

Ordinance

26-1449

Proposed Budget Revenues

FLEMING COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2026-2027

GENERAL FUND		
4100	TAXES	2,790,000.00
4200	IN LIEU TAX PAYMENTS	1,000.00
4300	EXCESS FEES	100,020.00
4400	LICENSE AND PERMITS	29,459.52
4500	INTERGOVERNMENTAL REVENUES	326,441.80
4600	CHARGES FOR SERVICES	7,100.00
4700	MISCELLANEOUS REVENUES	836,120.00
4800	INTEREST EARNED	10,200.00
4900	SURPLUS, BORROWING AND TRANSFERS	(958,000.00)
Total GENERAL		3,142,341.32
ROAD FUND		
4500	INTERGOVERNMENTAL REVENUES	1,734,615.00
4700	MISCELLANEOUS REVENUES	5,025.00
4800	INTEREST EARNED	2,100.00
4900	SURPLUS, BORROWING AND TRANSFERS	568,000.00
Total ROAD		2,309,740.00
JAIL FUND		
4500	INTERGOVERNMENTAL REVENUES	94,000.00
4600	CHARGES FOR SERVICES	1,200.00
4700	MISCELLANEOUS REVENUES	100.00
4900	SURPLUS, BORROWING AND TRANSFERS	564,000.00
Total JAIL		659,300.00
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		
4500	INTERGOVERNMENTAL REVENUES	70,000.00
4700	MISCELLANEOUS REVENUES	50.00
4800	INTEREST EARNED	5,015.00
4900	SURPLUS, BORROWING AND TRANSFERS	100,000.00
Total L.G.E.A.		175,065.00
FEDERAL GRANTS		
4500	INTERGOVERNMENTAL REVENUES	1,166,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	
Total FED GRANT		1,166,000.00
FOREST FIRE PROTECTION FUND		
4100	TAXES	40.00
4600	CHARGES FOR SERVICES	1,100.00
4900	SURPLUS, BORROWING AND TRANSFERS	311.28
Total FOREST FIRE		1,451.28
OPIOID ABATEMENT/SETTLEMENT FUND		
4700	MISCELLANEOUS REVENUES	30,000.00
4800	INTEREST EARNED	5,005.00
4900	SURPLUS, BORROWING AND TRANSFERS	321,182.10
Total OPIOID		356,187.10
DISPATCH FUND		
4100	TAXES	115,000.00
4500	INTERGOVERNMENTAL REVENUES	175,000.00
4700	MISCELLANEOUS REVENUES	100.00

Proposed Budget Revenues

FLEMING COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2026-2027

Fleming County
ORD 6 PG587

DISPATCH FUND		
4800	INTEREST EARNED	170.00
4900	SURPLUS, BORROWING AND TRANSFERS	173,000.00
Total DISPATCH		463,270.00
COUNTY CLERK STORAGE FEES		
4700	MISCELLANEOUS REVENUES	26,000.00
4800	INTEREST EARNED	10.00
4900	SURPLUS, BORROWING AND TRANSFERS	9,000.00
Total CLERKS STORAGE		35,010.00
ABC FUNDS		
4700	MISCELLANEOUS REVENUES	26,000.00
4800	INTEREST EARNED	600.00
4900	SURPLUS, BORROWING AND TRANSFERS	58,290.88
Total ABC		83,890.88
CAPITAL IMPROVEMENT FUND		
4700	MISCELLANEOUS REVENUES	11,325.00
4800	INTEREST EARNED	5,010.00
4900	SURPLUS, BORROWING AND TRANSFERS	225,000.00
Total CAP. IMPROVE		241,335.00
Total Budget Revenues		8,623,590.88

FY 2026-2027 Budget Revenues

FLEMING COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-4101- -	REAL PROPERTY TAXES	1,050,000.00	33.41%	12.18%	
01-4102- -	TANGIBLE PERSONAL PROPERTY TAX	76,000.00	2.42%	0.88%	
01-4103- -	MOTOR VEHICLE TAX	230,000.00	7.32%	2.67%	
01-4104- -	DELINQUENT TAX	26,000.00	0.83%	0.30%	
01-4130- -	BANK FRANCHISE TAX	88,000.00	2.80%	1.02%	
01-4131- -	FRANCHISE TAX	110,000.00	3.50%	1.28%	
01-4135- -	DEED TAX	60,000.00	1.91%	0.70%	
01-4137- -	INSURANCE PREMIUM TAX	1,150,000.00	36.60%	13.34%	
	8 Accounts Listed	4100	2,790,000.00	86.79%	32.35%
01-4210- -	PAYMENT IN LIEU OF TAXES	1,000.00	0.03%	0.01%	
	1 Accounts Listed	4200	1,000.00	0.03%	0.01%
01-4300- -	EXCESS FEES SHERIFF	20.00	0.00%	0.00%	
01-4302- -	EXCESS FEES - COUNTY CLERK	100,000.00	3.18%	1.16%	
	2 Accounts Listed	4300	100,020.00	3.18%	1.16%
01-4417- -	CABLE FRANCHISE FEES- STATE REV.	29,459.52	0.94%	0.34%	
	1 Accounts Listed	4400	29,459.52	0.94%	0.34%
01-4503- -	FEDERAL 941 REFUND				
01-4505- -	MOTOR VEHICLE TAX-OTHER COUNTIES	20,000.00	0.64%	0.23%	
01-4506- -	TRAFFIC SCHOOL REIMB	75.00	0.00%	0.00%	
01-4510- -	STATE GRANTS	14,800.00	0.47%	0.17%	
01-4520- -	ELECTION EXPENSE REFUND	4,590.00	0.15%	0.05%	
01-4521- -	BOARD OF ASSESSMENT APPEALS	200.00	0.01%	0.00%	
01-4522- -	LEGAL PROCESS FEES	70.00	0.00%	0.00%	
01-4523- -	DOG LICENSE FEES	80.00	0.00%	0.00%	
01-4532- -	AOC JUDICIAL CENTER REIMBURSEMENT	230,000.00	7.32%	2.67%	
01-4532-B -	AOC NON-RECURRING REIMBURSEMENT	20,000.00	0.64%	0.23%	
01-4541- -	DES REIMBURSEMENT	10,000.00	0.32%	0.12%	
01-4544- -	CITY PORTION OF SENIOR CENTER INSURANCE	2,626.80	0.08%	0.03%	
01-4561- -	COURT FACILITY FEES	18,000.00	0.57%	0.21%	
01-4567- -	COURT COST SUPPLEMENT HB 413	6,000.00	0.19%	0.07%	
	14 Accounts Listed	4500	326,441.80	10.39%	3.79%
01-4602- -	GARBAGE PERMITS	100.00	0.00%	0.00%	
01-4699- -S	PAPER SERVICE FEE	7,000.00	0.22%	0.08%	
	2 Accounts Listed	4600	7,100.00	0.23%	0.08%
01-4704- -	SURPLUS PROPERTY	2,000.00	0.06%	0.02%	
01-4711- -	RENTAL RECEIPTS	30,000.00	0.95%	0.35%	
01-4711-A -	SALES TAX ON RENTALS	1,080.00	0.03%	0.01%	
01-4711-B -	RENTAL EQUIPMENT RECEIPTS	1,000.00	0.03%	0.01%	
01-4726- -	INSURANCE PROCEEDS	10,000.00	0.32%	0.12%	
01-4731- -	MISCELLANEOUS	6,000.00	0.19%	0.07%	
01-4733-AA -	CLERKS DEDUCTIONS	104,000.00	3.31%	1.21%	
01-4733-H -	CO ATTY DEDUCTIONS	9,500.00	0.30%	0.11%	
01-4733-KK -	KLEFPF REIMBURSEMENT	31,000.00	0.99%	0.36%	
01-4733-S -	SHERIFFS PAYROLL PASS THRU	550,000.00	17.50%	6.38%	
01-4799- -	INSURANCE REIMBURSEMENT CHILD IVD	48,000.00	1.53%	0.56%	

FY 2026-2027 Budget Revenues

FLEMING COUNTY FISCAL COURT

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

Fleming County
ORD 6 PG589

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-4799- -E	INSURANCE REIMBURSEMENT FROM EMPLOYEE			
01-4799-B -	INS REIMB CHAMBER	7,440.00	0.24%	0.09%
01-4799-S -	INS REIMB. SOIL CONSERVATION	36,100.00	1.15%	0.42%
	14 Accounts Listed	4700	836,120.00	26.61%
01-4801- -	MONEY MARKET INTEREST	10,000.00	0.32%	0.12%
01-4807- -	BANK INTEREST	200.00	0.01%	0.00%
	2 Accounts Listed	4800	10,200.00	0.32%
01-4901- -	SURPLUS-PRIOR YEAR	110,000.00	3.50%	1.28%
01-4909- -	TRANSFERS OUT-JAIL	(562,000.00)	-17.88%	-6.52%
01-4909--76-	TRANSFER TO DISPATCH	(161,000.00)	-5.12%	-1.87%
01-4909-02 -	TRANSFER TO ROAD FUND	(345,000.00)	-10.98%	-4.00%
01-4910- -	TRANSFERS IN FROM OTHER FUNDS			
	5 Accounts Listed	4900	(958,000.00)	-30.49%
	49 Accounts Listed	GENERAL	3,142,341.32	36.44%

ROAD FUND

02-4506- -	KYTC CPPP FUNDING			
02-4510- -	STATE LITTER ABATEMENT	28,000.00	1.21%	0.32%
02-4510-WT -	WASTE TIRE GRANT	4,000.00	0.17%	0.05%
02-4513- -	EMERGENCY 3% CRA	39,390.00	1.71%	0.46%
02-4514- -26	TRANSPORTATION FLEX FUNDING FY25-26	161,615.00	7.00%	1.87%
02-4514- -27	TRANSPORTATION FLEX FUNDING FY26-27			
02-4514-E -	KTC EMERGENCY FUNDS			
02-4514-MM -	TRANSPORTATION BRIDGE FUNDING			
02-4516- -	TRUCK LICENSE DISTRIBUTION	222,000.00	9.61%	2.57%
02-4517- -	DRIVERS LICENSE REFUND	3,000.00	0.13%	0.03%
02-4518- -	COUNTY ROAD AID	1,273,610.00	55.14%	14.77%
02-4518-JJ -	BALANCE PRIOR YR CRA			
02-4544- -	CITY OF EWING AID REIMB.	3,000.00	0.13%	0.03%
	13 Accounts Listed	4500	1,734,615.00	75.10%
02-4704- -	SURPLUS PROPERTY	3,000.00	0.13%	0.03%
02-4706- -	CULVERT REIMBURSEMENT	1,000.00	0.04%	0.01%
02-4706-T -	SALES TAX	25.00	0.00%	0.00%
02-4731- -	MISCELLANEOUS	1,000.00	0.04%	0.01%
	4 Accounts Listed	4700	5,025.00	0.22%
02-4801- -	MONEY MARKET INTEREST	2,000.00	0.09%	0.02%
02-4807- -	BANK INTEREST	100.00	0.00%	0.00%
	2 Accounts Listed	4800	2,100.00	0.09%
02-4901- -	SURPLUS PRIOR YEAR	8,000.00	0.35%	0.09%
02-4910--1 -	TRANSFER IN FROM GENERAL	345,000.00	14.94%	4.00%
02-4910--4 -	TRANSFERS IN FROM LGEA	215,000.00	9.31%	2.49%
	3 Accounts Listed	4900	568,000.00	24.59%
	22 Accounts Listed	ROAD	2,309,740.00	26.78%

JAIL FUND

03-4506- -	STATE REIMBURSEMENT FELONY TRANSPORTS	4,000.00	0.61%	0.05%
03-4533- -	STATE JAIL ALLOTMENT	55,000.00	8.34%	0.64%

FY 2026-2027 Budget Revenues

FLEMING COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
JAIL FUND					
03-4534- -	JAIL MEDICAL PAYMENT		6,000.00	0.91%	0.07%
03-4535- -	COURT COSTS		2,500.00	0.38%	0.03%
03-4538- -	D.U.I. FEES		1,500.00	0.23%	0.02%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUNDS		25,000.00	3.79%	0.29%
	6 Accounts Listed	4500	94,000.00	14.26%	1.09%
03-4621- -	GENERAL PRISONER POPULATION		1,200.00	0.18%	0.01%
	1 Accounts Listed	4600	1,200.00	0.18%	0.01%
03-4704- -	SURPLUS PROPERTY				
03-4731- -	MISCELLANEOUS		100.00	0.02%	0.00%
	2 Accounts Listed	4700	100.00	0.02%	0.00%
03-4901- -	SURPLUS PRIOR YEAR		2,000.00	0.30%	0.02%
03-4903- -	ADJUSTMENT TO PRIOR YEAR SURPLUS				
03-4910- -	TRANSFERS IN		562,000.00	85.24%	6.52%
	3 Accounts Listed	4900	564,000.00	85.55%	6.54%
	12 Accounts Listed	JAIL	659,300.00		7.65%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND					
04-4529- -	MINERAL TAX		70,000.00	39.99%	0.81%
	1 Accounts Listed	4500	70,000.00	39.99%	0.81%
04-4731- -	MISCELLANEOUS REVENUE		50.00	0.03%	0.00%
	1 Accounts Listed	4700	50.00	0.03%	0.00%
04-4801- -	MONEY MARKET INTEREST		5,000.00	2.86%	0.06%
04-4807- -	BANK INTEREST		15.00	0.01%	0.00%
	2 Accounts Listed	4800	5,015.00	2.86%	0.06%
04-4901- -	SURPLUS PRIOR YEAR		315,000.00	179.93%	3.65%
04-4909- -R	TRANSFERS OUT TO ROAD		(215,000.00)	-122.81%	-2.49%
	2 Accounts Listed	4900	100,000.00	57.12%	1.16%
	6 Accounts Listed	L.G.E.A.	175,065.00		2.03%
FEDERAL GRANTS					
07-4504- -	HUD GRANT		1,156,000.00	100.00%	13.41%
	1 Accounts Listed	4500	1,156,000.00	100.00%	13.41%
07-4901- -	PRIOR YEAR SURPLUS				
	1 Accounts Listed	4900			
	2 Accounts Listed	FED GRANT	1,156,000.00		13.41%
FOREST FIRE PROTECTION FUND					
12-4104- -	DELINQUENT TAX RECEIPTS		30.00	2.07%	0.00%
12-4119- -	TIMBERLAND TAX		10.00	0.69%	0.00%
	2 Accounts Listed	4100	40.00	2.76%	0.00%
12-4601- -	FIRE SUPPRESSION PENALTIES		1,100.00	75.80%	0.01%
	1 Accounts Listed	4600	1,100.00	75.80%	0.01%
12-4901- -	SURPLUS PRIOR YEAR		311.28	21.45%	0.00%
	1 Accounts Listed	4900	311.28	21.45%	0.00%
	4 Accounts Listed	FOREST FIRE	1,451.28		0.02%
OPIOID ABATEMENT/SETTLEMENT FUND					
74-4760- -	OPIOID ABATEMENT/SETTLEMENT		30,000.00	8.42%	0.35%

FY 2026-2027 Budget Revenues

FLEMING COUNTY FISCAL COURT

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

Fleming County

ORD 6 PG591

Account	Name		Budget	% Fund	% Total
OPIOID ABATEMENT/SETTLEMENT FUND					
	1 Accounts Listed	4700	30,000.00	8.42%	0.35%
74-4801- -	MONEY MARKET INTEREST		5,000.00	1.40%	0.06%
74-4807- -	BANK INTEREST		5.00	0.00%	0.00%
	2 Accounts Listed	4800	5,005.00	1.41%	0.06%
74-4901- -	PRIOR YEAR SURPLUS		321,182.10	90.17%	3.72%
	1 Accounts Listed	4900	321,182.10	90.17%	3.72%
	4 Accounts Listed	OPIOID	356,187.10		4.13%
DISPATCH FUND					
76-4140- -	911 FEE		115,000.00	24.82%	1.33%
	1 Accounts Listed	4100	115,000.00	24.82%	1.33%
76-4562- -	911 BOARD PAYMENTS		175,000.00	37.77%	2.03%
	1 Accounts Listed	4500	175,000.00	37.77%	2.03%
76-4731- -	MISCELLANEOUS REVENUE		100.00	0.02%	0.00%
	1 Accounts Listed	4700	100.00	0.02%	0.00%
76-4801- -	MONEY MARKET INTEREST		150.00	0.03%	0.00%
76-4807- -	BANK INTEREST		20.00	0.00%	0.00%
	2 Accounts Listed	4800	170.00	0.04%	0.00%
76-4901- -	SURPLUS PRIOR YEAR		12,000.00	2.59%	0.14%
76-4910- -	TRANSFER IN FROM GENERAL		161,000.00	34.75%	1.87%
	2 Accounts Listed	4900	173,000.00	37.34%	2.01%
	7 Accounts Listed	DISPATCH	463,270.00		5.37%
COUNTY CLERK STORAGE FEES					
77-4731- -	COUNTY CLERKS PERMANENT STORAGE FEES		26,000.00	74.26%	0.30%
	1 Accounts Listed	4700	26,000.00	74.26%	0.30%
77-4807- -	BANK INTEREST		10.00	0.03%	0.00%
	1 Accounts Listed	4800	10.00	0.03%	0.00%
77-4901- -	SURPLUS PRIOR YEAR		9,000.00	25.71%	0.10%
	1 Accounts Listed	4900	9,000.00	25.71%	0.10%
	3 Accounts Listed	CLERKS STORAGE	35,010.00		0.41%
ABC FUNDS					
78-4709- -	COUNTY PORTION ALCOHOLIC BEVERAGE SALES		25,000.00	29.80%	0.29%
	1 Accounts Listed	4700	25,000.00	29.80%	0.29%
78-4801- -	MONEY MARKET INTEREST		600.00	0.72%	0.01%
	1 Accounts Listed	4800	600.00	0.72%	0.01%
78-4901- -	PRIOR YEAR SURPLUS		58,290.86	69.48%	0.68%
	1 Accounts Listed	4900	58,290.86	69.48%	0.68%
	3 Accounts Listed	ABC	83,890.86		0.97%
CAPITAL IMPROVEMENT FUND					
97-4731- -	MISCELLANEOUS REVENUE		500.00	0.21%	0.01%
97-4799- -	KACO DIVIDEND REIMBURSEMENT		10,825.00	4.49%	0.13%
	2 Accounts Listed	4700	11,325.00	4.69%	0.13%
97-4801- -	MONEY MARKET INTEREST		5,000.00	2.07%	0.06%
97-4807- -	BANK INTEREST		10.00	0.00%	0.00%
	2 Accounts Listed	4800	5,010.00	2.08%	0.06%

FY 2026-2027 Budget Revenues

FLEMING COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
CAPITAL IMPROVEMENT FUND				
97-4901- -	SURPLUS PRIOR YEAR	225,000.00	93.23%	2.61%
	1 Accounts Listed	4900	225,000.00	93.23%
	5 Accounts Listed	CAP. IMPROVE	241,335.00	2.80%
	117 Accounts Listed	11 Funds listed totaling	8,623,590.56	

Proposed Budget Appropriations

FLEMING COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2026-2027

Fleming County
ORD 6 PG593

GENERAL FUND		
5000	GENERAL GOVERNMENT	1,810,264.20
5100	PROTECTION TO PERSONS AND PROPERTY	59,823.26
5200	GENERAL HEALTH AND SANITATION	58,900.00
5300	SOCIAL SERVICES	7,500.00
5400	RECREATION & CULTURE	7,813.13
9100	GENERAL SERVICES	449,871.00
9200	CONTINGENT APPROPRIATIONS	52,260.27
9400	FRINGE BENEFITS- EMPLOYERS SHARE	691,534.46
9500	DISTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	3,376.00
Total GENERAL		3,142,341.32
ROAD FUND		
6000	TRANSPORTATION FACILITIES AND SERVICES	12,000.00
6100	ROADS	1,923,327.80
9100	GENERAL SERVICES	68,073.49
9200	CONTINGENT APPROPRIATIONS	10,948.52
9400	FRINGE BENEFITS- EMPLOYERS SHARE	285,290.19
9500	DISTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	100.00
Total ROAD		2,309,740.00
JAIL FUND		
5100	PROTECTION TO PERSONS AND PROPERTY	608,490.07
9100	GENERAL SERVICES	2,181.27
9200	CONTINGENT APPROPRIATIONS	10,873.66
9400	FRINGE BENEFITS- EMPLOYERS SHARE	37,955.00
Total JAIL		659,500.00
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		
5000	GENERAL GOVERNMENT	30,000.00
5100	PROTECTION TO PERSONS AND PROPERTY	60,000.00
5400	RECREATION & CULTURE	20,000.00
6200	AIRPORTS	10,000.00
9200	CONTINGENT APPROPRIATIONS	55,065.00
Total L.G.E.A.		175,065.00
FEDERAL GRANTS		
8000	CAPITAL PROJECTS	1,156,000.00
Total FED GRANT		1,156,000.00
FOREST FIRE PROTECTION FUND		
5100	PROTECTION TO PERSONS AND PROPERTY	968.00
9200	CONTINGENT APPROPRIATIONS	483.28
Total FOREST FIRE		1,451.28
OPIOID ABATEMENT/SETTLEMENT FUND		
5300	SOCIAL SERVICES	
9200	CONTINGENT APPROPRIATIONS	356,187.10
Total OPIOID		356,187.10
DISPATCH FUND		
5100	PROTECTION TO PERSONS AND PROPERTY	370,640.11
9200	CONTINGENT APPROPRIATIONS	8,709.02
9400	FRINGE BENEFITS- EMPLOYERS SHARE	83,920.87

Proposed Budget Appropriations

FLEMING COUNTY FISCAL COURT

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

Fiscal Year 2026-2027

DISPATCH FUND		
Total DISPATCH		483,270.00
COUNTY CLERK STORAGE FEES		
5000	GENERAL GOVERNMENT	26,000.00
9200	CONTINGENT APPROPRIATIONS	9,010.00
Total CLERKS STORAGE		35,010.00
ABC FUNDS		
5000	GENERAL GOVERNMENT	83,890.86
Total ABC		83,890.86
CAPITAL IMPROVEMENT FUND		
5000	GENERAL GOVERNMENT	8,000.00
9200	CONTINGENT APPROPRIATIONS	233,335.00
Total CAP. IMPROVE		241,335.00
Total Budget Appropriations		8,623,590.56

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5001-101-	COUNTY JUDGE/EXECUTIVE SALARY	114,202.59	3.63%	1.32%
01-5001-104-	FINANCE OFFICER	41,834.79	1.33%	0.49%
01-5001-106-	RECEPTIONIST	30,705.95	0.98%	0.36%
01-5001-185-	VACATION PAYOUT	1,500.00	0.05%	0.02%
01-5001-210-	COUNTY JUDGE TRAVEL EXPENSES	3,000.00	0.10%	0.03%
01-5001-212-	JUDGES TRAINING INCENTIVE	5,445.28	0.17%	0.06%
01-5001-337-	COUNTY WEBSITE	12,900.00	0.41%	0.15%
01-5001-445-	CO. JUDGE-OFFICE MATERIALS & SUPPLIES	4,000.00	0.13%	0.05%
01-5001-563-	JUDGES OFFICE POSTAGE	1,500.00	0.05%	0.02%
01-5001-565-	JUDGES OFFICE COPY EXPENSE	4,800.00	0.15%	0.06%
01-5005-101-	COUNTY ATTORNEY SALARY	35,452.00	1.13%	0.41%
01-5005-105-	CO. ATTORNEY ASSISTANT SALARY	8,766.27	0.28%	0.10%
01-5005-165-	COUNTY ATTY.-SECRETARY SALARY	19,531.73	0.62%	0.23%
01-5005-165-A	CO ATTY SEC. PASS THRU	7,200.00	0.23%	0.08%
01-5005-348-	CO ATTORNEY PROGRAM SUPPORT	9,000.00	0.29%	0.10%
01-5005-551-	CO ATTORNEY ASSOCIATION DUES	750.00	0.02%	0.01%
01-5010-332-	COUNTY CLERK - FEES	100.00	0.00%	0.00%
01-5015-185-	SHERIFFS PAYROLL PASS THRU	550,300.00	17.51%	6.38%
01-5015-348-	SHERIFF-PROGRAM SUPPORT	200,000.00	6.36%	2.32%
01-5015-348-EE	COURT SECURITY EXPENSES	500.00	0.02%	0.01%
01-5020-101-	CORONER SALARY	12,324.00	0.39%	0.14%
01-5020-103-	DEPUTY CORONER SALARY	10,270.00	0.33%	0.12%
01-5020-348-	CORONER'S PROGRAM SUPPORT	4,000.00	0.13%	0.05%
01-5025-101-	MAGISTRATES- SALARY	97,695.66	3.11%	1.13%
01-5025-167-	FISCAL COURT CLERK- SALARY	6,470.35	0.21%	0.07%
01-5025-210-	MAGISTRATES TRAVEL EXPENSES	3,500.00	0.11%	0.04%
01-5025-212-	MAGISTRATES TRAINING INCENTIVE	28,587.72	0.91%	0.33%
01-5030-367-	PVA STATUTORY CONTRIBUTION	37,650.00	1.20%	0.44%
01-5035-199-	BOARD OF SUPERVISORS - PER DIEM	400.00	0.01%	0.00%
01-5040-102-	COUNTY TREASURER- SALARY	43,260.13	1.38%	0.50%
01-5040-210-	TREASURERS TRAVEL EXPENSES			
01-5040-315-	EMPLOYEE BENEFIT CONSULTANTS	600.00	0.02%	0.01%
01-5040-318-	TREASURER'S DATA PROCESSING FEES	24,100.00	0.77%	0.28%
01-5040-337-	COMPUTER EQUIP. MAINT. & REPAIR	4,000.00	0.13%	0.05%
01-5060-101-	LAW LIBRARIAN - SALARY	600.00	0.02%	0.01%
01-5060-425-	JURY MEALS	200.00	0.01%	0.00%
01-5065-191-	PURGATION BOARD FEES	2,500.00	0.08%	0.03%
01-5065-192-	ELECTION OFFICERS	27,000.00	0.86%	0.31%
01-5065-565-	ELECTION- PRINTING, FORMS, & SUPPLIES	50,000.00	1.59%	0.58%
01-5080-329-	COURTHOUSE AND ROAD GARAGE JANITOR	31,968.00	1.02%	0.37%
01-5080-411-	COURTHOUSE-MATERIALS & SUPPLIES	6,000.00	0.19%	0.07%
01-5080-571-	COURTHOUSE RENEWALS AND REPAIRS	20,000.00	0.64%	0.23%
01-5080-573-	COURTHOUSE- TELEPHONE	12,600.00	0.40%	0.15%
01-5080-578-	COURTHOUSE- UTILITIES	29,000.00	0.92%	0.34%
01-5080-585-	ELEVATOR MAINTENANCE	1,650.00	0.05%	0.02%

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-5081-209-	JUDICIAL CENTER CSO WORKMANS COMP	5,548.93	0.18%	0.06%	
01-5081-329-	JUDICIAL CENTER CUSTODIAL PERSONNEL	55,350.00	1.76%	0.64%	
01-5081-333-	JUDICIAL CENTER GROUNDS MAINTENANCE	4,000.00	0.13%	0.05%	
01-5081-333-A	JUDICIAL CENTER HVAC MAINTENANCE	12,000.00	0.38%	0.14%	
01-5081-333-B	JUDICIAL CENTER INTERIOR MAINTENANCE	22,500.00	0.72%	0.26%	
01-5081-333-C	JUDICIAL CENTER FIRE SYSTEMS MAINTENANCE	2,000.00	0.06%	0.02%	
01-5081-333-D	JUDICIAL CENTER FIRE ALARM MAINTENANCE	360.00	0.01%	0.00%	
01-5081-333-E	JUDICIAL CENTER HVAC PREVENTIVE MAINTENANCE	16,000.00	0.51%	0.19%	
01-5081-333-G	JUDICIAL CENTER GEOTHERMAL MAINTENANCE	4,500.00	0.14%	0.05%	
01-5081-346-	JUDICIAL CENTER PEST CONTROL	500.00	0.02%	0.01%	
01-5081-411-	JUSTICE CENTER MATERIALS AND SUPPLIES	4,000.00	0.13%	0.05%	
01-5081-521-	JUDICIAL CENTER INSURANCE	35,872.19	1.14%	0.42%	
01-5081-548-	AOC NON RECURRING PROJECTS				
01-5081-548-C	AOC EXPENSES FROM COURT FACILITY FEES	18,000.00	0.57%	0.21%	
01-5081-571-	JUDICIAL CENTER RENEWALS AND REPAIRS	12,000.00	0.38%	0.14%	
01-5081-573-	JUDICIAL CENTER TELEPHONES	3,000.00	0.10%	0.03%	
01-5081-578-	JUDICIAL CENTER UTILITIES	76,000.00	2.42%	0.88%	
01-5081-585-	JUDICIAL CENTER ELEVATOR MAINTENANCE	10,000.00	0.32%	0.12%	
01-5085-332-	PUBLIC PROPERTIES ANNUAL FEE	15.00	0.00%	0.00%	
01-5085-411-	ANNEX AND SHERIFF SUPPLIES	500.00	0.02%	0.01%	
01-5085-521-	SENIOR CENTER INSURANCE	5,253.61	0.17%	0.06%	
01-5085-571-	ANNEX AND SHERIFF RENEWALS AND REPAIRS	5,000.00	0.16%	0.06%	
01-5085-578-	ANNEX AND OTHER CO PROPERTY UTILITIES	11,500.00	0.37%	0.13%	
01-5085-588-	TOWER REPAIR AND MAINTENANCE	500.00	0.02%	0.01%	
69 Accounts Listed		5000	1,810,264.20	57.61%	20.99%
01-5135-107-	E M DIRECTOR- SALARY	28,173.26	0.90%	0.33%	
01-5135-336-	EM VEHICLE MAINTENANCE	500.00	0.02%	0.01%	
01-5135-337-	EQUIPMENT MAINTENANCE AND REPAIR	500.00	0.02%	0.01%	
01-5135-429-	EM FUEL	500.00	0.02%	0.01%	
01-5135-445-	E M OFFICE SUPPLIES	500.00	0.02%	0.01%	
01-5135-569-	EM TRAINING EXPENSES	2,500.00	0.08%	0.03%	
01-5135-573-	EM DIRECTOR PHONES	700.00	0.02%	0.01%	
01-5135-594-	HYPER-REACH EMERGENCY NOTIFICATION SERVICE	5,450.00	0.17%	0.06%	
01-5140-303-	AMBULANCE GRANT	10,000.00	0.32%	0.12%	
01-5175-332-	LEGAL FEES	4,000.00	0.13%	0.05%	
01-5175-364-	PSYCHIATRIC AND GUARDIANSHIP EVALUATIONS	5,000.00	0.16%	0.06%	
01-5175-903-	PUBLIC ADVOCACY PROGRAM SUPPORT	2,000.00	0.06%	0.02%	
12 Accounts Listed		5100	59,823.26	1.90%	0.69%
01-5205-102-	DOG WARDEN SALARY	15,000.00	0.48%	0.17%	
01-5205-315-	ANIMAL EUTHANASIA / HOUSING	30,000.00	0.95%	0.35%	
01-5205-403-	ANIMAL FOOD & SUPPLIES	3,200.00	0.10%	0.04%	
01-5205-441-	DOG WARDEN VEHICLE EXPENSE	1,000.00	0.03%	0.01%	
01-5205-573-	DOG WARDEN PHONE	1,100.00	0.04%	0.01%	
01-5232-348-	DEAD ANIMAL REMOVAL CO PORTION	4,800.00	0.15%	0.06%	
01-5232-348-2	DEAD ANIMAL REMOVAL GRANT	4,800.00	0.15%	0.06%	

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Fleming County
ORD 6 PG597

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
7 Accounts Listed		5200	59,900.00	1.91%	0.69%
01-5325-504-	CEMETERY MAINTENANCE FUND	5,000.00	0.16%	0.06%	
01-5330-344-	COUNTY BURIALS	2,500.00	0.08%	0.03%	
2 Accounts Listed		5300	7,500.00	0.24%	0.09%
01-5405-348-	PARK LAKE NATURE PRESERVE EXPENSES	500.00	0.02%	0.01%	
01-5405-548-	BROWNING MAINTENANCE FUND	6,313.13	0.20%	0.07%	
01-5415-588-	NO-TILL DRILL EQUIP REPAIRS & MAINTENANCE	1,000.00	0.03%	0.01%	
3 Accounts Listed		5400	7,813.13	0.25%	0.09%
01-9100-203-	OUTSIDE PAYROLL INSURANCE	92,000.00	2.93%	1.07%	
01-9100-299-	SHERIFF & CLERKS DED. TO PAYROLL	105,000.00	3.34%	1.22%	
01-9100-302-	ADVERTISING	6,000.00	0.19%	0.07%	
01-9100-307-	AUDITING SERVICES	60,000.00	1.91%	0.70%	
01-9100-340-	COUNTY EQUIPMENT AND VEHICLE REPAIR	10,000.00	0.32%	0.12%	
01-9100-503-	BANK CHARGES & PAYROLL PROCESSING FEE	250.00	0.01%	0.00%	
01-9100-521-	INSURANCE	136,158.15	4.33%	1.58%	
01-9100-525-	REIMBURSED CLAIMS	3,000.00	0.10%	0.03%	
01-9100-531-	EMPLOYEE BONDS	8,500.00	0.27%	0.10%	
01-9100-551-NN	COUNTY JUDGES ASSOCIATION DUES	1,847.00	0.06%	0.02%	
01-9100-553-	MEMBERSHIP-ADD	10,115.85	0.32%	0.12%	
01-9100-555-	KACO MEMBERSHIP DUES	900.00	0.03%	0.01%	
01-9100-556-	MAGISTRATES ASSOCIATION DUES	1,600.00	0.05%	0.02%	
01-9100-558-	KENTUCKY COAL COALITION DUES	500.00	0.02%	0.01%	
01-9100-567-	INSURANCE PREMIUM TAX REFUND	1,000.00	0.03%	0.01%	
01-9100-569-	REGISTRATIONS & CONFERENCE FEES	12,000.00	0.38%	0.14%	
01-9100-599-	MISCELLANEOUS EXPENSES	1,000.00	0.03%	0.01%	
17 Accounts Listed		9100	449,871.00	14.32%	5.22%
01-9200-999-	RESERVE FOR TRANSFER	52,260.27	1.66%	0.61%	
1 Accounts Listed		9200	52,260.27	1.66%	0.61%
01-9400-201-	SOCIAL SECURITY	106,500.00	3.39%	1.24%	
01-9400-202-	RETIREMENT	333,000.00	10.60%	3.86%	
01-9400-204-	LIFE INSURANCE	2,900.00	0.09%	0.03%	
01-9400-205-	HEALTH INSURANCE	226,000.00	7.19%	2.62%	
01-9400-208-	UNEMPLOYMENT INSURANCE	2,893.39	0.09%	0.03%	
01-9400-209-	WORKMAN'S COMPENSATION	13,041.07	0.42%	0.15%	
01-9400-210-	STIPEND	7,200.00	0.23%	0.08%	
7 Accounts Listed		9400	691,534.46	22.01%	8.02%
01-9500-572-	SALES TAX FOR DEPT OF REVENUE	1,000.00	0.03%	0.01%	
01-9500-902-	BTADD ADMIN COST - COMP PLAN	2,375.00	0.08%	0.03%	
2 Accounts Listed		9500	3,375.00	0.11%	0.04%
120 Accounts Listed		GENERAL	3,142,341.32		36.44%
ROAD FUND					
02-6005-338-	ROAD FACILITIES & GROUNDS MAINTENANCE	12,000.00	0.52%	0.14%	
1 Accounts Listed		6000	12,000.00	0.52%	0.14%
02-6103-102-	ROAD SUPERVISOR'S SALARY	63,557.73	2.75%	0.74%	
02-6103-106-	ROAD SECRETARY-SOLID WASTE COORDINATOR	42,120.07	1.82%	0.49%	

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
ROAD FUND				
02-6103-318-	COMPUTER MAINTENANCE AND SOFTWARE	3,000.00	0.13%	0.03%
02-6103-445-	OFFICE SUPPLIES & MATERIALS	2,200.00	0.10%	0.03%
02-6103-565-	ROAD DEPT COPIER	1,700.00	0.07%	0.02%
02-6105-143-	ROAD WORKERS SALARY	460,000.00	19.92%	5.33%
02-6105-185-	ROAD EMPLOYEE COMP AND VACATION PAYOUT	8,000.00	0.35%	0.09%
02-6105-185-A	SEASONAL EMPLOYEE	10,000.00	0.43%	0.12%
02-6105-312-	BRIDGE PROJECT EXPENSES	20,000.00	0.87%	0.23%
02-6105-315-	CONTRACTED LABOR	10,000.00	0.43%	0.12%
02-6105-336-	MAINTENANCE & REPAIRS (VEHICLES & EQUIP)	15,000.00	0.65%	0.17%
02-6105-336-DD	REPAIRS AND MAINTENANCE SMALL EQUIP	1,500.00	0.06%	0.02%
02-6105-339-	RADIO AND TOWER MAINTENANCE	800.00	0.03%	0.01%
02-6105-366-	GARBAGE COLLECTION	3,000.00	0.13%	0.03%
02-6105-366-TC	TRASH FOR CASH EXPENSES	27,000.00	1.17%	0.31%
02-6105-380-	RENTAL EQUIPMENT OR VEHICLES	1,000.00	0.04%	0.01%
02-6105-399-	CONTRACTED CONSTRUCTION	10,000.00	0.43%	0.12%
02-6105-421-	SPRAYING CHEMICALS FOR ROADS	5,000.00	0.22%	0.06%
02-6105-423-	DRUG TESTING & PHYSICALS	1,500.00	0.06%	0.02%
02-6105-427-	SHOP SUPPLIES	7,250.00	0.31%	0.08%
02-6105-427-A	SAFETY EXPENDABLE SUPPLIES	2,200.00	0.10%	0.03%
02-6105-427-B	RADIOS AND REPAIR	1,000.00	0.04%	0.01%
02-6105-429-	GASOLINE	28,000.00	1.21%	0.32%
02-6105-429-B	DIESEL	70,000.00	3.03%	0.81%
02-6105-429-C	PROPANE	250.00	0.01%	0.00%
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	15,000.00	0.65%	0.17%
02-6105-441-	RD. EQUIP AND PERMANENT TOOLS	45,000.00	1.95%	0.52%
02-6105-443-	MOTOR VEHICLE PARTS- TRUCKS	30,000.00	1.30%	0.35%
02-6105-443-A	VEHICLE/EQUIPMENT MAINTENANCE SUPPLIES	3,500.00	0.15%	0.04%
02-6105-443-EE	SMALL EQUIPMENT PARTS	5,000.00	0.22%	0.06%
02-6105-443-EQ	PARTS ROAD EQUIPMENT	20,000.00	0.87%	0.23%
02-6105-447-	ROAD MATERIALS ASPHALT	400,000.00	17.32%	4.64%
02-6105-447-E	ROAD MATERIALS- ROCK	140,000.00	6.06%	1.62%
02-6105-447-F	ROAD MATERIALS - PIPE	40,000.00	1.73%	0.46%
02-6105-447-H	ROAD MATERIALS- HAUL AND LAY EXPENSE	10,000.00	0.43%	0.12%
02-6105-447-K	ROAD MATERIALS- SALT	70,000.00	3.03%	0.81%
02-6105-447-N	ROAD MATERIALS CHIP SEAL OIL	140,000.00	6.06%	1.62%
02-6105-447-O	ROAD MATERIALS COLD MIX	6,000.00	0.26%	0.07%
02-6105-455-	OIL AND LUBRICANTS	5,000.00	0.22%	0.06%
02-6105-469-	ROAD SIGNS	8,000.00	0.35%	0.09%
02-6105-475-	SMALL TOOLS AND EQUIPMENT	6,000.00	0.26%	0.07%
02-6105-479-	TIRES AND TUBES	10,000.00	0.43%	0.12%
02-6105-481-	UNIFORMS- ARAMARK	1,900.00	0.08%	0.02%
02-6105-481-A	UNIFORMS SEASONAL	3,800.00	0.16%	0.04%
02-6105-499-	PROPERTY DAMAGES BY ROAD DEPT	1,000.00	0.04%	0.01%
02-6105-510-	FREIGHT AND SHIPPING CHARGES	1,500.00	0.06%	0.02%
02-6105-548-C	KYTC CPPP EXPENSE			

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Fleming County
ORD 6 PG599

Account	Name	Budget	% Fund	% Total	
ROAD FUND					
02-6105-548-E	KTC EMERGENCY FUNDING EXPENDITURES				
02-6105-548-Q	FLEX FUNDING PROJECT EXPENSES	134,550.00	5.83%	1.56%	
02-6105-548-T	WASTE TIRE GRANT EXPENSES	4,000.00	0.17%	0.05%	
02-6105-573-	ROAD DEPT CELL PHONE	1,000.00	0.04%	0.01%	
02-6105-573-A	PHONES/DSL	6,500.00	0.28%	0.08%	
02-6105-578-	UTILITIES	19,000.00	0.82%	0.22%	
02-6105-586-	FIRE SYSTEMS	1,500.00	0.06%	0.02%	
02-6105-599-	MISCELLANEOUS EXPENSES	1,000.00	0.04%	0.01%	
	55 Accounts Listed	6100	1,923,327.80	83.27%	22.30%
02-9100-535-	INSURANCE - PROPERTY AND VEHICLES	66,573.49	2.88%	0.77%	
02-9100-569-	CONFERENCE AND TRAINING	1,500.00	0.06%	0.02%	
	2 Accounts Listed	9100	68,073.49	2.95%	0.79%
02-9200-999-	RESERVE FOR TRANSFERS	10,948.52	0.47%	0.13%	
	1 Accounts Listed	9200	10,948.52	0.47%	0.13%
02-9400-201-	SOCIAL SECURITY	45,000.00	1.95%	0.52%	
02-9400-202-	RETIREMENT	99,800.00	4.32%	1.16%	
02-9400-205-	HEALTH INSURANCE	94,300.00	4.08%	1.09%	
02-9400-208-	UNEMPLOYMENT INSURANCE	2,489.19	0.11%	0.03%	
02-9400-209-	WORKMAN'S COMPENSATION	39,301.00	1.70%	0.46%	
02-9400-210-	STIPEND	14,400.00	0.62%	0.17%	
	6 Accounts Listed	9400	295,290.19	12.78%	3.42%
02-9500-572-	SALES TAX FOR DEPT OF REVENUE	100.00	0.00%	0.00%	
	1 Accounts Listed	9500	100.00	0.00%	0.00%
	66 Accounts Listed	ROAD	2,309,740.00		26.78%
JAIL FUND					
03-5101-101-	JAILER SALARY	42,887.95	6.51%	0.50%	
03-5101-212-	JAILER TRAINING INCENTIVE	5,302.12	0.80%	0.06%	
03-5101-314-	PRISONER CONTRACTS	450,000.00	68.25%	5.22%	
03-5101-399-	TRANSPORTATION CONTRACT	42,000.00	6.37%	0.49%	
03-5101-425-	FOOD	100.00	0.02%	0.00%	
03-5101-429-	GASOLINE	6,500.00	0.99%	0.08%	
03-5101-441-	SMALL EQUIPMENT AND SUPPLIES	500.00	0.08%	0.01%	
03-5101-481-	UNIFORMS	250.00	0.04%	0.00%	
03-5101-549-	ROUTINE MEDICAL	45,000.00	6.83%	0.52%	
03-5101-573-	TELEPHONE	700.00	0.11%	0.01%	
03-5101-592-	VEHICLE MAINTENANCE	5,000.00	0.76%	0.06%	
03-5101-599-	MISCELLANEOUS EXPENSES	250.00	0.04%	0.00%	
03-5102-314-	JUVENILE DETENTION	10,000.00	1.52%	0.12%	
	13 Accounts Listed	5100	608,490.07	92.29%	7.06%
03-9100-551-	ASSOCIATION DUES	181.27	0.03%	0.00%	
03-9100-569-	STAFF TRAINING	2,000.00	0.30%	0.02%	
	2 Accounts Listed	9100	2,181.27	0.33%	0.03%
03-9200-999-	RESERVE FOR TRANSFERS	10,673.66	1.62%	0.12%	
	1 Accounts Listed	9200	10,673.66	1.62%	0.12%
03-9400-201-	SOCIAL SECURITY	6,500.00	0.99%	0.08%	

FY 2026-2027 Budget Appropriations

FLEMING COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
JAIL FUND				
03-9400-202-	RETIREMENT	15,500.00	2.35%	0.18%
03-9400-205-	HEALTH INSURANCE	13,266.00	2.01%	0.15%
03-9400-209-	WORKMAN'S COMPENSATION	2,689.00	0.41%	0.03%
	4 Accounts Listed	9400	37,955.00	5.76%
	20 Accounts Listed	JAIL	659,300.00	7.65%

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
04-5075-505-	CHAMBER CONTRIBUTION	20,000.00	11.42%	0.23%
04-5075-507-	INDUSTRIAL BOARD CONTRIBUTION	10,000.00	5.71%	0.12%
	2 Accounts Listed	5000	30,000.00	17.14%
04-5120-507-	CONTRIBUTIONS - FIRE DEPARTMENTS	60,000.00	34.27%	0.70%
	1 Accounts Listed	5100	60,000.00	34.27%
04-5401-507-	RECREATION BOARD CONTRIBUTION	20,000.00	11.42%	0.23%
	1 Accounts Listed	5400	20,000.00	11.42%
04-6200-348-	FLEMING MASON AIRPORT CONTRIBUTION	10,000.00	5.71%	0.12%
	1 Accounts Listed	6200	10,000.00	5.71%
04-9200-999-	RESERVE FOR TRANSFER	55,065.00	31.45%	0.64%
	1 Accounts Listed	9200	55,065.00	31.45%
	6 Accounts Listed	L.G.E.A.	175,065.00	2.03%

FEDERAL GRANTS				
07-8011-548-	INDUSTRIAL PARK HUD EXPENSES - PASS THRU	1,156,000.00	100.00%	13.41%
	1 Accounts Listed	8000	1,156,000.00	100.00%
	1 Accounts Listed	FED GRANT	1,156,000.00	13.41%

FOREST FIRE PROTECTION FUND				
12-5150-513-	FOREST FIRE PROTECTION PAYMENT	968.00	66.70%	0.01%
	1 Accounts Listed	5100	968.00	66.70%
12-9200-999-	RESERVE FOR TRANSFER	483.28	33.30%	0.01%
	1 Accounts Listed	9200	483.28	33.30%
	2 Accounts Listed	FOREST FIRE	1,451.28	0.02%

OPIOID ABATEMENT/SETTLEMENT FUND				
74-5300-348-	OPIOID ABATEMENT/SETTLEMENT EXPENSES			
	1 Accounts Listed	5300		
74-9200-999-	RESERVE FOR TRANSFER	356,187.10	100.00%	4.13%
	1 Accounts Listed	9200	356,187.10	100.00%
	2 Accounts Listed	OPIOID	356,187.10	4.13%

DISPATCH FUND				
76-5145-159-	DISPATCH SALARIES	211,300.00	45.61%	2.45%
76-5145-185-	DISPATCH SUPERVISOR	46,340.11	10.00%	0.54%
76-5145-185-A	VACATION PAYOUT	3,000.00	0.65%	0.03%
76-5145-315-	BUFFALO TRACE 911 CONTRACT	20,000.00	4.32%	0.23%
76-5145-315-P	E-DISPATCH FEES	5,100.00	1.10%	0.06%
76-5145-336-	COMPUTER EQUIPMENT UPDATES AND REPAIRS	5,000.00	1.08%	0.06%
76-5145-337-	EQUIPMENT MAINTENANCE	30,000.00	6.48%	0.35%
76-5145-413-	DATA CIRCUITS	22,000.00	4.75%	0.26%
76-5145-441-	EQUIPMENT	7,000.00	1.51%	0.08%

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Fleming County
ORD 6 PG601

Account	Name		Budget	% Fund	% Total
DISPATCH FUND					
76-5145-445-	DISPATCH OFFICE SUPPLIES		2,500.00	0.54%	0.03%
76-5145-481-	STAFF UNIFORMS		500.00	0.11%	0.01%
76-5145-565-	DISPATCH COPY EXPENSE		1,500.00	0.32%	0.02%
76-5145-569-	TRAINING		1,000.00	0.22%	0.01%
76-5145-571-	BUILDING RENEWALS AND REPAIRS		2,000.00	0.43%	0.02%
76-5145-573-	DISPATCH TELEPHONE		8,000.00	1.73%	0.09%
76-5145-578-	UTILITIES		4,800.00	1.04%	0.06%
76-5145-599-	MISCELLANEOUS EXPENSE		600.00	0.13%	0.01%
	17 Accounts Listed	5100	370,640.11	80.01%	4.30%
76-9200-999-	RESERVE FOR TRANSFER		8,709.02	1.88%	0.10%
	1 Accounts Listed	9200	8,709.02	1.88%	0.10%
76-9400-201-	SOCIAL SECURITY		20,000.00	4.32%	0.23%
76-9400-202-	RETIREMENT		40,000.00	8.63%	0.46%
76-9400-205-	HEALTH INSURANCE		22,200.00	4.79%	0.26%
76-9400-208-	UNEMPLOYMENT INSURANCE		174.87	0.04%	0.00%
76-9400-209-	WORKERS COMP.		1,546.00	0.33%	0.02%
	5 Accounts Listed	9400	83,920.87	18.11%	0.97%
	23 Accounts Listed	DISPATCH	463,270.00		5.37%
COUNTY CLERK STORAGE FEES					
77-5010-548-	STORAGE FEES TO COUNTY CLERK		26,000.00	74.26%	0.30%
	1 Accounts Listed	5000	26,000.00	74.26%	0.30%
77-9200-999-	RESERVE FOR TRANSFER		9,010.00	25.74%	0.10%
	1 Accounts Listed	9200	9,010.00	25.74%	0.10%
	2 Accounts Listed	CLERKS STORAGE	35,010.00		0.41%
ABC FUNDS					
78-5015-435-	ABC FEES ELIGIBLE EXPENSES		83,890.86	100.00%	0.97%
	1 Accounts Listed	5000	83,890.86	100.00%	0.97%
	1 Accounts Listed	ABC	83,890.86		0.97%
CAPITAL IMPROVEMENT FUND					
97-5080-571-	COURTHOUSE REPAIRS		3,000.00	1.24%	0.03%
97-5085-571-	REPAIR AND MAINTENANCE OTHER CO PROPERTIES		5,000.00	2.07%	0.06%
	2 Accounts Listed	5000	8,000.00	3.31%	0.09%
97-9200-999-	RESERVE FOR TRANSFER		233,335.00	96.69%	2.71%
	1 Accounts Listed	9200	233,335.00	96.69%	2.71%
	3 Accounts Listed	CAP. IMPROVE	241,335.00		2.80%
	246 Accounts Listed	11 Funds listed totaling	8,623,590.56		

FY 2026-2027 Budget Appropriations
FLEMING COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5/12/26

Signed 
County Judge/Executive


Approved as to Form and Classification

Date 5/29/26

Signed 
State Local Finance Officer

This budget ordinance was duly adopted by the Fleming County Fiscal Court, Commonwealth of Kentucky, on this the 21st day of June 2026

Signed 
County Judge/Executive

Attest 
County Clerk

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSE!
FLEMING COUNTY FISCAL COURT
Fiscal Year 2026-2027

Fleming County
 ORD 6 PG603

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
01-5010-332-	COUNTY CLERK - FEES
07-8011-548-	INDUSTRIAL PARK HUD EXPENSES - PASS THRU
2 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: Magistrate Kerri Marshall

Seconded by: Magistrate Blake Phule

Vote: Unanimous

Signature: [Signature] 5/12/26
 Judge/Executive Date

Approved: Robert O. Brame 5/29/26
 State Local Finance Officer Date

**ANNUAL STANDING ORDER TO APPROVE CERTAIN REGULARLY PAID VENDORS
FLEMING COUNTY FISCAL COURT
FISCAL YEAR 2026-2027**

Pursuant to KRS 68.020 and KRS 68.275 a county treasurer can be authorized to make payments by means of electronic funds transfers from a county account and to include payments made to vendors regularly providing services to the county.

The Fiscal Court in accordance with state law hereby orders the following vendors to be considered regular vendors and allowed to be paid electronically via ACH after court approval, unless the expense line falls in a previously approved or pre-approved standing order:

- City of Flemingsburg Utilities
- Kentucky Utilities
- Fleming-Mason Energy
- Windstream
- Wex Fleet
- Vestis
- American Business Systems
- VISA
- Anthem
- Anthem Life
- Colonial Life
- Cincinnati Life
- AT & T

It is hereby acknowledged that the above standing order shall expire after July 1 of each fiscal year and no more payments to vendors in the standing order shall be allowed electronically unless a new order is adopted by the Fiscal Court according to the provisions of KRS 68.020 and KRS 68.275.

Motion Made By: Magistrate Kerri Marshall

Seconded By: Magistrate Blake Rice

Vote: Unanimous

Signature: [Handwritten Signature]
Judge Executive

5/12/26
Date

**Property Valuation Administrator's
Recapitulation of Real Property Tax Roll
2026 Taxable Assessment**

Fleming County
ORD 6 PG605

County Fleming - Grand Total

Columns From Tax Rolls	Total Taxable Value
Residential - Lots - Land and Improvements	\$417,299,256
Farm - Land and Other Improvements (Use Value)	\$276,714,006
Commercial, Industrial, Telecommunication and Leasehold Interests(Full Local Rates)	\$114,047,945
Total Real Estate (Full Local Rates)	\$808,061,206
Total Telecommunication Assessment Included in the Above Total	\$943,300

I - Record of Homestead Exemptions and Deferred Assessments			
Residential - Lots (65 years and older)	Disability	Total Exemptions under Homestead Act	Amount Deferred under Agricultural Land Use Act
\$61,121,700	\$8,498,700	\$69,620,400	\$814,277,751
Farm (65 years and older)	Disability		
\$19,642,850	\$1,695,600	\$21,338,450	
Commercial (65 years and older)	Disability		
\$98,200	\$0	\$98,200	

II - Record of Additions and Deletions				
Class of Real Estate	'Additions to' 2026 Assessment (Taxable)	'Deletions from' 2025 Assessment (Taxable)	'Additions to' 2026 Assessment (Fair Cash Value)	'Deletions from' 2025 Assessment (Fair Cash Value)
Residential - Lots	\$2,613,000	(\$1,691,820)	\$2,613,000	(\$1,691,820)
Farm	\$3,096,025	(\$1,454,640)	\$4,221,400	(\$1,217,524)
Commercial, Industrial and Telecommunication	\$200,000	(\$253,000)	\$200,000	(\$253,000)
Total	\$5,909,025	(\$3,399,460)	\$7,034,400	(\$3,162,344)

III. Verification

I, Stephanie Hardin, duly elected and qualified property valuation administrator of Fleming County, hereby certify that I have made an assessment of taxable property in Fleming County for 2026 according to revenue laws. I further certify that, to the best of my knowledge, all information listed on the tax roll and the above summary is a true, complete and correct recapitulation of said assessment.

This 6th day of April, 2026.

(Signed)

Stephanie Hardin
Property Valuation Administrator

IV - Instructions

Each property valuation administrator must file a Recapitulation of Real Property Tax Roll with the Department of Property Valuation not later than the first Monday in April each year. Execute the above certification regarding the completeness of the assessment and the accuracy of the recapitulation.

Liabilities Register - Summary

FLEMING COUNTY FISCAL COURT

Issued From: 10/20/2016 To: 06/30/2026

All Open Issues

Issue AOC-2
Date 10/20/2016
Prin. Acct
Int. Acct
Description RE-FINANCE AOC JUSTICE
CENTER BONDS 2016 SERIES

Term 13 (Long-Term)
Pay Freq.
Int. Rate 2.0354%
Principal 6,980,000.00
Interest 1,334,279.48
Total Amnt. 8,314,279.48
Prin. Bal. 3,235,000.00
Int. Bal. 122,878.15
Reserve
Outstanding 3,357,878.15
Next Pmt. 11/1/2026
Final Pmt. 5/1/2030
Total Due FY 968,200.01
Notes THE PAYMENTS FOR THIS BOND
ISSUE ARE PAID THROUGH THE
STATE OF KY

**2025 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS**

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

The annual tax rates listed below were approved/accepted by the fiscal court of Fleming County for the previous calendar year.

These tax rates will be used for the calculation of the Compensating and 4% tax rates for the next year.

County Rates

Real Property 14.5

Personal Property 14.5

Bank Deposit Rate _____

Motor Vehicle 16 cents per \$100

Watercraft 10 cents per \$100

Special Districts

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property	8.6¢	7.5¢	1.5¢	4.6¢	5¢
Personal Property	8.6¢	11¢		6.2¢	5¢
Motor Vehicles	4.5¢			2.5¢	5¢
Watercraft					
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of August 12, 2025 found on page 233 of the Fiscal Court Order Book number FC 79

Signature JL SA
County Judge/Executive

5/26/26
Date

Please note: This form is for countywide districts only and is not all inclusive. Do not include for school districts.