

BUDGET OF BOYLE COUNTY
Fiscal Year Ending June 30, 2026
SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	7,101,339
5100	Protections to Persons and Property	308,647
5200	General Health & Sanitation	2,984,504
5300	Social Services	109,500
5400	Recreation and Culture	2,077,025
6100	TAP Grant	255,830
6200	Airport	121,010
7600	Debt Service	13,771,946
8000	Capital Improvements	-
9000	Administration	13,205,107
Total General Fund		39,934,909
PUBLIC WORKS		
6100	Roads	1,375,964
8000	Capital Projects	3,451,660
9000	Administration	487,425
Total Public Works		5,315,049
JAIL FUND		
5100	Protections to Persons and Property	3,927,910
5103	Diversion Programs: Substance Abuse Program	201,100
7000	Debt Service	79,126
9000	Administration	2,128,113
Total Jail Fund		6,336,249

****LGEA FUND***

6100	Roads	90,000
9000	Administration	90,000
Total L.G.E.A. Fund		180,000

****BOND PROCEEDS FUND****

7000	Bond Proceeds Fund	-
9000	Administration	-
Total Bond Proceeds Fund		-

****STATE GRANTS FUND****

5200	General Health & Sanitation	-
5400	Recreation & Culture	-
9000	Administration	-
Total State Grant Fund		-

****FEDERAL GRANTS FUND****

6000	Federal Grant	-
8000	Capital Projects	-
9000	Administration	-
Total Federal Grant Fund		-

****E911 FUND****

5100	Protection to Persons and Property	254,600
9000	Administration	1,525
Total E911 Fund		256,125

****HEALTH FUND****

9000	Administration	3,711,811
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Total Health Fund		3,711,811
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****BOYLE JAIL SAVINGS FUND****

5100	Protection to Persons and Property	-
9000	Administration	437,118

Total Boyle Jail Fund		437,118
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****E.M.S. Fund****

5100	Protection to Persons and Property	4,106,770
5200	Crisis Co Response Team Grant	242,400
9000	Administration	2,058,800

Total EMS Fund		6,407,970
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****FLEET MANAGEMENT FUND****

6400	Other Transportation Service	96,850
9000	Administration	36,371

Total Fleet Fund		133,221
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****COUNTY CLERK STORAGE FUND****

5000	Gneral Government	47,610
9000	Administration	50,000

Total County Clerk Storage Fund		97,610
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****OPIOID FUND****

9000	Administration	386,722
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Total Opioid Fund		386,722
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****SHERIFF FEDERAL SEIZED****

5015	Protection to Persons & Property	10,000
9000	Administration	50

Total Sheriff Federal Seized	10,050
Total Appropriations	63,206,834

Total General Fund	39,934,909
Total Public Works Fund	5,315,049
Total Jail Fund	6,336,249
Total LGEA Fund	180,000
Total Bond Proceeds Fund	-
Total State Grants Fund	-
Total Federal Grants Fund	-
Total E911 Fund	256,125
Total Health Fund	3,711,811
Total Boyle Jail Fund	437,118
Total EMS Fund	6,407,970
Total Fleet Fund	133,221
Total County Clerk Fund	97,610
Total Opioid Fund	386,722
Total Sheriff Federal Seized Fund	10,050
Grand Total All Funds	63,206,834

Code	General Fund Description	FY 25-26
01-5001-10100	Co. Judge Executive Salary	125,000
01-5001-10300	Co. Judge Deputy Salary	6,000
01-5001-10400	Co. Judge Finance Officer Salary	48,310
01-5001-10500	Co. Judge Executive Assistant Salary	49,075
01-5001-10700	Co. Judge County Administrator	75,330
01-5001-19000	Co. Judge Ethics Committee Expense	2,750
01-5001-21200	Co. Judge Training Incentives	5,500
01-5001-44500	Co. Judge Executive Office Supplies	9,000
01-5001-56300	Co. Judge Postal Charges	6,000
01-5001-56900	Co. Judge Registrations / Conferences	10,000
01-5001-57300	Co. Judge Telephone	1,500
01-5001-57600	Co. Judge Travel	10,000
01-5001-57800	Co. Judge Fuel	1,500
01-5001-59200	Co. Judge Vehicle Repair	2,000
01-5001-72500	Co. Judge Office Equipment	4,000
County Judge Totals		355,965

Code	General Fund Description	FY 25-26
01-5005-10100	Co. Attorney Salary	64,400
01-5005-10500	Co. Attorney Assistant Salary	10,000
01-5005-10600	Co. Attorney Office Staff Salary	46,292
01-5005-54000	Fiscal Court Online Ordinance Library	18,000
01-5005-56900	Co. Attorney Conference	375
01-5005-57600	Co. Attorney Travel	400
County Attorney Totals		139,467

Code	General Fund Description	FY 25-26
01-5010-10100	Co. Clerk Salary	125,000
01-5010-10600	Co. Clerk Staff Salaries	430,000
01-5010-18100	Co. Clerk Incentive	5,500
01-5010-21000	Co. Clerk Expense Allowance	3,600
01-5010-30700	Co. Clerk Audit Services	0
01-5010-36800	Co. Clerk Tax Bill Prep	0
01-5010-52100	Co. Clerk Bonds	1,500
County Clerk Totals		565,600

Code	General Fund Description	FY 25-26
01-5015-10100	Sheriff Salary	125,000
01-5015-10300	Sheriff Deputies	997,000
01-5015-10301	Sheriff Deputies (GEN) 6 deputies	350,000
01-5015-10600	Sheriff Deputy IT Staff	26,000
01-5015-12700	Sheriff Tax/Bookkeeping Salaries	62,650

01-5015-17900	Sheriff P.T. Office Salaries	36,000
01-5015-18800	Sheriff Court Security Salaries	317,000
01-5015-20220	Sheriff Retirement Spiking Bills	0
01-5015-20290	Sheriff Sick Leave Retirement Benefit	0
01-5015-20300	Sheriff KLEFPF Retirement	0
01-5015-21200	Sheriff Incentive	4,000
01-5015-30700	Sheriff Audit Services	20,000
01-5015-31000	Sheriff KLEFPF	110,000
01-5015-31400	Sheriff Dispatch	451,127
01-5015-32000	Sheriff Lawsuit Settlement	5,000
01-5015-44300	Sheriff Vehicle Parts	35,000
01-5015-45500	Sheriff Fuel	110,000
01-5015-48100	Sheriff Deputies Uniforms	5,000
01-5015-52100	Sheriff Liability Insurance	124,000
01-5015-56600	Sheriff Salary Reimbursement	0
01-5015-59200	Sheriff Repair/Maint. Cruisers	14,000
01-5015-59200	Sheriff Youth Educational Material	500
01-5015-71700	Sheriff New Equipment	38,400
01-5015-71701	Sheriff New Equipment(GEN)	15,000
01-5015-72300	Sheriff New Equipment GEN vehicle	267,500
Sheriff Budget Totals		3,113,177

Code	General Fund Description	FY 25-26
01-5020-10100	Coroner Salary	25,540
01-5020-10300	Coroner Deputy Salary(s)	37,050
01-5020-31900	Coroner Software	500
01-5020-33600	Coroner Equipment Repair/Maintenance	1,000
01-5020-34000	Coroner Autopsy Transports	4,000
01-5020-44500	Coroner Office Supplies	500
01-5020-44600	Coroner Operating Supplies	7,000
01-5020-45500	Coroner Fuel	4,000
01-5020-57300	Coroner Telephone	2,000
01-5020-52100	Coroner Liability Insurance	0
01-5020-57400	Coroner Training Dues/Registrations	1,500
01-5020-57600	Coroner Travel	500
01-5020-59200	Coroner Vehicle Repair/Maintenance(Labor)	500
01-5020-73900	Coroner New Equipment	6,500
Coroner Budget Totals		90,590

Code	General Fund Description	FY 25-26
01-5025-10100	Fiscal Court Magistrate Salaries	65,390
01-5025-16700	Fiscal Court Clerk Stipend Salary	9,000
01-5025-19100	Fiscal Court Reapportionment Fee	0

01-5025-21000	Fiscal Court Expense Allowance	21,600
01-5025-21200	Fiscal Court Magistrate Training Incentive	33,000
01-5025-55600	KMCA Dues	2,900
01-5025-56900	Fiscal Court Magistrate Conferences/Registration	13,000
01-5025-57600	Fiscal Court Travel	12,000
Fiscal Court Budget Totals		156,890

Code	General Fund Description	FY 25-26
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 25-26
01-5040-10200	Co. Treasurer Salary	70,000
01-5040-44500	Co. Treasurer Office Supplies	750
01-5040-56900	Co. Treasurer Dues/Conferences	2,000
01-5040-57600	Co. Treasurer Travel	1,500
01-5040-58500	Co. Treasurer Finance Software	106,500
01-5040-72500	Co. Treasurer Office Equipment	1,000
County Treasurer Budget Totals		181,750

Code	General Fund Description	FY 25-26
01-5046-10500	Co. Human Resource Assistant	45,663
01-5046-10700	Co. Human Resource Director	86,843
01-5046-17900	Co. Human Resource Office Asst. PT	0
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	2,000
01-5046-55000	Co. HR Medical Drug Screen	250
01-5046-55100	Co. HR Memberships/Dues	500
01-5046-56900	Co. HR Registrations/Conferences	1,500
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	55,000
01-5046-72500	Co. HR Office Equipment	1,200
HR Budget Totals		199,956

Code	General Fund Description	FY 25-26
01-5047-10200	Co Tax Administrator/Assist Treasurer Salary	0
01-5047-10500	Co. Tax Administrator Salary	59,475
01-5047-10600	Co. Tax Administrator, Assistant	44,000

01-5047-17900	Co. Tax Administrator, PT Assistant	15,000
01-5047-33800	Co. Tax Administrator, Equipment Maint. Agreement	350
01-5047-44500	Co. Tax Administrator, Office Supplies	0
01-5047-52100	Co Tax Administrator Bond	0
01-5047-55100	Co. Tax Administrator Memberships	200
01-5047-56500	Co. Tax Administrator Printing Forms	5,000
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	1,000
01-5047-58500	Tax Administration Software	117,000
01-5047-72500	Co. Tax Administrator Office Equipment / Telephone	3,500
Tax Administration Budget Totals		471,325

Code	General Fund Description	FY 25-26
01-5060-10100	Law Library Salary	600
Law Library Budget Total		600

Code	General Fund Description	FY 25-26
01-5065-16300	Election Security	0
01-5065-19200	Election Officers Salary	20,000
01-5065-19300	Election Commissioners Salary	1,600
01-5065-19400	Election Tabulator	0
01-5065-32900	Election Place Janitorial	0
01-5065-34100	Election Voting Machines Maintenance/Repair	16,000
01-5065-34700	Election Polling Places	0
01-5065-44500	Election Operating Supplies	35,000
01-5065-52100	Election Liability Insurance	0
01-5065-53900	Election Legal Notices	3,000
01-5065-57600	Election Travel Reimbursement	100
01-5065-72500	Election New Voting Machines	0
Election Budget Totals		75,700

Code	General Fund Description	FY 25-26
01-5070-50700	Planning & Zoning Appropriation	78,898
Planning & Zoning Budget Total		78,898

Code	General Fund Description	FY 25-26
01-5075-34800	Dan. Boyle Development Council	300,000
01-5075-34801	Boyle County Economic Development Authority	200,000
01-5075-34802	Boyle Co. Econ. Dev. Auth. Operating Appropriation	25,000
01-5075-54800	Economic Development Incentives	5,000
01-5075-71600	Economic Development - Asset Development	0
01-5075-73100	Economic Development Land Purchase	0

Economic Development Totals	530,000
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Code	General Fund Description	FY 25-26
01-5076-74100	Community Development	30,000
Community Development Totals		30,000

Code	General Fund Description	FY 25-26
01-5080-31500	Courthouse & GSC Large Energy Systm. Maint. Contr	4,000
01-5080-31800	Courthouse Payroll Service	1,000
01-5080-32900	Courthouse Janitorial Service	35,000
01-5080-33300	Courthouse Building Maintenance Agreements	10,000
01-5080-33400	Courthouse R & M Building	10,000
01-5080-33600	Courthouse Equipment Repairs	5,000
01-5080-33800	Courthouse Repair & Maint. Office Equipment	3,000
01-5080-33810	Financial Software	0
01-5080-33820	Courthouse Reserve: Server	0
01-5080-34600	Courthouse Pest Control	1,080
01-5080-36500	Security / Fire	0
01-5080-38000	Judicial Parking Spaces	0
01-5080-40600	Courthouse Maintenance Supplies	4,000
01-5080-40800	Courthouse Repair & Maint. Grounds	6,500
01-5080-56300	Courthouse Postage	0
01-5080-57300	Courthouse Utilities Telephone - Ring Central	20,000
01-5080-57800	Courthouse Utilities	40,000
01-5080-70900	Courthouse New Furniture / Fixtures	0
01-5080-72500	Courthouse New Equipment	1,000
Courthouse Budget Totals		140,580

Code	General Fund Description	FY 25-26
01-5081-32900	AOC Janitorial Services	30,000
01-5081-33400	AOC Building Repair & Maintenance	20,000
01-5081-39800	AOC Contracted Services	15,000
01-5081-57800	AOC Utilities	38,250
AOC Budget Totals		103,250

Code	General Fund Description	FY 25-26
01-5085-58600	Other County Property	477,000
01-5085-57800	Other Property County Utility	60,000
01-5085-74200	Building and Construction-GSC	0
01-5085-74201	Building and Construction - Public Safety	0
Other County Property Budget Totals		537,000

Code	General Fund Description	FY 25-26
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01-5091-12900	IT Director Salary	82,191
01-5091-31500	IT Contract Services	15,000
01-5091-33600	IT Equipment Repair & Maintenance	2,500
01-5091-34000	IT Vehicle Parts	1,500
01-5091-44500	IT Office Supplies	0
01-5091-45500	IT Vehicle Fuel	1,000
01-5091-52100	IT Liability Insurance	0
01-5091-56900	IT Conference & Registration	1,200
01-5091-57300	IT Telephone	1,500
01-5091-57600	IT Travel	500
01-5091-58500	IT Software Subscriptions	100,000
01-5091-59000	IT Office Equipment Repair & Maintenance	0
01-5091-59200	IT Vehicle Maintenance	1,000
01-5091-70500	IT Data Processing Equipment	0
01-5091-72500	IT New Equipment	20,000
IT Budget Totals		226,391

SUBTOTAL 5000 / GENERAL GOVERNMENT		7,101,339
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Code	General Fund Description	FY 25-26
01-5101-39900	Transports to Court - Jail Inmates	0
Budget Totals		0

Code	General Fund Description	FY 25-26
01-5115-10700	Building Inspector Salary	61,097
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
01-5115-52100	Liability Insurance	0
01-5115-56900	Building Inspector Dues/Conferences	1,500
01-5115-57300	Building Inspector Telephone	600
01-5115-59200	Building Inspector Vehicle Repair/Maintenance	500
01-5115-73900	Building Inspector New Equipment	11,500
Building Inspector Budget Totals		78,897

Code	General Fund Description	FY 25-26
01-5135-10300	EMA Deputy Director Salary	26,000
01-5135-10700	EMA Director Salary	62,150
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	0
01-5135-45500	EMA Vehicle Fuel	5,000

01-5135-48100	EMA Director Uniforms	800
01-5135-54800	EMA Homeland Security Grant(grants)	60,000
01-5135-56900	EMA Conference & Registration	600
01-5135-57600	EMA Travel	1,000
01-5135-57800	EMA Utilities	6,000
01-5135-59200	EMA Vehicles Repair & Maintenance	5,000
01-5135-72300	EMA Coroner Vehicle Portion	0
01-5135-73900	EMA New Equipment	36,000
01-5135-74200	EMA Emergency Operations Center Materials	1,000
Emergency Management Budget Totals		223,550

Code	General Fund Description	FY 25-26
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	308,647
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Code	General Fund Description	FY 25-26
01-5205-10200	Animal Control Officer I Salary	47,173
01-5205-10500	Animal Control Officer II Salary	42,720
01-5205-17200	Animal Control Shelter Director	0
01-5205-17700	Animal Control Shelter Janitorial Salary (3 PT)	38,000
01-5205-17200	Animal Care Specialist (vet tech)	37,883
01-5205-17100	Animal Control Outreach Coordinator	36,835
01-5205-17808	Animal Control Overtime/On Call Pay	15,000
01-5205-20910	KACo Safety Grant	0
01-5205-33200	Animal Control Legal Fees	0
01-5205-36600	Animal Disposal	1,000
01-5205-38400	Animal Control Grant: Spay & Neuter	13,000
01-5205-38500	Animal Control Veterinary Services	5,500
01-5205-40300	Animal Control Shelter Operating Supplies	2,000
01-5205-42500	Animal Control Food Supplies	5,000
01-5205-45500	Animal Control Fuel	9,500
01-5205-48100	Animal Control Uniforms	2,500
01-5205-52100	Animal Control Liability Insurance	0
01-5205-55100	Animal Control Memberships	300
01-5205-57400	Animal Control Training	2,500
01-5205-57600	Animal Control Travel	4,000
01-5205-57800	Animal Control Shelter Utilities	30,000
01-5205-59200	Animal Control Vehicle Repair & Maintenance	5,000
01-5205-59900	Animal Control Miscellaneous	1,000
01-5205-72500	Animal Control New Equipment	38,000

Animal Control Budget Totals	336,911
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Code	General Fund Description	FY 25-26
01-5215-10600	SW Environmental Educator (Americorp Grant)	8,925
01-5212-10700	Solid Waste Coordinator	75,330
01-5212-18500	Solid Waste Salaries	329,010
01-5212-41800	Solid Waste Household Hazardous Waste Grant	41,000
01-5215-20910	KACo Safety Grant	0
01-5215-31500	Solid Waste Contract Waterways Testing	3,000
01-5215-34800	Solid Waste Litter Abatement Program	32,000
01-5215-36600	Solid Waste Contract Services (Tri-K Landfill)/Campbells	650,000
01-5215-40600	Solid Waste Maintenance Supplies	2,000
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	1,500
01-5215-48100	Solid Waste Uniforms	2,000
01-5215-52100	Solid Waste Liability Insurance	0
01-5215-56900	Solid Waste Dues & Conferences	1,300
01-5215-57100	Solid Waste Equipment Renewal & Repairs	10,000
01-5215-57600	Solid Waste Travel	3,500
01-5215-57800	Solid Waste Utilities	20,000
01-5215-59200	Solid Waste Vehicle Repairs & Maintenance(labor)	1,000
01-5215-59500	Solid Waste Education	700
01-5215-59501	Solid Waste SVC Funded Education	5,000
01-5215-59900	Solid Waste Miscellaneous	500
01-5215-71600	Solid Waste Conven. Cntrs Land/Building Imprvmt	100,000
01-5215-72700	Solid Waste New Equipment	15,000
01-5215-99900	Solid Waste New Equipment Reserve	0
Solid Waste Budget Totals		1,309,265

Code	General Fund Description	FY 25-26
01-5217-18500	Recycle Salaries	256,200
01-5217-28600	Recycle Building Maintenance Repair	0
01-5217-33400	Recycle Building Maintenance	10,000
01-5217-33600	Recycle Equipment Repair / Maintenance	7,500
01-5217-36600	Recycle Contracted Chipper Services	0
01-5217-40600	Recycle Building Maintenance Supplies	3,000
01-5217-42700	Recycle Garage Supplies	8,000
01-5217-44600	Recycle Wood Compost Grant	245,107
01-5217-45500	Recycle Fuel	17,000
01-5217-48100	Recycle Uniforms	3,000
01-5217-52100	Recycle Liability Insurance (Community Workers)	350

01-5217-55100	Recycle Dues, Memberships	500
01-5217-57800	Recycle Utilities	20,000
01-5217-59200	Recycle Vehicle Repair / Maintenance(labor)	10,500
01-5217-59510	Recycle Ky Grant Education	0
01-5217-59900	Recycle Miscellaneous	500
01-5217-72700	Recycle Kentucky Grant New Equipment	574,571
01-5217-73900	Recycle New Equipment	100,000
01-5217-90100	Recycle Grant Refund	0
Recycle Budget Totals		1,256,228

Code	General Fund Description	FY 25-26
01-5232-50700	Health Programs	
	Wilderness Trace Child Development	
	Comp Care	
	Nursing Home Ombudsman	
	Juvenile Shelter Expenses	
	Greenhouse 17	
	Casa of the Bluegrass	5,500
Health Appropriation Budget Totals		5,500

Code	General Fund Description	FY 25-26
01-5235-18500	Soil Conservation Program Salaries	15,000
01-5235-36600	Soil Conservation Program Disposal Fees	35,000
01-5235-44100	Soil Conservation Machinery/Equipment	10,000
01-5235-44600	Soil Conservation Supplies/Materials	1,000
01-5235-45500	Soil Conservation Fuel	7,000
01-5235-48100	Soil Conservation Uniforms	500
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		76,600

SUBTOTAL 5200 / GENERAL HEALTH & SANITATION		2,984,504
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Code	General Fund Description	FY 25-26
01-5301-50700	Service To Indigents	
	Backpack Program	0
	Family Services	8,500
	Helping Hands	3,000
	Happy Feet	
	Hope Food Pantry	0
	Senior Citizens	85,000
	Senior Citizen - Kitchen Project	0

01-5301-34400	Memorial Services	1,000
	Public Advocate Legal Fees	12,000
Indigent Appropriation Budget Totals		109,500

SUBTOTAL 5300 / SOCIAL SERVICES		109,500
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Code	General Fund Description	FY 25-26
01-5401-33400	Parks Facilities Repair/Maintenance & Supplies	10,000
01-5405-50700	Recreation Contribution - Millennium Park/Bunny Davis	391,400
01-5401-54800	Parks Special Projects	16,000
01-5401-57100	Parks Property & Equipment	500
01-5401-57800	Park Utilities	5,000
01-5401-71600	Parks Capitol Land Improvement / Buildings- Whites Park	651,650
01-5401-71601	Parks Capital Land Improvement- Crawford Springs	100,000
01-5401-72500	Parks Capital Equipment / Whites Park	30,000
01-5401-74100	Millenium Park Capital Improvements	407,500
Parks & Recreation Budget Totals		1,612,050

Code	General Fund Description	FY 25-26
01-5405-18500	Constitution Square Maintenance Salary	38,375
01-5405-33600	Constitution Square Grounds Equip. Repair/Fuel	2,500
01-5405-33400	Constitution Square Facility Repair/Maint/Supply	0
01-5405-34600	Constitution Square Pest Control	1,600
01-5405-39800	Constitution Square Contract Labor	12,000
01-5405-41100	Constitution Square Grounds Repair & Maintenance	4,000
01-5405-44100	Constitution Square Machinery & Equipment	10,000
01-5405-44600	Constitution Square Building & Maintenance Supplies	10,000
01-5405-52100	Constitution Square Liability Insurance	0
01-5405-57800	Constitution Square Utilities	30,000
01-5405-70900	Constitution Square Endowment Contribution	100,000
01-5405-71600	Constitution Square Capital / Park	25,000
01-5405-74200	Constitution Square Capital Roofs	0
Parks & Recreation Budget Totals		233,475

Code	General Fund Description	FY 25-26
01-5425-44600	Celebration Fireworks	12,500
01-5425-44601	America 250th Celebration	100,000
Fireworks Budget Totals		112,500

Code	General Fund Description	FY 25-26
01-5435-50700	Appropriations	
	Arts Center of the Bluegrass	10,000
	Human Rights Commission	0

	Civil Air Patrol	6,000
	Great American Brass Band Festival	25,000
	West T Hill Community Theatre	0
	Downtown Downbeat	8,000
	Perryville Main Street Program	40,000
	The Arts Commission	3,000
	Junction City Matters	25,000
	Soul of Second Street	0
	Veteran's Appreciation Event	2,000
Budget Totals		119,000

SUBTOTAL 5400 / RECREATION & CULTURE		2,077,025
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Code	Perryville TAP Grant	FY 25-26
01-6105-71600	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

SUBTOTAL 6100/TAP GRANT		255,830
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Code	General Fund Description	FY 25-26
01-6201-50700	Airport Contribution	70,760
01-6201-71500	Airport Land Acquisition	50,000
01-6201-58200	Airport Utilities	250
Airport Budget Totals		121,010

SUBTOTAL 6200 / AIRPORT		121,010
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Code	Bond Proceeds Fund Description	FY 25-26
01-7100-30200	Bond Issuance Expense	50,000
01-7100-31501	Financial Advisor Fee	25,000
01-7100-31502	Bond Counsel Fee	25,000
01-7100-31503	Moodys Investor Service Fee	25,000
01-7100-31504	Bond Trustee Fee	5,000
01-7100-69900	Bond Underwriters Discount 1.25	195,000
01-7200-60200	Capital Project	
	Other	515,000
	EDA /Redding Property	0
	GSC	1,900,000

Public Safety	6,500,000
Courthouse-	2,685,000
Parks-Bike Park	500,000
Bond Proceeds Budget Totals	12,425,000

Code	General Fund Description	FY 25-26
01-7600-60000	Debt Service Annual	1,200,000
01-7600-60100	GSC Road Energy Project Debt Service	9,043
01-7600-60101	GSC EMS Energy Project Debt Service	11,304
01-7600-60102	GSC Recycle Energy Project Debt Service	2,261
01-7600-60103	C.H. Energy Project Debt Service	124,338
Debt Service Budget Totals		1,346,946

SUBTOTAL 7000 / DEBT SERVICE	13,771,946
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Code	General Fund Description	FY 25-26
01-8001-73100	Capital Land Acquisition Project	0
SUBTOTAL 8000 / Capital Imprvmnts		0

Code	General Fund Description	FY 25-26
01-9100-30700	General SVC Audit Service	140,000
01-9100-30900	General SVC Consultants	50,000
01-9100-33200	Gen SVC Legal Fees	0
01-9100-34800	General SVC Ethics Committee	1,750
01-9100-36300	General SVC Disability Evaluation	7,500
01-9100-39900	General SVC Contracted Services	15,000
01-9100-50300	General SVC Bank Charges	100
01-9100-52100	General SVC Courthouse Insurance	65,000
01-9100-52110	General SVC Volunteer Insurance	0
01-9100-52900	General SVC Liability Insurance Bonds	43,000
01-9100-53500	General SVC Vehicle Insurance	54,000
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
01-9100-55700	General SVC NaCO Dues	0
01-9100-56600	General SVC Reimbursements	1,000
01-9100-56900	General SVC Dues, Conferences	0
01-9100-57400	General SVC Staff Training	2,000
01-9100-57401	General SVC Rooms & Meals	0
01-9100-57600	General SVC Travel	0
01-9100-59500	General SVC Public Education	0
01-9100-59900	General Service Miscellaneous	1,000
General Service Budget Totals		392,400

Code	Contingent Reserve Description	FY 25-26
01-9200-99900	Contingent Reserve for Transfer	52,596
01-9200-999D	Contingent Reserve for Debt Payoff	0
01-9200-99901	Contingent Reserve for Facilities	0
01-9200-999U	Contingent Reserve for Unclaimed Property	0
01-9200-999E	Contingent Reserve for Catastrophic Events	0
01-9200-999S	Contingent Reserve for Jail Construction Savings	0
01-9200-999C	Contingent Reserve for Cares/Coronavirus	0
01-9200-99905	Contingent Reserve for Rec/Fitness Center	
01-9200-999H	Contingent Reserve for Hardware (financial) Server	
01-9200-99902	Contingent Reserve CD	4,250,000
01-9200-99904	Contingent Reserve Money Market	5,721,611
01-9200-99908	Contingent Reserve for Economic Development	
Contingent Reserve Budget Totals		10,024,207

Code	General Fund Description	FY 25-26
01-9400-20100	Social Security Match	184,500
01-9400-20103	Social Security Match - Clerk	40,500
01-9400-20106	Social Security Match - Sheriff	135,000
01-9400-20200	Retirement Match	340,000
01-9400-20203	Retirement Match - Clerk	97,000
01-9400-20206	Retirement Match - Sheriff	480,000
01-9400-20207	Retirement Match - Sick Leave	10,000
01-9400-20300	Vision Insurance	5,000
01-9400-20400	Life Insurance	2,300
01-9400-20500	Health Insurance	1,260,000
01-9400-20600	Dental Insurance	15,000
01-9400-20800	Unemployment Insurance	12,000
01-9400-20900	Worker's Compensation	125,000
01-9400-29900	AirEvac Insurance	7,200
01-9400-29901	Vacation Overage Amount	75,000
01-9500-57900	Perryville Water	0
Administration Budget Totals		2,788,500

SUBTOTAL 9000 / ADMINISTRATION	13,205,107
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GENERAL FUND TOTAL	39,934,908
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Code	Public Works Fund Description	FY 25-26
02-6103-10200	Public Works Supervisor	71,550
02-6103-10300	Public Works Assistant Supervisor	62,669
02-6103-10500	GSC Administrative Assistant	35,000

02-6103-14300	Maintenance Salary	422,195
02-6103-33400	Facility Repair & Maintenance	20,000
02-6103-40600	Facility Maintenance Supplies	5,000
02-6103-44500	Facility Office Supplies	2,000
02-6103-57300	Facility Telephone	3,500
02-6103-57800	Facility Utilities	20,000
02-6105-38200	Employee Drug & Alcohol Testing	500
02-6105-39800	Contract Services	50,000
02-6105-40500	Asphalt	100,000
02-6105-40900	Crushed Stone & Gravel	25,000
02-6105-42700	Garage Supplies & Maintenance	10,000
02-6105-42900	Fuel	42,000
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	0
02-6105-45900	Pipe & Concrete	10,000
02-6105-46900	Signage Material	35,000
02-6105-47100	Salt	100,000
02-6105-47500	Tools	10,000
02-6105-48100	Employee Uniforms	8,050
02-6105-54300	CDL Licenses	1,000
02-6105-54900	CDL Physicals	1,000
02-6105-56900	Dues, Registrations & Training	10,000
02-6105-57600	Travel	500
02-6105-58800	Equipment Repair & Maintenance(labor)	10,000
02-6105-59900	Miscellaneous	500
02-6105-71300	New Equipment	140,500
02-6105-72300	New Equipment - Vehicles	130,000
Public Works Budget Totals		1,375,964

Code	Public Works Fund Description	FY 25-26
02-8001-75000	Capital Improvements - Building Improvement	0
02-8003-31200	Transportation Grant - Bridge Projects	1,975,000
02-8003-31201	Transportation Grant - Other Bridge Projects	538,000
02-8005-73000	Capital Projects - Road Paving(CRA)	830,120
02-8005-37300	Transportation Grant = FLEX Resurfacing Projects	32,540
02-8005-74100	Transportation Grant = Discretionary Road Projects(LARP)	50,000
02-8005-74104	Transportation Grant = CCCP	1,000
02-8005-74103	Transportation Grant = Emergency Fund	25,000
Road Fund Budget Totals		3,451,660

Code	Public Works Fund Description	FY 25-26
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02-9100-50300	Bank Charges	50
02-9100-52100	Liability Insurance	12,000
02-9100-53500	Liability Insurance: Vehicles	42,500
02-9100-53900	Advertising Notices	500
Public Works Budget Totals		55,050

Code	Public Works Fund Description	FY 25-26
02-9200-99900	Contingent Reserve for Transfer	25,000
02-9300-18200	Contingent Reserve Educational Pay	5,000
Public Works Contingency Budget Totals		30,000

Code	Public Works Fund Description	FY 25-26
02-9400-20100	Social Security	43,165
02-9400-20200	Retirement	102,380
02-9400-20201	Retirement - Sick Leave Program	10,000
02-9400-20300	Insurance - Vision	875
02-9400-20400	Insurance - Life	350
02-9400-20500	Insurance - Health	201,800
02-9400-20600	Insurance - Dental	2,920
02-9400-20800	Insurance - Unemployment	1,610
02-9400-20900	Insurance - Workers Compensation	38,100
02-9400-29900	Insurance - Air Evac	1,175
PW Benefits Budget Totals		402,375

TOTAL PUBLIC WORKS		5,315,049
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Code	Jail Fund Description	FY 25-26
03-5101-10100	Jailer Salary	129,500
03-5101-10310	Jail Chief Deputy Salary	0
03-5101-10300	Jail Deputy Salaries (24/25 incl 252,000 OT)	2,075,000
03-5101-12300	Jail Deputy Salaries - Part Time	38,660
03-5101-16300	Jail Covid 19 Salaries	
03-5101-34800	Jail 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	288,000
03-5101-33400	Building Maintenance & Repair	30,000
03-5101-33600	Equipment Maintenance & Repair	16,600
03-5101-33800	Office Equipment Maintenance Agreement	3,000
03-5101-34300	Employee Medical Services	500
03-5101-34600	Jail Pest Control	1,000
03-5101-34800	Jail Substance Abuse Program Contract	148,000
03-5101-34801	MOUD Grant Expense	

03-5101-38600	Contract Medical Services	582,400
03-5101-39800	Home Incarceration Program	25,000
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	3,000
03-5101-42900	Fuel	8,500
03-5101-43500	Staff Gear & Equipment	10,000
03-5101-43700	Linens & Mattresses	10,000
03-5101-44500	Office Supplies	10,000
03-5101-44600	Medical: Supplies & Protective Gear	8,000
03-5101-44610	Jail Covid 19 Supplies	
03-5101-45300	Inmate: Hygiene Kits	5,000
03-5101-45301	Inmate: Admission Kits	5,000
03-5101-46500	Inmate: Clothing	9,500
03-5101-48100	Staff Uniforms	10,000
03-5101-54900	Medical: Contract Over Pool	190,000
03-5101-55000	Medical: Routine Inmate Drug Screens	1,500
03-5101-56900	Staff Training	9,000
03-5101-57300	Telephone	12,000
03-5101-57600	Staff Travel	7,000
03-5101-57800	Utilities	125,000
03-5101-59200	Vehicle Maintenance & Repair	9,000
03-5101-59900	Miscellaneous	1,000
03-5101-70900	New Furniture & Equipment	10,000
03-5101-73900	Arraignment Equipment Grant (HB-1)	
Jail 5101 Budget Totals		3,927,910

Code	Jail Fund/Shepherd House Description	FY 25-26
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	180,000
03-5103-40600	Jail Non Residential Treatment Laundry/Custodial	600
03-5103-52100	Jail Non Residential Treatment Liability Insurance	2,000
03-5103-57800	Jail Non Residential Treatment Utilities	12,000
03-5103-70900	Jail Non Residential Treatment New Furniture & Equip	1,000
Jail (Shepherd House) 5103 Budget Totals		201,100

Code	Jail Debt Service Fund Description	FY 25-26
03-7600-60600	Debt Service: Mercer Energy Performance Contract	0
03-7700-60600	Debt Service: Boyle Energy Performance Contract	39,563
03-7700-60601	Debt Service: Restricted Account Energy Contract	39,563
Jail 7600 Budget Totals		79,126

Code	Jail Fund Description	FY 25-26
03-9100-39900	Contracted Services	500
03-9100-52100	Insurance: Building & Liability	145,000
03-9100-53100	Liability: Jailer Bond	110
03-9100-53900	Legal Notices	1,000
03-9100-55100	Association Dues	1,200
Jail 9100 Budget Totals		147,810

Code	Joint Jail Fund Description	FY 25-26
03-9200-99930	Contingent Reserve Future Debt Reduction	
03-9200-99900	Contingent Reserve For Transfer	200,000
03-9200-99910	Contingent Reserve: Security Cameras	
03-9200-99908	Contingent Reserve: Restricted Account	395,000
03-9200-99908	Reimbursement: Mercer Joint Jail 35%	
Jail 9200 Budget Totals		595,000

Code	Jail Fund Description	FY 25-26
03-9400-20100	Social Security	163,000
03-9400-20200	Retirement	413,253
03-9400-20210	Retirement Spiking Liability	
03-9400-202-S	Retirement Sick Leave	0
03-9400-20300	Insurance Vision	2,950
03-9400-20400	Insurance Life	1,200
03-9400-20500	Insurance Health	705,600
03-9400-20600	Insurance Dental	10,000
03-9400-20800	Insurance Unemployment	1,200
03-9400-20900	Insurance Workers Compensation	85,000
03-9400-29900	Air Evac	3,100
Jail 9400 Budget Totals		1,385,303

SUBTOTAL / JAIL FUND	6,336,249
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Code	LGEA Fund Description	FY 25-26
04-6106-43100	Road Construction Material	90,000
04-9200-99900	Contingency Mineral Reserve for Transfer	90,000
SUBTOTAL / L.G.E.A. Fund Budget		180,000

Code	State Grant Fund Description	FY 25-26
06-5232-34200	Health Program Matching Share	0
06-5401-46700	Park Recreation Grant	0
06-9200-99900	Reserve for Transfer	0

State Grant Fund Budget Totals	0
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Code	Federal Grant Fund Description	FY 25-26
07-5340-34200	Tap Grant Matching Share - Perryville	
07-5340-34201	Trails Grant Matching Share - Bike Park	
73-5435-54800	APBB Grant Battlefield Land Acquisition	
73-5405-71800	TAP Grant Trails Grant	
07-8011-54800	Bike Park Investigation/Development	
07-8011-71800	Bike Park Preliminary Construction	
07-9200-99900	Reserve for Transfer - TAP	
Federal Grant Fund Budget Totals		0

Code	E 911 Description	FY 25-26
16-5145-32202	E911 Landline Dispatch	22,000
16-5145-32203	E911 Cellular Dispatch	225,000
16-5145-52102	E911 Landline Liability Insurance	5,000
16-5145-52103	E911 Cellular Liability Insurance	2,600
16-9200-99900	E911 contingent reserve	1,525
Emergency Dispatch Budget Total		256,125

Code	Health Insurance Fund Description	FY 25-26
75-9100-19900	Health Care Reform Fees	300
75-9100-29900	Health Insurance Benefits Fair/Wellness Program	8,000
75-9100-30900	Mental Health Counseling Service Fee	0
75-9100-59900	Miscellaneous	500
75-9400-29900	EAP Administration Fees	4,000
75-9400-20500	Health Insurance Claims	1,875,000
75-9400-20501	Employee HRA Claims	15,000
75-9400-20502	Employee Vision Claims	21,500
75-9400-20504	Employee Incentive Claims	5,000
75-9400-20600	Employee Dental Claims	45,000
75-9400-29900	Air Evac Insurance Administration	0
75-9400-31500	Health Insurance Administration	560,000
75-9400-31501	Health Reimbursement Account Administration	2,500
75-9400-31502	Vision Insurance Administration	3,000
75-9400-31506	Dental Insurance Administration	7,500
75-9200-99980	Contingent Reserve for Health Insurance Transfers	1,164,511
Health Insurance Fund Budget Totals		3,711,811

Code	Boyle Jail Fund Description	FY 25-26
76-5101-72300	Boyle Jail New Equipment	
76-5102-31400	Juvenile Status Offenders	
76-9100-39900	Contract Services	

76-9100-53100	Liability Jailer Bond	
76-9100-55100	Association Dues	
76-9400-29990	AirEvac	
76-9100-99900	Reserve for Transfer	437,118
Boyle Jail Fund Budget Totals		437,118

Code	Emergency Medical Services Fund Description	FY 25-26
78-5140-10300	EMS Deputy Director Salaries	154,000
78-5140-10500	EMS Administrative Assistant	35,000
78-5140-10700	EMS Director Salary	96,700
78-5140-10701	Medical Director - KRS 311A, 202 KAR 7:010	39,050
78-5140-13500	EMS Social Worker	71,750
78-5140-13700	EMS Personnel	2,215,500
78-5140-30700	Contracts: Compliance Audit	9,500
78-5140-30900	ASPP Consulting	95,000
78-5140-31500	Contract: Pediatric Pharmaceutical Software	2,500
78-5140-32000	Contracts: Billing Service	90,000
78-5140-32200	Computer Communication Aid Software	1,900
78-5140-33300	Preventive Maintenance Contract Equipment	30,000
78-5140-33400	Building Maintenance & Repair	10,000
78-5140-33600	Equipment Maintenance & Repair	20,000
78-5140-34300	Contract: Employee Medical Services/Testing	500
78-5140-34500	Contract: Pharmaceutical Software	0
78-5140-34800	Contract: E-Dispatch Software	1,700
78-5140-34810	EMS Computer Aid Software	0
78-5140-41100	Custodial Supplies	3,000
78-5140-44300	Vehicle Parts	20,000
78-5140-44500	Office Supplies	3,500
78-5140-44600	Software Safety (SAMSARA)	4,500
78-5140-45500	Fuel	70,000
78-5140-48100	Uniforms	20,000
78-5140-55000	Emergency Medical Supplies	130,000
78-5140-55001	Emergency Medical Supplies- Oxygen	10,000
78-5140-55100	Professional Dues	1,500
78-5140-55900	Emergency Medical Pharmaceuticals	40,000
78-5140-56700	Refunds	20,000
78-5140-56900	Conference Registration	2,000
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	38,000
78-5140-58500	Vending Machine Software	1,200

78-5140-58501	UltraSound Software	420
78-5140-59200	Vehicle: Maintenance & Repair(labor)	25,000
78-5140-59400	Community Education & Safety	3,000
78-5140-59500	Training : Online Training	3,500
78-5140-59900	Miscellaneous	500
78-5140-72300	EMS Motor Vehicles	600,000
78-5140-73900	New Equipment - Other	115,800
78-5140-90200	HB8 Medicaid	84,000
Emergency Medical Services Budget Totals		4,106,770

Code	Crisis Co Response Fund Description	FY 25-26
78-5233-12700	CCCR Administration	14,000
78-5233-13500	CCCR Mental Health Personnel - Social Worker	97,000
78-5233-13700	CCCR Mental Health Personnel - Medical	97,000
78-5233-39800	CCCR Professional Services	5,000
78-5233-42900	CCCR Fuel	1,000
78-5233-44500	CCCR Office Supplies	1,000
78-5233-44600	CCCR Crisis / Misc Supplies	2,000
78-5233-48100	CCCR Uniforms	1,000
78-5233-49900	CCCR Other Supplies	500
78-5233-52900	CCCR Liability Insurance	0
78-5233-56900	CCCR Registration/Training/Conferences	9,900
78-5233-57800	CCCR Utilities	2,500
78-5233-59200	CCCR Vehicle Repair & Maintenance	1,000
78-5233-59500	CCCR Community Education	10,000
78-5233-73900	CCCR New Equipment	500
78-5233-99900	CCCR Reserve	0
Crisis Co Response Budget Totals		242,400

Code	EMS Fund Description	FY 25-26
78-9100-50300	Bank Charges	
78-9100-52100	Insurance Liability	70,000
78-9100-53900	Legal Notices	500
78-9100-53900	Advertising	
78-9200-99900	Contingent Reserve: Transfer	39,000
78-9300-18200	Contingent Reserve: Educational Pay	25,000
78-9400-20100	Social Security Match	199,500
78-9400-20200	Retirement (Hazardous)	925,000
78-9400-20201	Retirement Sick Leave	
78-9400-20300	Insurance Vision	3,200
78-9400-20400	Insurance Life	1,200
78-9400-20500	Insurance Health	642,400
78-9400-20600	Insurance Dental	12,000

78-9400-20800	Insurance Unemployment	1,500
78-9400-20900	Insurance Worker's Compensation	135,500
78-9400-29900	Insurance AirEvac	4,000
EMS Administration Budget Totals		2,058,800

SUBTOTAL / EMS FUND	6,407,970
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Code	Fleet Management Fund Description	FY 25-26
79-6401-14700	Diesel Mechanic Salary	62,500
79-6401-33300	Diagnostic Maintenance Agreement	3,000
79-6401-41800	Hazardous Waste Disposal	600
79-6401-42700	Garage Supplies	5,000
79-6401-44100	Machinery and Equipment	5,000
79-6401-44300	Motor Vehicle Parts	1,000
79-6401-45500	Fuel	3,000
79-6401-47500	Tools	2,500
79-6401-47900	Tires/Machine Supplies	2,000
79-6401-48100	Uniforms	750
79-6401-52900	Liability Insurance	9,000
79-6401-56900	Dues & Registration	1,000
79-6401-57300	Telephone	800
79-6401-57800	Fleet Utilities	0
79-6401-59200	Vehicle Repair & Maintenance	200
79-6401-73900	Office Equipment & Supplies	500
79-9100-59900	Miscellaneous	500
79-9200-99900	Reserve for Transfer	
79-9400-20100	Social Security Match	4,925
79-9400-20200	Retirement	11,950
79-9400-20300	Vision Insurance	72
79-9400-20400	Life Insurance	29
79-9400-20500	Health Insurance	16,950
79-9400-20600	Dental Insurance	250
79-9400-20800	Unemployment Insurance	125
79-9400-20900	Worker's Compensation	1,500
79-9400-29900	AirEvac	70
Fleet Management Administration Budget Totals		133,221

Code	Co Clerk Storage Fund Description	FY 25-26
80-5010-72500	Office Equipment	47,610
80-9200-99900	Contingent Reserve for Transfer	50,000
Co Clerk Storage Fund Budget Totals		97,610

Code	Opioid Fund Description	FY 25-26
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81-9200-99900	Contingent Reserve for Transfer	386,722
Opioid Fund Budget Totals		386,722

Code	Sheriff Federal Seized Assets	FY 25-26
82-5015-739	New Equipment	10,050
82-9200-999	Contingent Reserve for Transfer	
Sheriff Federal Seized Assets Budget Totals		10,050

Code	American Rescue Plan Act Fund Description	FY 25-26
84-9100-30900	General Consultants	0
84-9100-31000	Contract Building Construction	0
84-9100-31900	Software Development Upgrade	0
84-9100-57900	Parksville Water Department	0
84-9100-71300	New Operating Equipment	0
84-9200-99900	Funds to Transfer	0
ARPA Fund Budget Totals		0

Expense/Appropriations	63,206,834
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BUDGET OF BOYLE COUNTY
Fiscal Year Ending June 30, 2026
SUMMARY ANALYSIS OF REVENUE

GENERAL FUND	REVENUES	39,934,908
PUBLIC WORKS FUND	REVENUES	5,315,049
JAIL FUND	REVENUES	6,336,249
LGEA FUND	REVENUES	180,000
E911 FUND	REVENUES	256,125
HEALTH FUND	REVENUES	3,711,811
BOYLE JAIL SAVINGS	REVENUES	437,118
E.M.S FUND	REVENUES	6,407,970
FLEET MANAGEMENT	REVENUES	133,221
COUNTY CLERK STORAGE	REVENUES	97,610
OPIOID FUND	REVENUES	386,722
SHERIFF FEDERAL SEIZED	REVENUES	10,050
	TOTAL REVENUE	63,206,834

Code	General Fund Receipts	Proposed Budget FY 25-26
01-4101-	Real Property Tax	1,375,000
01-4102-	Personal Property Tangible	275,000
01-4103-	Motor Vehicle Tax	135,000
01-4104-	Clerk: Delinquent Tax	7,500
01-4105-	Delinquent Tax - State	10,000
01-4130-	Bank Franchise Deposit Tax	185,000
01-4133-	Cannibus License Fee	1,000
01-4134-	Occupational License Fee	12,000,000
01-4135-	Deed Transfer	150,000
01-4139-	Net Profits Fee	275,000
01-4141-	Vehicle Rental Tax	1,000
01-4210-	Net Profit Minimum Fee	10,000
01-4301-	County Attorney: Excess Fees	1,000
01-4302-	Clerk: Excess Fees	100,000
01-4304-	Sheriff: Excess Fees	10,000
01-4401-	Contractors License	6,500
0	Business License	
01-4402-	Alcohol Beverage License	1,000
01-4412-01	Building Inspections - Boyle	40,000
01-4412-02	Building Inspections - Danville	20,000
01-4417-	Cable Franchise	20,000
01-4420-01	Dog License	3,000
01-4420-02	Dog Kennel License	500
01-4420-03	Animal Control Fines and Fees	2,500
0	Federal Grant - FEMA/CARES ETC.	
0	Federal Grants - TAP Perryville	
	Tax credits	200,000
	Bond	16,325,000
0	HB 1 Election Reimbursement Grant	
01-4510-	KY AG: Spay Neuter Grant	1,200
01-4510-01	Litter Abatement Funds	32,000
01-4510-02	State Recycle Grant	574,571
01-4510-03	Homeland Security Grant	1,000
01-4510-04	Hazard Waste Grant	41,000
0	Waste Management Composting Grant	245,107
01-4504-	State Waste Tire Grant	4,000
01-4520-	Election Expense Reimbursement	10,000
01-4521-	Board of Assessment Appeals	200
01-4522-	Legal Process Tax	150
01-4532-	AOC: Space Rental	120,000
0	AOC: Space Capital Projects	0
01-4539-	Sheriff: KLEFPF Reimbursement	125,000
0	Sheriff: KLEFPF Retirement Reimbursement	
01-4541-	EMA Reimbursement - Local	30,000
01-4542-	EMA Reimbursement - Federal	5,000
01-4544-	Environmental Services	75,000
01-4546-	Soil Conservation Funds	80,631
01-4561-	Court Facility Filing Fees	40,000

01-4566-	Prisoner Transport - HB 413	5,000
01-4567-	Traffic School 1/M Transports	1,500
01-4604-	Constitution Square Park Grant	1,000
01-4612-	Animal Control Charitable Grant	1,000
01-4680-	Occupational Tax Commission	250,000
01-4699-	Internet Tower Lease	9,000
01-4711-	Constitution Square Park Rent	22,800
01-4713-	Recycling Receipts	100,000
01-4721-	Constitution Square Endowment Distrib	100
0	Dividends	
0	Reimburse: Salary	
01-4727-	Reimbursements: Miscellaneous	2,500
01-4727-01	County Attorney: Reimburse: Attorney Staff Salary	5,000
01-4727-02	Sheriff: Reimburse - Court Security Salary	250,000
01-4727-04	Mercer Jail Administration	0
0	Reimburse: Utility	
0	Reimburse: FEMA/State Emergency	
01-4728-	SW Contract Education (Republic)	5,000
01-4728-01	Friends of Const Square Endow Grant	1,000
01-4731-	Miscellaneous Income	5,000
01-4733-	Reimbursements: Insurance	75,000
01-4733-01	Clerk: Health Insurance Reimbursements	225,000
0	Reimburse - Community Service Insurance	
01-4734-	Sheriff: Reimbursements - Sheriff Salary	950,000
01-4734-01	Clerk: Reimbursements - Salary	575,000
0	KACo W/C Safety Grant	
01-4780-	Embezzlement Fines	0
01-4801-	Interest - General Fund	185,000
01-4801-01	Interest Income - Money Market	450
01-4801-02	Interest Income - Facility Acct	0
01-4802-	Interest - CD	100,000
01-4806-	Interest - Occupational License Fee	9,000
0	Investment Interest	
		35,317,209

01-4901-	Surplus from Prior Year	982,725
0	CARES/Covid 19	0
0		
0	Prior Year Debt/Jail Restricted	0
01-4901-02	Prior Year Carryover Facility	0
0	Prior Year Carryover Unclaimed Property	0
01-4901-03	Prior Year Money Market	8,539,614
0	Prior Year Carryover Catastrophic Event	0
0	Prior Year Carryover Jail Construction Savings	0
01-4901-04	Prior Year CD (CTB)	4,957,736
0	Prior Year Adjustments	
01-4909-	Transfer Out - Operational Debt	(9,862,376)
01-4910-	Transfer In From Other Funds	

0	Transfer Out Trails Project	
0	Transfer In Trails Project Up Front	
		4,617,699

39,934,908

Code	Public Works Fund Receipts	Proposed Budget FY 25-26
02-4514-	Transportation Cabinet - FLEX Funds	50,000
02-4514-01	Transportation Cabinet - BRIDGES	1,955,000
02-4514-02	Transportation Cabinet - Emergency	30,000
02-4514-03	Transportation Cabinet - Discretionary(CPPP)	46,000
02-4514-04	Transportation Cabinet - CCCP	
02-4516-	Truck License Distribution	235,000
02-4517-	Drivers License	7,000
02-4518-	County Road Aid	855,794
0	Asphalt Grant	
0	Transit System (Railroad)	
0	KACo W/C Safety Grant	
02-4727-	Miscellaneous Reimb	1,000
02-4731-	Miscellaneous Revenue	1,000
02-4731-01	KAMM Grant (Stormwater)	
02-4801-	Interest	4,000
0	Federal Funds / FEMA	
		3,184,794

02-4901-	Surplus From Prior Year	17,819
	Prior Year Carryover Mineral	
0	Transfer Out - Operational Debt	
02-4910-	Transfer In Fund	2,112,436
		2,130,255

5,315,049

Code	Joint Jail Fund Receipts	Proposed Budget FY 25-26
03-4510-	Substance Abuse Program (SAP)	148,000
03-4510-01	MOUD Grant	0
0	Jail Arraignment HB1	
03-4533-	State Allotment - Boyle	89,246
0	State Allotment - Mercer	0
03-4534-	State Medical Allotment - Boyle	7,047
0	State Medical Allotment - Mercer	0
03-4534-01	Catastrophic State Medicals	15,000
03-4535-	Court Costs - Boyle HB452	4,200
0	Court Costs - Mercer	0
03-4537-	State Controlled Intake	95,000
03-4537-01	State Controlled Intake Medical	15,000
03-4538-	DUI Fees - Boyle	5,000
0	Canteen Prison Profits	0
0	State Allotment - Mercer	0
0	Court Costs - Mercer	0

0	DUI Fees - Mercer	0
0	Inmate Medical Reimb - Mercer	0
03-4557-	Class 'D' Felons	360,000
03-4557-01	Class 'D' Medical Allotment	24,000
03-4558-	Mercer Contribution	0
03-4558-01	Debt Reimbursement - Mercer	
03-4559-	Soc Security Adm. Incentive Fee	1,200
03-4568-	Canteen Sales	60,000
03-4569-	Local Corrections Assistance - Boyle	40,455
03-4618-	Work Release Boyle/Mercer	300
03-4618-01	Work Release Drug Screen	100
03-4621-	Class 'C' Felons	350,000
03-4621-01	Class 'C' Medical Allotment	22,000
03-4624-	Home Incarceration	25,000
03-4633-	Bond Fees - Boyle	1,500
03-4634-	Mercer Per Diem	0
0	Reimburse Canteen Prison Stay	0
03-4702-	Tablet/Telephone Support	106,000
0	IM Phone Vend Equip Grant	0
0	Reimbursement Salary	
03-4727-	Reimburse Miscellaneous	1,000
03-4727-01	Reimburse Canteen IM Contract	22,000
03-4727-02	Reimburse Canteen Boyle Medicals	25,000
03-4727-03	Reimburse Canteen State Medical	5,000
03-4727-04	REIMB Canteen Mercer MED	0
03-4727-05	Reimburse Inmate Court Transport	0
03-4727-06	Inmate Hygeen Admission	5,000
0	Reimburse Canteen Essentials	
03-4731-	Miscellaneous Revenues	1,000
03-4733-	REIMB Canteen Medical	25,000
03-4799-	HB 556	95,000
03-4801-	Interest	450
03-4806-	Interest Jail Restricted	400
		1,548,898

03-4901-	Surplus from Prior Year	200,000
0	Prior Year Carryover Jail	
03-4901-01	Prior Year Debt/Jail Restricted	350,000
0	Prior Year Carryover Facility Expansion	
03-4910-	Transfer In - Fund	4,277,806
03-4909-	Transfer out	(40,455)
0	Boyle Contribution	
		4,787,351

6,336,249

Code	LGEA Fund Receipts	Proposed Budget FY 25-26
04-4529-	Mineral Tax	80,000

04-4801-	Interest	175
		80,175

04-4901-	Surplus From Prior Year	99,825
0	Prior Year Adjustments	
		99,825
		180,000

Code	911 Fund	
16-4140-	Land Line E911 Receipts	25,000
16-4562-	Cellular E911 Receipts	230,000
16-4801-	Interest	25
		255,025

16-4901-	Prior Year Carryover	1,100
0	Surplus Pville Land Line	
		1,100
		256,125

Code	Health Insurance Receipts	Proposed Budget FY 25-26
75-0000-45450	Dental Premiums Single	
75-0000-45580	Dental Premiums Family	
75-0000-45581	Vision Premiums Family	
75-0000-47271	Specific/Aggregate Reimbursement	
75-0000-47272	Dupl Claim Pymt Reimb	
75-0000-47273	Reimbursement - Misc	
75-4733-01	Health Premiums -Single plus Family	
75-0000-47374	Health Fair Sponsorships	0
75-4727-	Stop Loss Reimbursements	50,000
75-4727-01	RX Rebates	50,000
75-4727-02	HIA Premiums	10,000
75-4727-03	Misc Income / HRA Premiums	15,000
75-4733	Health Premiums Single	2,250,000
75-4733-01	Health Premium Family	5,000
75-4733-02	Vision Premium Single	10,000
75-4733-03	Vision Premium Family	20,000
75-4733-04	Dental Premium Single	39,925
75-4733-05	Dental Premium Family	25,000
75-0000-47331	Vision Premiums Single	
75-0000-48010	Interest	1,000
		2,475,925

75-0000-49010	Prior Year Carryover	1,235,886
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75-0000-49100	Transfers In	
	Surplus, Prior Year Health	
	Surplus, Prior Year Dental	
	Surplus, Prior Year HRA	
	Surplus, Prior Year Vision	
	Surplus, Prior Year HIA	
		1,235,886
		3,711,811

Code	Boyle Jail	Proposed Budget FY 25-26
76-4801	Interest	150
		150

76-49010	Prior Year Carryover	396,513
76-49090	Transfer Out	
76-49100	Transfer In	40,455
		436,968
		437,118

Code	EMS RECEIPTS	Proposed Budget FY 25-26
0	Firefighters Assistance Grant	
78-4503-	Federal Reimbursements HB8	220,000
	ASPP	254,000
78-4504-	CCCR Grant	200,000
78-4510-	SB66 Grant	10,000
78-4611-	Emergency Medical Service	1,950,000
78-4727-	Social Worker Salary Reimbursement	71,750
78-4727-01	Medical Director Salary Reimbursement	24,564
78-4727-02	REIMB.-Training	10,000
78-4731-	KACo Safety Grant	5,000
78-4733-	Insurance Reimb.	10,000
78-4801-	Interest	300
0	Training Equipment Grant	
0	Donations	
		2,755,614

78-4901-	Surplus From Prior Year	200,790
	EMS	
	Cares Act, New Equipment	
78-4910-	Transfer In	3,451,566

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TOTAL RECEIPTS	3,652,356
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6,407,970

Code	FLEET RECEIPTS	Proposed Budget FY 25-26
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79-4641-	Vehicle Repair	50,000
79-4731-	Miscellaneous	1,000
79-4801-	Interest	5
		51,005

79-4901-	Surplus Prior Year	9,052
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79-4910-	Transfer In	73,164
		82,216

133,221

Code	CO CLERK STORAGE RECEIPTS	Proposed Budget FY 25-26
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80-4731-	Miscellaneous Income	50,000
80-4801-	Interest	150
		50,150

80-4901-	Surplus from Prior Year	47,460
		47,460

97,610

Code	OPIOID SETTLEMENT RECEIPTS	Proposed Budget FY 25-26
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81-4760-	Opioid Court Settlement	100,000
81-4801-	Interest	450

		100,450
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81-4901-	Surplus from Prior Year	338,868
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81-0000-49090	Transfer Out	(52,596)
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		286,272
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386,722

Code	Sheriff Federal Seized Assets	Proposed Budget FY 25-26
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82-4731	Miscellaneous Income	10,000
82-4801	Interest	50

		10,050

82-4901	Surplus from Prior Year	
		0

10,050

Revenue Total	63,206,834
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LIABILITIES SECTION

Thru June 30, 2026

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	1,065,000				
10. Outstanding Interest	75,846				
11. Less Reserve Earnings					
12. Total Outstanding	1,140,846				1,140,846
13. Next Payment Due Date	12/1/2025				
14. Total Due This Budget	149,205	76,863			226,069

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					1,140,846
13. Next Payment Due Date					
14. Total Due This Budget					226,069

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.

BUDGET SIGNATURE PAGEBudget Document
Page ____ of ____**Submitted**Date: 5/28/2025Signed: Trille L. Bottom
County Judge/Executive**Approved as to Form and Classification**Date: 6/5/2025Signed: Robert O. Brown
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 24 day of June, 20 25.

Signed: Trille L. Bottom
County Judge/ExecutiveAttest: Casper McCoy
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