical Services/Testing	500
78-5140-34800	Contract: E-Dispatch Software	1,600
78-5140-41100	Custodial Supplies	2,500
78-5140-44300	Vehicle Parts	20,000
78-5140-44500	Office Supplies	3,000
78-5140-44600	Software Safety Grant	5,000
78-5140-45500	Fuel	70,000
78-5140-48100	Uniforms	20,000
78-5140-55000	Emergency Medical Supplies	80,000
78-5140-55100	Professional Dues	1,500
78-5140-55900	Emergency Medical Pharmaceuticals	10,000
78-5140-56700	Refunds	20,000
78-5140-56901	Training : Paramedic/Specialty Care	18,500
78-5140-57300	Telephone	13,500

78-5140-57400	Training: EMS/Paramedic	5,000
78-5140-57600	Travel	750
78-5140-57800	Utilities	19,000
78-5140-59200	Vehicle: Maintenance & Repair	35,000
78-5140-59400	Community Education & Safety	3,000
78-5140-59500	Training: EMS Academy	3,500
78-5140-59900	Miscellaneous	1,000
78-5140-72300	EMS Motor Vehicles	650,000
78-5140-73900	New Equipment - Other	28,900
78-5140-90200	HB8 Medicaid	75,000
78-5140-56900	Conference Registration	2,000
Emergency Medical Services Budget Totals		3,746,987

Code	Crisis Co Response Fund Description	FY 24-25
78-5233-13500	CCCR Mental Health Personnel - Social Worker	97,000
78-5233-13700	CCCR Mental Health Personnel - Medical	97,000
78-5233-12700	CCCR Administration	13,055
78-5233-39800	CCCR Professional Services	17,500
78-5233-42900	CCCR Fuel	5,000
78-5233-44500	CCCR Office Supplies	-
78-5233-44600	CCCR Crisis / Misc Supplies	2,000
78-5233-48100	CCCR Uniforms	-
78-5233-49900	CCCR Other Supplies	-
78-5233-52900	CCCR Liability Insurance	-
78-5233-56900	CCCR Registration/Training/Conferences	7,345
78-5233-57800	CCCR Utilities	-
78-5233-59200	CCCR Vehicle Repair & Maintenance	2,500
78-5233-59500	CCCR Community Education	10,000
78-5233-73900	CCCR New Equipment	23,600
78-5233-99900	CCCR Reserve	-
Crisis Co Response Budget Totals		275,000

Code	EMS Fund Description	FY 24-25
78-9100-53900	Legal Notices	500
78-9100-52100	Insurance Liability	71,083
78-9200-99900	Contingent Reserve: Transfer	25,279
78-9300-18200	Contingent Reserve: Educational Pay	44,500
78-9400-20100	FICA & Medicare	192,908
78-9400-20200	Retirement (Hazardous)	807,200
78-9400-20300	Insurance Vision	3,065
78-9400-20400	Insurance Life	3,974
78-9400-20500	Insurance Health	693,416
78-9400-20600	Insurance Dental	15,936
78-9400-20800	Insurance Unemployment	6,015
78-9400-20900	Insurance Worker's Compensation	173,319
78-9400-29900	Insurance Air/Evac	3,970
EMS Administration Budget Totals		2,041,185

TOTAL EMERGENCY MEDICAL SERVICES	6,063,352
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Code	Fleet Management Fund Description	FY 24-25
79-6401-14700	Diesel Mechanic Salary	59,045
79-6401-33300	Diagnostic Maintenance Agreement	5,000
79-6401-41800	Hazardous Waste Disposal	600
79-6401-42700	Garage Supplies	5,000
79-6401-44100	Machinery & Equipment	97,000
79-6401-44300	Motor Vehicle Parts	1,200
79-6401-45500	Fuel	3,000
79-6401-47500	Tools	2,500
79-6401-47900	Tires/Machine Supplies	2,000
79-6401-48100	Uniforms	650
79-6401-52900	Liability Insurance	9,000
79-6401-56900	Dues & Registration	1,000
79-6401-57300	Telephone	650
79-6401-59200	Vehicle Repair & Maintenance	1,000
79-6401-73900	Office Equipment & Supplies	2,100
79-9100-59900	Miscellaneous	1,000
79-9200-99900	Reserve for Transfer	-
79-9400-20100	Fica & Medicare	4,545
79-9400-20200	Retirement	22,940
79-9400-20300	Vision Insurance	72
79-9400-20400	Life Insurance	29
79-9400-20500	Health Insurance	18,416
79-9400-20600	Dental Insurance	242
79-9400-20800	Unemployment Insurance	124
79-9400-20900	Worker's Compensation	4,712
79-9400-29900	AirEvac	60
Fleet Management Administration Budget Totals		241,885

Code	Co Clerk Storage Fund Description	FY 24-25
80-5010-72500	Office Equipment	45,200
80-9200-99900	Contingent Reserve for Transfer	48,894
Co Clerk Storage Fund Budget Totals		94,094

Code	Opioid Fund Description	FY 24-25
81-9200-99900	Contingent Reserve for Transfer	285,938
Opioid Fund Budget Totals		285,938

Code	American Rescue Plan Act Fund Description	FY 24-25
84-9500-57900	Parksville Water Department	360,898
84-9100-30900	General Consultants	12,118

84-9200-99900 Funds to Transfer	91,075
ARPA Fund Budget Totals	464,091

TOTAL ALL FUNDS	76,066,787
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LF 1001.001
Rev. 01/00

BUDGET OF BOYLE COUNTY
Fiscal Year Ending June 30, 2025

SUMMARY ANALYSIS OF APPROPRIATIONS

<u>Category</u>	<u>Purpose</u>	<u>Budget Appropriation</u>
** GENERAL FUND **		
5000	General Government	6,258,783
5100	Protection to Persons and Property	254,504
5200	General Health & Sanitation	1,993,453
5300	Social Services	179,500
5400	Recreation & Culture	885,200
6200	Airport	63,200
7000	Debt Service	152,801
8000	Capital Projects	0
9000	Administration	18,483,500
Totals General Fund		<u>28,270,941</u>
** PUBLIC WORKS FUND **		
6100	Roads	1,194,921
8000	Capital Projects	3,288,923
9000	Administration	463,393
Totals Public Works Fund		<u>4,947,237</u>
** JOINT JAIL FUND **		
5100	Protection to Persons & Property	3,959,044
5103	Diversion Programs : Substance Abuse Treatment	210,550
7000	Debt Service	78,018
9000	Administration	2,463,900
Totals Joint Jail Fund		<u>6,711,512</u>

**** L.G.E.A. FUND ****

6100	Roads	90,000
9000	Administration	98,154
Totals L.G.E.A. Fund		<u>188,154</u>

**** BOND PROCEEDS FUND ****

7000	Bond Proceeds Project	25,000,000
9000	Administration	0
Totals Bond Proceeds Fund		<u>25,000,000</u>

**** STATE GRANTS FUND ****

5200	General Health & Sanitation	0
5400	Recreation & Culture	0
9000	Administration	0
Totals State Grants Fund		<u>0</u>

**** FEDERAL GRANTS FUND ****

6000	Federal Grant	255,830
8000	Capital Projects	0
9000	Administration	0
Totals Federal Grant Fund		<u>255,830</u>

**** E911 FUND ****

5100	Protection to Persons and Property	198,601
9000	Administration	0
Totals E 9-1-1 Fund		<u>198,601</u>

**** HEALTH FUND ****

9000	Administration	3,296,148
Totals Health Fund		<u>3,296,148</u>

**** BOYLE JAIL FUND ****

5100	Protection to Persons and Property	0
9000	Administration	49,204
Totals Boyle Jail Fund		<u>49,204</u>

**** E.M.S. FUND ****

5100	Protection to Persons and Property	3,746,987
5200	Crisis Co Response Team Grant	275,000
9000	Administration	2,041,165
Totals E.M.S. Fund		<u>6,063,152</u>

**** FLEET MANAGEMENT FUND ****

6400	Other Transportation Service	189,745
9000	Administration	52,140
Totals Fleet Management		<u>241,885</u>

**** COUNTY CLERK STORAGE FUND ****

5000	General Government	45,200
9000	Administration	48,894
	Totals County Clerk Fund	<u>94,094</u>

**** OPIOID FUND ****

9000	Administration	285,938
	Total Opioid Fund	<u>285,938</u>

**** A.R.P.A. FUND ****

9000	Administration	464,091
	Totals A.R.P.A. Fund	<u>464,091</u>

Total Appropriations	<u><u>76,066,787</u></u>
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TOTAL BUDGETED APPROPRIATIONS

Total General Fund	28,270,941
Total Public Works Fund	4,947,237
Total Joint Jail Fund	6,711,512
Total LGEA Fund	188,154
Total Bond Proceeds Fund	25,000,000
Total State Grants Fund	0
Total Federal Grants Fund	255,830
Total E911 Fund	198,601

Total Health Ins Fund	3,296,148
Total Boyle Jail Fund	49,204
Total EMS Fund	6,063,152
Total Fleet Management Fund	241,885
Total County Clerk Fund	94,094
Total Opioid Fund	285,938
Total ARPA Fund	464,091

GRAND TOTAL ALL FUNDS	<u>76,066,787</u>
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LF 1002.008

Rev. 2/96

LIABILITIES SECTION

Thru June 30, 2025

Boyle County

ISSUE IDENTIFIER	Issue #1	Issue #2	Issue #3	Issue #4	Totals
1. Fund & Major Obj Code	01-7600	03-7600			
2. Project Description	Energy Efficiency				
3. Contract Term	15 Yrs				
4. Current Interest Rate %	2.0%				
5. Issue Date	06-30-2015				
6. Total Principal Amount	2,875,000				
7. Total Interest Amount	555,755				
8. Total Issue (6+7)	3,430,755				
9. Outstanding Principal	1,265,000				
10. Outstanding Interest	106,665				
11. Less Reserve Earnings					
12. Total Outstanding	1,371,665				1,371,665
13. Next Payment Due Date	12/1/2024				
14. Total Due This Budget	152,801	78,018			230,819

ISSUE IDENTIFIER	Issue #5	Issue #6	Issue #7	Issue #__	Totals
1. Fund & Major Obj Code					
2. Project Description					
3. Contract Term					
4. Current Interest Rate %					
5. Issue Date					
6. Total Principal Amount					
7. Total Interest Amount					
8. Total Issue (6+7)					
9. Outstanding Principal					
10. Outstanding Interest					

11. Less Reserve Earnings

12. Total Outstanding 1,371,665

13. Next Payment Due Date

14. Total Due This Budget 230,819

This budget section is to be utilized for reporting all current long term debt to include but not limited to public corporation bonds, general obligation bonds, Government Leasing Act issue & Bond Anticipation notes.

ANNUAL STANDING ORDER
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. 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 Boyle County in accordance with state law hereby orders recurring expenses for Payroll be paid when due:

Acct#	Description
01-5001-10100	CJE Salary
01-5001-10300	CJE Deputy Judge Salary
01-5001-10400	Finance Officer Salary
01-5001-10500	CJE ExecutiveAssistant Salary
01-5001-10700	CJE County Administrator
01-5005-10100	County Attorney
01-5005-10500	County Attorney Assistant
01-5005-10600	County Attorney Office Staff
01-5010-10100	County Clerk
01-5010-10600	County Clerk Staff
01-5010-21000	County Clerk Expense Allowance
01-5015-10100	Sheriff Salary
01-5015-10300	Sheriff Deputies
01-5015-10301	Sheriff Deputies (GEN)
01-5015-10600	Sheriff Deputy/IT
01-5015-12700	Sheriff Tax/Bookkeeping
01-5015-17900	Sheriff Part-Time Office
01-5015-18800	Sheriff Court Security
01-5015-20290	Sheriff Sick Leave Retirement
01-5015-20300	Sheriff Klefpf Retirement Match
01-5015-31000	Sheriff Klefpf
01-5015-56600	Sheriff Salary Reimbursment
01-5020-10100	County Coroner
01-5020-10300	County Coroner Deputies
01-5025-10100	Fiscal Court Magistrates
01-5025-16700	Fiscal Court Clerk
01-5025-21000	Fiscal Court Magistrate Expense Allowance
01-5040-10200	County Treasurer
01-5046-10700	County Human Resources Director
01-5046-10500	County Human Resources Payroll Assistant
01-5047-10500	County Tax Administrator
01-5047-10600	County Tax Administrator Assistant
01-5047-17900	County Tax Administrator Part-Time Employee
01-5060-10100	Law Librarian
01-5091-12900	IT Director

01-5115-10700	County Building Inspector
01-5115-18500	FEMA/Flood Plain Stipend
01-5135-10700	EMA Director
01-5135-10300	EMA Deputy Director
01-5205-10200	Animal Control Warden
01-5205-10300	Animal Control Deputy Warden
01-5205-10300	Animal Control Shelter Manager
01-5205-17700	Animal Control Shelter Janitorial Staff
01-5205-17200	Animal Control Shelter Adoption Coordinator
01-5205-17808	Animal Control Shelter On Call Pay
01-5215-10700	Solid Waste Coordinator
01-5215-18500	Solid Waster Salaries
01-5217-18500	Recycle Center Staff
01-5235-18500	Soil Conservation Program Staff Person
01-5405-18500	Constitution Square Maintenance Staff Person
02-6103-10200	Public Works Supervisor
02-6103-14300	Public Works Maintenance Staff
02-6103-10300	Public Works Public Works Assistant Supervisor
03-5101-10100	Jailer Salary
03-5101-10300	Deputy Salaries
03-5101-12300	Deputy Salaries Part-Time
78-5140-10700	EMS Director Salary
78-5140-10300	EMS Deputy Director Salary
78-5140-13500	EMS Social Worker
78-5140-13700	EMS Personnel
78-5140-10500	EMS Administrative Assistant
79-6401-14700	Diesel Mechanic Salary
01-9400-20100	Social Security Match
01-9400-20103	Social Security Match-Clerk
01-9400-20106	Social Security Match-Sheriff
01-9400-20200	Retirement Match
01-9400-20203	Retirement Match-Clerk
01-9400-20206	Retirement Match-Sheriff
01-9400-20207	Retirement Match-Sick Pay
02-9400-20100	Social Security Match
02-9400-20200	Retirement Match
02-9400-20201	Retirement Match-Sick Pay
03-9400-20100	Social Security Match
03-9400-20200	Retirement Match

03-9400-20201	Retirement Match Sick Leave
78-9400-20100	EMS Social Security Match
78-9400-20200	EMS Retirement Match
78-9400-20202	EMS Retirement Match-Sick Pay
79-9400-20100	Social Security Match
79-9400-20200	Retirement Match

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 Boyle County according to the provisions of KRS 68.275(3).

Motion made by Jason Cullen, Seconded by Paula Barber

Vote For : 6 Vote Against : 0

Signed: Kathleen Wesley Fiscal Court Clerk

Date : 6/11/24

Signed: Travis L. Bottom County Judge/Executive

Date : 6/11/24

Robert O. Roane 6/18/24

SEFO

ANNUAL STANDING ORDER
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. 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 Boyle County in accordance with state law hereby orders recurring expenses for Utilities be paid when due:

Acct#	Description
01-5001-57300	CJE Telephone
01-5020-57300	Coroner Telephone
01-5080-57300	Courthouse Telephone
01-5080-57800	Courthouse Utilities
01-5081-57800	AOC Utilities
01-5085-57800	Other County Property Utilities
01-5091-57300	Information Technology Telephone
01-6201-58200	Airport Utilities
01-5115-57300	Building Inspector Telephone
01-5135-57800	Emergency Management Agency Utilities
01-5205-57800	Animal Control Utilities
01-5215-57800	Solid Waste Utilities
01-5217-57800	Recycle Center Utilities
01-5401-57800	Parks Utilities
01-5405-57800	Constitution Square Utilities
02-6103-57300	Public Works Telephone
02-6103-57800	GSC Public Works Facility Utilities
03-5101-57300	Joint Jail Telephone
03-5101-57800	Joint Jail Utilities
03-5103-57800	Joint Jail Non-residential Treatment Utilities
78-5140-57300	Emergency Medical Services Telephone
78-5233-57800	EMS CCCR Utilities
78-5140-57800	Emergency Medical Services Utilities
79-6401-57300	Fleet Mgmt Telephone
79-6401-57800	Fleet Garage Utilities

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 Boyle County according to the provisions of KRS 68.275(3).

Motion made by Jason Colten, Seconded by Paula Bodner.

Vote For : 6 Vote Against : 0

Heather Wesley Fiscal Court Clerk Date : 6/10/24
Trill R. Bottom Co. Judge/Executive Date : 6/11/24

Robert O. Brown 6/18/24

SLFD

ANNUAL STANDING ORDER
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. 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 Boyle County in accordance with state law hereby orders recurring expenses for Lease Payments be paid when due:

Acct#	Description
01-7600-60100	GSC Road Energy Project Debt Service
01-7600-60101	GSC EMS Energy Project Debt Service
01-7600-60102	GSC Recycle Energy Project Debt Service
01-7600-60103	GSC Courthouse Energy Project Debt Service
03-7600-60600	Mercer Co Jail Energy Project Debt Service
03-7700-60600	Boyle Co Jail Energy Project Debt Service
03-7700-60601	Jail Restricted Account Energy Project Debt Service

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 Boyle County according to the provisions of KRS 68.275(3).

Motion made by Jason Colten, Seconded by Fawla Bodner

Vote For : 40 Vote Against : 0

Signed Kathleen Wootly Fiscal Court Clerk

Date 6/11/24

Signed Bill L. Bettone County Judge/Executive

Date : 6/11/24

Robert O. Brown 6/18/24
SLFO

ANNUAL STANDING ORDER
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. 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 Boyle County in accordance with state law hereby orders recurring expenses for Health, Dental, and Life Insurance be paid when due:

Acct#	Description
01-9400-20300	General Fund Insurance – Vision
02-9400-20300	Public Works Fund Insurance – Vision
03-9400-20300	Joint Jail Fund Insurance – Vision
78-9400-20300	Emergency Medical Services Fund Insurance – Vision
79-9400-20300	Fleet Mgmt Insurance - Vision
01-9400-20400	General Fund Insurance – Life
02-9400-20400	Public Works Fund Insurance – Life
03-9400-20400	Joint Jail Fund Insurance – Life
78-9400-20400	Emergency Medical Services Fund Insurance – Life
79-9400-20400	Fleet Mgmt Insurance - Life
01-9400-20500	General Fund Insurance - Health
02-9400-20500	Public Works Fund Insurance – Health
03-9400-20500	Joint Jail Fund Insurance – Health
78-9400-20500	Emergency Medical Services Fund Insurance – Health
79-9400-20500	Fleet Mgmt Insurance - Health
01-9400-20600	General Fund Insurance - Dental
02-9400-20600	Public Works Fund Insurance – Dental
03-9400-20600	Joint Jail Fund Insurance – Dental
75-9100-19900	Health Care Reform Fees
78-9400-20600	Emergency Medical Services Fund Insurance – Dental
79-9400-20600	Fleet Mgmt Insurance – Dental
75-9400-20500	Health & RX Insurance Claim Payments
75-9400-20500	Health Insurance HRA Claims Payments
75-9400-20500	Vision Insurance Claim Payments
75-9400-20600	Dental Insurance Claim Payments
75-9400-31500	Health Insurance Premiums/Administration
75-9400-31506	Dental Insurance Premiums/Administration
75-9400-31501	Health Reimbursement Account/Administration
75-9400-31502	Vision Insurance Premiums / Administration

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 Boyle County according to the provisions of KRS 68.275(3).

Motion made by Jason Colten, Seconded by Paula Bodner

Vote For : 6 Vote Against : 0

Signed: Kristina Wesley Fiscal Court Clerk

Date 6/11/24

Signed: Will P. Betton County Judge/Executive

Date 6/11/24

Robert D. Brown 6/18/24
SLFO

2023 Tax Year

BOYLE COUNTY 011

TID	TID TYPE	TAXING JURISDICTIONS	REAL ESTATE	TANGIBLE PERSONAL	MERCHANTS INVENTORY	DOCUMENTED WATERCRAFT	PERSONAL AIRCRAFT	INVENTORY IN TRANSIT
011001	COUNTY	EXTENSION SERVICES	9.0000	21.2700	21.2700	0.0000	0.0000	0.0000
011002	COUNTY	GENERAL FISCAL COURT	6.0000	6.7000	6.7000	6.7000	6.7000	0.0000
011003	COUNTY	HEALTH	3.6000	3.6000	3.6000	3.6000	3.6000	3.6000
011004	COUNTY	LIBRARY	7.4000	9.3100	9.3100	9.3100	9.3100	9.3100
011013	COUNTY	SOIL CONSERVATION	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COUNTY WIDE TOTAL			27.0000	49.8800	40.8800	19.6100	19.6100	12.9100
011006	SCHOOL	GENERAL BOYLE COUNTY	65.2000	65.2000	65.2000	0.0000	0.0000	0.0000
011008	SCHOOL	GENERAL DANVILLE INDEPENDENT	87.7000	94.4000	94.4000	0.0000	0.0000	0.0000
011012	SPECIAL	BOYLE COUNTY FIRE DISTRICT	10.0000	10.0000	10.0000	10.0000	10.0000	0.0000
011009	CITY	DANVILLE	12.4000	17.0600	17.0600	17.0600	0.0000	0.0000
011010	CITY	JUNCTION CITY	10.0400	10.0400	10.0400	0.0000	0.0000	0.0000
011011	CITY	PERRYVILLE	28.0000	37.5700	37.5700	0.0000	0.0000	0.0000

OTHER PROPERTY RELATED TAXES

TIMBERLAND FIRE PROTECTION 2.0 CENTS PER ACRE

CITY OF PERRYVILLE HAS A \$5 DOLLAR RATE PER \$100 ASSESSED VALUE ON ABANDONED PROPERTY

NOTE: BOYLE CO FIRE DISTRICT IS COUNTY WIDE EXCEPT CITIES

DEBT SERVICE SCHEDULE

THE HUNTINGTON NATIONAL BANK

Issuer: BOYLE CO KY GEN OBLIG 15			BOYLEKYGO15		
Pay#	Date	Interest	Principal	Total Payment	Balance
1	12/01/2015	22,075.88	0.00	22,075.88	2,195,000.00
2	06/01/2016	26,315.63	0.00	26,315.63	2,195,000.00
3	12/01/2016	26,315.63	0.00	26,315.63	2,195,000.00
4	06/01/2017	26,315.63	0.00	26,315.63	2,195,000.00
5	12/01/2017	26,315.63	0.00	26,315.63	2,195,000.00
6	06/01/2018	26,315.63	0.00	26,315.63	2,195,000.00
7	12/01/2018	26,315.63	0.00	26,315.63	2,195,000.00
8	06/01/2019	26,315.63	0.00	26,315.63	2,195,000.00
9	12/01/2019	26,315.63	180,000.00	206,315.63	2,015,000.00
10	06/01/2020	24,515.63	0.00	24,515.63	2,015,000.00
11	12/01/2020	24,515.63	180,000.00	204,515.63	1,835,000.00
12	06/01/2021	22,715.63	0.00	22,715.63	1,835,000.00
13	12/01/2021	22,715.63	185,000.00	207,715.63	1,650,000.00
14	06/01/2022	20,865.63	0.00	20,865.63	1,650,000.00
15	12/01/2022	20,865.63	190,000.00	210,865.63	1,460,000.00
16	06/01/2023	18,728.13	0.00	18,728.13	1,460,000.00
17	12/01/2023	18,728.13	195,000.00	213,728.13	1,265,000.00
18	06/01/2024	16,534.38	0.00	16,534.38	1,265,000.00
19	12/01/2024	16,534.38	200,000.00	216,534.38	1,065,000.00
20	06/01/2025	14,284.38	0.00	14,284.38	1,065,000.00
21	12/01/2025	14,284.38	200,000.00	214,284.38	865,000.00
22	06/01/2026	11,784.38	0.00	11,784.38	865,000.00
23	12/01/2026	11,784.38	205,000.00	216,784.38	660,000.00
24	06/01/2027	9,221.88	0.00	9,221.88	660,000.00
25	12/01/2027	9,221.88	215,000.00	224,221.88	445,000.00
26	06/01/2028	6,400.00	0.00	6,400.00	445,000.00
27	12/01/2028	6,400.00	220,000.00	226,400.00	225,000.00
28	06/01/2029	3,375.00	0.00	3,375.00	225,000.00
29	12/01/2029	3,375.00	225,000.00	228,375.00	0.00
Total		529,451.00	2,195,000.00	2,724,451.00	