

2026-27

PENDLETON COUNTY-BUDGET

FIRST READING – MAY 26, 2026

SECOND READING – JUNE 23, 2026

ADOPTION – JUNE 23, 2026

PUBLICATION – JUNE 30, 2026

Summary Analysis of Appropriations

PENDLETON 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	3,202,343.00	20.33%	14.22%
5100	PROTECTION TO PERSONS AND PROPERTY	72,445.00	0.46%	0.32%
5200	GENERAL HEALTH AND SANITATION	289,605.00	1.84%	1.29%
5300	SOCIAL SERVICES	75,000.00	0.48%	0.33%
5400	RECREATION AND CULTURE	124,200.00	0.79%	0.55%
6200	AIRPORTS	5,000.00	0.03%	0.02%
6400	OTHER TRANSPORTATION FACILITIES/SVC			
7700	LEASES			
8000	CAPITAL PROJECTS	2,120,700.00	13.46%	9.42%
9100	GENERAL SERVICES	226,100.00	1.44%	1.00%
9200	CONTINGENT APPROPRIATIONS	8,736,712.00	55.45%	38.79%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	903,333.00	5.73%	4.01%
Total General		15,755,438.00		69.96%
Road Fund				
6100	ROADS	2,155,200.00	88.26%	9.57%
8000	CAPITAL PROJECTS	5,000.00	0.20%	0.02%
9100	GENERAL SERVICES	850.00	0.03%	0.00%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	280,850.00	11.50%	1.25%
Total Road		2,441,900.00		10.84%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	587,457.00	87.78%	2.61%
9100	GENERAL SERVICES	3,275.00	0.49%	0.01%
9200	CONTINGENT APPROPRIATIONS	25,000.00	3.74%	0.11%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	53,500.00	7.99%	0.24%
Total Jail		669,232.00		2.97%
Local Government Economic Assistance Fund				
5000	GENERAL GOVERNMENT	19,800.00	1.53%	0.09%
5100	PROTECTION TO PERSONS AND PROPERTY	503,728.00	38.89%	2.24%
5200	GENERAL HEALTH AND SANITATION	100.00	0.01%	0.00%
5300	SOCIAL SERVICES			
6100	ROADS	400,000.00	30.88%	1.78%
8000	CAPITAL PROJECTS	50,000.00	3.86%	0.22%
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	300,132.00	23.17%	1.33%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	21,440.00	1.66%	0.10%
Total L.G.E.A.		1,295,200.00		5.75%
Fire Department Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	279,300.00	99.48%	1.24%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,450.00	0.52%	0.01%
Total Fire Dept.		280,750.00		1.25%

Summary Analysis of Appropriations

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
OPIOID SETTLEMENT FUND				
5000	GENERAL GOVERNMENT			
9100	GENERAL SERVICES	468,000.00	100.00%	2.08%
Total OPIOID		468,000.00		2.08%
911 Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	421,100.00	96.52%	1.87%
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	15,200.00	3.48%	0.07%
9400	FRINGE BENEFITS- EMPLOYERS SHARE			
Total 911 Fund		436,300.00		1.94%
HRA CONTRIBUTIONS FUND				
9400	FRINGE BENEFITS- EMPLOYERS SHARE	111,000.00	100.00%	0.49%
Total HRA		111,000.00		0.49%
PENDLETON COUNTY OPIOID FUND				
5000	GENERAL GOVERNMENT			
9100	GENERAL SERVICES	424,000.00	100.00%	1.88%
Total OPIOID		424,000.00		1.88%
COUNTY CLERK PERMANENT STORAGE FEES				
5000	GENERAL GOVERNMENT	83,000.00	100.00%	0.37%
Total CO CLERK STORAG		83,000.00		0.37%
Mental Health Fund				
5200	GENERAL HEALTH AND SANITATION	458,500.00	100.00%	2.04%
Total M/H Fund		458,500.00		2.04%
Educational Fund				
5200	GENERAL HEALTH AND SANITATION	98,200.00	100.00%	0.44%
Total Education		98,200.00		0.44%
Total Budgeted Appropriations				
Name		Budget	% Total	
GENERAL FUND		15,755,438.00	69.96%	
ROAD FUND		2,441,900.00	10.84%	
JAIL FUND		669,232.00	2.97%	
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		1,295,200.00	5.75%	
FIRE DEPARTMENT FUND		280,750.00	1.25%	
OPIOID SETTLEMENT FUND		468,000.00	2.08%	
911 FUND		436,300.00	1.94%	
HRA CONTRIBUTIONS FUND		111,000.00	0.49%	
PENDLETON COUNTY OPIOID FUND		424,000.00	1.88%	
COUNTY CLERK PERMANENT STORAGE FEES		83,000.00	0.37%	
MENTAL HEALTH FUND		458,500.00	2.04%	
EDUCATIONAL FUND		98,200.00	0.44%	
Total Budgeted Appropriations		22,521,520.00	100.00%	

Summary Analysis of Revenues

PENDLETON 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	2,443,200.00	15.51%	10.85%
4300	EXCESS FEES	96,867.00	0.61%	0.43%
4400	LICENSE AND PERMITS	45,500.00	0.29%	0.20%
4500	INTERGOVERNMENTAL REVENUES	3,589,792.00	22.78%	15.94%
4600	CHARGES FOR SERVICES	2,213,100.00	14.05%	9.83%
4700	MISCELLANEOUS REVENUES	723,600.00	4.59%	3.21%
4800	INTEREST EARNED	150,000.00	0.95%	0.67%
4900	SURPLUS, BORROWING AND TRANSFERS	6,493,379.00	41.21%	28.83%
Total General		15,755,438.00		69.96%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	1,489,561.00	61.00%	6.61%
4700	MISCELLANEOUS REVENUES	3,700.00	0.15%	0.02%
4800	INTEREST EARNED	7,000.00	0.29%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	941,639.00	38.56%	4.18%
Total Road		2,441,900.00		10.84%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	90,300.00	13.49%	0.40%
4700	MISCELLANEOUS REVENUES	300.00	0.04%	0.00%
4800	INTEREST EARNED	800.00	0.12%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	577,832.00	86.34%	2.57%
Total Jail		669,232.00		2.97%
Local Government Economic Assistance Fund				
4500	INTERGOVERNMENTAL REVENUES	930,200.00	71.82%	4.13%
4600	CHARGES FOR SERVICES			
4700	MISCELLANEOUS REVENUES	5,000.00	0.39%	0.02%
4800	INTEREST EARNED	10,000.00	0.77%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	350,000.00	27.02%	1.55%
Total L.G.E.A.		1,295,200.00		5.75%
Fire Department Fund				
4500	INTERGOVERNMENTAL REVENUES	70,000.00	24.93%	0.31%
4600	CHARGES FOR SERVICES	28,000.00	9.97%	0.12%
4700	MISCELLANEOUS REVENUES	100.00	0.04%	0.00%
4800	INTEREST EARNED	500.00	0.18%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	182,150.00	64.88%	0.81%
Total Fire Dept.		280,750.00		1.25%
OPIOID SETTLEMENT FUND				
4700	MISCELLANEOUS REVENUES	33,000.00	7.05%	0.15%
4800	INTEREST EARNED	10,000.00	2.14%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	425,000.00	90.81%	1.89%
Total OPIOID		468,000.00		2.08%
911 Fund				
4100	TAXES	50,000.00	11.46%	0.22%

Summary Analysis of Revenues

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
911 Fund				
4500	INTERGOVERNMENTAL REVENUES	185,000.00	42.40%	0.82%
4700	MISCELLANEOUS REVENUES	100.00	0.02%	0.00%
4800	INTEREST EARNED	1,200.00	0.28%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	200,000.00	45.84%	0.89%
Total 911 Fund		436,300.00		1.94%
HRA CONTRIBUTIONS FUND				
4700	MISCELLANEOUS REVENUES	60,000.00	54.05%	0.27%
4800	INTEREST EARNED	1,000.00	0.90%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	50,000.00	45.05%	0.22%
Total HRA		111,000.00		0.49%
PENDLETON COUNTY OPIOID FUND				
4700	MISCELLANEOUS REVENUES	40,000.00	9.43%	0.18%
4800	INTEREST EARNED	9,000.00	2.12%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	375,000.00	88.44%	1.67%
Total OPIOID		424,000.00		1.88%
COUNTY CLERK PERMANENT STORAGE FEES				
4700	MISCELLANEOUS REVENUES	22,000.00	26.51%	0.10%
4800	INTEREST EARNED	1,000.00	1.20%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	60,000.00	72.29%	0.27%
Total CO CLERK STORAG		83,000.00		0.37%
Mental Health Fund				
4100	TAXES	175,200.00	38.21%	0.78%
4400	LICENSE AND PERMITS	1,800.00	0.39%	0.01%
4500	INTERGOVERNMENTAL REVENUES			
4800	INTEREST EARNED	6,500.00	1.42%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	275,000.00	59.98%	1.22%
Total M/H Fund		458,500.00		2.04%
Educational Fund				
4600	CHARGES FOR SERVICES	52,000.00	52.95%	0.23%
4700	MISCELLANEOUS REVENUES			
4800	INTEREST EARNED	1,200.00	1.22%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	45,000.00	45.82%	0.20%
Total Education		98,200.00		0.44%
Total Budgeted Revenues				
	Name	Budget	% Total	
	GENERAL FUND	15,755,438.00	69.96%	
	ROAD FUND	2,441,900.00	10.84%	
	JAIL FUND	669,232.00	2.97%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	1,295,200.00	5.75%	
	FIRE DEPARTMENT FUND	280,750.00	1.25%	
	OPIOID SETTLEMENT FUND	468,000.00	2.08%	
	911 FUND	436,300.00	1.94%	

Summary Analysis of Revenues

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
	HRA CONTRIBUTIONS FUND	111,000.00	0.49%	
	PENDLETON COUNTY OPIOID FUND	424,000.00	1.88%	
	COUNTY CLERK PERMANENT STORAGE FEES	83,000.00	0.37%	
	MENTAL HEALTH FUND	458,500.00	2.04%	
	EDUCATIONAL FUND	98,200.00	0.44%	
Total Budgeted Revenues		22,521,520.00	100.00%	

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-	JUDGE EXECUTIVE SALARY	111,152.00	0.71%	0.49%
01-5001-105-	ADMINISTRATIVE ASSISTANT	42,578.00	0.27%	0.19%
01-5001-178-	ADMINISTRATIVE ASSISTANT OVERTIME	1,200.00	0.01%	0.01%
01-5001-445-	JUDGE EXECUTIVE OFFICE SUPPLIES	6,000.00	0.04%	0.03%
01-5001-563-	JUDGE EXECUTIVE POSTAGE	500.00	0.00%	0.00%
01-5005-101-	COUNTY ATTORNEY - SALARY	28,183.00	0.18%	0.13%
01-5005-105-	COUNTY ATTORNEY ASSISTANT			
01-5005-165-	COUNTY ATTORNEY SECRETARY	21,500.00	0.14%	0.10%
01-5005-445-	COUNTY ATTORNEY OFFICE SUPPLIES	16,000.00	0.10%	0.07%
01-5005-569-	COUNTY ATTORNEY CONFERENCE/TRAINING	1,000.00	0.01%	0.00%
01-5010-101-	COUNTY CLERK SALARY	108,100.00	0.69%	0.48%
01-5010-103-	COUNTY CLERK DEPUTIES	226,324.00	1.44%	1.00%
01-5010-178-	COUNTY CLERK DEPUTIES OVERTIME	5,700.00	0.04%	0.03%
01-5010-179-	COUNTY CLERK PART TIME	33,000.00	0.21%	0.15%
01-5010-199-	COUNTY CLERK FEES	6,500.00	0.04%	0.03%
01-5010-210-	COUNTY CLERK EXPENSE ALLOWANCE	3,600.00	0.02%	0.02%
01-5010-212-	COUNTY CLERK TRAINING FRINGE	5,400.00	0.03%	0.02%
01-5010-307-	COUNTY CLERK AUDIT SERVICES	10,000.00	0.06%	0.04%
01-5010-445-	COUNTY CLERK OFFICE SUPPLIES	5,000.00	0.03%	0.02%
01-5015-101-	SHERIFF SALARY	108,577.00	0.69%	0.48%
01-5015-103-	SHERIFF DEPUTIES	280,157.00	1.78%	1.24%
01-5015-103-ADD	SHERIFF ADDITIONAL DEPUTIES	56,082.00	0.36%	0.25%
01-5015-103-SRO	SHERIFF SCHOOL RESOURCE OFFICER	170,624.00	1.08%	0.76%
01-5015-106-	SHERIFF OFFICE CLERK	45,449.00	0.29%	0.20%
01-5015-111-	SHERIFF INVESTIGATORS	100.00	0.00%	0.00%
01-5015-178-	SHERIFF DEPUTIES OVERTIME	43,000.00	0.27%	0.19%
01-5015-178-SRO	SHERIFF SRO OVERTIME	5,000.00	0.03%	0.02%
01-5015-181-	SHERIFF KLEPPF INCENTIVE	54,000.00	0.34%	0.24%
01-5015-185-	SHERIFF RANGE INSTRUCTOR	1,000.00	0.01%	0.00%
01-5015-188-	SHERIFF COURT SECURITY	160,000.00	1.02%	0.71%
01-5015-212-	SHERIFF TRAINING FRINGE	4,100.00	0.03%	0.02%
01-5015-307-	SHERIFF AUDIT SERVICES	11,000.00	0.07%	0.05%
01-5015-348-	SHERIFF DEPARTMENT PROGRAM SUPPORT			
01-5015-445-	SHERIFF, OFFICE EXPENSE	100.00	0.00%	0.00%
01-5015-566-	SHERIFF HWY SAFETY GRANT	5,000.00	0.03%	0.02%
01-5020-101-	CORONER - SALARY	12,152.00	0.08%	0.05%
01-5020-103-	CORONER DEPUTY - SALARY	5,451.00	0.03%	0.02%
01-5020-308-	CORONER AUTOPSIES AND ATTENDANTS	2,000.00	0.01%	0.01%
01-5020-569-	CORONER CONFERENCE & TRAINING	1,800.00	0.01%	0.01%
01-5025-101-	MAGISTRATES SALARY	48,519.00	0.31%	0.22%
01-5025-191-	REAPPORTIONMENT COMMITTEE			
01-5025-210-	MAGISTRATE EXPENSE ALLOWANCE	14,400.00	0.09%	0.06%
01-5025-212-	TRAINING- FRINGE BENEFITS	15,380.00	0.10%	0.07%
01-5025-429-	FISCAL COURT FUEL	800.00	0.01%	0.00%
01-5025-446-	FISCAL COURT EQUIP & SUPPLIES	2,500.00	0.02%	0.01%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-566-	COVID 19 FISCAL COURT REIMBURSEMENTS			
01-5025-569-	FISCAL COURT REGISTRATION/CONFERENCES	16,000.00	0.10%	0.07%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	43,530.00	0.28%	0.19%
01-5030-573-	PVA - TELEPHONE	1,300.00	0.01%	0.01%
01-5035-191-	BOARD OF ASSESSMENT APPEALS	600.00	0.00%	0.00%
01-5040-102-	TREASURER - SALARY	60,860.00	0.39%	0.27%
01-5040-212-	TREASURER TRAINING BENEFITS	4,195.00	0.03%	0.02%
01-5040-445-	TREASURER OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5040-551-	TREASURER MEMBERSHIPS	100.00	0.00%	0.00%
01-5040-563-	TREASURER POSTAGE	600.00	0.00%	0.00%
01-5040-569-	TREASURER REGISTRATIONS & CONFERENCES	2,200.00	0.01%	0.01%
01-5040-576-	TREASURER TRAVEL	500.00	0.00%	0.00%
01-5046-106-	PERSONNEL ADMINISTRATOR	60,860.00	0.39%	0.27%
01-5046-178-	PERSONNEL ADMINISTRATOR OVERTIME	500.00	0.00%	0.00%
01-5046-445-	PERSONNEL ADMINISTRATOR OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5046-563-	PERSONNEL ADMINISTRATOR POSTAGE	160.00	0.00%	0.00%
01-5046-569-	PERSONNEL ADMINISTRATOR REGIS, CONF & TRAINING	500.00	0.00%	0.00%
01-5046-576-	PERSONNEL ADMINISTRATOR TRAVEL	200.00	0.00%	0.00%
01-5047-142-	OCCUPATIONAL TAX ADMINISTRATOR	37,836.00	0.24%	0.17%
01-5047-178-	OCCUPATIONAL TAX ADMIN OVERTIME	500.00	0.00%	0.00%
01-5047-445-	OCCUPATIONAL TAX ADMIN OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5047-551-	OCCUPATIONAL TAX ADMIN MEMBERSHIPS	100.00	0.00%	0.00%
01-5047-563-	OCCUPATIONAL TAX ADMIN POSTAGE	700.00	0.00%	0.00%
01-5047-567-	PAYROLL TAX REFUNDS	300.00	0.00%	0.00%
01-5047-569-	OCCUPATIONAL TAX ADMIN CONF& TRAINING	700.00	0.00%	0.00%
01-5047-573-	OCCUPATIONAL TAX ADMIN TELEPHONE	650.00	0.00%	0.00%
01-5047-576-	OCCUPATIONAL TAX ADMIN TRAVEL	200.00	0.00%	0.00%
01-5050-567-	ALCOHOL BEVERAGE REFUND	100.00	0.00%	0.00%
01-5060-101-	LAW LIBRARIAN - SALARY	600.00	0.00%	0.00%
01-5065-192-	ELECTION OFFICERS SALARIES	7,500.00	0.05%	0.03%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	2,500.00	0.02%	0.01%
01-5065-194-	ELECTION TABULATORS	400.00	0.00%	0.00%
01-5065-398-	CONTRACTED SERVICES - SOFTWARE LICENSE	5,000.00	0.03%	0.02%
01-5065-446-	ELECTION EQUIP & SUPPLIES	1,000.00	0.01%	0.00%
01-5065-565-	ELECTION PRINTING	18,000.00	0.11%	0.08%
01-5065-593-	ELECTION MACHINE MAINTENANCE	7,000.00	0.04%	0.03%
01-5065-599-	ELECTION MISC EXPENSES	1,000.00	0.01%	0.00%
01-5070-105-	P & Z ASSISTANT	15,000.00	0.10%	0.07%
01-5070-106-	P & Z ADMINISTRATOR	54,393.00	0.35%	0.24%
01-5070-178-	P & Z ADMINISTRATOR OVERTIME			
01-5070-399-	P & Z - COMPREHENSIVE	30,000.00	0.19%	0.13%
01-5070-445-	P & Z OFFICE SUPPLIES	2,500.00	0.02%	0.01%
01-5070-455-	P & Z PETROLEUM PRODUCTS	300.00	0.00%	0.00%
01-5070-551-	P & Z MEMBERSHIPS	100.00	0.00%	0.00%
01-5070-573-	P & Z TELEPHONE	2,100.00	0.01%	0.01%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5070-574-	P & Z TRAINING	300.00	0.00%	0.00%
01-5070-592-	P & Z VEHICLE MAINTENANCE / REPAIRS	500.00	0.00%	0.00%
01-5075-302-	ECONOMIC DEVELOPMENT ADVERTISING	500.00	0.00%	0.00%
01-5075-445-	ECONOMIC DEVELOPMENT OFFICE SUPPLIES	1,000.00	0.01%	0.00%
01-5075-499-	ECONOMIC DEVELOPMENT OTHER SUPPLIES	800.00	0.01%	0.00%
01-5075-569-	ECONOMIC DEVELOPMENT CONF/TRAINING	1,200.00	0.01%	0.01%
01-5075-573-	ECONOMIC DEVELOPEMENT TELEPHONE	1,000.00	0.01%	0.00%
01-5075-576-	ECONOMIC DEVELOPMENT TRAVEL	1,000.00	0.01%	0.00%
01-5075-578-	ECONOMIC DEVELOPMENT UTILITIES			
01-5076-107-	COMMUNITY DEVELOPMENT/TOURISM DIRECTOR	58,859.00	0.37%	0.26%
01-5076-309-	COMMUNITY DEVELOPMENT CONSULTANT			
01-5076-718-	COMMUNITY DEVELOPMENT - PARK PROJECTS	584,000.00	3.71%	2.59%
01-5080-175-	COURTHOUSE - CUSTODIAL PERSONNEL	100.00	0.00%	0.00%
01-5080-177-	COURTHOUSE MAINTENANCE & GROUNDS	8,000.00	0.05%	0.04%
01-5080-329-	COURTHOUSE JANITORIAL SERVICES	20,000.00	0.13%	0.09%
01-5080-352-	COURTHOUSE ELEVATOR MAINTENANCE	1,600.00	0.01%	0.01%
01-5080-411-	COURTHOUSE CUSTODIAL SUPPLIES	3,100.00	0.02%	0.01%
01-5080-446-	COURTHOUSE EQUIP & SUPPLIES	1,000.00	0.01%	0.00%
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	30,000.00	0.19%	0.13%
01-5080-573-	COURTHOUSE TELEPHONES	5,200.00	0.03%	0.02%
01-5080-578-	COURTHOUSE UTILITIES	20,000.00	0.13%	0.09%
01-5081-329-	JUDICIAL CENTER JANITORIAL SERVICES	35,000.00	0.22%	0.16%
01-5081-333-	JUDICIAL CENTER MAINTENANCE PERSONEL	19,741.00	0.13%	0.09%
01-5081-352-	JUDICIAL CENTER ELEVATOR MAINTENANCE	1,200.00	0.01%	0.01%
01-5081-398-	JUDICIAL CENTER GROUNDS KEEPER	23,000.00	0.15%	0.10%
01-5081-406-	JUDICIAL CENTER BUILDING MAINT SUPPLIES	1,000.00	0.01%	0.00%
01-5081-411-	JUDICIAL CENTER CUSTODIAL SUPPLIES	1,500.00	0.01%	0.01%
01-5081-499-	JUDICIAL CENTER OTHER SUPPLIES	300.00	0.00%	0.00%
01-5081-521-	JUDICIAL CENTER INSURANCE	36,000.00	0.23%	0.16%
01-5081-571-	JUDICIAL CENTER RENEWALS AND REPAIRS	45,000.00	0.29%	0.20%
01-5081-573-	JUDICIAL CENTER TELEPHONES	2,200.00	0.01%	0.01%
01-5081-578-	JUDICIAL CENTER - UTILITIES	28,000.00	0.18%	0.12%
01-5081-586-	JUDICIAL CENTER MAINT & REPAIR BUILDINGS	25,000.00	0.16%	0.11%
01-5085-177-	CO. PROPERTIES - MAINTENANCE PERSONNEL	37,285.00	0.24%	0.17%
01-5085-441-	CO. PROPERTIES - MACHINERY&EQUIPMENT	5,000.00	0.03%	0.02%
01-5085-499-	CO PROPERTIES - OTHER SUPPLIES	1,000.00	0.01%	0.00%
01-5085-571-	CO PROPERTIES - RENEWALS & REPAIRS	40,000.00	0.25%	0.18%
01-5085-578-	UTILITIES RADIO TOWER BUILDINGS	7,000.00	0.04%	0.03%
01-5085-716-	COUNTY PROPERTIES - LAND	10,000.00	0.06%	0.04%
01-5086-175-	CUSTODIAL PERSONNEL ANNEX BLDG.	2,400.00	0.02%	0.01%
01-5086-411-	CUSTODIAL SUPPLIES ANNEX BLDG.	1,300.00	0.01%	0.01%
01-5086-499-	OTHER SUPPLIES ANNEX BLDG.	500.00	0.00%	0.00%
01-5086-571-	RENEWALS AND REPAIRS ANNEX BLDG.	8,000.00	0.05%	0.04%
01-5086-578-	UTILITIES ANNEX BLDG.	4,600.00	0.03%	0.02%
01-5091-107-	IT DIRECTOR	46,646.00	0.30%	0.21%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5091-178-	IT COORDINATOR OVERTIME	500.00	0.00%	0.00%
01-5091-179-	ADDRESSING PERSONNEL PART TIME			
01-5091-545-	COUNTY MAPPING	20,000.00	0.13%	0.09%
01-5091-573-	IT TELEPHONE	1,000.00	0.01%	0.00%
	139 Accounts Listed	5000	3,202,343.00	20.33% 14.22%
01-5115-107-	CODE ENFORCEMENT OFFICER	37,000.00	0.23%	0.16%
01-5115-332-	CODE ENFORCEMENT LEGAL FEES	15,000.00	0.10%	0.07%
01-5115-445-	CODE ENFORCEMENT OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5115-455-	CODE ENFORCEMENT FUEL	2,200.00	0.01%	0.01%
01-5115-481-	CODE ENFORCEMENT UNIFORMS	400.00	0.00%	0.00%
01-5115-548-	CODE ENFORCEMENT SPEC PROJECTS			
01-5115-573-	CODE ENFORCEMENT TELEPHONE	800.00	0.01%	0.00%
01-5115-592-	CODE ENFORCEMENT VEHICLE MAINTENANCE	1,500.00	0.01%	0.01%
01-5120-441-	FIRE DEPARTMENT MACHINERY AND EQUIPMENT			
01-5120-507-	FIRE DEPARTMENT CONTRIBUTIONS			
01-5125-102-	BUILDING INSPECTOR	1,000.00	0.01%	0.00%
01-5130-507-	AMBULANCE CONTRIBUTIONS	10,000.00	0.06%	0.04%
01-5136-441-	HOMELAND SECURITY MACHINERY & EQUIPMENT	1,000.00	0.01%	0.00%
01-5150-507-	FOREST FIRE PROTECTION	2,045.00	0.01%	0.01%
01-5175-903-	PUBLIC ADVOCACY PER CAPITA PAYMENT	1,000.00	0.01%	0.00%
	15 Accounts Listed	5100	72,445.00	0.46% 0.32%
01-5205-102-	ANIMAL SHELTER OFFICER - SALARY	39,770.00	0.25%	0.18%
01-5205-105-	ANIMAL SHELTER ASSISTANT	34,528.00	0.22%	0.15%
01-5205-178-	ANIMAL SHELTER OVERTIME	3,000.00	0.02%	0.01%
01-5205-384-	ANIMAL SHELTER SPAY & NEUTER PROGRAM	6,700.00	0.04%	0.03%
01-5205-385-	ANIMAL SHELTER VETERINARY SERVICE	2,500.00	0.02%	0.01%
01-5205-402-	ANIMAL SHELTER KENNEL SUPPLIES & EQUIPMENT	1,500.00	0.01%	0.01%
01-5205-403-	ANIMAL SHELTER FOOD AND SUPPLIES	5,000.00	0.03%	0.02%
01-5205-455-	ANIMAL SHELTER PETROLEUM PRODUCTS	4,200.00	0.03%	0.02%
01-5205-481-	ANIMAL SHELTER UNIFORMS	500.00	0.00%	0.00%
01-5205-507-	ANIMAL CONTROL CONTRIBUTIONS	10,000.00	0.06%	0.04%
01-5205-510-	ANIMAL SHELTER DOG LICENSE	150.00	0.00%	0.00%
01-5205-550-	ANIMAL SHELTER DRUG & VET SUPPLIES	4,500.00	0.03%	0.02%
01-5205-551-	ANIMAL SHELTER MEMBERSHIPS	100.00	0.00%	0.00%
01-5205-573-	ANIMAL SHELTER TELEPHONE	1,200.00	0.01%	0.01%
01-5205-574-	ANIMAL SHELTER TRAINING	700.00	0.00%	0.00%
01-5205-578-	ANIMAL SHELTER UTILITIES	9,000.00	0.06%	0.04%
01-5205-592-	ANIMAL SHELTER MAINT & REPAIR VEHICLE	1,200.00	0.01%	0.01%
01-5210-107-	SOLID WASTE COORDINATOR	52,707.00	0.33%	0.23%
01-5210-178-	SOLID WASTE COORDINATOR OVERTIME	500.00	0.00%	0.00%
01-5210-445-	SOLID WASTE OFFICE SUPPLIES	500.00	0.00%	0.00%
01-5210-455-	SOLID WASTE PETROLEUM PRODUCTS	2,500.00	0.02%	0.01%
01-5210-468-	SOLID WASTE RECYCLING & LANDFILL SUPPLIES	2,500.00	0.02%	0.01%
01-5210-548-	SOLID WASTE TIRE AMNESTY	4,000.00	0.03%	0.02%
01-5210-551-	SOLID WASTE MEMBERSHIPS	150.00	0.00%	0.00%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5210-573-	SOLID WASTE TELEPHONE	600.00	0.00%	0.00%
01-5210-576-	SOLID WASTE TRAVEL	500.00	0.00%	0.00%
01-5210-592-	SOLID WASTE MAINTENANCE & REPAIR -TRUCK	1,000.00	0.01%	0.00%
01-5212-366-	SOLID WASTE CLEAN UP	15,000.00	0.10%	0.07%
01-5215-366-	SOLID WASTE CONTRACTED SERVICES	35,000.00	0.22%	0.16%
01-5227-548-	SEWER & WATER - SPECIAL PROJECTS	50,000.00	0.32%	0.22%
01-5235-348-	SOIL AND WATER CONSERVATION	100.00	0.00%	0.00%
31 Accounts Listed		5200	289,605.00	1.84% 1.29%
01-5301-573-	SENIOR CENTER TELEPHONE AND INTERNET	2,900.00	0.02%	0.01%
01-5305-179-	SENIOR CENTER EMPLOYEES	38,000.00	0.24%	0.17%
01-5305-329-	SENIOR CENTER JANITORIAL SERVICES	3,600.00	0.02%	0.02%
01-5305-348-	SENIOR CITIZENS PROGRAM SUPPORT	1,800.00	0.01%	0.01%
01-5305-406-	SENIOR CENTER BUILDING MAINT. SUPPLIES	3,000.00	0.02%	0.01%
01-5305-445-	SENIOR CENTER OFFICE SUPPLIES	2,000.00	0.01%	0.01%
01-5305-455-	SENIOR CENTER TRANSPORT FUEL	1,000.00	0.01%	0.00%
01-5305-571-	SENIOR CENTER RENEWALS AND REPAIRS	5,000.00	0.03%	0.02%
01-5305-578-	SENIOR CENTER UTILITIES	4,000.00	0.03%	0.02%
01-5305-592-	SENIOR CENTER VEHICLE MAINT & REPAIRS	1,200.00	0.01%	0.01%
01-5325-504-	CEMETERY MAINTENANCE	5,000.00	0.03%	0.02%
01-5325-507-	VETERANS CONTRIBUTION	3,000.00	0.02%	0.01%
01-5330-344-	PAUPER BURIALS	2,000.00	0.01%	0.01%
01-5330-348-	GENERAL CHARITY - PROGRAM SUPPORT	2,500.00	0.02%	0.01%
01-5340-348-	OTHER SOCIAL SERVICES (LITERACY)			
15 Accounts Listed		5300	75,000.00	0.48% 0.33%
01-5405-179-	RECREATION PART TIME PERSONNEL	100.00	0.00%	0.00%
01-5405-348-	RECREATION PROGRAM SUPPORT	31,600.00	0.20%	0.14%
01-5405-548-	RECREATION SPECIAL PROJECTS	20,000.00	0.13%	0.09%
01-5405-578-	RECREATION PROGRAM UTILITIES	9,000.00	0.06%	0.04%
01-5420-106-	TOURISM /SMALL BUSINESS DIRECTOR			
01-5420-507-	TOURIST CONTRIBUTIONS	10,000.00	0.06%	0.04%
01-5420-902-	TOURISM COMMISSION PAYMENT	30,000.00	0.19%	0.13%
01-5425-507-	CELEBRATIONS, FESTIVALS,PROGRAMS	21,000.00	0.13%	0.09%
01-5430-345-	OTHER SOCIAL SERVICE PROGRAMS	2,500.00	0.02%	0.01%
9 Accounts Listed		5400	124,200.00	0.79% 0.55%
01-6201-507-	AIRPORT OPERATIONS	5,000.00	0.03%	0.02%
1 Accounts Listed		6200	5,000.00	0.03% 0.02%
01-6401-735-	TRANSPORTATION EQUIPMENT			
1 Accounts Listed		6400		
01-7700-602-	PRINCIPAL ON LEASE - COLT			
01-7700-606-	INTEREST ON LEASE - COLT			
2 Accounts Listed		7700		
01-8005-323-	CAPITAL PROJECTS - ENGINEERING	20,000.00	0.13%	0.09%
01-8005-373-	CAPITAL PROJECTS - CONTRACTED CONSTRUCITON	100,000.00	0.63%	0.44%
01-8011-305-	SITE DEVELOPEMENT - ARCHITECT SERVICE	700.00	0.00%	0.00%
01-8011-716-	SITE DEVELOPMENT- LAND IMPROVEMENT	2,000,000.00	12.69%	8.88%

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

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FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Road Fund				
02-6105-521-	ROAD INSURANCE	50,000.00	2.05%	0.22%
02-6105-573-	TELEPHONE	2,700.00	0.11%	0.01%
02-6105-578-	UTILITIES	16,000.00	0.66%	0.07%
02-6105-592-	ROAD VEHICLE & EQUIP MAINT/REPAIRS	52,000.00	2.13%	0.23%
02-6105-742-	BUILDING AND CONSTRUCTION	30,000.00	1.23%	0.13%
02-6107-447-	EMERGENCY COUNTY ROAD AID	100,000.00	4.10%	0.44%
	22 Accounts Listed	6100	2,155,200.00	88.26%
02-8099-715-	CAPITAL PROJECTS - LAND	5,000.00	0.20%	0.02%
	1 Accounts Listed	8000	5,000.00	0.20%
02-9100-382-	ROAD DEPT DRUG TESTING	250.00	0.01%	0.00%
02-9100-503-	BANK CHARGES	100.00	0.00%	0.00%
02-9100-567-	REFUNDS	500.00	0.02%	0.00%
	3 Accounts Listed	9100	850.00	0.03%
02-9300-999-	TRANSFERS TO OTHER FUNDS			
	1 Accounts Listed	9300		
02-9400-201-	SOCIAL SECURITY COUNTY MATCH	45,000.00	1.84%	0.20%
02-9400-202-	ROAD RETIREMENT MATCH	85,000.00	3.48%	0.38%
02-9400-205-	EMPLOYEE HEALTH INSURANCE	105,000.00	4.30%	0.47%
02-9400-208-	UNEMPLOYMENT INSURANCE	350.00	0.01%	0.00%
02-9400-209-	WORKERS' COMPENSATION	40,000.00	1.64%	0.18%
02-9400-299-	HRA - FRINGE BENEFIT	5,500.00	0.23%	0.02%
	6 Accounts Listed	9400	280,850.00	11.50%
	33 Accounts Listed	Road	2,441,900.00	10.84%
Jail Fund				
03-5101-101-	JAILERS SALARY	67,923.00	10.15%	0.30%
03-5101-123-	JAIL PERSONNEL	40,623.00	6.07%	0.18%
03-5101-178-	JAIL PERSONNEL OVERTIME	5,000.00	0.75%	0.02%
03-5101-179-	PART-TIME HELP	30,000.00	4.48%	0.13%
03-5101-212-	TRAINING FRINGE BENEFITS	5,446.00	0.81%	0.02%
03-5101-314-	CONTRACT WITH OTHER COUNTIES	300,000.00	44.83%	1.33%
03-5101-336-	EQUIPMENT REPAIR	300.00	0.04%	0.00%
03-5101-399-	MISC CONTRACTUAL SERVICES - SHERIFF	91,765.00	13.71%	0.41%
03-5101-401-	JAILER AMMUNITION & RESTRAINTS	1,500.00	0.22%	0.01%
03-5101-441-	MACHINERY AND EQUIPMENT	500.00	0.07%	0.00%
03-5101-445-	OFFICE SUPPLIES	500.00	0.07%	0.00%
03-5101-455-	PETROLEUM PRODUCTS - GAS, OIL, ETC.	10,000.00	1.49%	0.04%
03-5101-481-	STAFF UNIFORMS	1,000.00	0.15%	0.00%
03-5101-549-	ROUTINE MEDICAL	20,000.00	2.99%	0.09%
03-5101-573-	TELEPHONE	2,800.00	0.42%	0.01%
03-5101-577-	TRAVEL - SHERIFF (JAIL) TRANSPORT	3,500.00	0.52%	0.02%
03-5101-592-	MAINTENANCE & REPAIR - VEHICLES	5,000.00	0.75%	0.02%
03-5101-599-	MISCELLANEOUS EXPENSE	500.00	0.07%	0.00%
03-5101-723-	MOTOR VEHICLE	100.00	0.01%	0.00%
03-5102-314-	JUVENILE, CONTRACTS WITH OTHER COUNTIES	1,000.00	0.15%	0.00%
	20 Accounts Listed	5100	587,457.00	87.78%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-9100-503-	BANK CHARGES	100.00	0.01%	0.00%
03-9100-551-	MEMBERSHIP DUES	175.00	0.03%	0.00%
03-9100-569-	STAFF TRAINING	3,000.00	0.45%	0.01%
	3 Accounts Listed	9100	3,275.00	0.49%
03-9200-999-	RESERVE FOR TRANSFER	25,000.00	3.74%	0.11%
	1 Accounts Listed	9200	25,000.00	3.74%
03-9400-201-	SOCIAL SECURITY, COUNTY SHARE	10,982.00	1.64%	0.05%
03-9400-202-	JAIL RETIREMENT MATCH	19,792.00	2.96%	0.09%
03-9400-205-	EMPLOYEES HEALTH INSURANCE	11,034.00	1.65%	0.05%
03-9400-208-	UNEMPLOYMENT INSURANCE	75.00	0.01%	0.00%
03-9400-209-	WORKERS COMPENSATION	6,100.00	0.91%	0.03%
03-9400-299-	HRA FRINGE BENEFITS	5,517.00	0.82%	0.02%
	6 Accounts Listed	9400	53,500.00	7.99%
	30 Accounts Listed	Jail	669,232.00	2.97%
Local Government Economic Assistance Fund				
04-5015-723-	SHERIFF'S DEPARTMENT MOTOR VEHICLE	100.00	0.01%	0.00%
04-5075-348-	INDUSTRIAL AUTHORITY CONTRIBUTION	5,000.00	0.39%	0.02%
04-5075-548-	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	3,600.00	0.28%	0.02%
04-5075-579-	ECONOMIC DEVELOPMENT WATER PROJECT	10,000.00	0.77%	0.04%
04-5075-581-	ECONOMIC DEVELOPMENT WATER AND SEWER	1,000.00	0.08%	0.00%
04-5075-715-	LAND	100.00	0.01%	0.00%
	6 Accounts Listed	5000	19,800.00	1.53%
04-5120-441-	FIRE DEPT EQUIPMENT	80,000.00	6.18%	0.36%
04-5120-507-	FIRE DEPARTMENT CONTRIBUTIONS	10,000.00	0.77%	0.04%
04-5135-107-	DES DIRECTOR SALARY	60,420.00	4.66%	0.27%
04-5135-178-	DES DIRECTOR OVERTIME			
04-5135-348-	HAZMAT & WATER RESCUE PROGRAM	12,000.00	0.93%	0.05%
04-5135-398-	CONTRACTED SERVICES - OTHER	100.00	0.01%	0.00%
04-5135-411-	CUSTODIAL SUPPLIES	700.00	0.05%	0.00%
04-5135-420-	EM DES SUPPLIES AND SERVICES	2,000.00	0.15%	0.01%
04-5135-445-	OFFICE SUPPLIES	3,000.00	0.23%	0.01%
04-5135-446-	FUNCTION SPECIFIC EQUIPMENT & SUPPLIES	50,000.00	3.86%	0.22%
04-5135-455-	EM PETROLEUM PRODUCTS	4,000.00	0.31%	0.02%
04-5135-521-	EOC INSURANCE	11,000.00	0.85%	0.05%
04-5135-548-	REGIONAL HAZMAT WMD	5,858.00	0.45%	0.03%
04-5135-551-	DES MEMBERSHIPS	350.00	0.03%	0.00%
04-5135-558-	KENTUCKY COAL COALITION DUES	3,000.00	0.23%	0.01%
04-5135-571-	RENEWALS AND REPAIRS	7,000.00	0.54%	0.03%
04-5135-573-	EOC TELEPHONE AND INTERNET	10,000.00	0.77%	0.04%
04-5135-574-	EOC TRAINING	800.00	0.06%	0.00%
04-5135-578-	EOC UTILITIES	12,000.00	0.93%	0.05%
04-5135-590-	COMPUTER MAINTENANCE			
04-5135-592-	EMERGENCY MANAGEMENT VEHICLE&MAINTENANCE	4,000.00	0.31%	0.02%
04-5135-705-	DATA PROCESSING EQUIPMENT	1,000.00	0.08%	0.00%
04-5140-303-	AIR AMBULANCE	54,300.00	4.19%	0.24%
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FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Local Government Economic Assistance Fund				
04-5140-507-	AMBULANCE SERVICE CONTRIBUTIONS	168,000.00	12.97%	0.75%
04-5145-322-	911 CONTRIBUTIONS	100.00	0.01%	0.00%
04-5145-336-	MAINTENANCE & REPAIR SERVICE REPEATER	4,000.00	0.31%	0.02%
04-5160-348-	DRUG ENFORCEMENT PROGRAM SUPPORT	100.00	0.01%	0.00%
	27 Accounts Listed	5100	503,728.00	38.89%
04-5232-343-	URGENT CARE	100.00	0.01%	0.00%
	1 Accounts Listed	5200	100.00	0.01%
04-5315-179-	JUVENILE COMM. SERVICE SUPERVISOR			
	1 Accounts Listed	5300		
04-6105-447-	ROAD & BRIDGE MATERIALS	400,000.00	30.88%	1.78%
	1 Accounts Listed	6100	400,000.00	30.88%
04-8001-310-	BUILDINGS CONSTRUCTION	50,000.00	3.86%	0.22%
	1 Accounts Listed	8000	50,000.00	3.86%
04-9100-503-	BANK CHARGES			
	1 Accounts Listed	9100		
04-9200-999-	RESERVE FOR TRANSERS	300,132.00	23.17%	1.33%
	1 Accounts Listed	9200	300,132.00	23.17%
04-9400-201-	SOCIAL SECURITY, COUNTY SHARE	4,650.00	0.36%	0.02%
04-9400-202-	RETIREMENT COUNTY MATCH	10,540.00	0.81%	0.05%
04-9400-208-	UNEMPLOYMENT INSURANCE	225.00	0.02%	0.00%
04-9400-209-	WORKERS COMPENSTION	550.00	0.04%	0.00%
04-9400-299-	HRA - FRINGE BENEFIT	5,475.00	0.42%	0.02%
	5 Accounts Listed	9400	21,440.00	1.66%
	44 Accounts Listed	L.G.E.A.	1,295,200.00	5.75%
Fire Department Fund				
17-5120-121-	FIRE DEPT SALARIES	75,000.00	26.71%	0.33%
17-5120-411-	FIRE DEPT CUSTODIAL SUPPLIES	200.00	0.07%	0.00%
17-5120-441-	FIRE DEPT MACHINERY AND EQUIPMENT	100,000.00	35.62%	0.44%
17-5120-445-	FIRE DEPT OFFICE SUPPLIES	300.00	0.11%	0.00%
17-5120-446-	FIRE DEPT EQUIP & SUPPLIES	2,000.00	0.71%	0.01%
17-5120-455-	FIRE DEPT FUEL	7,500.00	2.67%	0.03%
17-5120-481-	FIRE DEPT UNIFORMS	20,000.00	7.12%	0.09%
17-5120-521-	FIRE DEPT INSURANCE	20,000.00	7.12%	0.09%
17-5120-551-	FIRE DEPT MEMBERSHIPS	100.00	0.04%	0.00%
17-5120-563-	FIRE DEPT POSTAGE	400.00	0.14%	0.00%
17-5120-571-	FIRE DEPT RENEWALS AND REPAIRS	3,500.00	1.25%	0.02%
17-5120-573-	FIRE DEPT PHONE & INTERNET	1,500.00	0.53%	0.01%
17-5120-574-	FIRE DEPT TRAINING	1,000.00	0.36%	0.00%
17-5120-576-	FIRE DEPT TRAVEL	300.00	0.11%	0.00%
17-5120-578-	FIRE DEPT UTILITIES	15,000.00	5.34%	0.07%
17-5120-592-	FIRE DEPT REPAIRS & MAINT - VEHICLES	30,000.00	10.69%	0.13%
17-5120-705-	FIRE DEPT DATA PROCESSING EQUIPMENT	2,500.00	0.89%	0.01%
	17 Accounts Listed	5100	279,300.00	99.48%
17-9400-201-	FIRE DEPT SOCIAL SECURITY - COUNTY MATCH	1,400.00	0.50%	0.01%
17-9400-202-	FIRE DEPT RETIREMENT MATCH			
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FiscalBooks™ by Fiscalsoft®			Page 9 of 12	

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Fire Department Fund				
17-9400-208-	FIRE DEPT UNEMPLOYMENT	50.00	0.02%	0.00%
	3 Accounts Listed	9400	1,450.00	0.52%
	20 Accounts Listed	Fire Dept.	280,750.00	1.25%
OPIOID SETTLEMENT FUND				
74-5001-503-	BANK CHARGES			
	1 Accounts Listed	5000		
74-9100-348-	PROGRAM SUPPORT - CHAMPIONS	20,000.00	4.27%	0.09%
74-9100-515-	OPIOID SERVICES	448,000.00	95.73%	1.99%
	2 Accounts Listed	9100	468,000.00	100.00%
	3 Accounts Listed	OPIOID	468,000.00	2.08%
911 Fund				
75-5145-107-	DISPATCH SUPERVISOR/DIRECTOR			
75-5145-159-	DISPATCHERS/RADIO OPERATORS			
75-5145-178-	DISPATCHERS OVERTIME			
75-5145-322-	KSP DISPATCH SERVICES	420,000.00	96.26%	1.86%
75-5145-324-	SUITABILITY SCREENER & POLYGRAPH			
75-5145-382-	DRUG TESTING			
75-5145-399-	MISCELLANEOUS CONTRACTUAL SERVICE			
75-5145-445-	911 OFFICE SUPPLIES			
75-5145-481-	911 STAFF UNIFORMS			
75-5145-551-	MEMBERSHIPS			
75-5145-563-	911 POSTAL COSTS			
75-5145-569-	911 STAFF TRAINING			
75-5145-571-	RENEWALS AND REPAIRS			
75-5145-573-	911 TELEPHONE	1,000.00	0.23%	0.00%
75-5145-599-	MISCELLANEOUS EXPENSES	100.00	0.02%	0.00%
75-5145-703-	COMMUNICATION EQUIPMENT			
	16 Accounts Listed	5100	421,100.00	96.52%
75-9100-503-	BANK CHARGES			
	1 Accounts Listed	9100		
75-9200-999-	RESERVE FOR TRANSFERS	15,200.00	3.48%	0.07%
	1 Accounts Listed	9200	15,200.00	3.48%
75-9400-201-	SOCIAL SECURITY MATCH			
75-9400-202-	RETIREMENT MATCH			
75-9400-205-	911 EMPLOYEE HEALTH INSURANCE			
75-9400-208-	UNEMPLOYMENT INSURANCE			
75-9400-209-	WORKERS' COMPENSATION			
75-9400-299-	HRA - FRINGE BENEFITS			
	6 Accounts Listed	9400		
	24 Accounts Listed	911 Fund	436,300.00	1.94%
HRA CONTRIBUTIONS FUND				
77-9400-299-	HEALTH REIMBURSEMENT ACCOUNT	111,000.00	100.00%	0.49%
	1 Accounts Listed	9400	111,000.00	100.00%
	1 Accounts Listed	HRA	111,000.00	0.49%

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
PENDLETON COUNTY OPIOID FUND				
79-5001-503-	BANK CHARGES			
	1 Accounts Listed	5000		
79-9100-515-	OPIOID SERVICES	424,000.00	100.00%	1.88%
	1 Accounts Listed	9100	424,000.00	100.00% 1.88%
	2 Accounts Listed	OPIOID	424,000.00	1.88%
COUNTY CLERK PERMANENT STORAGE FEES				
86-5010-445-	COUNTY CLERK PERMANENT STORAGE SUPPLIES	83,000.00	100.00%	0.37%
	1 Accounts Listed	5000	83,000.00	100.00% 0.37%
	1 Accounts Listed	CO CLERK STORAG	83,000.00	0.37%
Mental Health Fund				
88-5233-343-	GENERAL HEALTH - MH/MR	458,500.00	100.00%	2.04%
	1 Accounts Listed	5200	458,500.00	100.00% 2.04%
	1 Accounts Listed	M/H Fund	458,500.00	2.04%
Educational Fund				
91-5210-468-	RECYCLING AND LANDFILL SUPPLIES	3,000.00	3.05%	0.01%
91-5210-595-	109 BOARD EDUCATION PROGRAMS	95,200.00	96.95%	0.42%
	2 Accounts Listed	5200	98,200.00	100.00% 0.44%
	2 Accounts Listed	Education	98,200.00	0.44%
	400 Accounts Listed	12 Funds listed totaling	22,521,520.00	

FY 2026-2027 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

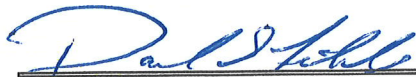
BUDGET SIGNATURE PAGE

Submitted

Date

May 28, 2026

Signed



County Judge/Executive

Approved as to Form and Classification

Date

June 1, 2026

Signed



State Local Finance Officer

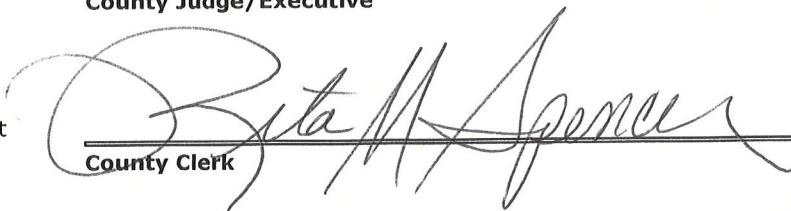
This budget ordinance was duly adopted by the Pendleton County Fiscal Court, Commonwealth of Kentucky, on this the 23 day of June 2026

Signed



County Judge/Executive

Attest



County Clerk

FY 2026-2027 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-4101- -	REAL PROPERTY TAXES	920,000.00	5.84%	4.08%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	55,000.00	0.35%	0.24%
01-4103- -	MOTOR VEHICLE PROPERTY TAX	190,000.00	1.21%	0.84%
01-4104- -	DELINQUENT PROPERTY TAX	10,000.00	0.06%	0.04%
01-4121- -	ADVERTISING COSTS	200.00	0.00%	0.00%
01-4130- -	BANK FRANCHISES	35,000.00	0.22%	0.16%
01-4131- -	FRANCHISE CORPORATION TAX	125,000.00	0.79%	0.56%
01-4134- -	OCCUPATIONAL FEE/TAX	1,030,000.00	6.54%	4.57%
01-4135- -	DEED TAX	48,000.00	0.30%	0.21%
01-4138- -	TRANSIENT ROOM TAX	30,000.00	0.19%	0.13%
10 Accounts Listed		4100	2,443,200.00	15.51% 10.85%
01-4302- -	EXCESS FEES - CLERK	96,767.00	0.61%	0.43%
01-4304- -	EXCESS FEES - SHERIFF	100.00	0.00%	0.00%
2 Accounts Listed		4300	96,867.00	0.61% 0.43%
01-4401- -	COMMERCIAL BUSINESS LICENSE	500.00	0.00%	0.00%
01-4402- -	ALCOHOLIC BEVERAGE LICENSE AND PERMITS	4,700.00	0.03%	0.02%
01-4406- -	DOG AND KENNEL LICENSE	300.00	0.00%	0.00%
01-4409- -	LOCAL PLANNING COMMISSION	25,000.00	0.16%	0.11%
01-4417- -	TELECOMMUNICATION FRANCHISE FEE	15,000.00	0.10%	0.07%
5 Accounts Listed		4400	45,500.00	0.29% 0.20%
01-4504- -	FEDERAL GRANT	1,000.00	0.01%	0.00%
01-4505- -	MOTOR VEHICLE TAX - OTHER COUNTIES	30,000.00	0.19%	0.13%
01-4506- -	STATE REIMBURSEMENT	100.00	0.00%	0.00%
01-4510- -	STATE GRANTS	1,650,000.00	10.47%	7.33%
01-4512- -	HOMELAND SECURITY GRANTS	100.00	0.00%	0.00%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	5,000.00	0.03%	0.02%
01-4521- -	BOARD OF APPEALS	200.00	0.00%	0.00%
01-4522- -	LEGAL PROCESS TAX	100.00	0.00%	0.00%
01-4530- -	SHERIFF'S BOND PREMIUM REFUND	100.00	0.00%	0.00%
01-4532- -	AOC SPACE RENTAL	159,400.00	1.01%	0.71%
01-4546- -	TRANSFER FROM INDUSTRIAL AUTHORITY	380,000.00	2.41%	1.69%
01-4548- -	COUNTY CLERK PAYROLL	382,124.00	2.43%	1.70%
01-4549- -	COUNTY SHERIFF PAYROLL	963,668.00	6.12%	4.28%
01-4561- -	FISCAL COURT FILING FEES	18,000.00	0.11%	0.08%
14 Accounts Listed		4500	3,589,792.00	22.78% 15.94%
01-4601- -	FOREST FIRE SUPPRESSION PENALTIES	100.00	0.00%	0.00%
01-4603- -	LANDFILL USERS FEE	2,200,000.00	13.96%	9.77%
01-4612- -	ANIMAL SHELTER RECEIPTS	12,000.00	0.08%	0.05%
01-4680- -	CHARGES FOR SERVICES- SENIOR TRANSPORTS	1,000.00	0.01%	0.00%
4 Accounts Listed		4600	2,213,100.00	14.05% 9.83%
01-4704- -	SURPLUS MACHINERY & EQUIPMENT SALES	100.00	0.00%	0.00%
01-4705- -	SURPLUS REAL PROPERTY SALES	25,000.00	0.16%	0.11%
01-4709- -	ALCOHOLIC BEVERAGE SALES	6,000.00	0.04%	0.03%
01-4711- -	RENTALS AND LEASES (MISCELLANEOUS)	100.00	0.00%	0.00%
01-4713- -	RECYCLING RECEIPTS	200.00	0.00%	0.00%

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

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FY 2026-2027 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Jail Fund					
	7 Accounts Listed	4500	90,300.00	13.49%	0.40%
03-4799- -	OTHER RECEIPTS		300.00	0.04%	0.00%
	1 Accounts Listed	4700	300.00	0.04%	0.00%
03-4801- -	INTEREST EARNED		800.00	0.12%	0.00%
	1 Accounts Listed	4800	800.00	0.12%	0.00%
03-4901- -	SURPLUS FROM PRIOR YEARS		25,000.00	3.74%	0.11%
03-4903- -	PRIOR YEAR ADJUSTMENTS				
03-4909- -	TRANSFERS TO OTHER FUNDS				
03-4910- -	TRANSFERS FROM OTHER FUNDS		552,832.00	82.61%	2.45%
	4 Accounts Listed	4900	577,832.00	86.34%	2.57%
	13 Accounts Listed	Jail	669,232.00		2.97%
Local Government Economic Assistance Fund					
04-4504- -	FEDERAL GRANT		100.00	0.01%	0.00%
04-4510- -	STATE GRANT		100.00	0.01%	0.00%
04-4512- -	HOMELAND SECURITY GRANT		10,000.00	0.77%	0.04%
04-4528- -	COAL IMPACT TAX				
04-4529- -	MINERALS SEVERANCE TAX		900,000.00	69.49%	4.00%
04-4541- -	STATE/DES REIMBURSEMENT		20,000.00	1.54%	0.09%
	6 Accounts Listed	4500	930,200.00	71.82%	4.13%
04-4680- -	CHARGES FOR SERVICES - FIRE				
	1 Accounts Listed	4600			
04-4799- -	OTHER RECEIPTS		5,000.00	0.39%	0.02%
	1 Accounts Listed	4700	5,000.00	0.39%	0.02%
04-4801- -	INTEREST		10,000.00	0.77%	0.04%
	1 Accounts Listed	4800	10,000.00	0.77%	0.04%
04-4901- -	SURPLUS FROM PRIOR YEAR		550,000.00	42.46%	2.44%
04-4909- -	TRANSFERS TO OTHER FUNDS		(200,000.00)	-15.44%	-0.89%
04-4910- -	TRANSFERS FROM OTHER FUNDS				
	3 Accounts Listed	4900	350,000.00	27.02%	1.55%
	12 Accounts Listed	L.G.E.A.	1,295,200.00		5.75%
Fire Department Fund					
17-4504- -	FIRE DEPT FEDERAL GRANT		50,000.00	17.81%	0.22%
17-4510- -	FIRE DEPT STATE GRANT		20,000.00	7.12%	0.09%
	2 Accounts Listed	4500	70,000.00	24.93%	0.31%
17-4680- -	FIRE DEPT CHARGES FOR SERVICES		28,000.00	9.97%	0.12%
	1 Accounts Listed	4600	28,000.00	9.97%	0.12%
17-4799- -	FIRE DEPT OTHER RECEIPTS		100.00	0.04%	0.00%
	1 Accounts Listed	4700	100.00	0.04%	0.00%
17-4801- -	FIRE DEPT INTEREST EARNED		500.00	0.18%	0.00%
	1 Accounts Listed	4800	500.00	0.18%	0.00%
17-4901- -	PRIOR YEAR SURPLUS		20,000.00	7.12%	0.09%
17-4910- -	TRANSFERS FROM OTHER FUNDS		162,150.00	57.76%	0.72%
	2 Accounts Listed	4900	182,150.00	64.88%	0.81%
	7 Accounts Listed	Fire Dept.	280,750.00		1.25%

OPIOID SETTLEMENT FUND

FY 2026-2027 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
OPIOID SETTLEMENT FUND				
74-4760- -	OPIOID COURT SETTLEMENT FUND	33,000.00	7.05%	0.15%
	1 Accounts Listed	4700	33,000.00	7.05% 0.15%
74-4801- -	OPIOID INTEREST EARNED	10,000.00	2.14%	0.04%
	1 Accounts Listed	4800	10,000.00	2.14% 0.04%
74-4901- -	PRIOR YEAR SURPLUS	425,000.00	90.81%	1.89%
74-4903- -	PRIOR YEAR ADJUSTMENTS			
74-4909- -	TRANSFERS TO OTHER FUNDS			
74-4910- -	TRANSFERS FROM OTHER FUNDS			
	4 Accounts Listed	4900	425,000.00	90.81% 1.89%
	6 Accounts Listed	OPIOID	468,000.00	2.08%
911 Fund				
75-4140- -	TELEPHONE 911 TAX	50,000.00	11.46%	0.22%
	1 Accounts Listed	4100	50,000.00	11.46% 0.22%
75-4510- -	CMRS GRANT			
75-4562- -	911 CMRS FUNDS	185,000.00	42.40%	0.82%
	2 Accounts Listed	4500	185,000.00	42.40% 0.82%
75-4799- -	911 OTHER RECEIPTS	100.00	0.02%	0.00%
	1 Accounts Listed	4700	100.00	0.02% 0.00%
75-4801- -	INTEREST	1,200.00	0.28%	0.01%
	1 Accounts Listed	4800	1,200.00	0.28% 0.01%
75-4901- -	911 SURPLUS FUNDS			
75-4903- -	PRIOR YEAR ADJUSTMENTS			
75-4909- -	TRANSFERS TO OTHER FUNDS			
75-4910- -	TRANSFERS FROM OTHER FUNDS	200,000.00	45.84%	0.89%
	4 Accounts Listed	4900	200,000.00	45.84% 0.89%
	9 Accounts Listed	911 Fund	436,300.00	1.94%
HRA CONTRIBUTIONS FUND				
77-4799- -	HRA CONTRIBUTION FUND RECEIPTS	60,000.00	54.05%	0.27%
	1 Accounts Listed	4700	60,000.00	54.05% 0.27%
77-4801- -	INTEREST	1,000.00	0.90%	0.00%
	1 Accounts Listed	4800	1,000.00	0.90% 0.00%
77-4901- -	PRIOR YEAR SURPLUS	50,000.00	45.05%	0.22%
77-4910- -	TRANSFERS FROM OTHER FUNDS			
	2 Accounts Listed	4900	50,000.00	45.05% 0.22%
	4 Accounts Listed	HRA	111,000.00	0.49%
PENDLETON COUNTY OPIOID FUND				
79-4760- -	OPIOID COURT SETTLEMENT FUND	40,000.00	9.43%	0.18%
	1 Accounts Listed	4700	40,000.00	9.43% 0.18%
79-4801- -	INTEREST EARNED	9,000.00	2.12%	0.04%
	1 Accounts Listed	4800	9,000.00	2.12% 0.04%
79-4901- -	PRIOR YEAR SURPLUS	375,000.00	88.44%	1.67%
79-4903- -	PRIOR YEAR ADJUSTMENTS			
79-4909- -	TRANSFERS TO OTHER FUNDS			
79-4910- -	TRANSFERS FROM OTHER FUNDS			
	4 Accounts Listed	4900	375,000.00	88.44% 1.67%

FY 2026-2027 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
PENDLETON COUNTY OPIOID FUND				
6 Accounts Listed	OPIOID	424,000.00		1.88%
COUNTY CLERK PERMANENT STORAGE FEES				
86-4731- -	COUNTY CLERK PERMANENT STORAGE FEES	22,000.00	26.51%	0.10%
1 Accounts Listed	4700	22,000.00	26.51%	0.10%
86-4801- -	INTEREST COUNTY CLERK STORAGE	1,000.00	1.20%	0.00%
1 Accounts Listed	4800	1,000.00	1.20%	0.00%
86-4901- -	PRIOR YEAR SURPLUS CO CLERK STORAGE	60,000.00	72.29%	0.27%
1 Accounts Listed	4900	60,000.00	72.29%	0.27%
3 Accounts Listed	CO CLERK STORAG	83,000.00		0.37%
Mental Health Fund				
88-4103- -	MOTOR VEHICLE TAX - MH/MR	30,000.00	6.54%	0.13%
88-4104- -	DELINQUENT TAX - MH/MR	1,200.00	0.26%	0.01%
88-4114- -	MENTAL HEALTH TAX	144,000.00	31.41%	0.64%
3 Accounts Listed	4100	175,200.00	38.21%	0.78%
88-4417- -	TELECOMMUNICATION FRANCHISE FEE	1,800.00	0.39%	0.01%
1 Accounts Listed	4400	1,800.00	0.39%	0.01%
88-4510- -	MENTAL HEALTH STATE GRANT			
1 Accounts Listed	4500			
88-4801- -	INTEREST - MH/MR	6,500.00	1.42%	0.03%
1 Accounts Listed	4800	6,500.00	1.42%	0.03%
88-4901- -	SURPLUS - MH/MR	275,000.00	59.98%	1.22%
88-4909- -	TRANSFERS TO OTHER FUNDS			
88-4910- -	TRANSFERS FROM OTHER FUNDS			
3 Accounts Listed	4900	275,000.00	59.98%	1.22%
9 Accounts Listed	M/H Fund	458,500.00		2.04%
Educational Fund				
91-4603- -	LANDFILL USER FEE	52,000.00	52.95%	0.23%
1 Accounts Listed	4600	52,000.00	52.95%	0.23%
91-4799- -	OTHER RECEIPTS			
1 Accounts Listed	4700			
91-4801- -	INTEREST	1,200.00	1.22%	0.01%
1 Accounts Listed	4800	1,200.00	1.22%	0.01%
91-4901- -	PRIOR YEAR SURPLUS	45,000.00	45.82%	0.20%
91-4903- -	PRIOR YEAR ADJUSTMENTS			
91-4909- -	TRANSFERS TO OTHER FUNDS			
91-4910- -	TRANSFERS FROM OTHER FUNDS			
4 Accounts Listed	4900	45,000.00	45.82%	0.20%
7 Accounts Listed	Education	98,200.00		0.44%
143 Accounts Listed	12 Funds listed totaling	22,521,520.00		



Andy Beshear
GOVERNOR

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

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

Matt Sawyers
COMMISSIONER

June 1, 2026

The Honorable David S. Fields
Pendleton County Judge Executive
Pendleton County Courthouse
233 Main Street
Falmouth, KY 41040

Dear Judge Fields:

Enclosed you will find the approved 2026 - 2027 fiscal year budget for Pendleton 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