



OHIO COUNTY FISCAL COURT

Total Budget \$18,617,115

Ordinance:	2025-4
1st Reading	May 5, 2025
2nd Reading	May 27, 2025
Adopted	May 27, 2025

BUDGET 2025/2026

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date

May 5, 2025

Signed

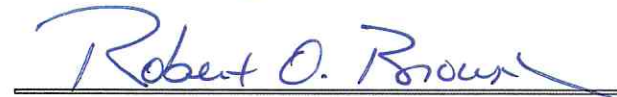

County Judge/Executive

Approved as to Form and Classification

Date

May 12, 2025

Signed


State Local Finance Officer

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

Signed

County Judge/Executive

Attest

County Clerk



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

Andy Beshear
GOVERNOR

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

Matt Sawyers
COMMISSIONER

May 12, 2025

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 2025 - 2026 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.

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, 2025. 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

Proposed Budget Revenues

OHIO COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

General Fund		
4100	TAXES	5,256,259.00
4200	IN LIEU TAX PAYMENTS	30,000.00
4400	LICENSE AND PERMITS	129,600.00
4500	INTERGOVERNMENTAL REVENUES	2,907,063.00
4600	CHARGES FOR SERVICES	274,000.00
4700	MISCELLANEOUS REVENUES	921,913.00
4800	INTEREST EARNED	7,008.00
4900	SURPLUS, BORROWING AND TRANSFERS	1,519,955.00
Total General		11,045,798.00
Road Fund		
4500	INTERGOVERNMENTAL REVENUES	3,455,046.00
4700	MISCELLANEOUS REVENUES	440,500.00
4800	INTEREST EARNED	2,400.00
4900	SURPLUS, BORROWING AND TRANSFERS	(64,865.00)
Total Road		3,833,081.00
Local Government Economic Assistance Fund		
4500	INTERGOVERNMENTAL REVENUES	402,000.00
4700	MISCELLANEOUS REVENUES	0.00
4800	INTEREST EARNED	725.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total L.G.E.A.		402,725.00
FEDERAL GRANTS		
4500	INTERGOVERNMENTAL REVENUES	150,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	20,000.00
Total FED GRANTS		170,000.00
Forest Fire Protection Fund		
4100	TAXES	6,300.00
4800	INTEREST EARNED	5.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total Forest Fire		6,305.00
LANDFILL FUND		
4200	IN LIEU TAX PAYMENTS	80,000.00
4600	CHARGES FOR SERVICES	96,000.00
4800	INTEREST EARNED	325.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total LANDFILL		176,325.00
O.C.E.D.A. - REVOLVING LOAN FUND		
4700	MISCELLANEOUS REVENUES	204,000.00
4800	INTEREST EARNED	300.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total OCEDA		204,300.00
OPIOID FUND		
4700	MISCELLANEOUS REVENUES	150,000.00
4800	INTEREST EARNED	2,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	400,000.00
Total OPIOID FUND		552,500.00

Proposed Budget Revenues

OHIO COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

EMERGENCY SERVICES (RESTRICTED)		
4100	TAXES	1,005,302.00
4500	INTERGOVERNMENTAL REVENUES	239,948.00
4600	CHARGES FOR SERVICES	200.00
4700	MISCELLANEOUS REVENUES	1,000.00
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	138,531.00
Total EMG SERV		1,385,981.00
ARCH PROGRAM		
4600	CHARGES FOR SERVICES	27,000.00
4700	MISCELLANEOUS REVENUES	0.00
4800	INTEREST EARNED	750.00
4900	SURPLUS, BORROWING AND TRANSFERS	755,000.00
Total ARCH		782,750.00
COUNTY CLERK STORAGE FEES		
4700	MISCELLANEOUS REVENUES	35,000.00
4800	INTEREST EARNED	50.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total CDSF		35,050.00
WATERLINE RESERVE		
4600	CHARGES FOR SERVICES	22,200.00
4800	INTEREST EARNED	100.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total WATERLINE		22,300.00
Total Budget Revenues		18,617,115.00

FY 2025-2026 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	601,000.00	5.44%	3.23%	
01-4102- -	SHERIFF - TANGIBLE PERSONAL PROP/INVENTORY TAXES	50,000.00	0.45%	0.27%	
01-4103- -	CLERK - MOTOR VEHICLE PROPERTY TAX	130,000.00	1.18%	0.70%	
01-4104- -	CLERK - DELINQUENT PROPERTY TAX	20,000.00	0.18%	0.11%	
01-4107- -	SHERIFF - UNMINED MINERALS TAX (OIL, LSG)	10,000.00	0.09%	0.05%	
01-4130- -	SHERIFF - BANK FRANCHISES	85,000.00	0.77%	0.46%	
01-4131- -	SHERIFF - FRANCHISE CORPORATION TAX	150,000.00	1.36%	0.81%	
01-4134- -	OCCTAX QT LICENSE FEE	3,211,476.00	29.07%	17.25%	
01-4134- -B	OCCTAX BG CROSSING OCCTAX QT LICENSE FEE	63,168.00	0.57%	0.34%	
01-4134- -F	*OCCTAX FEDERAL WORKERS (PASS)	10,000.00	0.09%	0.05%	
01-4135- -	CLERK - DEED TRANSFER	75,615.00	0.68%	0.41%	
01-4136- -	CLERK - COUNTY AUTO STICKERS	220,000.00	1.99%	1.18%	
01-4139- -	OCCTAX NET PROFIT FEE	625,000.00	5.66%	3.36%	
01-4139- -B	OCCTAX BG CROSSING NET PROFIT FEE	5,000.00	0.05%	0.03%	
14 Accounts Listed		4100	5,256,259.00	47.59%	28.23%
01-4203- -	TVA (ECONOMIC DEVELOPMENT)	30,000.00	0.27%	0.16%	
1 Accounts Listed		4200	30,000.00	0.27%	0.16%
01-4417- -	TELECOMMUNICATIONS TAX	15,600.00	0.14%	0.08%	
01-4418- -	O.C. BALEFILL - LANDFILL LEASE	114,000.00	1.03%	0.61%	
2 Accounts Listed		4400	129,600.00	1.17%	0.70%
01-4501- -	OMIT TANGIBLE PROP TX COL BY KST	12,500.00	0.11%	0.07%	
01-4504- -T	SENIOR FEDERAL GRANT(TITLE 3)	60,000.00	0.54%	0.32%	
01-4505- -	KST- MOTORVEH, RAIL, COMMERCIAL WATERCRAFT (QT)	18,500.00	0.17%	0.10%	
01-4506- -S	SHERIFF - KCPC TRAVEL EXP REIMB	850.00	0.01%	0.00%	
01-4510- -A	SR CTN STATE (HOMECARE/ESMP)	65,000.00	0.59%	0.35%	
01-4510- -B	***CHILD SUPPORT OFFICE (R 01-5005-135-0)	225,000.00	2.04%	1.21%	
01-4510- -C	*ANIMAL CTL/STATE GRANT (R01-5205-507-0)	0.00	0.00%	0.00%	
01-4510- -D	***KY-ASAP GRANT PROGRAM 01-5340-445-1	0.00	0.00%	0.00%	
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	0.41%	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	4.53%	2.69%	
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	1.27%	0.75%	
01-4533- -	JAIL - STATE JAIL ALLOTMENT (LCAF)	104,000.00	0.94%	0.56%	
01-4535- -	JAIL - HB452 COURT COST COLLECTIONS	7,100.00	0.06%	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	0.68%	0.40%	
01-4542- -	FEMA CLAIMS 01-5076-431-0	100,000.00	0.91%	0.54%	
01-4548- -	CLERK FEES (POOLING)	679,483.00	6.15%	3.65%	
01-4549- -	SHERIFF FEES (POOLING)	799,370.00	7.24%	4.29%	
01-4559- -	JAIL - SOCIAL SECURITY ADMIN (310)	5,000.00	0.05%	0.03%	

FY 2025-2026 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-4561- -	***COURT FEES CFF (HB 577/99) 01-5080-586-0	31,000.00	0.28%	0.17%
01-4567- -	SHERIFF COURT COST HB413 (TRANSP PRIS)	8,000.00	0.07%	0.04%
	27 Accounts Listed	4500	2,907,063.00	26.32% 15.62%
01-4604- -	PARK RENTAL	97,000.00	0.88%	0.52%
01-4604- -O	PARK OTHER REVENUE	0.00	0.00%	0.00%
01-4606- -	GOLF COURSE - GREENS, MBRSHIP, CART/SHED	105,000.00	0.95%	0.56%
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	0.63%	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%
	11 Accounts Listed	4600	274,000.00	2.48% 1.47%
01-4702- -	JAIL - TELEPHONE/ATM COMMISSIONS	23,000.00	0.21%	0.12%
01-4704- -	SURPLUS PROPERTY SALES	100,000.00	0.91%	0.54%
01-4711- -	COMMUNITY CENTER RENTALS/RENTERS	16,750.00	0.15%	0.09%
01-4711- -B	O.C.E.D.A BUSINESS CENTER	15,000.00	0.14%	0.08%
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	0.18%	0.11%
01-4727- -L	OC BALEFILL-LANDFILL INSPECTOR REIMB	14,520.00	0.13%	0.08%
01-4727- -P	***REIMBURSEMENTS (PASS-THROUGH) 01-5025-566-0	100,000.00	0.91%	0.54%
01-4727- -R	SHERIFF - REIMB RESOURCE OFFICER	374,093.00	3.39%	2.01%
01-4728- -	SENIOR CENTER UNITED WAY (RESTR)	3,800.00	0.03%	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	0.54%	0.32%
01-4733- -P	EMP INS REIMB THR PAYROLL (R 01-9400-205-2)	150,000.00	1.36%	0.81%
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	921,913.00	8.35% 4.95%
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%
01-4807- -	SAVINGS ACCOUNT INTEREST	2,500.00	0.02%	0.01%
	4 Accounts Listed	4800	7,008.00	0.06% 0.04%

FY 2025-2026 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-4901- -	GENERAL FUND - SURPLUS FROM PRIOR YEAR	400,000.00	3.62%	2.15%
01-4901- -CC	GENERAL FUND SURPLUS TRANSFER ACCOUNT	0.00	0.00%	0.00%
01-4901- -EMG	GENERAL FUND SURPLUS - EMERGENCY FUNDS	1,055,090.00	9.55%	5.67%
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	64,865.00	0.59%	0.35%
7 Accounts Listed		4900	1,519,955.00	13.76%
90 Accounts Listed		General	11,045,798.00	59.33%

Road Fund				
02-4513- -	3% EMERGENCY COUNTY ROAD AID (02-6107-431-0)	59,075.00	1.54%	0.32%
02-4514- -	TRANS CABINET FLEX FUNDS (02-6105-730-0)	380,000.00	9.91%	2.04%
02-4514- -A	TRANS CABINET 80/20 BRIDGE FUNDS (02-8003-730-0)	120,000.00	3.13%	0.64%
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	230,000.00	6.00%	1.24%
02-4517- -	DRIVER'S LICENSE	5,900.00	0.15%	0.03%
02-4518- -	COUNTY ROAD AID	1,910,071.00	49.83%	10.26%
02-4518- -G	GOVERNOR'S DISCR - RURAL/MUNICIPAL AID (431-3)	500,000.00	13.04%	2.69%
02-4542- -	FEMA REIMB (02-06105-431-2)	250,000.00	6.52%	1.34%
10 Accounts Listed		4500	3,455,046.00	90.14%
02-4704- -	SURPLUS PROPERTY SALES (ROAD)	300,000.00	7.83%	1.61%
02-4727- -	ROAD REIMB	15,000.00	0.39%	0.08%
02-4727- -SC	DRIVE WAY TILES / OTHER PASS THROUGHES	100,000.00	2.61%	0.54%
02-4733- -	INSURANCE CLAIM REIMB (02-9100-567-0)	25,000.00	0.65%	0.13%
02-4798- -	ROAD EXCESS WEIGHT PERMIT FEE	500.00	0.01%	0.00%
5 Accounts Listed		4700	440,500.00	11.49%
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	0.00	0.00%	0.00%
02-4903- -	ADJUSTMENT TO PRIOR YEAR SURPLUS	0.00	0.00%	0.00%
02-4909- -	TRANSFERS TO OTHER FUNDS	(64,865.00)	-1.69%	-0.35%
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	(64,865.00)	-1.69%
21 Accounts Listed		Road	3,833,081.00	20.59%

Local Government Economic Assistance Fund				
04-4508- -	L.G.E.A.F. HB FUNDS (R 04-8099-741-0)	250,000.00	62.08%	1.34%
04-4529- -	MINERALS SEVERANCE TAX	152,000.00	37.74%	0.82%
2 Accounts Listed		4500	402,000.00	99.82%
04-4731- -	MISC	0.00	0.00%	0.00%
1 Accounts Listed		4700	0.00	0.00%
04-4806- -	CHECKING ACCOUNT INTEREST	725.00	0.18%	0.00%
1 Accounts Listed		4800	725.00	0.18%
04-4901- -	L.G.E.A. FUND - SURPLUS FROM PRIOR YEAR	0.00	0.00%	0.00%

FY 2025-2026 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Local Government Economic Assistance Fund				
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%	0.00%
	8 Accounts Listed L.G.E.A.	402,725.00		2.16%
FEDERAL GRANTS				
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%	0.81%
	3 Accounts Listed 4500	150,000.00	88.24%	0.81%
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%	0.11%
	5 Accounts Listed FED GRANTS	170,000.00		0.91%
Forest Fire Protection Fund				
12-4112- -	FOREST FIRE TAX	6,300.00	99.92%	0.03%
	1 Accounts Listed 4100	6,300.00	99.92%	0.03%
12-4806- -	CHECKING ACCOUNT INTEREST	5.00	0.08%	0.00%
	1 Accounts Listed 4800	5.00	0.08%	0.00%
12-4901- -	FOREST FIRE FUND SURPLUS PRIOR YEAR	0.00	0.00%	0.00%
	1 Accounts Listed 4900	0.00	0.00%	0.00%
	3 Accounts Listed Forest Fire	6,305.00		0.03%
LANDFILL FUND				
15-4203- -	TVA - PAYMENT TOWARDS WATER COMMITMENT (OCEDA)	80,000.00	45.37%	0.43%
	1 Accounts Listed 4200	80,000.00	45.37%	0.43%
15-4603- -	LANDFILL REVENUE	96,000.00	54.44%	0.52%
	1 Accounts Listed 4600	96,000.00	54.44%	0.52%
15-4806- -	INTEREST - CHECKING	325.00	0.18%	0.00%
	1 Accounts Listed 4800	325.00	0.18%	0.00%
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%	0.00%
	6 Accounts Listed LANDFILL	176,325.00		0.95%
O.C.E.D.A. - REVOLVING LOAN FUND				
27-4732- -	O.C.E.D.A. - REVOLVING LOAN PROCEEDS	204,000.00	99.85%	1.10%
	1 Accounts Listed 4700	204,000.00	99.85%	1.10%
27-4806- -	O.C.E.D.A. - INTEREST	300.00	0.15%	0.00%
	1 Accounts Listed 4800	300.00	0.15%	0.00%
27-4901- -	O.C.E.D.A. SURPLUS FROM PRIOR YEAR	0.00	0.00%	0.00%
27-4910- -	O.C.E.D.A. - TRANSF IN FROM OTHER FUNDS	0.00	0.00%	0.00%
	2 Accounts Listed 4900	0.00	0.00%	0.00%
	4 Accounts Listed OCEDA	204,300.00		1.10%
OPIOID FUND				

FY 2025-2026 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID FUND				
74-4760- -	OPIOID SETTLEMENT PROCEEDS	150,000.00	27.15%	0.81%
	1 Accounts Listed 4700	150,000.00	27.15%	0.81%
74-4806- -	OPIOID SETTLEMENT BANK INST	2,500.00	0.45%	0.01%
	1 Accounts Listed 4800	2,500.00	0.45%	0.01%
74-4901- -	OPIOID SURPLUS FROM PRIOR YEAR	400,000.00	72.40%	2.15%
74-4909- -	OPIOID TRANS TO OTHER ACCOUNT	0.00	0.00%	0.00%
	2 Accounts Listed 4900	400,000.00	72.40%	2.15%
	4 Accounts Listed OPIOID FUND	552,500.00		2.97%
EMERGENCY SERVICES (RESTRICTED)				
75-4134- -	OCCTAX QT LICENSE FEE (.25% RESTRICTED)	813,000.00	58.66%	4.37%
75-4134- -B	OCCTAX NET PROFIT (.25 RESTRICTED)	114,302.00	8.25%	0.61%
75-4140- -	911 LANDLINE FEE	78,000.00	5.63%	0.42%
	3 Accounts Listed 4100	1,005,302.00	72.53%	5.40%
75-4541- -	EMG MGM STATE REIMB	29,948.00	2.16%	0.16%
75-4562- -	911 CMRS PSAP QT VOLUME PMENT	210,000.00	15.15%	1.13%
	2 Accounts Listed 4500	239,948.00	17.31%	1.29%
75-4699- -	911 CAD FEES	200.00	0.01%	0.00%
	1 Accounts Listed 4600	200.00	0.01%	0.00%
75-4727- -	EMG SERVICES MISC	0.00	0.00%	0.00%
75-4727- -P	REIMBURSEMENTS - PASS-THROUGH	1,000.00	0.07%	0.01%
	2 Accounts Listed 4700	1,000.00	0.07%	0.01%
75-4806- -	EMG SERVICES - INTEREST ON BANK ACCOUNT	1,000.00	0.07%	0.01%
	1 Accounts Listed 4800	1,000.00	0.07%	0.01%
75-4901- -	EMG SERVICES SURPLUS PRIOR YEAR	138,531.00	10.00%	0.74%
75-4910- -	TRANSFER IN FROM OTHER FUNDS	0.00	0.00%	0.00%
	2 Accounts Listed 4900	138,531.00	10.00%	0.74%
	11 Accounts Listed EMG SERV	1,385,981.00		7.44%
ARCH PROGRAM				
76-4624- -	ARCH PROGRAM - ANKLE MONITOR FEE	19,500.00	2.49%	0.10%
76-4680- -	ARCH PROGRAM - CHARGE FOR SERVICE	7,500.00	0.96%	0.04%
	2 Accounts Listed 4600	27,000.00	3.45%	0.15%
76-4799- -	MISC REVENUE	0.00	0.00%	0.00%
	1 Accounts Listed 4700	0.00	0.00%	0.00%
76-4806- -	ARCH PROGRAM BANK INTEREST	750.00	0.10%	0.00%
	1 Accounts Listed 4800	750.00	0.10%	0.00%
76-4901- -	ARCH PROGRAM PRIOR YEAR SURPLUS	755,000.00	96.45%	4.06%
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	755,000.00	96.45%	4.06%
	7 Accounts Listed ARCH	782,750.00		4.20%
COUNTY CLERK STORAGE FEES				
77-4731- -	COUNTY CLERK STORAGE FEES	35,000.00	99.86%	0.19%
	1 Accounts Listed 4700	35,000.00	99.86%	0.19%
77-4806- -	COUNTY CLERK STORAGE FEES BANK INST	50.00	0.14%	0.00%
	1 Accounts Listed 4800	50.00	0.14%	0.00%
05/19/2025 02:52 pm				
FiscalBooks™ by Fiscalsoft®			Page 5 of 6	

FY 2025-2026 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
COUNTY CLERK STORAGE FEES				
77-4901- -	CCSF SURPLUS FROM PRIOR YEAR	0.00	0.00%	0.00%
	1 Accounts Listed 4900	0.00	0.00%	0.00%
	3 Accounts Listed CDSF	35,050.00		0.19%
WATERLINE RESERVE				
95-4603- -	WATERLINE (From Landfill Fees)	22,200.00	99.55%	0.12%
	1 Accounts Listed 4600	22,200.00	99.55%	0.12%
95-4806- -	CHECKING ACCOUNT INTEREST	100.00	0.45%	0.00%
	1 Accounts Listed 4800	100.00	0.45%	0.00%
95-4901- -	WATERLINE FUND - SURPLUS FROM PRIOR YEAR	0.00	0.00%	0.00%
	1 Accounts Listed 4900	0.00	0.00%	0.00%
	3 Accounts Listed WATERLINE	22,300.00		0.12%
	165 Accounts Listed 12 Funds listed totaling	18,617,115.00		

Proposed Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

General Fund		
5000	GENERAL GOVERNMENT	5,652,915.00
5100	PROTECTION TO PERSONS AND PROPERTY	1,929,039.00
5200	GENERAL HEALTH AND SANITATION	318,083.00
5300	SOCIAL SERVICES	326,404.00
5400	RECREATION AND CULTURE	774,290.00
7700	LEASES	35,500.00
8000	CAPITAL PROJECTS	0.00
9100	GENERAL SERVICES	268,317.00
9200	CONTINGENT APPROPRIATIONS	1,224,465.00
9300	TRANSFERS TO OTHER FUNDS	0.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	516,785.00
Total General		11,045,798.00
Road Fund		
6100	ROADS	3,141,283.00
7700	LEASES	33,000.00
8000	CAPITAL PROJECTS	120,000.00
9100	GENERAL SERVICES	85,434.00
9200	CONTINGENT APPROPRIATIONS	17,801.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	435,563.00
Total Road		3,833,081.00
Local Government Economic Assistance Fund		
5000	GENERAL GOVERNMENT	0.00
5100	PROTECTION TO PERSONS AND PROPERTY	25,000.00
5300	SOCIAL SERVICES	10,000.00
5400	RECREATION AND CULTURE	74,521.00
6200	AIRPORTS	34,761.00
8000	CAPITAL PROJECTS	250,000.00
9200	CONTINGENT APPROPRIATIONS	8,443.00
9300	TRANSFERS TO OTHER FUNDS	0.00
Total L.G.E.A.		402,725.00
FEDERAL GRANTS		
5000	GENERAL GOVERNMENT	150,000.00
9200	CONTINGENT APPROPRIATIONS	20,000.00
Total FED GRANTS		170,000.00
Forest Fire Protection Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	6,305.00
Total Forest Fire		6,305.00
LANDFILL FUND		
5000	GENERAL GOVERNMENT	30,000.00
7700	LEASES	137,514.00
9200	CONTINGENT APPROPRIATIONS	8,811.00
9300	TRANSFERS TO OTHER FUNDS	0.00
Total LANDFILL		176,325.00
O.C.E.D.A. - REVOLVING LOAN FUND		
5000	GENERAL GOVERNMENT	204,300.00
9200	CONTINGENT APPROPRIATIONS	0.00

Proposed Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Fiscal Year 2025-2026

O.C.E.D.A. - REVOLVING LOAN FUND		
Total OCEDA		204,300.00
OPIOID FUND		
5300	SOCIAL SERVICES	152,500.00
9200	CONTINGENT APPROPRIATIONS	400,000.00
9300	TRANSFERS TO OTHER FUNDS	0.00
Total OPIOID FUND		552,500.00
EMERGENCY SERVICES (RESTRICTED)		
5000	GENERAL GOVERNMENT	1,000.00
5100	PROTECTION TO PERSONS AND PROPERTY	1,384,981.00
9200	CONTINGENT APPROPRIATIONS	0.00
9300	TRANSFERS TO OTHER FUNDS	0.00
Total EMG SERV		1,385,981.00
ARCH PROGRAM		
5300	SOCIAL SERVICES	144,652.00
9200	CONTINGENT APPROPRIATIONS	638,098.00
Total ARCH		782,750.00
COUNTY CLERK STORAGE FEES		
5000	GENERAL GOVERNMENT	35,050.00
Total CDSF		35,050.00
WATERLINE RESERVE		
5200	GENERAL HEALTH AND SANITATION	22,300.00
9200	CONTINGENT APPROPRIATIONS	0.00
Total WATERLINE		22,300.00
Total Budget Appropriations		18,617,115.00

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-0	JUDGE/EXECUTIVE SALARY	119,184.00	1.08%	0.64%
01-5001-105-0	JUDGE EX OFFICE - ADMIN ASSISTANT	23,944.00	0.22%	0.13%
01-5001-165-0	JUDGE - EXECUTIVE ASSISTANT	47,466.00	0.43%	0.26%
01-5001-212-0	JUDGE EX TRAINING INCENTIVE	5,400.00	0.05%	0.03%
01-5001-903-0	*****	0.00	0.00%	0.00%
01-5005-101-0	COUNTY ATTORNEY SALARY	14,400.00	0.13%	0.08%
01-5005-135-0	CHILD SUPPORT INCL BENEFITS (R 01-4510B)	225,000.00	2.04%	1.21%
01-5005-165-0	COUNTY ATTORNEY SECRETARY SALARY	50,146.00	0.45%	0.27%
01-5005-201-0	COUNTY ATY- F.I.C.A. MATCH	5,958.00	0.05%	0.03%
01-5005-202-0	COUNTY ATY - RETIREMENT MATCH	14,501.00	0.13%	0.08%
01-5005-205-0	COUNTY ATY - HEALTH,LIFE AND WELLNESS	9,000.00	0.08%	0.05%
01-5005-208-0	COUNTY ATY - UNEMPLOYMENT INS	99.00	0.00%	0.00%
01-5005-209-0	COUNTY ATY - WORKERS COMP	184.00	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	13,332.00	0.12%	0.07%
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	0.03%	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	119,184.00	1.08%	0.64%
01-5010-103-0	CLERK, DEPUTIES (FULL-TIME)	332,226.00	3.01%	1.78%
01-5010-201-0	CLERK - F.I.C.A. MATCH	35,221.00	0.32%	0.19%
01-5010-202-0	CLERK - RETIREMENT MATCH	83,481.00	0.76%	0.45%
01-5010-205-0	CLERK-HEALTH, LIFE and WELLNESS	121,500.00	1.10%	0.65%
01-5010-208-0	CLERK - UNEMPLOYMENT INSURANCE	296.00	0.00%	0.00%
01-5010-209-0	CLERK - WORKERS COMP INSURANCE	1,050.00	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	5,400.00	0.05%	0.03%
01-5010-307-0	CLERK - AUDITS	8,000.00	0.07%	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%	0.03%
01-5010-571-0	CLERK OFFICE EQ M/R and TRAINING	12,000.00	0.11%	0.06%
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	0.31%	0.18%
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	119,170.00	1.08%	0.64%
01-5015-103-0	SHERIFF DEPUTIES/ OFFICE	871,912.00	7.89%	4.68%
01-5015-103-1	SHERIFF SCHOOL RES OFFICERS	216,885.00	1.96%	1.17%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5015-181-0	SHERIFF KLEPPF INC (RESTR) (01-4539)	75,000.00	0.68%	0.40%
01-5015-188-0	SHERIFF BAILIFFS	189,445.00	1.72%	1.02%
01-5015-201-0	SHERIFF - F.I.C.A. MATCH	112,338.00	1.02%	0.60%
01-5015-202-0	SHERIFF - RETIREMENT MATCH	233,322.00	2.11%	1.25%
01-5015-205-0	SHERIFF - HEALTH, LIFE and WELLNESS	298,304.00	2.70%	1.60%
01-5015-208-0	SHERIFF - UNEMPLOYMENT INSURANCE	1,007.00	0.01%	0.01%
01-5015-209-0	SHERIFF - WORKERS COMP	49,945.00	0.45%	0.27%
01-5015-212-0	SHERIFF TRAINING INCENTIVE	5,400.00	0.05%	0.03%
01-5015-307-0	SHERIFF - AUDIT	18,000.00	0.16%	0.10%
01-5015-315-0	SHERIFF - CONTRACT INMATE TRANSP	20,000.00	0.18%	0.11%
01-5015-403-0	SHERIFF - K-9	4,000.00	0.04%	0.02%
01-5015-429-0	SHERIFF FUEL AND VEHICLE MAINT	48,000.00	0.43%	0.26%
01-5015-435-0	SHERIFF LAW ENFORCE SUPPLIES	25,000.00	0.23%	0.13%
01-5015-445-0	SHERIFF OFFICE SUPPLIES / EQUIPMENT	20,000.00	0.18%	0.11%
01-5015-517-0	SHERIFF HOSPITALS AND CLINICS	1,000.00	0.01%	0.01%
01-5015-521-0	SHERIFF - BUILDING INSURANCE	835.00	0.01%	0.00%
01-5015-529-0	SHERIFF - LAW ENFORCEMENT LIABILITY	55,145.00	0.50%	0.30%
01-5015-531-0	SHERIFF - BOND	3,000.00	0.03%	0.02%
01-5015-535-0	SHERIFF - VEHICLE INSURANCE	11,928.00	0.11%	0.06%
01-5015-563-0	SHERIFF TAX BILL (AND) MAILING COSTS	15,000.00	0.14%	0.08%
01-5015-573-0	SHERIFF OFFICE PHONE	5,800.00	0.05%	0.03%
01-5015-574-0	SHERIFF/DEPUTY MANDATE TRAINING	8,000.00	0.07%	0.04%
01-5015-741-0	SHERIFF CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5015-902-0	*****	0.00	0.00%	0.00%
01-5020-101-0	CORONER SALARY	16,848.00	0.15%	0.09%
01-5020-103-0	CORONER DEPUTY SALARIES	12,960.00	0.12%	0.07%
01-5020-201-0	CORONER - F.I.C.A.	2,831.00	0.03%	0.02%
01-5020-202-0	CORONER - RETIREMENT	3,137.00	0.03%	0.02%
01-5020-205-0	CORONER - HEALTH, LIFE and WELLNESS	13,500.00	0.12%	0.07%
01-5020-208-0	CORONER - UNEMPLOYMENT INS	66.00	0.00%	0.00%
01-5020-209-0	CORONER - WORKERS COMP INS	1,165.00	0.01%	0.01%
01-5020-212-0	CORONER - TRAINING INCENTIVE	7,200.00	0.07%	0.04%
01-5020-334-0	CORONER - BLD MAINT / REPAIRS	2,500.00	0.02%	0.01%
01-5020-343-0	CORONER - BIO WASTE REMOVAL	1,500.00	0.01%	0.01%
01-5020-429-0	CORONER - VEHICLE GAS / MAINT	7,000.00	0.06%	0.04%
01-5020-535-0	CORONER - VEHICLE INSURANCE	1,136.00	0.01%	0.01%
01-5020-550-0	CORONER SUPPLIES/EQ	5,000.00	0.05%	0.03%
01-5020-573-0	CORONER - PHONE/INTERNET	3,000.00	0.03%	0.02%
01-5020-574-0	CORONER TRAINING	2,000.00	0.02%	0.01%
01-5020-578-0	CORONER - BLD UTILITIES	5,000.00	0.05%	0.03%
01-5020-741-0	CORONER CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5020-902-0	*****	0.00	0.00%	0.00%
01-5025-101-0	MAGISTRATES (5) SALARY	82,740.00	0.75%	0.44%
01-5025-212-0	INCENTIVE PAY	37,800.00	0.34%	0.20%
01-5025-299-0	*****	0.00	0.00%	0.00%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-319-0	OCFC COMPUTER I.T. (LABOR)	7,000.00	0.06%	0.04%
01-5025-319-1	OCFC SOFTWARE SUPPORT (FISCALSOFT)	30,000.00	0.27%	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	0.06%	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	0.06%	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	0.91%	0.54%
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	0.14%	0.08%
01-5025-594-0	OCFC SAFETY/ TRAINING/EMP PROGRAMS	12,500.00	0.11%	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	0.44%	0.26%
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	67,434.00	0.61%	0.36%
01-5040-104-0	PAYROLL - HUMAN RESOURCE	44,054.00	0.40%	0.24%
01-5040-105-0	TREASURER - OFFICE CLERK	35,298.00	0.32%	0.19%
01-5040-902-0	*****	0.00	0.00%	0.00%
01-5047-142-0	OCCTAX - PAYROLL	80,912.00	0.73%	0.43%
01-5047-201-0	OCCTAX F.I.C.A. MATCH	6,190.00	0.06%	0.03%
01-5047-202-0	OCCTAX RETIREMENT MATCH	15,066.00	0.14%	0.08%
01-5047-205-0	OCCTAX HEALTH, LIFE and WELLNESS	27,000.00	0.24%	0.14%
01-5047-208-0	OCCTAX UNEMPLOYMENT INSURANCE	53.00	0.00%	0.00%
01-5047-209-0	OCCTAX WORKERS COMP INSURANCE	227.00	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	0.06%	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	0.01%	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	185,000.00	1.67%	0.99%
01-5047-902-1	*****	0.00	0.00%	0.00%
01-5060-101-0	LAW LIBRARIAN SALARY	600.00	0.01%	0.00%
01-5065-192-0	ELECTION OFFICERS / PRECINTS	80,000.00	0.72%	0.43%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5065-336-0	ELECTION VOTING COSTS	101,000.00	0.91%	0.54%	
01-5075-105-0	*****	0.00	0.00%	0.00%	
01-5075-107-0	OCEDA - PAYROLL	107,390.00	0.97%	0.58%	
01-5075-201-0	OCEDA - FICA MATCH	8,215.00	0.07%	0.04%	
01-5075-202-0	OCEDA - RETIREMENT MATCH	19,996.00	0.18%	0.11%	
01-5075-205-0	OCEDA - HEALTH, LIFE INSURANCE	27,000.00	0.24%	0.14%	
01-5075-208-0	OCEDA - UNEMPLOYMENT INS	53.00	0.00%	0.00%	
01-5075-209-0	OCEDA - WORKERS COMP	301.00	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	0.17%	0.10%	
01-5075-564-0	OCEDA - MAINLY LOCAL MAGAZINE (RESTRIC)	0.00	0.00%	0.00%	
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	0.06%	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	100,000.00	0.91%	0.54%	
01-5076-507-0	(R) COMMUNITY CONTRIBUTIONS	5,000.00	0.05%	0.03%	
01-5076-507-1	(R) COMMUNITY CONTRIBUTIONS 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	0.00	0.00%	0.00%	
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%	0.06%	
01-5076-595-0	(R) SUICIDE AWARENESS COMMITTEE	0.00	0.00%	0.00%	
01-5080-329-0	CTHS CLEANING	19,414.00	0.18%	0.10%	
01-5080-352-0	CTHS ELEVATOR MAINTENANCE CONTRACT	3,000.00	0.03%	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	0.27%	0.16%	
01-5080-578-0	CTHS UTILITIES	46,000.00	0.42%	0.25%	
01-5080-586-0	JUDICIAL CENTER - A.O.C. 01-4561	6,000.00	0.05%	0.03%	
01-5080-586-1	JUDICIAL CENTER - BAILEFFS (RETIREMENT AND HEALTH)	25,000.00	0.23%	0.13%	
01-5085-578-0	COUNTY PROPERTIES - UTILITIES	21,000.00	0.19%	0.11%	
01-5086-175-0	COMM CTR CLEANING / MAINT STAFF	77,586.00	0.70%	0.42%	
01-5086-352-0	COMM CTR ELEVATOR MAINT/REPAIR	3,000.00	0.03%	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	0.91%	0.54%	
01-5086-586-0	COMM CTR MAINT/REPAIR	45,000.00	0.41%	0.24%	
01-5086-902-0	*****	0.00	0.00%	0.00%	
177 Accounts Listed		5000	5,652,915.00	51.18%	30.36%
01-5101-101-0	JAIL - JAILER SALARY	83,928.00	0.76%	0.45%	
01-5101-103-0	JAIL - DEPUTIES	581,872.00	5.27%	3.13%	

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5101-201-0	JAIL - F.I.C.A. MATCH	51,347.00	0.46%	0.28%	
01-5101-202-0	JAIL - RETIREMENT MATCH	99,364.00	0.90%	0.53%	
01-5101-205-0	JAIL - HEALTH/LIFE INSURANCE	162,000.00	1.47%	0.87%	
01-5101-208-0	JAIL - UNEMPLOYMENT INSURANCE	461.00	0.00%	0.00%	
01-5101-209-0	JAIL - WORKERS COMP INSURANCE	24,717.00	0.22%	0.13%	
01-5101-212-0	JAIL - JAILER TRAINING INCENTIVE	5,400.00	0.05%	0.03%	
01-5101-314-0	JAIL - CONTRACTS WITH OTHER COUNTIES	50,000.00	0.45%	0.27%	
01-5101-334-0	JAIL - BUILDING MAINT/REPAIR	23,900.00	0.22%	0.13%	
01-5101-336-0	JAIL - EQUIP PURCHASE and MAINT/REPAIR	8,500.00	0.08%	0.05%	
01-5101-425-0	JAIL - FOOD	140,000.00	1.27%	0.75%	
01-5101-443-0	JAIL - VEHICLE FUEL/MAINT	16,000.00	0.14%	0.09%	
01-5101-445-0	JAIL - OFFICE PURCHASE/SUPPLIES/MAINT	9,200.00	0.08%	0.05%	
01-5101-465-0	JAIL - INMATE NEEDS	10,500.00	0.10%	0.06%	
01-5101-481-0	JAIL - STAFF UNIFORMS / EQUIP	4,800.00	0.04%	0.03%	
01-5101-521-0	JAIL - BUILDING INSURANCE	3,110.00	0.03%	0.02%	
01-5101-525-0	JAIL - GEN LIABILITY INSURANCE	8,838.00	0.08%	0.05%	
01-5101-533-0	JAIL - LAW ENFORCEMENT INSURANCE	10,862.00	0.10%	0.06%	
01-5101-535-0	JAIL - VEHICLE INSURANCE	4,290.00	0.04%	0.02%	
01-5101-549-0	JAIL - MEDICAL	40,000.00	0.36%	0.21%	
01-5101-573-0	JAIL - PHONE / INTERNET	7,500.00	0.07%	0.04%	
01-5101-574-0	JAIL - TRAINING/DUES/REGISTRI/K9	4,450.00	0.04%	0.02%	
01-5101-578-0	JAIL - UTILITIES	68,000.00	0.62%	0.37%	
01-5101-741-0	JAIL CAPITAL OUTLAY	0.00	0.00%	0.00%	
01-5101-902-0	*****	0.00	0.00%	0.00%	
01-5136-741-0	GRANTS 01-4512 (R)	500,000.00	4.53%	2.69%	
01-5136-902-0	*****	0.00	0.00%	0.00%	
01-5140-739-0	EMS AMBULANCE PURCHASE (R 01-4510 F)	10,000.00	0.09%	0.05%	
01-5140-902-0	*****	0.00	0.00%	0.00%	
30 Accounts Listed		5100	1,929,039.00	17.46%	10.36%
01-5205-102-0	ANIMAL SHELTER OFFICER	51,002.00	0.46%	0.27%	
01-5205-172-0	ANIMAL SHELTER EMPLOYEES	76,953.00	0.70%	0.41%	
01-5205-201-0	ANIMAL SHELTER - F.I.C.A. MATCH	9,789.00	0.09%	0.05%	
01-5205-202-0	ANIMAL SHELTER - RETIREMENT MATCH	17,000.00	0.15%	0.09%	
01-5205-205-0	ANIMAL SHELTER - HEALTH, LIFE AND WELLNESS	27,000.00	0.24%	0.14%	
01-5205-208-0	ANIMAL SHELTER - UNEMP INSURANCE	99.00	0.00%	0.00%	
01-5205-209-0	ANIMAL SHELTER - WORKERS COMP	3,638.00	0.03%	0.02%	
01-5205-384-0	ANIMAL SHELTER VET SERVICES	8,000.00	0.07%	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	0.20%	0.12%	
01-5205-411-0	ANIMAL SHELTER CUSTOD SUPPLIES	6,000.00	0.05%	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%	

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
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	0.41%	0.25%
24 Accounts Listed		5200	318,083.00	2.88%
01-5301-902-0	*****	0.00	0.00%	0.00%
01-5305-106-0	SENIOR CITIZENS STAFF	140,447.00	1.27%	0.75%
01-5305-201-0	SENIOR CENTER - F.I.C.A. MATCH	10,744.00	0.10%	0.06%
01-5305-202-0	SENIOR CENTER - RETIREMENT MATCH	16,375.00	0.15%	0.09%
01-5305-205-0	SR/ADULT CARE - HEALTH,LIFE and WELLNESS	27,000.00	0.24%	0.14%
01-5305-208-0	SENIOR - UNEMPLOYMENT INS	99.00	0.00%	0.00%
01-5305-209-0	SENIOR/ WORKERS COMP	5,660.00	0.05%	0.03%
01-5305-315-0	SENIOR- VEHICLE FUEL / MAINT	20,000.00	0.18%	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	0.36%	0.21%
01-5305-356-1	SENIOR CENTER - ACTIVITIES	6,000.00	0.05%	0.03%
01-5305-356-2	SENIOR CENTER GRANT REIMB FOR EMG PLAN	0.00	0.00%	0.00%
01-5305-507-0	SENIOR CENTER UNITED WAY GRANT (RESTR)	3,800.00	0.03%	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	0.16%	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	0.00	0.00%	0.00%
23 Accounts Listed		5300	326,404.00	2.96%
01-5400-999-0	*****	0.00	0.00%	0.00%
01-5401-107-0	PARK DIRECTOR	53,269.00	0.48%	0.29%
01-5401-170-0	PARK EMPLOYEES	148,213.00	1.34%	0.80%
01-5401-201-0	PARK - F.I.C.A. MATCH	15,413.00	0.14%	0.08%
01-5401-202-0	PARK - RETIREMENT MATCH	29,636.00	0.27%	0.16%
01-5401-205-0	PARK -HEALTH, LIFE and WELLNESS	54,000.00	0.49%	0.29%
01-5401-208-0	PARKS - UNEMPLOYMENT INS	230.00	0.00%	0.00%
01-5401-209-0	PARKS - WORKERS COMP	7,416.00	0.07%	0.04%
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	0.23%	0.13%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
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	0.32%	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%	0.06%
01-5401-573-0	PARK PHONE/INTERNET	3,000.00	0.03%	0.02%
01-5401-578-0	PARK UTILITIES	129,000.00	1.17%	0.69%
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	135,554.00	1.23%	0.73%
01-5403-201-0	GOLF COURSE - F.I.C.A.	10,370.00	0.09%	0.06%
01-5403-208-0	GOLF COURSE - UNEMPLOYMENT INS	362.00	0.00%	0.00%
01-5403-209-0	GOLF COURSE - WORKERS COMP	3,355.00	0.03%	0.02%
01-5403-433-0	GOLF COURSE - OPERATING EXPENSE	35,000.00	0.32%	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	0.07%	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	774,290.00	7.01% 4.16%
01-7700-602-1	FIRST UNITED BAND AND TRUST. PRINCIPAL	35,000.00	0.32%	0.19%
01-7700-606-1	FIRST UNITED BANK AND TRUST INTEREST	500.00	0.00%	0.00%
	2 Accounts Listed	7700	35,500.00	0.32% 0.19%
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	0.41%	0.24%
01-9100-501-0	GRADD	17,237.00	0.16%	0.09%
01-9100-521-0	COMM CENTER/COURTHOUSE INSURANCE	38,142.00	0.35%	0.20%
01-9100-525-0	COUNTY PROPERTY/LIAB/VEHICLE INS.	60,000.00	0.54%	0.32%
01-9100-527-0	ERRORS & OMISSIONS	7,938.00	0.07%	0.04%
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	0.54%	0.32%
01-9100-569-0	REG/ MEMBERSHIP/ DUES	20,000.00	0.18%	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	268,317.00	2.43% 1.44%
01-9200-999-0	GENERAL FUND RESERVE FOR TRANSFER	69,375.00	0.63%	0.37%
01-9200-999-1	GENERAL FUND - EMERGENCY RESERVES	1,055,090.00	9.55%	5.67%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-9200-999-3	SURPLUS SALES	100,000.00	0.91%	0.54%
	3 Accounts Listed	9200	1,224,465.00	11.09%
01-9300-999-0	RESERVE FOR TRANSFERS OUT TO OTHER FUNDS	0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%
01-9400-201-0	FICA 7.65 % MATCH	43,742.00	0.40%	0.23%
01-9400-202-0	RETIREMENT MATCH	98,240.00	0.89%	0.53%
01-9400-205-0	HEALTH, LIFE and WELLNESS	142,290.00	1.29%	0.76%
01-9400-205-2	EMP INS DEDUCT THRU PR (01-4733 P)	150,000.00	1.36%	0.81%
01-9400-208-0	UNEMPLOYMENT INSURANCE	613.00	0.01%	0.00%
01-9400-209-0	WORKERS COMPENSATION INSURANCE	6,900.00	0.06%	0.04%
01-9400-299-0	PAYROLL-HEALTH RESERVES	75,000.00	0.68%	0.40%
	7 Accounts Listed	9400	516,785.00	4.68%
	316 Accounts Listed	General	11,045,798.00	59.33%
Road Fund				
02-6105-102-0	ROAD SUPERVISOR SALARY	65,874.00	1.72%	0.35%
02-6105-151-0	ROAD - EQ OPERATOR / OFFICE	649,472.00	16.94%	3.49%
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	10.54%	2.17%
02-6105-431-1	DRIVE WAY TILES (02-4727 SC)	100,000.00	2.61%	0.54%
02-6105-431-2	FEMA - REIMBURSEMENT (02-4542)	250,000.00	6.52%	1.34%
02-6105-431-3	GOVERNOR'S DISCR - RURAL/ MUNICIPAL AID(4518-G)	500,000.00	13.04%	2.69%
02-6105-443-0	ROAD EQUIPMENT MAINT/REPAIR	75,000.00	1.96%	0.40%
02-6105-445-0	ROAD OFFICE SUPPLIES EQUIPMENT M/R	4,000.00	0.10%	0.02%
02-6105-447-0	ROAD SHOP MATERIALS/SUPPLIES	49,000.00	1.28%	0.26%
02-6105-455-0	ROAD VEHICLE EQUIPMENT-FUEL,OIL,LUBE	205,000.00	5.35%	1.10%
02-6105-471-0	ROAD SALT	10,000.00	0.26%	0.05%
02-6105-479-0	ROAD VEHICLE EQUIPMENT TIRES, TUBES	25,000.00	0.65%	0.13%
02-6105-481-0	ROAD UNIFORMS	12,000.00	0.31%	0.06%
02-6105-539-0	ROAD LEGAL NOTICES / ADVERTISING	1,000.00	0.03%	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	0.12%	0.02%
02-6105-578-0	ROAD GARAGE UTILITIES	25,000.00	0.65%	0.13%
02-6105-594-0	ROAD SAFETY/HEALTH PROGRAMS	20,000.00	0.52%	0.11%
02-6105-599-0	ROAD TITLE AND LICENSE VEHICLE	200.00	0.01%	0.00%
02-6105-730-0	TRANS CABINET FLEX FUNDS (02-4514)	380,000.00	9.91%	2.04%
02-6105-741-0	ROAD CAPITAL OUTLAY	300,000.00	7.83%	1.61%
02-6107-431-0	ROAD CRA 3% EMERGENCY FUND (02-4513)	59,075.00	1.54%	0.32%
	24 Accounts Listed	6100	3,141,283.00	81.95%
02-7700-602-1	KACO LEASE #33 TRUCK PRINICIAL	26,000.00	0.68%	0.14%
02-7700-602-2	FIRST UNITED BANK AND TRUST PRINCIPAL LEASE	0.00	0.00%	0.00%
02-7700-606-1	KACO LEASE #33 TRUCK INTEREST	7,000.00	0.18%	0.04%
02-7700-606-2	FIRST UNITED BANK AND TRUST INTEREST LEASE	0.00	0.00%	0.00%
	4 Accounts Listed	7700	33,000.00	0.86%
02-8003-730-0	TRANSP CABINET 80/20 BRIDE (02-4514 A)	120,000.00	3.13%	0.64%
05/19/2025 02:53 pm				
FiscalBooks™ by Fiscalsoft®			Page 8 of 12	

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Road Fund					
	1 Accounts Listed	8000	120,000.00	3.13%	0.64%
02-9100-525-0	GARAGE BUILDING/EQUIP INS		3,767.00	0.10%	0.02%
02-9100-529-0	ROAD LIABILITY INSURANCE		13,314.00	0.35%	0.07%
02-9100-535-0	ROAD VEHICLE INSURANCE		40,853.00	1.07%	0.22%
02-9100-567-0	ROAD INSURANCE CLAIMS (02-4733)		25,000.00	0.65%	0.13%
02-9100-569-0	ROAD-TRAINING, CONFERENCES, REGISTRATIONS		2,500.00	0.07%	0.01%
	5 Accounts Listed	9100	85,434.00	2.23%	0.46%
02-9200-999-0	ROAD FUND - RESERVE FOR TRANSFERS		17,801.00	0.46%	0.10%
	1 Accounts Listed	9200	17,801.00	0.46%	0.10%
02-9400-201-0	ROAD FICA MATCH 7.65%		55,000.00	1.43%	0.30%
02-9400-202-0	ROAD RETIREMENT MATCH		127,000.00	3.31%	0.68%
02-9400-205-0	ROAD HEALTH, LIFE, and WELLNESS		202,500.00	5.28%	1.09%
02-9400-208-0	ROAD UNEMPLOYMENT INSURANCE		559.00	0.01%	0.00%
02-9400-209-0	ROAD WORKERS COMP INSURANCE		50,504.00	1.32%	0.27%
	5 Accounts Listed	9400	435,563.00	11.36%	2.34%
	40 Accounts Listed	Road	3,833,081.00		20.59%
Local Government Economic Assistance Fund					
04-5076-507-0	(R) COMMUNITY CONTRIBUTIONS		0.00	0.00%	0.00%
	1 Accounts Listed	5000	0.00	0.00%	0.00%
04-5102-314-0	JAIL/JUVENILE HOUSING		5,000.00	1.24%	0.03%
04-5102-343-0	JAIL/JUVENILE MEDICAL SERVICES		2,500.00	0.62%	0.01%
04-5110-566-1	(R) CONSTABLE DIST 1 (MLG-TRAIN-UNIFORM)		1,500.00	0.37%	0.01%
04-5110-566-2	(R) CONSTABLE DIST 2 (MLG-TRAIN-UNIFORM)		1,500.00	0.37%	0.01%
04-5110-566-3	(R) CONSTABLE DIST 3 (MLG-TRAIN-UNIFORM)		1,500.00	0.37%	0.01%
04-5110-566-4	(R) CONSTABLE DIST 4 (MLG-TRAIN-UNIFORM)		1,500.00	0.37%	0.01%
04-5110-566-5	(R) CONSTABLE DIST 5 (MLG-TRAIN-UNIFORM)		1,500.00	0.37%	0.01%
04-5175-903-0	PUBLIC DEFENDER PROGRAM HB388 KRS 31.185		10,000.00	2.48%	0.05%
	8 Accounts Listed	5100	25,000.00	6.21%	0.13%
04-5301-547-0	MEDICAL CLAIMS INDIGENT		10,000.00	2.48%	0.05%
	1 Accounts Listed	5300	10,000.00	2.48%	0.05%
04-5401-548-0	COUNTY PARK PROJECT EXPENSES		10,000.00	2.48%	0.05%
04-5420-307-0	TOURISM - AUDIT (RESTRICTED)		5,000.00	1.24%	0.03%
04-5420-348-0	TOURISM FOR OHIO COUNTY		10,000.00	2.48%	0.05%
04-5420-348-1	BILL MONROE HOMEPLACE		5,000.00	1.24%	0.03%
04-5420-507-0	ROSINE MUSEUM OP EXP - TOURISM		38,750.00	9.62%	0.21%
04-5420-521-0	TOURISM - BUILDING INSURANCE		2,703.00	0.67%	0.01%
04-5420-535-0	TOURISM - VEHICLE INSURANCE		568.00	0.14%	0.00%
04-5425-509-0	OHIO COUNTY FAIR CONTRIBUTION		2,500.00	0.62%	0.01%
	8 Accounts Listed	5400	74,521.00	18.50%	0.40%
04-6200-106-0	OHIO CO AIRPORT FINANCIAL SERVICES		10,000.00	2.48%	0.05%
04-6201-521-0	OHIO CO AIRPORT INSURANCE		4,761.00	1.18%	0.03%
04-6201-586-0	OHIO CO AIRPORT - BUILDING/MAINT		20,000.00	4.97%	0.11%
	3 Accounts Listed	6200	34,761.00	8.63%	0.19%
04-8099-741-0	L.G.E.A.F. HB FUNDS (04-4508)		250,000.00	62.08%	1.34%
	1 Accounts Listed	8000	250,000.00	62.08%	1.34%
05/19/2025 02:53 pm					
FiscalBooks™ by Fiscalsoft®					
Page 9 of 12					

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Local Government Economic Assistance Fund					
04-9200-999-0	L.G.E.A. FUND - RESERVE FOR TRANSERS		8,443.00	2.10%	0.05%
	1 Accounts Listed	9200	8,443.00	2.10%	0.05%
04-9300-999-0	TRANSFER OUT TO OTHER FUNDS		0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%	0.00%
	24 Accounts Listed	L.G.E.A.	402,725.00		2.16%
FEDERAL GRANTS					
07-5075-741-0	ECONOMIC DEVELOPMENT		150,000.00	88.24%	0.81%
	1 Accounts Listed	5000	150,000.00	88.24%	0.81%
07-9200-999-0	GRANT FUND RESERVES (RAILROAD)		20,000.00	11.76%	0.11%
	1 Accounts Listed	9200	20,000.00	11.76%	0.11%
	2 Accounts Listed	FED GRANTS	170,000.00		0.91%
Forest Fire Protection Fund					
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%	0.01%
	2 Accounts Listed	5100	6,305.00	100.00%	0.03%
	2 Accounts Listed	Forest Fire	6,305.00		0.03%
LANDFILL FUND					
15-5075-348-0	O.C.E.D.A. PROGRAM SUPPORT		30,000.00	17.01%	0.16%
	1 Accounts Listed	5000	30,000.00	17.01%	0.16%
15-7700-602-0	WATER PROJECT (PRINCIPAL)		127,280.00	72.18%	0.68%
15-7700-606-0	WATER PROJECT (INTEREST)		10,234.00	5.80%	0.06%
	2 Accounts Listed	7700	137,514.00	77.99%	0.74%
15-9200-999-0	LANDFILL FUND - RESERVE FOR TRANSFER		8,811.00	5.00%	0.05%
	1 Accounts Listed	9200	8,811.00	5.00%	0.05%
15-9300-999-0	TRANSFER OUT TO OTHER FUNDS		0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%	0.00%
	5 Accounts Listed	LANDFILL	176,325.00		0.95%
O.C.E.D.A. - REVOLVING LOAN FUND					
27-5075-990-0	O.C.E.D.A. - REVOLVING LOANS		204,300.00	100.00%	1.10%
	1 Accounts Listed	5000	204,300.00	100.00%	1.10%
27-9200-999-0	O.C.E.D.A. - RESERVE FOR TRANSFER		0.00	0.00%	0.00%
	1 Accounts Listed	9200	0.00	0.00%	0.00%
	2 Accounts Listed	OCEDA	204,300.00		1.10%
OPIOID FUND					
74-5310-135-0	ARCH PROGRAM PAYROLL		42,411.00	7.68%	0.23%
74-5310-201-0	ARCH PROGRAM FICA		3,250.00	0.59%	0.02%
74-5310-202-0	ARCH PROGRAM REITREMENT		8,000.00	1.45%	0.04%
74-5310-205-0	ARCH PROGRAM HEALTH INS		13,500.00	2.44%	0.07%
74-5340-348-0	OPIOID PROGRAM SUPPORT		50,000.00	9.05%	0.27%
74-5341-348-0	OPIOID VICTIMS ASSISTANCE		35,339.00	6.40%	0.19%
	6 Accounts Listed	5300	152,500.00	27.60%	0.82%
74-9200-999-0	OPIOID RESERVE FOR TRANSFER		400,000.00	72.40%	2.15%
74-9200-999-1	OPIOID CD IN RESERVE		0.00	0.00%	0.00%
	2 Accounts Listed	9200	400,000.00	72.40%	2.15%

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID FUND				
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%
	9 Accounts Listed OPIOID FUND	552,500.00		2.97%
EMERGENCY SERVICES (RESTRICTED)				
75-5025-566-0	PASS THROUGH ACCOUNT	1,000.00	0.07%	0.01%
	1 Accounts Listed 5000	1,000.00	0.07%	0.01%
75-5120-381-0	OHIO COUNTY FIRE DEPARTMENT SUPPORT	195,500.00	14.11%	1.05%
75-5135-107-0	EMERGENCY MGM DIRECTOR	68,900.00	4.97%	0.37%
75-5135-185-0	EMERGENCY MGM ASSISTANT	41,288.00	2.98%	0.22%
75-5135-201-0	EMERGENCY MGM F.I.C.A.	8,429.00	0.61%	0.05%
75-5135-202-0	EMERGENCYMGM RETIREMENT	20,517.00	1.48%	0.11%
75-5135-205-0	EMERGENCY MGM LIFE, HEALTH & WELLNESS	27,000.00	1.95%	0.14%
75-5135-208-0	EMERGENCY MGM UNEMPLOYMENT INS	61.00	0.00%	0.00%
75-5135-209-0	EMERGENCY MGM WORKERS COMP	540.00	0.04%	0.00%
75-5135-420-0	EMG MANAGEMENT OPERATING EXPENSES	12,500.00	0.90%	0.07%
75-5135-420-1	EMERGENCY MANAGEMENT SPECIAL REQUESTS	0.00	0.00%	0.00%
75-5135-521-0	EMG MGM - BUILDING INS	2,004.00	0.14%	0.01%
75-5135-535-0	EMG MGM - VEHICLE INSURANCE	2,272.00	0.16%	0.01%
75-5135-573-0	EMG MANAGEMENT PHONE	2,500.00	0.18%	0.01%
75-5135-903-0	*****	0.00	0.00%	0.00%
75-5140-303-0	EMS AMBULANCE CONTRACT	194,760.00	14.05%	1.05%
75-5140-521-0	AMBULANCE INSURANCE	10,544.00	0.76%	0.06%
75-5140-535-0	EMS - BUILDING INSURANCE	7,152.00	0.52%	0.04%
75-5140-573-0	EMS - TELEPHONE	1,200.00	0.09%	0.01%
75-5140-578-0	EMS - UTILITIES	12,000.00	0.87%	0.06%
75-5140-741-0	EMS - CAPITAL OUTLAY	0.00	0.00%	0.00%
75-5140-742-0	EMS - BUILDING MAINT/REPAIR	7,900.00	0.57%	0.04%
75-5140-999-0	*****	0.00	0.00%	0.00%
75-5145-159-0	911 SUPERVISOR / DISPATCHER	411,488.00	29.69%	2.21%
75-5145-201-0	911 - F.I.C.A. MATCH	31,479.00	2.27%	0.17%
75-5145-202-0	911 - RETIREMENT MATCH	69,574.00	5.02%	0.37%
75-5145-205-0	911 - LIFE, HEALTH & WELLNESS	121,500.00	8.77%	0.65%
75-5145-208-0	911 - UNEMPLOYMENT INSURANCE	329.00	0.02%	0.00%
75-5145-209-0	911 - WORKERS COMP INSURANCE	2,730.00	0.20%	0.01%
75-5145-319-0	911 - COMPUTER I.T. SUPPORT	2,000.00	0.14%	0.01%
75-5145-445-0	911 - OFFICE SUPPLIES	3,314.00	0.24%	0.02%
75-5145-571-0	911 - EQUIPMENT MAINT/REPAIR	5,600.00	0.40%	0.03%
75-5145-573-0	911 - TELEPHONE SERVICE	113,400.00	8.18%	0.61%
75-5145-574-0	911 - TRAINING	5,000.00	0.36%	0.03%
75-5145-703-0	911 - EQUIPMENT UPDATE & TOWER MAINT	3,500.00	0.25%	0.02%
75-5145-703-G	911 - CAPITOL IMPROVEMENTS	0.00	0.00%	0.00%
	35 Accounts Listed 5100	1,384,981.00	99.93%	7.44%
75-9200-999-0	EMERGENCY SERVICES - RESERVE FOR TRANSFER	0.00	0.00%	0.00%
	1 Accounts Listed 9200	0.00	0.00%	0.00%
75-9300-999-0	EMG SERVICES - TRANSFER OUT TO OTHER FUNDS	0.00	0.00%	0.00%
05/19/2025 02:53 pm FiscalBooks™ by Fiscalsoft® Page 11 of 12				

FY 2025-2026 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
EMERGENCY SERVICES (RESTRICTED)				
75-9300-999-1	*****	0.00	0.00%	0.00%
	2 Accounts Listed 9300	0.00	0.00%	0.00%
	39 Accounts Listed EMG SERV	1,385,981.00		7.44%
ARCH PROGRAM				
76-5310-135-0	ARCH PROGRAM PAYROLL	42,411.00	5.42%	0.23%
76-5310-201-0	ARCH PROGRAM FICA	3,250.00	0.42%	0.02%
76-5310-202-0	ARCH PROGRAM RETIREMENT	8,000.00	1.02%	0.04%
76-5310-205-0	ARCH PROGRAM HEALTH INS	13,500.00	1.72%	0.07%
76-5310-208-0	ARCH PROGRAM UNEMPLOYMENT INS	53.00	0.01%	0.00%
76-5310-209-0	ARCH PROGRAM WORKERS COMP INS	238.00	0.03%	0.00%
76-5310-445-0	ARCH PROGRAM OPERATING EXPENSE	15,000.00	1.92%	0.08%
76-5310-515-0	ARCH PROGRAM CLIENT SUPPORT	15,000.00	1.92%	0.08%
76-5310-550-0	ARCH PROGRAM DRUG TESTING SUPPLIES	20,000.00	2.56%	0.11%
76-5310-573-0	ARCH PROGRAM PHONE / INTERNET	2,200.00	0.28%	0.01%
76-5310-739-0	ARCH PROGRAM ANKLE MONITORING	25,000.00	3.19%	0.13%
	11 Accounts Listed 5300	144,652.00	18.48%	0.78%
76-9200-999-0	ARCH PROGRAM RESERVE FOR TRANSFERS	638,098.00	81.52%	3.43%
	1 Accounts Listed 9200	638,098.00	81.52%	3.43%
	12 Accounts Listed ARCH	782,750.00		4.20%
COUNTY CLERK STORAGE FEES				
77-5010-106-0	CO CLERK RECORDING/STORAGE PAYROLL	3,500.00	9.99%	0.02%
77-5010-564-0	CO CLERK RECORDING/STORAGE SUPPLIES	31,550.00	90.01%	0.17%
77-5010-999-0	CCSF RESERVE FOR TRANSFER	0.00	0.00%	0.00%
	3 Accounts Listed 5000	35,050.00	100.00%	0.19%
	3 Accounts Listed CDSF	35,050.00		0.19%
WATERLINE RESERVE				
95-5220-548-0	WATERLINE PROJECTS	22,300.00	100.00%	0.12%
	1 Accounts Listed 5200	22,300.00	100.00%	0.12%
95-9200-999-0	WATERLINEFUND - RESERVE FOR TRANSFERS	0.00	0.00%	0.00%
	1 Accounts Listed 9200	0.00	0.00%	0.00%
	2 Accounts Listed WATERLINE	22,300.00		0.12%
	456 Accounts Listed 12 Funds listed totaling	18,617,115.00		

ROAD FUND COST ALLOCATION WORKSHEET

1. General Fund *	\$ 8,276,153		Line 2	\$
2. Road Fund *	\$ 3,897,946		Divided By	
3. Jail Fund *	\$		Line 6	\$
4. LGEA Fund *	\$ 152,725			
5. Other funds *	\$ 4,571,770			
6. Total	\$ 16,898,594		Equals	23 %
* These amounts are taken from budget revenue line(s) 47, 74, & 100, as applicable.				
Account #	Description	Amount	%	Road Fund \$ Allowed
Office of the County Judge/Executive				
5001 - 101	Judge Executive	\$ 119,184	X 23 % =	\$ 27,412
5001 - 165	Admin Assistant	\$ 47,466	X 23 % =	\$ 10,917
5001 - _____		\$	X _____ % =	\$
5001 - _____		\$	X _____ % =	\$
Office of the County Attorney				
5005 - 101	County Attorney	\$ 14,400	X 23 % =	\$ 3,312
5005 - 165	Secretary	\$ 25,437	X 23 % =	\$ 5,580
5005 - 309	Office Supplies	\$ 13,000	X 23 % =	\$ 2,900
Fiscal Court Clerk				
50 - _____		\$	X _____ % =	\$
Fiscal Court				
5025 - 101	Magistrates	\$ 82,740	X 23 % =	\$ 19,030
5025 - 445	Office Supplies	\$ 15,000	X 23 % =	\$ 3,450
5025 - 573	Phone and Internet	\$ 7,500	X 23 % =	\$ 1,725
5025 - _____		\$	X _____ % =	\$
5025 - _____		\$	X _____ % =	\$
Office of the County Treasurer				
5040 - 102	County Treasurer	\$ 67,434	X 23 % =	\$ 15,509
5040 - _____		\$	X _____ % =	\$
5040 - _____		\$	X _____ % =	\$
Administration				
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
Subtotal of Administrative Costs				\$ *
Other (i.e. TAP, Road Patrol, etc., no office expense permitted)				
5 - _____		\$	100%	
5 - _____		\$	100%	
5 - _____		\$	100%	
Subtotal Other				\$ *
Grand Total (The sum of the subtotal of administrative costs & other costs *)				\$89,835

*Only using \$ 64,865

Budgeted Liabilities Report

OHIO COUNTY FISCAL COURT

Fiscal Year 2025-2026

Issue	#67730	Issue	#999	Issue	33
Date	11/18/2005	Date	6/30/2011	Date	12/20/2024
Prin. Acct	01-7700-602-1	Prin. Acct	15-5220-548-0	Prin. Acct	02-7700-602-1
Int. Acct	01-7700-606-1	Int. Acct	15-5220-548-0	Int. Acct	02-7700-606-1
Description	FIRST UNITED BANK AND TRUST (12/2024)	Description	OC WATER OBLIGATION (12/2031)	Description	2025 KENWORTH TRUCK
Term	20 (Long-Term)	Term	20 (Long-Term)	Term	3 (Long-Term)
Pay Freq.	M	Pay Freq.	S	Pay Freq.	M
Int. Rate	3.35%	Int. Rate	1.00%	Int. Rate	5.50%
Principal	1,600,000.00	Principal	2,450,000.00	Principal	152,456.00
Interest	932,235.20	Interest	324,076.00	Interest	19,568.84
Total Amt.	2,532,235.20	Total Amt.	2,774,076.00	Total Amt.	172,024.84
Prin. Bal.	62,425.92	Prin. Bal.	913,610.70	Prin. Bal.	144,714.80
Int. Bal.	7,671.84	Int. Bal.	43,288.22	Int. Bal.	10,146.84
Reserve	0.00	Reserve	0.00	Reserve	
Outstanding	70,097.76	Outstanding	956,898.92	Outstanding	154,861.64
Next Pmt.	4/18/2025	Next Pmt.	6/1/2025	Next Pmt.	1/20/2025
Final Pmt.	11/18/2025	Final Pmt.	12/31/2031	Final Pmt.	11/20/2027
Total Due This FY		Total Due This FY		Total Due This FY	
Notes	UPDATED THRU 03 31 2025	Notes	UPDATED THRU 03 31 2025	Notes	UPDATED THRU 03 31 2025

35000

500

127,280

10,234

26,000

7000

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

Pursuant to KRS 68.275(3), "The Fiscal Court may adopt an order, to pre-approve the payments of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court in accordance with state law hereby orders the following recurring expenses for payroll and utilities be paid when due.

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

Account Number	Description
01-5001-101-0	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 KLEPPF 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 UTILITIES/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
02-7700-602-2	FIRST UNITED BANK AND TRUST PRINCIPAL LEASE
02-7700-606-1	KACO LEASE #33 TRUCK INTEREST
02-7700-606-2	FIRST UNITED BANK AND TRUST INTEREST LEASE
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
15-7700-548-0	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	EMERGENCY MGM 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	911 SUPERVISOR / DISPATCHER
75-5145-201-0	911 - F.I.C.A. MATCH
75-5145-202-0	911 - RETIREMENT MATCH
75-5145-205-0	911 - LIFE, HEALTH & WELLNESS
75-5145-573-0	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
	144 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:	Jason Bullock
Seconded by:	Bo Bennett
Vote:	
Signature:	<i>All yes, Benart Johnston, Beavies, Stephen, McKenney</i> <i>Bullock</i> <i>Dan Johnston</i> Judge/Executive May 5, 2025 Date
Approved:	<i>Robert O. Brown</i> State Local Finance Officer May 12, 2025 Date

OHIO COUNTY FISCAL COURT

ESTIMATED

RECEIPTS vs EXPENDITURES
2025/2026

DEPARTMENT	ESTIMATED Receipts	ESTIMATED Expenditures	ESTIMATED Excess or Subsidized	% Subsidized by Court
County Attorney	\$1,000	\$130,320	(\$129,320)	100.00%
Ohio County Clerk	\$714,533	\$836,533	(\$122,000)	14.58%
Ohio County Sheriff	\$1,257,313	\$2,408,436	(\$1,151,123)	47.80%
Coroner	\$0	\$84,843	(\$84,843)	100.00%
O.C.E.D.A.	\$45,000	\$203,955	(\$158,955)	77.94%
Ohio County Jail	\$235,100	\$1,419,039	(\$1,183,939)	83.43%
Emergency Mgm, Solid Waste, Litterabatement	\$79,738	\$251,913	(\$172,175)	68.35%
EMS Ambulance	\$10,000	\$243,556	(\$233,556)	95.89%
911	\$288,200	\$769,914	(\$481,714)	62.57%
Animal Control	\$1,000	\$252,181	(\$251,181)	99.60%
Senior Center	\$138,800	\$311,404	(\$172,604)	55.43%
Constable	\$0	\$7,500	(\$7,500)	100.00%
Parks Department	\$97,000	\$570,835	(\$473,835)	83.01%
Golf Course	\$105,000	\$208,455	(\$103,455)	49.63%
Road Department	\$3,833,081	\$3,833,081	\$0	0.00%
Ohio Co Fire Departments	\$0	\$195,500	(\$195,500)	100.00%
Airport	\$0	\$34,761	(\$34,761)	100.00%
Tourism	\$0	\$62,021	(\$62,021)	100.00%
A.R.C.H./OPIOD Program	\$935,250	\$935,250	\$0	0.00%