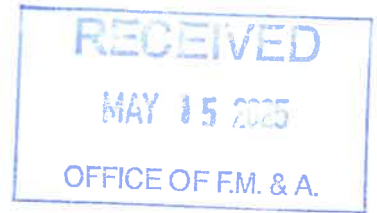


Summary Analysis of Appropriations

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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



Major Code	Name	Budget	% Fund	% Total
GENERAL FUND				
5000	GENERAL GOVERNMENT	1,801,102.14	26.81%	9.15%
5100	PROTECTION TO PERSONS AND PROPERTY	16,500.00	0.25%	0.08%
5200	GENERAL HEALTH AND SANITATION	1,186,482.00	17.66%	6.03%
5300	SOCIAL SERVICES	22,500.00	0.33%	0.11%
5400	RECREATION AND CULTURE	464,468.88	6.91%	2.36%
7700	LEASES	523,555.26	7.79%	2.66%
9100	GENERAL SERVICES	281,059.00	4.18%	1.43%
9200	CONTINGENT APPROPRIATIONS	2,047,950.84	30.48%	10.40%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	375,519.00	5.59%	1.91%
Total GENERAL		6,719,137.12		34.13%
ROAD FUND				
6000	TRANSPORTATION FACILITIES & SERVICES	40,000.00	1.31%	0.20%
6100	ROADS	1,410,810.00	46.12%	7.17%
7500	BORROWED MONEY	52,921.00	1.73%	0.27%
7700	LEASES	123,398.84	4.03%	0.63%
9100	GENERAL SERVICES	124,577.00	4.07%	0.63%
9200	CONTINGENT APPROPRIATIONS	1,049,233.80	34.30%	5.33%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	238,267.00	7.79%	1.21%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	20,000.00	0.65%	0.10%
Total ROAD		3,059,207.64		15.54%
JAIL FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	2,330,776.84	60.90%	11.84%
5200	GENERAL HEALTH AND SANITATION	278,400.00	7.27%	1.41%
7700	LEASES	452,612.50	11.83%	2.30%
9100	GENERAL SERVICES	27,597.00	0.72%	0.14%
9200	CONTINGENT APPROPRIATIONS	61,936.00	1.62%	0.31%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	675,854.00	17.66%	3.43%
Total JAIL		3,827,176.34		19.44%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
5000	GENERAL GOVERNMENT	55,830.00	18.40%	0.28%
5100	PROTECTION TO PERSONS AND PROPERTY	87,000.00	28.67%	0.44%
5300	SOCIAL SERVICES	4,000.00	1.32%	0.02%
5400	RECREATION AND CULTURE	5,000.00	1.65%	0.03%
6200	AIRPORTS	6,000.00	1.98%	0.03%
9200	CONTINGENT APPROPRIATIONS	119,688.00	39.44%	0.61%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	25,982.00	8.56%	0.13%
Total L.G.E.A.		303,500.00		1.54%
CSEPP FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	341,102.00	93.17%	1.73%
9200	CONTINGENT APPROPRIATIONS	25,000.00	6.83%	0.13%

Summary Analysis of Appropriations

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
CSEPP FUND				
Total CSEPP		366,102.00		1.86%
AMBULANCE FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	1,178,521.00	69.32%	5.99%
7500	BORROWED MONEY	23,838.84	1.40%	0.12%
9200	CONTINGENT APPROPRIATIONS	103,010.16	6.06%	0.52%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	394,730.00	23.22%	2.01%
Total AMBULANCE		1,700,100.00		8.64%
FOREST FIRE PROTECTION FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	1,550.00	64.58%	0.01%
9200	CONTINGENT APPROPRIATIONS	850.00	35.42%	0.00%
Total FOREST FIRE		2,400.00		0.01%
GRANTS				
5100	PROTECTION TO PERSONS AND PROPERTY	69,487.00	64.14%	0.35%
5400	RECREATION AND CULTURE			
9200	CONTINGENT APPROPRIATIONS	30,681.00	28.32%	0.16%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	8,164.00	7.54%	0.04%
Total GRANTS		108,332.00		0.55%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
5300	SOCIAL SERVICES	9,650.78	100.00%	0.05%
Total CDBG GRANT		9,650.78		0.05%
ALCOHOL BEVERAGE SALES				
5000	GENERAL GOVERNMENT	197,400.00	77.41%	1.00%
9200	CONTINGENT APPROPRIATIONS	48,000.00	18.82%	0.24%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	9,600.00	3.76%	0.05%
Total ALCOHOL SALES		255,000.00		1.30%
AMERICAN RESCUE PLAN ACT FUND				
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	1,538,577.00	100.00%	7.82%
Total ARPA		1,538,577.00		7.82%
WIRELESS DISPATCH				
5100	PROTECTION TO PERSONS AND PROPERTY	500,640.00	59.63%	2.54%
9200	CONTINGENT APPROPRIATIONS	152,804.00	18.20%	0.78%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	186,116.00	22.17%	0.95%
Total DISPATCH		839,560.00		4.26%
POWELL COUNTY TRANSIENT TAX FUND				
5400	RECREATION AND CULTURE	260,000.00	100.00%	1.32%
9200	CONTINGENT APPROPRIATIONS			
Total TRANSIENT TAX		260,000.00		1.32%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
5000	GENERAL GOVERNMENT	35,000.00	71.28%	0.18%
9200	CONTINGENT APPROPRIATIONS	14,100.00	28.72%	0.07%
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Summary Analysis of Appropriations

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
	Total CLERK STOR FEES	49,100.00		0.25%
OPIOID SETTLEMENT FUNDS				
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	648,450.00	100.00%	3.29%
	Total OPIOID FUNDS	648,450.00		3.29%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	6,719,137.12	34.13%
ROAD FUND	3,059,207.64	15.54%
JAIL FUND	3,827,176.34	19.44%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND	303,500.00	1.54%
CSEPP FUND	366,102.00	1.86%
AMBULANCE FUND	1,700,100.00	8.64%
FOREST FIRE PROTECTION FUND	2,400.00	0.01%
GRANTS	108,332.00	0.55%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT	9,650.78	0.05%
ALCOHOL BEVERAGE SALES	255,000.00	1.30%
AMERICAN RESCUE PLAN ACT FUND	1,538,577.00	7.82%
WIRELESS DISPATCH	839,560.00	4.26%
POWELL COUNTY TRANSIENT TAX FUND	260,000.00	1.32%
SB135 COUNTY CLERK PERMANENT STORAGE FEES	49,100.00	0.25%
OPIOID SETTLEMENT FUNDS	648,450.00	3.29%
Total Budgeted Appropriations	19,686,292.88	100.00%

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
GENERAL FUND				
4100	TAXES	3,565,000.00	53.06%	18.11%
4200	IN LIEU TAX PAYMENTS	25,000.00	0.37%	0.13%
4300	EXCESS FEES	55,100.00	0.82%	0.28%
4400	LICENSE AND PERMITS	87,000.00	1.29%	0.44%
4500	INTERGOVERNMENTAL REVENUES	593,350.00	8.83%	3.01%
4600	CHARGES FOR SERVICES	515,400.00	7.67%	2.62%
4700	MISCELLANEOUS REVENUES	899,800.00	13.39%	4.57%
4800	INTEREST EARNED	21,000.00	0.31%	0.11%
4900	SURPLUS, BORROWING AND TRANSFERS	957,487.12	14.25%	4.86%
Total GENERAL		6,719,137.12		34.13%
ROAD FUND				
4200	IN LIEU TAX PAYMENTS	40,000.00	1.31%	0.20%
4500	INTERGOVERNMENTAL REVENUES	2,370,779.00	77.50%	12.04%
4700	MISCELLANEOUS REVENUES	12,250.00	0.40%	0.06%
4800	INTEREST EARNED	7,500.00	0.25%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	628,678.64	20.55%	3.19%
Total ROAD		3,059,207.64		15.54%
JAIL FUND				
4500	INTERGOVERNMENTAL REVENUES	3,207,500.00	83.81%	16.29%
4600	CHARGES FOR SERVICES	48,300.00	1.26%	0.25%
4700	MISCELLANEOUS REVENUES	103,450.50	2.70%	0.53%
4800	INTEREST EARNED	200.00	0.01%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	467,725.84	12.22%	2.38%
Total JAIL		3,827,176.34		19.44%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
4500	INTERGOVERNMENTAL REVENUES	200,100.00	65.93%	1.02%
4700	MISCELLANEOUS REVENUES	1,000.00	0.33%	0.01%
4800	INTEREST EARNED	2,400.00	0.79%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	100,000.00	32.95%	0.51%
Total L.G.E.A.		303,500.00		1.54%
CSEPP FUND				
4500	INTERGOVERNMENTAL REVENUES	341,102.00	93.17%	1.73%
4900	SURPLUS, BORROWING AND TRANSFERS	25,000.00	6.83%	0.13%
Total CSEPP		366,102.00		1.86%
AMBULANCE FUND				
4500	INTERGOVERNMENTAL REVENUES	10,000.00	0.59%	0.05%
4600	CHARGES FOR SERVICES	1,250,000.00	73.53%	6.35%
4700	MISCELLANEOUS REVENUES	35,000.00	2.06%	0.18%
4800	INTEREST EARNED	100.00	0.01%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	405,000.00	23.82%	2.06%
Total AMBULANCE		1,700,100.00		8.64%
FOREST FIRE PROTECTION FUND				

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
FOREST FIRE PROTECTION FUND				
4100	TAXES	2,000.00	83.33%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	400.00	16.67%	0.00%
Total FOREST FIRE GRANTS		2,400.00		0.01%
GRANTS				
4500	INTERGOVERNMENTAL REVENUES	15,000.00	13.85%	0.08%
4800	INTEREST EARNED	60.00	0.06%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	93,272.00	86.10%	0.47%
Total GRANTS		108,332.00		0.55%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
4500	INTERGOVERNMENTAL REVENUES			
4900	SURPLUS, BORROWING AND TRANSFERS	9,650.78	100.00%	0.05%
Total CDBG GRANT		9,650.78		0.05%
ALCOHOL BEVERAGE SALES				
4400	LICENSE AND PERMITS	210,000.00	82.35%	1.07%
4900	SURPLUS, BORROWING AND TRANSFERS	45,000.00	17.65%	0.23%
Total ALCOHOL SALES		255,000.00		1.30%
AMERICAN RESCUE PLAN ACT FUND				
4500	INTERGOVERNMENTAL REVENUES			
4800	INTEREST EARNED	1,000.00	0.06%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	1,537,577.00	99.94%	7.81%
Total ARPA		1,538,577.00		7.82%
WIRELESS DISPATCH				
4100	TAXES	71,000.00	8.46%	0.36%
4500	INTERGOVERNMENTAL REVENUES	207,000.00	24.66%	1.05%
4600	CHARGES FOR SERVICES	331,440.00	39.48%	1.68%
4700	MISCELLANEOUS REVENUES	100.00	0.01%	0.00%
4800	INTEREST EARNED	20.00	0.00%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	230,000.00	27.40%	1.17%
Total DISPATCH		839,560.00		4.26%
POWELL COUNTY TRANSIENT TAX FUND				
4100	TAXES	260,000.00	100.00%	1.32%
4900	SURPLUS, BORROWING AND TRANSFERS			
Total TRANSIENT TAX		260,000.00		1.32%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
4700	MISCELLANEOUS REVENUES	29,000.00	59.06%	0.15%
4800	INTEREST EARNED	100.00	0.20%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	20,000.00	40.73%	0.10%
Total CLERK STOR FEES		49,100.00		0.25%
OPIOID SETTLEMENT FUNDS				
4700	MISCELLANEOUS REVENUES			
4800	INTEREST EARNED	450.00	0.07%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	648,000.00	99.93%	3.29%

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
OPIOID SETTLEMENT FUNDS				
Total OPIOID FUNDS		648,450.00		3.29%
Total Budgeted Revenues				
	Name	Budget	% Total	
	GENERAL FUND	6,719,137.12	34.13%	
	ROAD FUND	3,059,207.64	15.54%	
	JAIL FUND	3,827,176.34	19.44%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	303,500.00	1.54%	
	CSEPP FUND	366,102.00	1.86%	
	AMBULANCE FUND	1,700,100.00	8.64%	
	FOREST FIRE PROTECTION FUND	2,400.00	0.01%	
	GRANTS	108,332.00	0.55%	
	CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT	9,650.78	0.05%	
	ALCOHOL BEVERAGE SALES	255,000.00	1.30%	
	AMERICAN RESCUE PLAN ACT FUND	1,538,577.00	7.82%	
	WIRELESS DISPATCH	839,560.00	4.26%	
	POWELL COUNTY TRANSIENT TAX FUND	260,000.00	1.32%	
	SB135 COUNTY CLERK PERMANENT STORAGE FEES	49,100.00	0.25%	
	OPIOID SETTLEMENT FUNDS	648,450.00	3.29%	
Total Budgeted Revenues		19,686,292.88	100.00%	

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
GENERAL FUND					
01-4101- -	REAL PROPERTY TAXES		510,000.00	7.59%	2.59%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES		5,500.00	0.08%	0.03%
01-4103- -	MOTOR VEHICLE/ADVALOREM PROPERTY TAX		130,000.00	1.93%	0.66%
01-4104- -	DELIQUENT PROPERTY TAX		32,000.00	0.48%	0.16%
01-4107- -	UNMINED MINERALS TAX		4,000.00	0.06%	0.02%
01-4113- -	2025-2026 RECYCLING GRANT		308,000.00	4.58%	1.56%
01-4130- -	BANK FRANCHISES		40,500.00	0.60%	0.21%
01-4131- -	SHERIFF - FRANCHISE TAX		85,000.00	1.27%	0.43%
01-4134- -	OCCUPATIONAL LICENSE TAX		1,800,000.00	26.79%	9.14%
01-4135- -	DEED TRANSFER		60,000.00	0.89%	0.30%
01-4137- -	INSURANCE TAX		590,000.00	8.78%	3.00%
	11 Accounts Listed	4100	3,565,000.00	53.06%	18.11%
01-4210- -	IN LIEU OF TAX RECEIPTS - NIFCO		25,000.00	0.37%	0.13%
	1 Accounts Listed	4200	25,000.00	0.37%	0.13%
01-4302- -	EXCESS FEES - CLERK		55,000.00	0.82%	0.28%
01-4304- -	EXCESS FEES - SHERIFF		100.00	0.00%	0.00%
	2 Accounts Listed	4300	55,100.00	0.82%	0.28%
01-4401- -	BUSINESS LICENSE		75,000.00	1.12%	0.38%
01-4402- -	ALCOHOL BEVERAGE ANNUAL LICENSE FEES		12,000.00	0.18%	0.06%
	2 Accounts Listed	4400	87,000.00	1.29%	0.44%
01-4505- -	MOTOR VEHICLE - OTHER COUNTIES		30,000.00	0.45%	0.15%
01-4506- -	LITTER ABATEMENT PROGRAM		20,000.00	0.30%	0.10%
01-4510- -	STATE GRANTS		200,000.00	2.98%	1.02%
01-4510- -A	RECREATION TRAILS PROGRAM		245,000.00	3.65%	1.24%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT		100.00	0.00%	0.00%
01-4521- -	BOARD OF ASSESSMENTS		150.00	0.00%	0.00%
01-4522- -	LEGAL PROCESS TAX		100.00	0.00%	0.00%
01-4523- -	ANIMAL SHELTER DOG LICENSE		1,000.00	0.01%	0.01%
01-4532- -	AOC SPACE RENTAL		80,000.00	1.19%	0.41%
01-4561- -	MISCELLANEOUS/AOC FACILITY FEE		17,000.00	0.25%	0.09%
	10 Accounts Listed	4500	593,350.00	8.83%	3.01%
01-4602- -	RUMPKE FRANCHISE FEE		20,000.00	0.30%	0.10%
01-4603- -	TRANSFER STATION/GARBAGE FEE		172,000.00	2.56%	0.87%
01-4604- -	CLAY CLAY INDUSTRIAL PARK PROJECT		129,000.00	1.92%	0.66%
01-4609- -	ANIMAL SHELTER RESCUE/ADOPTION		11,000.00	0.16%	0.06%
01-4616- -	RED RIVER WASTE WATER AUTH REIMBURSEMENT		183,300.00	2.73%	0.93%
01-4644- -	SHERIFF - WARRANT SERVICE FEES		100.00	0.00%	0.00%
	6 Accounts Listed	4600	515,400.00	7.67%	2.62%
01-4704- -	SURPLUS PROPERTY		100.00	0.00%	0.00%
01-4711- -	COUNTY DUMPSTERS RENTAL		6,000.00	0.09%	0.03%
01-4713- -	RECYCLING RECEIPTS		55,000.00	0.82%	0.28%
01-4713- -A	CURBSIDE RECYCLING RECEIPTS		15,000.00	0.22%	0.08%
01-4727- -	REIMBURSEMENT		5,000.00	0.07%	0.03%
01-4727- -B	INDUSTRIAL DEV. TOTAL PAYROLL REIMB.		60,000.00	0.89%	0.30%
01-4728- -	ANIMAL SHELTER DONATIONS		2,500.00	0.04%	0.01%

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-4731- -	MISCELLANEOUS REVENUES	12,000.00	0.18%	0.06%
01-4733- -	INSURANCE REIMBURSEMENT	7,000.00	0.10%	0.04%
01-4734- -	CLERKS SALARY BUDGETED REIMBURSEMENT	392,100.00	5.84%	1.99%
01-4734- -A	SHERIFF SALARY BUDGETED REIMBURSEMENT	300,000.00	4.46%	1.52%
01-4773- -	WORKERS COMPENSATION REFUND	42,000.00	0.63%	0.21%
01-4799- -	SHERIFF ADVERTISING	100.00	0.00%	0.00%
01-4799- -A	COMPOSTING RECEIPTS	3,000.00	0.04%	0.02%
	14 Accounts Listed	4700	899,800.00	13.39% 4.57%
01-4801- -	GENERAL INTEREST EARNED	21,000.00	0.31%	0.11%
	1 Accounts Listed	4800	21,000.00	0.31% 0.11%
01-4901- -	SURPLUS FROM PRIOR YEAR	1,100,000.00	16.37%	5.59%
01-4903- -	GENERAL FUND ADJUST TO PRIOR YEAR SURPLUS			
01-4909- -	TRANSFERS TO OTHER FUNDS	(956,248.00)	-14.23%	-4.86%
01-4910- -	TRANSFER FROM ROAD FUND (ROAD COST ALLOC)	157,321.36	2.34%	0.80%
01-4910- -A	TRANSFERS FROM OTHER FUNDS			
01-4912- -	GOVERNMENTAL LEASING RECEIPTS(HOLLERWOOD)	125,893.76	1.87%	0.64%
01-4912- -B	GOVERNMENTAL LEASING RECEIPTS(MACK TRUCK)	320,520.00	4.77%	1.63%
01-4912- -C	GOVERNMENTAL LEASING RECEIPTS(MACK TRUCK)	210,000.00	3.13%	1.07%
	8 Accounts Listed	4900	957,487.12	14.25% 4.86%
	55 Accounts Listed	GENERAL	6,719,137.12	34.13%
ROAD FUND				
02-4205- -	NATIONAL FOREST RECEIPTS	40,000.00	1.31%	0.20%
	1 Accounts Listed	4200	40,000.00	1.31% 0.20%
02-4503- -	EMERGENCY ROAD REPAIR (FEDERAL REIMB)	600,000.00	19.61%	3.05%
02-4514- -A	ROAD BRIDGE ALLOTMENT	100,000.00	3.27%	0.51%
02-4514- -B	ROAD RS/FLEX AID	179,779.00	5.88%	0.91%
02-4514- -C	ROAD FD 39 FUNDS	258,000.00	8.43%	1.31%
02-4516- -	TRUCK LICENSE REFUND	230,000.00	7.52%	1.17%
02-4517- -	DRIVER'S LICENSE REFUND	3,000.00	0.10%	0.02%
02-4518- -	COUNTY ROAD AID	1,000,000.00	32.69%	5.08%
	7 Accounts Listed	4500	2,370,779.00	77.50% 12.04%
02-4704- -	ROAD SURPLUS PROPERTY	6,000.00	0.20%	0.03%
02-4727- -	ROAD REIMBURSEMENTS	5,000.00	0.16%	0.03%
02-4733- -	ROAD INSURANCE REIMBURSEMENT	1,250.00	0.04%	0.01%
	3 Accounts Listed	4700	12,250.00	0.40% 0.06%
02-4801- -	ROAD INTEREST EARNED	7,500.00	0.25%	0.04%
	1 Accounts Listed	4800	7,500.00	0.25% 0.04%
02-4901- -	ROAD SURPLUS PRIOR YEAR	500,000.00	16.34%	2.54%
02-4903- -	ROAD FUND ADJUST FOR PRIOR YEAR SUPUS			
02-4909- -	ROAD TRANSFER TO GENERAL FUND	(157,321.36)	-5.14%	-0.80%
02-4910- -	ROAD - TRANSFER FROM OTHER FUNDS			
02-4912- -	GOVERNMENTAL LEASING ACT RECEIPTS	286,000.00	9.35%	1.45%
	5 Accounts Listed	4900	628,678.64	20.55% 3.19%
	17 Accounts Listed	ROAD	3,059,207.64	15.54%
JAIL FUND				

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
JAIL FUND				
03-4504- -	DRUG REHABILITATION PROGRAM GRANT	310,000.00	8.10%	1.57%
03-4533- -	STATE/JAIL ALLOTMENT	53,000.00	1.38%	0.27%
03-4534- -	JAIL MEDICAL	140,000.00	3.66%	0.71%
03-4534- -01	JAIL MEDICAL CATISTROPHIC	5,000.00	0.13%	0.03%
03-4535- -	JAIL COURT COST COLLECTION - HB452	2,500.00	0.07%	0.01%
03-4536- -	JAIL CONTRACTS WITH OTHER COUNTIES	15,000.00	0.39%	0.08%
03-4537- -	STATE PRISONERS	2,200,000.00	57.48%	11.18%
03-4537- -01	HB 556 JAIL - ATTENDANCE & PROGRAMING	440,000.00	11.50%	2.24%
03-4538- -	DUI	2,500.00	0.07%	0.01%
03-4543- -	JAIL MISC PAYMENTS	3,500.00	0.09%	0.02%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUND - HB463	36,000.00	0.94%	0.18%
	11 Accounts Listed	4500	3,207,500.00	83.81% 16.29%
03-4634- -	BOOKING FEE	15,000.00	0.39%	0.08%
03-4634- -01	HOUSING PER DIEM FEE	25,000.00	0.65%	0.13%
03-4699- -	INMATE MEDICAL COPAYS -NURSE/DOCTOR	8,300.00	0.22%	0.04%
	3 Accounts Listed	4600	48,300.00	1.26% 0.25%
03-4702- -	JAIL PHONE COMMISSIONS	100,000.00	2.61%	0.51%
03-4731- -	JAIL MISCELLANEOUS REVENUES	3,450.50	0.09%	0.02%
	2 Accounts Listed	4700	103,450.50	2.70% 0.53%
03-4801- -	JAIL INTEREST EARNED	200.00	0.01%	0.00%
	1 Accounts Listed	4800	200.00	0.01% 0.00%
03-4901- -	JAIL SURPLUS FROM PRIOR YEARS	127,725.84	3.34%	0.65%
03-4903- -	JAIL ADJUST FOR PRIOR YEAR SURPLUS			
03-4909- -	JAIL TRANSFER TO OTHER FUNDS			
03-4910- -	JAIL TRANSFER FROM GENERAL FUND	340,000.00	8.88%	1.73%
	4 Accounts Listed	4900	467,725.84	12.22% 2.38%
	21 Accounts Listed	JAIL	3,827,176.34	19.44%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-4510- -	DLG AIRPORT GRANT	100.00	0.03%	0.00%
04-4529- -	LGEA MINERALS SEVERANCE TAX	200,000.00	65.90%	1.02%
	2 Accounts Listed	4500	200,100.00	65.93% 1.02%
04-4727- -	LGEA REFUND OR REIMBURSEMENTS	1,000.00	0.33%	0.01%
	1 Accounts Listed	4700	1,000.00	0.33% 0.01%
04-4801- -	LGEA INTEREST EARNED	2,400.00	0.79%	0.01%
	1 Accounts Listed	4800	2,400.00	0.79% 0.01%
04-4901- -	LGEA SURPLUS FROM PRIOR YEAR	100,000.00	32.95%	0.51%
04-4903- -	LGEA ADJUST FOR PRIOR YEAR SURPLUS			
04-4909- -	LGEA TRANSFER TO OTHER FUNDS			
04-4910- -	LGEA TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	100,000.00	32.95% 0.51%
	8 Accounts Listed	L.G.E.A.	303,500.00	1.54%
CSEPP FUND				
06-4542- -	CSEPP EMERGENCY FUND RECEIPTS	341,102.00	93.17%	1.73%
	1 Accounts Listed	4500	341,102.00	93.17% 1.73%
06-4901- -	CSEPP - SURPLUS PRIOR YEAR	25,000.00	6.83%	0.13%

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
CSEPP FUND				
06-4903- -	CSEPP ADJUST FOR PRIOR YEAR SURPLUS			
06-4909- -	CSEPP-TRANSFER TO OTHER FUNDS			
06-4910- -	CSEPP TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	25,000.00	6.83%
	5 Accounts Listed	CSEPP	366,102.00	1.86%
AMBULANCE FUND				
09-4510- -	STATE GRANT/EMS/EMERGENCY SERVICES	10,000.00	0.59%	0.05%
	1 Accounts Listed	4500	10,000.00	0.59%
09-4608- -	EMS SERVICE BILLING	1,250,000.00	73.53%	6.35%
	1 Accounts Listed	4600	1,250,000.00	73.53%
09-4799- -	OTHER RECEIPTS/310 MISC PAY	35,000.00	2.06%	0.18%
	1 Accounts Listed	4700	35,000.00	2.06%
09-4801- -	EMS INTEREST EARNED	100.00	0.01%	0.00%
	1 Accounts Listed	4800	100.00	0.01%
09-4901- -	EMS SURPLUS FROM PRIOR YEAR	30,000.00	1.76%	0.15%
09-4903- -	EMS ADJUST FOR PRIOR YEAR SURPLUS			
09-4909- -	EMS TRANSFER TO OTHER FUNDS			
09-4910- -	EMS TRANSFER FROM OTHER FUNDS	375,000.00	22.06%	1.90%
	4 Accounts Listed	4900	405,000.00	23.82%
	8 Accounts Listed	AMBULANCE	1,700,100.00	8.64%
FOREST FIRE PROTECTION FUND				
12-4112- -	FORESTRY FIRE PROTECTION	2,000.00	83.33%	0.01%
	1 Accounts Listed	4100	2,000.00	83.33%
12-4901- -	FORESTRY SURPLUS FROM PRIOR YEAR	400.00	16.67%	0.00%
12-4903- -	FIRE PROTECTION - ADJUSTMENT PRIOR YR SURPLUS			
12-4910- -	FIRE PROTECTION TRANSFER FROM OTHER FUNDS			
	3 Accounts Listed	4900	400.00	16.67%
	4 Accounts Listed	FOREST FIRE	2,400.00	0.01%
GRANTS				
78-4510- -076	NATURE RESERVE RECEIPTS			
78-4510- -077	GENERATIONS CENTER RECEIPT			
78-4510- -179	CERT RECEIPTS			
78-4512- -079	EMA HOMLAND SECURITY GRANT/TELECOM	15,000.00	13.85%	0.08%
78-4542- -008	DES EMERGENCY FUND RECEIPTS	4500	15,000.00	13.85%
	5 Accounts Listed		60.00	0.06%
78-4801- -076	NATURE RESERVE INTEREST EARNED	4800	60.00	0.06%
	1 Accounts Listed		47,024.00	43.41%
78-4901- -	GRANTS - PRIOR YEAR SURPLUS			0.24%
78-4903- -	ADJUST PRIOR YEAR SURPLUS			
78-4909- -079	HOMELAND SECURITY TRANSFER TO OTHER FUNDS			
78-4910- -	TRANSFERS IN FROM OTHER FUNDS			
78-4910- -008	DES - TRANSFER FROM OTHER FUNDS	46,248.00	42.69%	0.23%
78-4910- -079	HOMELAND SECURITY-TRANSFER FROM OTHER FUNDS			
	6 Accounts Listed	4900	93,272.00	86.10%

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GRANTS				
12 Accounts Listed		GRANTS	108,332.00	0.55%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
80-4504- -	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT)			
1 Accounts Listed		4500		
80-4901- -	SURPLUS PRIOR YEAR	9,650.78	100.00%	0.05%
80-4910- -	TRANSFER FROM OTHER FUNDS			
2 Accounts Listed		4900	9,650.78	100.00%
3 Accounts Listed		CDBG GRANT	9,650.78	0.05%
ALCOHOL BEVERAGE SALES				
81-4402- -	ALCOHOL BEVERAGE SALES	210,000.00	82.35%	1.07%
1 Accounts Listed		4400	210,000.00	82.35%
81-4901- -	ALCOHOL BEVERAGE SURPLUS FROM PRIOR YEAR	45,000.00	17.65%	0.23%
81-4903- -	ALCOHOL BEVERAGE ADJUST FOR PRIOR YR SURPLUS			
81-4909- -	ALCOHOL BEVERAGE TRANSFER TO OTHER FUNDS			
81-4910- -	ALCOHOL BEVERAGE TRANSFER FROM OTHER FUNDS			
4 Accounts Listed		4900	45,000.00	17.65%
5 Accounts Listed		ALCOHOL SALES	255,000.00	1.30%
AMERICAN RESCUE PLAN ACT FUND				
84-4504- -	ARPA RECEIPTS			
84-4504- -A	LATCF - ARPA			
2 Accounts Listed		4500		
84-4801- -	ARPA INTEREST EARNED	1,000.00	0.06%	0.01%
1 Accounts Listed		4800	1,000.00	0.06%
84-4901- -	ARPA - SURPLUS PRIOR YEAR	1,537,577.00	99.94%	7.81%
84-4903- -	ARPA -ADJUSTMENT PRIOR YR SURPLUS			
84-4909- -	ARPA - TRANSFER TO OTHER FUNDS			
84-4910- -	ARPA - TRANSFER FROM OTHER FUNDS			
4 Accounts Listed		4900	1,537,577.00	99.94%
7 Accounts Listed		ARPA	1,538,577.00	7.82%
WIRELESS DISPATCH				
85-4140- -	E911 REFUND	71,000.00	8.46%	0.36%
1 Accounts Listed		4100	71,000.00	8.46%
85-4510- -	KENTUCKY 911 SERVICES BOARD GRANT	207,000.00	24.66%	1.05%
85-4562- -	E911 WIRELESS REFUND			
2 Accounts Listed		4500	207,000.00	24.66%
85-4680- -C	E911 SERVICE FEE	42,000.00	5.00%	0.21%
85-4680- -P	E911 SERVICE FEE	150,840.00	17.97%	0.77%
85-4680- -S	E911 SERVICE FEE	138,600.00	16.51%	0.70%
3 Accounts Listed		4600	331,440.00	39.48%
85-4731- -	E911 MISCELLANEOUS REVENUES	100.00	0.01%	0.00%
1 Accounts Listed		4700	100.00	0.01%
85-4801- -	E911 INTEREST EARNED	20.00	0.00%	0.00%
1 Accounts Listed		4800	20.00	0.00%
85-4901- -	E911 SURPLUS FROM PRIOR YEAR	35,000.00	4.17%	0.18%

FY 2025-2026 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
WIRELESS DISPATCH				
85-4909- -	E911 TRANSFER TO OTHER FUNDS			
85-4910- -	E911 TRANSFER FROM GENERAL FUND	195,000.00	23.23%	0.99%
	3 Accounts Listed 4900	230,000.00	27.40%	1.17%
	11 Accounts Listed DISPATCH	839,560.00		4.26%
POWELL COUNTY TRANSIENT TAX FUND				
86-4138- -	POWELL COUNTY TRANSIT TAX RECEIPTS	260,000.00	100.00%	1.32%
	1 Accounts Listed 4100	260,000.00	100.00%	1.32%
86-4901- -	TRANSIT TAX SURPLUS PRIOR YEAR			
86-4903- -	TRANSIT TAX ADJUSTMENT PRIOR YEAR SURPLUS			
	2 Accounts Listed 4900			
	3 Accounts Listed TRANSIENT TAX	260,000.00		1.32%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4731- -	COUNTY CLERK STORAGE FEE	29,000.00	59.06%	0.15%
	1 Accounts Listed 4700	29,000.00	59.06%	0.15%
87-4801- -	COUNTY CLERK STORAGE FEE INTEREST EARNED	100.00	0.20%	0.00%
	1 Accounts Listed 4800	100.00	0.20%	0.00%
87-4901- -	COUNTY CLERK STORAGE FEE SURPLUS PRIOR YR.	20,000.00	40.73%	0.10%
87-4903- -	COUNTY CLERK STORAGE ADJUSTMENT PRIOR YR. SURPLUS			
	2 Accounts Listed 4900	20,000.00	40.73%	0.10%
	4 Accounts Listed CLERK STOR FEES	49,100.00		0.25%
OPIOID SETTLEMENT FUNDS				
88-4760- -	OPIOID SETTLEMENT FUNDS - COURT SETTLEMENT			
	1 Accounts Listed 4700			
88-4801- -	OPIOID SETTLEMENT INTEREST EARNED	450.00	0.07%	0.00%
	1 Accounts Listed 4800	450.00	0.07%	0.00%
88-4901- -	OPIOID SETTLEMENT FUNDS SURPLUS PRIOR YEAR	648,000.00	99.93%	3.29%
	1 Accounts Listed 4900	648,000.00	99.93%	3.29%
	3 Accounts Listed OPIOID FUNDS	648,450.00		3.29%
	166 Accounts Listed 15 Funds listed totaling	19,686,292.88		

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5001-101-	COUNTY JUDGE EXEC SALARY	108,576.84	1.62%	0.55%
01-5001-103-	DEPUTY JUDGE EXEC SALARY	14,000.00	0.21%	0.07%
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY	32,573.06	0.48%	0.17%
01-5001-212-	COUNTY JUDGE EXEC TRAINING ENCREMENT	4,680.00	0.07%	0.02%
01-5001-429-	COUNTY JUDGE EXEC VEHICLE FUEL	6,000.00	0.09%	0.03%
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT	3,000.00	0.04%	0.02%
01-5001-443-	COUNTY JUDGE EXEC REPAIRS TO VEHICLES	2,000.00	0.03%	0.01%
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	3,000.00	0.04%	0.02%
01-5001-481-	COUNTY JUDGE EXEC STAFF UNIFORM ALLOWANCE	800.00	0.01%	0.00%
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONE	15,000.00	0.22%	0.08%
01-5005-101-	COUNTY ATTORNEY SALARY	18,816.95	0.28%	0.10%
01-5005-105-	COUNTY ATTORNEY ASST SALARY	11,591.65	0.17%	0.06%
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY	26,116.74	0.39%	0.13%
01-5005-573-	COUNTY ATTORNEY TELEPHONE/INTERNET	2,500.00	0.04%	0.01%
01-5010-101-	FISCAL COURT CLERK SALARY	10,500.00	0.16%	0.05%
01-5010-106-	CLERKS TOTAL BUDGETED SALARIES	272,100.00	4.05%	1.38%
01-5010-201-	CLERK'S SS/MED MATCH	22,000.00	0.33%	0.11%
01-5010-202-	CLERK'S RETIREMENT MATCH	62,000.00	0.92%	0.31%
01-5010-203-	CLERK'S HEALTH/LIFE MATCH	34,000.00	0.51%	0.17%
01-5010-368-	COUNTY CLERK TAX BILL PREP REIMBURSEMENT	2,700.00	0.04%	0.01%
01-5010-573-	COUNTY CLERK TELEPHONE/INTERNET	3,000.00	0.04%	0.02%
01-5015-103-	ROAD PATROL DEPUTIES SALARIES	81,200.00	1.21%	0.41%
01-5015-108-	SHERIFF TOTAL BUDGETED SALARIES	300,000.00	4.46%	1.52%
01-5015-201-	SHERIFF SS/MED MATCH	29,000.00	0.43%	0.15%
01-5015-202-	SHERIFF RETIREMENT MATCH	60,000.00	0.89%	0.30%
01-5015-203-	SHERIFF HEALTH/LIFE MATCH	32,900.00	0.49%	0.17%
01-5015-212-	SHERIFF TRAINING ENCREMENT	5,000.00	0.07%	0.03%
01-5015-573-	SHERIFF TELEPHONE/INTERNET	2,000.00	0.03%	0.01%
01-5015-902-	SHERIFFS PROP TAX/ADVERT/POSTAGE	7,500.00	0.11%	0.04%
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	35,847.90	0.53%	0.18%
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	0.25%	0.09%
01-5025-212-	FISCAL COURT TRAINING ENCREMENT	24,566.00	0.37%	0.12%
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	0.07%	0.03%
01-5025-319-	DATA SUPPORT FTAX, FPAY, FEXPRESS	29,000.00	0.43%	0.15%
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	0.04%	0.02%
01-5025-563-	FISCAL COURT POSTAGE (STAMPED ENV)	4,000.00	0.06%	0.02%
01-5025-565-	FISCAL COURT PRINTING	4,000.00	0.06%	0.02%
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	0.16%	0.05%
01-5025-576-	FISCAL COURT REIMBURSEMENT	500.00	0.01%	0.00%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	28,303.00	0.42%	0.14%
01-5040-102-	COUNTY TREASURER - SALARY	69,525.00	1.03%	0.35%
01-5040-212-	TREASURER TRAINING INCREMENT	5,000.00	0.07%	0.03%
01-5040-319-	DATA SUPPORT	1,000.00	0.01%	0.01%
01-5040-481-	COUNTY TREASURER UNIFORMS	500.00	0.01%	0.00%
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	43,000.00	0.64%	0.22%

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5047-142-	TAX ADMINISTRATOR	21,000.00	0.31%	0.11%
01-5060-101-	LAW LIBRARIAN - SALARY	1,200.00	0.02%	0.01%
01-5065-192-	ELECTION OFFICERS SALARIES	9,500.00	0.14%	0.05%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	3,000.00	0.04%	0.02%
01-5065-194-	ELECTION TABULATORS SALARIES	1,000.00	0.01%	0.01%
01-5065-199-	ELECTION OTHER PER DIEM	500.00	0.01%	0.00%
01-5065-441-	ELECTION EQUIPMENT	25,000.00	0.37%	0.13%
01-5065-565-	ELECTION PRINTING	1,000.00	0.01%	0.01%
01-5075-305-	CLAY CITY INDUSTRIAL PARK (ENGINEERING)	129,000.00	1.92%	0.66%
01-5080-175-	COURTHOUSE CUSTODIAL WAGES	29,355.00	0.44%	0.15%
01-5080-177-	COURTHOUSE CUSTODIAL MAINT. & GROUNDS WAGES	38,500.00	0.57%	0.20%
01-5080-346-	COURTHOUSE PEST CONTROL	800.00	0.01%	0.00%
01-5080-411-	COURTHOUSE SUPPLIES	15,000.00	0.22%	0.08%
01-5080-445-	MAINTENANCE OFFICE SUPPLIES	350.00	0.01%	0.00%
01-5080-481-	COURTHOUSE MAINTENANCE UNIFORM ALLOWANCE	500.00	0.01%	0.00%
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	23,000.00	0.34%	0.12%
01-5080-573-	COURTHOUSE TELEPHONES/INTERNET	5,000.00	0.07%	0.03%
01-5080-578-	COURTHOUSE UTILITIES	28,000.00	0.42%	0.14%
01-5080-721-	COURTHOUSE MAINT/EQUIPMENT	14,000.00	0.21%	0.07%
01-5080-721-A	COURTHOUSE LANDSCAPING	2,000.00	0.03%	0.01%
01-5092-548-	POWELL CFC STANTON FURNANCE RD SW	100.00	0.00%	0.00%
66 Accounts Listed		5000	1,801,102.14	26.81%
01-5102-314-	JUVENILE CONTRACTS WITH OTHER COUNTIES	1,500.00	0.02%	0.01%
01-5102-549-	JUVENILE MEDICAL SERVICES	7,500.00	0.11%	0.04%
01-5120-578-	MIDDLEFORK FIRE DEPT UTILITIES	5,500.00	0.08%	0.03%
01-5175-903-	PUBLIC ADVOCATE PROGRAM	2,000.00	0.03%	0.01%
4 Accounts Listed		5100	16,500.00	0.25%
01-5203-384-	ANIMAL SHELTER SPAY/NEUTER PROGRAM	7,500.00	0.11%	0.04%
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY	41,800.00	0.62%	0.21%
01-5205-172-A	ANIMAL SHELTER DOG WARDEN ASST	29,120.00	0.43%	0.15%
01-5205-179-	ANIMAL SHELTER PART TIME SALARY	21,012.00	0.31%	0.11%
01-5205-385-	ANIMAL SHELTER VETERINARY SUPPLIES	2,500.00	0.04%	0.01%
01-5205-402-	ANIMAL SHELTER KENNELS AND EQUIPMENT	4,000.00	0.06%	0.02%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES	4,000.00	0.06%	0.02%
01-5205-429-	ANIMAL SHELTER VEHICLE FUEL	7,500.00	0.11%	0.04%
01-5205-481-	ANIMAL CONTROL UNIFORMS	500.00	0.01%	0.00%
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET	3,000.00	0.04%	0.02%
01-5205-578-	ANIMAL SHELTER UTILITIES	7,000.00	0.10%	0.04%
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES	152,000.00	2.26%	0.77%
01-5210-315-	LANDFILL DISPOSAL	45,000.00	0.67%	0.23%
01-5210-364-	COUNTY DUMPSTER RENTAL EXPENSE	5,000.00	0.07%	0.03%
01-5210-429-	LANDFILL FUEL	32,000.00	0.48%	0.16%
01-5210-441-	LANDFILL MACHINERY & EQUIPMENT	50,000.00	0.74%	0.25%
01-5210-443-	MOTOR VEHICLE PARTS	10,000.00	0.15%	0.05%
01-5210-468-	LANDFILL OTHER SUPPLIES & MATERIALS	12,000.00	0.18%	0.06%

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5210-479-	DISPOSAL OF TIRES	2,000.00	0.03%	0.01%
01-5210-481-	LANDFILL UNIFORMS	2,000.00	0.03%	0.01%
01-5210-571-	LANDFILL MAINTENANCE AND REPAIRS	16,000.00	0.24%	0.08%
01-5210-573-	LANDFILL TELEPHONE	5,500.00	0.08%	0.03%
01-5210-576-	SOLID WASTE TRAVEL EXPENSE	2,500.00	0.04%	0.01%
01-5210-578-	LANDFILL UTILITIES	10,000.00	0.15%	0.05%
01-5212-366-	2023-2024 COMPOSTING GRANT	150,000.00	2.23%	0.76%
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR	51,500.00	0.77%	0.26%
01-5215-366-	SOLID WASTE DISPOSAL HAULING	10,000.00	0.15%	0.05%
01-5217-366-	2023-2024 RECYCLING GRANT	308,000.00	4.58%	1.56%
01-5217-468-	LITTER ABATEMENT SUPPLIES	4,000.00	0.06%	0.02%
01-5217-468-A	RECYCLING KIRBY EXPENSES	100.00	0.00%	0.00%
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA	9,950.00	0.15%	0.05%
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT	26,000.00	0.39%	0.13%
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES	130,000.00	1.93%	0.66%
01-5235-507-	SOIL CONSERVATION CONTRIBUTION	25,000.00	0.37%	0.13%
	34 Accounts Listed	5200	1,186,482.00	17.66%
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION	20,000.00	0.30%	0.10%
01-5330-344-	INDIGENT BURIALS	2,500.00	0.04%	0.01%
	2 Accounts Listed	5300	22,500.00	0.33%
01-5405-507-	BACKROADS OF APPALACHIA CONTRIBUTION	6,000.00	0.09%	0.03%
01-5405-548-	RECREATIONAL TRAILS PROGRAM	245,000.00	3.65%	1.24%
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT	125,893.76	1.87%	0.64%
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY	60,700.12	0.90%	0.31%
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH	5,000.00	0.07%	0.03%
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH	13,700.00	0.20%	0.07%
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH	8,175.00	0.12%	0.04%
	7 Accounts Listed	5400	464,468.88	6.91%
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING	5,000.00	0.07%	0.03%
01-7700-606-	2025 MACK TRUCK PAYMENT	168,221.00	2.50%	0.85%
01-7700-606-C	2025 MACK TRUCK PAYMENT	249,503.00	3.71%	1.27%
01-7700-699-	LEASE ON LAND PAYMENT	25,926.26	0.39%	0.13%
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT	74,905.00	1.11%	0.38%
	5 Accounts Listed	7700	523,555.26	7.79%
01-9100-307-	AUDITING SERVICES	55,000.00	0.82%	0.28%
01-9100-503-	GENERAL BANK CHARGES	100.00	0.00%	0.00%
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS	71,927.00	1.07%	0.37%
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMMISSIONS	14,204.00	0.21%	0.07%
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE	64,964.00	0.97%	0.33%
01-9100-531-	BOND PREMIUMS	4,000.00	0.06%	0.02%
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE	62,964.00	0.94%	0.32%
01-9100-551-	DUES JUDGES/MAGISTRATES ASSOC	2,500.00	0.04%	0.01%
01-9100-553-	DUES BLUEGRASS AREA DEVELOPMENT DIST	2,400.00	0.04%	0.01%
01-9100-555-	DUES KACO	1,500.00	0.02%	0.01%
01-9100-557-	DUES NACO/RC&D DUES	500.00	0.01%	0.00%

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
GENERAL FUND					
01-9100-599-	MISCELLANEOUS EXPENSE		1,000.00	0.01%	0.01%
	12 Accounts Listed	9100	281,059.00	4.18%	1.43%
01-9200-999-	GENERAL RESERVE FOR TRANSFER		2,047,950.84	30.48%	10.40%
	1 Accounts Listed	9200	2,047,950.84	30.48%	10.40%
01-9300-999-	GENERAL TRANSFER TO OTHER FUNDS				
	1 Accounts Listed	9300			
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH		62,065.00	0.92%	0.32%
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH		162,267.00	2.41%	0.82%
01-9400-203-	EMPLOYEE HEALTH INSURANCE		110,000.00	1.64%	0.56%
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE		3,000.00	0.04%	0.02%
01-9400-209-	GENERAL WORKERS' COMPENSATION		38,187.00	0.57%	0.19%
	5 Accounts Listed	9400	375,519.00	5.59%	1.91%
	137 Accounts Listed	GENERAL	6,719,137.12		34.13%
ROAD FUND					
02-6005-586-	ROAD FACILITIES REPAIRS ON BUILDING		40,000.00	1.31%	0.20%
	1 Accounts Listed	6000	40,000.00	1.31%	0.20%
02-6103-102-	ROAD SUPERVISOR SALARY		60,000.00	1.96%	0.30%
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY		50,000.00	1.63%	0.25%
02-6105-143-	ROAD WORKERS SALARIES		415,710.00	13.59%	2.11%
02-6105-179-	ROAD PART-TIME WORKERS		10,500.00	0.34%	0.05%
02-6105-311-	CONSTRUCTION ON ROADS		50,000.00	1.63%	0.25%
02-6105-323-	ROAD ENGINEER SERVICES		17,000.00	0.56%	0.09%
02-6105-336-	ROAD EQUIPMENT REPAIRS		28,000.00	0.92%	0.14%
02-6105-340-	ROAD VEHICLE MAINTENANCE & REPAIRS		30,000.00	0.98%	0.15%
02-6105-405-	ROAD ASPHALT		300,000.00	9.81%	1.52%
02-6105-409-	ROAD ROCK		60,000.00	1.96%	0.30%
02-6105-427-	COUNTY GARAGE SUPPLIES		7,000.00	0.23%	0.04%
02-6105-429-	ROAD VEHICLE/EQUIPMENT FUEL		45,000.00	1.47%	0.23%
02-6105-431-	ROAD CONSTRUCTION MATERIALS AND BRIDGES		100,000.00	3.27%	0.51%
02-6105-441-	ROAD MACHINERY AND EQUIPMENT		100,000.00	3.27%	0.51%
02-6105-447-	ROAD MATERIALS		30,000.00	0.98%	0.15%
02-6105-455-	PETROLEUM PRODUCTS (OTHER THAN GAS)		10,000.00	0.33%	0.05%
02-6105-469-	ROADWAY SIGNS		8,000.00	0.26%	0.04%
02-6105-471-	SALT		30,000.00	0.98%	0.15%
02-6105-475-	ROAD DEPARTMENT TOOLS		10,000.00	0.33%	0.05%
02-6105-479-	ROAD TIRES AND TUBES		8,000.00	0.26%	0.04%
02-6105-481-	ROAD UNIFORMS		7,500.00	0.25%	0.04%
02-6105-543-	ROAD CDL LICENSES		10,000.00	0.33%	0.05%
02-6105-549-	MEDICAL SERVICES		2,000.00	0.07%	0.01%
02-6105-550-	MEDICAL SUPPLIES		10,000.00	0.33%	0.05%
02-6105-573-	ROAD TELEPHONE		3,000.00	0.10%	0.02%
02-6105-576-	ROAD EMPLOYEE TRAVEL		1,000.00	0.03%	0.01%
02-6105-578-	ROAD UTILITIES		8,000.00	0.26%	0.04%
02-6105-599-	ROAD MISCELLANEOUS		100.00	0.00%	0.00%
	28 Accounts Listed	6100	1,410,810.00	46.12%	7.17%
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POWELL COUNTY FISCAL COURT
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Account	Name	Budget	% Fund	% Total
ROAD FUND				
02-7500-441-	ROAD GRADER PAYMENT	52,921.00	1.73%	0.27%
02-7500-603-	BORROWED MONEY PAYMENT			
	2 Accounts Listed	7500	52,921.00	1.73% 0.27%
02-7700-602-	2025 MACK TRUCK LEASE PAYMENT	123,398.84	4.03%	0.63%
	1 Accounts Listed	7700	123,398.84	4.03% 0.63%
02-9100-525-	INSURANCE KALF PREMIUM BUILDING	25,500.00	0.83%	0.13%
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY	47,077.00	1.54%	0.24%
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP	52,000.00	1.70%	0.26%
	3 Accounts Listed	9100	124,577.00	4.07% 0.63%
02-9200-999-	ROAD RESERVE FOR TRANSFER	1,049,233.80	34.30%	5.33%
	1 Accounts Listed	9200	1,049,233.80	34.30% 5.33%
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH	41,100.00	1.34%	0.21%
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH	105,142.00	3.44%	0.53%
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE	60,500.00	1.98%	0.31%
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE	2,000.00	0.07%	0.01%
02-9400-209-	ROAD WORKERS' COMPENSATION	29,525.00	0.97%	0.15%
	5 Accounts Listed	9400	238,267.00	7.79% 1.21%
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS	20,000.00	0.65%	0.10%
	1 Accounts Listed	9500	20,000.00	0.65% 0.10%
	42 Accounts Listed	ROAD	3,059,207.64	15.54%
JAIL FUND				
03-5101-101-	JAILERS SALARY	108,576.84	2.84%	0.55%
03-5101-103-A	CHIEF DEPUTY SALARY	75,000.00	1.96%	0.38%
03-5101-159-	DEPUTY JAILER SALARIES	1,100,000.00	28.74%	5.59%
03-5101-212-	JAILER TRAINING ENCREMENT	2,000.00	0.05%	0.01%
03-5101-316-	PRE-PAID PHONE	36,000.00	0.94%	0.18%
03-5101-321-	JAIL CONTRACT DENTAL SERVICES	6,600.00	0.17%	0.03%
03-5101-334-	JAIL BUILDING REPAIRS	20,000.00	0.52%	0.10%
03-5101-336-	JAIL EQUIPMENT REPAIRS & SUPPLIES	23,000.00	0.60%	0.12%
03-5101-346-	JAIL PEST CONTROL	2,000.00	0.05%	0.01%
03-5101-411-	JAIL CLEANING SUPPLIES	35,000.00	0.91%	0.18%
03-5101-425-	JAIL FOOD	360,000.00	9.41%	1.83%
03-5101-429-	JAIL VEHICLE FUEL	24,000.00	0.63%	0.12%
03-5101-443-	JAIL MOTOR MAINTENANCE	1,500.00	0.04%	0.01%
03-5101-445-	JAIL OFFICE SUPPLIES/EQUIPMENT	2,600.00	0.07%	0.01%
03-5101-481-	JAIL STAFF UNIFORMS	4,000.00	0.10%	0.02%
03-5101-549-	JAIL ROUTINE MEDICAL	385,000.00	10.06%	1.96%
03-5101-569-	JAILERS/STAFF TRAINING	6,000.00	0.16%	0.03%
03-5101-573-	JAIL TELEPHONE	3,500.00	0.09%	0.02%
03-5101-578-	JAIL UTILITIES	135,000.00	3.53%	0.69%
03-5101-599-	JAIL MISCELLANEOUS EXPENSE	1,000.00	0.03%	0.01%
	20 Accounts Listed	5100	2,330,776.84	60.90% 11.84%
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT	183,100.00	4.78%	0.93%
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR	75,000.00	1.96%	0.38%
03-5232-382-	DRUG TESTING	4,000.00	0.10%	0.02%

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POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
JAIL FUND				
03-5232-446-	DRUG REHAB PROJECT MATERIALS	4,500.00	0.12%	0.02%
03-5232-467-	DRUG REHAB RECREATION MATERIALS	2,000.00	0.05%	0.01%
03-5232-573-	DRUG REHAB TELEPHONE	2,800.00	0.07%	0.01%
03-5232-576-	DRUG REHAB TRAVEL/TRAINING	5,000.00	0.13%	0.03%
03-5232-725-	DRUG REHAB EQUIPMENT	2,000.00	0.05%	0.01%
	8 Accounts Listed	5200	278,400.00	7.27%
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT	452,612.50	11.83%	2.30%
	1 Accounts Listed	7700	452,612.50	11.83%
03-9100-503-	JAIL FUND BANK CHARGES	100.00	0.00%	0.00%
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS	9,000.00	0.24%	0.05%
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY	10,000.00	0.26%	0.05%
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE	7,747.00	0.20%	0.04%
03-9100-551-	JAIL ASSOCIATION DUES	750.00	0.02%	0.00%
	5 Accounts Listed	9100	27,597.00	0.72%
03-9200-999-	JAIL RESERVE FOR TRANSFER	61,936.00	1.62%	0.31%
	1 Accounts Listed	9200	61,936.00	1.62%
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH	117,939.00	3.08%	0.60%
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH	308,336.00	8.06%	1.57%
03-9400-203-	JAIL EMPLOYEE INSURANCE	192,995.00	5.04%	0.98%
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE	2,000.00	0.05%	0.01%
03-9400-209-	JAIL WORKERS' COMPENSATION	54,584.00	1.43%	0.28%
	5 Accounts Listed	9400	675,854.00	17.66%
	40 Accounts Listed	JAIL	3,827,176.34	19.44%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-5020-101-	CORONER SALARY	33,630.00	11.08%	0.17%
04-5020-103-	DEPUTY CORONER SALARIES	12,200.00	4.02%	0.06%
04-5020-429-	CORONER VEHICLE FUEL & MAINTENANCE	2,000.00	0.66%	0.01%
04-5020-445-	CORONER OFFICE SUPPLIES/EQUIPMENT	8,000.00	2.64%	0.04%
	4 Accounts Listed	5000	55,830.00	18.40%
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION	20,000.00	6.59%	0.10%
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION	27,000.00	8.90%	0.14%
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION	20,000.00	6.59%	0.10%
04-5140-723-	AMBULANCE PURCHASE	20,000.00	6.59%	0.10%
	4 Accounts Listed	5100	87,000.00	28.67%
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION	1,000.00	0.33%	0.01%
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI	3,000.00	0.99%	0.02%
	2 Accounts Listed	5300	4,000.00	1.32%
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION	5,000.00	1.65%	0.03%
	1 Accounts Listed	5400	5,000.00	1.65%
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION	6,000.00	1.98%	0.03%
	1 Accounts Listed	6200	6,000.00	1.98%
04-9200-999-	LGEA RESERVE FOR TRANSFER	119,688.00	39.44%	0.61%
	1 Accounts Listed	9200	119,688.00	39.44%
04-9300-999-	LGEA TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		

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POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-9400-201-	LGEA SS/MED MATCH	3,506.00	1.16%	0.02%
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH	9,166.00	3.02%	0.05%
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE	13,310.00	4.39%	0.07%
	3 Accounts Listed	9400	25,982.00	8.56%
	17 Accounts Listed	L.G.E.A.	303,500.00	1.54%
CSEPP FUND				
06-5135-104-	CSEPP FINANCIAL OFFICER-ADMIN SUPPORT	38,780.00	10.59%	0.20%
06-5135-107-	CSEPP COORDINATOR SALARY	74,970.00	20.48%	0.38%
06-5135-201-	CSEPP SS-MED MATCH	8,702.00	2.38%	0.04%
06-5135-202-	CSEPP RETIREMENT MATCH	21,700.00	5.93%	0.11%
06-5135-203-	CSEPP EMPLOYEE HEALTH INSURANCE	10,850.00	2.96%	0.06%
06-5135-338-	CSEPP OFFICE COST/SUPPLIES	23,000.00	6.28%	0.12%
06-5135-339-	CSEPP COMMUNICATIONS/UPGRADES/MAINT/MICROWAVE	45,000.00	12.29%	0.23%
06-5135-413-	CSEPP EOC MAINT./IP UPGRADES/UTILITIES	57,500.00	15.71%	0.29%
06-5135-445-	CSEPP RECEPTION CENTER SUPPLIES	1,000.00	0.27%	0.01%
06-5135-571-	CSEPP AUTO CALL DOWN SYSTEM	9,500.00	2.59%	0.05%
06-5135-573-	CSEPP EOC VOICE DATA LINES	11,000.00	3.00%	0.06%
06-5135-576-	CSEPP COORDINATOR TRAVEL/FUEL	6,000.00	1.64%	0.03%
06-5135-594-	CSEPP PROTECTIVE ACTION EQUIPMENT/ MAINT.	32,000.00	8.74%	0.16%
06-5135-595-	CSEPP PUBLIC OUTREACH PROGRAM	1,100.00	0.30%	0.01%
	14 Accounts Listed	5100	341,102.00	93.17%
06-9200-999-	CSEPP RESERVE FOR TRANSFER	25,000.00	6.83%	0.13%
	1 Accounts Listed	9200	25,000.00	6.83%
	15 Accounts Listed	CSEPP	366,102.00	1.86%
AMBULANCE FUND				
09-5140-107-	EMS DIRECTOR	57,000.00	3.35%	0.29%
09-5140-107-A	ASSISTANT EMS DIRECTOR	45,000.00	2.65%	0.23%
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES	670,821.00	39.46%	3.41%
09-5140-303-	EMS EMERGENCY EQUIPMENT	10,000.00	0.59%	0.05%
09-5140-320-	EMS RUN DEBT/BILLING SERVICES	125,000.00	7.35%	0.64%
09-5140-364-	AMBULANCE RENT PAYMENT	10,000.00	0.59%	0.05%
09-5140-411-	EMS CLEANING SUPPLIES	2,500.00	0.15%	0.01%
09-5140-429-	EMS VEHICLE FUEL	55,000.00	3.24%	0.28%
09-5140-445-	EMS OFFICE SUPPLIES	2,500.00	0.15%	0.01%
09-5140-446-	KBEMS GRANT EXPENDITURES	10,000.00	0.59%	0.05%
09-5140-481-	EMS STAFF UNIFORMS	8,000.00	0.47%	0.04%
09-5140-525-	EMS INSURANCE - BUILDINGS	8,000.00	0.47%	0.04%
09-5140-529-	EMS INSURANCE - LIABILITY	20,000.00	1.18%	0.10%
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT	10,000.00	0.59%	0.05%
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL	700.00	0.04%	0.00%
09-5140-550-	EMS MEDICAL SUPPLIES	95,000.00	5.59%	0.48%
09-5140-569-	EMS TRAINING	10,000.00	0.59%	0.05%
09-5140-573-	EMS TELEPHONE	4,500.00	0.26%	0.02%
09-5140-576-	EMS TRAVEL	100.00	0.01%	0.00%
09-5140-578-	EMS UTILITIES	1,400.00	0.08%	0.01%

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POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
AMBULANCE FUND				
09-5140-586-	EMS MAINTENANCE & REPAIRS BUILDINGS	4,000.00	0.24%	0.02%
09-5140-588-	EMS MAINTENANCE & REPAIRS EQUIPMENT	4,000.00	0.24%	0.02%
09-5140-592-	EMS MAINTENANCE & REPAIRS VEHICLE	25,000.00	1.47%	0.13%
	23 Accounts Listed	5100	1,178,521.00	69.32%
09-7500-723-	AMBULANCE PAYMENT	23,838.84	1.40%	0.12%
	1 Accounts Listed	7500	23,838.84	1.40%
09-9200-999-	EMS RESERVE FOR TRANSFER	103,010.16	6.06%	0.52%
	1 Accounts Listed	9200	103,010.16	6.06%
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE	59,351.00	3.49%	0.30%
09-9400-202-	EMS RETIREMENT, COUNTY SHARE	155,165.00	9.13%	0.79%
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE	116,886.00	6.88%	0.59%
09-9400-208-	EMS UNEMPLOYEMENT INSURANCE	2,000.00	0.12%	0.01%
09-9400-209-	EMS WORKERS' COMPENSATION	61,328.00	3.61%	0.31%
	5 Accounts Listed	9400	394,730.00	23.22%
	30 Accounts Listed	AMBULANCE	1,700,100.00	8.64%
FOREST FIRE PROTECTION FUND				
12-5150-902-	FORESTRY FUND FIRE PROTECTION	1,550.00	64.58%	0.01%
	1 Accounts Listed	5100	1,550.00	64.58%
12-9200-999-	FIRE PROTECTION RESERVE FOR TRANSFER	850.00	35.42%	0.00%
	1 Accounts Listed	9200	850.00	35.42%
	2 Accounts Listed	FOREST FIRE	2,400.00	0.01%
GRANTS				
78-5130-416-179	CERT EMERGENCY RESPONSE TEAM	5,800.00	5.35%	0.03%
78-5130-429-179	CERT FUEL	1,000.00	0.92%	0.01%
78-5130-551-	BERT DUES	2,750.00	2.54%	0.01%
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR	20,000.00	18.46%	0.10%
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.	7,500.00	6.92%	0.04%
78-5135-429-008	DES/EMA FUEL	1,500.00	1.38%	0.01%
78-5135-446-008	DES EQUIPMENT & SUPPLIES	10,000.00	9.23%	0.05%
78-5135-446-079	HOMELAND SEC. EMAWMD EQUIPMENT & SUP	3,287.00	3.03%	0.02%
78-5135-499-008	OTHER SUPPLIES AND MATERIALS	500.00	0.46%	0.00%
78-5135-551-008	KYEMA DUES	150.00	0.14%	0.00%
78-5135-574-	DES/EMA TRAINING	1,500.00	1.38%	0.01%
78-5135-599-	DES/EMA MISC. EXPENSE	500.00	0.46%	0.00%
78-5135-739-008	DES/EMA WARNING SIREN PROJECT	15,000.00	13.85%	0.08%
	13 Accounts Listed	5100	69,487.00	64.14%
78-5405-519-	NATURE RESERVE EXPENSES			
	1 Accounts Listed	5400		
78-9200-999-	GRANTS - RESERVE FOR TRANSFER	30,681.00	28.32%	0.16%
	1 Accounts Listed	9200	30,681.00	28.32%
78-9400-201-008	DES/EMA SS/MED MATCH	2,104.00	1.94%	0.01%
78-9400-202-008	DES/EMA RETIREMENT MATCH	6,000.00	5.54%	0.03%
78-9400-203-008	DES/EMA HEALTH INSURANCE	60.00	0.06%	0.00%
	3 Accounts Listed	9400	8,164.00	7.54%
	18 Accounts Listed	GRANTS	108,332.00	0.55%

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
80-5305-742-	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT	9,650.78	100.00%	0.05%
	1 Accounts Listed 5300	9,650.78	100.00%	0.05%
	1 Accounts Listed CDBG GRANT	9,650.78		0.05%
ALCOHOL BEVERAGE SALES				
81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS	21,000.00	8.24%	0.11%
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS	12,000.00	4.71%	0.06%
81-5050-167-	ALCOHOL BEVERAGE CLERKS	14,400.00	5.65%	0.07%
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES	60,000.00	23.53%	0.30%
81-5050-446-	ALCOHOL BEVERAGE OFFICE SUPPLIES/EQUIPMENT	80,000.00	31.37%	0.41%
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE	2,000.00	0.78%	0.01%
81-5050-576-	ALCOHOL BEVERAGE TRAVEL EXPENSE	5,000.00	1.96%	0.03%
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE	3,000.00	1.18%	0.02%
	8 Accounts Listed 5000	197,400.00	77.41%	1.00%
81-9200-999-	ALCOHOL BEVERAGE RESERVE FOR TRANSFER	48,000.00	18.82%	0.24%
	1 Accounts Listed 9200	48,000.00	18.82%	0.24%
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH	2,600.00	1.02%	0.01%
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH	7,000.00	2.75%	0.04%
	2 Accounts Listed 9400	9,600.00	3.76%	0.05%
	11 Accounts Listed ALCOHOL SALES	255,000.00		1.30%
AMERICAN RESCUE PLAN ACT FUND				
84-9100-305-	ARPA - ARCHITECT SERVICES -EMS BLDG			
84-9100-499-	ARPA ADMINISTRATIVE EXPENSES & SUPPLIES			
84-9100-723-	ARPA - MOTOR VEHICLE (CORONER)			
84-9100-742-	ARPA - BUILDING CONSTRUCTION - EMS BLDG			
	4 Accounts Listed 9100			
84-9200-999-	ARPA - RESERVE FOR TRANSFER	1,538,577.00	100.00%	7.82%
	1 Accounts Listed 9200	1,538,577.00	100.00%	7.82%
	5 Accounts Listed ARPA	1,538,577.00		7.82%
WIRELESS DISPATCH				
85-5140-159-	E911 DISPATCHERS SALARY	327,640.00	39.03%	1.66%
85-5140-399-	E911 AT&T/TELEPHONE	40,000.00	4.76%	0.20%
85-5146-105-	E911 DISPATCHER ASSISTANT	42,500.00	5.06%	0.22%
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY	56,000.00	6.67%	0.28%
85-5146-185-	E911 MAPPING OFFICER SALARY	8,000.00	0.95%	0.04%
85-5146-319-	E911 MAPPING SOFTWARE	7,500.00	0.89%	0.04%
85-5146-446-	E911 EQUIPMENT & SUPPLIES	10,000.00	1.19%	0.05%
85-5146-576-	E911 TRAVEL/CONTINUING EDUCATION	5,000.00	0.60%	0.03%
85-5146-588-	E911 EQUIPMENT MAINT/UPGRADE	3,500.00	0.42%	0.02%
85-5146-599-	E911 MISC EXPENSE	500.00	0.06%	0.00%
	10 Accounts Listed 5100	500,640.00	59.63%	2.54%
85-9200-999-	E911 RESERVE FOR TRANSFER	152,804.00	18.20%	0.78%
	1 Accounts Listed 9200	152,804.00	18.20%	0.78%
85-9300-999-	E911 TRANSFER TO OTHER FUNDS			
	1 Accounts Listed 9300			
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH	33,250.00	3.96%	0.17%

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
WIRELESS DISPATCH				
85-9400-202-	E911 EMPLOYEE RETIREMENT	86,850.00	10.34%	0.44%
85-9400-203-	E911 EMPLOYEE INSURANCE	62,960.00	7.50%	0.32%
85-9400-209-	E911 WORKERS' COMPENSATION	3,056.00	0.36%	0.02%
	4 Accounts Listed 9400	186,116.00	22.17%	0.95%
	16 Accounts Listed DISPATCH	839,560.00		4.26%
POWELL COUNTY TRANSIENT TAX FUND				
86-5420-902-	TRANSIT TAX PAYMENTS	260,000.00	100.00%	1.32%
	1 Accounts Listed 5400	260,000.00	100.00%	1.32%
86-9200-999-	TRANSIENT TAX RESERVE FOR TRANSFERS			
	1 Accounts Listed 9200			
	2 Accounts Listed TRANSIENT TAX	260,000.00		1.32%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES	35,000.00	71.28%	0.18%
	1 Accounts Listed 5000	35,000.00	71.28%	0.18%
87-9200-999-	COUNTY CLERK STORAGE FEE RESERVE FOR TRANSFER	14,100.00	28.72%	0.07%
	1 Accounts Listed 9200	14,100.00	28.72%	0.07%
	2 Accounts Listed CLERK STOR FEES	49,100.00		0.25%
OPIOID SETTLEMENT FUNDS				
88-9100-515-	OPIOID - EXPENDITURES			
88-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING, ETC.			
	2 Accounts Listed 9100			
88-9200-999-	OPIOID SETTLEMENT FUNDS RESERVE FOR TRANSFER	648,450.00	100.00%	3.29%
	1 Accounts Listed 9200	648,450.00	100.00%	3.29%
	3 Accounts Listed OPIOID FUNDS	648,450.00		3.29%
	341 Accounts Listed 15 Funds listed totaling	19,686,292.88		

FY 2025-2026 Budget Appropriations

POWELL COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5/15/25

Signed Ed O B S
County Judge/Executive

Approved as to Form and Classification

Date 5/21/2025

Signed Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Powell County Fiscal Court, Commonwealth of Kentucky, on this the 10th day of June 2025

Signed Ed O B S
County Judge/Executive

Attest Julie Evers
County Clerk

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-4101- -	REAL PROPERTY TAXES		510,000.00	7.59%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES		5,500.00	0.08%
01-4103- -	MOTOR VEHICLE/ADVALOREM PROPERTY TAX		130,000.00	1.93%
01-4104- -	DELIQUENT PROPERTY TAX		32,000.00	0.48%
01-4107- -	UNMINED MINERALS TAX		4,000.00	0.06%
01-4113- -	2025-2026 RECYCLING GRANT		308,000.00	4.58%
01-4130- -	BANK FRANCHISES		40,500.00	0.60%
01-4131- -	SHERIFF - FRANCHISE TAX		85,000.00	1.27%
01-4134- -	OCCUPATIONAL LICENSE TAX		1,800,000.00	26.79%
01-4135- -	DEED TRANSFER		60,000.00	0.89%
01-4137- -	INSURANCE TAX		590,000.00	8.78%
	11 Accounts Listed	4100	3,565,000.00	18.11%
01-4210- -	IN LIEU OF TAX RECEIPTS - NIFCO		25,000.00	0.37%
	1 Accounts Listed	4200	25,000.00	0.13%
01-4302- -	EXCESS FEES - CLERK		55,000.00	0.82%
01-4304- -	EXCESS FEES - SHERIFF		100.00	0.00%
	2 Accounts Listed	4300	55,100.00	0.28%
01-4401- -	BUSINESS LICENSE		75,000.00	1.12%
01-4402- -	ALCOHOL BEVERAGE ANNUAL LICENSE FEES		12,000.00	0.18%
	2 Accounts Listed	4400	87,000.00	0.44%
01-4505- -	MOTOR VEHICLE - OTHER COUNTIES		30,000.00	0.45%
01-4506- -	LITTER ABATEMENT PROGRAM		20,000.00	0.30%
01-4510- -	STATE GRANTS		200,000.00	2.98%
01-4510- -A	RECREATION TRAILS PROGRAM		245,000.00	3.65%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT		100.00	0.00%
01-4521- -	BOARD OF ASSESSMENTS		150.00	0.00%
01-4522- -	LEGAL PROCESS TAX		100.00	0.00%
01-4523- -	ANIMAL SHELTER DOG LICENSE		1,000.00	0.01%
01-4532- -	AOC SPACE RENTAL		80,000.00	1.19%
01-4561- -	MISCELLANEOUS/AOC FACILITY FEE		17,000.00	0.25%
	10 Accounts Listed	4500	593,350.00	3.01%
01-4602- -	RUMPKE FRANCHISE FEE		20,000.00	0.30%
01-4603- -	TRANSFER STATION/GARBAGE FEE		172,000.00	2.56%
01-4604- -	CLAY CLAY INDUSTRIAL PARK PROJECT		129,000.00	1.92%
01-4609- -	ANIMAL SHELTER RESCUE/ADOPTION		11,000.00	0.16%
01-4616- -	RED RIVER WASTE WATER AUTH REIMBURSEMENT		183,300.00	2.73%
01-4644- -	SHERIFF - WARRANT SERVICE FEES		100.00	0.00%
	6 Accounts Listed	4600	515,400.00	2.62%
01-4704- -	SURPLUS PROPERTY		100.00	0.00%
01-4711- -	COUNTY DUMPSTERS RENTAL		6,000.00	0.09%
01-4713- -	RECYCLING RECEIPTS		55,000.00	0.82%
01-4713- -A	CURBSIDE RECYCLING RECEIPTS		15,000.00	0.22%
01-4727- -	REIMBURSEMENT		5,000.00	0.07%
01-4727- -B	INDUSTRIAL DEV. TOTAL PAYROLL REIMB.		60,000.00	0.89%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-4728- -	ANIMAL SHELTER DONATIONS		2,500.00	0.04%
01-4731- -	MISCELLANEOUS REVENUES		12,000.00	0.18%
01-4733- -	INSURANCE REIMBURSEMENT		7,000.00	0.10%
01-4734- -	CLERKS SALARY BUDGETED REIMBURSEMENT		392,100.00	5.84%
01-4734- -A	SHERIFF SALARY BUDGETED REIMBURSEMENT		300,000.00	4.46%
01-4773- -	WORKERS COMPENSATION REFUND		42,000.00	0.63%
01-4799- -	SHERIFF ADVERTISING		100.00	0.00%
01-4799- -A	COMPOSTING RECEIPTS		3,000.00	0.04%
	14 Accounts Listed	4700	899,800.00	4.57%
01-4801- -	GENERAL INTEREST EARNED		21,000.00	0.31%
	1 Accounts Listed	4800	21,000.00	0.11%
01-4901- -	SURPLUS FROM PRIOR YEAR		1,100,000.00	16.37%
01-4903- -	GENERAL FUND ADJUST TO PRIOR YEAR SURPLUS			
01-4909- -	TRANSFERS TO OTHER FUNDS		(956,248.00)	-14.23%
01-4910- -	TRANSFER FROM ROAD FUND (ROAD COST ALLOC)		157,321.36	2.34%
01-4910- -A	TRANSFERS FROM OTHER FUNDS			
01-4912- -	GOVERNMENTAL LEASING RECEIPTS(HOLLERWOOD)		125,893.76	1.87%
01-4912- -B	GOVERNMENTAL LEASING RECEIPTS(MACK TRUCK)		320,520.00	4.77%
01-4912- -C	GOVERNMENTAL LEASING RECEIPTS(MACK TRUCK)		210,000.00	3.13%
	8 Accounts Listed	4900	957,487.12	4.86%
	55 Accounts Listed	Total Revenues	6,719,137.12	

GENERAL FUND				
01-5001-101-	COUNTY JUDGE EXEC SALARY		108,576.84	1.62%
01-5001-103-	DEPUTY JUDGE EXEC SALARY		14,000.00	0.21%
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY		32,573.06	0.48%
01-5001-212-	COUNTY JUDGE EXEC TRAINING ENCREMENT		4,680.00	0.07%
01-5001-429-	COUNTY JUDGE EXEC VEHICLE FUEL		6,000.00	0.09%
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT		3,000.00	0.04%
01-5001-443-	COUNTY JUDGE EXEC REPAIRS TO VEHICLES		2,000.00	0.03%
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES		3,000.00	0.04%
01-5001-481-	COUNTY JUDGE EXEC STAFF UNIFORM ALLOWANCE		800.00	0.01%
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONE		15,000.00	0.22%
01-5005-101-	COUNTY ATTORNEY SALARY		18,816.95	0.28%
01-5005-105-	COUNTY ATTORNEY ASST SALARY		11,591.65	0.17%
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY		26,116.74	0.39%
01-5005-573-	COUNTY ATTORNEY TELEPHONE/INTERNET		2,500.00	0.04%
01-5010-101-	FISCAL COURT CLERK SALARY		10,500.00	0.16%
01-5010-106-	CLERKS TOTAL BUDGETED SALARIES		272,100.00	4.05%
01-5010-201-	CLERK'S SS/MED MATCH		22,000.00	0.33%
01-5010-202-	CLERK'S RETIREMENT MATCH		62,000.00	0.92%
01-5010-203-	CLERK'S HEALTH/LIFE MATCH		34,000.00	0.51%
01-5010-368-	COUNTY CLERK TAX BILL PREP REIMBURSEMENT		2,700.00	0.04%
01-5010-573-	COUNTY CLERK TELEPHONE/INTERNET		3,000.00	0.04%
01-5015-103-	ROAD PATROL DEPUTIES SALARIES		81,200.00	1.21%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
GENERAL FUND			
01-5015-108-	SHERIFF TOTAL BUDGETED SALARIES	300,000.00	4.46%
01-5015-201-	SHERIFF SS/MED MATCH	29,000.00	0.43%
01-5015-202-	SHERIFF RETIREMENT MATCH	60,000.00	0.89%
01-5015-203-	SHERIFF HEALTH/LIFE MATCH	32,900.00	0.49%
01-5015-212-	SHERIFF TRAINING ENCREMENT	5,000.00	0.07%
01-5015-573-	SHERIFF TELEPHONE/INTERNET	2,000.00	0.03%
01-5015-902-	SHERIFFS PROP TAX/ADVERT/POSTAGE	7,500.00	0.11%
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	35,847.90	0.53%
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	0.25%
01-5025-212-	FISCAL COURT TRAINING ENCREMENT	24,566.00	0.37%
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	0.07%
01-5025-319-	DATA SUPPORT FTAX, FPAY, FEXPRESS	29,000.00	0.43%
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	0.04%
01-5025-563-	FISCAL COURT POSTAGE (STAMPED ENV)	4,000.00	0.06%
01-5025-565-	FISCAL COURT PRINTING	4,000.00	0.06%
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	0.16%
01-5025-576-	FISCAL COURT REIMBURSEMENT	500.00	0.01%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	28,303.00	0.42%
01-5040-102-	COUNTY TREASURER - SALARY	69,525.00	1.03%
01-5040-212-	TREASURER TRAINING INCREMENT	5,000.00	0.07%
01-5040-319-	DATA SUPPORT	1,000.00	0.01%
01-5040-481-	COUNTY TREASURER UNIFORMS	500.00	0.01%
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	43,000.00	0.64%
01-5047-142-	TAX ADMINISTRATOR	21,000.00	0.31%
01-5060-101-	LAW LIBRARIAN - SALARY	1,200.00	0.02%
01-5065-192-	ELECTION OFFICERS SALARIES	9,500.00	0.14%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	3,000.00	0.04%
01-5065-194-	ELECTION TABULATORS SALARIES	1,000.00	0.01%
01-5065-199-	ELECTION OTHER PER DIEM	500.00	0.01%
01-5065-441-	ELECTION EQUIPMENT	25,000.00	0.37%
01-5065-565-	ELECTION PRINTING	1,000.00	0.01%
01-5075-305-	CLAY CITY INDUSTRIAL PARK (ENGINEERING)	129,000.00	1.92%
01-5080-175-	COURTHOUSE CUSTODIAL WAGES	29,355.00	0.44%
01-5080-177-	COURTHOUSE CUSTODIAL MAINT. & GROUNDS WAGES	38,500.00	0.57%
01-5080-346-	COURTHOUSE PEST CONTROL	800.00	0.01%
01-5080-411-	COURTHOUSE SUPPLIES	15,000.00	0.22%
01-5080-445-	MAINTENANCE OFFICE SUPPLIES	350.00	0.01%
01-5080-481-	COURTHOUSE MAINTENANCE UNIFORM ALLOWANCE	500.00	0.01%
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	23,000.00	0.34%
01-5080-573-	COURTHOUSE TELEPHONES/INTERNET	5,000.00	0.07%
01-5080-578-	COURTHOUSE UTILITIES	28,000.00	0.42%
01-5080-721-	COURTHOUSE MAINT/EQUIPMENT	14,000.00	0.21%
01-5080-721-A	COURTHOUSE LANDSCAPING	2,000.00	0.03%
01-5092-548-	POWELL CFC STANTON FURNANCE RD SW	100.00	0.00%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
66 Accounts Listed		5000	1,801,102.14	9.15%
01-5102-314-	JUVENILE CONTRACTS WITH OTHER COUNTIES		1,500.00	0.02%
01-5102-549-	JUVENILE MEDICAL SERVICES		7,500.00	0.11%
01-5120-578-	MIDDLEFORK FIRE DEPT UTILITIES		5,500.00	0.08%
01-5175-903-	PUBLIC ADVOCATE PROGRAM		2,000.00	0.03%
4 Accounts Listed		5100	16,500.00	0.08%
01-5203-384-	ANIMAL SHELTER SPAY/NEUTER PROGRAM		7,500.00	0.11%
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY		41,800.00	0.62%
01-5205-172-A	ANIMAL SHELTER DOG WARDEN ASST		29,120.00	0.43%
01-5205-179-	ANIMAL SHELTER PART TIME SALARY		21,012.00	0.31%
01-5205-385-	ANIMAL SHELTER VETERINARY SUPPLIES		2,500.00	0.04%
01-5205-402-	ANIMAL SHELTER KENNELS AND EQUIPMENT		4,000.00	0.06%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES		4,000.00	0.06%
01-5205-429-	ANIMAL SHELTER VEHICLE FUEL		7,500.00	0.11%
01-5205-481-	ANIMAL CONTROL UNIFORMS		500.00	0.01%
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET		3,000.00	0.04%
01-5205-578-	ANIMAL SHELTER UTILITIES		7,000.00	0.10%
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES		152,000.00	2.26%
01-5210-315-	LANDFILL DISPOSAL		45,000.00	0.67%
01-5210-364-	COUNTY DUMPSTER RENTAL EXPENSE		5,000.00	0.07%
01-5210-429-	LANDFILL FUEL		32,000.00	0.48%
01-5210-441-	LANDFILL MACHINERY & EQUIPMENT		50,000.00	0.74%
01-5210-443-	MOTOR VEHICLE PARTS		10,000.00	0.15%
01-5210-468-	LANDFILL OTHER SUPPLIES & MATERIALS		12,000.00	0.18%
01-5210-479-	DISPOSAL OF TIRES		2,000.00	0.03%
01-5210-481-	LANDFILL UNIFORMS		2,000.00	0.03%
01-5210-571-	LANDFILL MAINTENANCE AND REPAIRS		16,000.00	0.24%
01-5210-573-	LANDFILL TELEPHONE		5,500.00	0.08%
01-5210-576-	SOLID WASTE TRAVEL EXPENSE		2,500.00	0.04%
01-5210-578-	LANDFILL UTILITIES		10,000.00	0.15%
01-5212-366-	2023-2024 COMPOSTING GRANT		150,000.00	2.23%
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR		51,500.00	0.77%
01-5215-366-	SOLID WASTE DISPOSAL HAULING		10,000.00	0.15%
01-5217-366-	2023-2024 RECYCLING GRANT		308,000.00	4.58%
01-5217-468-	LITTER ABATEMENT SUPPLIES		4,000.00	0.06%
01-5217-468-A	RECYCLING KIRBY EXPENSES		100.00	0.00%
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA		9,950.00	0.15%
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT		26,000.00	0.39%
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES		130,000.00	1.93%
01-5235-507-	SOIL CONSERVATION CONTRIBUTION		25,000.00	0.37%
34 Accounts Listed		5200	1,186,482.00	6.03%
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION		20,000.00	0.30%
01-5330-344-	INDIGENT BURIALS		2,500.00	0.04%
2 Accounts Listed		5300	22,500.00	0.11%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-5405-507-	BACKROADS OF APPALACHIA CONTRIBUTION		6,000.00	0.20%
01-5405-548-	RECREATIONAL TRAILS PROGRAM		245,000.00	3.65%
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT		125,893.76	1.87%
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY		60,700.12	0.90%
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH		5,000.00	0.07%
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH		13,700.00	0.20%
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH		8,175.00	0.12%
	7 Accounts Listed	5400	464,468.88	2.36%
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING		5,000.00	0.07%
01-7700-606-	2025 MACK TRUCK PAYMENT		168,221.00	2.50%
01-7700-606-C	2025 MACK TRUCK PAYMENT		249,503.00	3.71%
01-7700-699-	LEASE ON LAND PAYMENT		25,926.26	0.39%
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT		74,905.00	1.11%
	5 Accounts Listed	7700	523,555.26	2.66%
01-9100-307-	AUDITING SERVICES		55,000.00	0.82%
01-9100-503-	GENERAL BANK CHARGES		100.00	0.00%
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS		71,927.00	1.07%
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMISSIONS		14,204.00	0.21%
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE		64,964.00	0.97%
01-9100-531-	BOND PREMIUMS		4,000.00	0.06%
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE		62,964.00	0.94%
01-9100-551-	DUES JUDGES/MAGISTRATES ASSOC		2,500.00	0.04%
01-9100-553-	DUES BLUEGRASS AREA DEVELOPMENT DIST		2,400.00	0.04%
01-9100-555-	DUES KACO		1,500.00	0.02%
01-9100-557-	DUES NACO/RC&D DUES		500.00	0.01%
01-9100-599-	MISCELLANEOUS EXPENSE		1,000.00	0.01%
	12 Accounts Listed	9100	281,059.00	1.43%
01-9200-999-	GENERAL RESERVE FOR TRANSFER		2,047,950.84	30.48%
	1 Accounts Listed	9200	2,047,950.84	10.40%
01-9300-999-	GENERAL TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH		62,065.00	0.92%
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH		162,267.00	2.41%
01-9400-203-	EMPLOYEE HEALTH INSURANCE		110,000.00	1.64%
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE		3,000.00	0.04%
01-9400-209-	GENERAL WORKERS' COMPENSATION		38,187.00	0.57%
	5 Accounts Listed	9400	375,519.00	1.91%
	137 Accounts Listed	Total Appropriations	6,719,137.12	
ROAD FUND				
02-4205- -	NATIONAL FOREST RECEIPTS		40,000.00	1.31%
	1 Accounts Listed	4200	40,000.00	0.20%
02-4503- -	EMERGENCY ROAD REPAIR (FEDERAL REIMB)		600,000.00	19.61%
02-4514- -A	ROAD BRIDGE ALLOTMENT		100,000.00	3.27%
02-4514- -B	ROAD RS/FLEX AID		179,779.00	5.88%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
ROAD FUND				
02-4514- -C	ROAD FD 39 FUNDS		258,000.00	8.43%
02-4516- -	TRUCK LICENSE REFUND		230,000.00	7.52%
02-4517- -	DRIVER'S LICENSE REFUND		3,000.00	0.10%
02-4518- -	COUNTY ROAD AID		1,000,000.00	32.69%
	7 Accounts Listed	4500	2,370,779.00	12.04%
02-4704- -	ROAD SURPLUS PROPERTY		6,000.00	0.20%
02-4727- -	ROAD REIMBURSEMENTS		5,000.00	0.16%
02-4733- -	ROAD INSURANCE REIMBURSEMENT		1,250.00	0.04%
	3 Accounts Listed	4700	12,250.00	0.06%
02-4801- -	ROAD INTEREST EARNED		7,500.00	0.25%
	1 Accounts Listed	4800	7,500.00	0.04%
02-4901- -	ROAD SURPLUS PRIOR YEAR		500,000.00	16.34%
02-4903- -	ROAD FUND ADJUST FOR PRIOR YEAR SUPPLS			
02-4909- -	ROAD TRANSFER TO GENERAL FUND		(157,321.36)	-5.14%
02-4910- -	ROAD - TRANSFER FROM OTHER FUNDS			
02-4912- -	GOVERNMENTAL LEASING ACT RECEIPTS		286,000.00	9.35%
	5 Accounts Listed	4900	628,678.64	3.19%
	17 Accounts Listed	Total Revenues	3,059,207.64	

ROAD FUND				
02-6005-586-	ROAD FACILITIES REPAIRS ON BUILDING		40,000.00	1.31%
	1 Accounts Listed	6000	40,000.00	0.20%
02-6103-102-	ROAD SUPERVISOR SALARY		60,000.00	1.96%
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY		50,000.00	1.63%
02-6105-143-	ROAD WORKERS SALARIES		415,710.00	13.59%
02-6105-179-	ROAD PART-TIME WORKERS		10,500.00	0.34%
02-6105-311-	CONSTRUCTION ON ROADS		50,000.00	1.63%
02-6105-323-	ROAD ENGINEER SERVICES		17,000.00	0.56%
02-6105-336-	ROAD EQUIPMENT REPAIRS		28,000.00	0.92%
02-6105-340-	ROAD VEHICLE MAINTENANCE & REPAIRS		30,000.00	0.98%
02-6105-405-	ROAD ASPHALT		300,000.00	9.81%
02-6105-409-	ROAD ROCK		60,000.00	1.96%
02-6105-427-	COUNTY GARAGE SUPPLIES		7,000.00	0.23%
02-6105-429-	ROAD VEHICLE/EQUIPMENT FUEL		45,000.00	1.47%
02-6105-431-	ROAD CONSTRUCTION MATERIALS AND BRIDGES		100,000.00	3.27%
02-6105-441-	ROAD MACHINERY AND EQUIPMENT		100,000.00	3.27%
02-6105-447-	ROAD MATERIALS		30,000.00	0.98%
02-6105-455-	PETROLEUM PRODUCTS (OTHER THAN GAS)		10,000.00	0.33%
02-6105-469-	ROADWAY SIGNS		8,000.00	0.26%
02-6105-471-	SALT		30,000.00	0.98%
02-6105-475-	ROAD DEPARTMENT TOOLS		10,000.00	0.33%
02-6105-479-	ROAD TIRES AND TUBES		8,000.00	0.26%
02-6105-481-	ROAD UNIFORMS		7,500.00	0.25%
02-6105-543-	ROAD CDL LICENSES		10,000.00	0.33%
02-6105-549-	MEDICAL SERVICES		2,000.00	0.07%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
ROAD FUND				
02-6105-550-	MEDICAL SUPPLIES		10,000.00	0.33%
02-6105-573-	ROAD TELEPHONE		3,000.00	0.10%
02-6105-576-	ROAD EMPLOYEE TRAVEL		1,000.00	0.03%
02-6105-578-	ROAD UTILITIES		8,000.00	0.26%
02-6105-599-	ROAD MISCELLANEOUS		100.00	0.00%
	28 Accounts Listed	6100	1,410,810.00	7.17%
02-7500-441-	ROAD GRADER PAYMENT		52,921.00	1.73%
02-7500-603-	BORROWED MONEY PAYMENT			
	2 Accounts Listed	7500	52,921.00	0.27%
02-7700-602-	2025 MACK TRUCK LEASE PAYMENT		123,398.84	4.03%
	1 Accounts Listed	7700	123,398.84	0.63%
02-9100-525-	INSURANCE KALF PREMIUM BUILDING		25,500.00	0.83%
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY		47,077.00	1.54%
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP		52,000.00	1.70%
	3 Accounts Listed	9100	124,577.00	0.63%
02-9200-999-	ROAD RESERVE FOR TRANSFER		1,049,233.80	34.30%
	1 Accounts Listed	9200	1,049,233.80	5.33%
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH		41,100.00	1.34%
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH		105,142.00	3.44%
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE		60,500.00	1.98%
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE		2,000.00	0.07%
02-9400-209-	ROAD WORKERS' COMPENSATION		29,525.00	0.97%
	5 Accounts Listed	9400	238,267.00	1.21%
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS		20,000.00	0.65%
	1 Accounts Listed	9500	20,000.00	0.10%
	42 Accounts Listed	Total Appropriations	3,059,207.64	
JAIL FUND				
03-4504- -	DRUG REHABILITATION PROGRAM GRANT		310,000.00	8.10%
03-4533- -	STATE/JAIL ALLOTMENT		53,000.00	1.38%
03-4534- -	JAIL MEDICAL		140,000.00	3.66%
03-4534- -01	JAIL MEDICAL CATISTROPHIC		5,000.00	0.13%
03-4535- -	JAIL COURT COST COLLECTION - HB452		2,500.00	0.07%
03-4536- -	JAIL CONTRACTS WITH OTHER COUNTIES		15,000.00	0.39%
03-4537- -	STATE PRISONERS		2,200,000.00	57.48%
03-4537- -01	HB 556 JAIL - ATTENDANCE & PROGRAMING		440,000.00	11.50%
03-4538- -	DUI		2,500.00	0.07%
03-4543- -	JAIL MISC PAYMENTS		3,500.00	0.09%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUND - HB463		36,000.00	0.94%
	11 Accounts Listed	4500	3,207,500.00	16.29%
03-4634- -	BOOKING FEE		15,000.00	0.39%
03-4634- -01	HOUSING PER DIEM FEE		25,000.00	0.65%
03-4699- -	INMATE MEDICAL COPAYS -NURSE/DOCTOR		8,300.00	0.22%
	3 Accounts Listed	4600	48,300.00	0.25%
03-4702- -	JAIL PHONE COMMISSIONS		100,000.00	2.61%
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FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
JAIL FUND				
03-4731- -	JAIL MISCELLANEOUS REVENUES		3,450.50	0.09%
	2 Accounts Listed	4700	103,450.50	0.53%
03-4801- -	JAIL INTEREST EARNED		200.00	0.01%
	1 Accounts Listed	4800	200.00	0.00%
03-4901- -	JAIL SURPLUS FROM PRIOR YEARS		127,725.84	3.34%
03-4903- -	JAIL ADJUST FOR PRIOR YEAR SURPLUS			
03-4909- -	JAIL TRANSFER TO OTHER FUNDS			
03-4910- -	JAIL TRANSFER FROM GENERAL FUND		340,000.00	8.88%
	4 Accounts Listed	4900	467,725.84	2.38%
	21 Accounts Listed	Total Revenues	3,827,176.34	
JAIL FUND				
03-5101-101-	JAILERS SALARY		108,576.84	2.84%
03-5101-103-A	CHIEF DEPUTY SALARY		75,000.00	1.96%
03-5101-159-	DEPUTY JAILER SALARIES		1,100,000.00	28.74%
03-5101-212-	JAILER TRAINING ENCREMENT		2,000.00	0.05%
03-5101-316-	PRE-PAID PHONE		36,000.00	0.94%
03-5101-321-	JAIL CONTRACT DENTAL SERVICES		6,600.00	0.17%
03-5101-334-	JAIL BUILDING REPAIRS		20,000.00	0.52%
03-5101-336-	JAIL EQUIPMENT REPAIRS & SUPPLIES		23,000.00	0.60%
03-5101-346-	JAIL PEST CONTROL		2,000.00	0.05%
03-5101-411-	JAIL CLEANING SUPPLIES		35,000.00	0.91%
03-5101-425-	JAIL FOOD		360,000.00	9.41%
03-5101-429-	JAIL VEHICLE FUEL		24,000.00	0.63%
03-5101-443-	JAIL MOTOR MAINTENANCE		1,500.00	0.04%
03-5101-445-	JAIL OFFICE SUPPLIES/EQUIPMENT		2,600.00	0.07%
03-5101-481-	JAIL STAFF UNIFORMS		4,000.00	0.10%
03-5101-549-	JAIL ROUTINE MEDICAL		385,000.00	10.06%
03-5101-569-	JAILERS/STAFF TRAINING		6,000.00	0.16%
03-5101-573-	JAIL TELEPHONE		3,500.00	0.09%
03-5101-578-	JAIL UTILITIES		135,000.00	3.53%
03-5101-599-	JAIL MISCELLANEOUS EXPENSE		1,000.00	0.03%
	20 Accounts Listed	5100	2,330,776.84	11.84%
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT		183,100.00	4.78%
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR		75,000.00	1.96%
03-5232-382-	DRUG TESTING		4,000.00	0.10%
03-5232-446-	DRUG REHAB PROJECT MATERIALS		4,500.00	0.12%
03-5232-467-	DRUG REHAB RECREATION MATERIALS		2,000.00	0.05%
03-5232-573-	DRUG REHAB TELEPHONE		2,800.00	0.07%
03-5232-576-	DRUG REHAB TRAVEL/TRAINING		5,000.00	0.13%
03-5232-725-	DRUG REHAB EQUIPMENT		2,000.00	0.05%
	8 Accounts Listed	5200	278,400.00	1.41%
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT		452,612.50	11.83%
	1 Accounts Listed	7700	452,612.50	2.30%
03-9100-503-	JAIL FUND BANK CHARGES		100.00	0.00%
FiscalBooks™ by Fiscalsoft®				

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
JAIL FUND				
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS		9,000.00	0.24%
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY		10,000.00	0.26%
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE		7,747.00	0.20%
03-9100-551-	JAIL ASSOCIATION DUES		750.00	0.02%
	5 Accounts Listed	9100	27,597.00	0.14%
03-9200-999-	JAIL RESERVE FOR TRANSFER		61,936.00	1.62%
	1 Accounts Listed	9200	61,936.00	0.31%
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH		117,939.00	3.08%
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH		308,336.00	8.06%
03-9400-203-	JAIL EMPLOYEE INSURANCE		192,995.00	5.04%
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE		2,000.00	0.05%
03-9400-209-	JAIL WORKERS' COMPENSATION		54,584.00	1.43%
	5 Accounts Listed	9400	675,854.00	3.43%
	40 Accounts Listed	Total Appropriations	3,827,176.34	
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-4510- -	DLG AIRPORT GRANT		100.00	0.03%
04-4529- -	LGEA MINERALS SEVERANCE TAX		200,000.00	65.90%
	2 Accounts Listed	4500	200,100.00	1.02%
04-4727- -	LGEA REFUND OR REIMBURSEMENTS		1,000.00	0.33%
	1 Accounts Listed	4700	1,000.00	0.01%
04-4801- -	LGEA INTEREST EARNED		2,400.00	0.79%
	1 Accounts Listed	4800	2,400.00	0.01%
04-4901- -	LGEA SURPLUS FROM PRIOR YEAR		100,000.00	32.95%
04-4903- -	LGEA ADJUST FOR PRIOR YEAR SURPLUS			
04-4909- -	LGEA TRANSFER TO OTHER FUNDS			
04-4910- -	LGEA TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	100,000.00	0.51%
	8 Accounts Listed	Total Revenues	303,500.00	
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-5020-101-	CORONER SALARY		33,630.00	11.08%
04-5020-103-	DEPUTY CORONER SALARIES		12,200.00	4.02%
04-5020-429-	CORONER VEHICLE FUEL & MAINTENANCE		2,000.00	0.66%
04-5020-445-	CORONER OFFICE SUPPLIES/EQUIPMENT		8,000.00	2.64%
	4 Accounts Listed	5000	55,830.00	0.28%
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION		20,000.00	6.59%
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION		27,000.00	8.90%
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION		20,000.00	6.59%
04-5140-723-	AMBULANCE PURCHASE		20,000.00	6.59%
	4 Accounts Listed	5100	87,000.00	0.44%
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION		1,000.00	0.33%
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI		3,000.00	0.99%
	2 Accounts Listed	5300	4,000.00	0.02%
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION		5,000.00	1.65%
	1 Accounts Listed	5400	5,000.00	0.03%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION		6,000.00	3.80%
	1 Accounts Listed	6200	6,000.00	0.03%
04-9200-999-	LGEA RESERVE FOR TRANSFER		119,688.00	39.44%
	1 Accounts Listed	9200	119,688.00	0.61%
04-9300-999-	LGEA TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
04-9400-201-	LGEA SS/MED MATCH		3,506.00	1.16%
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH		9,166.00	3.02%
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE		13,310.00	4.39%
	3 Accounts Listed	9400	25,982.00	0.13%
	17 Accounts Listed	Total Appropriations	303,500.00	
CSEPP FUND				
06-4542- -	CSEPP EMERGENCY FUND RECEIPTS		341,102.00	93.17%
	1 Accounts Listed	4500	341,102.00	1.73%
06-4901- -	CSEPP - SURPLUS PRIOR YEAR		25,000.00	6.83%
06-4903- -	CSEPP ADJUST FOR PRIOR YEAR SURPLUS			
06-4909- -	CSEPP-TRANSFER TO OTHER FUNDS			
06-4910- -	CSEPP TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	25,000.00	0.13%
	5 Accounts Listed	Total Revenues	366,102.00	
CSEPP FUND				
06-5135-104-	CSEPP FINANCIAL OFFICER-ADMIN SUPPORT		38,780.00	10.59%
06-5135-107-	CSEPP COORDINATOR SALARY		74,970.00	20.48%
06-5135-201-	CSEPP SS-MED MATCH		8,702.00	2.38%
06-5135-202-	CSEPP RETIREMENT MATCH		21,700.00	5.93%
06-5135-203-	CSEPP EMPLOYEE HEALTH INSURANCE		10,850.00	2.96%
06-5135-338-	CSEPP OFFICE COST/SUPPLIES		23,000.00	6.28%
06-5135-339-	CSEPP COMMUNICATIONS/UPGRADES/MAINT/MICROWAVE		45,000.00	12.29%
06-5135-413-	CSEPP EOC MAINT./IP UPGRADES/UTILITIES		57,500.00	15.71%
06-5135-445-	CSEPP RECEPTION CENTER SUPPLIES		1,000.00	0.27%
06-5135-571-	CSEPP AUTO CALL DOWN SYSTEM		9,500.00	2.59%
06-5135-573-	CSEPP EOC VOICE DATA LINES		11,000.00	3.00%
06-5135-576-	CSEPP COORDINATOR TRAVEL/FUEL		6,000.00	1.64%
06-5135-594-	CSEPP PROTECTIVE ACTION EQUIPMENT/ MAINT.		32,000.00	8.74%
06-5135-595-	CSEPP PUBLIC OUTREACH PROGRAM		1,100.00	0.30%
	14 Accounts Listed	5100	341,102.00	1.73%
06-9200-999-	CSEPP RESERVE FOR TRANSFER		25,000.00	6.83%
	1 Accounts Listed	9200	25,000.00	0.13%
	15 Accounts Listed	Total Appropriations	366,102.00	
AMBULANCE FUND				
09-4510- -	STATE GRANT/EMS/EMERGENCY SERVICES		10,000.00	0.59%
	1 Accounts Listed	4500	10,000.00	0.05%
09-4608- -	EMS SERVICE BILLING		1,250,000.00	73.53%
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FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
AMBULANCE FUND				
	1 Accounts Listed	4600	1,250,000.00	6.35%
09-4799- -	OTHER RECEIPTS/310 MISC PAY		35,000.00	2.06%
	1 Accounts Listed	4700	35,000.00	0.18%
09-4801- -	EMS INTEREST EARNED		100.00	0.01%
	1 Accounts Listed	4800	100.00	0.00%
09-4901- -	EMS SURPLUS FROM PRIOR YEAR		30,000.00	1.76%
09-4903- -	EMS ADJUST FOR PRIOR YEAR SURPLUS			
09-4909- -	EMS TRANSFER TO OTHER FUNDS			
09-4910- -	EMS TRANSFER FROM OTHER FUNDS		375,000.00	22.06%
	4 Accounts Listed	4900	405,000.00	2.06%
	8 Accounts Listed	Total Revenues	1,700,100.00	
AMBULANCE FUND				
09-5140-107-	EMS DIRECTOR		57,000.00	3.35%
09-5140-107-A	ASSISTANT EMS DIRECTOR		45,000.00	2.65%
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES		670,821.00	39.46%
09-5140-303-	EMS EMERGENCY EQUIPMENT		10,000.00	0.59%
09-5140-320-	EMS RUN DEBT/BILLING SERVICES		125,000.00	7.35%
09-5140-364-	AMBULANCE RENT PAYMENT		10,000.00	0.59%
09-5140-411-	EMS CLEANING SUPPLIES		2,500.00	0.15%
09-5140-429-	EMS VEHICLE FUEL		55,000.00	3.24%
09-5140-445-	EMS OFFICE SUPPLIES		2,500.00	0.15%
09-5140-446-	KBEMS GRANT EXPENDITURES		10,000.00	0.59%
09-5140-481-	EMS STAFF UNIFORMS		8,000.00	0.47%
09-5140-525-	EMS INSURANCE - BUILDINGS		8,000.00	0.47%
09-5140-529-	EMS INSURANCE - LIABILITY		20,000.00	1.18%
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT		10,000.00	0.59%
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL		700.00	0.04%
09-5140-550-	EMS MEDICAL SUPPLIES		95,000.00	5.59%
09-5140-569-	EMS TRAINING		10,000.00	0.59%
09-5140-573-	EMS TELEPHONE		4,500.00	0.26%
09-5140-576-	EMS TRAVEL		100.00	0.01%
09-5140-578-	EMS UTILITIES		1,400.00	0.08%
09-5140-586-	EMS MAINTENANCE & REPAIRS BUILDINGS		4,000.00	0.24%
09-5140-588-	EMS MAINTENANCE & REPAIRS EQUIPMENT		4,000.00	0.24%
09-5140-592-	EMS MAINTENANCE & REPAIRS VEHICLE		25,000.00	1.47%
	23 Accounts Listed	5100	1,178,521.00	5.99%
09-7500-723-	AMBULANCE PAYMENT		23,838.84	1.40%
	1 Accounts Listed	7500	23,838.84	0.12%
09-9200-999-	EMS RESERVE FOR TRANSFER		103,010.16	6.06%
	1 Accounts Listed	9200	103,010.16	0.52%
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE		59,351.00	3.49%
09-9400-202-	EMS RETIREMENT, COUNTY SHARE		155,165.00	9.13%
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE		116,886.00	6.88%
09-9400-208-	EMS UNEMPLOYEMENT INSURANCE		2,000.00	0.12%
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FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
AMBULANCE FUND				
09-9400-209-	EMS WORKERS' COMPENSATION		61,328.00	3.61%
	5 Accounts Listed	9400	394,730.00	2.01%
	30 Accounts Listed	Total Appropriations	1,700,100.00	

FOREST FIRE PROTECTION FUND				
12-4112- -	FORESTRY FIRE PROTECTION		2,000.00	83.33%
	1 Accounts Listed	4100	2,000.00	0.01%
12-4901- -	FORESTRY SURPLUS FROM PRIOR YEAR		400.00	16.67%
12-4903- -	FIRE PROTECTION - ADJUSTMENT PRIOR YR SURPLUS			
12-4910- -	FIRE PROTECTION TRANSFER FROM OTHER FUNDS			
	3 Accounts Listed	4900	400.00	0.00%
	4 Accounts Listed	Total Revenues	2,400.00	

FOREST FIRE PROTECTION FUND				
12-5150-902-	FORESTRY FUND FIRE PROTECTION		1,550.00	64.58%
	1 Accounts Listed	5100	1,550.00	0.01%
12-9200-999-	FIRE PROTECTION RESERVE FOR TRANSFER		850.00	35.42%
	1 Accounts Listed	9200	850.00	0.00%
	2 Accounts Listed	Total Appropriations	2,400.00	

GRANTS				
78-4510- -076	NATURE RESERVE RECEIPTS			
78-4510- -077	GENERATIONS CENTER RECEIPT			
78-4510- -179	CERT RECEIPTS			
78-4512- -079	EMA HOMLAND SECURITY GRANT/TELECOM			
78-4542- -008	DES EMERGENCY FUND RECEIPTS		15,000.00	13.85%
	5 Accounts Listed	4500	15,000.00	0.08%
			60.00	0.06%
78-4801- -076	NATURE RESERVE INTEREST EARNED		60.00	0.00%
	1 Accounts Listed	4800		
78-4901- -	GRANTS - PRIOR YEAR SURPLUS		47,024.00	43.41%
78-4903- -	ADJUST PRIOR YEAR SURPLUS			
78-4909- -079	HOMELAND SECURITY TRANSFER TO OTHER FUNDS			
78-4910- -	TRANSFERS IN FROM OTHER FUNDS			
78-4910- -008	DES - TRANSFER FROM OTHER FUNDS		46,248.00	42.69%
78-4910- -079	HOMELAND SECURITY-TRANSFER FROM OTHER FUNDS			
	6 Accounts Listed	4900	93,272.00	0.47%
	12 Accounts Listed	Total Revenues	108,332.00	

GRANTS				
78-5130-416-179	CERT EMERGENCY RESPONSE TEAM		5,800.00	5.35%
78-5130-429-179	CERT FUEL		1,000.00	0.92%
78-5130-551-	BERT DUES		2,750.00	2.54%
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR		20,000.00	18.46%
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.		7,500.00	6.92%
78-5135-429-008	DES/EMA FUEL		1,500.00	1.38%
78-5135-446-008	DES EQUIPMENT & SUPPLIES		10,000.00	9.23%
78-5135-446-079	HOMELAND SEC. EMAWMD EQUIPMENT & SUP		3,287.00	3.03%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GRANTS				
78-5135-499-008	OTHER SUPPLIES AND MATERIALS		500.00	0.46%
78-5135-551-008	KYEMA DUES		150.00	0.14%
78-5135-574-	DES/EMA TRAINING		1,500.00	1.38%
78-5135-599-	DES/EMA MISC. EXPENSE		500.00	0.46%
78-5135-739-008	DES/EMA WARNING SIREN PROJECT		15,000.00	13.85%
	13 Accounts Listed	5100	69,487.00	0.35%
78-5405-519-	NATURE RESERVE EXPENSES			
	1 Accounts Listed	5400		
78-9200-999-	GRANTS - RESERVE FOR TRANSFER		30,681.00	28.32%
	1 Accounts Listed	9200	30,681.00	0.16%
78-9400-201-008	DES/EMA SS/MED MATCH		2,104.00	1.94%
78-9400-202-008	DES/EMA RETIREMENT MATCH		6,000.00	5.54%
78-9400-203-008	DES/EMA HEALTH INSURANCE		60.00	0.06%
	3 Accounts Listed	9400	8,164.00	0.04%
	18 Accounts Listed	Total Appropriations	108,332.00	

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

80-4504- -	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT)			
	1 Accounts Listed	4500		
			9,650.78	100.00%
80-4901- -	SURPLUS PRIOR YEAR			
80-4910- -	TRANSFER FROM OTHER FUNDS			
	2 Accounts Listed	4900	9,650.78	0.05%
	3 Accounts Listed	Total Revenues	9,650.78	

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

80-5305-742-	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT		9,650.78	100.00%
	1 Accounts Listed	5300	9,650.78	0.05%
	1 Accounts Listed	Total Appropriations	9,650.78	

ALCOHOL BEVERAGE SALES

81-4402- -	ALCOHOL BEVERAGE SALES		210,000.00	82.35%
	1 Accounts Listed	4400	210,000.00	1.07%
81-4901- -	ALCOHOL BEVERAGE SURPLUS FROM PRIOR YEAR		45,000.00	17.65%
81-4903- -	ALCOHOL BEVERAGE ADJUST FOR PRIOR YR SURPLUS			
81-4909- -	ALCOHOL BEVERAGE TRANSFER TO OTHER FUNDS			
81-4910- -	ALCOHOL BEVERAGE TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	45,000.00	0.23%
	5 Accounts Listed	Total Revenues	255,000.00	

ALCOHOL BEVERAGE SALES

81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS		21,000.00	8.24%
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS		12,000.00	4.71%
81-5050-167-	ALCOHOL BEVERAGE CLERKS		14,400.00	5.65%
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES		60,000.00	23.53%
81-5050-446-	ALCOHOL BEVERAGE OFFICE SUPPLIES/EQUIPMENT		80,000.00	31.37%
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE		2,000.00	0.78%
81-5050-576-	ALCOHOL BEVERAGE TRAVEL EXPENSE		5,000.00	1.96%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
ALCOHOL BEVERAGE SALES				
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE		3,000.00	1.18%
	8 Accounts Listed	5000	197,400.00	1.00%
81-9200-999-	ALCOHOL BEVERAGE RESERVE FOR TRANSFER		48,000.00	18.82%
	1 Accounts Listed	9200	48,000.00	0.24%
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH		2,600.00	1.02%
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH		7,000.00	2.75%
	2 Accounts Listed	9400	9,600.00	0.05%
	11 Accounts Listed	Total Appropriations	255,000.00	
AMERICAN RESCUE PLAN ACT FUND				
84-4504- -	ARPA RECEIPTS			
84-4504- -A	LATCF - ARPA			
	2 Accounts Listed	4500		
84-4801- -	ARPA INTEREST EARNED		1,000.00	0.06%
	1 Accounts Listed	4800	1,000.00	0.01%
84-4901- -	ARPA - SURPLUS PRIOR YEAR		1,537,577.00	99.94%
84-4903- -	ARPA -ADJUSTMENT PRIOR YR SURPLUS			
84-4909- -	ARPA - TRANSFER TO OTHER FUNDS			
84-4910- -	ARPA - TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	1,537,577.00	7.81%
	7 Accounts Listed	Total Revenues	1,538,577.00	
AMERICAN RESCUE PLAN ACT FUND				
84-9100-305-	ARPA - ARCHITECT SERVICES -EMS BLDG			
84-9100-499-	ARPA ADMINISTRATIVE EXPENSES & SUPPLIES			
84-9100-723-	ARPA - MOTOR VEHICLE (CORONER)			
84-9100-742-	ARPA - BUILDING CONSTRUCTION - EMS BLDG			
	4 Accounts Listed	9100		
84-9200-999-	ARPA - RESERVE FOR TRANSFER		1,538,577.00	100.00%
	1 Accounts Listed	9200	1,538,577.00	7.82%
	5 Accounts Listed	Total Appropriations	1,538,577.00	
WIRELESS DISPATCH				
85-4140- -	E911 REFUND		71,000.00	8.46%
	1 Accounts Listed	4100	71,000.00	0.36%
85-4510- -	KENTUCKY 911 SERVICES BOARD GRANT			
85-4562- -	E911 WIRELESS REFUND		207,000.00	24.66%
	2 Accounts Listed	4500	207,000.00	1.05%
85-4680- -C	E911 SERVICE FEE		42,000.00	5.00%
85-4680- -P	E911 SERVICE FEE		150,840.00	17.97%
85-4680- -S	E911 SERVICE FEE		138,600.00	16.51%
	3 Accounts Listed	4600	331,440.00	1.68%
85-4731- -	E911 MISCELLANEOUS REVENUES		100.00	0.01%
	1 Accounts Listed	4700	100.00	0.00%
85-4801- -	E911 INTEREST EARNED		20.00	0.00%
	1 Accounts Listed	4800	20.00	0.00%
FiscalBooks™ by Fiscalsoft®			Page 14 of 16	

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
WIRELESS DISPATCH				
85-4901- -	E911 SURPLUS FROM PRIOR YEAR		35,000.00	5.43%
85-4909- -	E911 TRANSFER TO OTHER FUNDS			
85-4910- -	E911 TRANSFER FROM GENERAL FUND		195,000.00	23.23%
	3 Accounts Listed	4900	230,000.00	1.17%
	11 Accounts Listed	Total Revenues	839,560.00	
WIRELESS DISPATCH				
85-5140-159-	E911 DISPATCHERS SALARY		327,640.00	39.03%
85-5140-399-	E911 AT&T/TELEPHONE		40,000.00	4.76%
85-5146-105-	E911 DISPATCHER ASSISTANT		42,500.00	5.06%
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY		56,000.00	6.67%
85-5146-185-	E911 MAPPING OFFICER SALARY		8,000.00	0.95%
85-5146-319-	E911 MAPPING SOFTWARE		7,500.00	0.89%
85-5146-446-	E911 EQUIPMENT & SUPPLIES		10,000.00	1.19%
85-5146-576-	E911 TRAVEL/CONTINUING EDUCATION		5,000.00	0.60%
85-5146-588-	E911 EQUIPMENT MAINT/UPGRADE		3,500.00	0.42%
85-5146-599-	E911 MISC EXPENSE		500.00	0.06%
	10 Accounts Listed	5100	500,640.00	2.54%
85-9200-999-	E911 RESERVE FOR TRANSFER		152,804.00	18.20%
	1 Accounts Listed	9200	152,804.00	0.78%
85-9300-999-	E911 TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH		33,250.00	3.96%
85-9400-202-	E911 EMPLOYEE RETIREMENT		86,850.00	10.34%
85-9400-203-	E911 EMPLOYEE INSURANCE		62,960.00	7.50%
85-9400-209-	E911 WORKERS' COMPENSATION		3,056.00	0.36%
	4 Accounts Listed	9400	186,116.00	0.95%
	16 Accounts Listed	Total Appropriations	839,560.00	
POWELL COUNTY TRANSIENT TAX FUND				
86-4138- -	POWELL COUNTY TRANSIT TAX RECEIPTS		260,000.00	100.00%
	1 Accounts Listed	4100	260,000.00	1.32%
86-4901- -	TRANSIT TAX SURPLUS PRIOR YEAR			
86-4903- -	TRANSIT TAX ADJUSTMENT PRIOR YEAR SURPLUS			
	2 Accounts Listed	4900		
	3 Accounts Listed	Total Revenues	260,000.00	
POWELL COUNTY TRANSIENT TAX FUND				
86-5420-902-	TRANSIT TAX PAYMENTS		260,000.00	100.00%
	1 Accounts Listed	5400	260,000.00	1.32%
86-9200-999-	TRANSIENT TAX RESERVE FOR TRANSFERS			
	1 Accounts Listed	9200		
	2 Accounts Listed	Total Appropriations	260,000.00	
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4731- -	COUNTY CLERK STORAGE FEE		29,000.00	59.06%
	1 Accounts Listed	4700	29,000.00	0.15%

FY 2025-2026 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4801- -	COUNTY CLERK STORAGE FEE INTEREST EARNED		100.00	0.34%
	1 Accounts Listed	4800	100.00	0.00%
87-4901- -	COUNTY CLERK STORAGE FEE SURPLUS PRIOR YR.		20,000.00	40.73%
87-4903- -	COUNTY CLERK STORAGE ADJUSTMENT PRIOR YR. SURPLUS			
	2 Accounts Listed	4900	20,000.00	0.10%
	4 Accounts Listed	Total Revenues	49,100.00	
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES		35,000.00	71.28%
	1 Accounts Listed	5000	35,000.00	0.18%
87-9200-999-	COUNTY CLERK STORAGE FEE RESERVE FOR TRANSFER		14,100.00	28.72%
	1 Accounts Listed	9200	14,100.00	0.07%
	2 Accounts Listed	Total Appropriations	49,100.00	
OPIOID SETTLEMENT FUNDS				
88-4760- -	OPIOID SETTLEMENT FUNDS - COURT SETTLEMENT			
	1 Accounts Listed	4700		
88-4801- -	OPIOID SETTLEMENT INTEREST EARNED		450.00	0.07%
	1 Accounts Listed	4800	450.00	0.00%
88-4901- -	OPIOID SETTLEMENT FUNDS SURPLUS PRIOR YEAR		648,000.00	99.93%
	1 Accounts Listed	4900	648,000.00	3.29%
	3 Accounts Listed	Total Revenues	648,450.00	
OPIOID SETTLEMENT FUNDS				
88-9100-515-	OPIOID - EXPENDITURES			
88-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING, ETC.			
	2 Accounts Listed	9100		
88-9200-999-	OPIOID SETTLEMENT FUNDS RESERVE FOR TRANSFER		648,450.00	100.00%
	1 Accounts Listed	9200	648,450.00	3.29%
	3 Accounts Listed	Total Appropriations	648,450.00	

Road Fund Cost Allocation Worksheet

POWELL COUNTY FISCAL COURT

Fiscal Year 2025-2026

General Fund	5,768,543.76
Road Fund	2,430,529.00
Jail Fund	3,049,450.50
LGEA Fund	203,400.00
Other Funds	2,758,312.00
Total All Funds	14,210,235.26

Road Fund Budget	2,430,529.00
Divided By	
Total Budget	14,210,235.26

Road Fund % of Budget **17.10%**

Account	Description	Budget Amount	Percent	Road Allocation
01-5001-101-	COUNTY JUDGE EXEC SALARY	108,576.84	17.10%	18,571.06
01-5001-103-	DEPUTY JUDGE EXEC SALARY	14,000.00	17.10%	2,394.57
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY	32,573.06	17.10%	5,571.32
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT	3,000.00	17.10%	513.12
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	3,000.00	17.10%	513.12
01-5005-101-	COUNTY ATTORNEY SALARY	18,816.95	17.10%	3,218.46
01-5005-105-	COUNTY ATTORNEY ASST SALARY	11,591.65	17.10%	1,982.64
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY	26,116.74	17.10%	4,467.03
01-5010-101-	FISCAL COURT CLERK SALARY	10,500.00	17.10%	1,795.93
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	35,847.90	17.10%	6,131.45
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	17.10%	2,907.69
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	17.10%	855.20
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	17.10%	513.12
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	17.10%	1,795.93
01-5040-102-	COUNTY TREASURER - SALARY	69,525.00	17.10%	11,891.61
01-5047-142-	TAX ADMINISTRATOR	21,000.00	17.10%	3,591.86
01-9100-307-	AUDITING SERVICES	55,000.00	17.10%	9,407.24
	Subtotal of Administrative Costs	445,048.14		76,121.36
01-5015-103-	ROAD PATROL DEPUTIES SALARIES	81,200.00	100.00%	81,200.00
	Subtotal of Other Costs	81,200.00		81,200.00
	Grand Total All Costs	526,248.14		157,321.36

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES
POWELL 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-	COUNTY JUDGE EXEC SALARY
01-5001-103-	DEPUTY JUDGE EXEC SALARY
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONE
01-5005-101-	COUNTY ATTORNEY SALARY
01-5005-105-	COUNTY ATTORNEY ASST SALARY
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY
01-5005-573-	COUNTY ATTORNEY TELEPHONE/INTERNET
01-5010-101-	FISCAL COURT CLERK SALARY
01-5010-106-	CLERKS TOTAL BUDGETED SALARIES
01-5010-201-	CLERK'S SS/MED MATCH
01-5010-202-	CLERK'S RETIREMENT MATCH
01-5010-203-	CLERK'S HEALTH/LIFE MATCH
01-5010-573-	COUNTY CLERK TELEPHONE/INTERNET
01-5015-103-	ROAD PATROL DEPUTIES SALARIES
01-5015-108-	SHERIFF TOTAL BUDGETED SALARIES
01-5015-201-	SHERIFF SS/MED MATCH
01-5015-202-	SHERIFF RETIREMENT MATCH
01-5015-203-	SHERIFF HEALTH/LIFE MATCH
01-5015-573-	SHERIFF TELEPHONE/INTERNET
01-5015-902-	SHERIFFS PROP TAX/ADVERT/POSTAGE
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE
01-5025-563-	FISCAL COURT POSTAGE (STAMPED ENV)
01-5025-565-	FISCAL COURT PRINTING
01-5025-574-	FISCAL COURT, LODGING/CLASSES
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION
01-5040-102-	COUNTY TREASURER - SALARY
01-5047-105-	ASSISTANT TAX ADMINISTRATOR
01-5047-142-	TAX ADMINISTRATOR
01-5060-101-	LAW LIBRARIAN - SALARY
01-5065-192-	ELECTION OFFICERS SALARIES
01-5065-193-	ELECTION COMMISSIONERS SALARIES
01-5065-194-	ELECTION TABULATORS SALARIES
01-5080-175-	COURTHOUSE CUSTODIAL WAGES
01-5080-177-	COURTHOUSE CUSTODIAL MAINT. & GROUNDS WAGES
01-5080-573-	COURTHOUSE TELEPHONES/INTERNET
01-5080-578-	COURTHOUSE UTILITIES
01-5120-578-	MIDDLEFORK FIRE DEPT UTILITIES
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY

Account Number	Description
01-5205-172-A	ANIMAL SHELTER DOG WARDEN ASST
01-5205-179-	ANIMAL SHELTER PART TIME SALARY
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET
01-5205-578-	ANIMAL SHELTER UTILITIES
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES
01-5210-573-	LANDFILL TELEPHONE
01-5210-578-	LANDFILL UTILITIES
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES
01-5235-507-	SOIL CONSERVATION CONTRIBUTION
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING
01-7700-606-	2025 MACK TRUCK PAYMENT
01-7700-606-C	2025 MACK TRUCK PAYMENT
01-7700-699-	LEASE ON LAND PAYMENT
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT
01-9100-503-	GENERAL BANK CHARGES
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMMISSIONS
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE
01-9100-531-	BOND PREMIUMS
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH
01-9400-203-	EMPLOYEE HEALTH INSURANCE
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE
01-9400-209-	GENERAL WORKERS' COMPENSATION
02-6103-102-	ROAD SUPERVISOR SALARY
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY
02-6105-143-	ROAD WORKERS SALARIES
02-6105-179-	ROAD PART-TIME WORKERS
02-6105-573-	ROAD TELEPHONE
02-6105-578-	ROAD UTILITIES
02-7500-441-	ROAD GRADER PAYMENT
02-7700-602-	2025 MACK TRUCK LEASE PAYMENT
02-9100-525-	INSURANCE KALF PREMIUM BUILDING
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE
02-9400-209-	ROAD WORKERS' COMPENSATION
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS
03-5101-101-	JAILERS SALARY
03-5101-103-A	CHIEF DEPUTY SALARY

Account Number	Description
03-5101-159-	DEPUTY JAILER SALARIES
03-5101-316-	PRE-PAID PHONE
03-5101-569-	JAILERS/STAFF TRAINING
03-5101-573-	JAIL TELEPHONE
03-5101-578-	JAIL UTILITIES
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR
03-5232-573-	DRUG REHAB TELEPHONE
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT
03-9100-503-	JAIL FUND BANK CHARGES
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH
03-9400-203-	JAIL EMPLOYEE INSURANCE
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE
03-9400-209-	JAIL WORKERS' COMPENSATION
04-5020-101-	CORONER SALARY
04-5020-103-	DEPUTY CORONER SALARIES
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI
04-5400-191-	MULTI COUNTY RECREATION BOARD
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION
04-9400-201-	LGEA SS/MED MATCH
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE
06-5135-104-	CSEPP FINANCIAL OFFICER-ADMIN SUPPORT
06-5135-107-	CSEPP COORDINATOR SALARY
06-5135-201-	CSEPP SS-MED MATCH
06-5135-202-	CSEPP RETIREMENT MATCH
06-5135-203-	CSEPP EMPLOYEE HEALTH INSURANCE
06-5135-413-	CSEPP EOC MAINT./IP UPGRADES/UTILITIES
06-5135-573-	CSEPP EOC VOICE DATA LINES
09-5140-107-	EMS DIRECTOR
09-5140-107-A	ASSISTANT EMS DIRECTOR
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES
09-5140-320-	EMS RUN DEBT/BILLING SERVICES
09-5140-525-	EMS INSURANCE - BUILDINGS
09-5140-529-	EMS INSURANCE - LIABILITY
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL
09-5140-573-	EMS TELEPHONE
09-5140-578-	EMS UTILITIES
09-5140-723-	VEHICLE PURCHASE PAYMENT
09-7500-723-	AMBULANCE PAYMENT
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE
09-9400-202-	EMS RETIREMENT, COUNTY SHARE
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE

Account Number	Description
09-9400-208-	EMS UNEMPLOYMENT INSURANCE
09-9400-209-	EMS WORKERS' COMPENSATION
78-5130-551-	BERT DUES
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.
78-5135-574-	DES/EMA TRAINING
78-5135-739-008	DES/EMA WARNING SIREN PROJECT
78-9400-201-008	DES/EMA SS/MED MATCH
78-9400-202-008	DES/EMA RETIREMENT MATCH
78-9400-203-008	DES/EMA HEALTH INSURANCE
81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS
81-5050-167-	ALCOHOL BEVERAGE CLERKS
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH
85-5140-159-	E911 DISPATCHERS SALARY
85-5140-399-	E911 AT&T/TELEPHONE
85-5146-105-	E911 DISPATCHER ASSISTANT
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY
85-5146-185-	E911 MAPPING OFFICER SALARY
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH
85-9400-202-	E911 EMPLOYEE RETIREMENT
85-9400-203-	E911 EMPLOYEE INSURANCE
85-9400-209-	E911 WORKERS' COMPENSATION
86-5420-902-	TRANSIT TAX PAYMENTS
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES
175 Preapproved Accounts	

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the Fiscal Court according to the provisions of KRS 68.275(3).

Motion made by: _____ Magistrate Dennis Combs

Seconded by: _____ Magistrate Mike Lockard

Vote: _____ 5-0

Signature: _____



Judge/Executive

May 13, 2025

Date

Approved: _____



State Local Finance Officer

May 21, 2025

Date

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT

Fiscal Year 2025-2026

Issue 13BP2020
Date 3/10/2020
Prin. Acct 01-7700-699-A
Int. Acct
Description ENERGY SAVINGS PROJECT

Issue 50248453
Date 8/31/2021
Prin. Acct 09-7500-723-
Int. Acct
Description 2021 CHEVROLET G3500 FLEETHAWK AMBULANCE

Issue 5055-008
Date 11/22/2024
Prin. Acct 02-6105-441-
Int. Acct
Description CASE 836C 4WD MOTOR GRADER

Term 11.93 (Long-Term)
Pay Freq. S
Int. Rate 2.095%
Principal 1,125,527.00
Interest 154,525.09
Total Amt. 1,280,052.09
Prin. Bal. 900,000.00
Int. Bal. 75,225.55
Reserve
Outstanding 975,225.55
Next Pmt. 6/20/2025
Final Pmt.
Total Due
This FY 72,330.00
Notes

Term 2.61 (Long-Term)
Pay Freq. M
Int. Rate 2.2399%
Principal 109,904.00
Interest 9,290.20
Total Amt. 119,194.20
Prin. Bal. 30,884.25
Int. Bal. 900.87
Reserve
Outstanding 31,785.12
Next Pmt. 4/20/2025
Final Pmt. 10/1/2021
Total Due
This FY 17,879.13
Notes

Term 5 (Long-Term)
Pay Freq. M
Int. Rate 5.25%
Principal 233,750.00
Interest 30,854.80
Total Amt. 264,604.80
Prin. Bal. 219,911.70
Int. Bal. 26,080.77
Reserve
Outstanding 245,992.47
Next Pmt. 4/20/2025
Final Pmt.
Total Due
This FY 30,870.56
Notes

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT

Fiscal Year 2025-2026

Issue	7BP2016B	Issue	9BP2017E	Issue	POCO#16
Date	5/18/2016	Date	11/16/2017	Date	12/10/2020
Prin. Acct	03-7700-742-	Prin. Acct	01-7700-699-	Prin. Acct	01-5405-715-
Int. Acct		Int. Acct		Int. Acct	
Description	NEW JAIL CONSTRUCTION ADDITION(KACO - US BANK)	Description	LAND	Description	HOLLERWOOD OFF ROAD PARK PROJECT

Term	19 (Long-Term)	Term	20 (Long-Term)	Term	12.18 (Long-Term)
Pay Freq.	M	Pay Freq.	M	Pay Freq.	S
Int. Rate	3.00%	Int. Rate	4.2287%	Int. Rate	2.068%
Principal	6,310,000.00	Principal	370,000.00	Principal	1,925,000.00
Interest	2,532,852.99	Interest	185,817.18	Interest	558,224.21
Total Amt.	8,842,852.99	Total Amt.	555,817.18	Total Amt.	2,483,224.21
Prin. Bal.	4,165,000.00	Prin. Bal.	275,000.00	Prin. Bal.	1,645,000.00
Int. Bal.	669,465.49	Int. Bal.	81,710.12	Int. Bal.	274,256.08
Reserve		Reserve		Reserve	
Outstanding	4,834,465.49	Outstanding	356,710.12	Outstanding	1,919,256.08
Next Pmt.	6/20/2025	Next Pmt.	6/20/2025	Next Pmt.	6/20/2025
Final Pmt.	7/18/2018	Final Pmt.	11/15/2017	Final Pmt.	12/10/2020
Total Due This FY	452,487.50	Total Due This FY	29,076.26	Total Due This FY	123,619.81
Notes		Notes		Notes	

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Issue POCO#21
Date 11/20/2024
Prin. Acct 01-7700-606-
Int. Acct
Description 2025 MACK TRUCK (TRANSFER STATION)

Issue POCO22A
Date 12/6/2024
Prin. Acct 01-7700-606-C
Int. Acct 01-7700-606-C
Description 2025 MACK TRUCK (TRANSFER STATION)

Issue POCO22B
Date 12/6/2024
Prin. Acct 02-7700-602-
Int. Acct
Description 2025 MACK TRUCK (ROAD DEPARTMENT)

Term 1.52 (Long-Term)
Pay Freq. M
Int. Rate 5.76%
Principal 168,221.00
Interest 1,509.50
Total Amt. 169,730.50
Prin. Bal. 167,058.72
Int. Bal. 10,496.98
Reserve
Outstanding 177,555.70
Next Pmt. 4/20/2025
Final Pmt. 11/20/2024
Total Due 37,895.46
This FY
Notes

Term 1.52 (Long-Term)
Pay Freq. M
Int. Rate 5.59%
Principal 249,503.00
Interest 21,892.88
Total Amt. 271,395.88
Prin. Bal. 249,503.00
Int. Bal. 17,254.20
Reserve
Outstanding 266,757.20
Next Pmt. 4/20/2025
Final Pmt. 12/20/2024
Total Due 7,945.52
This FY
Notes

Term 1.52 (Long-Term)
Pay Freq. M
Int. Rate 5.59%
Principal 231,482.00
Interest 20,311.42
Total Amt. 251,793.42
Prin. Bal. 230,403.68
Int. Bal. 16,174.80
Reserve
Outstanding 246,578.48
Next Pmt. 4/20/2025
Final Pmt. 12/20/2024
Total Due 7,371.58
This FY
Notes

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	Budget by Fund									
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	06 CSEPP	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES
4101 REAL ESTATE - SHERIFF	510,000.00									
4102 TANGIBLE PERSONAL PROPERTY - SHERIFF	5,500.00									
4103 MOTOR VEHICLE TAXES - COUNTY CLERK	130,000.00									
4104 DELINQUENT TAXES - COUNTY CLERK	32,000.00									
4107 UNMINED MINERALS - SHERIFF	4,000.00									
4112 FIRE PROTECTION							2,000.00			
4113 SOLID WASTE FEES	308,000.00									
4130 BANK SHARES	40,500.00									
4131 FRANCHISE CORPORATION	85,000.00									
4134 OCCUPATIONAL LICENSE FEETAX	1,955,000.00									
4135 DEED TRANSFER	60,000.00									
4137 INSURANCE LICENSE FEETAX	605,000.00									
4138 TRANSIENT ROOM TAX										
4140 TELEPHONE 911 FEETAX										71,000.00
4205 NATIONAL FOREST		40,000.00								
4210 IN LIEU PAYMENT	25,000.00									
4302 EXCESS FEES - CLERK	55,000.00									
4304 EXCESS FEES - SHERIFF	100.00									
4401 BUSINESS LICENSE	75,000.00									
4402 ALCOHOLIC BEVERAGES	12,000.00									210,000.00
4503 FEDERAL REIMBURSEMENT/REFUND		600,000.00								
4504 FEDERAL/STATE GRANT			310,000.00						0.00	
4505 MD-TAX OTHER COUNTIES	30,000.00									
4506 STATE REIMBURSEMENT	20,000.00									
4510 STATE GRANT	445,000.00					10,000.00		0.00		
4512 EMA WMD HOMELAND SECURITY				100.00						
4514 TRANSPORTATION CABINET		537,779.00						0.00		
4516 TRUCK LICENSE DISTRIBUTION		230,000.00						0.00		
4517 DRIVERS LICENSE REFUND		3,000.00								

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

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Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	Budget by Fund										
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	06 CSEPP	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES	84 ARPA
4704 SURPLUS MACHINERY/EQUIPMENT SALES	100.00	6,000.00									
4711 RENTAL AND LEASE RECEIPTS	6,000.00										
4713 RECYCLING RECEIPTS	70,000.00										
4727 REIMBURSEMENT	65,000.00	5,000.00		1,000.00							
4728 DONATIONS	2,500.00										
4731 MISCELLANEOUS REVENUE	12,000.00		3,450.50								100.00
4733 INSURANCE REIMBURSEMENT	7,000.00	1,250.00									
4734 FEE OFFICE PAYROLL REIMBURSEMENT	692,100.00										
4760 COURT SETTLEMENTS											
4773 WORKERS COMPENSATION REFUND	42,000.00										
4799 OTHER RECEIPTS	3,100.00					35,000.00					
4801 INTEREST EARNED	21,000.00	7,500.00	200.00	2,400.00		100.00		60.00			1,000.00
Estimated Revenues Total	5,931,650.00	2,430,529.00	3,359,450.50	203,500.00	341,102.00	1,295,100.00	2,000.00	15,060.00	0.00	210,000.00	1,000.00
4801 SURPLUS, PRIOR YEAR	1,100,000.00	500,000.00	127,725.84	100,000.00	25,000.00	30,000.00	400.00	47,024.00	9,650.78	45,000.00	1,537,577.00
4803 ADJUSTMENTS TO PRIOR YEAR SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
4803 TRANSFERS TO OTHER FUNDS	(956,248.00)	(156,421.47)	0.00	0.00	0.00	0.00		0.00		0.00	0.00
4910 TRANSFERS FROM OTHER FUNDS	156,421.47	0.00	340,000.00	0.00	0.00	375,000.00	0.00	46,248.00	0.00	0.00	0.00
4912 GOVERNMENTAL LEASING ACT RECEIPTS	656,413.76	286,000.00									
Receipts Available Total	956,587.23	623,578.53	467,725.84	100,000.00	25,000.00	405,000.00	400.00	93,272.00	9,650.78	45,000.00	1,537,577.00
Grand Total	6,888,237.23	3,050,107.53	3,827,176.34	303,500.00	366,102.00	1,700,100.00	2,400.00	108,332.00	9,650.78	255,000.00	1,538,577.00
											839,560.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4101 REAL ESTATE - SHERIFF				510,000.00
4102 TANGIBLE PERSONAL PROPERTY- SHERIFF				5,500.00
4103 MOTOR VEHICLE TAXES - COUNTY CLERK				130,000.00
4104 DELINQUENT TAXES - COUNTY CLERK				32,000.00
4107 UNMINED MINERALS - SHERIFF				4,000.00
4112 FIRE PROTECTION				2,000.00
4113 SOLID WASTE FEES				308,000.00
4130 BANK SHARES				40,500.00
4131 FRANCHISE CORPORATION				85,000.00
4134 OCCUPATIONAL LICENSE FEETAX				1,955,000.00
4135 DEED TRANSFER				60,000.00
4137 INSURANCE LICENSE FEETAX				605,000.00
4138 TRANSIENT ROOM TAX	260,000.00			260,000.00
4140 TELEPHONE 911 FEETAX				71,000.00
4205 NATIONAL FOREST				40,000.00
4210 IN LIEU PAYMENT				25,000.00
4302 EXCESS FEES - CLERK				55,000.00
4304 EXCESS FEES - SHERIFF				100.00
4401 BUSINESS LICENSE				75,000.00
4402 ALCOHOLIC BEVERAGES				222,000.00
4503 FEDERAL REIMBURSEMENT/REFUND				600,000.00
4504 FEDERAL/STATE GRANT				310,000.00
4505 MO-TAX OTHER COUNTIES				30,000.00
4506 STATE REIMBURSEMENT				20,000.00
4510 STATE GRANT				455,100.00
4512 EMA WMD HOMELAND SECURITY				0.00
4514 TRANSPORTATION CABINET				537,779.00
4516 TRUCK LICENSE DISTRIBUTION				230,000.00
4517 DRIVERS LICENSE REFUND				3,000.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4518 COUNTY ROAD AID				1,000,000.00
4520 ELECTION REFUND				100.00
4521 BOARD OF ASSESSMENT APPEALS				150.00
4522 LEGAL PROCESS TAX				100.00
4523 DOG LICENSE REFUND				1,000.00
4529 LGEA - MINERAL TAX				200,000.00
4532 AOC SPACE RENTAL				80,000.00
4533 JAIL OPERATION PAY				53,000.00
4534 JAIL MEDICAL PAYMENTS				145,000.00
4535 COURT COSTS - JAIL OPERATION				2,500.00
4536 INTER-COUNTY JAIL CONTRACT				15,000.00
4537 STATE PRISONERS				2,640,000.00
4538 D.U.I. FEES FROM STATE				2,500.00
4542 FEDERAL DESIEMA REIMBURSEMENT				356,102.00
4543 MISCELLANEOUS PAYMENTS				3,500.00
4561 AOC COURT FACILITY FEE				17,000.00
4562 WIRELESS 911				207,000.00
4569 FUNDAMENTAL LEVEL TRAINING				36,000.00
4602 GARBAGE COLLECTIONS				20,000.00
4603 LANDFILL USER				172,000.00
4604 PARKS AND RECREATION				120,000.00
4608 AMBULANCE SERVICE				1,250,000.00
4609 RESCUE SQUAD SERVICE				11,000.00
4616 WATER SYSTEM				183,300.00
4634 INDIGENT PAKS				40,000.00
4644 WARRANT SERVICE FEES				100.00
4680 SERVICE FEES				331,440.00
4699 CHARGES FOR OTHER SERVICES				8,300.00
4702 TELEPHONE COMMISSIONS				100,000.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4704 SURPLUS MACHINERY/EQUIPMENT SALES				6,100.00
4711 RENTAL AND LEASE RECEIPTS				6,000.00
4713 RECYCLING RECEIPTS				70,000.00
4727 REIMBURSEMENT				71,000.00
4728 DONATIONS				2,500.00
4731 MISCELLANEOUS REVENUE		29,000.00		44,550.50
4733 INSURANCE REIMBURSEMENT				8,250.00
4734 FEE OFFICE PAYROLL REIMBURSEMENT				692,100.00
4760 COURT SETTLEMENTS			0.00	0.00
4773 WORKERS COMPENSATION REFUND				42,000.00
4799 OTHER RECEIPTS				38,100.00
4801 INTEREST EARNED		100.00	450.00	32,830.00
Estimated Revenues Total	280,000.00	29,100.00	450.00	14,688,501.50
4901 SURPLUS, PRIOR YEAR	0.00	20,000.00	648,000.00	4,225,377.62
4903 ADJUSTMENTS TO PRIOR YEAR SURPLUS	0.00	0.00		0.00
4909 TRANSFERS TO OTHER FUNDS				(1,112,669.47)
4910 TRANSFERS FROM OTHER FUNDS				1,112,669.47
4912 GOVERNMENTAL LEASING ACT RECEIPTS				942,413.76
Receipts Available Total	0.00	20,000.00	648,000.00	5,167,791.38
Grand Total	280,000.00	49,100.00	648,450.00	19,856,292.88

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	Budget by Fund									
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	06 CSEPP	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES
5001 OFFICE OF COUNTY JUDGE/EXECUTIVE	189,629.90									
5005 OFFICE OF COUNTY ATTORNEY	59,025.34									
5010 OFFICE OF COUNTY CLERK	406,300.00									
5015 OFFICE OF SHERIFF	517,600.00									
5020 OFFICE OF CORONER										
5025 FISCAL COURT	133,413.90			55,830.00						
5030 OFFICE OF THE PROPERTY VALUATION ADMINISTRATOR	28,303.00									
5040 OFFICE OF COUNTY TREASURER	76,025.00									
5047 OFFICE OF TAX ADMINISTRATOR	64,000.00									
5050 ALCOHOLIC BEVERAGE CONTROL ADMIN.										197,400.00
5060 COUNTY LAW LIBRARY	1,200.00									
5065 ELECTIONS	40,000.00									
5075 ECONOMIC DEVELOPMENT	129,000.00									
5080 COURTHOUSE	156,505.00									
5092 ENGINEERING SERVICES	100.00									
5101 OFFICE OF JAILER			2,330,776.84							
5102 JUVENILE DETENTION	9,000.00									
5120 COUNTY FIRE DEPARTMENT	5,500.00			67,000.00						
5130 RESCUE SQUAD								9,550.00		
5135 DISASTER AND EMERGENCY SERVICES					341,102.00			59,837.00		
5140 AMBULANCE SERVICE				20,000.00		1,178,521.00				
5146 WIRELESS GRANT										
5150 FOREST FIRE PROTECTION							1,550.00			
5175 PUBLIC DEFENDER	2,000.00									
5203 DOG POUND	7,500.00									
5205 OFFICE OF THE COUNTY DOG WARDEN	120,432.00									
5210 SANITARY LANDFILL	344,000.00									
5212 SOLID WASTE	150,000.00									
5215 SOLID WASTE COLLECTION	61,500.00									

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	Budget by Fund										
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	06 CSEPP	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES	84 ARPA
5217 RECYCLING	312,100.00										
5220 WATER SYSTEM	165,950.00										
5232 OTHER HEALTH PROGRAMS			278,400.00								
5235 SOIL AND WATER CONSERVATION	25,000.00										
5305 SENIOR CITIZENS PROGRAM	20,000.00								9,650.78		
5315 SERVICES TO CHILDREN AND YOUTH				1,000.00							
5330 GENERAL CHARITY AND WELFARE	2,500.00										
5340 OTHER SOCIAL SERVICE PROGRAMS				3,000.00							
5405 OTHER RECREATION PROGRAMS	376,893.76			5,000.00				0.00			
5420 TOURIST AND CONVENTION											
5435 OTHER CULTURAL PROGRAMS	87,575.12										
6006 ROAD FACILITIES		40,000.00									
6103 ROAD SUPERVISOR		60,000.00									
6106 ROAD MAINTENANCE		1,350,810.00									
6201 AIRPORTS				6,000.00		23,638.84					
7500 BORROWED MONEY		52,921.00	462,612.50								
7700 LEASES	523,555.26	123,398.84									
9100 GENERAL SERVICES	281,059.00	124,577.00	27,597.00								0.00
9200 CONTINGENT APPROPRIATIONS	2,217,050.95	1,050,133.69	61,936.00	119,688.00	25,000.00	103,070.16	850.00	30,681.00		48,000.00	1,538,577.00
9300 TRANSFERS TO OTHER FUNDS	0.00			0.00							
9400 FRINGE BENEFITS- EMPLOYERS SHARE	375,519.00	238,267.00	675,854.00	25,982.00		394,730.00		8,164.00		9,600.00	
9500 DISTRIBUTIONS TO OTHER GOVT AGENCIES		20,000.00									
	6,888,237.23	3,050,107.53	3,827,176.34	303,500.00	366,102.00	1,700,100.00	2,400.00	108,332.00	9,650.78	255,000.00	1,538,577.00
Grand Total	6,888,237.23	3,050,107.53	3,827,176.34	303,500.00	366,102.00	1,700,100.00	2,400.00	108,332.00	9,650.78	255,000.00	1,538,577.00

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	85 DISPATCH	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
5001 OFFICE OF COUNTY JUDGE/EXECUTIVE					189,629.90
5005 OFFICE OF COUNTY ATTORNEY					59,025.34
5010 OFFICE OF COUNTY CLERK			35,000.00		441,300.00
5015 OFFICE OF SHERIFF					517,600.00
5020 OFFICE OF CORONER					55,830.00
5025 FISCAL COURT					133,413.90
5030 OFFICE OF THE PROPERTY VALUATION ADMINISTRATOR					28,303.00
5040 OFFICE OF COUNTY TREASURER					76,025.00
5047 OFFICE OF TAX ADMINISTRATOR					64,000.00
5050 ALCOHOLIC BEVERAGE CONTROL ADMIN.					197,400.00
5060 COUNTY LAW LIBRARY					1,200.00
5065 ELECTIONS					40,000.00
5075 ECONOMIC DEVELOPMENT					129,000.00
5080 COURTHOUSE					156,505.00
5092 ENGINEERING SERVICES					100.00
5101 OFFICE OF JAILER					2,330,776.84
5102 JUVENILE DETENTION					9,000.00
5120 COUNTY FIRE DEPARTMENT					72,500.00
5130 RESCUE SQUAD					9,550.00
5135 DISASTER AND EMERGENCY SERVICES					401,039.00
5140 AMBULANCE SERVICE	367,640.00				1,556,161.00
5146 WIRELESS GRANT	133,000.00				133,000.00
5150 FOREST FIRE PROTECTION					1,550.00
5175 PUBLIC DEFENDER					2,000.00
5203 DOG POUND					7,500.00
5205 OFFICE OF THE COUNTY DOG WARDEN					120,432.00
5210 SANITARY LANDFILL					344,000.00
5212 SOLID WASTE					150,000.00
5215 SOLID WASTE COLLECTION					61,500.00

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2025-2026

Source	86 DISPATCH	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
5217 RECYCLING					
5220 WATER SYSTEM					312,100.00
5232 OTHER HEALTH PROGRAMS					165,950.00
5235 SOIL AND WATER CONSERVATION					278,400.00
5305 SENIOR CITIZENS PROGRAM					25,000.00
5315 SERVICES TO CHILDREN AND YOUTH					29,650.78
5330 GENERAL CHARITY AND WELFARE					1,000.00
5340 OTHER SOCIAL SERVICE PROGRAMS					2,500.00
5405 OTHER RECREATION PROGRAMS					3,000.00
5420 TOURIST AND CONVENTION					381,893.76
5435 OTHER CULTURAL PROGRAMS		260,000.00			260,000.00
6005 ROAD FACILITIES					87,575.12
6103 ROAD SUPERVISOR					40,000.00
6105 ROAD MAINTENANCE					60,000.00
6201 AIRPORTS					1,350,810.00
7500 BORROWED MONEY					6,000.00
7700 LEASES					76,759.84
9100 GENERAL SERVICES					1,099,566.80
9200 CONTINGENT APPROPRIATIONS				0.00	433,233.00
9300 TRANSFERS TO OTHER FUNDS	152,804.00	0.00	14,100.00	648,450.00	6,010,280.80
9400 FRINGE BENEFITS- EMPLOYERS SHARE	0.00				0.00
9500 DISTRIBUTIONS TO OTHER GOVT AGENCIES	186,116.00				1,914,232.00
					20,000.00
Grand Total	839,560.00	260,000.00	49,100.00	648,450.00	19,856,292.88
	839,560.00	260,000.00	49,100.00	648,450.00	19,856,292.88