

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

GENERAL FUND	REVENUES	39,882,312
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	63,154,237

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	13,152,511
Total General Fund		39,882,312
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

****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

****FLEET MANAGEMENT FUND****

6400	Other Transportation Service	111,850
9000	Administration	21,371
Total Fleet Fund		133,221

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

5000	Gneral Government	47,610
9000	Administration	50,000
Total County Clerk Storage Fund		97,610

****OPIOID FUND****

9000	Administration	386,722
Total Opioid Fund		386,722

****SHERIFF FEDERAL SEIZED****

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

Total Sheriff Federal Seized	10,050
Total Appropriations	<u>63,154,237</u>

Total General Fund	39,882,312
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	10050
Grand Total All Funds	<u>63,154,237</u>

LF 1002.008
Rev. 2/96

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 #8	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.

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
01-9400-203	General Fund Insurance- Vision
02-9400-203	Public Works Fund Insurance- Vision
03-9400-203	Jail Fund Insurance- Vision
78-9400-203	Emergency Medical Services Fund Insurance- Vision
79-9400-203	Fleet Management Fund Insurance- Vision
01-9400-204	General Fund Insurance- Life
02-9400-204	Public Works Fund Insurance- Life
03-9400-204	Jail Fund Insurance – Life
78-9400-204	Emergency Medical Services Fund Insurance – Life
79-9400-204	Fleet Management Fund Insurance- Life
01-9400-205	General Fund Insurance - Health
02-9400-205	Public Works Fund Insurance – Health
03-9400-205	Jail Fund Insurance – Health
78-9400-205	Emergency Medical Services Fund Insurance – Health
79-9400-205	Fleet Management Fund Insurance- Health
01-9400-206	General Fund Insurance - Dental
02-9400-206	Public Works Fund Insurance – Dental
03-9400-206	Jail Fund Insurance – Dental
78-9400-206	Emergency Medical Services Fund Insurance – Dental
79-9400-206	Fleet Management Fund Insurance – Dental
75-9400-205	Health & RX Insurance Claim Payments
75-9400-205-1	Health Insurance HRA Claims Payments
75-9400-205-2	Vision Insurance Claim Payments
75-9400-205-4	Health Incentive Claim Payments
75-9400-206	Dental Insurance Claim Payments
75-9400-315	Health Insurance Premiums/Administration
75-9400-315-1	Health Reimbursement Acct Administration
75-9400-315-2	Vision Insurance Premiums/Administration
75-9400-315-6	Dental 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 _____, Seconded by _____

Vote For : _____ Vote Against : _____

Signed: _____, Fiscal Court Clerk

Date : _____

Signed: _____, County Judge/Executive

Date : _____

ANNUAL STANDING ORDER
PRE-APPROVE CERTAIN RECURRING EXPENSES

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The Fiscal Court of Boyle County in accordance with state law hereby orders recurring expenses for Utilities be paid when due:

Acct#	Description
01-5001-573	CJE Telephone
01-5020-573	Coroner Telephone
01-5080-573	Courthouse Telephone
01-5080-578	Courthouse Utilities
01-5081-578	AOC Utilities
01-5085-578	Other County Properties Utilities
01-5080-583	Courthouse Utilities Gas
01-5091-573	Information Technology Telephone
01-6201-582	Airport Utilities
01-5115-573	Building Inspector Telephone
01-5135-578	Emergency Management Agency Utilities
01-5205-578	Animal Control Utilities
01-5215-578	Solid Waste Utilities
01-5217-578	Recycle Center Utilities
01-5401-578	Parks Utilities
01-5405-578	Constitution Square Utilities
02-6103-573	Public Works Telephone
02-6103-578	GSC Public Works Facility Utilities
03-5101-573	Jail Telephone
03-5101-578	Jail Utilities
03-5103-578	Jail Non-residential Treatment Utilities
78-5140-573	Emergency Medical Services Telephone
78-5140-578	Emergency Medical Services Utilities
78-5233-578	EMS CCCR Utilities
79-6401-573	Fleet Management Telephone
79-6401-578	Fleet Management Utilities

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Vote For : _____ Vote Against : _____

_____, Fiscal Court Clerk

Date : _____

_____, Co. Judge/Executive

Date : _____

ANNUAL STANDING ORDER
PRE-APPROVE CERTAIN RECURRING EXPENSES

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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
03-7700-606-1	Boyle Co Jail Energy Project Debt Service
03-7700-606-2	Boyle Jail Savings 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).

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Vote For : _____ Vote Against : _____

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Date : _____

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Date : _____

ANNUAL STANDING ORDER
PRE-APPROVE CERTAIN RECURRING EXPENSES

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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
01-5001-101	County Judge Executive Salary
01-5001-103	Deputy Judge Executive Stipend
01-5001-104	Finance Officer Salary
01-5001-105	County Judge Executive Assistant Salary
01-5001-107	County Administrator Salary
01-5005-101	County Attorney Salary
01-5005-105	County Attorney Assistant Salary
01-5005-106	County Attorney Office Staff Salary
01-5010-101	County Clerk Salary
01-5010-106	County Clerk Staff Salaries
01-5010-181	County Clerk Incentive
01-5010-210	County Clerk Expense Allowance
01-5015-101	Sheriff Salary
01-5015-103	Sheriff Deputies Salaries
01-5015-10301	Sheriff Deputies (GEN) Salaries
01-5015-106	Sheriff Deputy/IT
01-5015-127	Sheriff Tax/Bookkeeping Salary
01-5015-179	Sheriff PT Office Staff Salaries
01-5015-188	Sheriff Court Securities Salaries
01-5015-212	Sheriff Incentive
01-5015-310	Sheriff KLEFPF
01-5020-101	Coroner Salary
01-5020-103	Coroner Deputies Salaries
01-5025-101	Magistrate Salaries
01-5025-167	Fiscal Court Clerk Stipend
01-5025-210	Magistrate Expense Allowance
01-5025-212	Magistrate Incentive
01-5040-102	County Treasurer Salary
01-5046-105	Human Resource Payroll Officer Salary
01-5046-107	Human Resource Director Salary
01-5047-105	Tax Administrator Salary
01-5047-106	Tax Administrator Assistant Salary
01-5047-179	Tax Administrator PT Assistant Salary
01-5060-101	Law Librarian Salary
01-5065-192	Election Officers Salary

01-5091-129	Information Technology Director Salary
01-5115-107	Building Inspector Salary
01-5115-185	Flood Plain/ FEMA Coordinator Stipend
01-5135-103	EMA Deputy Director Salary
01-5135-107	EMA Director Salary
01-5205-102	Animal Control Officer I Salary
01-5205-103	Animal Control Officer II Salary
01-5205-171	Animal Control Outreach Coordinator
01-5205-172	Animal Care Specialist
01-5205-177	Animal Control Shelter Janitorial Staff
01-5205-17808	Animal Control Overtime/On Call Pay
01-5212-106	SW Environmental Educator (Americorps)
01-5212-107	Solid Waste Coordinator Salary
01-5212-185	Solid Waste Salaries
01-5217-185	Recycling Salaries
01-5235-185	Soil Conservation Salary
01-5405-185	Constitution Square Maintenance Salary
01-9400-201	Social Security Match
01-9400-202	Retirement Match
01-9400-203	Vision Insurance
01-9400-205	Health Insurance
01-9400-206	Dental Insurance
02-6103-102	Public Works Supervisor Salary
02-6103-103	Public Works Assistant Supervisor Salary
02-6103-105	GSC Administrative Assistant Salary
02-6103-143	Public Works Maintenance Salary
02-9400-201	Social Security Match
02-9400-202	Retirement Match
02-9400-203	Vision Insurance
02-9400-205	Health Insurance
02-9400-206	Dental Insurance
03-5101-101	Jailer Salary
03-5101-103	Jail Deputies Salaries
03-5101-123	Jail Deputies PT Salaries
03-5101-212	Jailer Incentive
03-9400-201	Social Security Match
03-9400-202	Retirement Match
03-9400-203	Vision Insurance
03-9400-205	Health Insurance
03-9400-206	Dental Insurance
78-5140-103	EMS Deputy Director Salaries
78-5140-105	EMS Administrative Assistant Salary
78-5140-107	EMS Director Salary

78-5140-10701	EMS Medical Director Salary
78-5140-135	EMS Social Worker Salary
78-5140-137	EMS Personnel Salaries
78-5233-127	CCCR Administration Salary
78-5233-135	CCCR Mental Health Personnel Salaries
78-5233-137	CCCR Mental Health Personnel Medical Salary
78-9400-201	Social Security Match
78-9400-202	Retirement Match
78-9400-203	Vision Insurance
78-9400-205	Health Insurance
78-9400-206	Dental Insurance
79-6401-147	Mechanic Salary
79-9400-201	Social Security Match
79-9400-202	Retirement Match
79-9400-203	Vision Insurance
79-9400-205	Health Insurance
79-9400-206	Dental Insurance

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