



## ***OHIO COUNTY FISCAL COURT***

**Total Budget \$18,223,340**

|                               |                      |
|-------------------------------|----------------------|
| <b>Ordinance:</b>             | <b>2026-4</b>        |
| <b>1<sup>st</sup> Reading</b> | <b>May 26, 2026</b>  |
| <b>2<sup>nd</sup> Reading</b> | <b>June 23, 2026</b> |
| <b>Adopted</b>                | <b>June 23, 2026</b> |

**BUDGET 2026/2027**

**FY 2026-2027 Budget Appropriations**  
**OHIO COUNTY FISCAL COURT**

**BUDGET SIGNATURE PAGE**

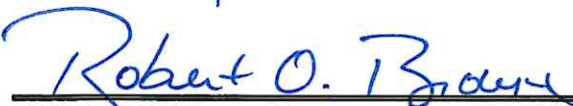
**Submitted**

Date 5/26/26

Signed   
County Judge/Executive

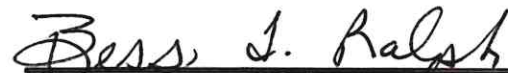
**Approved as to Form and Classification**

Date 6/10/26

Signed   
State Local Finance Officer

This budget ordinance was duly adopted by the Ohio County Fiscal Court, Commonwealth of Kentucky, on this the 23 day of June 2026

Signed   
County Judge/Executive

Attest   
County Clerk



**OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT**

**Andy Beshear**  
GOVERNOR

**Matt Sawyers**  
COMMISSIONER

100 Airport Road, Third Floor  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 227-8691

June 10, 2026

The Honorable David Johnston  
Ohio County Judge Executive  
130 E Washington Street Suite 215  
Hartford, KY 42347

Dear Judge Johnston:

Enclosed you will find the approved 2026 - 2027 fiscal year budget for Ohio County. It is important that I relay to you that no county expenditures can be legally made after July 1 until the budget is adopted. After adoption of your budget by ordinance, the county **MUST** provide the Department for Local Government a copy of the approved budget. Please send this via email to your Local Government Advisor.

I also would like you to know that typically we do not receive assessment information necessary to set county tax rates prior to July 1, 2026. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

If you have any questions concerning your budget, please feel free to contact your Local Government Advisor at 800-346-5606.

Sincerely,

A handwritten signature in blue ink that reads "Robert O. Brown".

Robert O. Brown  
State Local Finance Officer

Enclosures

# Summary Analysis of Revenues

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

| Major Code                                       | Name                             | Budget               | % Fund | % Total |
|--------------------------------------------------|----------------------------------|----------------------|--------|---------|
| <b>General Fund</b>                              |                                  |                      |        |         |
| 4100                                             | TAXES                            | 5,421,286.00         | 51.40% | 29.75%  |
| 4200                                             | IN LIEU TAX PAYMENTS             | 30,000.00            | 0.28%  | 0.16%   |
| 4400                                             | LICENSE AND PERMITS              | 408,324.00           | 3.87%  | 2.24%   |
| 4500                                             | INTERGOVERNMENTAL REVENUES       | 3,129,492.00         | 29.67% | 17.17%  |
| 4600                                             | CHARGES FOR SERVICES             | 293,000.00           | 2.78%  | 1.61%   |
| 4700                                             | MISCELLANEOUS REVENUES           | 982,480.00           | 9.32%  | 5.39%   |
| 4800                                             | INTEREST EARNED                  | 7,008.00             | 0.07%  | 0.04%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 275,000.00           | 2.61%  | 1.51%   |
| <b>Total General</b>                             |                                  | <b>10,546,590.00</b> |        | 57.87%  |
| <b>Road Fund</b>                                 |                                  |                      |        |         |
| 4500                                             | INTERGOVERNMENTAL REVENUES       | 3,462,245.00         | 80.23% | 19.00%  |
| 4700                                             | MISCELLANEOUS REVENUES           | 440,500.00           | 10.21% | 2.42%   |
| 4800                                             | INTEREST EARNED                  | 2,400.00             | 0.06%  | 0.01%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 410,491.00           | 9.51%  | 2.25%   |
| <b>Total Road</b>                                |                                  | <b>4,315,636.00</b>  |        | 23.68%  |
| <b>Local Government Economic Assistance Fund</b> |                                  |                      |        |         |
| 4500                                             | INTERGOVERNMENTAL REVENUES       | 152,000.00           | 99.53% | 0.83%   |
| 4700                                             | MISCELLANEOUS REVENUES           | 0.00                 | 0.00%  | 0.00%   |
| 4800                                             | INTEREST EARNED                  | 725.00               | 0.47%  | 0.00%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 0.00                 | 0.00%  | 0.00%   |
| <b>Total L.G.E.A.</b>                            |                                  | <b>152,725.00</b>    |        | 0.84%   |
| <b>FEDERAL GRANTS</b>                            |                                  |                      |        |         |
| 4500                                             | INTERGOVERNMENTAL REVENUES       | 150,000.00           | 88.24% | 0.82%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 20,000.00            | 11.76% | 0.11%   |
| <b>Total FED GRANTS</b>                          |                                  | <b>170,000.00</b>    |        | 0.93%   |
| <b>Forest Fire Protection Fund</b>               |                                  |                      |        |         |
| 4100                                             | TAXES                            | 6,300.00             | 99.92% | 0.03%   |
| 4800                                             | INTEREST EARNED                  | 5.00                 | 0.08%  | 0.00%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 0.00                 | 0.00%  | 0.00%   |
| <b>Total Forest Fire</b>                         |                                  | <b>6,305.00</b>      |        | 0.03%   |
| <b>LANDFILL FUND</b>                             |                                  |                      |        |         |
| 4200                                             | IN LIEU TAX PAYMENTS             | 80,000.00            | 45.37% | 0.44%   |
| 4600                                             | CHARGES FOR SERVICES             | 96,000.00            | 54.44% | 0.53%   |
| 4800                                             | INTEREST EARNED                  | 325.00               | 0.18%  | 0.00%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 0.00                 | 0.00%  | 0.00%   |
| <b>Total LANDFILL</b>                            |                                  | <b>176,325.00</b>    |        | 0.97%   |
| <b>O.C.E.D.A. - REVOLVING LOAN FUND</b>          |                                  |                      |        |         |
| 4700                                             | MISCELLANEOUS REVENUES           | 36,084.00            | 8.27%  | 0.20%   |
| 4800                                             | INTEREST EARNED                  | 300.00               | 0.07%  | 0.00%   |
| 4900                                             | SURPLUS, BORROWING AND TRANSFERS | 400,000.00           | 91.66% | 2.19%   |
| <b>Total OCEDA</b>                               |                                  | <b>436,384.00</b>    |        | 2.39%   |
| <b>OPIOID FUND</b>                               |                                  |                      |        |         |

# Summary Analysis of Revenues

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

| Major Code                             | Name                             | Budget              | % Fund | % Total      |
|----------------------------------------|----------------------------------|---------------------|--------|--------------|
| <b>OPIOID FUND</b>                     |                                  |                     |        |              |
| 4700                                   | MISCELLANEOUS REVENUES           | 100,000.00          | 19.90% | 0.55%        |
| 4800                                   | INTEREST EARNED                  | 2,500.00            | 0.50%  | 0.01%        |
| 4900                                   | SURPLUS, BORROWING AND TRANSFERS | 400,000.00          | 79.60% | 2.19%        |
| <b>Total OPIOID FUND</b>               |                                  | <b>502,500.00</b>   |        | <b>2.76%</b> |
| <b>EMERGENCY SERVICES (RESTRICTED)</b> |                                  |                     |        |              |
| 4100                                   | TAXES                            | 995,107.00          | 81.01% | 5.46%        |
| 4500                                   | INTERGOVERNMENTAL REVENUES       | 231,000.00          | 18.81% | 1.27%        |
| 4600                                   | CHARGES FOR SERVICES             | 200.00              | 0.02%  | 0.00%        |
| 4700                                   | MISCELLANEOUS REVENUES           | 1,000.00            | 0.08%  | 0.01%        |
| 4800                                   | INTEREST EARNED                  | 1,000.00            | 0.08%  | 0.01%        |
| 4900                                   | SURPLUS, BORROWING AND TRANSFERS | 0.00                | 0.00%  | 0.00%        |
| <b>Total EMG SERV</b>                  |                                  | <b>1,228,307.00</b> |        | <b>6.74%</b> |
| <b>ARCH PROGRAM</b>                    |                                  |                     |        |              |
| 4600                                   | CHARGES FOR SERVICES             | 7,500.00            | 1.29%  | 0.04%        |
| 4700                                   | MISCELLANEOUS REVENUES           | 0.00                | 0.00%  | 0.00%        |
| 4800                                   | INTEREST EARNED                  | 750.00              | 0.13%  | 0.00%        |
| 4900                                   | SURPLUS, BORROWING AND TRANSFERS | 575,000.00          | 98.59% | 3.16%        |
| <b>Total ARCH</b>                      |                                  | <b>583,250.00</b>   |        | <b>3.20%</b> |
| <b>COUNTY CLERK STORAGE FEES</b>       |                                  |                     |        |              |
| 4700                                   | MISCELLANEOUS REVENUES           | 39,000.00           | 99.87% | 0.21%        |
| 4800                                   | INTEREST EARNED                  | 50.00               | 0.13%  | 0.00%        |
| 4900                                   | SURPLUS, BORROWING AND TRANSFERS | 0.00                | 0.00%  | 0.00%        |
| <b>Total CDSF</b>                      |                                  | <b>39,050.00</b>    |        | <b>0.21%</b> |
| <b>WATERLINE RESERVE</b>               |                                  |                     |        |              |
| 4600                                   | CHARGES FOR SERVICES             | 66,168.00           | 99.85% | 0.36%        |
| 4800                                   | INTEREST EARNED                  | 100.00              | 0.15%  | 0.00%        |
| 4900                                   | SURPLUS, BORROWING AND TRANSFERS | 0.00                | 0.00%  | 0.00%        |
| <b>Total WATERLINE</b>                 |                                  | <b>66,268.00</b>    |        | <b>0.36%</b> |

## Total Budgeted Revenues

| Name                                      | Budget        | % Total |
|-------------------------------------------|---------------|---------|
| GENERAL FUND                              | 10,546,590.00 | 57.87%  |
| ROAD FUND                                 | 4,315,636.00  | 23.68%  |
| LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND | 152,725.00    | 0.84%   |
| FEDERAL GRANTS                            | 170,000.00    | 0.93%   |
| FOREST FIRE PROTECTION FUND               | 6,305.00      | 0.03%   |
| LANDFILL FUND                             | 176,325.00    | 0.97%   |
| O.C.E.D.A. - REVOLVING LOAN FUND          | 436,384.00    | 2.39%   |
| OPIOID FUND                               | 502,500.00    | 2.76%   |
| EMERGENCY SERVICES (RESTRICTED)           | 1,228,307.00  | 6.74%   |
| ARCH PROGRAM                              | 583,250.00    | 3.20%   |
| COUNTY CLERK STORAGE FEES                 | 39,050.00     | 0.21%   |
| WATERLINE RESERVE                         | 66,268.00     | 0.36%   |

**Summary Analysis of Revenues**  
**OHIO COUNTY FISCAL COURT**  
**Fiscal Year: 2026-2027**  
**Fund Type: Governmental Fund: All Funds Dept: All Departments**

| Major Code              | Name | Budget        | % Fund  | % Total |
|-------------------------|------|---------------|---------|---------|
| Total Budgeted Revenues |      | 18,223,340.00 | 100.00% |         |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                     | Name                                              | Budget       | % Fund       | % Total |        |
|-----------------------------|---------------------------------------------------|--------------|--------------|---------|--------|
| General Fund                |                                                   |              |              |         |        |
| 01-4101- -                  | SHERIFF - REAL PROPERTY TAXES                     | 640,000.00   | 6.07%        | 3.51%   |        |
| 01-4102- -                  | SHERIFF - TANGIBLE PERSONAL PROP/INVENTORY TAXES  | 50,000.00    | 0.47%        | 0.27%   |        |
| 01-4103- -                  | CLERK - MOTOR VEHICLE PROPERTY TAX                | 130,569.00   | 1.24%        | 0.72%   |        |
| 01-4104- -                  | CLERK - DELINQUENT PROPERTY TAX                   | 14,428.00    | 0.14%        | 0.08%   |        |
| 01-4107- -                  | SHERIFF - UNMINED MINERALS TAX (OIL, LSG)         | 10,000.00    | 0.09%        | 0.05%   |        |
| 01-4130- -                  | SHERIFF - BANK FRANCHISES                         | 85,000.00    | 0.81%        | 0.47%   |        |
| 01-4131- -                  | SHERIFF - FRANCHISE CORPORATION TAX               | 240,000.00   | 2.28%        | 1.32%   |        |
| 01-4134- -                  | OCCTAX QT LICENSE FEE                             | 3,262,212.00 | 30.93%       | 17.90%  |        |
| 01-4134- -B                 | OCCTAX BG CROSSING OCCTAX QT LICENSE FEE          | 46,000.00    | 0.44%        | 0.25%   |        |
| 01-4134- -F                 | *OCCTAX FEDERAL WORKERS (PASS)                    | 10,000.00    | 0.09%        | 0.05%   |        |
| 01-4135- -                  | CLERK - DEED TRANSFER                             | 75,600.00    | 0.72%        | 0.41%   |        |
| 01-4136- -                  | CLERK - COUNTY AUTO STICKERS                      | 227,477.00   | 2.16%        | 1.25%   |        |
| 01-4139- -                  | OCCTAX NET PROFIT FEE                             | 625,000.00   | 5.93%        | 3.43%   |        |
| 01-4139- -B                 | OCCTAX BG CROSSING NET PROFIT FEE                 | 5,000.00     | 0.05%        | 0.03%   |        |
| 14 Accounts Listed          |                                                   | 4100         | 5,421,286.00 | 51.40%  | 29.75% |
| 01-4203- -                  | TVA (ECONOMIC DEVELOPMENT)                        | 30,000.00    | 0.28%        | 0.16%   |        |
| 1 Accounts Listed           |                                                   | 4200         | 30,000.00    | 0.28%   | 0.16%  |
| 01-4417- -                  | TELECOMMUNICATIONS TAX                            | 15,600.00    | 0.15%        | 0.09%   |        |
| 01-4418- -                  | O.C. BALEFILL - LANDFILL LEASE                    | 392,724.00   | 3.72%        | 2.16%   |        |
| 2 Accounts Listed           |                                                   | 4400         | 408,324.00   | 3.87%   | 2.24%  |
| 01-4501- -                  | OMIT TANGIBLE PROP TX COL BY KST                  | 12,500.00    | 0.12%        | 0.07%   |        |
| 01-4504- -T                 | SENIOR FEDERAL GRANT(TITLE 3)                     | 55,176.00    | 0.52%        | 0.30%   |        |
| 01-4505- -                  | KST- MOTORVEH, RAIL, COMMERCIAL WATERCRAFT (QT)   | 18,500.00    | 0.18%        | 0.10%   |        |
| 01-4506- -S                 | SHERIFF - KCPC TRAVEL EXP REIMB                   | 850.00       | 0.01%        | 0.00%   |        |
| 01-4510- -A                 | SR CTN STATE (HOMECARE/ESMP)                      | 33,000.00    | 0.31%        | 0.18%   |        |
| 01-4510- -B                 | ***CHILD SUPPORT OFFICE (R 01-5005-135-0)         | 225,000.00   | 2.13%        | 1.23%   |        |
| 01-4510- -C                 | *ANIMAL CTL/STATE GRANT (R01-5205-507-0)          | 0.00         | 0.00%        | 0.00%   |        |
| 01-4510- -D                 | ***KY-ASAP GRANT PROGRAM 01-5340-595-0            | 39,000.00    | 0.37%        | 0.21%   |        |
| 01-4510- -F                 | ***STATE GRANTS/EMS/AMBULANCE (R 01-5140-739-0)   | 10,000.00    | 0.09%        | 0.05%   |        |
| 01-4510- -L                 | ***LITTER ABATEMENT GRANT STATE (R 01-5215-594-0) | 45,790.00    | 0.43%        | 0.25%   |        |
| 01-4510- -T                 | ***TIRE AMNESTY PROGRAM 01-5212-366-2             | 4,000.00     | 0.04%        | 0.02%   |        |
| 01-4512- -                  | ***GRANTS 01-5136-741-0 (RESTR)                   | 500,000.00   | 4.74%        | 2.74%   |        |
| 01-4520- -                  | ELECTION EXPENSE REIMBURSEMENT                    | 9,690.00     | 0.09%        | 0.05%   |        |
| 01-4521- -                  | BOARD OF ASSESSMENT                               | 150.00       | 0.00%        | 0.00%   |        |
| 01-4522- -                  | LEGAL PROCCES TAX                                 | 130.00       | 0.00%        | 0.00%   |        |
| 01-4526- -                  | STRIP MINE PERMITS                                | 1,500.00     | 0.01%        | 0.01%   |        |
| 01-4532- -                  | A.O.C ./PRE-TRAIL/DRUG COURT/RENTAL               | 140,000.00   | 1.33%        | 0.77%   |        |
| 01-4533- -                  | JAIL - STATE JAIL ALLOTMENT (LCAF)                | 104,000.00   | 0.99%        | 0.57%   |        |
| 01-4535- -                  | JAIL - HB452 COURT COST COLLECTIONS               | 7,100.00     | 0.07%        | 0.04%   |        |
| 01-4538- -                  | JAIL - D.U.I. FEES                                | 5,000.00     | 0.05%        | 0.03%   |        |
| 01-4539- -                  | ***SHERIFF KLEFT (HB455)01-5015-181-0             | 75,000.00    | 0.71%        | 0.41%   |        |
| 01-4541- -                  | EMG MGM STATE REIMB                               | 29,948.00    | 0.28%        | 0.16%   |        |
| 01-4542- -                  | FEMA CLAIMS 01-5076-431-0                         | 250,000.00   | 2.37%        | 1.37%   |        |
| 01-4548- -                  | CLERK FEES (POOLING)                              | 719,788.00   | 6.82%        | 3.95%   |        |
| 01-4549- -                  | SHERIFF FEES (POOLING)                            | 799,370.00   | 7.58%        | 4.39%   |        |
| 06/08/2026 02:28 pm         |                                                   |              |              |         |        |
| FiscalBooks™ by Fiscalsoft® |                                                   |              |              |         |        |
| Page 1 of 6                 |                                                   |              |              |         |        |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                     | Name                                           | Budget     | % Fund              | % Total       |
|-----------------------------|------------------------------------------------|------------|---------------------|---------------|
| <b>General Fund</b>         |                                                |            |                     |               |
| 01-4559- -                  | JAIL - SOCIAL SECURITY ADMIN (310)             | 5,000.00   | 0.05%               | 0.03%         |
| 01-4561- -                  | ***COURT FEES CFF (HB 577/99) 01-5080-586-0    | 31,000.00  | 0.29%               | 0.17%         |
| 01-4567- -                  | SHERIFF COURT COST HB413 (TRANSP PRIS)         | 8,000.00   | 0.08%               | 0.04%         |
| 28 Accounts Listed          |                                                | 4500       | <b>3,129,492.00</b> | 29.67% 17.17% |
| 01-4604- -                  | PARK RENTAL                                    | 97,000.00  | 0.92%               | 0.53%         |
| 01-4604- -D                 | PARK - RESTRICTED DONATIONS                    | 0.00       | 0.00%               | 0.00%         |
| 01-4604- -O                 | PARK OTHER REVENUE                             | 0.00       | 0.00%               | 0.00%         |
| 01-4606- -                  | GOLF COURSE - GREENS, MBRSHIP, CART/SHED       | 124,000.00 | 1.18%               | 0.68%         |
| 01-4606- -D                 | GOLF COURSE - RESTRICTED DONATIONS             | 0.00       | 0.00%               | 0.00%         |
| 01-4606- -R                 | GOLF COURSE BUILDING RENTAL                    | 0.00       | 0.00%               | 0.00%         |
| 01-4612- -F                 | ANIMAL SHELTER FEES                            | 1,000.00   | 0.01%               | 0.01%         |
| 01-4612- -R                 | ANIMAL SHEL RESTR DONATIONS (R 01-5205-402-0)  | 0.00       | 0.00%               | 0.00%         |
| 01-4634- -                  | JAIL - FEES (Bond,Booking,WkrRelease)          | 70,000.00  | 0.66%               | 0.38%         |
| 01-4680- -                  | COUNTY ATTORNEY - LEGAL FEES COLLECTED         | 1,000.00   | 0.01%               | 0.01%         |
| 01-4680- -S                 | SENIOR CENTER PROGRAM INCOME(TRANS FEE)        | 0.00       | 0.00%               | 0.00%         |
| 01-4680- -V                 | SENIOR CTN - VAN TRANSPORT FEES                | 0.00       | 0.00%               | 0.00%         |
| 12 Accounts Listed          |                                                | 4600       | <b>293,000.00</b>   | 2.78% 1.61%   |
| 01-4702- -                  | JAIL - TELEPHONE/ATM COMMISSIONS               | 23,000.00  | 0.22%               | 0.13%         |
| 01-4704- -                  | *SURPLUS PROPERTY SALES (01-9200-999-3)        | 100,000.00 | 0.95%               | 0.55%         |
| 01-4711- -                  | COMMUNITY CENTER RENTALS/RENTERS               | 25,000.00  | 0.24%               | 0.14%         |
| 01-4711- -B                 | O.C.E.D.A BUSINESS CENTER                      | 10,000.00  | 0.09%               | 0.05%         |
| 01-4711- -S                 | SENIOR CENTER RENTAL FEES                      | 10,000.00  | 0.09%               | 0.05%         |
| 01-4727- -                  | REIMBURSEMENT/REFUNDS                          | 2,500.00   | 0.02%               | 0.01%         |
| 01-4727- -A                 | ***LITTERABATEMENT TRK/TRAILER RENT            | 15,000.00  | 0.14%               | 0.08%         |
| 01-4727- -J                 | JAIL - REIMB/REFUNDS                           | 20,000.00  | 0.19%               | 0.11%         |
| 01-4727- -L                 | OC BALEFILL-LANDFILL INSPECTOR REIMB           | 14,520.00  | 0.14%               | 0.08%         |
| 01-4727- -P                 | ***REIMBURSEMENTS (PASS-THROUGH) 01-5025-566-0 | 100,000.00 | 0.95%               | 0.55%         |
| 01-4727- -R                 | SHERIFF - REIMB RESOURCE OFFICER               | 381,410.00 | 3.62%               | 2.09%         |
| 01-4728- -                  | SENIOR CENTER UNITED WAY (RESTR)               | 3,800.00   | 0.04%               | 0.02%         |
| 01-4728- -C                 | CEMETARY DONATIONS                             | 0.00       | 0.00%               | 0.00%         |
| 01-4728- -F                 | SENIOR CTN - FUNDRAISER DONATIONS              | 0.00       | 0.00%               | 0.00%         |
| 01-4728- -S                 | SENIOR CTN GRADD MEALS (R 01-5305-566-0)       | 15,000.00  | 0.14%               | 0.08%         |
| 01-4728- -T                 | MISC CONTRIBUTIONS                             | 0.00       | 0.00%               | 0.00%         |
| 01-4731- -                  | MISCELLANEOUS REVENUES                         | 1,000.00   | 0.01%               | 0.01%         |
| 01-4731- -J                 | JAIL - DRIVE SAFE SCHOOL KRS 186.574(9)        | 1,000.00   | 0.01%               | 0.01%         |
| 01-4731- -S                 | SUICIDE PREVENTION COMMITTEE                   | 0.00       | 0.00%               | 0.00%         |
| 01-4733- -                  | INSURANCE CLAIM REIMB (R 01-9100-567-0)        | 60,000.00  | 0.57%               | 0.33%         |
| 01-4733- -P                 | EMP INS REIMB THR PAYROLL (R 01-9400-205-2)    | 200,000.00 | 1.90%               | 1.10%         |
| 01-4760- -                  | RESTITUTION                                    | 0.00       | 0.00%               | 0.00%         |
| 01-4761- -                  | SHERIFF - DRUG FORFEITURES                     | 0.00       | 0.00%               | 0.00%         |
| 01-4798- -                  | OCCTAX - FEES AND PENALTIES COLLECTED          | 250.00     | 0.00%               | 0.00%         |
| 24 Accounts Listed          |                                                | 4700       | <b>982,480.00</b>   | 9.32% 5.39%   |
| 01-4801- -F                 | FEDERAL WRKS ACCOUNT INTEREST                  | 3.00       | 0.00%               | 0.00%         |
| 01-4806- -                  | CHECKING ACCOUNT INTEREST                      | 4,500.00   | 0.04%               | 0.02%         |
| 01-4806- -C                 | CREDIT CARD ACCOUNT INTEREST                   | 5.00       | 0.00%               | 0.00%         |
| 06/08/2026 02:28 pm         |                                                |            |                     |               |
| FiscalBooks™ by Fiscalsoft® |                                                |            |                     |               |
| Page 2 of 6                 |                                                |            |                     |               |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                                          | Name                                             | Budget       | % Fund        | % Total |
|--------------------------------------------------|--------------------------------------------------|--------------|---------------|---------|
| <b>General Fund</b>                              |                                                  |              |               |         |
| 01-4807- -                                       | SAVINGS ACCOUNT INTEREST                         | 2,500.00     | 0.02%         | 0.01%   |
|                                                  | 4 Accounts Listed                                | 4800         | 7,008.00      | 0.07%   |
| 01-4901- -                                       | GENERAL FUND - SURPLUS FROM PRIOR YEAR           | 275,000.00   | 2.61%         | 1.51%   |
| 01-4901- -CC                                     | GENERAL FUND SURPLUS TRANSFER ACCOUNT            | 0.00         | 0.00%         | 0.00%   |
| 01-4901- -EMG                                    | GENERAL FUND SURPLUS - EMERGENCY FUNDS           | 0.00         | 0.00%         | 0.00%   |
| 01-4901- -FED                                    | GENERAL FUND SURPLUE PRIOR YEAR FEDERAL WORKERS  | 0.00         | 0.00%         | 0.00%   |
| 01-4903- -                                       | ADJUSTMENTS TO PRIOR YEAR SURPLUS                | 0.00         | 0.00%         | 0.00%   |
| 01-4909- -                                       | TRANSFER OUT TO OTHER FUNDS                      | 0.00         | 0.00%         | 0.00%   |
| 01-4910- -                                       | TRANSFER IN FROM OTHER FUNDS                     | 0.00         | 0.00%         | 0.00%   |
|                                                  | 7 Accounts Listed                                | 4900         | 275,000.00    | 2.61%   |
|                                                  | 92 Accounts Listed                               | General      | 10,546,590.00 | 57.87%  |
| <b>Road Fund</b>                                 |                                                  |              |               |         |
| 02-4513- -                                       | 3% EMERGENCY COUNTY ROAD AID (02-6107-431-0)     | 48,430.00    | 1.12%         | 0.27%   |
| 02-4514- -                                       | TRANS CABINET FLEX FUNDS (02-6105-730-0)         | 500,000.00   | 11.59%        | 2.74%   |
| 02-4514- -A                                      | TRANS CABINET 80/20 BRIDGE FUNDS (02-8003-730-0) | 120,000.00   | 2.78%         | 0.66%   |
| 02-4514- -B                                      | TRANSPORTATION CABINET PROJECTS                  | 0.00         | 0.00%         | 0.00%   |
| 02-4515- -                                       | ENERGY RECOVERY, ROAD FUND                       | 0.00         | 0.00%         | 0.00%   |
| 02-4516- -                                       | TRUCK LICENSE                                    | 222,000.00   | 5.14%         | 1.22%   |
| 02-4517- -                                       | DRIVER'S LICENSE                                 | 5,900.00     | 0.14%         | 0.03%   |
| 02-4518- -                                       | COUNTY ROAD AID                                  | 1,565,915.00 | 36.28%        | 8.59%   |
| 02-4518- -G                                      | GOVERNOR'S DISCR - RURAL/MUNICIPAL AID (431-3)   | 500,000.00   | 11.59%        | 2.74%   |
| 02-4542- -                                       | FEMA REIMB (02-06105-431-2)                      | 500,000.00   | 11.59%        | 2.74%   |
|                                                  | 10 Accounts Listed                               | 4500         | 3,462,245.00  | 80.23%  |
| 02-4704- -                                       | SURPLUS PROPERTY SALES (ROAD)                    | 300,000.00   | 6.95%         | 1.65%   |
| 02-4727- -                                       | ROAD REIMB                                       | 15,000.00    | 0.35%         | 0.08%   |
| 02-4727- -SC                                     | DRIVE WAY TILES / OTHER PASS THROUGHs            | 100,000.00   | 2.32%         | 0.55%   |
| 02-4733- -                                       | INSURANCE CLAIM REIMB (02-9100-567-0)            | 25,000.00    | 0.58%         | 0.14%   |
| 02-4798- -                                       | ROAD EXCESS WEIGHT PERMIT FEE                    | 500.00       | 0.01%         | 0.00%   |
|                                                  | 5 Accounts Listed                                | 4700         | 440,500.00    | 10.21%  |
| 02-4806- -                                       | CHECKING ACCOUNT INTEREST                        | 2,400.00     | 0.06%         | 0.01%   |
|                                                  | 1 Accounts Listed                                | 4800         | 2,400.00      | 0.06%   |
| 02-4901- -                                       | ROAD FUND SURPLUS FROM PRIOR YEAR                | 410,491.00   | 9.51%         | 2.25%   |
| 02-4903- -                                       | ADJUSTMENT TO PRIOR YEAR SURPLUS                 | 0.00         | 0.00%         | 0.00%   |
| 02-4909- -                                       | TRANSFERS TO OTHER FUNDS                         | 0.00         | 0.00%         | 0.00%   |
| 02-4910- -                                       | TRANSFERS IN FROM OTHER FUNDS                    | 0.00         | 0.00%         | 0.00%   |
| 02-4911- -                                       | ROAD LOAN PROCEEDS                               | 0.00         | 0.00%         | 0.00%   |
|                                                  | 5 Accounts Listed                                | 4900         | 410,491.00    | 9.51%   |
|                                                  | 21 Accounts Listed                               | Road         | 4,315,636.00  | 23.68%  |
| <b>Local Government Economic Assistance Fund</b> |                                                  |              |               |         |
| 04-4508- -                                       | L.G.E.A.F. HB FUNDS (R 04-8099-741-0)            | 0.00         | 0.00%         | 0.00%   |
| 04-4529- -                                       | MINERALS SEVERANCE TAX                           | 152,000.00   | 99.53%        | 0.83%   |
|                                                  | 2 Accounts Listed                                | 4500         | 152,000.00    | 99.53%  |
| 04-4731- -                                       | MISC                                             | 0.00         | 0.00%         | 0.00%   |
|                                                  | 1 Accounts Listed                                | 4700         | 0.00          | 0.00%   |
| 04-4806- -                                       | CHECKING ACCOUNT INTEREST                        | 725.00       | 0.47%         | 0.00%   |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                                          | Name                                           | Budget      | % Fund     | % Total |
|--------------------------------------------------|------------------------------------------------|-------------|------------|---------|
| <b>Local Government Economic Assistance Fund</b> |                                                |             |            |         |
|                                                  | 1 Accounts Listed                              | 4800        | 725.00     | 0.47%   |
| 04-4901- -                                       | L.G.E.A. FUND - SURPLUS FROM PRIOR YEAR        | 0.00        | 0.00%      | 0.00%   |
| 04-4903- -                                       | LGEA PRIOR YEAR ADJUSTMENTS                    | 0.00        | 0.00%      | 0.00%   |
| 04-4909- -                                       | TRANSFERS TO OTHER FUNDS                       | 0.00        | 0.00%      | 0.00%   |
| 04-4910- -                                       | TRANSFERS IN FROM OTHER FUNDS                  | 0.00        | 0.00%      | 0.00%   |
|                                                  | 4 Accounts Listed                              | 4900        | 0.00       | 0.00%   |
|                                                  | 8 Accounts Listed                              | L.G.E.A.    | 152,725.00 | 0.84%   |
| <b>FEDERAL GRANTS</b>                            |                                                |             |            |         |
| 07-4504- -                                       | CDBG GRANT                                     | 0.00        | 0.00%      | 0.00%   |
| 07-4504- -RR                                     | FEDERAL GRANT P&L RAILWAY                      | 0.00        | 0.00%      | 0.00%   |
| 07-4508- -                                       | ECONOMIC DEVELOPMENT                           | 150,000.00  | 88.24%     | 0.82%   |
|                                                  | 3 Accounts Listed                              | 4500        | 150,000.00 | 88.24%  |
| 07-4901- -                                       | FEDERAL FUNDS PRIOR YEAR SURPLUS               | 20,000.00   | 11.76%     | 0.11%   |
| 07-4910- -                                       | TRANSFERS IN FROM OTHER FUNDS                  | 0.00        | 0.00%      | 0.00%   |
|                                                  | 2 Accounts Listed                              | 4900        | 20,000.00  | 11.76%  |
|                                                  | 5 Accounts Listed                              | FED GRANTS  | 170,000.00 | 0.93%   |
| <b>Forest Fire Protection Fund</b>               |                                                |             |            |         |
| 12-4112- -                                       | FOREST FIRE TAX                                | 6,300.00    | 99.92%     | 0.03%   |
|                                                  | 1 Accounts Listed                              | 4100        | 6,300.00   | 99.92%  |
| 12-4806- -                                       | CHECKING ACCOUNT INTEREST                      | 5.00        | 0.08%      | 0.00%   |
|                                                  | 1 Accounts Listed                              | 4800        | 5.00       | 0.08%   |
| 12-4901- -                                       | FOREST FIRE FUND SURPLUS PRIOR YEAR            | 0.00        | 0.00%      | 0.00%   |
|                                                  | 1 Accounts Listed                              | 4900        | 0.00       | 0.00%   |
|                                                  | 3 Accounts Listed                              | Forest Fire | 6,305.00   | 0.03%   |
| <b>LANDFILL FUND</b>                             |                                                |             |            |         |
| 15-4203- -                                       | TVA - PAYMENT TOWARDS WATER COMMITMENT (OCEDA) | 80,000.00   | 45.37%     | 0.44%   |
|                                                  | 1 Accounts Listed                              | 4200        | 80,000.00  | 45.37%  |
| 15-4603- -                                       | LANDFILL REVENUE                               | 96,000.00   | 54.44%     | 0.53%   |
|                                                  | 1 Accounts Listed                              | 4600        | 96,000.00  | 54.44%  |
| 15-4806- -                                       | INTEREST - CHECKING                            | 325.00      | 0.18%      | 0.00%   |
|                                                  | 1 Accounts Listed                              | 4800        | 325.00     | 0.18%   |
| 15-4901- -                                       | LANDFILL FUND - SURPLUS FROM PRIOR YEAR        | 0.00        | 0.00%      | 0.00%   |
| 15-4909- -                                       | TRANSFERS OUT TO OTHER FUNDS                   | 0.00        | 0.00%      | 0.00%   |
| 15-4910- -                                       | TRANSFERS IN FROM OTHER FUNDS                  | 0.00        | 0.00%      | 0.00%   |
|                                                  | 3 Accounts Listed                              | 4900        | 0.00       | 0.00%   |
|                                                  | 6 Accounts Listed                              | LANDFILL    | 176,325.00 | 0.97%   |
| <b>O.C.E.D.A. - REVOLVING LOAN FUND</b>          |                                                |             |            |         |
| 27-4732- -                                       | O.C.E.D.A. - REVOLVING LOAN PROCEEDS           | 36,084.00   | 8.27%      | 0.20%   |
|                                                  | 1 Accounts Listed                              | 4700        | 36,084.00  | 8.27%   |
| 27-4806- -                                       | O.C.E.D.A. - INTEREST                          | 300.00      | 0.07%      | 0.00%   |
|                                                  | 1 Accounts Listed                              | 4800        | 300.00     | 0.07%   |
| 27-4901- -                                       | O.C.E.D.A. SURPLUS FROM PRIOR YEAR             | 400,000.00  | 91.66%     | 2.19%   |
| 27-4910- -                                       | O.C.E.D.A. - TRANSF IN FROM OTHER FUNDS        | 0.00        | 0.00%      | 0.00%   |
|                                                  | 2 Accounts Listed                              | 4900        | 400,000.00 | 91.66%  |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                                 | Name                                      | Budget              | % Fund | % Total |
|-----------------------------------------|-------------------------------------------|---------------------|--------|---------|
| <b>O.C.E.D.A. - REVOLVING LOAN FUND</b> |                                           |                     |        |         |
| 4 Accounts Listed                       | OCEDA                                     | <b>436,384.00</b>   |        | 2.39%   |
| <b>OPIOID FUND</b>                      |                                           |                     |        |         |
| 74-4760- -                              | OPIOID SETTLEMENT PROCEEDS                | 100,000.00          | 19.90% | 0.55%   |
| 1 Accounts Listed                       | 4700                                      | <b>100,000.00</b>   | 19.90% | 0.55%   |
| 74-4806- -                              | OPIOID SETTLEMENT BANK INST               | 2,500.00            | 0.50%  | 0.01%   |
| 1 Accounts Listed                       | 4800                                      | <b>2,500.00</b>     | 0.50%  | 0.01%   |
| 74-4901- -                              | OPIOID SURPLUS FROM PRIOR YEAR            | 400,000.00          | 79.60% | 2.19%   |
| 74-4909- -                              | OPIOID TRANS TO OTHER ACCOUNT             | 0.00                | 0.00%  | 0.00%   |
| 2 Accounts Listed                       | 4900                                      | <b>400,000.00</b>   | 79.60% | 2.19%   |
| 4 Accounts Listed                       | OPIOID FUND                               | <b>502,500.00</b>   |        | 2.76%   |
| <b>EMERGENCY SERVICES (RESTRICTED)</b>  |                                           |                     |        |         |
| 75-4134- -                              | OCCTAX QT LICENSE FEE (.25% RESTRICTED)   | 822,977.00          | 67.00% | 4.52%   |
| 75-4134- -B                             | OCCTAX NET PROFIT (.25 RESTRICTED)        | 114,302.00          | 9.31%  | 0.63%   |
| 75-4140- -                              | 911 LANDLINE FEE                          | 57,828.00           | 4.71%  | 0.32%   |
| 3 Accounts Listed                       | 4100                                      | <b>995,107.00</b>   | 81.01% | 5.46%   |
| 75-4541- -                              | EMG MGM STATE REIMB                       | 0.00                | 0.00%  | 0.00%   |
| 75-4562- -                              | 911 CMRS PSAP QT VOLUME PMENT             | 231,000.00          | 18.81% | 1.27%   |
| 2 Accounts Listed                       | 4500                                      | <b>231,000.00</b>   | 18.81% | 1.27%   |
| 75-4699- -                              | 911 CAD FEES                              | 200.00              | 0.02%  | 0.00%   |
| 1 Accounts Listed                       | 4600                                      | <b>200.00</b>       | 0.02%  | 0.00%   |
| 75-4727- -                              | EMG SERVICES MISC                         | 0.00                | 0.00%  | 0.00%   |
| 75-4727- -P                             | REIMBURSEMENTS - PASS-THROUGH             | 1,000.00            | 0.08%  | 0.01%   |
| 2 Accounts Listed                       | 4700                                      | <b>1,000.00</b>     | 0.08%  | 0.01%   |
| 75-4806- -                              | EMG SERVICES - INTEREST ON BANK ACCOUNT   | 1,000.00            | 0.08%  | 0.01%   |
| 1 Accounts Listed                       | 4800                                      | <b>1,000.00</b>     | 0.08%  | 0.01%   |
| 75-4901- -                              | EMG SERVICES SURPLUS PRIOR YEAR           | 0.00                | 0.00%  | 0.00%   |
| 75-4910- -                              | TRANSFER IN FROM OTHER FUNDS              | 0.00                | 0.00%  | 0.00%   |
| 2 Accounts Listed                       | 4900                                      | <b>0.00</b>         | 0.00%  | 0.00%   |
| 11 Accounts Listed                      | EMG SERV                                  | <b>1,228,307.00</b> |        | 6.74%   |
| <b>ARCH PROGRAM</b>                     |                                           |                     |        |         |
| 76-4624- -                              | ARCH PROGRAM - ANKLE MONITOR FEE          | 0.00                | 0.00%  | 0.00%   |
| 76-4680- -                              | ARCH PROGRAM - CHARGE FOR SERVICE         | 7,500.00            | 1.29%  | 0.04%   |
| 2 Accounts Listed                       | 4600                                      | <b>7,500.00</b>     | 1.29%  | 0.04%   |
| 76-4799- -                              | MISC REVENUE                              | 0.00                | 0.00%  | 0.00%   |
| 1 Accounts Listed                       | 4700                                      | <b>0.00</b>         | 0.00%  | 0.00%   |
| 76-4806- -                              | ARCH PROGRAM BANK INTEREST                | 750.00              | 0.13%  | 0.00%   |
| 1 Accounts Listed                       | 4800                                      | <b>750.00</b>       | 0.13%  | 0.00%   |
| 76-4901- -                              | ARCH PROGRAM PRIOR YEAR SURPLUS           | 575,000.00          | 98.59% | 3.16%   |
| 76-4903- -                              | ARCH PROGRAM PRIOR YEAR ADJUSTMENTS       | 0.00                | 0.00%  | 0.00%   |
| 76-4910- -                              | ARCH PROGRAM TRANSFER IN FROM OTHER FUNDS | 0.00                | 0.00%  | 0.00%   |
| 3 Accounts Listed                       | 4900                                      | <b>575,000.00</b>   | 98.59% | 3.16%   |
| 7 Accounts Listed                       | ARCH                                      | <b>583,250.00</b>   |        | 3.20%   |
| <b>COUNTY CLERK STORAGE FEES</b>        |                                           |                     |        |         |
| 77-4731- -                              | COUNTY CLERK STORAGE FEES                 | 39,000.00           | 99.87% | 0.21%   |

# FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

| Account                          | Name                                     |                          | Budget               | % Fund | % Total |
|----------------------------------|------------------------------------------|--------------------------|----------------------|--------|---------|
| <b>COUNTY CLERK STORAGE FEES</b> |                                          |                          |                      |        |         |
|                                  | 1 Accounts Listed                        | 4700                     | <b>39,000.00</b>     | 99.87% | 0.21%   |
| 77-4806- -                       | COUNTY CLERK STORAGE FEES BANK INST      |                          | 50.00                | 0.13%  | 0.00%   |
|                                  | 1 Accounts Listed                        | 4800                     | <b>50.00</b>         | 0.13%  | 0.00%   |
| 77-4901- -                       | CCSF SURPLUS FROM PRIOR YEAR             |                          | 0.00                 | 0.00%  | 0.00%   |
|                                  | 1 Accounts Listed                        | 4900                     | <b>0.00</b>          | 0.00%  | 0.00%   |
|                                  | 3 Accounts Listed                        | CDSF                     | <b>39,050.00</b>     |        | 0.21%   |
| <b>WATERLINE RESERVE</b>         |                                          |                          |                      |        |         |
| 95-4603- -                       | WATERLINE (From Landfill Fees)           |                          | 66,168.00            | 99.85% | 0.36%   |
|                                  | 1 Accounts Listed                        | 4600                     | <b>66,168.00</b>     | 99.85% | 0.36%   |
| 95-4806- -                       | CHECKING ACCOUNT INTEREST                |                          | 100.00               | 0.15%  | 0.00%   |
|                                  | 1 Accounts Listed                        | 4800                     | <b>100.00</b>        | 0.15%  | 0.00%   |
| 95-4901- -                       | WATERLINE FUND - SURPLUS FROM PRIOR YEAR |                          | 0.00                 | 0.00%  | 0.00%   |
|                                  | 1 Accounts Listed                        | 4900                     | <b>0.00</b>          | 0.00%  | 0.00%   |
|                                  | 3 Accounts Listed                        | WATERLINE                | <b>66,268.00</b>     |        | 0.36%   |
|                                  | 167 Accounts Listed                      | 12 Funds listed totaling | <b>18,223,340.00</b> |        |         |

# Summary Analysis of Appropriations

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

| Major Code                                       | Name                               | Budget               | % Fund  | % Total       |
|--------------------------------------------------|------------------------------------|----------------------|---------|---------------|
| <b>General Fund</b>                              |                                    |                      |         |               |
| 5000                                             | GENERAL GOVERNMENT                 | 5,975,373.00         | 56.66%  | 32.79%        |
| 5100                                             | PROTECTION TO PERSONS AND PROPERTY | 2,118,387.00         | 20.09%  | 11.62%        |
| 5200                                             | GENERAL HEALTH AND SANITATION      | 323,265.00           | 3.07%   | 1.77%         |
| 5300                                             | SOCIAL SERVICES                    | 370,580.00           | 3.51%   | 2.03%         |
| 5400                                             | RECREATION AND CULTURE             | 787,160.00           | 7.46%   | 4.32%         |
| 8000                                             | CAPITAL PROJECTS                   | 0.00                 | 0.00%   | 0.00%         |
| 9100                                             | GENERAL SERVICES                   | 268,317.00           | 2.54%   | 1.47%         |
| 9200                                             | CONTINGENT APPROPRIATIONS          | 123,500.00           | 1.17%   | 0.68%         |
| 9300                                             | TRANSFERS TO OTHER FUNDS           | 0.00                 | 0.00%   | 0.00%         |
| 9400                                             | FRINGE BENEFITS- EMPLOYERS SHARE   | 580,008.00           | 5.50%   | 3.18%         |
| <b>Total General</b>                             |                                    | <b>10,546,590.00</b> |         | <b>57.87%</b> |
| <b>Road Fund</b>                                 |                                    |                      |         |               |
| 6100                                             | ROADS                              | 3,569,462.00         | 82.71%  | 19.59%        |
| 7700                                             | LEASES                             | 32,758.00            | 0.76%   | 0.18%         |
| 8000                                             | CAPITAL PROJECTS                   | 120,000.00           | 2.78%   | 0.66%         |
| 9100                                             | GENERAL SERVICES                   | 85,434.00            | 1.98%   | 0.47%         |
| 9200                                             | CONTINGENT APPROPRIATIONS          | 0.00                 | 0.00%   | 0.00%         |
| 9400                                             | FRINGE BENEFITS- EMPLOYERS SHARE   | 507,982.00           | 11.77%  | 2.79%         |
| <b>Total Road</b>                                |                                    | <b>4,315,636.00</b>  |         | <b>23.68%</b> |
| <b>Local Government Economic Assistance Fund</b> |                                    |                      |         |               |
| 5000                                             | GENERAL GOVERNMENT                 | 0.00                 | 0.00%   | 0.00%         |
| 5100                                             | PROTECTION TO PERSONS AND PROPERTY | 25,000.00            | 16.37%  | 0.14%         |
| 5300                                             | SOCIAL SERVICES                    | 10,000.00            | 6.55%   | 0.05%         |
| 5400                                             | RECREATION AND CULTURE             | 82,964.00            | 54.32%  | 0.46%         |
| 6200                                             | AIRPORTS                           | 34,761.00            | 22.76%  | 0.19%         |
| 8000                                             | CAPITAL PROJECTS                   | 0.00                 | 0.00%   | 0.00%         |
| 9200                                             | CONTINGENT APPROPRIATIONS          | 0.00                 | 0.00%   | 0.00%         |
| 9300                                             | TRANSFERS TO OTHER FUNDS           | 0.00                 | 0.00%   | 0.00%         |
| <b>Total L.G.E.A.</b>                            |                                    | <b>152,725.00</b>    |         | <b>0.84%</b>  |
| <b>FEDERAL GRANTS</b>                            |                                    |                      |         |               |
| 5000                                             | GENERAL GOVERNMENT                 | 150,000.00           | 88.24%  | 0.82%         |
| 9200                                             | CONTINGENT APPROPRIATIONS          | 20,000.00            | 11.76%  | 0.11%         |
| <b>Total FED GRANTS</b>                          |                                    | <b>170,000.00</b>    |         | <b>0.93%</b>  |
| <b>Forest Fire Protection Fund</b>               |                                    |                      |         |               |
| 5100                                             | PROTECTION TO PERSONS AND PROPERTY | 6,305.00             | 100.00% | 0.03%         |
| <b>Total Forest Fire</b>                         |                                    | <b>6,305.00</b>      |         | <b>0.03%</b>  |
| <b>LANDFILL FUND</b>                             |                                    |                      |         |               |
| 5000                                             | GENERAL GOVERNMENT                 | 30,000.00            | 17.01%  | 0.16%         |
| 7700                                             | LEASES                             | 137,191.00           | 77.81%  | 0.75%         |
| 9200                                             | CONTINGENT APPROPRIATIONS          | 9,134.00             | 5.18%   | 0.05%         |
| 9300                                             | TRANSFERS TO OTHER FUNDS           | 0.00                 | 0.00%   | 0.00%         |
| <b>Total LANDFILL</b>                            |                                    | <b>176,325.00</b>    |         | <b>0.97%</b>  |

# Summary Analysis of Appropriations

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

| Major Code                                | Name                               | Budget               | % Fund         | % Total |
|-------------------------------------------|------------------------------------|----------------------|----------------|---------|
| <b>O.C.E.D.A. - REVOLVING LOAN FUND</b>   |                                    |                      |                |         |
| 5000                                      | GENERAL GOVERNMENT                 | 36,384.00            | 8.34%          | 0.20%   |
| 9200                                      | CONTINGENT APPROPRIATIONS          | 400,000.00           | 91.66%         | 2.19%   |
| <b>Total OCEDA</b>                        |                                    | <b>436,384.00</b>    |                | 2.39%   |
| <b>OPIOID FUND</b>                        |                                    |                      |                |         |
| 5300                                      | SOCIAL SERVICES                    | 152,391.00           | 30.33%         | 0.84%   |
| 9200                                      | CONTINGENT APPROPRIATIONS          | 350,109.00           | 69.67%         | 1.92%   |
| 9300                                      | TRANSFERS TO OTHER FUNDS           | 0.00                 | 0.00%          | 0.00%   |
| <b>Total OPIOID FUND</b>                  |                                    | <b>502,500.00</b>    |                | 2.76%   |
| <b>EMERGENCY SERVICES (RESTRICTED)</b>    |                                    |                      |                |         |
| 5000                                      | GENERAL GOVERNMENT                 | 1,000.00             | 0.08%          | 0.01%   |
| 5100                                      | PROTECTION TO PERSONS AND PROPERTY | 1,227,307.00         | 99.92%         | 6.73%   |
| 9200                                      | CONTINGENT APPROPRIATIONS          | 0.00                 | 0.00%          | 0.00%   |
| 9300                                      | TRANSFERS TO OTHER FUNDS           | 0.00                 | 0.00%          | 0.00%   |
| <b>Total EMG SERV</b>                     |                                    | <b>1,228,307.00</b>  |                | 6.74%   |
| <b>ARCH PROGRAM</b>                       |                                    |                      |                |         |
| 5300                                      | SOCIAL SERVICES                    | 148,787.00           | 25.51%         | 0.82%   |
| 9200                                      | CONTINGENT APPROPRIATIONS          | 434,463.00           | 74.49%         | 2.38%   |
| <b>Total ARCH</b>                         |                                    | <b>583,250.00</b>    |                | 3.20%   |
| <b>COUNTY CLERK STORAGE FEES</b>          |                                    |                      |                |         |
| 5000                                      | GENERAL GOVERNMENT                 | 39,050.00            | 100.00%        | 0.21%   |
| <b>Total CDSF</b>                         |                                    | <b>39,050.00</b>     |                | 0.21%   |
| <b>WATERLINE RESERVE</b>                  |                                    |                      |                |         |
| 5200                                      | GENERAL HEALTH AND SANITATION      | 66,268.00            | 100.00%        | 0.36%   |
| 9200                                      | CONTINGENT APPROPRIATIONS          | 0.00                 | 0.00%          | 0.00%   |
| <b>Total WATERLINE</b>                    |                                    | <b>66,268.00</b>     |                | 0.36%   |
| <b>Total Budgeted Appropriations</b>      |                                    |                      |                |         |
| Name                                      |                                    | Budget               | % Total        |         |
| GENERAL FUND                              |                                    | 10,546,590.00        | 57.87%         |         |
| ROAD FUND                                 |                                    | 4,315,636.00         | 23.68%         |         |
| LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND |                                    | 152,725.00           | 0.84%          |         |
| FEDERAL GRANTS                            |                                    | 170,000.00           | 0.93%          |         |
| FOREST FIRE PROTECTION FUND               |                                    | 6,305.00             | 0.03%          |         |
| LANDFILL FUND                             |                                    | 176,325.00           | 0.97%          |         |
| O.C.E.D.A. - REVOLVING LOAN FUND          |                                    | 436,384.00           | 2.39%          |         |
| OPIOID FUND                               |                                    | 502,500.00           | 2.76%          |         |
| EMERGENCY SERVICES (RESTRICTED)           |                                    | 1,228,307.00         | 6.74%          |         |
| ARCH PROGRAM                              |                                    | 583,250.00           | 3.20%          |         |
| COUNTY CLERK STORAGE FEES                 |                                    | 39,050.00            | 0.21%          |         |
| WATERLINE RESERVE                         |                                    | 66,268.00            | 0.36%          |         |
| <b>Total Budgeted Appropriations</b>      |                                    | <b>18,223,340.00</b> | <b>100.00%</b> |         |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account             | Name                                        | Budget     | % Fund | % Total |
|---------------------|---------------------------------------------|------------|--------|---------|
| <b>General Fund</b> |                                             |            |        |         |
| 01-5001-101-0       | JUDGE/EXECUTIVE SALARY                      | 122,408.00 | 1.16%  | 0.67%   |
| 01-5001-105-0       | JUDGE EX OFFICE - ADMIN ASSISTANT           | 24,596.00  | 0.23%  | 0.14%   |
| 01-5001-165-0       | JUDGE - EXECUTIVE ASSISTANT                 | 47,674.00  | 0.45%  | 0.26%   |
| 01-5001-212-0       | JUDGE EX TRAINING INCENTIVE                 | 5,600.00   | 0.05%  | 0.03%   |
| 01-5001-903-0       | *****                                       | 0.00       | 0.00%  | 0.00%   |
| 01-5005-101-0       | COUNTY ATTORNEY SALARY                      | 18,408.00  | 0.17%  | 0.10%   |
| 01-5005-135-0       | CHILD SUPPORT INCL BENEFITS (R 01-4510B)    | 225,000.00 | 2.13%  | 1.23%   |
| 01-5005-165-0       | COUNTY ATTORNEY SECRETARY SALARY            | 52,577.00  | 0.50%  | 0.29%   |
| 01-5005-201-0       | COUNTY ATY- F.I.C.A. MATCH                  | 6,478.00   | 0.06%  | 0.04%   |
| 01-5005-202-0       | COUNTY ATY - RETIREMENT MATCH               | 14,759.00  | 0.14%  | 0.08%   |
| 01-5005-205-0       | COUNTY ATY - HEALTH,LIFE AND WELLNESS       | 9,000.00   | 0.09%  | 0.05%   |
| 01-5005-208-0       | COUNTY ATY - UNEMPLOYMENT INS               | 99.00      | 0.00%  | 0.00%   |
| 01-5005-209-0       | COUNTY ATY - WORKERS COMP                   | 237.00     | 0.00%  | 0.00%   |
| 01-5005-309-0       | COUNTY ATY- GENERAL OFFICE EXPENSE          | 13,000.00  | 0.12%  | 0.07%   |
| 01-5005-398-1       | COUNTY ATTORNEY - ASSISTANT COUNTY ATTORNEY | 13,692.00  | 0.13%  | 0.08%   |
| 01-5005-539-0       | CO ATRY - LEGAL PROCESSING 01-4680          | 1,000.00   | 0.01%  | 0.01%   |
| 01-5005-573-0       | COUNTY ATY - PHONE / INTERNET               | 3,700.00   | 0.04%  | 0.02%   |
| 01-5005-573-1       | CHILD SUPPORT PHONE                         | 5,000.00   | 0.05%  | 0.03%   |
| 01-5005-902-0       | *****                                       | 0.00       | 0.00%  | 0.00%   |
| 01-5010-101-0       | CLERK SALARY                                | 122,408.00 | 1.16%  | 0.67%   |
| 01-5010-103-0       | CLERK, DEPUTIES (FULL-TIME)                 | 345,071.00 | 3.27%  | 1.89%   |
| 01-5010-201-0       | CLERK - F.I.C.A. MATCH                      | 36,466.00  | 0.35%  | 0.20%   |
| 01-5010-202-0       | CLERK - RETIREMENT MATCH                    | 80,831.00  | 0.77%  | 0.44%   |
| 01-5010-205-0       | CLERK-HEALTH, LIFE and WELLNESS             | 130,896.00 | 1.24%  | 0.72%   |
| 01-5010-208-0       | CLERK - UNEMPLOYMENT INSURANCE              | 296.00     | 0.00%  | 0.00%   |
| 01-5010-209-0       | CLERK - WORKERS COMP INSURANCE              | 1,422.00   | 0.01%  | 0.01%   |
| 01-5010-210-0       | CLERK EXPENSE ACCOUNT                       | 3,600.00   | 0.03%  | 0.02%   |
| 01-5010-212-0       | CLERK TRAINING INCENTIVE                    | 5,600.00   | 0.05%  | 0.03%   |
| 01-5010-307-0       | CLERK - AUDITS                              | 8,000.00   | 0.08%  | 0.04%   |
| 01-5010-364-0       | CLERK FORDSVILLE RENT                       | 3,600.00   | 0.03%  | 0.02%   |
| 01-5010-445-0       | CLERK OFFICE SUPPLIES                       | 15,000.00  | 0.14%  | 0.08%   |
| 01-5010-531-0       | CLERK - BOND                                | 425.00     | 0.00%  | 0.00%   |
| 01-5010-539-0       | CLERK - LEGAL ADVERTISING                   | 2,500.00   | 0.02%  | 0.01%   |
| 01-5010-563-0       | CLERK - POSTAGE                             | 5,000.00   | 0.05%  | 0.03%   |
| 01-5010-565-0       | CLERK BINDING, INDEX                        | 6,500.00   | 0.06%  | 0.04%   |
| 01-5010-571-0       | CLERK OFFICE EQ M/R and TRAINING            | 12,000.00  | 0.11%  | 0.07%   |
| 01-5010-573-0       | CLERK PHONE/INTERNET                        | 5,500.00   | 0.05%  | 0.03%   |
| 01-5010-576-0       | CLERK INTER OFFICE MILEAGE                  | 2,300.00   | 0.02%  | 0.01%   |
| 01-5010-578-0       | CLERK OFFICE (TWO) UTILITIES                | 4,700.00   | 0.04%  | 0.03%   |
| 01-5010-705-0       | CLERK-EQ I.T. SUPPORT/MAINT                 | 34,000.00  | 0.32%  | 0.19%   |
| 01-5010-741-0       | CLERK CAPITAL OUTLAY                        | 0.00       | 0.00%  | 0.00%   |
| 01-5010-902-0       | *****                                       | 0.00       | 0.00%  | 0.00%   |
| 01-5015-101-0       | SHERIFF SALARY                              | 122,408.00 | 1.16%  | 0.67%   |
| 01-5015-103-0       | SHERIFF DEPUTIES/ OFFICE                    | 895,270.00 | 8.49%  | 4.91%   |
| 01-5015-103-1       | SHERIFF SCHOOL RES OFFICERS                 | 223,138.00 | 2.12%  | 1.22%   |

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

06/08/2026 01:14 pm FiscalBooks™ by Fiscalsoft® Page 2 of 14

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account             | Name                                    | Budget     | % Fund | % Total |
|---------------------|-----------------------------------------|------------|--------|---------|
| <b>General Fund</b> |                                         |            |        |         |
| 01-5025-299-0       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5025-319-0       | OCFC COMPUTER I.T. (LABOR)              | 7,000.00   | 0.07%  | 0.04%   |
| 01-5025-319-1       | OCFC SOFTWARE SUPPORT (FISCALSOFT)      | 30,000.00  | 0.28%  | 0.16%   |
| 01-5025-332-0       | OCFC LEGAL SERVICES                     | 2,000.00   | 0.02%  | 0.01%   |
| 01-5025-429-0       | OCFC - FUEL / VEHICLE MAINT             | 7,000.00   | 0.07%  | 0.04%   |
| 01-5025-445-0       | OCFC OFFICE EXPENDITURES                | 15,000.00  | 0.14%  | 0.08%   |
| 01-5025-539-0       | OCFC ADVERTISING                        | 7,000.00   | 0.07%  | 0.04%   |
| 01-5025-539-1       | OCFC CALCU/TAX-MOTOR VEH BILLS (CLERK)  | 10,000.00  | 0.09%  | 0.05%   |
| 01-5025-563-0       | OCFC POSTAGE                            | 15,000.00  | 0.14%  | 0.08%   |
| 01-5025-566-0       | REIMBURSEMENTS (PASS-THROUGH) 01-4727 P | 100,000.00 | 0.95%  | 0.55%   |
| 01-5025-571-0       | OCFC OFFICE EQ/ MAINT/ REPAIR           | 10,500.00  | 0.10%  | 0.06%   |
| 01-5025-573-0       | OCFC PHONE/ INTERNET                    | 15,500.00  | 0.15%  | 0.09%   |
| 01-5025-594-0       | OCFC SAFETY/ TRAINING/EMP PROGRAMS      | 12,500.00  | 0.12%  | 0.07%   |
| 01-5025-599-0       | OCFC LICENSE VEHICLE(s) Title Transfer  | 150.00     | 0.00%  | 0.00%   |
| 01-5025-705-0       | OCFC COMPUTER/EQUIPMENT PURCHASE        | 7,500.00   | 0.07%  | 0.04%   |
| 01-5025-741-0       | OCFC CAPITAL OUTLAY                     | 0.00       | 0.00%  | 0.00%   |
| 01-5025-902-0       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5030-367-0       | PVA STATUTORY CONTRIBUTION              | 48,391.00  | 0.46%  | 0.27%   |
| 01-5030-573-0       | PVA TELEPHONE                           | 2,200.00   | 0.02%  | 0.01%   |
| 01-5035-599-0       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5040-102-0       | COUNTY TREASURER SALARY                 | 67,122.00  | 0.64%  | 0.37%   |
| 01-5040-104-0       | PAYROLL - HUMAN RESOURCE                | 45,240.00  | 0.43%  | 0.25%   |
| 01-5040-105-0       | TREASURER - OFFICE CLERK                | 36,254.00  | 0.34%  | 0.20%   |
| 01-5040-902-0       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5047-142-0       | OCCTAX - PAYROLL                        | 83,054.00  | 0.79%  | 0.46%   |
| 01-5047-201-0       | OCCTAX F.I.C.A. MATCH                   | 6,354.00   | 0.06%  | 0.03%   |
| 01-5047-202-0       | OCCTAX RETIREMENT MATCH                 | 14,476.00  | 0.14%  | 0.08%   |
| 01-5047-205-0       | OCCTAX HEALTH, LIFE and WELLNESS        | 29,088.00  | 0.28%  | 0.16%   |
| 01-5047-208-0       | OCCTAX UNEMPLOYMENT INSURANCE           | 53.00      | 0.00%  | 0.00%   |
| 01-5047-209-0       | OCCTAX WORKERS COMP INSURANCE           | 233.00     | 0.00%  | 0.00%   |
| 01-5047-319-0       | OCCTAX SOFTWARE SUPPORT                 | 4,500.00   | 0.04%  | 0.02%   |
| 01-5047-445-0       | OCCTAX OFFICE EXPENSES                  | 7,000.00   | 0.07%  | 0.04%   |
| 01-5047-527-0       | OCCTAX ERRORS & OMISSIONS INS           | 869.00     | 0.01%  | 0.00%   |
| 01-5047-531-0       | OCCTAX BOND FOR ADMINISTRATOR           | 1,400.00   | 0.01%  | 0.01%   |
| 01-5047-563-0       | OCCTAX POSTAGE                          | 4,000.00   | 0.04%  | 0.02%   |
| 01-5047-566-0       | OCCTAX - FEDWKRS TRANS ACCT (RESTR)     | 10,000.00  | 0.09%  | 0.05%   |
| 01-5047-567-0       | OCCTAX REFUNDS                          | 10,000.00  | 0.09%  | 0.05%   |
| 01-5047-569-0       | OCCTAX REGISTRATION, DUES, CONFERENCE   | 1,400.00   | 0.01%  | 0.01%   |
| 01-5047-573-0       | OCCTAX PHONE                            | 1,600.00   | 0.02%  | 0.01%   |
| 01-5047-576-0       | OCCTAX - TRAVEL REIMB                   | 750.00     | 0.01%  | 0.00%   |
| 01-5047-741-0       | OCCTAX CAPITAL OUTLAY                   | 0.00       | 0.00%  | 0.00%   |
| 01-5047-901-0       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5047-902-0       | BLUEGRASS CROSSINGS MULTI CO PAYOUT     | 100,000.00 | 0.95%  | 0.55%   |
| 01-5047-902-1       | *****                                   | 0.00       | 0.00%  | 0.00%   |
| 01-5060-101-0       | LAW LIBRARIAN SALARY                    | 600.00     | 0.01%  | 0.00%   |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account             | Name                                               | Budget     | % Fund       | % Total |        |
|---------------------|----------------------------------------------------|------------|--------------|---------|--------|
| General Fund        |                                                    |            |              |         |        |
| 01-5065-192-0       | ELECTION OFFICERS / PRECINTS                       | 80,000.00  | 0.76%        | 0.44%   |        |
| 01-5065-336-0       | ELECTION VOTING COSTS                              | 101,000.00 | 0.96%        | 0.55%   |        |
| 01-5075-105-0       | *****                                              | 0.00       | 0.00%        | 0.00%   |        |
| 01-5075-107-0       | OCEDA - PAYROLL                                    | 110,282.00 | 1.05%        | 0.61%   |        |
| 01-5075-201-0       | OCEDA - FICA MATCH                                 | 8,437.00   | 0.08%        | 0.05%   |        |
| 01-5075-202-0       | OCEDA - RETIREMENT MATCH                           | 19,222.00  | 0.18%        | 0.11%   |        |
| 01-5075-205-0       | OCEDA - HEALTH, LIFE INSURANCE                     | 29,088.00  | 0.28%        | 0.16%   |        |
| 01-5075-208-0       | OCEDA - UNEMPLOYMENT INS                           | 56.00      | 0.00%        | 0.00%   |        |
| 01-5075-209-0       | OCEDA - WORKERS COMP                               | 364.00     | 0.00%        | 0.00%   |        |
| 01-5075-334-0       | OCEDA -BUSINESS CENTER BUILDING/MAINT              | 4,000.00   | 0.04%        | 0.02%   |        |
| 01-5075-413-0       | OCEDA - OPERATING EXPENSE                          | 19,000.00  | 0.18%        | 0.10%   |        |
| 01-5075-573-0       | OCEDA - PHONE AND INTERNET                         | 11,000.00  | 0.10%        | 0.06%   |        |
| 01-5075-578-0       | OCEDA - BUSINESS CENTER UTILITIES                  | 7,000.00   | 0.07%        | 0.04%   |        |
| 01-5075-741-0       | OCEDA - CAPITAL OUTLAY                             | 0.00       | 0.00%        | 0.00%   |        |
| 01-5075-999-0       | *****                                              | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-431-0       | ***FEMA PROJECTS 01-4542                           | 250,000.00 | 2.37%        | 1.37%   |        |
| 01-5076-507-0       | (R) COMMUNITY CONTRIBUTIONS                        | 20,000.00  | 0.19%        | 0.11%   |        |
| 01-5076-507-1       | (R) COMMUNITY CONTRIBUCTIONS DIST 1                | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-2       | (R) COMMUNITY CONTRIBUTUIONS DIST 2                | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-3       | (R) COMMUNITY CONTRIBUTUIONS DIST 3                | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-4       | (R) COMMUNITY CONTRIBUTUIONS DIST 4                | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-5       | (R) COMMUNITY CONTRIBUTUIONS DIST 5                | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-6       | (R) COMMUNITY CONTRIBUTUIONS JUDGE EXEC            | 0.00       | 0.00%        | 0.00%   |        |
| 01-5076-507-7       | (R) COMMUNITY DUMPSTERS                            | 10,000.00  | 0.09%        | 0.05%   |        |
| 01-5076-507-8       | (R) AARP SUPPORT (FUEL/2ND DRIVER ONLY)            | 1,000.00   | 0.01%        | 0.01%   |        |
| 01-5076-578-0       | COMM SIRENS / RADIO TOWERS UTILITITES/MAINT        | 12,000.00  | 0.11%        | 0.07%   |        |
| 01-5076-595-0       | (R) SUICIDE AWARENESS COMMITTEE                    | 0.00       | 0.00%        | 0.00%   |        |
| 01-5080-329-0       | CTHS CLEANING                                      | 19,940.00  | 0.19%        | 0.11%   |        |
| 01-5080-352-0       | CTHS ELEVATOR MAINTENANCE CONTRACT                 | 4,500.00   | 0.04%        | 0.02%   |        |
| 01-5080-411-0       | CTHS CUSTODIAL SUPPLIES                            | 5,000.00   | 0.05%        | 0.03%   |        |
| 01-5080-571-0       | CTHS MAINTENANCE/ REPAIR                           | 30,000.00  | 0.28%        | 0.16%   |        |
| 01-5080-578-0       | CTHS UTILITIES                                     | 46,000.00  | 0.44%        | 0.25%   |        |
| 01-5080-586-0       | JUDICIAL CENTER - A.O.C. 01-4561                   | 6,000.00   | 0.06%        | 0.03%   |        |
| 01-5080-586-1       | JUDICIAL CENTER - BAILEFFS (RETIREMENT AND HEALTH) | 25,000.00  | 0.24%        | 0.14%   |        |
| 01-5085-578-0       | COUNTY PROPERTIES - UTILITIES                      | 21,000.00  | 0.20%        | 0.12%   |        |
| 01-5086-175-0       | COMM CTR CLEANING / MAINT STAFF                    | 79,646.00  | 0.76%        | 0.44%   |        |
| 01-5086-352-0       | COMM CTR ELEVATOR MAINT/REPAIR                     | 4,500.00   | 0.04%        | 0.02%   |        |
| 01-5086-411-0       | COMM CTR CUSTODIAL SUPPLIES                        | 8,500.00   | 0.08%        | 0.05%   |        |
| 01-5086-572-0       | COMM CTN - SALES TAX ON SHORT TERM RENTALS         | 750.00     | 0.01%        | 0.00%   |        |
| 01-5086-578-0       | COMM CTR UTILITIES                                 | 100,000.00 | 0.95%        | 0.55%   |        |
| 01-5086-586-0       | COMM CTR MAINT/REPAIR                              | 45,000.00  | 0.43%        | 0.25%   |        |
| 01-5086-902-0       | *****                                              | 0.00       | 0.00%        | 0.00%   |        |
| 177 Accounts Listed |                                                    | 5000       | 5,975,373.00 | 56.66%  | 32.79% |
| 01-5101-101-0       | JAIL - JAILER SALARY                               | 90,012.00  | 0.85%        | 0.49%   |        |
| 01-5101-103-0       | JAIL - DEPUTIES                                    | 584,826.00 | 5.55%        | 3.21%   |        |

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

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                     | Name                                            | Budget     | % Fund            | % Total |
|-----------------------------|-------------------------------------------------|------------|-------------------|---------|
| <b>General Fund</b>         |                                                 |            |                   |         |
| 01-5205-205-0               | ANIMAL SHELTER - HEALTH, LIFE AND WELLNESS      | 29,088.00  | 0.28%             | 0.16%   |
| 01-5205-208-0               | ANIMAL SHELTER - UNEMP INSURANCE                | 99.00      | 0.00%             | 0.00%   |
| 01-5205-209-0               | ANIMAL SHELTER - WORKERS COMP                   | 3,833.00   | 0.04%             | 0.02%   |
| 01-5205-384-0               | ANIMAL SHELTER VET SERVICES                     | 8,000.00   | 0.08%             | 0.04%   |
| 01-5205-402-0               | ANIMAL SHELTER DONATIONS (R 01-4612 R)          | 0.00       | 0.00%             | 0.00%   |
| 01-5205-403-0               | ANIMAL SHELTER FEED/SUPPLIES                    | 22,500.00  | 0.21%             | 0.12%   |
| 01-5205-411-0               | ANIMAL SHELTER CUSTOD SUPPLIES                  | 6,000.00   | 0.06%             | 0.03%   |
| 01-5205-443-0               | ANIMAL SHELTER VEHICLE EXPENSES                 | 7,500.00   | 0.07%             | 0.04%   |
| 01-5205-507-0               | ANIMAL SHELTER KY AG GRANT (R01-4510 C)         | 0.00       | 0.00%             | 0.00%   |
| 01-5205-507-1               | ANIMAL SHELTER SPRAY/NEUTER GRANT (R 01-4612 G) | 0.00       | 0.00%             | 0.00%   |
| 01-5205-521-0               | ANIMAL SHELTER - BUIDLING INSURANCE             | 828.00     | 0.01%             | 0.00%   |
| 01-5205-535-0               | ANIMAL SHELTER - VEHICLE INSURANCE              | 2,272.00   | 0.02%             | 0.01%   |
| 01-5205-571-0               | ANIMAL SHELTER MAINT/REPAIR (TRAINING)          | 7,500.00   | 0.07%             | 0.04%   |
| 01-5205-573-0               | ANIMAL SHELTER PHONE/INTERNET                   | 2,600.00   | 0.02%             | 0.01%   |
| 01-5205-578-0               | ANIMAL SHELTER UTILITIES                        | 9,500.00   | 0.09%             | 0.05%   |
| 01-5205-741-0               | ANIMAL SHELTER - CAPITAL OUTLAY                 | 0.00       | 0.00%             | 0.00%   |
| 01-5205-902-0               | *****                                           | 0.00       | 0.00%             | 0.00%   |
| 01-5212-366-1               | OHIO CO SOLID WASTE 01-4727A                    | 16,112.00  | 0.15%             | 0.09%   |
| 01-5212-366-2               | (R) TIRE AMNESTY PROGRAM 01-4510T               | 4,000.00   | 0.04%             | 0.02%   |
| 01-5215-594-0               | LITTER ABATEMENT GRANT (R 01-4510 L)            | 45,790.00  | 0.43%             | 0.25%   |
|                             | 24 Accounts Listed                              | 5200       | <b>323,265.00</b> | 3.07%   |
| 01-5301-902-0               | *****                                           | 0.00       | 0.00%             | 0.00%   |
| 01-5305-106-0               | SENIOR CITIZENS STAFF                           | 145,608.00 | 1.38%             | 0.80%   |
| 01-5305-201-0               | SENIOR CENTER - F.I.C.A. MATCH                  | 11,139.00  | 0.11%             | 0.06%   |
| 01-5305-202-0               | SENIOR CENTER - RETIREMENT MATCH                | 14,295.00  | 0.14%             | 0.08%   |
| 01-5305-205-0               | SR/ADULT CARE - HEALTH,LIFE and WELLNESS        | 29,088.00  | 0.28%             | 0.16%   |
| 01-5305-208-0               | SENIOR - UNEMPLOYMENT INS                       | 99.00      | 0.00%             | 0.00%   |
| 01-5305-209-0               | SENIOR/ WORKERS COMP                            | 5,272.00   | 0.05%             | 0.03%   |
| 01-5305-315-0               | SENIOR- VEHICLE FUEL / MAINT                    | 20,000.00  | 0.19%             | 0.11%   |
| 01-5305-334-0               | SENIOR CENTER BUILDING MAINT/REPAIR             | 7,500.00   | 0.07%             | 0.04%   |
| 01-5305-356-0               | SENIOR CENTER OPERATING EXP                     | 40,000.00  | 0.38%             | 0.22%   |
| 01-5305-356-1               | SENIOR CENTER - ACTIVITIES                      | 6,000.00   | 0.06%             | 0.03%   |
| 01-5305-507-0               | SENIOR CENTER UNITED WAY GRANT (RESTR)          | 3,800.00   | 0.04%             | 0.02%   |
| 01-5305-521-0               | SENIOR-INSURANCE BUILDING AND VEHICLES          | 7,379.00   | 0.07%             | 0.04%   |
| 01-5305-548-0               | SENIOR CTN - FUNDRAISERS                        | 4,000.00   | 0.04%             | 0.02%   |
| 01-5305-566-0               | SR CITIZENS MLS (GRADD) (01-4728 S)             | 15,000.00  | 0.14%             | 0.08%   |
| 01-5305-572-0               | SENIOR CTR - SALES TAX ON SHORT TERM RENTALS    | 1,000.00   | 0.01%             | 0.01%   |
| 01-5305-573-0               | SENIOR CITIZEN PHONE                            | 3,400.00   | 0.03%             | 0.02%   |
| 01-5305-578-0               | SENIOR CITIZEN UTILITIES (2 Locations)          | 18,000.00  | 0.17%             | 0.10%   |
| 01-5305-741-0               | SENIOR CENTER CAPITAL OUTLAY                    | 0.00       | 0.00%             | 0.00%   |
| 01-5305-999-0               | *****                                           | 0.00       | 0.00%             | 0.00%   |
| 01-5325-504-0               | (R) CEMETARY MAINT (BY DONATIONS) RESTRICTED    | 0.00       | 0.00%             | 0.00%   |
| 01-5340-595-0               | KY ASAP PROG ( TRAD/HARM) 01-4510 D             | 39,000.00  | 0.37%             | 0.21%   |
|                             | 22 Accounts Listed                              | 5300       | <b>370,580.00</b> | 3.51%   |
| 01-5400-999-0               | *****                                           | 0.00       | 0.00%             | 0.00%   |
| 06/08/2026 01:14 pm         |                                                 |            |                   |         |
| FiscalBooks™ by Fiscalsoft® |                                                 |            |                   |         |
| Page 6 of 14                |                                                 |            |                   |         |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                     | Name                                           | Budget     | % Fund     | % Total |       |
|-----------------------------|------------------------------------------------|------------|------------|---------|-------|
| General Fund                |                                                |            |            |         |       |
| 01-5401-107-0               | PARK DIRECTOR                                  | 54,642.00  | 0.52%      | 0.30%   |       |
| 01-5401-170-0               | PARK EMPLOYEES                                 | 153,021.00 | 1.45%      | 0.84%   |       |
| 01-5401-201-0               | PARK - F.I.C.A. MATCH                          | 15,886.00  | 0.15%      | 0.09%   |       |
| 01-5401-202-0               | PARK - RETIREMENT MATCH                        | 29,461.00  | 0.28%      | 0.16%   |       |
| 01-5401-205-0               | PARK -HEALTH, LIFE and WELLNESS                | 58,176.00  | 0.55%      | 0.32%   |       |
| 01-5401-208-0               | PARKS - UNEMPLOYMENT INS                       | 230.00     | 0.00%      | 0.00%   |       |
| 01-5401-209-0               | PARKS - WORKERS COMP                           | 6,168.00   | 0.06%      | 0.03%   |       |
| 01-5401-411-0               | PARK CUDTODIAL SUPPLIES                        | 4,500.00   | 0.04%      | 0.02%   |       |
| 01-5401-441-0               | PARK EQUIP MAINT/ REPAIR & REPLACE             | 10,000.00  | 0.09%      | 0.05%   |       |
| 01-5401-445-0               | PARK OFFICE SUPPLIES/TRAINING                  | 2,500.00   | 0.02%      | 0.01%   |       |
| 01-5401-455-0               | PARK EQUIPMENT FUEL/ LUB'S                     | 25,000.00  | 0.24%      | 0.14%   |       |
| 01-5401-467-0               | PARK RECREATION SUPPLIES                       | 3,000.00   | 0.03%      | 0.02%   |       |
| 01-5401-521-0               | PARK - BUILDING(S) INSURANCE                   | 10,818.00  | 0.10%      | 0.06%   |       |
| 01-5401-535-0               | PARK - VEHICLE INSURANCE                       | 2,840.00   | 0.03%      | 0.02%   |       |
| 01-5401-539-0               | PARK ADVERTISING/ TOURISM                      | 4,000.00   | 0.04%      | 0.02%   |       |
| 01-5401-548-0               | PARK GENERAL CONST/MAINT                       | 35,000.00  | 0.33%      | 0.19%   |       |
| 01-5401-548-1               | PARK GRANT PROJECT                             | 0.00       | 0.00%      | 0.00%   |       |
| 01-5401-571-0               | PARK (NORTH) IMPROVEMENTS                      | 10,000.00  | 0.09%      | 0.05%   |       |
| 01-5401-572-0               | PARK - SALES/TOURISM TAX ON SHORT TERM RENTALS | 12,000.00  | 0.11%      | 0.07%   |       |
| 01-5401-573-0               | PARK PHONE/INTERNET                            | 3,000.00   | 0.03%      | 0.02%   |       |
| 01-5401-578-0               | PARK UTILITIES                                 | 129,000.00 | 1.22%      | 0.71%   |       |
| 01-5401-599-0               | PARK - REFUND ON RENTAL DEPOSITS               | 1,000.00   | 0.01%      | 0.01%   |       |
| 01-5401-741-0               | PARK CAPITAL OUTLAY                            | 0.00       | 0.00%      | 0.00%   |       |
| 01-5401-902-0               | *****                                          | 0.00       | 0.00%      | 0.00%   |       |
| 01-5403-177-0               | GOLF COURSE - LABOR                            | 139,238.00 | 1.32%      | 0.76%   |       |
| 01-5403-201-0               | GOLF COURSE - F.I.C.A.                         | 10,652.00  | 0.10%      | 0.06%   |       |
| 01-5403-208-0               | GOLF COURSE - UNEMPLOYMENT INS                 | 362.00     | 0.00%      | 0.00%   |       |
| 01-5403-209-0               | GOLF COURSE - WORKERS COMP                     | 2,852.00   | 0.03%      | 0.02%   |       |
| 01-5403-433-0               | GOLF COURSE - OPERATING EXPENSE                | 35,000.00  | 0.33%      | 0.19%   |       |
| 01-5403-433-1               | GOLF COURSE - RESTRICTED DONATIONS             | 0.00       | 0.00%      | 0.00%   |       |
| 01-5403-521-0               | GOLF COURSE - BUILDING INSURANCE               | 814.00     | 0.01%      | 0.00%   |       |
| 01-5403-572-0               | GOLF COURSE - SALES TAX COLLECTED              | 8,000.00   | 0.08%      | 0.04%   |       |
| 01-5403-573-0               | GOLF COURSE - PHONE/INTERNET                   | 1,000.00   | 0.01%      | 0.01%   |       |
| 01-5403-578-0               | GOLF COURSE - UTILITIES                        | 14,000.00  | 0.13%      | 0.08%   |       |
| 01-5403-741-0               | GOLF COURSE CAPITAL OUTLAY                     | 0.00       | 0.00%      | 0.00%   |       |
| 01-5403-999-0               | *****                                          | 0.00       | 0.00%      | 0.00%   |       |
| 01-5425-548-0               | FIRST RESPONDERS ANNUAL APPRECIATION           | 5,000.00   | 0.05%      | 0.03%   |       |
| 38 Accounts Listed          |                                                | 5400       | 787,160.00 | 7.46%   | 4.32% |
| 01-8099-741-0               | CAPITAL IMP VEHICLE / EQUIPMENT PURCHASES      | 0.00       | 0.00%      | 0.00%   |       |
| 1 Accounts Listed           |                                                | 8000       | 0.00       | 0.00%   | 0.00% |
| 01-9100-307-0               | AUDITS                                         | 45,000.00  | 0.43%      | 0.25%   |       |
| 01-9100-501-0               | GRADD                                          | 17,237.00  | 0.16%      | 0.09%   |       |
| 01-9100-521-0               | COMM CENTER/COURTHOUSE INSURANCE               | 38,142.00  | 0.36%      | 0.21%   |       |
| 01-9100-525-0               | COUNTY PROPERTY/LIAB/VEHICLE INS.              | 60,000.00  | 0.57%      | 0.33%   |       |
| 01-9100-527-0               | ERRORS & OMISSIONS                             | 7,938.00   | 0.08%      | 0.04%   |       |
| 06/08/2026 01:14 pm         |                                                |            |            |         |       |
| FiscalBooks™ by Fiscalsoft® |                                                |            |            |         |       |
| Page 7 of 14                |                                                |            |            |         |       |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                     | Name                                             | Budget     | % Fund               | % Total |
|-----------------------------|--------------------------------------------------|------------|----------------------|---------|
| <b>General Fund</b>         |                                                  |            |                      |         |
| 01-9100-531-0               | OFFICIAL BONDS                                   | 5,000.00   | 0.05%                | 0.03%   |
| 01-9100-567-0               | INSURANCE CLAIMS (R 01 4733)                     | 60,000.00  | 0.57%                | 0.33%   |
| 01-9100-569-0               | REG/ MEMBERSHIP/ DUES                            | 20,000.00  | 0.19%                | 0.11%   |
| 01-9100-576-0               | OFFICIAL / EMP TRAVEL                            | 15,000.00  | 0.14%                | 0.08%   |
| 01-9100-902-0               | REFUND                                           | 0.00       | 0.00%                | 0.00%   |
| 10 Accounts Listed          |                                                  | 9100       | <b>268,317.00</b>    | 2.54%   |
| 01-9200-999-0               | GENERAL FUND RESERVE FOR TRANSFER                | 23,500.00  | 0.22%                | 0.13%   |
| 01-9200-999-1               | GENERAL FUND - EMERGENCY RESERVES                | 0.00       | 0.00%                | 0.00%   |
| 01-9200-999-3               | SURPLUS SALES OR RESTR DONA (01-4704 OR 4606D) R | 100,000.00 | 0.95%                | 0.55%   |
| 3 Accounts Listed           |                                                  | 9200       | <b>123,500.00</b>    | 1.17%   |
| 01-9300-999-0               | RESERVE FOR TRANSFERS OUT TO OTHER FUNDS         | 0.00       | 0.00%                | 0.00%   |
| 1 Accounts Listed           |                                                  | 9300       | <b>0.00</b>          | 0.00%   |
| 01-9400-201-0               | FICA 7.65 % MATCH                                | 45,439.00  | 0.43%                | 0.25%   |
| 01-9400-202-0               | RETIREMENT MATCH                                 | 95,457.00  | 0.91%                | 0.52%   |
| 01-9400-205-0               | HEALTH, LIFE and WELLNESS                        | 181,599.00 | 1.72%                | 1.00%   |
| 01-9400-205-2               | EMP INS DEDUCT THRU PR (01-4733 P)               | 200,000.00 | 1.90%                | 1.10%   |
| 01-9400-208-0               | UNEMPLOYMENT INSURANCE                           | 613.00     | 0.01%                | 0.00%   |
| 01-9400-209-0               | WORKERS COMPENSATION INSURANCE                   | 6,900.00   | 0.07%                | 0.04%   |
| 01-9400-299-0               | PAYROLL-HEALTH RESERVES                          | 50,000.00  | 0.47%                | 0.27%   |
| 7 Accounts Listed           |                                                  | 9400       | <b>580,008.00</b>    | 5.50%   |
| 325 Accounts Listed         |                                                  | General    | <b>10,546,590.00</b> | 57.87%  |
| <b>Road Fund</b>            |                                                  |            |                      |         |
| 02-6105-102-0               | ROAD SUPERVISOR SALARY                           | 67,642.00  | 1.57%                | 0.37%   |
| 02-6105-151-0               | ROAD - EQ OPERATOR / OFFICE                      | 716,528.00 | 16.60%               | 3.93%   |
| 02-6105-323-0               | ROAD DEPT - ENGINEERING SERVICES                 | 0.00       | 0.00%                | 0.00%   |
| 02-6105-336-0               | ROAD EQUIPMENT M/R CONTRACT SERVICES             | 0.00       | 0.00%                | 0.00%   |
| 02-6105-431-0               | ROAD CONSTRUCTION MATERIALS                      | 404,162.00 | 9.37%                | 2.22%   |
| 02-6105-431-1               | DRIVE WAY TILES (02-4727 SC)                     | 100,000.00 | 2.32%                | 0.55%   |
| 02-6105-431-2               | FEMA - REIMBURSEMENT (02-4542)                   | 500,000.00 | 11.59%               | 2.74%   |
| 02-6105-431-3               | GOVERNOR'S DISCR - RURAL/ MUNICIPAL AID(4518-G)  | 500,000.00 | 11.59%               | 2.74%   |
| 02-6105-443-0               | ROAD EQUIPMENT MAINT/REPAIR                      | 75,000.00  | 1.74%                | 0.41%   |
| 02-6105-445-0               | ROAD OFFICE SUPPLIES EQUIPMENT M/R               | 4,000.00   | 0.09%                | 0.02%   |
| 02-6105-447-0               | ROAD SHOP MATERIALS/SUPPLIES                     | 49,000.00  | 1.14%                | 0.27%   |
| 02-6105-455-0               | ROAD VEHICLE EQUIPMENT-FUEL,OIL,LUBE             | 205,000.00 | 4.75%                | 1.12%   |
| 02-6105-471-0               | ROAD SALT                                        | 10,000.00  | 0.23%                | 0.05%   |
| 02-6105-479-0               | ROAD VEHICLE EQUIPMENT TIRES, TUBES              | 25,000.00  | 0.58%                | 0.14%   |
| 02-6105-481-0               | ROAD UNIFORMS                                    | 12,000.00  | 0.28%                | 0.07%   |
| 02-6105-539-0               | ROAD LEGAL NOTICES / ADVERTISING                 | 1,000.00   | 0.02%                | 0.01%   |
| 02-6105-571-0               | ROAD GARAGE BUILDING MAINT/REPAIR                | 2,000.00   | 0.05%                | 0.01%   |
| 02-6105-573-0               | ROAD GARAGE PHONE/INTERNET                       | 4,500.00   | 0.10%                | 0.02%   |
| 02-6105-578-0               | ROAD GARAGE UTILITIES                            | 25,000.00  | 0.58%                | 0.14%   |
| 02-6105-594-0               | ROAD SAFETY/HEALTH PROGRAMS                      | 20,000.00  | 0.46%                | 0.11%   |
| 02-6105-599-0               | ROAD TITLE AND LICENSE VEHICLE                   | 200.00     | 0.00%                | 0.00%   |
| 02-6105-730-0               | TRANS CABINET FLEX FUNDS (02-4514)               | 500,000.00 | 11.59%               | 2.74%   |
| 02-6105-741-0               | ROAD CAPITAL OUTLAY                              | 300,000.00 | 6.95%                | 1.65%   |
| 06/08/2026 01:14 pm         |                                                  |            |                      |         |
| FiscalBooks™ by Fiscalsoft® |                                                  |            | Page 8 of 14         |         |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                                          | Name                                               |      | Budget              | % Fund | % Total |
|--------------------------------------------------|----------------------------------------------------|------|---------------------|--------|---------|
| <b>Road Fund</b>                                 |                                                    |      |                     |        |         |
| 02-6107-431-0                                    | ROAD CRA 3% EMERGENCY FUND (02-4513)               |      | 48,430.00           | 1.12%  | 0.27%   |
|                                                  | 24 Accounts Listed                                 | 6100 | <b>3,569,462.00</b> | 82.71% | 19.59%  |
| 02-7700-602-1                                    | KACO LEASE #33 TRUCK PRINICIAL                     |      | 27,248.00           | 0.63%  | 0.15%   |
| 02-7700-606-1                                    | KACO LEASE #33 TRUCK INTEREST                      |      | 5,510.00            | 0.13%  | 0.03%   |
|                                                  | 2 Accounts Listed                                  | 7700 | <b>32,758.00</b>    | 0.76%  | 0.18%   |
| 02-8003-730-0                                    | TRANSP CABINET 80/20 BRIDE (02-4514 A)             |      | 120,000.00          | 2.78%  | 0.66%   |
|                                                  | 1 Accounts Listed                                  | 8000 | <b>120,000.00</b>   | 2.78%  | 0.66%   |
| 02-9100-525-0                                    | GARAGE BUILDING/EQUIP INS                          |      | 3,767.00            | 0.09%  | 0.02%   |
| 02-9100-529-0                                    | ROAD LIABILITY INSURANCE                           |      | 13,314.00           | 0.31%  | 0.07%   |
| 02-9100-535-0                                    | ROAD VEHICLE INSURANCE                             |      | 40,853.00           | 0.95%  | 0.22%   |
| 02-9100-567-0                                    | ROAD INSURANCE CLAIMS (02-4733)                    |      | 25,000.00           | 0.58%  | 0.14%   |
| 02-9100-569-0                                    | ROAD-TRAINING, CONFERENCES, REGISTRATIONS          |      | 2,500.00            | 0.06%  | 0.01%   |
|                                                  | 5 Accounts Listed                                  | 9100 | <b>85,434.00</b>    | 1.98%  | 0.47%   |
| 02-9200-999-0                                    | ROAD FUND - RESERVE FOR TRANSFERS                  |      | 0.00                | 0.00%  | 0.00%   |
|                                                  | 1 Accounts Listed                                  | 9200 | <b>0.00</b>         | 0.00%  | 0.00%   |
| 02-9400-201-0                                    | ROAD FICA MATCH 7.65%                              |      | 59,989.00           | 1.39%  | 0.33%   |
| 02-9400-202-0                                    | ROAD RETIREMENT MATCH                              |      | 129,799.00          | 3.01%  | 0.71%   |
| 02-9400-205-0                                    | ROAD HEALTH, LIFE, and WELLNESS                    |      | 232,704.00          | 5.39%  | 1.28%   |
| 02-9400-205-1                                    | ROAD HEALTH/PAYROLL RESERVES                       |      | 25,000.00           | 0.58%  | 0.14%   |
| 02-9400-208-0                                    | ROAD UNEMPLOYMENT INSURANCE                        |      | 592.00              | 0.01%  | 0.00%   |
| 02-9400-209-0                                    | ROAD WORKERS COMP INSURANCE                        |      | 59,898.00           | 1.39%  | 0.33%   |
|                                                  | 6 Accounts Listed                                  | 9400 | <b>507,982.00</b>   | 11.77% | 2.79%   |
|                                                  | 39 Accounts Listed                                 | Road | <b>4,315,636.00</b> |        | 23.68%  |
| <b>Local Government Economic Assistance Fund</b> |                                                    |      |                     |        |         |
| 04-5015-741-0                                    | SHERIFF - CAPITAL OUTLAY                           |      | 0.00                | 0.00%  | 0.00%   |
| 04-5076-507-0                                    | (R) COMMUNITY CONTRIBUTIONS                        |      | 0.00                | 0.00%  | 0.00%   |
|                                                  | 2 Accounts Listed                                  | 5000 | <b>0.00</b>         | 0.00%  | 0.00%   |
| 04-5102-314-0                                    | JAIL/JUVENILE HOUSING                              |      | 5,000.00            | 3.27%  | 0.03%   |
| 04-5102-343-0                                    | JAIL/JUVENILE MEDICAL SERVICES                     |      | 2,500.00            | 1.64%  | 0.01%   |
| 04-5110-566-1                                    | (R) CONSTABLE DIST 1 (MLG-TRAIN-UNIFORM)Restricted |      | 1,500.00            | 0.98%  | 0.01%   |
| 04-5110-566-2                                    | (R) CONSTABLE DIST 2 (MLG-TRAIN-UNIFORM)Restricted |      | 1,500.00            | 0.98%  | 0.01%   |
| 04-5110-566-3                                    | (R) CONSTABLE DIST 3 (MLG-TRAIN-UNIFORM)Restricted |      | 1,500.00            | 0.98%  | 0.01%   |
| 04-5110-566-4                                    | (R) CONSTABLE DIST 4 (MLG-TRAIN-UNIFORM)Restricted |      | 1,500.00            | 0.98%  | 0.01%   |
| 04-5110-566-5                                    | (R) CONSTABLE DIST 5 (MLG-TRAIN-UNIFORM)Restricted |      | 1,500.00            | 0.98%  | 0.01%   |
| 04-5175-903-0                                    | PUBLIC DEFENDER PROGRAM HB388 KRS 31.185           |      | 10,000.00           | 6.55%  | 0.05%   |
|                                                  | 8 Accounts Listed                                  | 5100 | <b>25,000.00</b>    | 16.37% | 0.14%   |
| 04-5301-547-0                                    | MEDICAL CLAIMS INDIGENT                            |      | 10,000.00           | 6.55%  | 0.05%   |
|                                                  | 1 Accounts Listed                                  | 5300 | <b>10,000.00</b>    | 6.55%  | 0.05%   |
| 04-5401-548-0                                    | COUNTY PARK PROJECT EXPENSES                       |      | 10,000.00           | 6.55%  | 0.05%   |
| 04-5420-307-0                                    | TOURISM - AUDIT (RESTRICTED)                       |      | 5,000.00            | 3.27%  | 0.03%   |
| 04-5420-348-0                                    | TOURISM FOR OHIO COUNTY                            |      | 14,293.00           | 9.36%  | 0.08%   |
| 04-5420-348-1                                    | BILL MONROE HOMEPLACE                              |      | 5,000.00            | 3.27%  | 0.03%   |
| 04-5420-507-0                                    | ROSINE MUSEUM OP EXP - TOURISM                     |      | 42,900.00           | 28.09% | 0.24%   |
| 04-5420-521-0                                    | TOURISM - BUILDING INSURANCE                       |      | 2,703.00            | 1.77%  | 0.01%   |
| 04-5420-535-0                                    | TOURISM - VEHICLE INSURANCE                        |      | 568.00              | 0.37%  | 0.00%   |
| 06/08/2026 01:14 pm                              |                                                    |      |                     |        |         |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                                          | Name                                 | Budget      | % Fund            | % Total |
|--------------------------------------------------|--------------------------------------|-------------|-------------------|---------|
| <b>Local Government Economic Assistance Fund</b> |                                      |             |                   |         |
| 04-5425-509-0                                    | OHIO COUNTY FAIR CONTRIBUTION        | 2,500.00    | 1.64%             | 0.01%   |
|                                                  | 8 Accounts Listed                    | 5400        | <b>82,964.00</b>  | 54.32%  |
| 04-6200-106-0                                    | OHIO CO AIRPORT FINANCIAL SERVICES   | 10,000.00   | 6.55%             | 0.05%   |
| 04-6201-521-0                                    | OHIO CO AIRPORT INSURANCE            | 4,761.00    | 3.12%             | 0.03%   |
| 04-6201-586-0                                    | OHIO CO AIRPORT - BUILDING/MAINT     | 20,000.00   | 13.10%            | 0.11%   |
|                                                  | 3 Accounts Listed                    | 6200        | <b>34,761.00</b>  | 22.76%  |
| 04-8099-741-0                                    | L.G.E.A.F. HB FUNDS (04-4508)        | 0.00        | 0.00%             | 0.00%   |
|                                                  | 1 Accounts Listed                    | 8000        | <b>0.00</b>       | 0.00%   |
| 04-9200-999-0                                    | L.G.E.A. FUND - RESERVE FOR TRANSERS | 0.00        | 0.00%             | 0.00%   |
|                                                  | 1 Accounts Listed                    | 9200        | <b>0.00</b>       | 0.00%   |
| 04-9300-999-0                                    | TRANSFER OUT TO OTHER FUNDS          | 0.00        | 0.00%             | 0.00%   |
|                                                  | 1 Accounts Listed                    | 9300        | <b>0.00</b>       | 0.00%   |
|                                                  | 25 Accounts Listed                   | L.G.E.A.    | <b>152,725.00</b> | 0.84%   |
| <b>FEDERAL GRANTS</b>                            |                                      |             |                   |         |
| 07-5075-741-0                                    | ECONOMIC DEVELOPMENT                 | 150,000.00  | 88.24%            | 0.82%   |
|                                                  | 1 Accounts Listed                    | 5000        | <b>150,000.00</b> | 88.24%  |
| 07-9200-999-0                                    | GRANT FUND RESERVES (RAILROAD)       | 20,000.00   | 11.76%            | 0.11%   |
|                                                  | 1 Accounts Listed                    | 9200        | <b>20,000.00</b>  | 11.76%  |
|                                                  | 2 Accounts Listed                    | FED GRANTS  | <b>170,000.00</b> | 0.93%   |
| <b>Forest Fire Protection Fund</b>               |                                      |             |                   |         |
| 12-5121-548-0                                    | FOREST FIRE SUPP COST                | 3,520.00    | 55.83%            | 0.02%   |
| 12-5150-513-0                                    | FOREST FIRE PROTECTION TAX (KST)     | 2,785.00    | 44.17%            | 0.02%   |
|                                                  | 2 Accounts Listed                    | 5100        | <b>6,305.00</b>   | 100.00% |
|                                                  | 2 Accounts Listed                    | Forest Fire | <b>6,305.00</b>   | 0.03%   |
| <b>LANDFILL FUND</b>                             |                                      |             |                   |         |
| 15-5075-348-0                                    | O.C.E.D.A. PROGRAM SUPPORT           | 30,000.00   | 17.01%            | 0.16%   |
|                                                  | 1 Accounts Listed                    | 5000        | <b>30,000.00</b>  | 17.01%  |
| 15-7700-602-0                                    | WATER PROJECT (PRINCIPAL)            | 128,552.00  | 72.91%            | 0.71%   |
| 15-7700-606-0                                    | WATER PROJECT (INTEREST)             | 8,639.00    | 4.90%             | 0.05%   |
|                                                  | 2 Accounts Listed                    | 7700        | <b>137,191.00</b> | 77.81%  |
| 15-9200-999-0                                    | LANDFILL FUND - RESERVE FOR TRANSFER | 9,134.00    | 5.18%             | 0.05%   |
|                                                  | 1 Accounts Listed                    | 9200        | <b>9,134.00</b>   | 5.18%   |
| 15-9300-999-0                                    | TRANSFER OUT TO OTHER FUNDS          | 0.00        | 0.00%             | 0.00%   |
|                                                  | 1 Accounts Listed                    | 9300        | <b>0.00</b>       | 0.00%   |
|                                                  | 5 Accounts Listed                    | LANDFILL    | <b>176,325.00</b> | 0.97%   |
| <b>O.C.E.D.A. - REVOLVING LOAN FUND</b>          |                                      |             |                   |         |
| 27-5075-990-0                                    | O.C.E.D.A. - REVOLVING LOANS         | 36,384.00   | 8.34%             | 0.20%   |
|                                                  | 1 Accounts Listed                    | 5000        | <b>36,384.00</b>  | 8.34%   |
| 27-9200-999-0                                    | O.C.E.D.A. - RESERVE FOR TRANSFER    | 400,000.00  | 91.66%            | 2.19%   |
|                                                  | 1 Accounts Listed                    | 9200        | <b>400,000.00</b> | 91.66%  |
|                                                  | 2 Accounts Listed                    | OCEDA       | <b>436,384.00</b> | 2.39%   |
| <b>OPIOID FUND</b>                               |                                      |             |                   |         |
| 74-5310-135-0                                    | ARCH PROGRAM PAYROLL                 | 41,870.00   | 8.33%             | 0.23%   |
| 74-5310-201-0                                    | ARCH PROGRAM FICA                    | 3,203.00    | 0.64%             | 0.02%   |
| 06/08/2026 01:14 pm                              |                                      |             |                   |         |
| FiscalBooks™ by Fiscalsoft®                      |                                      |             |                   |         |
| Page 10 of 14                                    |                                      |             |                   |         |

# FY 2026-2027 Budget Appropriations

## OHIO COUNTY FISCAL COURT

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

| Account            | Name                               | Budget      | % Fund     | % Total |       |
|--------------------|------------------------------------|-------------|------------|---------|-------|
| OPIOID FUND        |                                    |             |            |         |       |
| 74-5310-202-0      | ARCH PROGRAM REITREMENT            | 7,298.00    | 1.45%      | 0.04%   |       |
| 74-5310-205-0      | ARCH PROGRAM HEALTH INS            | 14,544.00   | 2.89%      | 0.08%   |       |
| 74-5310-208-0      | ARCH - UNEMPLOYMENT                | 20.00       | 0.00%      | 0.00%   |       |
| 74-5310-209-0      | ARCH - WORKERS COMP                | 117.00      | 0.02%      | 0.00%   |       |
| 74-5340-348-0      | OPIOID PROGRAM SUPPORT             | 50,000.00   | 9.95%      | 0.27%   |       |
| 74-5341-348-0      | OPIOID VICTIMS ASSISTANCE          | 35,339.00   | 7.03%      | 0.19%   |       |
| 8 Accounts Listed  |                                    | 5300        | 152,391.00 | 30.33%  | 0.84% |
| 74-9200-999-0      | OPIOID RESERVE FOR TRANSFER        | 350,109.00  | 69.67%     | 1.92%   |       |
| 74-9200-999-1      | OPIOID CD IN RESERVE               | 0.00        | 0.00%      | 0.00%   |       |
| 2 Accounts Listed  |                                    | 9200        | 350,109.00 | 69.67%  | 1.92% |
| 74-9300-999-0      | OPIOID TRANSFER OUT TO OTHER FUNDS | 0.00        | 0.00%      | 0.00%   |       |
| 1 Accounts Listed  |                                    | 9300        | 0.00       | 0.00%   | 0.00% |
| 11 Accounts Listed |                                    | OPIOID FUND | 502,500.00 |         | 2.76% |

### EMERGENCY SERVICES (RESTRICTED)

|               |                                         |            |                 |       |       |
|---------------|-----------------------------------------|------------|-----------------|-------|-------|
| 75-5025-566-0 | PASS THROUGH ACCOUNT                    | 1,000.00   | 0.08%           | 0.01% |       |
|               | 1 Accounts Listed                       | 5000       | <b>1,000.00</b> | 0.08% | 0.01% |
| 75-5120-381-0 | OHIO COUNTY FIRE DEPARTMENT SUPPORT     | 195,500.00 | 15.92%          | 1.07% |       |
| 75-5135-107-0 | EMERGENCY MGM DIRECTOR                  | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-185-0 | EMERGENCY MGM ASSISTANT                 | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-201-0 | EMERGENCY MGM F.I.C.A.                  | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-202-0 | EMERGENCYMGM RETIREMENT                 | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-205-0 | EMERGENCY MGM LIFE, HEALTH & WELLNESS   | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-208-0 | EMERGENCY MGM UNEMPLOYMENT INS          | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-209-0 | EMERGENCY MGM WORKERS COMP              | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-420-0 | EMG MANAGEMENT OPERATING EXPENSES       | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-420-1 | EMERGENCY MANAGEMENT SPECIAL REQUESTS   | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-521-0 | EMG MGM - BUILDING INS                  | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-535-0 | EMG MGM - VEHICLE INSURANCE             | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-573-0 | EMG MANAGEMENT PHONE                    | 0.00       | 0.00%           | 0.00% |       |
| 75-5135-903-0 | *****                                   | 0.00       | 0.00%           | 0.00% |       |
| 75-5140-303-0 | EMS AMBULANCE CONTRACT                  | 204,011.00 | 16.61%          | 1.12% |       |
| 75-5140-521-0 | AMBULANCE INSURANCE                     | 10,544.00  | 0.86%           | 0.06% |       |
| 75-5140-535-0 | EMS - BUILDING INSURANCE                | 7,152.00   | 0.58%           | 0.04% |       |
| 75-5140-573-0 | EMS - TELEPHONE                         | 1,200.00   | 0.10%           | 0.01% |       |
| 75-5140-578-0 | EMS - UTILITIES                         | 12,000.00  | 0.98%           | 0.07% |       |
| 75-5140-741-0 | EMS - CAPITAL OUTLAY                    | 0.00       | 0.00%           | 0.00% |       |
| 75-5140-742-0 | EMS - BUILDING MAINT/REPAIR             | 7,900.00   | 0.64%           | 0.04% |       |
| 75-5140-999-0 | *****                                   | 0.00       | 0.00%           | 0.00% |       |
| 75-5145-159-0 | SHERIFF - 911 SUPERVISOR / DISPATCHER   | 422,910.00 | 34.43%          | 2.32% |       |
| 75-5145-201-0 | SHERIFF - 911 - F.I.C.A. MATCH          | 32,353.00  | 2.63%           | 0.18% |       |
| 75-5145-202-0 | SHERIFF - 911 - RETIREMENT MATCH        | 67,118.00  | 5.46%           | 0.37% |       |
| 75-5145-205-0 | SHERIFF - 911 - LIFE, HEALTH & WELLNESS | 130,896.00 | 10.66%          | 0.72% |       |
| 75-5145-208-0 | SHERIFF - 911 - UNEMPLOYMENT INSURANCE  | 329.00     | 0.03%           | 0.00% |       |
| 75-5145-209-0 | SHERIFF - 911 - WORKERS COMP INSURANCE  | 2,580.00   | 0.21%           | 0.01% |       |
| 75-5145-319-0 | SHERIFF - 911 - COMPUTER I.T. SUPPORT   | 2,000.00   | 0.16%           | 0.01% |       |

# FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

| Account                                | Name                                           | Budget     | % Fund              | % Total |
|----------------------------------------|------------------------------------------------|------------|---------------------|---------|
| <b>EMERGENCY SERVICES (RESTRICTED)</b> |                                                |            |                     |         |
| 75-5145-445-0                          | SHERIFF - 911 - OFFICE SUPPLIES                | 3,314.00   | 0.27%               | 0.02%   |
| 75-5145-571-0                          | SHERIFF - 911 - EQUIPMENT MAINT/REPAIR         | 5,600.00   | 0.46%               | 0.03%   |
| 75-5145-573-0                          | SHERIFF - 911 - TELEPHONE SERVICE              | 113,400.00 | 9.23%               | 0.62%   |
| 75-5145-574-0                          | SHERIFF - 911 - TRAINING                       | 5,000.00   | 0.41%               | 0.03%   |
| 75-5145-703-0                          | SHERIFF - 911 - EQUIPMENT UPDATE & TOWER MAINT | 3,500.00   | 0.28%               | 0.02%   |
| 75-5145-703-G                          | SHERIFF - 911 - CAPITOL IMPROVEMENTS           | 0.00       | 0.00%               | 0.00%   |
|                                        | 35 Accounts Listed                             | 5100       | <b>1,227,307.00</b> | 99.92%  |
| 75-9200-999-0                          | EMERGENCY SERVICES - RESERVE FOR TRANSFER      | 0.00       | 0.00%               | 0.00%   |
|                                        | 1 Accounts Listed                              | 9200       | <b>0.00</b>         | 0.00%   |
| 75-9300-999-0                          | EMG SERVICES - TRANSFER OUT TO OTHER FUNDS     | 0.00       | 0.00%               | 0.00%   |
| 75-9300-999-1                          | *****                                          | 0.00       | 0.00%               | 0.00%   |
|                                        | 2 Accounts Listed                              | 9300       | <b>0.00</b>         | 0.00%   |
|                                        | 39 Accounts Listed                             | EMG SERV   | <b>1,228,307.00</b> | 6.74%   |

## ARCH PROGRAM

|               |                                    |            |                   |        |
|---------------|------------------------------------|------------|-------------------|--------|
| 76-5310-135-0 | ARCH PROGRAM PAYROLL               | 45,240.00  | 7.76%             | 0.25%  |
| 76-5310-201-0 | ARCH PROGRAM FICA                  | 3,461.00   | 0.59%             | 0.02%  |
| 76-5310-202-0 | ARCH PROGRAM RETIREMENT            | 7,885.00   | 1.35%             | 0.04%  |
| 76-5310-205-0 | ARCH PROGRAM HEALTH INS            | 14,544.00  | 2.49%             | 0.08%  |
| 76-5310-208-0 | ARCH PROGRAM UNEMPLOYMENT INS      | 330.00     | 0.06%             | 0.00%  |
| 76-5310-209-0 | ARCH PROGRAM WORKERS COMP INS      | 127.00     | 0.02%             | 0.00%  |
| 76-5310-445-0 | ARCH PROGRAM OPERATING EXPENSE     | 15,000.00  | 2.57%             | 0.08%  |
| 76-5310-507-0 | ARCH COMMUNITY CONTRIBUTIONS       | 0.00       | 0.00%             | 0.00%  |
| 76-5310-515-0 | ARCH PROGRAM CLIENT SUPPORT        | 15,000.00  | 2.57%             | 0.08%  |
| 76-5310-550-0 | ARCH PROGRAM DRUG TESTING SUPPLIES | 20,000.00  | 3.43%             | 0.11%  |
| 76-5310-573-0 | ARCH PROGRAM PHONE / INTERNET      | 2,200.00   | 0.38%             | 0.01%  |
| 76-5310-739-0 | ARCH PROGRAM ANKLE MONITORING      | 25,000.00  | 4.29%             | 0.14%  |
| 76-5310-741-0 | ARCH PROGRAM CAPITAL OUTLAY        | 0.00       | 0.00%             | 0.00%  |
|               | 13 Accounts Listed                 | 5300       | <b>148,787.00</b> | 25.51% |
| 76-9200-999-0 | ARCH PROGRAM RESERVE FOR TRANSFERS | 434,463.00 | 74.49%            | 2.38%  |
|               | 1 Accounts Listed                  | 9200       | <b>434,463.00</b> | 74.49% |
|               | 14 Accounts Listed                 | ARCH       | <b>583,250.00</b> | 3.20%  |

## COUNTY CLERK STORAGE FEES

|               |                                     |           |                  |         |
|---------------|-------------------------------------|-----------|------------------|---------|
| 77-5010-106-0 | CO CLERK RECORDING/STORAGE PAYROLL  | 4,000.00  | 10.24%           | 0.02%   |
| 77-5010-564-0 | CO CLERK RECORDING/STORAGE SUPPLIES | 35,050.00 | 89.76%           | 0.19%   |
| 77-5010-999-0 | CCSF RESERVE FOR TRANSFER           | 0.00      | 0.00%            | 0.00%   |
|               | 3 Accounts Listed                   | 5000      | <b>39,050.00</b> | 100.00% |
|               | 3 Accounts Listed                   | CDSF      | <b>39,050.00</b> | 0.21%   |

## WATERLINE RESERVE

|               |                                       |                          |                      |         |
|---------------|---------------------------------------|--------------------------|----------------------|---------|
| 95-5220-548-0 | WATERLINE PROJECTS                    | 66,268.00                | 100.00%              | 0.36%   |
|               | 1 Accounts Listed                     | 5200                     | <b>66,268.00</b>     | 100.00% |
| 95-9200-999-0 | WATERLINEFUND - RESERVE FOR TRANSFERS | 0.00                     | 0.00%                | 0.00%   |
|               | 1 Accounts Listed                     | 9200                     | <b>0.00</b>          | 0.00%   |
|               | 2 Accounts Listed                     | WATERLINE                | <b>66,268.00</b>     | 0.36%   |
|               | 469 Accounts Listed                   | 12 Funds listed totaling | <b>18,223,340.00</b> |         |

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

| Account | Name | Budget | % Fund | % Total |
|---------|------|--------|--------|---------|
|---------|------|--------|--------|---------|

KY Infrastructure Authority  
 Repayment Schedule  
 Loan #F08-08  
 Ohio County Water District  
 (Ohio County Fiscal Court)

| Payment Due          |                    |
|----------------------|--------------------|
| Principal            | \$63,796.68        |
| Interest             | \$3,934.84         |
| Service Fee          | \$983.71           |
| <b>Total Payment</b> | <b>\$68,715.23</b> |

Make Check Payable to  
 Ohio County Water District

|                  |              |
|------------------|--------------|
| <b>Paid from</b> |              |
| 15-7700-602-0    | Principal    |
| 15-7700-606-0    | Inst/KIA Fee |

as of 06/30/2025  
 Principal Balance  
 Interest Balance

26/27 Principal                      \$128,551.90  
 26/27 Interest                        \$6,911.14

|           | PRINCIPAL   |                | INTEREST    | KIA FEE    | Total Payment |
|-----------|-------------|----------------|-------------|------------|---------------|
|           |             | \$2,450,000.00 |             |            |               |
| 6/1/2012  | \$55,481.52 | \$2,394,518.48 | \$11,973.55 | \$3,062.50 | \$70,517.57   |
| 12/1/2012 | \$55,758.93 | \$2,338,759.55 | \$11,972.59 | \$2,993.15 | \$70,724.67   |
| 6/1/2013  | \$56,037.72 | \$2,282,721.83 | \$11,693.80 | \$2,923.45 | \$70,654.97   |
| 12/1/2013 | \$56,317.91 | \$2,226,403.92 | \$11,413.61 | \$2,853.40 | \$70,584.92   |
| 6/1/2014  | \$56,599.50 | \$2,169,804.42 | \$11,132.02 | \$2,783.00 | \$70,514.52   |
| 12/1/2014 | \$56,882.50 | \$2,112,921.92 | \$10,849.02 | \$2,712.26 | \$70,443.78   |
| 6/1/2015  | \$57,166.91 | \$2,055,755.01 | \$10,564.61 | \$2,641.15 | \$70,372.67   |
| 12/1/2015 | \$57,452.74 | \$1,998,302.27 | \$10,278.78 | \$2,569.69 | \$70,301.21   |
| 6/1/2016  | \$57,740.01 | \$1,940,562.26 | \$9,991.51  | \$2,497.88 | \$70,229.40   |
| 12/1/2016 | \$58,028.71 | \$1,882,533.55 | \$9,702.81  | \$2,425.70 | \$70,157.22   |
| 6/1/2017  | \$58,318.85 | \$1,824,214.70 | \$9,412.67  | \$2,353.17 | \$70,084.69   |
| 12/1/2017 | \$58,610.45 | \$1,765,604.25 | \$9,121.07  | \$2,280.27 | \$70,011.79   |
| 6/1/2018  | \$58,903.50 | \$1,706,700.75 | \$8,828.02  | \$2,207.01 | \$69,938.53   |
| 12/1/2018 | \$59,198.02 | \$1,647,502.73 | \$8,533.50  | \$2,133.38 | \$69,864.90   |
| 6/1/2019  | \$59,494.01 | \$1,588,008.72 | \$8,237.51  | \$2,059.38 | \$69,790.90   |
| 12/1/2019 | \$59,791.48 | \$1,528,217.24 | \$7,940.04  | \$1,985.01 | \$69,716.53   |
| 6/1/2020  | \$60,090.43 | \$1,468,126.81 | \$7,641.09  | \$1,910.27 | \$69,641.79   |
| 12/1/2020 | \$60,390.89 | \$1,407,735.92 | \$7,340.63  | \$1,835.16 | \$69,566.68   |
| 6/1/2021  | \$60,692.84 | \$1,347,043.08 | \$7,038.68  | \$1,759.67 | \$69,491.19   |
| 12/1/2021 | \$60,996.30 | \$1,286,046.78 | \$6,735.22  | \$1,683.80 | \$69,415.32   |
| 6/1/2022  | \$61,301.29 | \$1,224,745.49 | \$6,430.23  | \$1,607.56 | \$69,339.08   |
| 12/1/2022 | \$61,607.79 | \$1,163,137.70 | \$6,123.73  | \$1,530.93 | \$69,262.45   |
| 6/1/2023  | \$61,915.83 | \$1,101,221.87 | \$5,815.69  | \$1,453.92 | \$69,185.44   |
| 12/1/2023 | \$62,225.41 | \$1,038,996.46 | \$5,506.11  | \$1,376.53 | \$69,108.05   |
| 6/1/2024  | \$62,536.54 | \$976,459.92   | \$5,194.98  | \$1,298.75 | \$69,030.27   |
| 12/1/2024 | \$62,849.22 | \$913,610.70   | \$4,882.30  | \$1,220.57 | \$68,952.09   |
| 6/1/2025  | \$63,163.47 | \$850,447.23   | \$4,568.05  | \$1,142.01 | \$68,873.53   |
| 12/1/2025 | \$63,479.28 | \$786,967.95   | \$4,252.24  | \$1,063.06 | \$68,794.58   |
| 6/1/2026  | \$63,796.68 | \$723,171.27   | \$3,934.84  | \$983.71   | \$68,715.23   |
| 12/1/2026 | \$64,115.66 | \$659,055.61   | \$3,615.86  | \$903.96   | \$68,635.48   |
| 6/1/2027  | \$64,436.24 | \$594,619.37   | \$3,295.28  | \$823.82   | \$68,555.34   |
| 12/1/2027 | \$64,758.42 | \$529,860.95   | \$2,973.10  | \$743.27   | \$68,474.79   |
| 6/1/2028  | \$65,082.22 | \$464,778.73   | \$2,649.30  | \$662.33   | \$68,393.85   |
| 12/1/2028 | \$65,407.63 | \$399,371.10   | \$2,323.89  | \$580.97   | \$68,312.49   |
| 6/1/2029  | \$65,734.66 | \$333,636.44   | \$1,996.86  | \$499.21   | \$68,230.73   |
| 12/1/2029 | \$66,063.34 | \$267,573.10   | \$1,668.18  | \$417.05   | \$68,148.57   |
| 6/1/2030  | \$66,393.65 | \$201,179.45   | \$1,337.87  | \$334.47   | \$68,065.99   |
| 12/1/2030 | \$66,725.62 | \$134,453.83   | \$1,005.90  | \$251.47   | \$67,982.99   |
| 6/1/2031  | \$67,059.25 | \$67,394.58    | \$672.27    | \$168.07   | \$67,899.59   |
| 12/1/2031 | \$67,394.58 | \$0.00         | \$336.94    | \$84.24    | \$67,815.76   |

\$723,171.27

\$27,344.31

# KACO LEASING

LEASE NAME **KACo LEASING 2025 KENWORTH TRK**  
 FISCAL YEAR **2026/2027** **\$2,117.69**

| PAYMENT   | PRINCIPAL<br>PAYMENT | PRINCIPAL<br>BALANCE |  | INTEREST PAYMENT     | INTEREST<br>BALANCE |
|-----------|----------------------|----------------------|--|----------------------|---------------------|
|           | <b>02-7700-602-1</b> | <b>\$112,548.37</b>  |  | <b>02-7700-606-1</b> | <b>\$7,356.99</b>   |
| JULY      | \$2,218.06           | \$110,330.31         |  | \$515.85             | \$6,841.14          |
| AUGUST    | \$2,227.49           | \$108,102.82         |  | \$505.68             | \$6,335.46          |
| SEPTEMBER | \$2,236.96           | \$105,865.86         |  | \$495.47             | \$5,839.99          |
| OCTOBER   | \$2,246.46           | \$103,619.40         |  | \$485.22             | \$5,354.77          |
| NOVEMBER  | \$2,256.01           | \$101,363.39         |  | \$474.92             | \$4,879.85          |
| DECEMBER  | \$2,265.60           | \$99,097.79          |  | \$464.58             | \$4,415.27          |
| JANUARY   | \$2,275.23           | \$96,822.56          |  | \$454.20             | \$3,961.07          |
| FEBRUARY  | \$2,284.90           | \$94,537.66          |  | \$443.77             | \$3,517.30          |
| MARCH     | \$2,294.61           | \$92,243.05          |  | \$433.30             | \$3,084.00          |
| APRIL     | \$2,304.36           | \$89,938.69          |  | \$422.78             | \$2,661.22          |
| MAY       | \$2,314.15           | \$87,624.54          |  | \$412.22             | \$2,249.00          |
| JUNE      | \$2,323.99           | \$85,300.55          |  | \$401.61             | \$1,847.39          |
| TOTALS    |                      |                      |  |                      |                     |

Total paid out for year

**\$27,247.82**

**\$5,509.60**

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES**  
**OHIO COUNTY FISCAL COURT**  
**Fiscal Year 2026-2027**

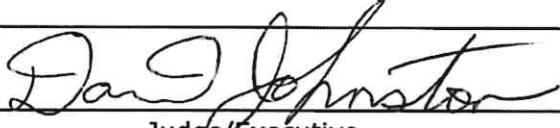
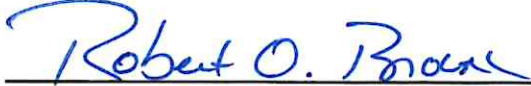
Pursuant to KRS 68.275(3), "The Fiscal Court may adopt an order, to pre-approve the payments of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court in accordance 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                                 |
|----------------|---------------------------------------------|
| 01-5001-101-0  | JUDGE/EXECUTIVE SALARY                      |
| 01-5001-105-0  | JUDGE EX OFFICE - ADMIN ASSISTANT           |
| 01-5001-165-0  | JUDGE - EXECUTIVE ASSISTANT                 |
| 01-5005-101-0  | COUNTY ATTORNEY SALARY                      |
| 01-5005-135-0  | CHILD SUPPORT INCL BENEFITS (R 01-4510B)    |
| 01-5005-165-0  | COUNTY ATTORNEY SECRETARY SALARY            |
| 01-5005-201-0  | COUNTY ATY- F.I.C.A. MATCH                  |
| 01-5005-202-0  | COUNTY ATY - RETIREMENT MATCH               |
| 01-5005-205-0  | COUNTY ATY - HEALTH,LIFE AND WELLNESS       |
| 01-5005-398-1  | COUNTY ATTORNEY - ASSISTANT COUNTY ATTORNEY |
| 01-5005-573-0  | COUNTY ATY - PHONE / INTERNET               |
| 01-5005-573-1  | CHILD SUPPORT PHONE                         |
| 01-5010-101-0  | CLERK SALARY                                |
| 01-5010-103-0  | CLERK, DEPUTIES (FULL-TIME)                 |
| 01-5010-201-0  | CLERK - F.I.C.A. MATCH                      |
| 01-5010-202-0  | CLERK - RETIREMENT MATCH                    |
| 01-5010-205-0  | CLERK-HEALTH, LIFE and WELLNESS             |
| 01-5010-210-0  | CLERK EXPENSE ACCOUNT                       |
| 01-5010-573-0  | CLERK PHONE/INTERNET                        |
| 01-5010-578-0  | CLERK OFFICE (TWO) UTILITIES                |
| 01-5015-101-0  | SHERIFF SALARY                              |
| 01-5015-103-0  | SHERIFF DEPUTIES/ OFFICE                    |
| 01-5015-103-1  | SHERIFF SCHOOL RES OFFICERS                 |
| 01-5015-181-0  | SHERIFF KLEPP INC (RESTR) (01-4539)         |
| 01-5015-188-0  | SHERIFF BAILIFFS                            |
| 01-5015-201-0  | SHERIFF - F.I.C.A. MATCH                    |
| 01-5015-202-0  | SHERIFF - RETIREMENT MATCH                  |
| 01-5015-205-0  | SHERIFF - HEALTH, LIFE and WELLNESS         |
| 01-5015-573-0  | SHERIFF OFFICE PHONE                        |
| 01-5020-101-0  | CORONER SALARY                              |
| 01-5020-103-0  | CORONER DEPUTY SALARIES                     |
| 01-5020-201-0  | CORONER - F.I.C.A.                          |
| 01-5020-202-0  | CORONER - RETIREMENT                        |
| 01-5020-205-0  | CORONER - HEALTH, LIFE and WELLNESS         |
| 01-5020-573-0  | CORONER - PHONE/INTERNET                    |
| 01-5020-578-0  | CORONER - BLD UTILITIES                     |
| 01-5025-101-0  | MAGISTRATES (5) SALARY                      |
| 01-5025-573-0  | OCFC PHONE/ INTERNET                        |
| 01-5025-599-0  | OCFC LICENSE VEHICLE(s) Title Transfer      |
| 01-5030-573-0  | PVA TELEPHONE                               |

| Account Number | Description                                        |
|----------------|----------------------------------------------------|
| 01-5040-102-0  | COUNTY TREASURER SALARY                            |
| 01-5040-104-0  | PAYROLL - HUMAN RESOURCE                           |
| 01-5040-105-0  | TREASURER - OFFICE CLERK                           |
| 01-5047-142-0  | OCCTAX - PAYROLL                                   |
| 01-5047-201-0  | OCCTAX F.I.C.A. MATCH                              |
| 01-5047-202-0  | OCCTAX RETIREMENT MATCH                            |
| 01-5047-205-0  | OCCTAX HEALTH, LIFE and WELLNESS                   |
| 01-5047-573-0  | OCCTAX PHONE                                       |
| 01-5060-101-0  | LAW LIBRARIAN SALARY                               |
| 01-5065-192-0  | ELECTION OFFICERS / PRECINTS                       |
| 01-5075-107-0  | OCEDA - PAYROLL                                    |
| 01-5075-201-0  | OCEDA - FICA MATCH                                 |
| 01-5075-202-0  | OCEDA - RETIREMENT MATCH                           |
| 01-5075-205-0  | OCEDA - HEALTH, LIFE INSURANCE                     |
| 01-5075-573-0  | OCEDA - PHONE AND INTERNET                         |
| 01-5075-578-0  | OCEDA - BUSINESS CENTER UTILITIES                  |
| 01-5076-507-7  | (R) COMMUNITY DUMPSTERS                            |
| 01-5076-578-0  | COMM SIRENS / RADIO TOWERS UTILITITES/MAINT        |
| 01-5080-329-0  | CTHS CLEANING                                      |
| 01-5080-578-0  | CTHS UTILITIES                                     |
| 01-5080-586-1  | JUDICIAL CENTER - BAILEFFS (RETIREMENT AND HEALTH) |
| 01-5085-578-0  | COUNTY PROPERTIES - UTILITIES                      |
| 01-5086-175-0  | COMM CTR CLEANING / MAINT STAFF                    |
| 01-5086-572-0  | COMM CTN - SALES TAX ON SHORT TERM RENTALS         |
| 01-5086-578-0  | COMM CTR UTILITIES                                 |
| 01-5101-101-0  | JAIL - JAILER SALARY                               |
| 01-5101-103-0  | JAIL - DEPUTIES                                    |
| 01-5101-201-0  | JAIL - F.I.C.A. MATCH                              |
| 01-5101-202-0  | JAIL - RETIREMENT MATCH                            |
| 01-5101-205-0  | JAIL - HEALTH/LIFE INSURANCE                       |
| 01-5101-573-0  | JAIL - PHONE / INTERNET                            |
| 01-5101-578-0  | JAIL - UTILITIES                                   |
| 01-5205-102-0  | ANIMAL SHELTER OFFICER                             |
| 01-5205-172-0  | ANIMAL SHELTER EMPLOYEES                           |
| 01-5205-201-0  | ANIMAL SHELTER - F.I.C.A. MATCH                    |
| 01-5205-202-0  | ANIMAL SHELTER - RETIREMENT MATCH                  |
| 01-5205-205-0  | ANIMAL SHELTER - HEALTH, LIFE AND WELLNESS         |
| 01-5205-573-0  | ANIMAL SHELTER PHONE/INTERNET                      |
| 01-5205-578-0  | ANIMAL SHELTER UTILITIES                           |
| 01-5305-106-0  | SENIOR CITIZENS STAFF                              |
| 01-5305-201-0  | SENIOR CENTER - F.I.C.A. MATCH                     |
| 01-5305-202-0  | SENIOR CENTER - RETIREMENT MATCH                   |
| 01-5305-205-0  | SR/ADULT CARE - HEALTH,LIFE and WELLNESS           |
| 01-5305-572-0  | SENIOR CTR - SALES TAX ON SHORT TERM RENTALS       |
| 01-5305-573-0  | SENIOR CITIZEN PHONE                               |
| 01-5305-578-0  | SENIOR CITIZEN UTILITIES (2 Locations)             |
| 01-5401-107-0  | PARK DIRECTOR                                      |
| 01-5401-170-0  | PARK EMPLOYEES                                     |
| 01-5401-201-0  | PARK - F.I.C.A. MATCH                              |
| 01-5401-202-0  | PARK - RETIREMENT MATCH                            |
| 01-5401-205-0  | PARK -HEALTH, LIFE and WELLNESS                    |
| 01-5401-572-0  | PARK - SALES/TOURISM TAX ON SHORT TERM RENTALS     |
| 01-5401-573-0  | PARK PHONE/INTERNET                                |

| Account Number | Description                             |
|----------------|-----------------------------------------|
| 01-5401-578-0  | PARK UTILITIES                          |
| 01-5401-599-0  | PARK - REFUND ON RENTAL DEPOSITS        |
| 01-5403-177-0  | GOLF COURSE - LABOR                     |
| 01-5403-201-0  | GOLF COURSE - F.I.C.A.                  |
| 01-5403-572-0  | GOLF COURSE - SALES TAX COLLECTED       |
| 01-5403-573-0  | GOLF COURSE - PHONE/INTERNET            |
| 01-5403-578-0  | GOLF COURSE - UTILITIES                 |
| 01-7700-602-1  | FIRST UNITED BANK AND TRUST. PRINCIPAL  |
| 01-7700-606-1  | FIRST UNITED BANK AND TRUST INTEREST    |
| 01-9400-201-0  | FICA 7.65 % MATCH                       |
| 01-9400-202-0  | RETIREMENT MATCH                        |
| 01-9400-205-0  | HEALTH, LIFE and WELLNESS               |
| 01-9400-205-2  | EMP INS DEDUCT THRU PR (01-4733 P)      |
| 02-6105-102-0  | ROAD SUPERVISOR SALARY                  |
| 02-6105-151-0  | ROAD - EQ OPERATOR / OFFICE             |
| 02-6105-573-0  | ROAD GARAGE PHONE/INTERNET              |
| 02-6105-578-0  | ROAD GARAGE UTILITIES                   |
| 02-6105-599-0  | ROAD TITLE AND LICENSE VEHICLE          |
| 02-7700-602-1  | KACO LEASE #33 TRUCK PRINCIPAL          |
| 02-7700-606-1  | KACO LEASE #33 TRUCK INTEREST           |
| 02-9400-201-0  | ROAD FICA MATCH 7.65%                   |
| 02-9400-202-0  | ROAD RETIREMENT MATCH                   |
| 02-9400-205-0  | ROAD HEALTH, LIFE, and WELLNESS         |
| 04-6200-106-0  | OHIO CO AIRPORT FINANCIAL SERVICES      |
| 15-7700-602-0  | WATER PROJECT (PRINCIPAL)               |
| 15-7700-606-0  | WATER PROJECT (INTEREST)                |
| 74-5310-135-0  | ARCH PROGRAM PAYROLL                    |
| 74-5310-201-0  | ARCH PROGRAM FICA                       |
| 74-5310-202-0  | ARCH PROGRAM RETIREMENT                 |
| 74-5310-205-0  | ARCH PROGRAM HEALTH INS                 |
| 75-5135-107-0  | EMERGENCY MGM DIRECTOR                  |
| 75-5135-185-0  | EMERGENCY MGM ASSISTANT                 |
| 75-5135-201-0  | EMERGENCY MGM F.I.C.A.                  |
| 75-5135-202-0  | EMERGENCYMGM RETIREMENT                 |
| 75-5135-205-0  | EMERGENCY MGM LIFE, HEALTH & WELLNESS   |
| 75-5135-573-0  | EMG MANAGEMENT PHONE                    |
| 75-5140-573-0  | EMS - TELEPHONE                         |
| 75-5140-578-0  | EMS - UTILITIES                         |
| 75-5145-159-0  | SHERIFF - 911 SUPERVISOR / DISPATCHER   |
| 75-5145-201-0  | SHERIFF - 911 - F.I.C.A. MATCH          |
| 75-5145-202-0  | SHERIFF - 911 - RETIREMENT MATCH        |
| 75-5145-205-0  | SHERIFF - 911 - LIFE, HEALTH & WELLNESS |
| 75-5145-573-0  | SHERIFF - 911 - TELEPHONE SERVICE       |
| 76-5310-135-0  | ARCH PROGRAM PAYROLL                    |
| 76-5310-201-0  | ARCH PROGRAM FICA                       |
| 76-5310-202-0  | ARCH PROGRAM RETIREMENT                 |
| 76-5310-205-0  | ARCH PROGRAM HEALTH INS                 |
| 76-5310-573-0  | ARCH PROGRAM PHONE / INTERNET           |
| 77-5010-564-0  | CO CLERK RECORDING/STORAGE SUPPLIES     |

| Account Number                                                                                                                                                                                                                                                                | Description                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 142 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:                                                                                                                                                                                                                                                               | <u>Jason Bullock</u>                                                                      |
| Seconded by:                                                                                                                                                                                                                                                                  | <u>Michael McHenry</u>                                                                    |
| Vote:                                                                                                                                                                                                                                                                         |                                                                                           |
| Signature:                                                                                                                                                                                                                                                                    | <u></u> |
|                                                                                                                                                                                                                                                                               | Judge/Executive                                                                           |
|                                                                                                                                                                                                                                                                               | 5/26/26                                                                                   |
|                                                                                                                                                                                                                                                                               | Date                                                                                      |
| Approved:                                                                                                                                                                                                                                                                     | <u></u>  |
|                                                                                                                                                                                                                                                                               | State Local Finance Officer                                                               |
|                                                                                                                                                                                                                                                                               | 6/10/26                                                                                   |
|                                                                                                                                                                                                                                                                               | Date                                                                                      |

| ROAD FUND COST ALLOCATION WORKSHEET  |                                 | 2026-2026    | County          | OHIO        |
|--------------------------------------|---------------------------------|--------------|-----------------|-------------|
| 1. General Fund                      | \$10,271,590.00                 | Line 2       | \$3,905,145.00  |             |
| 2. Road Fund                         | \$3,905,145.00                  | Divided By   |                 |             |
| 3. Jail Fund                         | \$0.00                          | Line 6       | \$16,142,849.00 |             |
| 4. LGEA                              | \$152,725.00                    |              |                 |             |
| 5. Other Funds                       | \$1,813,389.00                  |              |                 |             |
| 6. Total                             | \$16,142,849.00                 | Equals       | 24.19%          |             |
| Account #                            | Description                     | Amount       | %               | RF Allowed  |
| Office of the County Judge/Executive |                                 |              |                 |             |
| 5001-101                             | Co. Judge Executive             | \$122,408.00 | 24.19%          | \$29,611.93 |
| 5001-165                             | Executive Assistant             | \$47,674.00  | 24.19%          | \$11,532.90 |
| 5001-105                             | Admin Assistant                 | \$24,596.00  | 24.19%          | \$5,950.06  |
| 5001-573                             | Printing & Advertising          | \$0.00       | 24.19%          | \$0.00      |
| 5001-101                             | Telephone                       | \$0.00       | 24.19%          | \$0.00      |
| Office of the County Attorney        |                                 |              |                 |             |
| 5005-101                             | Co. Attorney Salary             | \$18,408.00  | 24.19%          | \$4,453.11  |
| 5005-165                             | Co. Secretary Salary            | \$52,577.00  | 24.19%          | \$12,718.99 |
| 5005-309                             | Office Supplies                 | \$13,000.00  | 24.19%          | \$3,144.85  |
| Fiscal Court                         |                                 |              |                 |             |
| 5025-101                             | Magistrate Salaries             | \$84,960.00  | 24.19%          | \$20,552.82 |
| 5025-                                |                                 | \$0.00       | 24.19%          | \$0.00      |
| Office of the County Treasurer       |                                 |              |                 |             |
| 5040-102                             | County Treasurer                | \$67,122.00  | 24.19%          | \$16,237.60 |
| 5040-104                             | Payroll - Human Resources       | \$45,240.00  | 24.19%          | \$10,944.09 |
| Administration                       |                                 |              |                 |             |
| 9100-307                             | County Audit                    | \$45,000.00  | 24.19%          | \$10,886.03 |
| 9400-201                             | Social Security                 | \$45,439.00  | 24.19%          | \$10,992.23 |
| 9400-202                             | Retirement                      | \$95,457.00  | 24.19%          | \$23,092.17 |
| 9400-205                             | Unemployment                    | \$613.00     | 24.19%          | \$148.29    |
| 9400-209                             | Worker's Compensation Insurance | \$6,900.00   | 24.19%          | \$1,669.19  |
| 9400-212                             | Training Incentive Payment      | \$44,800.00  | 24.19%          | \$10,837.65 |
| Grand Total                          |                                 | \$714,194.00 | \$172,771.93    |             |

**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 OHIO 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 7.6  
 Personal Property 8.4  
 Bank Deposit Rate \_\_\_\_\_  
 Motor Vehicle 6.3  
 Watercraft 6.3

**Special Districts**

| Special Districts        | Ambulance | Library | Soil<br>Conservation | Extension<br>Service | Health |
|--------------------------|-----------|---------|----------------------|----------------------|--------|
| Real Property            |           | 8.9     | .9                   | 6.0                  | 4.5    |
| Personal<br>Property     |           | 8.9     |                      | 6.74                 | 4.5    |
| Motor Vehicles           |           |         |                      |                      |        |
| Watercraft               |           |         |                      |                      |        |
| <b>Others (Identify)</b> |           |         |                      |                      |        |
| Real Property            |           |         |                      |                      |        |
| Personal<br>Property     |           |         |                      |                      |        |
| Motor Vehicles           |           |         |                      |                      |        |
| Watercraft               |           |         |                      |                      |        |

The tax rates indicated above are from the Fiscal Court minutes of August 11, 2026 found on page \_\_\_\_\_ of the Fiscal Court Order Book number \_\_\_\_\_.

Signature \_\_\_\_\_

County Judge/Executive

05/25/2026

Date

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