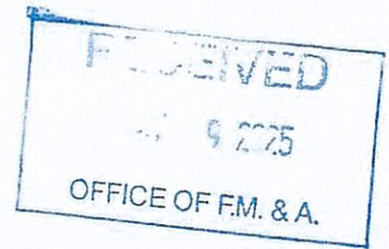


Ordinance # 05-08-25-01



BUDGET
FOR
BOURBON COUNTY
FISCAL YEAR
2025 - 2026

Dana H Boone
Bourbon County Treasurer

Proposed Budget Revenues

BOURBON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2025-2026

General Fund		
4100	TAXES	8,162,000.00
4300	EXCESS FEES	1,511,186.00
4400	LICENSE AND PERMITS	100,000.00
4500	INTERGOVERNMENTAL REVENUES	1,993,862.00
4700	MISCELLANEOUS REVENUES	289,750.00
4800	INTEREST EARNED	20,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,579,078.00
Total General		14,655,876.00
Road Fund		
4500	INTERGOVERNMENTAL REVENUES	1,734,062.00
4700	MISCELLANEOUS REVENUES	21,000.00
4800	INTEREST EARNED	10,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	530,000.00
Total Road		2,295,062.00
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	175,800.00
4700	MISCELLANEOUS REVENUES	5,000.00
4800	INTEREST EARNED	6,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	608,000.00
Total Jail		795,300.00
Local Government Economic Assistance Fund		
4500	INTERGOVERNMENTAL REVENUES	125,000.00
4800	INTEREST EARNED	3,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	315,000.00
Total LGEA		443,000.00
Federal Grants		
4800	INTEREST EARNED	10,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	475,467.42
Total Fed		485,467.42
MILLERSBURG ROAD PARK PROJECT FUND		
4500	INTERGOVERNMENTAL REVENUES	
4800	INTEREST EARNED	56,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	3,000,000.00
Total NEW PARK		3,056,000.00
OPIOID SETTLEMENT		
4700	MISCELLANEOUS REVENUES	12,000.00
4800	INTEREST EARNED	10,250.00
4900	SURPLUS, BORROWING AND TRANSFERS	250,895.00
Total OPIOID SETTLEMENT		273,145.00
COUNTY CLERK PERMANENT STORAGE FEES		
4700	MISCELLANEOUS REVENUES	40,000.00
4800	INTEREST EARNED	500.00
4900	SURPLUS, BORROWING AND TRANSFERS	84,000.00
Total CO CLK STORGE		124,500.00
ETERNAL FLAME MAINTENANCE		
4700	MISCELLANEOUS REVENUES	2,000.00

Proposed Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

ETERNAL FLAME MAINTENANCE		
4800	INTEREST EARNED	100.00
4900	SURPLUS, BORROWING AND TRANSFERS	
Total ETERNAL FLAME		2,100.00
PHASE I		
4500	INTERGOVERNMENTAL REVENUES	302,000.00
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	
Total TOBACCO MONEY		303,000.00
AMERICAN RESCUE PLAN ACT FUNDS		
4500	INTERGOVERNMENTAL REVENUES	
4800	INTEREST EARNED	
4900	SURPLUS, BORROWING AND TRANSFERS	4,217,800.00
Total ARPA		4,217,800.00
Total Budget Revenues		26,651,250.42

FY 2025-2026 Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-4101- -	REAL PROPERTY TAXES	1,600,000.00	10.92%	6.00%	
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	15,000.00	0.10%	0.06%	
01-4103- -	MOTOR VEHICLE PROPERTY TAX	350,000.00	2.39%	1.31%	
01-4104- -	DELINQUENT PROPERTY TAX	24,000.00	0.16%	0.09%	
01-4130- -	BANK SHARES	85,000.00	0.58%	0.32%	
01-4131- -	FRANCHISE SHERIFF	100,000.00	0.68%	0.38%	
01-4134- -	OCCUPATIONAL LICENSE	4,800,000.00	32.75%	18.01%	
01-4134-B -	OCCUPATIONAL TAX PENALTY OR INTEREST	5,000.00	0.03%	0.02%	
01-4134-C -	BUSINESS LICENSE FEES	10,000.00	0.07%	0.04%	
01-4135- -	DEED TRANSFER	130,000.00	0.89%	0.49%	
01-4139- -	NET PROFIT	1,043,000.00	7.12%	3.91%	
01-4139-B -	NET PROFIT PENALTY OR INTEREST				
12 Accounts Listed		4100	8,162,000.00	55.69%	30.63%
01-4302- -	EXCESS FEES - CLERK		253,932.00	1.73%	0.95%
01-4304- -	EXCESS FEES - SHERIFF		1,000.00	0.01%	0.00%
01-4304-A -	SHERIFF-MONTHLY EXCESS FEES		1,256,254.00	8.57%	4.71%
3 Accounts Listed		4300	1,511,186.00	10.31%	5.67%
01-4418- -	OTHER FRANCHISE-RUMPKE		100,000.00	0.68%	0.38%
1 Accounts Listed		4400	100,000.00	0.68%	0.38%
01-4504- -	FEDERAL GRANT-DOM. VIOLENCE		50,350.00	0.34%	0.19%
01-4504-A -	CDBG MILLERSBURG BANK BUILDING		750,000.00	5.12%	2.81%
01-4506-A -	FIRE PENSION		20,000.00	0.14%	0.07%
01-4510-C -	STATE GRANT-SPAY/NEUTER		2,000.00	0.01%	0.01%
01-4510-K -	STATE GRANT-LIVESTOCK REMOVAL		5,000.00	0.03%	0.02%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT		8,160.00	0.06%	0.03%
01-4521- -	BOARD ASSESSMENT		250.00	0.00%	0.00%
01-4532-A -	CH-ANNEX SPACE RENTAL		243,500.00	1.66%	0.91%
01-4540- -	FIREFIGHTER INCENTIVE		50,000.00	0.34%	0.19%
01-4543-A -	BOURBON COUNTY FIRE STATE AID		68,000.00	0.46%	0.26%
01-4544-A -	P&Z REIMBURSEMENT		365,000.00	2.49%	1.37%
01-4545- -	COUNTY ATTORNEY REIMBURSEMENT		228,602.00	1.56%	0.86%
01-4545-E -	COUNTY ATTORNEY C/S RENT		6,000.00	0.04%	0.02%
01-4545-G -	PARKS REIMB SALARIES & BENEFITS		169,000.00	1.15%	0.63%
01-4561- -	HB-577 CH RELATED EXPENSES		28,000.00	0.19%	0.11%
15 Accounts Listed		4500	1,993,862.00	13.60%	7.48%
01-4702- -	TELEPHONE COMMUNICATIONS		15,000.00	0.10%	0.06%
01-4703- -	COMM SALES-POP		500.00	0.00%	0.00%
01-4707- -	FARM-MILLERSBURG RD PARK		10,000.00	0.07%	0.04%
01-4710-0 -	DOG TAG FEES		250.00	0.00%	0.00%
01-4711- -	RENTALS AND LEASES		2,000.00	0.01%	0.01%
01-4725- -	DIVIDENDS (KALF)		10,000.00	0.07%	0.04%
01-4727- -	REIMBURSEMENT-BANK FEES		4,500.00	0.03%	0.02%
01-4728- -	PARK DONATIONS		5,000.00	0.03%	0.02%
01-4728-K -	KY AMERICAN WATER		500.00	0.00%	0.00%
01-4731- -	MISCELLANEOUS REVENUES		10,000.00	0.07%	0.04%

FY 2025-2026 Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
General Fund					
01-4733- -	INSURANCE REIMBURSEMENT		20,000.00	0.14%	0.07%
01-4753- -	EDA-REIMBURSEMENT		200,000.00	1.36%	0.75%
01-4799- -	CO ATTY-OTHER RECEIPTS		12,000.00	0.08%	0.04%
13 Accounts Listed		4700	289,750.00	1.98%	1.09%
01-4801- -	INTEREST		20,000.00	0.14%	0.07%
1 Accounts Listed		4800	20,000.00	0.14%	0.08%
01-4901- -	SURPLUS FROM PRIOR YEAR		2,579,078.00	17.60%	9.68%
01-4903- -	PRIOR YEAR ADJUSTMENT				
01-4904- -	REFUNDING & IMPROVEMENT				
01-4909- -	TRANSFERS OUT				
01-4910- -	TRANSFER IN				
5 Accounts Listed		4900	2,579,078.00	17.60%	9.68%
50 Accounts Listed		General	14,655,876.00		54.99%
Road Fund					
02-4510-M -	HB174-LITTER ABATEMENT		18,913.00	0.82%	0.07%
02-4514- -	RURAL SECONDARY MONEY				
02-4514-A -	DISCRETIONARY FUNDS (FLEX)		418,000.00	18.21%	1.57%
02-4516- -	TRUCK LICENSE DISTRIBUTION		230,000.00	10.02%	0.86%
02-4518- -	COUNTY ROAD AID		1,007,653.00	43.91%	3.78%
02-4518-A -	MUNICIPAL ROADS		59,496.00	2.59%	0.22%
6 Accounts Listed		4500	1,734,062.00	75.56%	6.51%
02-4731- -	MISCELLANEOUS REVENUE		1,000.00	0.04%	0.00%
02-4733- -	INSURANCE REIMBURSEMENT		20,000.00	0.87%	0.07%
2 Accounts Listed		4700	21,000.00	0.92%	0.08%
02-4801- -	INTEREST EARNED		10,000.00	0.44%	0.04%
1 Accounts Listed		4800	10,000.00	0.44%	0.04%
02-4901- -	SURPLUS FROM PRIOR YEAR		150,000.00	6.54%	0.56%
02-4903- -	PRIOR YEAR ADJUSTMENTS		380,000.00	16.56%	1.43%
02-4909- -	TRANSFERS OUT				
02-4910- -	TRANSFERS IN				
4 Accounts Listed		4900	530,000.00	23.09%	1.99%
13 Accounts Listed		Road	2,295,062.00		8.61%
Jail Fund					
03-4533- -	JAIL OPERATION STATE		100,000.00	12.57%	0.38%
03-4534- -	STATE JAIL MEDICAL		8,000.00	1.01%	0.03%
03-4535- -	COURT COST HB-452		8,000.00	1.01%	0.03%
03-4538- -	DUI FEES		3,000.00	0.38%	0.01%
03-4543-A -	TRAFFIC SCHOOL FEES		1,000.00	0.13%	0.00%
03-4567- -	HB413-COURT COSTS		6,000.00	0.75%	0.02%
03-4569- -	HB463 CORRECTIONS ASSISTANCE FUNDS		45,000.00	5.66%	0.17%
03-4599- -	S.S. ADM INCENTIVE PAY		4,800.00	0.60%	0.02%
8 Accounts Listed		4500	175,800.00	22.10%	0.66%
03-4733- -	INSURANCE REIMBURSEMENT		5,000.00	0.63%	0.02%
1 Accounts Listed		4700	5,000.00	0.63%	0.02%
03-4801- -	INTEREST EARNED		6,500.00	0.82%	0.02%
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Page 2 of 5					

FY 2025-2026 Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Jail Fund					
1 Accounts Listed		4800	6,500.00	0.82%	0.02%
03-4901- -	SURPLUS FROM PRIOR YEAR		608,000.00	76.45%	2.28%
03-4903- -	PRIOR YEAR ADJUSTMENT				
03-4909- -	TRANSFERS OUT				
03-4910- -	TRANSFERS IN				
4 Accounts Listed		4900	608,000.00	76.45%	2.28%
14 Accounts Listed		Jail	795,300.00		2.98%
Local Government Economic Assistance Fund					
04-4529- -	MINERAL TAX		125,000.00	28.22%	0.47%
1 Accounts Listed		4500	125,000.00	28.22%	0.47%
04-4801- -	INTEREST		3,000.00	0.68%	0.01%
1 Accounts Listed		4800	3,000.00	0.68%	0.01%
04-4901- -	SURPLUS FROM PRIOR YEAR		315,000.00	71.11%	1.18%
04-4903- -	PRIOR YEAR ADJUSTMENT				
04-4909- -	TRANSFERS OUT				
04-4910- -	TRANSFER IN				
4 Accounts Listed		4900	315,000.00	71.11%	1.18%
6 Accounts Listed		LGEA	443,000.00		1.66%
Federal Grants					
07-4801- -	INTEREST EARNED		10,000.00	2.06%	0.04%
07-4802- -	INTEREST EARNED ON CD				
2 Accounts Listed		4800	10,000.00	2.06%	0.04%
07-4901- -	SURPLUS FROM PRIOR YEAR		475,467.42	97.94%	1.78%
07-4903- -	PRIOR YEAR ADJUSTMENT				
07-4909- -	TRANSFER OUT				
3 Accounts Listed		4900	475,467.42	97.94%	1.78%
5 Accounts Listed		Fed	485,467.42		1.82%
MILLERSBURG ROAD PARK PROJECT FUND					
14-4510-A -	STATE GRANT MILLERSBURG RD PARK				
1 Accounts Listed		4500			
14-4801- -	INTEREST EARNED		1,000.00	0.03%	0.00%
14-4802- -	INTEREST EARNED ON CD		55,000.00	1.80%	0.21%
2 Accounts Listed		4800	56,000.00	1.83%	0.21%
14-4903- -	SURPLUS FROM PRIOR YEAR		3,000,000.00	98.17%	11.26%
14-4909- -	TRANSFERS OUT TO OTHER FUNDS				
14-4910- -	TRANSFERS IN FROM OTHER FUNDS				
3 Accounts Listed		4900	3,000,000.00	98.17%	11.26%
6 Accounts Listed		NEW PARK	3,056,000.00		11.47%
OPIOID SETTLEMENT					
74-4760- -	OPIOID SETTLEMENT		12,000.00	4.39%	0.04%
1 Accounts Listed		4700	12,000.00	4.39%	0.05%
74-4801- -	INTEREST EARNED		250.00	0.09%	0.00%
74-4802- -	INTEREST EARNED ON CD		10,000.00	3.66%	0.04%
2 Accounts Listed		4800	10,250.00	3.75%	0.04%

FY 2025-2026 Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
OPIOID SETTLEMENT					
74-4901- -	SURPLUS PRIOR YEAR		250,895.00	91.85%	0.94%
	1 Accounts Listed	4900	250,895.00	91.85%	0.94%
	4 Accounts Listed	OPIOID SETTLEMENT	273,145.00		1.02%
COUNTY CLERK PERMANENT STORAGE FEES					
75-4731-0 -	COUNTY CLERK PERMANENT STORAGE FEES		40,000.00	32.13%	0.15%
	1 Accounts Listed	4700	40,000.00	32.13%	0.15%
75-4801- -	INTEREST EARNED		500.00	0.40%	0.00%
	1 Accounts Listed	4800	500.00	0.40%	0.00%
75-4901- -	SURPLUS PRIOR YEAR		84,000.00	67.47%	0.32%
75-4903- -	PRIOR YEAR ADJUSTMENT				
75-4909- -	TRANSFERS OUT				
75-4910- -	TRANSFER IN				
	4 Accounts Listed	4900	84,000.00	67.47%	0.32%
	6 Accounts Listed	CO CLK STORGE	124,500.00		0.47%
ETERNAL FLAME MAINTENANCE					
76-4728- -	DONATIONS		2,000.00	95.24%	0.01%
	1 Accounts Listed	4700	2,000.00	95.24%	0.01%
76-4801- -	INTEREST EARNED		100.00	4.76%	0.00%
	1 Accounts Listed	4800	100.00	4.76%	0.00%
76-4901- -	SURPLUS PRIOR YEAR				
76-4903- -	PRIOR YEAR ADJUSTMENT				
76-4909- -	TRANSFERS OUT				
76-4910- -	TRANSFERS IN				
	4 Accounts Listed	4900			
	6 Accounts Listed	ETERNAL FLAME	2,100.00		0.01%
PHASE I					
77-4543-B -	CO AG INVESTMENT PROGRAM		252,000.00	83.17%	0.95%
77-4543-C -	CO AG INVESTMENT PROGRAM YOUTH		40,000.00	13.20%	0.15%
77-4543-D -	CO AG DAR PROGRAM		10,000.00	3.30%	0.04%
	3 Accounts Listed	4500	302,000.00	99.67%	1.13%
77-4801- -	INTEREST EARNED ON CHECKING ACCOUNT		1,000.00	0.33%	0.00%
	1 Accounts Listed	4800	1,000.00	0.33%	0.00%
77-4901- -	SURPLUS PRIOR YEAR				
77-4903- -	PRIOR YEAR ADJUSTMENTS				
	2 Accounts Listed	4900			
	6 Accounts Listed	TOBACCO MONEY	303,000.00		1.14%
AMERICAN RESCUE PLAN ACT FUNDS					
85-4504- -	ARPA FUNDS				
	1 Accounts Listed	4500			
85-4801- -	INTEREST				
85-4802- -	INTEREST EARNED ON CD				
	2 Accounts Listed	4800			
85-4901- -	SURPLUS FROM PRIOR YEAR		4,217,800.00	100.00%	15.83%
85-4903- -	PRIOR YEAR ADJUSTMENTS				

FY 2025-2026 Budget Revenues

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
AMERICAN RESCUE PLAN ACT FUNDS					
85-4909- -	TRANSFERS OUT				
85-4910- -	TRANSFERS IN				
	4 Accounts Listed	4900	4,217,800.00	100.00%	15.83%
	7 Accounts Listed	ARPA	4,217,800.00		15.83%
	123 Accounts Listed	11 Funds listed totaling	26,651,250.42		

Summary Analysis of Revenues

BOURBON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES			
4300	EXCESS FEES	8,162,000.00	55.69%	30.63%
4400	LICENSE AND PERMITS	1,511,186.00	10.31%	5.67%
4500	INTERGOVERNMENTAL REVENUES	100,000.00	0.68%	0.38%
4700	MISCELLANEOUS REVENUES	1,993,862.00	13.60%	7.48%
4800	INTEREST EARNED	289,750.00	1.98%	1.09%
4900	SURPLUS, BORROWING AND TRANSFERS	20,000.00	0.14%	0.08%
Total General		2,579,078.00	17.60%	9.68%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	1,734,062.00	75.56%	6.51%
4700	MISCELLANEOUS REVENUES	21,000.00	0.92%	0.08%
4800	INTEREST EARNED	10,000.00	0.44%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	530,000.00	23.09%	1.99%
Total Road		2,295,062.00		8.61%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	175,800.00	22.10%	0.66%
4700	MISCELLANEOUS REVENUES	5,000.00	0.63%	0.02%
4800	INTEREST EARNED	6,500.00	0.82%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS	608,000.00	76.45%	2.28%
Total Jail		795,300.00		2.98%
Local Government Economic Assistance Fund				
4500	INTERGOVERNMENTAL REVENUES	125,000.00	28.22%	0.47%
4800	INTEREST EARNED	3,000.00	0.68%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	315,000.00	71.11%	1.18%
Total LGEA		443,000.00		1.66%
Federal Grants				
4800	INTEREST EARNED	10,000.00	2.06%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	475,467.42	97.94%	1.78%
Total Fed		485,467.42		1.82%
MILLERSBURG ROAD PARK PROJECT FUND				
4500	INTERGOVERNMENTAL REVENUES			
4800	INTEREST EARNED	56,000.00	1.83%	0.21%
4900	SURPLUS, BORROWING AND TRANSFERS	3,000,000.00	98.17%	11.26%
Total NEW PARK		3,056,000.00		11.47%
OPIOID SETTLEMENT				
4700	MISCELLANEOUS REVENUES	12,000.00	4.39%	0.05%
4800	INTEREST EARNED	10,250.00	3.75%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	250,895.00	91.85%	0.94%
Total OPIOID SETTLEME		273,145.00		1.02%
COUNTY CLERK PERMANENT STORAGE FEES				
4700	MISCELLANEOUS REVENUES	40,000.00	32.13%	0.15%
4800	INTEREST EARNED	500.00	0.40%	0.00%

Summary Analysis of Revenues

BOURBON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
COUNTY CLERK PERMANENT STORAGE FEES				
4900	SURPLUS, BORROWING AND TRANSFERS	84,000.00	67.47%	0.32%
Total CO CLK STORGE		124,500.00		0.47%
ETERNAL FLAME MAINTENANCE				
4700	MISCELLANEOUS REVENUES	2,000.00	95.24%	0.01%
4800	INTEREST EARNED	100.00	4.76%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS			
Total ETERNAL FLAME		2,100.00		0.01%
PHASE I				
4500	INTERGOVERNMENTAL REVENUES	302,000.00	99.67%	1.13%
4800	INTEREST EARNED	1,000.00	0.33%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS			
Total TOBACCO MONEY		303,000.00		1.14%
AMERICAN RESCUE PLAN ACT FUNDS				
4500	INTERGOVERNMENTAL REVENUES			
4800	INTEREST EARNED			
4900	SURPLUS, BORROWING AND TRANSFERS	4,217,800.00	100.00%	15.83%
Total ARPA		4,217,800.00		15.83%
Total Budgeted Revenues				
Name	Budget	% Total		
GENERAL FUND	14,655,876.00	54.99%		
ROAD FUND	2,295,062.00	8.61%		
JAIL FUND	795,300.00	2.98%		
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	443,000.00	1.66%		
FEDERAL GRANTS	485,467.42	1.82%		
MILLERSBURG ROAD PARK PROJECT FUND	3,056,000.00	11.47%		
OPIOID SETTLEMENT	273,145.00	1.02%		
COUNTY CLERK PERMANENT STORAGE FEES	124,500.00	0.47%		
ETERNAL FLAME MAINTENANCE	2,100.00	0.01%		
PHASE I	303,000.00	1.14%		
AMERICAN RESCUE PLAN ACT FUNDS	4,217,800.00	15.83%		
Total Budgeted Revenues	26,651,250.42	100.00%		

Proposed Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

General Fund		
5000	GENERAL GOVERNMENT	
5100	PROTECTION TO PERSONS AND PROPERTY	3,830,940.00
5200	GENERAL HEALTH AND SANITATION	2,499,064.00
5300	SOCIAL SERVICES	311,000.00
5400	RECREATION & CULTURE	256,928.00
7200	DEBT SERVICE	396,539.00
7700	LEASES	886,335.00
8000	CAPITAL PROJECTS	305,518.00
9100	GENERAL SERVICES	25,000.00
9200	CONTINGENT APPROPRIATIONS	1,202,850.00
9400	FRINGE BENEFITS	2,198,189.00
9500	PAYMENTS TO OTHER GOVERNMENT AGENCIES	2,643,513.00
		100,000.00
Total General		14,655,876.00
Road Fund		
5200	GENERAL HEALTH AND SANITATION	
6100	ROADS	18,913.00
8000	CAPITAL PROJECTS	944,732.00
9100	GENERAL SERVICES	418,000.00
9200	CONTINGENT APPROPRIATIONS	75,000.00
9400	FRINGE BENEFITS	462,317.00
		376,100.00
Total Road		2,295,062.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	
9100	GENERAL SERVICES	234,849.00
9200	CONTINGENT APPROPRIATIONS	40,925.00
9400	FRINGE BENEFITS	490,311.00
		29,215.00
Total Jail		795,300.00
Local Government Economic Assistance Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	
8000	CAPITAL PROJECTS	100,000.00
		343,000.00
Total LGEA		443,000.00
Federal Grants		
5100	PROTECTION TO PERSONS AND PROPERTY	
9200	CONTINGENT APPROPRIATIONS	
		485,467.42
Total Fed		485,467.42
MILLERSBURG ROAD PARK PROJECT FUND		
5400	RECREATION & CULTURE	
9200	CONTINGENT APPROPRIATIONS	3,000,000.00
		56,000.00
Total NEW PARK		3,056,000.00
OPIOID SETTLEMENT		
5200	GENERAL HEALTH AND SANITATION	
9200	CONTINGENT APPROPRIATIONS	50,000.00
		223,145.00
Total OPIOID SETTLEME		273,145.00
COUNTY CLERK PERMANENT STORAGE FEES		
9200	CONTINGENT APPROPRIATIONS	
		124,500.00
Total CO CLK STORGE		124,500.00

Proposed Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

ETERNAL FLAME MAINTENANCE		
9200	CONTINGENT APPROPRIATIONS	2,100.00
Total ETERNAL FLAME		2,100.00
PHASE I		
9100	GENERAL SERVICES	303,000.00
9400	FRINGE BENEFITS	
Total TOBACCO MONEY		303,000.00
AMERICAN RESCUE PLAN ACT FUNDS		
9100	GENERAL SERVICES	
9200	CONTINGENT APPROPRIATIONS	4,217,800.00
Total ARPA		4,217,800.00
Total Budget Appropriations		26,651,250.42

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101 -	COUNTY JUDGE/EXEC. - SALARY	119,169.00	0.81%	0.45%
01-5001-103 -	DEPUTY COUNTY JUDGE	57,881.00	0.39%	0.22%
01-5001-104 -	FINANCE OFFICER	44,909.00	0.31%	0.17%
01-5001-106 -	COUNTY OCCUPATIONAL LICENSE ADMIN	51,253.00	0.35%	0.19%
01-5001-107 -	HR MANAGER/TAX ADMIN	52,920.00	0.36%	0.20%
01-5001-165 -	RECEPTIONIST	38,220.00	0.26%	0.14%
01-5001-212 -	COUNTY JUDGE/EXEC. TRAINING INCENTIVE	5,303.00	0.04%	0.02%
01-5001-319 -	WEBSITE DESIGN AND MAINTENANCE	3,000.00	0.02%	0.01%
01-5001-445 -	CO. JUDGE/EXEC., OFFICE SUPPLIES	12,000.00	0.08%	0.04%
01-5001-531 -	BOND	1,200.00	0.01%	0.00%
01-5001-539 -	LEGAL NOTICES	15,000.00	0.10%	0.06%
01-5001-551 -	DUES	2,400.00	0.02%	0.01%
01-5001-563 -	POSTAL CHARGES	1,000.00	0.01%	0.00%
01-5001-569 -	CONFERENCE & TRAINING	7,500.00	0.05%	0.03%
01-5001-571 -	RENEWAL & REPAIRS	1,200.00	0.01%	0.00%
01-5001-573 -	TELEPHONE	500.00	0.00%	0.00%
01-5001-725 -	OFFICE EQUIPMENT	4,500.00	0.03%	0.02%
01-5005-101 -	COUNTY ATTORNEY - SALARY	25,000.00	0.17%	0.09%
01-5005-105 -	ASSISTANT CO. ATTY I	79,030.00	0.54%	0.30%
01-5005-1051 -	ASSISTANT CO. ATTY II	30,000.00	0.20%	0.11%
01-5005-165 -	COUNTY ATTORNEY SECRETARY	49,395.00	0.34%	0.19%
01-5005-167 -	PARALEGAL	46,092.00	0.31%	0.17%
01-5005-179 -	CO ATTY - SEASONAL	33,300.00	0.23%	0.12%
01-5005-1791 -	CO ATTY - PART TIME	5,500.00	0.04%	0.02%
01-5005-185 -	CO. ATTY-OTHER WAGES ATTY I	13,000.00	0.09%	0.05%
01-5005-445 -	OFFICE SUPPLIES	1,000.00	0.01%	0.00%
01-5005-563 -	POSTAL CHARGES	600.00	0.00%	0.00%
01-5005-569 -	CONFERENCE & TRAINING	1,000.00	0.01%	0.00%
01-5005-725 -	OFFICE EQUIPMENT	1,000.00	0.01%	0.00%
01-5010-199 -	FISCAL COURT CLERK	5,600.00	0.04%	0.02%
01-5010-368 -	TAX BILL PREPARATION	5,000.00	0.03%	0.02%
01-5015-101 -	SHERIFF-GROSS WAGES	115,824.00	0.79%	0.43%
01-5015-102 -	SHER-ANIMAL CONTROL	67,116.00	0.46%	0.25%
01-5015-103 -	DEPUTIES GROSS WAGES	475,446.00	3.24%	1.78%
01-5015-165 -	OTHER GROSS SALARIES	77,190.00	0.53%	0.29%
01-5015-178 -	BLITZ PROJECT	11,500.00	0.08%	0.04%
01-5015-179 -	PART-TIME GROSS SALARIES	25,000.00	0.17%	0.09%
01-5015-181 -	SHRIFF-KLEPF	48,730.00	0.33%	0.18%
01-5015-188 -	BALIFF'S SALARIES	114,750.00	0.78%	0.43%
01-5015-212 -	TRAINING FRINGE BENEFIT	5,334.00	0.04%	0.02%
01-5015-302 -	SHERIFF ADVERTISING	1,800.00	0.01%	0.01%
01-5015-315 -	PAYROLL PROCESSING	4,000.00	0.03%	0.01%
01-5015-319 -	COMPUTER MAINTENANCE & SUPPLIES	1,500.00	0.01%	0.01%
01-5015-340 -	SHER-VEHICLE PARTS & REPAIR	25,000.00	0.17%	0.09%
01-5015-368 -	TAX BILL PREPARATION	5,500.00	0.04%	0.02%

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5015-382 -	TOXICOLOGY/DRUG TESTING			
01-5015-425 -	SHER-WAITING ON COURT/JURORS	300.00	0.00%	0.00%
01-5015-429 -	GASOLINE	150.00	0.00%	0.00%
01-5015-435 -	LAW ENFORCEMENT EQUIPMENT	75,000.00	0.51%	0.28%
01-5015-435A-	TRANSPORTING PRISONERS	10,000.00	0.07%	0.04%
01-5015-445 -	SHERIFF, OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5015-481 -	SHERIFF UNIFORMS	3,000.00	0.02%	0.01%
01-5015-499 -	SHER-MISCELLANEOUS	8,000.00	0.05%	0.03%
01-5015-531 -	SHERIFF SURETY BOND	1,000.00	0.01%	0.00%
01-5015-551 -	DUES	800.00	0.01%	0.00%
01-5015-563 -	POSTAL CHARGES	1,500.00	0.01%	0.01%
01-5015-566 -	CO REIMBURSEMENT OF DEPUTY WAGES	4,500.00	0.03%	0.02%
01-5015-569 -	CONVENTION	153,640.00	1.05%	0.58%
01-5015-569A-	TRAINING-CED	4,000.00	0.03%	0.01%
01-5015-573 -	SHER-TELEPHONE	800.00	0.01%	0.00%
01-5015-576 -	SHER-TRAVEL EXPENSE	500.00	0.00%	0.00%
01-5015-578 -	SHER-COURT ROOM SECURITY	500.00	0.00%	0.00%
01-5015-723 -	VEHICLES	200.00	0.00%	0.00%
01-5015-725 -	OFFICE EQUIPMENT	84,000.00	0.57%	0.32%
01-5015-725C-	SHER-MOBILE DATA TERMINAL	3,000.00	0.02%	0.01%
01-5020-101 -	CORONER SALARY	8,200.00	0.06%	0.03%
01-5020-103 -	DEPUTIES SALARY	17,573.00	0.12%	0.07%
01-5020-308 -	AUTOPSIES & ATTENDENTS	17,228.00	0.12%	0.06%
01-5020-499 -	OTHER MATERIALS & SUPPLIES	6,000.00	0.04%	0.02%
01-5020-531 -	FIDELITY SURETY BOND	1,000.00	0.01%	0.00%
01-5020-551 -	CORONER-DUES	350.00	0.00%	0.00%
01-5020-569 -	CONFERENCE & TRAINING	225.00	0.00%	0.00%
01-5020-573 -	PHONE	1,000.00	0.01%	0.00%
01-5020-725 -	CORONER-EQUIPMENT	500.00	0.00%	0.00%
01-5025-101 -	MAGISTRATES SALARIES	3,500.00	0.02%	0.01%
01-5025-212 -	MAGISTRATES TRAINING FRINGE	180,490.00	1.23%	0.68%
01-5025-551 -	MAGISTRATES MEMBERSHIP DUES	31,813.00	0.22%	0.12%
01-5025-569 -	CONFERENCE & TRAINING	2,000.00	0.01%	0.01%
01-5030-367 -	P.V.A. STATUTORY CONTRIBUTION	20,000.00	0.14%	0.07%
01-5030-573 -	TELEPHONE	75,000.00	0.51%	0.28%
01-5030-599 -	MISCELLANEOUS	1,200.00	0.01%	0.00%
01-5035-191 -	BOARDS & COMMISSIONERS FEE	800.00	0.01%	0.00%
01-5040-102 -	COUNTY TREASURER - SALARY	500.00	0.00%	0.00%
01-5040-212 -	TRAINING INCENTIVE	69,900.00	0.48%	0.26%
01-5040-315 -	CONTRACT WITH PRIVATE AGENCY	5,303.00	0.04%	0.02%
01-5040-315A-	TRUST FUND CO-ORDINATOR	9,500.00	0.06%	0.04%
01-5040-319 -	CO. TREASURER, SOFTWARE	2,646.00	0.02%	0.01%
01-5040-338 -	MAINTENANCE & REPAIR EQUIPMENT	16,000.00	0.11%	0.06%
01-5040-445 -	CO. TREASURER, OFFICE SUPPLIES	2,000.00	0.01%	0.01%
01-5040-503 -	BANK CHARGES	5,500.00	0.04%	0.02%
		4,500.00	0.03%	0.02%

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5040-531 -	CO. TREASURER SURETY BOND			
01-5040-551 -	MEMBERSHIPS	3,000.00	0.02%	0.01%
01-5040-563 -	POSTAGE	400.00	0.00%	0.00%
01-5040-569 -	CONFERENCE & TRAINING	3,000.00	0.02%	0.01%
01-5040-725 -	OFFICE EQUIPMENT	6,000.00	0.04%	0.02%
01-5047-567 -	TAX ADM REFUNDS	4,000.00	0.03%	0.01%
01-5060-101 -	LIBRARY SERVICES	7,000.00	0.05%	0.03%
01-5060-719 -	LIBRARY BOOKS	600.00	0.00%	0.00%
01-5065-192 -	ELECTION OFFICERS SALARIES/MILEAGE	500.00	0.00%	0.00%
01-5065-193 -	ELECTION COMMISSIONERS SALARIES	18,000.00	0.12%	0.07%
01-5065-302 -	ELECTION ADVERTISING	5,500.00	0.04%	0.02%
01-5065-315 -	ELECTION SUPPLIES-CONTRACT	3,000.00	0.02%	0.01%
01-5065-341 -	MAINTENANCE & REPAIR - VOTING MACHINES	36,750.00	0.25%	0.14%
01-5065-445 -	ELECTION SUPPLIES	3,000.00	0.02%	0.01%
01-5070-107 -	P & Z ADMINISTRATOR	12,000.00	0.08%	0.04%
01-5070-131 -	PLANNING TECH	72,975.00	0.50%	0.27%
01-5070-185 -	BUILDING INSPECTOR	46,427.00	0.32%	0.17%
01-5070-185A -	CODE ENFORCEMENT	57,382.00	0.39%	0.22%
01-5070-191 -	BOARD & COMMISSIONERS	38,220.00	0.26%	0.14%
01-5070-348 -	P&Z PROGRAM SUPPORT	25,800.00	0.18%	0.10%
01-5075-106 -	OFFICE STAFF	176,184.00	1.20%	0.66%
01-5075-315A -	DIRECTOR-ECONOMIC DEVELOPMENT	41,083.00	0.28%	0.15%
01-5075-348 -	EDA-EXPENSES	88,529.00	0.60%	0.33%
01-5075-348A -	EDA-PROGRAM SUPPORT	1,000.00	0.01%	0.00%
01-5075-507 -	REGIONAL COMPETITIVENESS STRATEGY	151,557.00	1.03%	0.57%
01-5080-107 -	MAINTENANCE SUPERVISOR	20,000.00	0.14%	0.07%
01-5080-175 -	CH-CUSTODIAN	20,368.00	0.14%	0.08%
01-5080-315 -	CONTRACT WITH PRIVATE AGENCY	17,517.00	0.12%	0.07%
01-5080-331 -	COURTHOUSE LEASE PAYMENT	40,000.00	0.27%	0.15%
01-5080-406 -	MAINTENANCE SUPPLIES	10,000.00	0.07%	0.04%
01-5080-408 -	GROUND MAINTENANCE SUPPLIES	3,000.00	0.02%	0.01%
01-5080-411 -	CUSTODIAL SUPPLIES	3,000.00	0.02%	0.01%
01-5080-481 -	UNIFORMS	5,000.00	0.03%	0.02%
01-5080-499 -	MISC SUPPLIES	1,500.00	0.01%	0.01%
01-5080-571 -	COURTHOUSE RENEWALS & REPAIRS	1,000.00	0.01%	0.00%
01-5080-571C -	CH-REPAIR HISTORICAL MARKERS	93,000.00	0.63%	0.35%
01-5080-573 -	COURTHOUSE TELEPHONES	3,500.00	0.02%	0.01%
01-5080-573A -	INTERNET	25,400.00	0.17%	0.10%
01-5080-573B -	MAINTENANCE PHONE	14,542.00	0.10%	0.05%
01-5080-578 -	COURTHOUSE UTILITIES	600.00	0.00%	0.00%
01-5080-711A -	HEATING & AIR CONDITIONING EQUIPMENT	60,000.00	0.41%	0.23%
01-5081-107 -	MAINTENANCE SUPERVISOR			
01-5081-175 -	ANNEX-CUSTODIAN	30,551.00	0.21%	0.11%
01-5081-329 -	ANNEX CONTRACT CUSTODIAL	26,275.00	0.18%	0.10%
01-5081-334 -	ANNEX-CONTRACT MAINTENANCE	4,000.00	0.03%	0.01%
		41,000.00	0.28%	0.15%

FY 2025-2026 Budget Appropriations
BOURBON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5081-406 -	MAINTENANCE SUPPLIES			
01-5081-408 -	GROUND MAINTENANCE SUPPLIES	5,000.00	0.03%	0.02%
01-5081-411 -	ANNEX-CUSTODIAL SUPPLIES	3,000.00	0.02%	0.01%
01-5081-481 -	UNIFORMS	5,000.00	0.03%	0.02%
01-5081-521 -	ANNEX-INSURANCE	1,500.00	0.01%	0.01%
01-5081-573 -	ANNEX-TELEPHONE	17,000.00	0.12%	0.06%
01-5081-578 -	ANNEX-UTILITIES	3,000.00	0.02%	0.01%
		48,000.00	0.33%	0.18%
	142 Accounts Listed	5000		
01-5101-314 -	CONTRACT-REGIONAL JAIL	3,830,940.00	26.14%	14.37%
01-5110-101 -	CONSTABLES SALARIES	322,000.00	2.20%	1.21%
01-5115-398 -	DEMOLITION PROPERTY	6,782.00	0.05%	0.03%
01-5120-107 -	FIRE CHIEF	10,000.00	0.07%	0.04%
01-5120-121 -	FIRE REGULAR WAGES	66,336.00	0.45%	0.25%
01-5120-141 -	FIRE INCENTIVE-ADJUST O.T.	357,044.00	2.44%	1.34%
01-5120-178 -	FIRE OVERTIME WAGES	5,000.00	0.03%	0.02%
01-5120-179 -	FIRE-PART TIME WAGES	214,226.00	1.46%	0.80%
01-5120-183 -	FIRE INCENTIVES	68,253.00	0.47%	0.26%
01-5120-299 -	FIRE CLOTHING (FRINGES)	52,000.00	0.35%	0.20%
01-5120-309 -	ARCHITECTS/ENGINEERS	11,000.00	0.08%	0.04%
01-5120-315 -	CONTRACT WITH PRIVATE AGENCY			
01-5120-330 -	LAUNDRY	4,000.00	0.03%	0.01%
01-5120-340 -	VEHICLE MAINTENANCE & REPAIR	200.00	0.00%	0.00%
01-5120-340B-	VEHICLE MAINT & REPAIR RM VFD	1,000.00	0.01%	0.00%
01-5120-340C-	VEHICLE MAINT & REPAIR CENTER VFD	6,000.00	0.04%	0.02%
01-5120-348B-	PROGRAM SUPPORT CLINTONVILLE VFD	6,000.00	0.04%	0.02%
01-5120-348C-	PROGRAM SUPPORT HUTCHISON VFD	7,500.00	0.05%	0.03%
01-5120-348D-	PROGRAM SUPPORT LITTLE ROCK VFD	7,500.00	0.05%	0.03%
01-5120-348E-	PROGRAM SUPPORT MILLERSBURG VFD	7,500.00	0.05%	0.03%
01-5120-348F-	PROGRAM SUPPORT N MIDDLETOWN VFD	7,500.00	0.05%	0.03%
01-5120-411 -	CUSTODIAL SUPPLIES	7,500.00	0.05%	0.03%
01-5120-411B-	CUSTODIAL SUPPLIES RM VFD	1,000.00	0.01%	0.00%
01-5120-411C-	CUSTODIAL SUPPLIES CENTER VFD	250.00	0.00%	0.00%
01-5120-429 -	GASOLINE	250.00	0.00%	0.00%
01-5120-429B-	GASOLINE RM VFD	2,000.00	0.01%	0.01%
01-5120-429C-	GASOLINE CENTER VFD	2,000.00	0.01%	0.01%
01-5120-441K-	DONATION-FIRE EQUIPMENT	2,000.00	0.01%	0.01%
01-5120-445 -	OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5120-445B-	OFFICE SUPPLIES RM VFD	1,200.00	0.01%	0.00%
01-5120-445C-	OFFICE SUPPLIES CENTER VFD	500.00	0.00%	0.00%
01-5120-446 -	FUNCTION SPECIFIC EQUIP (VOL. FIRE DEPT)	500.00	0.00%	0.00%
01-5120-469 -	FIRE GATE NUMBERS	68,000.00	0.46%	0.26%
01-5120-481 -	FIRE UNIFORMS	2,700.00	0.02%	0.01%
01-5120-499 -	OTHER MATERIALS & SUPPLIES	2,000.00	0.01%	0.01%
01-5120-545 -	MAPPING	1,000.00	0.01%	0.00%
01-5120-569 -	FIRE-CONFERENCE & TRAINING	18,017.00	0.12%	0.07%
		6,000.00	0.04%	0.02%

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5120-578 -	UTILITIES			
01-5120-578B-	UTILITIES RM VFD	1,500.00	0.01%	0.01%
01-5120-578C-	UTILITIES CENTER VFD	2,000.00	0.01%	0.01%
01-5120-595 -	FIRE PREVENTION EDUCATION	3,000.00	0.02%	0.01%
01-5120-723 -	MOTOR VEHICLE	1,000.00	0.01%	0.00%
01-5120-725 -	OFFICE EQUIPMENT			
01-5120-739 -	FIRE APPARATUS	2,500.00	0.02%	0.01%
01-5120-742 -	BUILDING & CONSTRUCTION			
01-5135-107 -	DISASTER & EMERGENCY DIRECTOR	15,000.00	0.10%	0.06%
01-5135-179 -	PART TIME ASSISTANT	19,316.00	0.13%	0.07%
01-5135-420 -	MATERIALS & EQUIPMENT			
01-5135-551 -	DUES	5,000.00	0.03%	0.02%
01-5135-569 -	EM - CONFERENCE AND TRAINING	4,000.00	0.03%	0.01%
01-5140-507 -	EMS CONTRIBUTION	1,000.00	0.01%	0.00%
01-5145-507 -	E-911 CONTRIBUTION	683,510.00	4.66%	2.56%
01-5150-513 -	FOREST FIRE PROTECTION	483,020.00	3.30%	1.81%
01-5175-903 -	PUBLIC DEFENDER PROGRAM	360.00	0.00%	0.00%
		2,600.00	0.02%	0.01%
54 Accounts Listed		5100	2,499,064.00	17.05%
01-5205-315 -	CONTRACT WITH PRIVATE AGENCY			9.38%
01-5205-384 -	SPAY/NEUTER PROGRAM	60,000.00	0.41%	0.23%
01-5205-399 -	CONTRACTED VETERINARY SERVICE	2,000.00	0.01%	0.01%
01-5205-402 -	TRAPS/EQUIPMENT	1,000.00	0.01%	0.00%
01-5205-403 -	FOOD & SUPPLIES	1,000.00	0.01%	0.00%
01-5215-102 -	SOLID WASTE CO-ORDINATOR	1,000.00	0.01%	0.00%
01-5215-315 -	COUNTY WIDE CLEAN UP			
01-5215-315A-	CONTRACT-SOLID WASTE PLAN			
01-5215-418 -	HAZARDOUS MATERIAL CLEAN UP			
01-5215-455 -	GASOLINE	2,500.00	0.02%	0.01%
01-5215-569 -	CONFERENCE & TRAINING			
01-5232-315 -	PRIVATE AGENCY (LIVESTOCK REMOVAL)			
01-5232-382 -	DRUG TESTING PROGRAM	240,000.00	1.64%	0.90%
01-5232-507 -	CONTRIBUTION (OMBUDSMAN AGENCY)	1,500.00	0.01%	0.01%
		2,000.00	0.01%	0.01%
14 Accounts Listed		5200	311,000.00	2.12%
01-5301-332 -	LEGAL FEES INDIGENT			1.17%
01-5305-356 -	SENIOR CITIZEN CONTRIBUTION	15,000.00	0.10%	0.06%
01-5315-348 -	CASA PROGRAM (CHILDREN)	25,000.00	0.17%	0.09%
01-5320-101 -	COUNTY ATTORNEY	30,000.00	0.20%	0.11%
01-5320-106 -	OFFICE MANAGER	15,000.00	0.10%	0.06%
01-5320-165 -	SECRETARY/CASE WORKER	54,942.00	0.37%	0.21%
01-5320-179 -	CS - PART TIME	44,336.00	0.30%	0.17%
01-5320-563 -	POSTAGE CHARGES	16,800.00	0.11%	0.06%
01-5340-348 -	COMMUNITY ACTION COUNCIL ASSISTANCE	500.00	0.00%	0.00%
01-5341-135 -	VICTIM'S ASSISTANCE	5,000.00	0.03%	0.02%
01-5341-567 -	GRANT REFUND	50,350.00	0.34%	0.19%
01-5341-569 -	CONFERENCE & TRAINING			

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
General Fund					
12 Accounts Listed					
01-5401-107 -	PARK FACILITIES DIRECTOR	5300	256,928.00	1.75%	0.96%
01-5401-161 -	LABORER (SEASONAL)		48,510.00	0.33%	0.18%
01-5401-177 -	MAINTENANCE & GROUNDS		21,672.00	0.15%	0.08%
01-5401-179 -	PART TIME LABORER		38,372.00	0.26%	0.14%
01-5401-348 -	PROGRAM SUPPORT		18,060.00	0.12%	0.07%
01-5401-398 -	CONTRACT MOWING MRP		193,925.00	1.32%	0.73%
01-5401-406 -	BUILDING MAINTENANCE SUPPLIES		10,000.00	0.07%	0.04%
01-5401-408 -	GROUND MAINTENANCE SUPPLIES MRD PARK		5,000.00	0.03%	0.02%
01-5401-467 -	RECREATION SUPPLIES AND EQUIPMENT		5,000.00	0.03%	0.02%
01-5401-578 -	SPECIAL PROJECT-PARK-UTILITIES		500.00	0.00%	0.00%
01-5401-902 -	PARKS MILLERSBURG		4,000.00	0.03%	0.01%
01-5401-9021 -	PARKS N MIDDLETOWN		5,000.00	0.03%	0.02%
01-5420-551 -	TOURISM		5,000.00	0.03%	0.02%
01-5420-578A -	LICKING VALLEY ADVENTURES		20,000.00	0.14%	0.07%
01-5425-348A -	BLUEGRASS CARE NAVIGATORS		500.00	0.00%	0.00%
01-5425-348C -	CHAUTAUGUA DAYS INC		6,500.00	0.04%	0.02%
01-5425-548B -	STORYTELLING FESTIVAL		1,000.00	0.01%	0.00%
01-5430-408 -	FARMERS MARKET GROUND MAINTENANCE		3,000.00	0.02%	0.01%
01-5435-507 -	CONTRIBUTION HOPEWELL MUSEUM		500.00	0.00%	0.00%
			10,000.00	0.07%	0.04%
19 Accounts Listed					
01-7200-601B -	PRINCIPAL PARK BOND	5400	396,539.00	2.71%	1.49%
01-7200-601C -	PRINCIPAL-CH REFINANCED		120,000.00	0.82%	0.45%
01-7200-601D -	PRINCIPAL JAIL BOND I		110,000.00	0.75%	0.41%
01-7200-601E -	PRINCIPAL JAIL BOND II		330,000.00	2.25%	1.24%
01-7200-605B -	INTEREST PARK BOND		90,000.00	0.61%	0.34%
01-7200-605C -	INTEREST-CH REFINANCED		60,685.00	0.41%	0.23%
01-7200-605D -	INTEREST JAIL BOND I		7,850.00	0.05%	0.03%
01-7200-605E -	INTEREST JAIL BOND II		131,100.00	0.89%	0.49%
			36,700.00	0.25%	0.14%
8 Accounts Listed					
01-7700-602A -	PRINCIPAL SHERIFF VEHICLES	7200	886,335.00	6.05%	3.33%
01-7700-602D -	PRINCIPAL COURT SPORTS PROJECT		79,539.00	0.54%	0.30%
01-7700-606A -	INTEREST SHERIFF VEHICLES		90,000.00	0.61%	0.34%
01-7700-606D -	INTEREST COURT SPORTS PROJECT		10,295.00	0.07%	0.04%
			125,684.00	0.86%	0.47%
4 Accounts Listed					
01-8099-715 -	LAND-BOAT RAMP	7700	305,518.00	2.08%	1.15%
			25,000.00	0.17%	0.09%
1 Accounts Listed					
01-9100-307 -	AUDIT SERVICES	8000	25,000.00	0.17%	0.09%
01-9100-309 -	ARCHITECTS/ENGINEERS		32,000.00	0.22%	0.12%
01-9100-399 -	AUDIT SERVICES (FEE OFFICES)		75,000.00	0.51%	0.28%
01-9100-505 -	CHAMBER OF COMMERCE		30,000.00	0.20%	0.11%
01-9100-521 -	INSURANCE		37,500.00	0.26%	0.14%
01-9100-521B -	BLUEGRASS NARCOTICS TASK FORCE		235,000.00	1.60%	0.88%
01-9100-529 -	GEN-INSURANCE LIABILITY		20,000.00	0.14%	0.07%
01-9100-548 -	CDBG MILLERSBURG BANK BUILDING		20,000.00	0.14%	0.07%
			750,000.00	5.12%	2.81%

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-9100-553 -	ADD DISTRICT			
01-9100-555 -	KACO	2,000.00	0.01%	0.01%
01-9100-557 -	NACO	900.00	0.01%	0.00%
		450.00	0.00%	0.00%
	11 Accounts Listed			
01-9200-999 -	RESERVE FOR TRANSFERS	1,202,850.00	8.21%	4.51%
		2,198,189.00	15.00%	8.25%
	1 Accounts Listed			
01-9400-201 -	SOCIAL SECURITY, CO. MATCH	175,000.00	1.19%	0.66%
01-9400-201A -	SHER-SOCIAL SECURITY	71,613.00	0.49%	0.27%
01-9400-202 -	RETIREMENT, CO. MATCH	1,072,000.00	7.31%	4.02%
01-9400-203 -	EMPLOYEE INSURANCE	1,236,400.00	8.44%	4.64%
01-9400-208 -	UNEMPLOYMENT COMPENSATION INSURANCE	3,500.00	0.02%	0.01%
01-9400-209 -	WORKERS COMPENSATION	85,000.00	0.58%	0.32%
	6 Accounts Listed			
01-9500-730 -	PROJECT 460 BUILD GRANT	2,643,513.00	18.04%	9.92%
		100,000.00	0.68%	0.38%
	1 Accounts Listed			
	273 Accounts Listed	100,000.00	0.68%	0.38%
	General	14,655,876.00		54.99%
Road Fund				
02-5212-548 -	LITTER ABATEMENT	18,913.00	0.82%	0.07%
	1 Accounts Listed			
02-6103-102 -	ROAD SUPERVISOR SALARY	18,913.00	0.82%	0.07%
02-6105-143 -	ROAD WORKERS SALARIES	67,490.00	2.94%	0.25%
02-6105-145 -	ASSISTANT SUPERVISOR	288,636.00	12.58%	1.08%
02-6105-147 -	MECHANIC	48,463.00	2.11%	0.18%
02-6105-149 -	EQUIPMENT OPERATOR	56,107.00	2.44%	0.21%
02-6105-178 -	ROAD WORKERS OVERTIME	50,669.00	2.21%	0.19%
02-6105-299 -	CLOTHING (FRINGES)	5,000.00	0.22%	0.02%
02-6105-315 -	CONTRACT WITH PRIVATE AGENCY	3,500.00	0.15%	0.01%
02-6105-330 -	LAUNDRY	1,500.00	0.07%	0.01%
02-6105-343 -	FIRST AID SUPPLIES	200.00	0.01%	0.00%
02-6105-382 -	DRUG TESTING	200.00	0.01%	0.00%
02-6105-398 -	CONTRACT-DEBRIS REMOVAL	500.00	0.02%	0.00%
02-6105-405 -	ASPHALT	1,000.00	0.04%	0.00%
02-6105-409 -	CRUSHED STONE & GRAVEL	15,000.00	0.65%	0.06%
02-6105-411 -	CLEANING SUPPLIES	18,000.00	0.78%	0.07%
02-6105-431 -	CONSTRUCTION MATERIALS	1,500.00	0.07%	0.01%
02-6105-441 -	SMALL EQUIPMENT	3,000.00	0.13%	0.01%
02-6105-443 -	MOTOR VEHICLE PARTS	1,000.00	0.04%	0.00%
02-6105-445 -	OFFICE SUPPLIES	70,000.00	3.05%	0.26%
02-6105-447 -	ROAD MATERIALS	1,000.00	0.04%	0.00%
02-6105-455 -	GASOLINE	5,000.00	0.22%	0.02%
02-6105-461 -	PIPE	60,000.00	2.61%	0.23%
02-6105-469 -	SIGNS	8,800.00	0.38%	0.03%
02-6105-469A -	ROAD IDENTIFICATION SIGNS	5,000.00	0.22%	0.02%
02-6105-471 -	SALT	2,500.00	0.11%	0.01%
02-6105-475 -	TOOLS	57,467.00	2.50%	0.22%
		1,500.00	0.07%	0.01%
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FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Road Fund					
02-6105-477 -	STRUCTURAL STEEL		2,000.00	0.09%	0.01%
02-6105-499 -	MISC. SUPPLIES		1,000.00	0.04%	0.00%
02-6105-539 -	LEGAL NOTICES		3,000.00	0.13%	0.01%
02-6105-569 -	CONFERENCES & TRAINING		1,000.00	0.04%	0.00%
02-6105-573 -	TELEPHONE		1,700.00	0.07%	0.01%
02-6105-578 -	UTILITIES		20,000.00	0.87%	0.07%
02-6105-586 -	BUILDING REPAIR		10,000.00	0.44%	0.04%
02-6105-713 -	HIGHWAY EQUIPMENT		25,000.00	1.09%	0.09%
02-6105-723 -	MOTOR VEHICLE		50,000.00	2.18%	0.19%
02-6105-741 -	BUILDING CONSTRUCTION		53,000.00	2.31%	0.20%
02-6105-742 -	BRIDGE CONSTRUCTION		5,000.00	0.22%	0.02%
37 Accounts Listed		6100	944,732.00	41.16%	3.54%
02-8005-405 -	ROAD RESURFACING				
02-8005-405A-	RESURFACING-MUNICIPAL				
02-8005-548C-	FLEX		418,000.00	18.21%	1.57%
3 Accounts Listed		8000	418,000.00	18.21%	1.57%
02-9100-521 -	INSURANCE		55,000.00	2.40%	0.21%
02-9100-529 -	INSURANCE, LIABILITY		20,000.00	0.87%	0.07%
2 Accounts Listed		9100	75,000.00	3.27%	0.28%
02-9200-999 -	RESERVE FOR TRANSFERS		462,317.00	20.14%	1.73%
1 Accounts Listed		9200	462,317.00	20.14%	1.73%
02-9400-201 -	SOCIAL SECURITY COUNTY MATCH		40,000.00	1.74%	0.15%
02-9400-202 -	RETIREMENT		119,000.00	5.19%	0.45%
02-9400-203 -	EMPLOYEE HEALTH INSURANCE		180,000.00	7.84%	0.68%
02-9400-208 -	UNEMPLOYMENT		1,100.00	0.05%	0.00%
02-9400-209 -	WORKERS' COMPENSATION		36,000.00	1.57%	0.14%
5 Accounts Listed		9400	376,100.00	16.39%	1.41%
49 Accounts Listed		Road	2,295,062.00		8.61%
Jail Fund					
03-5101-101A-	TRANSPORT OFFICER SALARY		28,646.00	3.60%	0.11%
03-5101-212 -	JAILER INCENTIVE TRAINING		5,303.00	0.67%	0.02%
03-5101-334 -	BUILDING REPAIR		32,000.00	4.02%	0.12%
03-5101-336 -	EQUIPMENT REPAIR		100,000.00	12.57%	0.38%
03-5101-348 -	PROGRAM SUPPORT		50,000.00	6.29%	0.19%
03-5101-443 -	JAIL MOTOR VEHICLE PARTS		1,400.00	0.18%	0.01%
03-5101-446 -	JAIL-EQUIPMENT SUPPLIES		1,000.00	0.13%	0.00%
03-5101-481 -	STAFF CLOTHING		500.00	0.06%	0.00%
03-5101-499 -	MISC. SUPPLIES		1,000.00	0.13%	0.00%
03-5101-723 -	MOTOR VEHICLE				
03-5102-314 -	CONTRACTS OTHER COUNTIES (JUVENILE)		14,000.00	1.76%	0.05%
03-5102-549 -	ROUTINE MEDICAL (JUVENILE)		1,000.00	0.13%	0.00%
12 Accounts Listed		5100	234,849.00	29.53%	0.88%
03-9100-521 -	INSURANCE		36,000.00	4.53%	0.14%
03-9100-529 -	INSURANCE, LIABILITY		2,000.00	0.25%	0.01%
03-9100-531 -	JAILER BOND		350.00	0.04%	0.00%
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FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Jail Fund					
03-9100-551 -	ASSOCIATION DUES		575.00	0.07%	0.00%
03-9100-569 -	STAFF TRAINING		2,000.00	0.25%	0.01%
	5 Accounts Listed	9100	40,925.00	5.15%	0.15%
03-9200-999 -	RESERVE FOR TRANSFER		490,311.00	61.65%	1.84%
	1 Accounts Listed	9200	490,311.00	61.65%	1.84%
03-9400-201 -	SOCIAL SECURITY, COUNTY SHARE		2,700.00	0.34%	0.01%
03-9400-202 -	RETIREMENT		6,500.00	0.82%	0.02%
03-9400-203 -	EMPLOYEE HEALTH INSURANCE		18,515.00	2.33%	0.07%
03-9400-209 -	WORKERS COMPENSATION		1,500.00	0.19%	0.01%
	4 Accounts Listed	9400	29,215.00	3.67%	0.11%
	22 Accounts Listed	Jail	795,300.00		2.98%
Local Government Economic Assistance Fund					
04-5120-429 -	LGEA FIRE GASOLINE		15,000.00	3.39%	0.06%
04-5120-475 -	FIRE-RESCUE TOOLS		10,000.00	2.26%	0.04%
04-5120-499 -	MATERIAL & SUPPLIES		1,000.00	0.23%	0.00%
04-5120-564 -	FIRE-CAMERA		3,000.00	0.68%	0.01%
04-5120-573 -	TELEPHONE		4,000.00	0.90%	0.01%
04-5120-578 -	UTILITIES		37,000.00	8.35%	0.14%
04-5120-592 -	MOTOR VEHICLE PARTS		20,000.00	4.51%	0.07%
04-5120-739 -	REPLACEMENT EQUIPMENT		10,000.00	2.26%	0.04%
	8 Accounts Listed	5100	100,000.00	22.57%	0.38%
04-8005-405 -	LGEA ROADS		343,000.00	77.43%	1.29%
	1 Accounts Listed	8000	343,000.00	77.43%	1.29%
	9 Accounts Listed	LGEA	443,000.00		1.66%
Federal Grants					
07-5120-739 -	FIRE APPARATUS				
	1 Accounts Listed	5100			
07-9200-999 -	CONTINGENT APPROPRIATION		485,467.42	100.00%	1.82%
	1 Accounts Listed	9200	485,467.42	100.00%	1.82%
	2 Accounts Listed	Fed	485,467.42		1.82%
MILLERSBURG ROAD PARK PROJECT FUND					
14-5401-548 -	SPECIAL PROJECT MILLERSBURG RD PARK		3,000,000.00	98.17%	11.26%
	1 Accounts Listed	5400	3,000,000.00	98.17%	11.26%
14-9200-999 -	CONTINGENT APPROPRIATION		56,000.00	1.83%	0.21%
	1 Accounts Listed	9200	56,000.00	1.83%	0.21%
	2 Accounts Listed	NEW PARK	3,056,000.00		11.47%
OPIOID SETTLEMENT					
74-5232-548 -	VOH RECOVERY PROGRAM		50,000.00	18.31%	0.19%
	1 Accounts Listed	5200	50,000.00	18.31%	0.19%
74-9200-999 -	CONTINGENT APPROPRIATIONS		223,145.00	81.69%	0.84%
	1 Accounts Listed	9200	223,145.00	81.69%	0.84%
	2 Accounts Listed	OPIOID SETTLEME	273,145.00		1.02%
COUNTY CLERK PERMANENT STORAGE FEES					
75-9200-999 -	CONTINGENT APPROPRIATIONS		124,500.00	100.00%	0.47%

FY 2025-2026 Budget Appropriations

BOURBON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
COUNTY CLERK PERMANENT STORAGE FEES					
	1 Accounts Listed	9200	124,500.00	100.00%	0.47%
	1 Accounts Listed	CO CLK STORGE	124,500.00		0.47%
ETERNAL FLAME MAINTENANCE					
76-9200-999 -	CONTINGENT APPROPRIATIONS		2,100.00	100.00%	0.01%
	1 Accounts Listed	9200	2,100.00	100.00%	0.01%
	1 Accounts Listed	ETERNAL FLAME	2,100.00		0.01%
PHASE I					
77-9100-106 -	OFFICE STAFF				
77-9100-348C-	CO. AG. INVESTMENT PROGRAM YOUTH		40,000.00	13.20%	0.15%
77-9100-348D-	CO. AG. INVESTMENT PROGRAM		252,000.00	83.17%	0.95%
77-9100-348E-	BOURBON CO DEAD FARM ANIMAL REMOVAL		10,000.00	3.30%	0.04%
77-9100-445 -	OFFICE SUPPLIES				
77-9100-521 -	LIABILITY INSURANCE				
77-9100-539 -	PHASE I - LEGAL ADS		1,000.00	0.33%	0.00%
77-9100-563 -	POSTAGE				
	8 Accounts Listed	9100	303,000.00	100.00%	1.14%
77-9400-201 -	SOCIAL SECURITY				
77-9400-202 -	RETIREMENT				
	2 Accounts Listed	9400			
	10 Accounts Listed	TOBACCO MONEY	303,000.00		1.14%
AMERICAN RESCUE PLAN ACT FUNDS					
85-9100-326 -	FINANCIAL ADVISORY SERVICES				
	1 Accounts Listed	9100			
85-9200-999 -	CONTINGENT APPROPRIATION		4,217,800.00	100.00%	15.83%
	1 Accounts Listed	9200	4,217,800.00	100.00%	15.83%
	2 Accounts Listed	ARPA	4,217,800.00		15.83%
	373 Accounts Listed	11 Funds listed totaling	26,651,250.42		

FY 2025-2026 Budget Appropriations
BOURBON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date

5-8-2025

Signed

Michael R. Williams
County Judge/Executive

Approved as to Form and Classification

Date

5-21-2025

Signed

Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Bourbon County Fiscal Court, Commonwealth of Kentucky, on this the 12th day of June, 2025

Signed

Michael R. Williams
County Judge/Executive

Attest

Cynthia Santana Wilson
County Clerk

Summary Analysis of Appropriations

BOURBON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT			
5100	PROTECTION TO PERSONS AND PROPERTY	3,830,940.00	26.14%	14.37%
5200	GENERAL HEALTH AND SANITATION	2,499,064.00	17.05%	9.38%
5300	SOCIAL SERVICES	311,000.00	2.12%	1.17%
5400	RECREATION & CULTURE	256,928.00	1.75%	0.96%
7200	DEBT SERVICE	396,539.00	2.71%	1.49%
7700	LEASES	886,335.00	6.05%	3.33%
8000	CAPITAL PROJECTS	305,518.00	2.08%	1.15%
9100	GENERAL SERVICES	25,000.00	0.17%	0.09%
9200	CONTINGENT APPROPRIATIONS	1,202,850.00	8.21%	4.51%
9400	FRINGE BENEFITS	2,198,189.00	15.00%	8.25%
9500	PAYMENTS TO OTHER GOVERNMENT AGENCIES	2,643,513.00	18.04%	9.92%
Total General		100,000.00	0.68%	0.38%
Road Fund				
5200	GENERAL HEALTH AND SANITATION			
6100	ROADS	18,913.00	0.82%	0.07%
8000	CAPITAL PROJECTS	944,732.00	41.16%	3.54%
9100	GENERAL SERVICES	418,000.00	18.21%	1.57%
9200	CONTINGENT APPROPRIATIONS	75,000.00	3.27%	0.28%
9400	FRINGE BENEFITS	462,317.00	20.14%	1.73%
Total Road		376,100.00	16.39%	1.41%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY			
9100	GENERAL SERVICES	234,849.00	29.53%	0.88%
9200	CONTINGENT APPROPRIATIONS	40,925.00	5.15%	0.15%
9400	FRINGE BENEFITS	490,311.00	61.65%	1.84%
Total Jail		29,215.00	3.67%	0.11%
Local Government Economic Assistance Fund				
5100	PROTECTION TO PERSONS AND PROPERTY			
8000	CAPITAL PROJECTS	100,000.00	22.57%	0.38%
Total LGEA		343,000.00	77.43%	1.29%
Federal Grants				
5100	PROTECTION TO PERSONS AND PROPERTY			
9200	CONTINGENT APPROPRIATIONS			
Total Fed		485,467.42	100.00%	1.82%
MILLERSBURG ROAD PARK PROJECT FUND				
5400	RECREATION & CULTURE			
9200	CONTINGENT APPROPRIATIONS	3,000,000.00	98.17%	11.26%
Total NEW PARK		56,000.00	1.83%	0.21%
OPIOID SETTLEMENT				
5200	GENERAL HEALTH AND SANITATION			
9200	CONTINGENT APPROPRIATIONS	50,000.00	18.31%	0.19%
		223,145.00	81.69%	0.84%

Summary Analysis of Appropriations

BOURBON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
OPIOID SETTLEMENT				
Total OPIOID SETTLEMENT		273,145.00		1.02%
COUNTY CLERK PERMANENT STORAGE FEES				
9200	CONTINGENT APPROPRIATIONS	124,500.00	100.00%	0.47%
Total CO CLK STORGE		124,500.00		0.47%
ETERNAL FLAME MAINTENANCE				
9200	CONTINGENT APPROPRIATIONS	2,100.00	100.00%	0.01%
Total ETERNAL FLAME		2,100.00		0.01%
PHASE I				
9100	GENERAL SERVICES	303,000.00	100.00%	1.14%
9400	FRINGE BENEFITS			
Total TOBACCO MONEY		303,000.00		1.14%
AMERICAN RESCUE PLAN ACT FUNDS				
9100	GENERAL SERVICES	4,217,800.00	100.00%	15.83%
9200	CONTINGENT APPROPRIATIONS			
Total ARPA		4,217,800.00		15.83%
Total Budgeted Appropriations				
Name		Budget	% Total	
GENERAL FUND		14,655,876.00	54.99%	
ROAD FUND		2,295,062.00	8.61%	
JAIL FUND		795,300.00	2.98%	
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		443,000.00	1.66%	
FEDERAL GRANTS		485,467.42	1.82%	
MILLERSBURG ROAD PARK PROJECT FUND		3,056,000.00	11.47%	
OPIOID SETTLEMENT		273,145.00	1.02%	
COUNTY CLERK PERMANENT STORAGE FEES		124,500.00	0.47%	
ETERNAL FLAME MAINTENANCE		2,100.00	0.01%	
PHASE I		303,000.00	1.14%	
AMERICAN RESCUE PLAN ACT FUNDS		4,217,800.00	15.83%	
Total Budgeted Appropriations		26,651,250.42	100.00%	

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES
BOURBON COUNTY FISCAL COURT
Fiscal Year 2025-2026

Pursuant to KRS 68.275(3), "The Fiscal Court may adopt an order, to pre-approve the payments 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 in accordance with state law hereby orders the following recurring expenses for payroll and utilities be paid when due.

The Fiscal Court further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
01-5001-563 -	POSTAL CHARGES
01-5001-569 -	CONFERENCE & TRAINING
01-5005-563 -	POSTAL CHARGES
01-5005-569 -	CONFERENCE & TRAINING
01-5015-569 -	CONVENTION
01-5015-569A-	TRAINING-CED
01-5015-723 -	VEHICLES
01-5020-569 -	CONFERENCE & TRAINING
01-5025-569 -	CONFERENCE & TRAINING
01-5040-563 -	POSTAGE
01-5040-569 -	CONFERENCE & TRAINING
01-5120-499 -	OTHER MATERIALS & SUPPLIES
01-5120-569 -	FIRE-CONFERENCE & TRAINING
01-5120-723 -	MOTOR VEHICLE
01-5205-569 -	ACO CONFERENCE & TRAINING
01-5341-569 -	CONFERENCE & TRAINING
01-7200-601B-	PRINCIPAL PARK BOND
01-7200-601C-	PRINCIPAL-CH REFINANCED
01-7200-601D-	PRINCIPAL JAIL BOND I
01-7200-601E-	PRINCIPAL JAIL BOND II
01-7200-605B-	INTEREST PARK BOND
01-7200-605C-	INTEREST-CH REFINANCED
01-7200-605D-	INTEREST JAIL BOND I
01-7200-605E-	INTEREST JAIL BOND II
01-7700-602A-	PRINCIPAL SHERIFF VEHICLES
01-7700-602D-	PRINCIPAL COURT SPORTS PROJECT
01-7700-606A-	INTEREST SHERIFF VEHICLES
01-7700-606D-	INTEREST COURT SPORTS PROJECT
01-8099-715 -	LAND-BOAT RAMP
01-9100-548 -	CDBG MILLERSBURG BANK BUILDING
02-6105-569 -	CONFERENCES & TRAINING
02-6105-723 -	MOTOR VEHICLE
03-9100-569 -	STAFF TRAINING
04-8005-405 -	LGEA ROADS
07-9200-999 -	CONTINGENT APPROPRIATION
74-9200-999 -	CONTINGENT APPROPRIATIONS
75-9200-999 -	CONTINGENT APPROPRIATIONS
77-9100-106 -	OFFICE STAFF
77-9100-348C-	CO. AG. INVESTMENT PROGRAM YOUTH
77-9100-348D-	CO. AG. INVESTMENT PROGRAM

Account Number	Description
77-9100-348E-	BOURBON CO DEAD FARM ANIMAL REMOVAL
77-9100-445 -	OFFICE SUPPLIES
77-9100-521 -	LIABILITY INSURANCE
77-9100-539 -	PHASE I - LEGAL ADS
77-9100-563 -	POSTAGE
85-9200-999 -	CONTINGENT APPROPRIATION
46 Preapproved Accounts	

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 according to the provisions of KRS 68.275(3).

Motion made by: Bart Horne

Seconded by: Louie Stubblefield

Vote:

7 - yes 0 - no

Signature:

Michael H. Williams

Judge/Executive

May 8, 2025

Date

Approved:

Robert O. Brown

State Local Finance Officer

May 21, 2025

Date

BOURBON COUNTY FISCAL COURT
Fiscal Year 2025-2026

Issue	3	4	5
Date	12/1/2016	6/1/2017	8/10/2016
Prin. Acct	01-7200-601D-	01-7200-601E-	01-7200-601C-
Int. Acct	01-7200-605D-	01-7200-605E-	01-7200-605C-
Description	JAIL EXPANSION I	JAIL EXPANSION II	CH REFINANCED
Term	20 (Long-Term)	20 (Long-Term)	12 (Long-Term)
Pay Freq.	S	S	S
Int. Rate	4.00%	3.00%	4.00%
Principal	6,315,000.00	1,735,000.00	985,000.00
Interest	2,377,414.17	632,689.36	223,179.58
Total Amt.	8,692,414.17	2,367,689.36	1,208,179.58
Prin. Bal.	4,260,000.00	1,165,000.00	225,000.00
Int. Bal.	735,450.00	217,143.79	5,275.00
Reserve			
Outstanding	4,995,450.00	1,382,143.79	230,275.00
Next Pmt.	12/1/2025	12/1/2025	12/1/2025
Final Pmt.			
Total Due	461,100.00	126,700.00	117,850.00
This FY			
Notes			

Budgeted Liabilities Report

BOURBON COUNTY FISCAL COURT

Fiscal Year 2025-2026

6		8		9	
Issue	3/10/2020	Issue	5/20/2023	Issue	9/28/2023
Date	01-7200-601B-	Date	01-7700-602A-	Date	01-7700-602D-
Prin. Acct	01-7200-605B-	Prin. Acct	01-7700-606A-	Prin. Acct	01-7700-606D-
Int. Acct	PARK BOND	Int. Acct	BOURBON COUNTY SHERIFF	Int. Acct	COURT SPORTS PROJECT
Description		Description	VEHICLES	Description	
20 (Long-Term)		5 (Long-Term)		20 (Long-Term)	
Term	S	Term	S	Term	S
Pay Freq.		Pay Freq.		Pay Freq.	
Int. Rate		Int. Rate	4.8647%	Int. Rate	
Principal	2,750,000.00	Principal	396,325.44	Principal	2,670,000.00
Interest	866,386.74	Interest	53,007.11	Interest	1,521,162.93
Total Amt.	3,616,386.74	Total Amt.	449,332.55	Total Amt.	4,191,162.93
Prin. Bal.	2,110,000.00	Prin. Bal.	168,901.34	Prin. Bal.	2,500,000.00
Int. Bal.	432,158.76	Int. Bal.	9,564.37	Int. Bal.	1,212,628.88
Reserve		Reserve		Reserve	
Outstanding	2,542,158.76	Outstanding	178,465.71	Outstanding	3,712,628.88
Next Pmt.	12/1/2025	Next Pmt.	12/1/2025	Next Pmt.	12/1/2025
Final Pmt.		Final Pmt.		Final Pmt.	
Total Due	180,685.00	Total Due	89,834.00	Total Due	215,684.00
This FY		This FY		This FY	
Notes		Notes		Notes	

NOTICE OF ADOPTION OF BUDGET ORDINANCE
BOURBON COUNTY FISCAL COURT
Fiscal Year 2025-2026

BUDGET SUMMARY

AN ORDINANCE Relating to the Annual Budget and Appropriations.

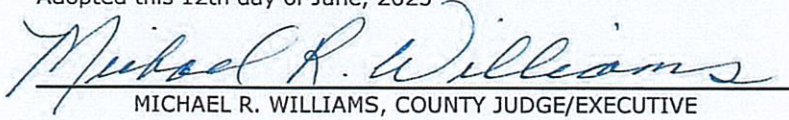
BE IT ORDAINED BY THE FISCAL COURT OF BOURBON COUNTY,
 KENTUCKY:

SECTION ONE: The following budget is adopted for the Fiscal Year 2025-2026 and the amounts stated are appropriated for the purposes indicated.

General Fund		
5000	GENERAL GOVERNMENT	3,830,940.00
5100	PROTECTION TO PERSONS AND PROPERTY	2,499,064.00
5200	GENERAL HEALTH AND SANITATION	311,000.00
5300	SOCIAL SERVICES	256,928.00
5400	RECREATION & CULTURE	396,539.00
7200	DEBT SERVICE	886,335.00
7700	LEASES	305,518.00
8000	CAPITAL PROJECTS	25,000.00
9100	GENERAL SERVICES	1,202,850.00
9200	CONTINGENT APPROPRIATIONS	2,198,189.00
9400	FRINGE BENEFITS	2,643,513.00
9500	PAYMENTS TO OTHER GOVERNMENT AGENCIES	100,000.00
Total		14,655,876.00
Road Fund		
5200	GENERAL HEALTH AND SANITATION	18,913.00
6100	ROADS	944,732.00
8000	CAPITAL PROJECTS	418,000.00
9100	GENERAL SERVICES	75,000.00
9200	CONTINGENT APPROPRIATIONS	462,317.00
9400	FRINGE BENEFITS	376,100.00
Total		2,295,062.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	234,849.00
9100	GENERAL SERVICES	40,925.00
9200	CONTINGENT APPROPRIATIONS	490,311.00
9400	FRINGE BENEFITS	29,215.00
Total		795,300.00
Local Government Economic Assistance Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	100,000.00
8000	CAPITAL PROJECTS	343,000.00
Total		443,000.00
Federal Grants		
5100	PROTECTION TO PERSONS AND PROPERTY	
9200	CONTINGENT APPROPRIATIONS	485,467.42
Total		485,467.42
MILLERSBURG ROAD PARK PROJECT FUND		
5400	RECREATION & CULTURE	3,000,000.00
9200	CONTINGENT APPROPRIATIONS	56,000.00
Total		3,056,000.00
OPIOID SETTLEMENT		
5200	GENERAL HEALTH AND SANITATION	50,000.00
9200	CONTINGENT APPROPRIATIONS	223,145.00
Total		273,145.00
COUNTY CLERK PERMANENT STORAGE FEES		

COUNTY CLERK PERMANENT STORAGE FEES		
9200	CONTINGENT APPROPRIATIONS	124,500.00
Total		124,500.00
ETERNAL FLAME MAINTENANCE		
9200	CONTINGENT APPROPRIATIONS	2,100.00
Total		2,100.00
PHASE I		
9100	GENERAL SERVICES	303,000.00
9400	FRINGE BENEFITS	
Total		303,000.00
AMERICAN RESCUE PLAN ACT FUNDS		
9100	GENERAL SERVICES	
9200	CONTINGENT APPROPRIATIONS	4,217,800.00
Total		4,217,800.00
Total Budget Appropriations		26,651,250.42

Adopted this 12th day of June, 2025


 MICHAEL R. WILLIAMS, COUNTY JUDGE/EXECUTIVE

NOTICE OF AVAILABILITY

All interested persons and organizations in Bourbon County are hereby notified that a copy of the county's adopted budget in full is available for public inspection at the Office of the County Judge/Executive during normal business hours.