



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

Andy Beshear
GOVERNOR

Matt Sawyers
COMMISSIONER

100 Airport Road, Third Floor
Frankfort, Kentucky 40601
Phone: (502) 573-2382
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June 10, 2026

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

Dear Judge Johnston:

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

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

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

Sincerely,

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

Robert O. Brown
State Local Finance Officer

Enclosures



OHIO COUNTY FISCAL COURT

Total Budget \$18,223,340

Ordinance: 2026-4
1st Reading May 26, 2026
2nd Reading
Adopted

BUDGET 2026/2027

Summary Analysis of Revenues

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

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

Summary Analysis of Revenues

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
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OPIOID FUND

4700	MISCELLANEOUS REVENUES	100,000.00	19.90%	0.55%
4800	INTEREST EARNED	2,500.00	0.50%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	400,000.00	79.60%	2.19%
Total OPIOID FUND		502,500.00		2.76%

EMERGENCY SERVICES (RESTRICTED)

4100	TAXES	995,107.00	81.01%	5.46%
4500	INTERGOVERNMENTAL REVENUES	231,000.00	18.81%	1.27%
4600	CHARGES FOR SERVICES	200.00	0.02%	0.00%
4700	MISCELLANEOUS REVENUES	1,000.00	0.08%	0.01%
4800	INTEREST EARNED	1,000.00	0.08%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total EMG SERV		1,228,307.00		6.74%

ARCH PROGRAM

4600	CHARGES FOR SERVICES	7,500.00	1.29%	0.04%
4700	MISCELLANEOUS REVENUES	0.00	0.00%	0.00%
4800	INTEREST EARNED	750.00	0.13%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	575,000.00	98.59%	3.16%
Total ARCH		583,250.00		3.20%

COUNTY CLERK STORAGE FEES

4700	MISCELLANEOUS REVENUES	39,000.00	99.87%	0.21%
4800	INTEREST EARNED	50.00	0.13%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total CDSF		39,050.00		0.21%

WATERLINE RESERVE

4600	CHARGES FOR SERVICES	66,168.00	99.85%	0.36%
4800	INTEREST EARNED	100.00	0.15%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	0.00	0.00%	0.00%
Total WATERLINE		66,268.00		0.36%

Total Budgeted Revenues

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

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

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

FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-4101- -	SHERIFF - REAL PROPERTY TAXES	640,000.00	6.07%	3.51%	
01-4102- -	SHERIFF - TANGIBLE PERSONAL PROP/INVENTORY TAXES	50,000.00	0.47%	0.27%	
01-4103- -	CLERK - MOTOR VEHICLE PROPERTY TAX	130,569.00	1.24%	0.72%	
01-4104- -	CLERK - DELINQUENT PROPERTY TAX	14,428.00	0.14%	0.08%	
01-4107- -	SHERIFF - UNMINED MINERALS TAX (OIL, LSG)	10,000.00	0.09%	0.05%	
01-4130- -	SHERIFF - BANK FRANCHISES	85,000.00	0.81%	0.47%	
01-4131- -	SHERIFF - FRANCHISE CORPORATION TAX	240,000.00	2.28%	1.32%	
01-4134- -	OCCTAX QT LICENSE FEE	3,262,212.00	30.93%	17.90%	
01-4134- -B	OCCTAX BG CROSSING OCCTAX QT LICENSE FEE	46,000.00	0.44%	0.25%	
01-4134- -F	*OCCTAX FEDERAL WORKERS (PASS)	10,000.00	0.09%	0.05%	
01-4135- -	CLERK - DEED TRANSFER	75,600.00	0.72%	0.41%	
01-4136- -	CLERK - COUNTY AUTO STICKERS	227,477.00	2.16%	1.25%	
01-4139- -	OCCTAX NET PROFIT FEE	625,000.00	5.93%	3.43%	
01-4139- -B	OCCTAX BG CROSSING NET PROFIT FEE	5,000.00	0.05%	0.03%	
14 Accounts Listed		4100	5,421,286.00	51.40%	29.75%
01-4203- -	TVA (ECONOMIC DEVELOPMENT)	30,000.00	0.28%	0.16%	
1 Accounts Listed		4200	30,000.00	0.28%	0.16%
01-4417- -	TELECOMMUNICATIONS TAX	15,600.00	0.15%	0.09%	
01-4418- -	O.C. BALEFILL - LANDFILL LEASE	392,724.00	3.72%	2.16%	
2 Accounts Listed		4400	408,324.00	3.87%	2.24%
01-4501- -	OMIT TANGIBLE PROP TX COL BY KST	12,500.00	0.12%	0.07%	
01-4504- -T	SENIOR FEDERAL GRANT(TITLE 3)	55,176.00	0.52%	0.30%	
01-4505- -	KST- MOTORVEH, RAIL, COMMERCIAL WATERCRAFT (QT)	18,500.00	0.18%	0.10%	
01-4506- -S	SHERIFF - KCPC TRAVEL EXP REIMB	850.00	0.01%	0.00%	
01-4510- -A	SR CTN STATE (HOMECARE/ESMP)	33,000.00	0.31%	0.18%	
01-4510- -B	***CHILD SUPPORT OFFICE (R 01-5005-135-0)	225,000.00	2.13%	1.23%	
01-4510- -C	*ANIMAL CTL/STATE GRANT (R01-5205-507-0)	0.00	0.00%	0.00%	
01-4510- -D	***KY-ASAP GRANT PROGRAM 01-5340-595-0	39,000.00	0.37%	0.21%	
01-4510- -F	***STATE GRANTS/EMS/AMBULANCE (R 01-5140-739-0)	10,000.00	0.09%	0.05%	
01-4510- -L	***LITTER ABATEMENT GRANT STATE (R 01-5215-594-0)	45,790.00	0.43%	0.25%	
01-4510- -T	***TIRE AMNESTY PROGRAM 01-5212-366-2	4,000.00	0.04%	0.02%	
01-4512- -	***GRANTS 01-5136-741-0 (RESTR)	500,000.00	4.74%	2.74%	
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	9,690.00	0.09%	0.05%	
01-4521- -	BOARD OF ASSESSMENT	150.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESSES TAX	130.00	0.00%	0.00%	
01-4526- -	STRIP MINE PERMITS	1,500.00	0.01%	0.01%	
01-4532- -	A.O.C ./PRE-TRAIL/DRUG COURT/RENTAL	140,000.00	1.33%	0.77%	
01-4533- -	JAIL - STATE JAIL ALLOTMENT (LCAF)	104,000.00	0.99%	0.57%	
01-4535- -	JAIL - HB452 COURT COST COLLECTIONS	7,100.00	0.07%	0.04%	
01-4538- -	JAIL - D.U.I. FEES	5,000.00	0.05%	0.03%	
01-4539- -	***SHERIFF KLEFT (HB455)01-5015-181-0	75,000.00	0.71%	0.41%	
01-4541- -	EMG MGM STATE REIMB	29,948.00	0.28%	0.16%	
01-4542- -	FEMA CLAIMS 01-5076-431-0	250,000.00	2.37%	1.37%	
01-4548- -	CLERK FEES (POOLING)	719,788.00	6.82%	3.95%	
01-4549- -	SHERIFF FEES (POOLING)	799,370.00	7.58%	4.39%	
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FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

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

FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

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

FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

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

FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

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

FY 2026-2027 Budget Revenues

OHIO COUNTY FISCAL COURT

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

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

Summary Analysis of Appropriations

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

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

Summary Analysis of Appropriations

OHIO COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

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

FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-0	JUDGE/EXECUTIVE SALARY	122,408.00	1.16%	0.67%
01-5001-105-0	JUDGE EX OFFICE - ADMIN ASSISTANT	24,596.00	0.23%	0.14%
01-5001-165-0	JUDGE - EXECUTIVE ASSISTANT	47,674.00	0.45%	0.26%
01-5001-212-0	JUDGE EX TRAINING INCENTIVE	5,600.00	0.05%	0.03%
01-5001-903-0	*****	0.00	0.00%	0.00%
01-5005-101-0	COUNTY ATTORNEY SALARY	18,408.00	0.17%	0.10%
01-5005-135-0	CHILD SUPPORT INCL BENEFITS (R 01-4510B)	225,000.00	2.13%	1.23%
01-5005-165-0	COUNTY ATTORNEY SECRETARY SALARY	52,577.00	0.50%	0.29%
01-5005-201-0	COUNTY ATY- F.I.C.A. MATCH	6,478.00	0.06%	0.04%
01-5005-202-0	COUNTY ATY - RETIREMENT MATCH	14,759.00	0.14%	0.08%
01-5005-205-0	COUNTY ATY - HEALTH,LIFE AND WELLNESS	9,000.00	0.09%	0.05%
01-5005-208-0	COUNTY ATY - UNEMPLOYMENT INS	99.00	0.00%	0.00%
01-5005-209-0	COUNTY ATY - WORKERS COMP	237.00	0.00%	0.00%
01-5005-309-0	COUNTY ATY- GENERAL OFFICE EXPENSE	13,000.00	0.12%	0.07%
01-5005-398-1	COUNTY ATTORNEY - ASSISTANT COUNTY ATTORNEY	13,692.00	0.13%	0.08%
01-5005-539-0	CO ATRY - LEGAL PROCESSING 01-4680	1,000.00	0.01%	0.01%
01-5005-573-0	COUNTY ATY - PHONE / INTERNET	3,700.00	0.04%	0.02%
01-5005-573-1	CHILD SUPPORT PHONE	5,000.00	0.05%	0.03%
01-5005-902-0	*****	0.00	0.00%	0.00%
01-5010-101-0	CLERK SALARY	122,408.00	1.16%	0.67%
01-5010-103-0	CLERK, DEPUTIES (FULL-TIME)	345,071.00	3.27%	1.89%
01-5010-201-0	CLERK - F.I.C.A. MATCH	36,466.00	0.35%	0.20%
01-5010-202-0	CLERK - RETIREMENT MATCH	80,831.00	0.77%	0.44%
01-5010-205-0	CLERK-HEALTH, LIFE and WELLNESS	130,896.00	1.24%	0.72%
01-5010-208-0	CLERK - UNEMPLOYMENT INSURANCE	296.00	0.00%	0.00%
01-5010-209-0	CLERK - WORKERS COMP INSURANCE	1,422.00	0.01%	0.01%
01-5010-210-0	CLERK EXPENSE ACCOUNT	3,600.00	0.03%	0.02%
01-5010-212-0	CLERK TRAINING INCENTIVE	5,600.00	0.05%	0.03%
01-5010-307-0	CLERK - AUDITS	8,000.00	0.08%	0.04%
01-5010-364-0	CLERK FORDSVILLE RENT	3,600.00	0.03%	0.02%
01-5010-445-0	CLERK OFFICE SUPPLIES	15,000.00	0.14%	0.08%
01-5010-531-0	CLERK - BOND	425.00	0.00%	0.00%
01-5010-539-0	CLERK - LEGAL ADVERTISING	2,500.00	0.02%	0.01%
01-5010-563-0	CLERK - POSTAGE	5,000.00	0.05%	0.03%
01-5010-565-0	CLERK BINDING, INDEX	6,500.00	0.06%	0.04%
01-5010-571-0	CLERK OFFICE EQ M/R and TRAINING	12,000.00	0.11%	0.07%
01-5010-573-0	CLERK PHONE/INTERNET	5,500.00	0.05%	0.03%
01-5010-576-0	CLERK INTER OFFICE MILEAGE	2,300.00	0.02%	0.01%
01-5010-578-0	CLERK OFFICE (TWO) UTILITIES	4,700.00	0.04%	0.03%
01-5010-705-0	CLERK-EQ I.T. SUPPORT/MAINT	34,000.00	0.32%	0.19%
01-5010-741-0	CLERK CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5010-902-0	*****	0.00	0.00%	0.00%
01-5015-101-0	SHERIFF SALARY	122,408.00	1.16%	0.67%
01-5015-103-0	SHERIFF DEPUTIES/ OFFICE	895,270.00	8.49%	4.91%
01-5015-103-1	SHERIFF SCHOOL RES OFFICERS	223,138.00	2.12%	1.22%
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FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5015-181-0	SHERIFF KLEFPF INC (RESTR) (01-4539)	75,000.00	0.71%	0.41%
01-5015-188-0	SHERIFF BAILIFFS	202,916.00	1.92%	1.11%
01-5015-201-0	SHERIFF - F.I.C.A. MATCH	115,897.00	1.10%	0.64%
01-5015-202-0	SHERIFF - RETIREMENT MATCH	236,023.00	2.24%	1.30%
01-5015-205-0	SHERIFF - HEALTH, LIFE and WELLNESS	334,512.00	3.17%	1.84%
01-5015-208-0	SHERIFF - UNEMPLOYMENT INSURANCE	1,007.00	0.01%	0.01%
01-5015-209-0	SHERIFF - WORKERS COMP	41,736.00	0.40%	0.23%
01-5015-212-0	SHERIFF TRAINING INCENTIVE	5,600.00	0.05%	0.03%
01-5015-307-0	SHERIFF - AUDIT	18,000.00	0.17%	0.10%
01-5015-315-0	SHERIFF - CONTRACT INMATE TRANSP	20,000.00	0.19%	0.11%
01-5015-403-0	SHERIFF - K-9	4,000.00	0.04%	0.02%
01-5015-429-0	SHERIFF FUEL AND VEHICLE MAINT	128,000.00	1.21%	0.70%
01-5015-435-0	SHERIFF LAW ENFORCE SUPPLIES	25,000.00	0.24%	0.14%
01-5015-445-0	SHERIFF OFFICE SUPPLIES / EQUIPMENT	20,000.00	0.19%	0.11%
01-5015-517-0	SHERIFF HOSPITALS AND CLINICS	1,000.00	0.01%	0.01%
01-5015-521-0	SHERIFF - BUILDING INSURANCE	835.00	0.01%	0.00%
01-5015-529-0	SHERIFF - LAW ENFORCEMENT LIABILITY	55,145.00	0.52%	0.30%
01-5015-531-0	SHERIFF - BOND	3,000.00	0.03%	0.02%
01-5015-535-0	SHERIFF - VEHICLE INSURANCE	11,928.00	0.11%	0.07%
01-5015-563-0	SHERIFF TAX BILL (AND) MAILING COSTS	15,000.00	0.14%	0.08%
01-5015-573-0	SHERIFF OFFICE PHONE	5,800.00	0.05%	0.03%
01-5015-574-0	SHERIFF/DEPUTY MANDATE TRAINING	8,000.00	0.08%	0.04%
01-5015-741-0	SHERIFF CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5015-902-0	*****	0.00	0.00%	0.00%
01-5020-101-0	CORONER SALARY	26,004.00	0.25%	0.14%
01-5020-103-0	CORONER DEPUTY SALARIES	13,320.00	0.13%	0.07%
01-5020-201-0	CORONER - F.I.C.A.	3,375.00	0.03%	0.02%
01-5020-202-0	CORONER - RETIREMENT	4,532.00	0.04%	0.02%
01-5020-205-0	CORONER - HEALTH, LIFE and WELLNESS	14,544.00	0.14%	0.08%
01-5020-208-0	CORONER - UNEMPLOYMENT INS	66.00	0.00%	0.00%
01-5020-209-0	CORONER - WORKERS COMP INS	1,334.00	0.01%	0.01%
01-5020-212-0	CORONER - TRAINING INCENTIVE	10,200.00	0.10%	0.06%
01-5020-334-0	CORONER - BLD MAINT / REPAIRS	2,500.00	0.02%	0.01%
01-5020-343-0	CORONER - BIO WASTE REMOVAL	1,500.00	0.01%	0.01%
01-5020-429-0	CORONER - VEHICLE GAS / MAINT	7,000.00	0.07%	0.04%
01-5020-531-0	CORONER - BOND(S)	125.00	0.00%	0.00%
01-5020-535-0	CORONER - VEHICLE INSURANCE	1,136.00	0.01%	0.01%
01-5020-550-0	CORONER SUPPLIES/EQ	5,000.00	0.05%	0.03%
01-5020-573-0	CORONER - PHONE/INTERNET	3,000.00	0.03%	0.02%
01-5020-574-0	CORONER TRAINING	2,000.00	0.02%	0.01%
01-5020-578-0	CORONER - BLD UTILITIES	5,000.00	0.05%	0.03%
01-5020-741-0	CORONER CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5020-902-0	*****	0.00	0.00%	0.00%
01-5025-101-0	MAGISTRATES (5) SALARY	84,960.00	0.81%	0.47%
01-5025-212-0	INCENTIVE PAY	39,200.00	0.37%	0.22%
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FY 2026-2027 Budget Appropriations
OHIO COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

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

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

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

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OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5205-205-0	ANIMAL SHELTER - HEALTH, LIFE AND WELLNESS	29,088.00	0.28%	0.16%
01-5205-208-0	ANIMAL SHELTER - UNEMP INSURANCE	99.00	0.00%	0.00%
01-5205-209-0	ANIMAL SHELTER - WORKERS COMP	3,833.00	0.04%	0.02%
01-5205-384-0	ANIMAL SHELTER VET SERVICES	8,000.00	0.08%	0.04%
01-5205-402-0	ANIMAL SHELTER DONATIONS (R 01-4612 R)	0.00	0.00%	0.00%
01-5205-403-0	ANIMAL SHELTER FEED/SUPPLIES	22,500.00	0.21%	0.12%
01-5205-411-0	ANIMAL SHELTER CUSTOD SUPPLIES	6,000.00	0.06%	0.03%
01-5205-443-0	ANIMAL SHELTER VEHICLE EXPENSES	7,500.00	0.07%	0.04%
01-5205-507-0	ANIMAL SHELTER KY AG GRANT (R01-4510 C)	0.00	0.00%	0.00%
01-5205-507-1	ANIMAL SHELTER SPRAY/NEUTER GRANT (R 01-4612 G)	0.00	0.00%	0.00%
01-5205-521-0	ANIMAL SHELTER - BUIDLING INSURANCE	828.00	0.01%	0.00%
01-5205-535-0	ANIMAL SHELTER - VEHICLE INSURANCE	2,272.00	0.02%	0.01%
01-5205-571-0	ANIMAL SHELTER MAINT/REPAIR (TRAINING)	7,500.00	0.07%	0.04%
01-5205-573-0	ANIMAL SHELTER PHONE/INTERNET	2,600.00	0.02%	0.01%
01-5205-578-0	ANIMAL SHELTER UTILITIES	9,500.00	0.09%	0.05%
01-5205-741-0	ANIMAL SHELTER - CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5205-902-0	*****	0.00	0.00%	0.00%
01-5212-366-1	OHIO CO SOLID WASTE 01-4727A	16,112.00	0.15%	0.09%
01-5212-366-2	(R) TIRE AMNESTY PROGRAM 01-4510T	4,000.00	0.04%	0.02%
01-5215-594-0	LITTER ABATEMENT GRANT (R 01-4510 L)	45,790.00	0.43%	0.25%
24 Accounts Listed		5200	323,265.00	3.07% 1.77%
01-5301-902-0	*****	0.00	0.00%	0.00%
01-5305-106-0	SENIOR CITIZENS STAFF	145,608.00	1.38%	0.80%
01-5305-201-0	SENIOR CENTER - F.I.C.A. MATCH	11,139.00	0.11%	0.06%
01-5305-202-0	SENIOR CENTER - RETIREMENT MATCH	14,295.00	0.14%	0.08%
01-5305-205-0	SR/ADULT CARE - HEALTH,LIFE and WELLNESS	29,088.00	0.28%	0.16%
01-5305-208-0	SENIOR - UNEMPLOYMENT INS	99.00	0.00%	0.00%
01-5305-209-0	SENIOR/ WORKERS COMP	5,272.00	0.05%	0.03%
01-5305-315-0	SENIOR- VEHICLE FUEL / MAINT	20,000.00	0.19%	0.11%
01-5305-334-0	SENIOR CENTER BUILDING MAINT/REPAIR	7,500.00	0.07%	0.04%
01-5305-356-0	SENIOR CENTER OPERATING EXP	40,000.00	0.38%	0.22%
01-5305-356-1	SENIOR CENTER - ACTIVITIES	6,000.00	0.06%	0.03%
01-5305-507-0	SENIOR CENTER UNITED WAY GRANT (RESTR)	3,800.00	0.04%	0.02%
01-5305-521-0	SENIOR-INSURANCE BUILDING AND VEHICLES	7,379.00	0.07%	0.04%
01-5305-548-0	SENIOR CTN - FUNDRAISERS	4,000.00	0.04%	0.02%
01-5305-566-0	SR CITIZENS MLS (GRADD) (01-4728 S)	15,000.00	0.14%	0.08%
01-5305-572-0	SENIOR CTR - SALES TAX ON SHORT TERM RENTALS	1,000.00	0.01%	0.01%
01-5305-573-0	SENIOR CITIZEN PHONE	3,400.00	0.03%	0.02%
01-5305-578-0	SENIOR CITIZEN UTILITIES (2 Locations)	18,000.00	0.17%	0.10%
01-5305-741-0	SENIOR CENTER CAPITAL OUTLAY	0.00	0.00%	0.00%
01-5305-999-0	*****	0.00	0.00%	0.00%
01-5325-504-0	(R) CEMETARY MAINT (BY DONATIONS) RESTRICTED	0.00	0.00%	0.00%
01-5340-595-0	KY ASAP PROG (TRAD/HARM) 01-4510 D	39,000.00	0.37%	0.21%
22 Accounts Listed		5300	370,580.00	3.51% 2.03%
01-5400-999-0	*****	0.00	0.00%	0.00%

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OHIO COUNTY FISCAL COURT

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

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

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-9100-531-0	OFFICIAL BONDS	5,000.00	0.05%	0.03%
01-9100-567-0	INSURANCE CLAIMS (R 01 4733)	60,000.00	0.57%	0.33%
01-9100-569-0	REG/ MEMBERSHIP/ DUES	20,000.00	0.19%	0.11%
01-9100-576-0	OFFICIAL / EMP TRAVEL	15,000.00	0.14%	0.08%
01-9100-902-0	REFUND	0.00	0.00%	0.00%
10 Accounts Listed		9100	268,317.00	2.54%
01-9200-999-0	GENERAL FUND RESERVE FOR TRANSFER	23,500.00	0.22%	0.13%
01-9200-999-1	GENERAL FUND - EMERGENCY RESERVES	0.00	0.00%	0.00%
01-9200-999-3	SURPLUS SALES OR RESTR DONA (01-4704 OR 4606D) R	100,000.00	0.95%	0.55%
3 Accounts Listed		9200	123,500.00	1.17%
01-9300-999-0	RESERVE FOR TRANSFERS OUT TO OTHER FUNDS	0.00	0.00%	0.00%
1 Accounts Listed		9300	0.00	0.00%
01-9400-201-0	FICA 7.65 % MATCH	45,439.00	0.43%	0.25%
01-9400-202-0	RETIREMENT MATCH	95,457.00	0.91%	0.52%
01-9400-205-0	HEALTH, LIFE and WELLNESS	181,599.00	1.72%	1.00%
01-9400-205-2	EMP INS DEDUCT THRU PR (01-4733 P)	200,000.00	1.90%	1.10%
01-9400-208-0	UNEMPLOYMENT INSURANCE	613.00	0.01%	0.00%
01-9400-209-0	WORKERS COMPENSATION INSURANCE	6,900.00	0.07%	0.04%
01-9400-299-0	PAYROLL-HEALTH RESERVES	50,000.00	0.47%	0.27%
7 Accounts Listed		9400	580,008.00	5.50%
325 Accounts Listed		General	10,546,590.00	57.87%

Road Fund				
02-6105-102-0	ROAD SUPERVISOR SALARY	67,642.00	1.57%	0.37%
02-6105-151-0	ROAD - EQ OPERATOR / OFFICE	716,528.00	16.60%	3.93%
02-6105-323-0	ROAD DEPT - ENGINEERING SERVICES	0.00	0.00%	0.00%
02-6105-336-0	ROAD EQUIPMENT M/R CONTRACT SERVICES	0.00	0.00%	0.00%
02-6105-431-0	ROAD CONSTRUCTION MATERIALS	404,162.00	9.37%	2.22%
02-6105-431-1	DRIVE WAY TILES (02-4727 SC)	100,000.00	2.32%	0.55%
02-6105-431-2	FEMA - REIMBURSEMENT (02-4542)	500,000.00	11.59%	2.74%
02-6105-431-3	GOVERNOR'S DISCR - RURAL/ MUNICIPAL AID(4518-G)	500,000.00	11.59%	2.74%
02-6105-443-0	ROAD EQUIPMENT MAINT/REPAIR	75,000.00	1.74%	0.41%
02-6105-445-0	ROAD OFFICE SUPPLIES EQUIPMENT M/R	4,000.00	0.09%	0.02%
02-6105-447-0	ROAD SHOP MATERIALS/SUPPLIES	49,000.00	1.14%	0.27%
02-6105-455-0	ROAD VEHICLE EQUIPMENT-FUEL,OIL,LUBE	205,000.00	4.75%	1.12%
02-6105-471-0	ROAD SALT	10,000.00	0.23%	0.05%
02-6105-479-0	ROAD VEHICLE EQUIPMENT TIRES, TUBES	25,000.00	0.58%	0.14%
02-6105-481-0	ROAD UNIFORMS	12,000.00	0.28%	0.07%
02-6105-539-0	ROAD LEGAL NOTICES / ADVERTISING	1,000.00	0.02%	0.01%
02-6105-571-0	ROAD GARAGE BUILDING MAINT/REPAIR	2,000.00	0.05%	0.01%
02-6105-573-0	ROAD GARAGE PHONE/INTERNET	4,500.00	0.10%	0.02%
02-6105-578-0	ROAD GARAGE UTILITIES	25,000.00	0.58%	0.14%
02-6105-594-0	ROAD SAFETY/HEALTH PROGRAMS	20,000.00	0.46%	0.11%
02-6105-599-0	ROAD TITLE AND LICENSE VEHICLE	200.00	0.00%	0.00%
02-6105-730-0	TRANS CABINET FLEX FUNDS (02-4514)	500,000.00	11.59%	2.74%
02-6105-741-0	ROAD CAPITAL OUTLAY	300,000.00	6.95%	1.65%

FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Road Fund				
02-6107-431-0	ROAD CRA 3% EMERGENCY FUND (02-4513)	48,430.00	1.12%	0.27%
	24 Accounts Listed	6100	3,569,462.00	82.71%
02-7700-602-1	KACO LEASE #33 TRUCK PRINICIAL	27,248.00	0.63%	0.15%
02-7700-606-1	KACO LEASE #33 TRUCK INTEREST	5,510.00	0.13%	0.03%
	2 Accounts Listed	7700	32,758.00	0.76%
02-8003-730-0	TRANSP CABINET 80/20 BRIDE (02-4514 A)	120,000.00	2.78%	0.66%
	1 Accounts Listed	8000	120,000.00	2.78%
02-9100-525-0	GARAGE BUILDING/EQUIP INS	3,767.00	0.09%	0.02%
02-9100-529-0	ROAD LIABILITY INSURANCE	13,314.00	0.31%	0.07%
02-9100-535-0	ROAD VEHICLE INSURANCE	40,853.00	0.95%	0.22%
02-9100-567-0	ROAD INSURANCE CLAIMS (02-4733)	25,000.00	0.58%	0.14%
02-9100-569-0	ROAD-TRAINING, CONFERENCES, REGISTRATIONS	2,500.00	0.06%	0.01%
	5 Accounts Listed	9100	85,434.00	1.98%
02-9200-999-0	ROAD FUND - RESERVE FOR TRANSFERS	0.00	0.00%	0.00%
	1 Accounts Listed	9200	0.00	0.00%
02-9400-201-0	ROAD FICA MATCH 7.65%	59,989.00	1.39%	0.33%
02-9400-202-0	ROAD RETIREMENT MATCH	129,799.00	3.01%	0.71%
02-9400-205-0	ROAD HEALTH, LIFE, and WELLNESS	232,704.00	5.39%	1.28%
02-9400-205-1	ROAD HEALTH/PAYROLL RESERVES	25,000.00	0.58%	0.14%
02-9400-208-0	ROAD UNEMPLOYMENT INSURANCE	592.00	0.01%	0.00%
02-9400-209-0	ROAD WORKERS COMP INSURANCE	59,898.00	1.39%	0.33%
	6 Accounts Listed	9400	507,982.00	11.77%
	39 Accounts Listed	Road	4,315,636.00	23.68%

Local Government Economic Assistance Fund

04-5015-741-0	SHERIFF - CAPITAL OUTLAY	0.00	0.00%	0.00%
04-5076-507-0	(R) COMMUNITY CONTRIBUTIONS	0.00	0.00%	0.00%
	2 Accounts Listed	5000	0.00	0.00%
04-5102-314-0	JAIL/JUVENILE HOUSING	5,000.00	3.27%	0.03%
04-5102-343-0	JAIL/JUVENILE MEDICAL SERVICES	2,500.00	1.64%	0.01%
04-5110-566-1	(R) CONSTABLE DIST 1 (MLG-TRAIN-UNIFORM)Restricted	1,500.00	0.98%	0.01%
04-5110-566-2	(R) CONSTABLE DIST 2 (MLG-TRAIN-UNIFORM)Restricted	1,500.00	0.98%	0.01%
04-5110-566-3	(R) CONSTABLE DIST 3 (MLG-TRAIN-UNIFORM)Restricted	1,500.00	0.98%	0.01%
04-5110-566-4	(R) CONSTABLE DIST 4 (MLG-TRAIN-UNIFORM)Restricted	1,500.00	0.98%	0.01%
04-5110-566-5	(R) CONSTABLE DIST 5 (MLG-TRAIN-UNIFORM)Restricted	1,500.00	0.98%	0.01%
04-5175-903-0	PUBLIC DEFENDER PROGRAM HB388 KRS 31.185	10,000.00	6.55%	0.05%
	8 Accounts Listed	5100	25,000.00	16.37%
04-5301-547-0	MEDICAL CLAIMS INDIGENT	10,000.00	6.55%	0.05%
	1 Accounts Listed	5300	10,000.00	6.55%
04-5401-548-0	COUNTY PARK PROJECT EXPENSES	10,000.00	6.55%	0.05%
04-5420-307-0	TOURISM - AUDIT (RESTRICTED)	5,000.00	3.27%	0.03%
04-5420-348-0	TOURISM FOR OHIO COUNTY	14,293.00	9.36%	0.08%
04-5420-348-1	BILL MONROE HOMEPLACE	5,000.00	3.27%	0.03%
04-5420-507-0	ROSINE MUSEUM OP EXP - TOURISM	42,900.00	28.09%	0.24%
04-5420-521-0	TOURISM - BUILDING INSURANCE	2,703.00	1.77%	0.01%
04-5420-535-0	TOURISM - VEHICLE INSURANCE	568.00	0.37%	0.00%

FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

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

FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID FUND				
74-5310-202-0	ARCH PROGRAM REITREMENT	7,298.00	1.45%	0.04%
74-5310-205-0	ARCH PROGRAM HEALTH INS	14,544.00	2.89%	0.08%
74-5310-208-0	ARCH - UNEMPLOYMENT	20.00	0.00%	0.00%
74-5310-209-0	ARCH - WORKERS COMP	117.00	0.02%	0.00%
74-5340-348-0	OPIOID PROGRAM SUPPORT	50,000.00	9.95%	0.27%
74-5341-348-0	OPIOID VICTIMS ASSISTANCE	35,339.00	7.03%	0.19%
	8 Accounts Listed	5300	152,391.00	30.33%
74-9200-999-0	OPIOID RESERVE FOR TRANSFER	350,109.00	69.67%	1.92%
74-9200-999-1	OPIOID CD IN RESERVE	0.00	0.00%	0.00%
	2 Accounts Listed	9200	350,109.00	69.67%
74-9300-999-0	OPIOID TRANSFER OUT TO OTHER FUNDS	0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%
	11 Accounts Listed	OPIOID FUND	502,500.00	2.76%
EMERGENCY SERVICES (RESTRICTED)				
75-5025-566-0	PASS THROUGH ACCOUNT	1,000.00	0.08%	0.01%
	1 Accounts Listed	5000	1,000.00	0.08%
75-5120-381-0	OHIO COUNTY FIRE DEPARTMENT SUPPORT	195,500.00	15.92%	1.07%
75-5135-107-0	EMERGENCY MGM DIRECTOR	0.00	0.00%	0.00%
75-5135-185-0	EMERGENCY MGM ASSISTANT	0.00	0.00%	0.00%
75-5135-201-0	EMERGENCY MGM F.I.C.A.	0.00	0.00%	0.00%
75-5135-202-0	EMERGENCYMGM RETIREMENT	0.00	0.00%	0.00%
75-5135-205-0	EMERGENCY MGM LIFE, HEALTH & WELLNESS	0.00	0.00%	0.00%
75-5135-208-0	EMERGENCY MGM UNEMPLOYMENT INS	0.00	0.00%	0.00%
75-5135-209-0	EMERGENCY MGM WORKERS COMP	0.00	0.00%	0.00%
75-5135-420-0	EMG MANAGEMENT OPERATING EXPENSES	0.00	0.00%	0.00%
75-5135-420-1	EMERGENCY MANAGEMENT SPECIAL REQUESTS	0.00	0.00%	0.00%
75-5135-521-0	EMG MGM - BUILDING INS	0.00	0.00%	0.00%
75-5135-535-0	EMG MGM - VEHICLE INSURANCE	0.00	0.00%	0.00%
75-5135-573-0	EMG MANAGEMENT PHONE	0.00	0.00%	0.00%
75-5135-903-0	*****	0.00	0.00%	0.00%
75-5140-303-0	EMS AMBULANCE CONTRACT	204,011.00	16.61%	1.12%
75-5140-521-0	AMBULANCE INSURANCE	10,544.00	0.86%	0.06%
75-5140-535-0	EMS - BUILDING INSURANCE	7,152.00	0.58%	0.04%
75-5140-573-0	EMS - TELEPHONE	1,200.00	0.10%	0.01%
75-5140-578-0	EMS - UTILITIES	12,000.00	0.98%	0.07%
75-5140-741-0	EMS - CAPITAL OUTLAY	0.00	0.00%	0.00%
75-5140-742-0	EMS - BUILDING MAINT/REPAIR	7,900.00	0.64%	0.04%
75-5140-999-0	*****	0.00	0.00%	0.00%
75-5145-159-0	SHERIFF - 911 SUPERVISOR / DISPATCHER	422,910.00	34.43%	2.32%
75-5145-201-0	SHERIFF - 911 - F.I.C.A. MATCH	32,353.00	2.63%	0.18%
75-5145-202-0	SHERIFF - 911 - RETIREMENT MATCH	67,118.00	5.46%	0.37%
75-5145-205-0	SHERIFF - 911 - LIFE, HEALTH & WELLNESS	130,896.00	10.66%	0.72%
75-5145-208-0	SHERIFF - 911 - UNEMPLOYMENT INSURANCE	329.00	0.03%	0.00%
75-5145-209-0	SHERIFF - 911 - WORKERS COMP INSURANCE	2,580.00	0.21%	0.01%
75-5145-319-0	SHERIFF - 911 - COMPUTER I.T. SUPPORT	2,000.00	0.16%	0.01%

FY 2026-2027 Budget Appropriations

OHIO COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
EMERGENCY SERVICES (RESTRICTED)				
75-5145-445-0	SHERIFF - 911 - OFFICE SUPPLIES	3,314.00	0.27%	0.02%
75-5145-571-0	SHERIFF - 911 - EQUIPMENT MAINT/REPAIR	5,600.00	0.46%	0.03%
75-5145-573-0	SHERIFF - 911 - TELEPHONE SERVICE	113,400.00	9.23%	0.62%
75-5145-574-0	SHERIFF - 911 - TRAINING	5,000.00	0.41%	0.03%
75-5145-703-0	SHERIFF - 911 - EQUIPMENT UPDATE & TOWER MAINT	3,500.00	0.28%	0.02%
75-5145-703-G	SHERIFF - 911 - CAPITOL IMPROVEMENTS	0.00	0.00%	0.00%
	35 Accounts Listed 5100	1,227,307.00	99.92%	6.73%
75-9200-999-0	EMERGENCY SERVICES - RESERVE FOR TRANSFER	0.00	0.00%	0.00%
	1 Accounts Listed 9200	0.00	0.00%	0.00%
75-9300-999-0	EMG SERVICES - TRANSFER OUT TO OTHER FUNDS	0.00	0.00%	0.00%
75-9300-999-1	*****	0.00	0.00%	0.00%
	2 Accounts Listed 9300	0.00	0.00%	0.00%
	39 Accounts Listed EMG SERV	1,228,307.00		6.74%

ARCH PROGRAM

76-5310-135-0	ARCH PROGRAM PAYROLL	45,240.00	7.76%	0.25%
76-5310-201-0	ARCH PROGRAM FICA	3,461.00	0.59%	0.02%
76-5310-202-0	ARCH PROGRAM RETIREMENT	7,885.00	1.35%	0.04%
76-5310-205-0	ARCH PROGRAM HEALTH INS	14,544.00	2.49%	0.08%
76-5310-208-0	ARCH PROGRAM UNEMPLOYMENT INS	330.00	0.06%	0.00%
76-5310-209-0	ARCH PROGRAM WORKERS COMP INS	127.00	0.02%	0.00%
76-5310-445-0	ARCH PROGRAM OPERATING EXPENSE	15,000.00	2.57%	0.08%
76-5310-507-0	ARCH COMMUNITY CONTRIBUTIONS	0.00	0.00%	0.00%
76-5310-515-0	ARCH PROGRAM CLIENT SUPPORT	15,000.00	2.57%	0.08%
76-5310-550-0	ARCH PROGRAM DRUG TESTING SUPPLIES	20,000.00	3.43%	0.11%
76-5310-573-0	ARCH PROGRAM PHONE / INTERNET	2,200.00	0.38%	0.01%
76-5310-739-0	ARCH PROGRAM ANKLE MONITORING	25,000.00	4.29%	0.14%
76-5310-741-0	ARCH PROGRAM CAPITAL OUTLAY	0.00	0.00%	0.00%
	13 Accounts Listed 5300	148,787.00	25.51%	0.82%
76-9200-999-0	ARCH PROGRAM RESERVE FOR TRANSFERS	434,463.00	74.49%	2.38%
	1 Accounts Listed 9200	434,463.00	74.49%	2.38%
	14 Accounts Listed ARCH	583,250.00		3.20%

COUNTY CLERK STORAGE FEES

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

WATERLINE RESERVE

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

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

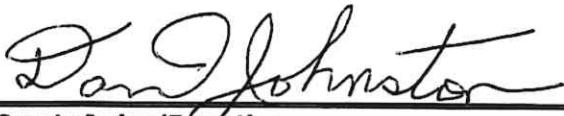
Account	Name	Budget	% Fund	% Total
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FY 2026-2027 Budget Appropriations
OHIO COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

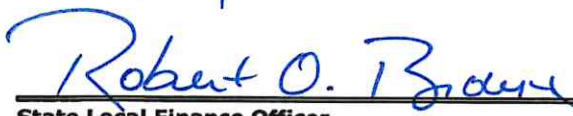
Submitted

Date 5/26/26

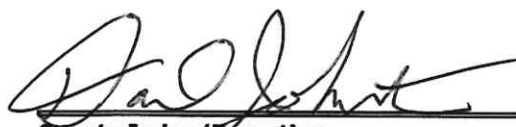
Signed 
County Judge/Executive

Approved as to Form and Classification

Date 6/10/26

Signed 
State Local Finance Officer

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

Signed 
County Judge/Executive

Attest _____
County Clerk

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

Payment Due	
Principal	\$63,796.68
Interest	\$3,934.84
Service Fee	\$983.71
Total Payment	\$68,715.23

Make Check Payable to
 Ohio County Water District

Paid from	
15-7700-602-0	Principal
15-7700-606-0	Inst/KIA Fee

as of 06/30/2025
 Principal Balance
 Interest Balance

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

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

\$723,171.27

\$27,344.31

KACO LEASING

LEASE NAME

KACo LEASING 2025 KENWORTH TRK

FISCAL YEAR

2026/2027

\$2,117.69

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

Total paid out for year

\$27,247.82

\$5,509.60

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

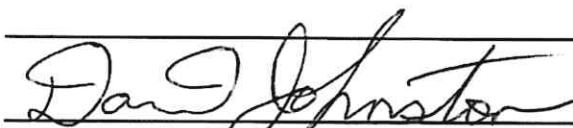
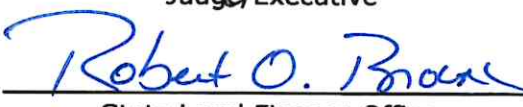
Pursuant to KRS 68.275(3), "The Fiscal Court may adopt an order, to pre-approve the payments of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court in accordance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

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

Account Number	Description
01-5001-101-0	JUDGE/EXECUTIVE SALARY
01-5001-105-0	JUDGE EX OFFICE - ADMIN ASSISTANT
01-5001-165-0	JUDGE - EXECUTIVE ASSISTANT
01-5005-101-0	COUNTY ATTORNEY SALARY
01-5005-135-0	CHILD SUPPORT INCL BENEFITS (R 01-4510B)
01-5005-165-0	COUNTY ATTORNEY SECRETARY SALARY
01-5005-201-0	COUNTY ATY- F.I.C.A. MATCH
01-5005-202-0	COUNTY ATY - RETIREMENT MATCH
01-5005-205-0	COUNTY ATY - HEALTH,LIFE AND WELLNESS
01-5005-398-1	COUNTY ATTORNEY - ASSISTANT COUNTY ATTORNEY
01-5005-573-0	COUNTY ATY - PHONE / INTERNET
01-5005-573-1	CHILD SUPPORT PHONE
01-5010-101-0	CLERK SALARY
01-5010-103-0	CLERK, DEPUTIES (FULL-TIME)
01-5010-201-0	CLERK - F.I.C.A. MATCH
01-5010-202-0	CLERK - RETIREMENT MATCH
01-5010-205-0	CLERK-HEALTH, LIFE and WELLNESS
01-5010-210-0	CLERK EXPENSE ACCOUNT
01-5010-573-0	CLERK PHONE/INTERNET
01-5010-578-0	CLERK OFFICE (TWO) UTILITIES
01-5015-101-0	SHERIFF SALARY
01-5015-103-0	SHERIFF DEPUTIES/ OFFICE
01-5015-103-1	SHERIFF SCHOOL RES OFFICERS
01-5015-181-0	SHERIFF KLEPPF INC (RESTR) (01-4539)
01-5015-188-0	SHERIFF BAILIFFS
01-5015-201-0	SHERIFF - F.I.C.A. MATCH
01-5015-202-0	SHERIFF - RETIREMENT MATCH
01-5015-205-0	SHERIFF - HEALTH, LIFE and WELLNESS
01-5015-573-0	SHERIFF OFFICE PHONE
01-5020-101-0	CORONER SALARY
01-5020-103-0	CORONER DEPUTY SALARIES
01-5020-201-0	CORONER - F.I.C.A.
01-5020-202-0	CORONER - RETIREMENT
01-5020-205-0	CORONER - HEALTH, LIFE and WELLNESS
01-5020-573-0	CORONER - PHONE/INTERNET
01-5020-578-0	CORONER - BLD UTILITIES
01-5025-101-0	MAGISTRATES (5) SALARY
01-5025-573-0	OCFC PHONE/ INTERNET
01-5025-599-0	OCFC LICENSE VEHICLE(s) Title Transfer
01-5030-573-0	PVA TELEPHONE

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

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

Account Number	Description
142 Preapproved Accounts	
It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the Fiscal Court according to the provisions of KRS 68.275(3).	
Motion made by:	<u>Jason Bullock</u>
Seconded by:	<u>Michael McKenney</u>
Vote:	
Signature:	<u></u> <u>5/26/26</u> Judge/Executive Date
Approved:	<u></u> <u>6/10/26</u> State Local Finance Officer Date

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

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

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

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

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

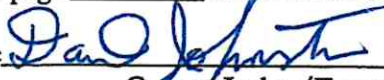
County Rates

Real Property 7.6
 Personal Property 8.4
 Bank Deposit Rate _____
 Motor Vehicle 6.3
 Watercraft 6.3

Special Districts

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property		8.9	.9	6.0	4.5
Personal Property		8.9		6.74	4.5
Motor Vehicles					
Watercraft					
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

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

Signature  05/25/2026
 County Judge/Executive Date

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