

2025-26

PENDLETON COUNTY-BUDGET

FIRST READING – MAY 13, 2025

SECOND READING – JUNE 10, 2025

ADOPTION – JUNE 10, 2025

PUBLICATION – JUNE 17, 2025



PENDLETON COUNTY FISCAL COURT
233 MAIN ST. FALMOUTH, KY. 41040

David S. Fields
Pendleton County Judge/Executive
www.pendletoncounty.ky.gov

Magistrates
Alan Whaley
Josh Plummer
Darrin Gregg
Rick Mineer

June 12, 2025

Governor's Office for Local Development
Mr. Robert Brown
1024 Capital Center Drive
Suite 340
Frankfort, KY 40601

Dear Mr. Brown,

Enclosed please find the approved 2025-2026 fiscal year budget for Pendleton County. The budget was adopted at a regularly scheduled Fiscal Court Meeting on June 10 2025. If you have any questions or require additional information, please do not hesitate to contact me.

Thank You,

Marianne Roseberry
Pendleton County Treasurer
233 Main Street
Falmouth, KY 41040
859-654-4321

Summary Analysis of Appropriations

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	2,618,632.00	35.46%	18.31%
5100	PROTECTION TO PERSONS AND PROPERTY	88,893.00	1.20%	0.62%
5200	GENERAL HEALTH AND SANITATION	545,158.00	7.38%	3.81%
5300	SOCIAL SERVICES	65,900.00	0.89%	0.46%
5400	RECREATION AND CULTURE	117,700.00	1.59%	0.82%
6200	AIRPORTS	5,000.00	0.07%	0.03%
6400	OTHER TRANSPORTATION FACILITIES/SVC			
7700	LEASES			
8000	CAPITAL PROJECTS	2,721,900.00	36.86%	19.04%
9100	GENERAL SERVICES	303,700.00	4.11%	2.12%
9200	CONTINGENT APPROPRIATIONS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	918,200.00	12.43%	6.42%
Total General		7,385,083.00		51.65%
Road Fund				
6100	ROADS	1,977,209.00	87.45%	13.83%
8000	CAPITAL PROJECTS	10,000.00	0.44%	0.07%
9100	GENERAL SERVICES	850.00	0.04%	0.01%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	272,800.00	12.07%	1.91%
Total Road		2,260,859.00		15.81%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	733,986.00	89.81%	5.13%
9100	GENERAL SERVICES	3,275.00	0.40%	0.02%
9200	CONTINGENT APPROPRIATIONS	25,000.00	3.06%	0.17%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	55,015.00	6.73%	0.38%
Total Jail		817,276.00		5.72%
Local Government Economic Assistance Fund				
5000	GENERAL GOVERNMENT	75,100.00	5.18%	0.53%
5100	PROTECTION TO PERSONS AND PROPERTY	751,695.00	51.89%	5.26%
5200	GENERAL HEALTH AND SANITATION			
5300	SOCIAL SERVICES			
6100	ROADS	400,000.00	27.61%	2.80%
8000	CAPITAL PROJECTS	100,000.00	6.90%	0.70%
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	100,000.00	6.90%	0.70%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	21,810.00	1.51%	0.15%
Total L.G.E.A.		1,448,605.00		10.13%
Federal Grants				
5000	GENERAL GOVERNMENT			
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES			
Total C.D.B.G.				
Fire Department Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	268,513.00	99.46%	1.88%

Summary Analysis of Appropriations

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
Fire Department Fund				
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,450.00	0.54%	0.01%
Total Fire Dept.		269,963.00		1.89%
911 Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	426,500.00	97.71%	2.98%
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	10,000.00	2.29%	0.07%
9400	FRINGE BENEFITS- EMPLOYERS SHARE			
Total 911 Fund		436,500.00		3.05%
HRA CONTRIBUTIONS FUND				
9400	FRINGE BENEFITS- EMPLOYERS SHARE	102,500.00	100.00%	0.72%
Total HRA		102,500.00		0.72%
PENDLETON COUNTY OPIOID FUND				
5000	GENERAL GOVERNMENT			
9100	GENERAL SERVICES	424,000.00	100.00%	2.97%
Total OPIOID		424,000.00		2.97%
AMERICAN RESCUE PLAN ACT				
5000	GENERAL GOVERNMENT	605,000.00	100.00%	4.23%
Total ARPA		605,000.00		4.23%
COUNTY CLERK PERMANENT STORAGE FEES				
5000	GENERAL GOVERNMENT	62,200.00	100.00%	0.43%
Total CO CLERK STORAG		62,200.00		0.43%
Mental Health Fund				
5200	GENERAL HEALTH AND SANITATION	410,900.00	100.00%	2.87%
Total M/H Fund		410,900.00		2.87%
Educational Fund				
5200	GENERAL HEALTH AND SANITATION	76,500.00	100.00%	0.53%
Total Education		76,500.00		0.53%
Total Budgeted Appropriations				
	Name	Budget	% Total	
	GENERAL FUND	7,385,083.00	51.65%	
	ROAD FUND	2,260,859.00	15.81%	
	JAIL FUND	817,276.00	5.72%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	1,448,605.00	10.13%	
	FEDERAL GRANTS			
	FIRE DEPARTMENT FUND	269,963.00	1.89%	
	911 FUND	436,500.00	3.05%	
	HRA CONTRIBUTIONS FUND	102,500.00	0.72%	
	PENDLETON COUNTY OPIOID FUND	424,000.00	2.97%	
	AMERICAN RESCUE PLAN ACT	605,000.00	4.23%	
	COUNTY CLERK PERMANENT STORAGE FEES	62,200.00	0.43%	
	MENTAL HEALTH FUND	410,900.00	2.87%	
	EDUCATIONAL FUND	76,500.00	0.53%	

Summary Analysis of Appropriations

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
Total Budgeted Appropriations		14,299,386.00	100.00%	

Summary Analysis of Revenues

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	2,372,200.00	32.12%	16.59%
4300	EXCESS FEES	92,987.00	1.26%	0.65%
4400	LICENSE AND PERMITS	48,600.00	0.66%	0.34%
4500	INTERGOVERNMENTAL REVENUES	1,536,470.00	20.81%	10.75%
4600	CHARGES FOR SERVICES	2,016,100.00	27.30%	14.10%
4700	MISCELLANEOUS REVENUES	112,600.00	1.52%	0.79%
4800	INTEREST EARNED	130,000.00	1.76%	0.91%
4900	SURPLUS, BORROWING AND TRANSFERS	1,076,126.00	14.57%	7.53%
Total General		7,385,083.00		51.65%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	1,711,005.00	75.68%	11.97%
4700	MISCELLANEOUS REVENUES	101,200.00	4.48%	0.71%
4800	INTEREST EARNED	12,000.00	0.53%	0.08%
4900	SURPLUS, BORROWING AND TRANSFERS	436,654.00	19.31%	3.05%
Total Road		2,260,859.00		15.81%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	98,000.00	11.99%	0.69%
4700	MISCELLANEOUS REVENUES	300.00	0.04%	0.00%
4800	INTEREST EARNED	1,200.00	0.15%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	717,776.00	87.83%	5.02%
Total Jail		817,276.00		5.72%
Local Government Economic Assistance Fund				
4500	INTERGOVERNMENTAL REVENUES	769,200.00	53.10%	5.38%
4600	CHARGES FOR SERVICES			
4700	MISCELLANEOUS REVENUES	8,000.00	0.55%	0.06%
4800	INTEREST EARNED	15,000.00	1.04%	0.10%
4900	SURPLUS, BORROWING AND TRANSFERS	656,405.00	45.31%	4.59%
Total L.G.E.A.		1,448,605.00		10.13%
Federal Grants				
4500	INTERGOVERNMENTAL REVENUES			
4900	SURPLUS, BORROWING AND TRANSFERS			
Total C.D.B.G.				
Fire Department Fund				
4500	INTERGOVERNMENTAL REVENUES	70,000.00	25.93%	0.49%
4600	CHARGES FOR SERVICES	20,000.00	7.41%	0.14%
4700	MISCELLANEOUS REVENUES	100.00	0.04%	0.00%
4800	INTEREST EARNED	500.00	0.19%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	179,363.00	66.44%	1.25%
Total Fire Dept.		269,963.00		1.89%
911 Fund				
4100	TAXES	50,000.00	11.45%	0.35%
4500	INTERGOVERNMENTAL REVENUES	185,000.00	42.38%	1.29%

Summary Analysis of Revenues

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
911 Fund				
4700	MISCELLANEOUS REVENUES	100.00	0.02%	0.00%
4800	INTEREST EARNED	1,400.00	0.32%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	200,000.00	45.82%	1.40%
Total 911 Fund		436,500.00		3.05%
HRA CONTRIBUTIONS FUND				
4700	MISCELLANEOUS REVENUES	51,000.00	49.76%	0.36%
4800	INTEREST EARNED	1,500.00	1.46%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	50,000.00	48.78%	0.35%
Total HRA		102,500.00		0.72%
PENDLETON COUNTY OPIOID FUND				
4700	MISCELLANEOUS REVENUES	40,000.00	9.43%	0.28%
4800	INTEREST EARNED	9,000.00	2.12%	0.06%
4900	SURPLUS, BORROWING AND TRANSFERS	375,000.00	88.44%	2.62%
Total OPIOID		424,000.00		2.97%
AMERICAN RESCUE PLAN ACT				
4500	INTERGOVERNMENTAL REVENUES	5,000.00	0.83%	0.03%
4800	INTEREST EARNED	600,000.00	99.17%	4.20%
4900	SURPLUS, BORROWING AND TRANSFERS			4.23%
Total ARPA		605,000.00		
COUNTY CLERK PERMANENT STORAGE FEES				
4700	MISCELLANEOUS REVENUES	21,000.00	33.76%	0.15%
4800	INTEREST EARNED	1,200.00	1.93%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	40,000.00	64.31%	0.28%
Total CO CLERK STORAG		62,200.00		0.43%
Mental Health Fund				
4100	TAXES	170,200.00	41.42%	1.19%
4400	LICENSE AND PERMITS	1,800.00	0.44%	0.01%
4500	INTERGOVERNMENTAL REVENUES	8,900.00	2.17%	0.06%
4800	INTEREST EARNED	230,000.00	55.97%	1.61%
4900	SURPLUS, BORROWING AND TRANSFERS			2.87%
Total M/H Fund		410,900.00		
Educational Fund				
4600	CHARGES FOR SERVICES	50,000.00	65.36%	0.35%
4700	MISCELLANEOUS REVENUES	1,500.00	1.96%	0.01%
4800	INTEREST EARNED	25,000.00	32.68%	0.17%
4900	SURPLUS, BORROWING AND TRANSFERS			0.53%
Total Education		76,500.00		
Total Budgeted Revenues				
Name		Budget	% Total	
GENERAL FUND		7,385,083.00	51.65%	
ROAD FUND		2,260,859.00	15.81%	
JAIL FUND		817,276.00	5.72%	

Summary Analysis of Revenues

PENDLETON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	1,448,605.00	10.13%	
	FEDERAL GRANTS			
	FIRE DEPARTMENT FUND	269,963.00	1.89%	
	911 FUND	436,500.00	3.05%	
	HRA CONTRIBUTIONS FUND	102,500.00	0.72%	
	PENDLETON COUNTY OPIOID FUND	424,000.00	2.97%	
	AMERICAN RESCUE PLAN ACT	605,000.00	4.23%	
	COUNTY CLERK PERMANENT STORAGE FEES	62,200.00	0.43%	
	MENTAL HEALTH FUND	410,900.00	2.87%	
	EDUCATIONAL FUND	76,500.00	0.53%	
Total Budgeted Revenues		14,299,386.00	100.00%	

FY 2025-2026 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	111,226.00	1.51%	0.78%
01-5001-105-	ADMINISTRATIVE ASSISTANT	40,935.00	0.55%	0.29%
01-5001-178-	ADMINISTRATIVE ASSISTANT OVERTIME	2,000.00	0.03%	0.01%
01-5001-445-	JUDGE EXECUTIVE OFFICE SUPPLIES	6,000.00	0.08%	0.04%
01-5001-563-	JUDGE EXECUTIVE POSTAGE	500.00	0.01%	0.00%
01-5005-101-	COUNTY ATTORNEY - SALARY	27,100.00	0.37%	0.19%
01-5005-105-	COUNTY ATTORNEY ASSISTANT			
01-5005-165-	COUNTY ATTORNEY SECRETARY	21,500.00	0.29%	0.15%
01-5005-445-	COUNTY ATTORNEY OFFICE SUPPLIES	16,000.00	0.22%	0.11%
01-5005-569-	COUNTY ATTORNEY CONFERENCE/TRAINING	1,000.00	0.01%	0.01%
01-5010-101-	COUNTY CLERK SALARY	107,100.00	1.45%	0.75%
01-5010-103-	COUNTY CLERK DEPUTIES	219,900.00	2.98%	1.54%
01-5010-178-	COUNTY CLERK DEPUTIES OVERTIME	5,680.00	0.08%	0.04%
01-5010-179-	COUNTY CLERK PART TIME	30,460.00	0.41%	0.21%
01-5010-199-	COUNTY CLERK FEES	5,000.00	0.07%	0.04%
01-5010-210-	COUNTY CLERK EXPENSE ALLOWANCE	3,600.00	0.05%	0.03%
01-5010-212-	COUNTY CLERK TRAINING FRINGE	5,400.00	0.07%	0.04%
01-5010-307-	COUNTY CLERK AUDIT SERVICES	3,400.00	0.05%	0.02%
01-5010-445-	COUNTY CLERK OFFICE SUPPLIES	4,000.00	0.05%	0.03%
01-5015-101-	SHERIFF SALARY	105,530.00	1.43%	0.74%
01-5015-103-	SHERIFF DEPUTIES	266,934.00	3.61%	1.87%
01-5015-103-ADD	SHERIFF ADDITIONAL DEPUTIES	66,530.00	0.90%	0.47%
01-5015-103-SRO	SHERIFF SCHOOL RESOURCE OFFICER	152,000.00	2.06%	1.06%
01-5015-106-	SHERIFF OFFICE CLERK	43,706.00	0.59%	0.31%
01-5015-111-	SHERIFF INVESTIGATORS	100.00	0.00%	0.00%
01-5015-178-	SHERIFF DEPUTIES OVERTIME	40,000.00	0.54%	0.28%
01-5015-178-SRO	SHERIFF SRO OVERTIME	5,000.00	0.07%	0.04%
01-5015-181-	SHERIFF KLEPPF INCENTIVE	54,000.00	0.73%	0.38%
01-5015-185-	SHERIFF RANGE INSTRUCTOR	1,000.00	0.01%	0.01%
01-5015-188-	SHERIFF COURT SECURITY	160,000.00	2.17%	1.12%
01-5015-212-	SHERIFF TRAINING FRINGE	3,900.00	0.05%	0.03%
01-5015-307-	SHERIFF AUDIT SERVICES	20,000.00	0.27%	0.14%
01-5015-348-	SHERIFF DEPARTMENT PROGRAM SUPPORT			
01-5015-445-	SHERIFF, OFFICE EXPENSE	200.00	0.00%	0.00%
01-5015-566-	SHERIFF HWY SAFETY GRANT	5,000.00	0.07%	0.04%
01-5020-101-	CORONER - SALARY	10,062.00	0.14%	0.07%
01-5020-103-	CORONER DEPUTY - SALARY	5,241.00	0.07%	0.04%
01-5020-212-	CORONER TRAINING BENEFITS			
01-5020-308-	CORONER AUTOPSIES AND ATTENDANTS	2,000.00	0.03%	0.01%
01-5020-569-	CORONER CONFERENCE & TRAINING	1,800.00	0.02%	0.01%
01-5025-101-	MAGISTRATES SALARY	46,653.00	0.63%	0.33%
01-5025-191-	REAPPORTIONMENT COMMITTEE			
01-5025-210-	MAGISTRATE EXPENSE ALLOWANCE	14,400.00	0.19%	0.10%
01-5025-212-	TRAINING- FRINGE BENEFITS	27,280.00	0.37%	0.19%
01-5025-429-	FISCAL COURT FUEL	500.00	0.01%	0.00%

FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5025-446-	FISCAL COURT EQUIP & SUPPLIES	1,500.00	0.02%	0.01%
01-5025-569-	FISCAL COURT REGISTRATION/CONFERENCES	16,000.00	0.22%	0.11%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	36,068.00	0.49%	0.25%
01-5030-573-	PVA - TELEPHONE	1,200.00	0.02%	0.01%
01-5035-191-	BOARD OF ASSESSMENT APPEALS	600.00	0.01%	0.00%
01-5040-102-	TREASURER - SALARY	58,519.00	0.79%	0.41%
01-5040-212-	TREASURER TRAINING BENEFITS	2,580.00	0.03%	0.02%
01-5040-445-	TREASURER OFFICE SUPPLIES	500.00	0.01%	0.00%
01-5040-551-	TREASURER MEMBERSHIPS	100.00	0.00%	0.00%
01-5040-563-	TREASURER POSTAGE	500.00	0.01%	0.00%
01-5040-569-	TREASURER REGISTRATIONS & CONFERENCES	1,000.00	0.01%	0.01%
01-5040-576-	TREASURER TRAVEL	500.00	0.01%	0.00%
01-5046-106-	PERSONNEL ADMINISTRATOR	58,519.00	0.79%	0.41%
01-5046-178-	PERSONNEL ADMINISTRATOR OVERTIME	500.00	0.01%	0.00%
01-5046-445-	PERSONNEL ADMINISTRATOR OFFICE SUPPLIES	500.00	0.01%	0.00%
01-5046-563-	PERSONNEL ADMINISTRATOR POSTAGE	250.00	0.00%	0.00%
01-5046-569-	PERSONNEL ADMINISTRATOR REGIS, CONF & TRAINING	500.00	0.01%	0.00%
01-5046-576-	PERSONNEL ADMINISTRATOR TRAVEL	200.00	0.00%	0.00%
01-5047-142-	OCCUPATIONAL TAX ADMINISTRATOR	36,380.00	0.49%	0.25%
01-5047-178-	OCCUPATIONAL TAX ADMIN OVERTIME	500.00	0.01%	0.00%
01-5047-445-	OCCUPATIONAL TAX ADMIN OFFICE SUPPLIES	500.00	0.01%	0.00%
01-5047-551-	OCCUPATIONAL TAX ADMIN MEMBERSHIPS	75.00	0.00%	0.00%
01-5047-563-	OCCUPATIONAL TAX ADMIN POSTAGE	600.00	0.01%	0.00%
01-5047-567-	PAYROLL TAX REFUNDS	100.00	0.00%	0.00%
01-5047-569-	OCCUPATIONAL TAX ADMIN CONF& TRAINING	500.00	0.01%	0.00%
01-5047-573-	OCCUPATIONAL TAX ADMIN TELEPHONE	600.00	0.01%	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	0.01%	0.00%
01-5065-192-	ELECTION OFFICERS SALARIES	7,500.00	0.10%	0.05%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	1,200.00	0.02%	0.01%
01-5065-194-	ELECTION TABULATORS	200.00	0.00%	0.00%
01-5065-398-	CONTRACTED SERVICES - SOFTWARE LICENSE	5,000.00	0.07%	0.04%
01-5065-446-	ELECTION EQUIP & SUPPLIES	1,000.00	0.01%	0.01%
01-5065-565-	ELECTION PRINTING	18,000.00	0.24%	0.13%
01-5065-593-	ELECTION MACHINE MAINTENANCE	5,000.00	0.07%	0.04%
01-5065-599-	ELECTION MISC EXPENSES	1,000.00	0.01%	0.01%
01-5070-105-	P & Z ASSISTANT	15,000.00	0.20%	0.10%
01-5070-106-	P & Z ADMINISTRATOR	52,301.00	0.71%	0.37%
01-5070-178-	P & Z ADMINISTRATOR OVERTIME			
01-5070-399-	P & Z - COMPREHENSIVE	30,000.00	0.41%	0.21%
01-5070-445-	P & Z OFFICE SUPPLIES	2,500.00	0.03%	0.02%
01-5070-455-	P & Z PETROLEUM PRODUCTS	300.00	0.00%	0.00%
01-5070-551-	P & Z MEMBERSHIPS	250.00	0.00%	0.00%
01-5070-573-	P & Z TELEPHONE	2,000.00	0.03%	0.01%

FY 2025-2026 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	500.00	0.01%	0.00%
01-5070-592-	P & Z VEHICLE MAINTENANCE / REPAIRS	500.00	0.01%	0.00%
01-5075-445-	ECONOMIC DEVELOPMENT OFFICE SUPPLIES	1,000.00	0.01%	0.01%
01-5075-499-	ECONOMIC DEVELOPMENT OTHER SUPPLIES	1,000.00	0.01%	0.01%
01-5075-569-	ECONOMIC DEVELOPMENT CONF/TRAINING	1,500.00	0.02%	0.01%
01-5075-573-	ECONOMIC DEVELOPEMENT TELEPHONE	1,100.00	0.01%	0.01%
01-5075-576-	ECONOMIC DEVELOPMENT TRAVEL	1,200.00	0.02%	0.01%
01-5075-578-	ECONOMIC DEVELOPMENT UTILITIES			
01-5076-107-	COMMUNITY DEVELOPMENT/TOURISM DIRECTOR	56,595.00	0.77%	0.40%
01-5076-309-	COMMUNITY DEVELOPMENT CONSULTANT			
01-5080-175-	COURTHOUSE - CUSTODIAL PERSONNEL	100.00	0.00%	0.00%
01-5080-177-	COURTHOUSE MAINTENANCE & GROUNDS	8,000.00	0.11%	0.06%
01-5080-329-	COURTHOUSE JANITORIAL SERVICES	20,000.00	0.27%	0.14%
01-5080-352-	COURTHOUSE ELEVATOR MAINTENANCE	1,600.00	0.02%	0.01%
01-5080-411-	COURTHOUSE CUSTODIAL SUPPLIES	3,000.00	0.04%	0.02%
01-5080-446-	COURTHOUSE EQUIP & SUPPLIES	1,500.00	0.02%	0.01%
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	30,000.00	0.41%	0.21%
01-5080-573-	COURTHOUSE TELEPHONES	4,800.00	0.06%	0.03%
01-5080-578-	COURTHOUSE UTILITIES	20,000.00	0.27%	0.14%
01-5081-329-	JUDICIAL CENTER JANITORIAL SERVICES	35,000.00	0.47%	0.24%
01-5081-333-	JUDICIAL CENTER MAINTENANCE PERSONEL	19,000.00	0.26%	0.13%
01-5081-352-	JUDICIAL CENTER ELEVATOR MAINTENANCE	1,200.00	0.02%	0.01%
01-5081-398-	JUDICIAL CENTER GROUNDS KEEPER	20,000.00	0.27%	0.14%
01-5081-406-	JUDICIAL CENTER BUILDING MAINT SUPPLIES	1,000.00	0.01%	0.01%
01-5081-411-	JUDICIAL CENTER CUSTODIAL SUPPLIES	1,000.00	0.01%	0.01%
01-5081-499-	JUDICIAL CENTER OTHER SUPPLIES	300.00	0.00%	0.00%
01-5081-521-	JUDICIAL CENTER INSURANCE	34,346.00	0.47%	0.24%
01-5081-571-	JUDICIAL CENTER RENEWALS AND REPAIRS	55,000.00	0.74%	0.38%
01-5081-573-	JUDICIAL CENTER TELEPHONES	2,100.00	0.03%	0.01%
01-5081-578-	JUDICIAL CENTER - UTILITIES	25,000.00	0.34%	0.17%
01-5081-586-	JUDICIAL CENTER MAINT & REPAIR BUILDINGS	25,000.00	0.34%	0.17%
01-5085-177-	CO. PROPERTIES - MAINTENANCE PERSONNEL	35,860.00	0.49%	0.25%
01-5085-441-	CO. PROPERTIES - MACHINERY&EQUIPMENT	5,000.00	0.07%	0.04%
01-5085-499-	CO PROPERTIES - OTHER SUPPLIES	1,000.00	0.01%	0.01%
01-5085-571-	CO PROPERTIES - RENEWALS & REPAIRS	50,000.00	0.68%	0.35%
01-5085-578-	UTILITIES RADIO TOWER BUILDINGS	7,000.00	0.09%	0.05%
01-5085-716-	COUNTY PROPERTIES - LAND	10,000.00	0.14%	0.07%
01-5086-175-	CUSTODIAL PERSONNEL ANNEX BLDG.	2,400.00	0.03%	0.02%
01-5086-411-	CUSTODIAL SUPPLIES ANNEX BLDG.	1,300.00	0.02%	0.01%
01-5086-499-	OTHER SUPPLIES ANNEX BLDG.	500.00	0.01%	0.00%
01-5086-571-	RENEWALS AND REPAIRS ANNEX BLDG.	10,000.00	0.14%	0.07%
01-5086-578-	UTILITIES ANNEX BLDG.	4,300.00	0.06%	0.03%
01-5091-107-	IT DIRECTOR	44,852.00	0.61%	0.31%
01-5091-178-	IT COORDINATOR OVERTIME	500.00	0.01%	0.00%
01-5091-179-	ADDRESSING PERSONNELL PART TIME			

FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5091-545-	COUNTY MAPPING	70,000.00	0.95%	0.49%
01-5091-573-	IT TELEPHONE	1,000.00	0.01%	0.01%
	137 Accounts Listed	5000	2,618,632.00	35.46% 18.31%
01-5115-107-	CODE ENFORCEMENT OFFICER	44,263.00	0.60%	0.31%
01-5115-332-	CODE ENFORCEMENT LEGAL FEES	15,000.00	0.20%	0.10%
01-5115-445-	CODE ENFORCEMENT OFFICE SUPPLIES	500.00	0.01%	0.00%
01-5115-455-	CODE ENFORCEMENT FUEL	2,200.00	0.03%	0.02%
01-5115-481-	CODE ENFORCEMENT UNIFORMS	355.00	0.00%	0.00%
01-5115-548-	CODE ENFORCEMENT SPEC PROJECTS			
01-5115-573-	CODE ENFORCEMENT TELEPHONE	800.00	0.01%	0.01%
01-5115-592-	CODE ENFORCEMENT VEHICLE MAINTENANCE	1,000.00	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%	0.01%
01-5130-507-	AMBULANCE CONTRIBUTIONS	10,000.00	0.14%	0.07%
01-5136-441-	HOMELAND SECURITY MACHINERY & EQUIPMENT	10,000.00	0.14%	0.07%
01-5150-507-	FOREST FIRE PROTECTION	1,775.00	0.02%	0.01%
01-5175-903-	PUBLIC ADVOCACY PER CAPITA PAYMENT	2,000.00	0.03%	0.01%
	15 Accounts Listed	5100	88,893.00	1.20% 0.62%
01-5205-102-	ANIMAL SHELTER OFFICER - SALARY	38,231.00	0.52%	0.27%
01-5205-105-	ANIMAL SHELTER ASSISTANT	33,197.00	0.45%	0.23%
01-5205-178-	ANIMAL SHELTER OVERTIME	3,000.00	0.04%	0.02%
01-5205-384-	ANIMAL SHELTER SPAY & NEUTER PROGRAM	6,000.00	0.08%	0.04%
01-5205-385-	ANIMAL SHELTER VETERINARY SERVICE	3,000.00	0.04%	0.02%
01-5205-402-	ANIMAL SHELTER KENNEL SUPPLIES & EQUIPMENT	1,500.00	0.02%	0.01%
01-5205-403-	ANIMAL SHELTER FOOD AND SUPPLIES	3,000.00	0.04%	0.02%
01-5205-455-	ANIMAL SHELTERL PETROLEUM PRODUCTS	4,200.00	0.06%	0.03%
01-5205-481-	ANIMAL SHELTER UNIFORMS	500.00	0.01%	0.00%
01-5205-507-	ANIMAL CONTROL CONTRIBUTIONS	75,000.00	1.02%	0.52%
01-5205-510-	ANIMAL SHELTER DOG LICENSE	100.00	0.00%	0.00%
01-5205-550-	ANIMAL SHELTER DRUG & VET SUPPLIES	4,500.00	0.06%	0.03%
01-5205-551-	ANIMAL SHELTER MEMBERSHIPS	100.00	0.00%	0.00%
01-5205-573-	ANIMAL SHELTER TELEPHONE	1,200.00	0.02%	0.01%
01-5205-574-	ANIMAL SHELTER TRAINING	600.00	0.01%	0.00%
01-5205-578-	ANIMAL SHELTER UTILITIES	7,500.00	0.10%	0.05%
01-5205-592-	ANIMAL SHELTER MAINT & REPAIR VEHICLE	1,000.00	0.01%	0.01%
01-5210-107-	SOLID WASTE COORDINATOR	50,680.00	0.69%	0.35%
01-5210-178-	SOLID WASTE COORDINATOR OVERTIME	500.00	0.01%	0.00%
01-5210-445-	SOLID WASTE OFFICE SUPPLIES	500.00	0.01%	0.00%
01-5210-455-	SOLID WASTE PETROLEUM PRODUCTS	2,500.00	0.03%	0.02%
01-5210-468-	SOLID WASTE RECYCLING & LANDFILL SUPPLIES	3,000.00	0.04%	0.02%
01-5210-548-	SOLID WASTE TIRE AMNESTY	4,000.00	0.05%	0.03%
01-5210-551-	SOLID WASTE MEMBERSHIPS	150.00	0.00%	0.00%
01-5210-573-	SOLID WASTE TELEPHONE	600.00	0.01%	0.00%
01-5210-576-	SOLID WASTE TRAVEL	500.00	0.01%	0.00%

FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5210-592-	SOLID WASTE MAINTENANCE & REPAIR -TRUCK	1,000.00	0.01%	0.01%
01-5212-366-	SOLID WASTE CLEAN UP	14,000.00	0.19%	0.10%
01-5215-366-	SOLID WASTE CONTRACTED SERVICES	35,000.00	0.47%	0.24%
01-5227-548-	SEWER & WATER - SPECIAL PROJECTS	250,000.00	3.39%	1.75%
01-5235-348-	SOIL AND WATER CONSERVATION	100.00	0.00%	0.00%
	31 Accounts Listed	5200	545,158.00	7.38%
01-5301-573-	SENIOR CENTER TELEPHONE AND INTERNET	2,900.00	0.04%	0.02%
01-5305-179-	SENIOR CENTER EMPLOYEES	29,300.00	0.40%	0.20%
01-5305-329-	SENIOR CENTER JANITORIAL SERVICES	3,600.00	0.05%	0.03%
01-5305-348-	SENIOR CITIZENS PROGRAM SUPPORT	1,800.00	0.02%	0.01%
01-5305-406-	SENIOR CENTER BUILDING MAINT. SUPPLIES	3,000.00	0.04%	0.02%
01-5305-445-	SENIOR CENTER OFFICE SUPPLIES	2,000.00	0.03%	0.01%
01-5305-455-	SENIOR CENTER TRANSPORT FUEL	1,000.00	0.01%	0.01%
01-5305-571-	SENIOR CENTER RENEWALS AND REPAIRS	5,000.00	0.07%	0.04%
01-5305-578-	SENIOR CENTER UTILITIES	4,000.00	0.05%	0.03%
01-5305-592-	SENIOR CENTER VEHICLE MAINT & REPAIRS	800.00	0.01%	0.01%
01-5325-504-	CEMETERY MAINTENANCE	5,000.00	0.07%	0.04%
01-5325-507-	VETERANS CONTRIBUTION	3,000.00	0.04%	0.02%
01-5330-344-	PAUPER BURIALS	2,000.00	0.03%	0.01%
01-5330-348-	GENERAL CHARITY - PROGRAM SUPPORT	2,500.00	0.03%	0.02%
01-5340-348-	OTHER SOCIAL SERVICES (LITERACY)			
	15 Accounts Listed	5300	65,900.00	0.89%
01-5405-179-	RECREATION PART TIME PERSONNEL	100.00	0.00%	0.00%
01-5405-348-	RECREATION PROGRAM SUPPORT	31,600.00	0.43%	0.22%
01-5405-548-	RECREATION SPECIAL PROJECTS	20,000.00	0.27%	0.14%
01-5405-578-	RECREATION PROGRAM UTILITIES	7,500.00	0.10%	0.05%
01-5420-106-	TOURISM /SMALL BUSINESS DIRECTOR			
01-5420-507-	TOURIST CONTRIBUTIONS	10,000.00	0.14%	0.07%
01-5420-902-	TOURISM COMMISSION PAYMENT	25,000.00	0.34%	0.17%
01-5425-507-	CELEBRATIONS, FESTIVALS,PROGRAMS	21,000.00	0.28%	0.15%
01-5430-345-	OTHER SOCIAL SERVICE PROGRAMS	2,500.00	0.03%	0.02%
	9 Accounts Listed	5400	117,700.00	1.59%
01-6201-507-	AIRPORT OPERATIONS	5,000.00	0.07%	0.04%
	1 Accounts Listed	6200	5,000.00	0.07%
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	0.27%	0.14%
01-8005-373-	CAPITAL PROJECTS - CONTRACTED CONSTRUCITON	2,700,000.00	36.56%	18.88%
01-8011-305-	SITE DEVELOPEMENT - ARCHITECT SERVICE	700.00	0.01%	0.00%
01-8011-716-	SITE DEVELOPMENT-NATURE RESERVE LAND	1,200.00	0.02%	0.01%
	4 Accounts Listed	8000	2,721,900.00	36.86%
01-9100-307-	STATE AUDITING SERVICES	20,000.00	0.27%	0.14%

FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-9100-318-	DATA PROCESSING SERVICES-CONTRACTS	25,000.00	0.34%	0.17%
01-9100-332-	LEGAL FEES	10,000.00	0.14%	0.07%
01-9100-398-	OTHER CONTRACTED SERVICES	100.00	0.00%	0.00%
01-9100-501-	ADD PAYMENT	5,500.00	0.07%	0.04%
01-9100-503-	BANK CHARGES	100.00	0.00%	0.00%
01-9100-521-	INSURANCE	200,000.00	2.71%	1.40%
01-9100-531-	BOND PREMIUMS	13,000.00	0.18%	0.09%
01-9100-539-	LEGAL NOTICES	20,000.00	0.27%	0.14%
01-9100-551-	MEMBERSHIPS - CO.JUD,FIS CT	3,700.00	0.05%	0.03%
01-9100-555-	KACO MEMBERSHIP	1,000.00	0.01%	0.01%
01-9100-557-	NACO MEMBERSHIP	100.00	0.00%	0.00%
01-9100-567-	REFUNDS	200.00	0.00%	0.00%
01-9100-705-	DATA PROCESSING EQUIPMENT	5,000.00	0.07%	0.04%
	14 Accounts Listed	9100	303,700.00	4.11%
01-9200-999-	RESERVE FOR TRANSFERS			
	1 Accounts Listed	9200		
01-9400-201-	SOCIAL SECURITY, CO. MATCH	158,200.00	2.14%	1.11%
01-9400-202-	RETIREMENT, CO. MATCH	387,000.00	5.24%	2.71%
01-9400-205-	EMPLOYEE HEALTH INSURANCE	250,500.00	3.39%	1.75%
01-9400-208-	UNEMPLOYMENT COMPENSATION INSURANCE	1,500.00	0.02%	0.01%
01-9400-209-	WORKMEN'S COMPENSATION INSURANCE	80,000.00	1.08%	0.56%
01-9400-299-	HRA - FRINGE BENEFITS	41,000.00	0.56%	0.29%
	6 Accounts Listed	9400	918,200.00	12.43%
	236 Accounts Listed	General	7,385,083.00	51.65%
Road Fund				
02-6103-102-	ROAD SUPERVISOR SALARY	55,857.00	2.47%	0.39%
02-6103-445-	ROAD SUPERVISOR - OFFICE SUPPLIES	400.00	0.02%	0.00%
02-6105-143-	ROAD WORKERS SALARIES	503,452.00	22.27%	3.52%
02-6105-178-	ROAD WORKERS OVERTIME	15,000.00	0.66%	0.10%
02-6105-311-	ROAD CONSTRUCTION HIGHWAYS	1,000.00	0.04%	0.01%
02-6105-312-	BRIDGES	100,000.00	4.42%	0.70%
02-6105-405-	ROAD ASPHALT - RESURFACING	300,000.00	13.27%	2.10%
02-6105-405-01	ROAD ASPHALT - SKIN PATCHING	100,000.00	4.42%	0.70%
02-6105-409-	CRUSHED STONE & GRAVEL	70,000.00	3.10%	0.49%
02-6105-427-	ROAD GARAGE SUPPLIES	3,000.00	0.13%	0.02%
02-6105-441-	MACHINERY AND EQUIPMENT	300,000.00	13.27%	2.10%
02-6105-447-	ROAD MATERIALS	200,000.00	8.85%	1.40%
02-6105-455-	PETROLEUM PRODUCTS	50,000.00	2.21%	0.35%
02-6105-469-	ROAD SIGNS	8,000.00	0.35%	0.06%
02-6105-471-	ROAD SALT	100,000.00	4.42%	0.70%
02-6105-481-	ROAD DEPT UNIFORMS	4,000.00	0.18%	0.03%
02-6105-573-	TELEPHONE	2,500.00	0.11%	0.02%
02-6105-578-	UTILITIES	16,000.00	0.71%	0.11%
02-6105-592-	ROAD VEHICLE & EQUIP MAINT/REPAIRS	18,000.00	0.80%	0.13%
02-6105-742-	BUILDING AND CONSTRUCTION	30,000.00	1.33%	0.21%
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FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
Road Fund					
02-6107-447-	EMERGENCY COUNTY ROAD AID		100,000.00	4.42%	0.70%
	21 Accounts Listed	6100	1,977,209.00	87.45%	13.83%
02-8099-715-	CAPITAL PROJECTS - LAND		10,000.00	0.44%	0.07%
	1 Accounts Listed	8000	10,000.00	0.44%	0.07%
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	0.04%	0.01%
02-9400-201-	SOCIAL SECURITY COUNTY MATCH		39,000.00	1.73%	0.27%
02-9400-202-	ROAD RETIREMENT MATCH		84,000.00	3.72%	0.59%
02-9400-205-	EMPLOYEE HEALTH INSURANCE		106,000.00	4.69%	0.74%
02-9400-208-	UNEMPLOYMENT INSURANCE		300.00	0.01%	0.00%
02-9400-209-	WORKERS' COMPENSATION		42,000.00	1.86%	0.29%
02-9400-299-	HRA - FRINGE BENEFIT		1,500.00	0.07%	0.01%
	6 Accounts Listed	9400	272,800.00	12.07%	1.91%
	31 Accounts Listed	Road	2,260,859.00		15.81%
Jail Fund					
03-5101-101-	JAILERS SALARY		65,310.00	7.99%	0.46%
03-5101-123-	JAIL PERSONNEL		39,063.00	4.78%	0.27%
03-5101-178-	JAIL PERSONNEL OVERTIME		5,000.00	0.61%	0.04%
03-5101-179-	PART-TIME HELP		30,000.00	3.67%	0.21%
03-5101-212-	TRAINING FRINGE BENEFITS		5,303.00	0.65%	0.04%
03-5101-314-	CONTRACT WITH OTHER COUNTIES		400,000.00	48.94%	2.80%
03-5101-336-	EQUIPMENT REPAIR		300.00	0.04%	0.00%
03-5101-399-	MISCELLANEOUS CONTRACTUAL SERVICES		90,610.00	11.09%	0.63%
03-5101-401-	JAILER AMMUNITION & RESTRAINTS		1,500.00	0.18%	0.01%
03-5101-441-	MACHINERY AND EQUIPMENT		500.00	0.06%	0.00%
03-5101-445-	OFFICE SUPPLIES		500.00	0.06%	0.00%
03-5101-455-	PETROLEUM PRODUCTS - GAS, OIL, ETC.		12,000.00	1.47%	0.08%
03-5101-481-	STAFF UNIFORMS		1,000.00	0.12%	0.01%
03-5101-549-	ROUTINE MEDICAL		20,000.00	2.45%	0.14%
03-5101-573-	TELEPHONE		2,800.00	0.34%	0.02%
03-5101-577-	TRAVEL - SHERIFF (JAIL) TRANSPORT		3,600.00	0.44%	0.03%
03-5101-592-	MAINTENANCE & REPAIR - VEHICLES		5,000.00	0.61%	0.04%
03-5101-599-	MISCELLANEOUS EXPENSE		500.00	0.06%	0.00%
03-5101-723-	MOTOR VEHICLE		50,000.00	6.12%	0.35%
03-5102-314-	JUVENILE, CONTRACTS WITH OTHER COUNTIES		1,000.00	0.12%	0.01%
	20 Accounts Listed	5100	733,986.00	89.81%	5.13%
03-9100-503-	BANK CHARGES		100.00	0.01%	0.00%
03-9100-551-	MEMBERSHIP DUES		175.00	0.02%	0.00%
03-9100-569-	STAFF TRAINING		3,000.00	0.37%	0.02%
	3 Accounts Listed	9100	3,275.00	0.40%	0.02%
03-9200-999-	RESERVE FOR TRANSFER		25,000.00	3.06%	0.17%
	1 Accounts Listed	9200	25,000.00	3.06%	0.17%
03-9400-201-	SOCIAL SECURITY, COUNTY SHARE		10,640.00	1.30%	0.07%
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FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-9400-202-	JAIL RETIREMENT MATCH	21,500.00	2.63%	0.15%
03-9400-205-	EMPLOYEES HEALTH INSURANCE	10,550.00	1.29%	0.07%
03-9400-208-	UNEMPLOYMENT INSURANCE	75.00	0.01%	0.00%
03-9400-209-	WORKERS COMPENSATION	6,950.00	0.85%	0.05%
03-9400-299-	HRA FRINGE BENEFITS	5,300.00	0.65%	0.04%
	6 Accounts Listed	9400	55,015.00	6.73%
	30 Accounts Listed	Jail	817,276.00	5.72%
Local Government Economic Assistance Fund				
04-5015-723-	SHERIFF'S DEPARTMENT MOTOR VEHICLE	56,000.00	3.87%	0.39%
04-5075-348-	INDUSTRIAL AUTHORITY CONTRIBUTION	5,000.00	0.35%	0.04%
04-5075-548-	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	3,000.00	0.21%	0.02%
04-5075-579-	ECONOMIC DEVELOPMENT WATER PROJECT	10,000.00	0.69%	0.07%
04-5075-581-	ECONOMIC DEVELOPMENT WATER AND SEWER	1,000.00	0.07%	0.01%
04-5075-715-	LAND	100.00	0.01%	0.00%
	6 Accounts Listed	5000	75,100.00	5.18%
04-5120-441-	FIRE DEPT EQUIPMENT	5,000.00	0.35%	0.04%
04-5120-507-	FIRE DEPARTMENT CONTRIBUTIONS	100,000.00	6.90%	0.70%
04-5135-107-	DES DIRECTOR SALARY	58,095.00	4.01%	0.41%
04-5135-178-	DES DIRECTOR OVERTIME			
04-5135-348-	HAZMAT & WATER RESCUE PROGRAM	12,000.00	0.83%	0.08%
04-5135-398-	CONTRACTED SERVICES - OTHER	300.00	0.02%	0.00%
04-5135-411-	CUSTODIAL SUPPLIES	500.00	0.03%	0.00%
04-5135-420-	EM DES SUPPLIES AND SERVICES	2,000.00	0.14%	0.01%
04-5135-445-	OFFICE SUPPLIES	3,000.00	0.21%	0.02%
04-5135-446-	FUNCTION SPECIFIC EQUIPMENT & SUPPLIES	155,000.00	10.70%	1.08%
04-5135-455-	EM PETROLEUM PRODUCTS	4,000.00	0.28%	0.03%
04-5135-548-	REGIONAL HAZMAT WMD	1,950.00	0.13%	0.01%
04-5135-551-	DES MEMBERSHIPS	350.00	0.02%	0.00%
04-5135-558-	KENTUCKY COAL COALITION DUES	2,300.00	0.16%	0.02%
04-5135-571-	RENEWALS AND REPAIRS	8,000.00	0.55%	0.06%
04-5135-573-	EOC TELEPHONE AND INTERNET	10,000.00	0.69%	0.07%
04-5135-574-	EOC TRAINING	800.00	0.06%	0.01%
04-5135-578-	EOC UTILITIES	12,000.00	0.83%	0.08%
04-5135-590-	COMPUTER MAINTENANCE			
04-5135-592-	EMERGENCY MANAGEMENT VEHICLE&MAINTENANCE	4,000.00	0.28%	0.03%
04-5135-705-	DATA PROCESSING EQUIPMENT	1,000.00	0.07%	0.01%
04-5140-303-	AIR AMBULANCE	54,300.00	3.75%	0.38%
04-5140-507-	AMBULANCE SERVICE CONTRIBUTIONS	168,000.00	11.60%	1.17%
04-5145-322-	911 CONTRIBUTIONS	145,000.00	10.01%	1.01%
04-5145-336-	MAINTENANCE & REPAIR SERVICE REPEATER	4,000.00	0.28%	0.03%
04-5160-348-	DRUG ENFORCEMENT PROGRAM SUPPORT	100.00	0.01%	0.00%
	26 Accounts Listed	5100	751,695.00	51.89%
04-5232-343-	URGENT CARE			
	1 Accounts Listed	5200		
04-5315-179-	JUVENILE COMM. SERVICE SUPERVISOR			

FY 2025-2026 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				
	1 Accounts Listed	5300		
04-6105-447-	ROAD & BRIDGE MATERIALS	400,000.00	27.61%	2.80%
	1 Accounts Listed	6100	400,000.00	27.61%
04-8001-310-	BUILDINGS CONSTRUCTION	100,000.00	6.90%	0.70%
	1 Accounts Listed	8000	100,000.00	6.90%
04-9100-503-	BANK CHARGES			
	1 Accounts Listed	9100		
04-9200-999-	RESERVE FOR TRANSERS	100,000.00	6.90%	0.70%
	1 Accounts Listed	9200	100,000.00	6.90%
04-9400-201-	SOCIAL SECURITY, COUNTY SHARE	4,450.00	0.31%	0.03%
04-9400-202-	RETIREMENT COUNTY MATCH	11,460.00	0.79%	0.08%
04-9400-208-	UNEMPLOYMENT INSURANCE	50.00	0.00%	0.00%
04-9400-209-	WORKERS COMPENSTION	400.00	0.03%	0.00%
04-9400-299-	HRA - FRINGE BENEFIT	5,450.00	0.38%	0.04%
	5 Accounts Listed	9400	21,810.00	1.51%
	43 Accounts Listed	L.G.E.A.	1,448,605.00	10.13%
Federal Grants				
07-5076-548-	CDBG - COMMUNTIY DEVELOPMENT SPECIAL PROJECTS			
	1 Accounts Listed	5000		
07-9500-548-	CDBG DIST TO GOV AGENCIES SPEC PROJECTS			
	1 Accounts Listed	9500		
	2 Accounts Listed	C.D.B.G.		
Fire Department Fund				
17-5120-121-	FIRE DEPT SALARIES	75,000.00	27.78%	0.52%
17-5120-411-	FIRE DEPT CUSTODIAL SUPPLIES	200.00	0.07%	0.00%
17-5120-441-	FIRE DEPT MACHINERY AND EQUIPMENT	100,000.00	37.04%	0.70%
17-5120-445-	FIRE DEPT OFFICE SUPPLIES	300.00	0.11%	0.00%
17-5120-446-	FIRE DEPT EQUIP & SUPPLIES	2,000.00	0.74%	0.01%
17-5120-455-	FIRE DEPT FUEL	6,000.00	2.22%	0.04%
17-5120-481-	FIRE DEPT UNIFORMS	20,000.00	7.41%	0.14%
17-5120-521-	FIRE DEPT INSURANCE	13,313.00	4.93%	0.09%
17-5120-551-	FIRE DEPT MEMBERSHIPS	200.00	0.07%	0.00%
17-5120-571-	FIRE DEPT RENEWALS AND REPAIRS	500.00	0.19%	0.00%
17-5120-573-	FIRE DEPT PHONE & INTERNET	1,200.00	0.44%	0.01%
17-5120-574-	FIRE DEPT TRAINING	10,000.00	3.70%	0.07%
17-5120-576-	FIRE DEPT TRAVEL	300.00	0.11%	0.00%
17-5120-578-	FIRE DEPT UTILITIES	12,000.00	4.45%	0.08%
17-5120-592-	FIRE DEPT REPAIRS & MAINT - VEHICLES	25,000.00	9.26%	0.17%
17-5120-705-	FIRE DEPT DATA PROCESSING EQUIPMENT	2,500.00	0.93%	0.02%
	16 Accounts Listed	5100	268,513.00	99.46%
17-9400-201-	FIRE DEPT SOCIAL SECURITY - COUNTY MATCH	1,400.00	0.52%	0.01%
17-9400-202-	FIRE DEPT RETIREMENT MATCH			
17-9400-208-	FIRE DEPT UNEMPLOYMENT	50.00	0.02%	0.00%
	3 Accounts Listed	9400	1,450.00	0.54%
	19 Accounts Listed	Fire Dept.	269,963.00	1.89%
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FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
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	425,000.00	97.37%	2.97%
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	1,400.00	0.32%	0.01%
75-5145-599-	MISCELLANEOUS EXPENSES	100.00	0.02%	0.00%
75-5145-703-	COMMUNICATION EQUIPMENT			
	16 Accounts Listed	5100	426,500.00	97.71% 2.98%
75-9100-503-	BANK CHARGES			
	1 Accounts Listed	9100		
75-9200-999-	RESERVE FOR TRANSFERS	10,000.00	2.29%	0.07%
	1 Accounts Listed	9200	10,000.00	2.29% 0.07%
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	436,500.00	3.05%
HRA CONTRIBUTIONS FUND				
77-9400-299-	HEALTH REIMBURSEMENT ACCOUNT	102,500.00	100.00%	0.72%
	1 Accounts Listed	9400	102,500.00	100.00% 0.72%
	1 Accounts Listed	HRA	102,500.00	0.72%
PENDLETON COUNTY OPIOID FUND				
79-5001-503-	BANK CHARGES			
	1 Accounts Listed	5000		
79-9100-515-	OPIOID SERVICES	424,000.00	100.00%	2.97%
	1 Accounts Listed	9100	424,000.00	100.00% 2.97%
	2 Accounts Listed	OPIOID	424,000.00	2.97%
AMERICAN RESCUE PLAN ACT				
84-5076-548-	ARPA-COMMUNITY DEVELOPMENT OTHER PROJECTS	605,000.00	100.00%	4.23%
	1 Accounts Listed	5000	605,000.00	100.00% 4.23%
	1 Accounts Listed	ARPA	605,000.00	4.23%
COUNTY CLERK PERMANENT STORAGE FEES				

FY 2025-2026 Budget Appropriations

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
COUNTY CLERK PERMANENT STORAGE FEES				
86-5010-445-	COUNTY CLERK PERMANENT STORAGE SUPPLIES	62,200.00	100.00%	0.43%
	1 Accounts Listed 5000	62,200.00	100.00%	0.43%
	1 Accounts Listed CO CLERK STORAG	62,200.00		0.43%
Mental Health Fund				
88-5233-343-	GENERAL HEALTH - MH/MR	410,900.00	100.00%	2.87%
	1 Accounts Listed 5200	410,900.00	100.00%	2.87%
	1 Accounts Listed M/H Fund	410,900.00		2.87%
Educational Fund				
91-5210-468-	RECYCLING AND LANDFILL SUPPLIES	3,000.00	3.92%	0.02%
91-5210-595-	109 BOARD EDUCATION PROGRAMS	73,500.00	96.08%	0.51%
	2 Accounts Listed 5200	76,500.00	100.00%	0.53%
	2 Accounts Listed Education	76,500.00		0.53%
	393 Accounts Listed 13 Funds listed totaling	14,299,386.00		

FY 2025-2026 Budget Appropriations
PENDLETON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date May 19, 2025

Signed 
County Judge/Executive

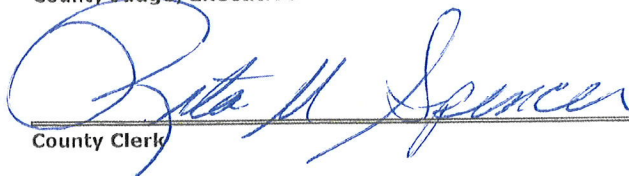
Approved as to Form and Classification

Date May 28, 2025

Signed 
State Local Finance Officer

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

Signed 
County Judge/Executive

Attest 
County Clerk

FY 2025-2026 Budget Appropriations
PENDLETON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date

May 19, 2025

Signed

[Signature]

County Judge/Executive

Approved as to Form and Classification

Date

May 28, 2025

Signed

Robert O. Brown

State Local Finance Officer

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

Signed

County Judge/Executive

Attest

County Clerk

FY 2025-2026 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	900,000.00	12.19%	6.29%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	70,000.00	0.95%	0.49%
01-4103- -	MOTOR VEHICLE PROPERTY TAX	190,000.00	2.57%	1.33%
01-4104- -	DELIQUENT PROPERTY TAX	10,000.00	0.14%	0.07%
01-4121- -	ADVERTISING COSTS	200.00	0.00%	0.00%
01-4130- -	BANK FRANCHISES	35,000.00	0.47%	0.24%
01-4131- -	FRANCHISE CORPORATION TAX	100,000.00	1.35%	0.70%
01-4134- -	OCCUPATIONAL FEE/TAX	1,000,000.00	13.54%	6.99%
01-4135- -	DEED TAX	42,000.00	0.57%	0.29%
01-4138- -	TRANSIENT ROOM TAX	25,000.00	0.34%	0.17%
	10 Accounts Listed	4100	2,372,200.00	32.12% 16.59%
01-4302- -	EXCESS FEES - CLERK	92,927.00	1.26%	0.65%
01-4304- -	EXCESS FEES - SHERIFF	60.00	0.00%	0.00%
	2 Accounts Listed	4300	92,987.00	1.26% 0.65%
01-4401- -	COMMERCIAL LICENSE	800.00	0.01%	0.01%
01-4402- -	ALCOHOLIC BEVERAGE LICENSE AND PERMITS	2,500.00	0.03%	0.02%
01-4406- -	DOG AND KENNEL LICENSE	300.00	0.00%	0.00%
01-4409- -	LOCAL PLANNING COMMISSION	30,000.00	0.41%	0.21%
01-4417- -	TELECOMMUNICATION FRANCHISE FEE	15,000.00	0.20%	0.10%
	5 Accounts Listed	4400	48,600.00	0.66% 0.34%
01-4504- -	FEDERAL GRANT	1,000.00	0.01%	0.01%
01-4505- -	MOTOR VEHICLE TAX - OTHER COUNTIES	30,000.00	0.41%	0.21%
01-4506- -	STATE REIMBURSEMENT	100.00	0.00%	0.00%
01-4510- -	STATE GRANTS	50,000.00	0.68%	0.35%
01-4512- -	HOMELAND SECURITY GRANTS	100.00	0.00%	0.00%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	4,800.00	0.06%	0.03%
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	137,200.00	1.86%	0.96%
01-4548- -	COUNTY CLERK PAYROLL	372,140.00	5.04%	2.60%
01-4549- -	COUNTY SHERIFF PAYROLL	922,730.00	12.49%	6.45%
01-4561- -	FISCAL COURT FILING FEES	18,000.00	0.24%	0.13%
	13 Accounts Listed	4500	1,536,470.00	20.81% 10.75%
01-4601- -	FOREST FIRE SUPPRESSION PENALTIES	100.00	0.00%	0.00%
01-4603- -	LANDFILL USERS FEE	2,000,000.00	27.08%	13.99%
01-4612- -	ANIMAL SHELTER RECEIPTS	15,000.00	0.20%	0.10%
01-4680- -	CHARGES FOR SERVICES- SENIOR TRANSPORTS	1,000.00	0.01%	0.01%
	4 Accounts Listed	4600	2,016,100.00	27.30% 14.10%
01-4704- -	SURPLUS MACHINERY & EQUIPMENT SALES	100.00	0.00%	0.00%
01-4705- -	SURPLUS REAL PORPERTY SALES	5,000.00	0.07%	0.04%
01-4709- -	ALCOHOLIC BEVERAGE SALES	5,000.00	0.07%	0.04%
01-4711- -	RENTAS AND LEASES (MISCELLANEOUS)	100.00	0.00%	0.00%
01-4713- -	RECYCLING RECEIPTS	200.00	0.00%	0.00%
01-4727- -	REIMBURSEMENTS	44,000.00	0.60%	0.31%
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FY 2025-2026 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-4728- -	DONATIONS	2,000.00	0.03%	0.01%
01-4733- -	INSURANCE REIMBURSEMENT	55,000.00	0.74%	0.38%
01-4799- -	OTHER RECEIPTS	1,200.00	0.02%	0.01%
	9 Accounts Listed	4700	112,600.00	1.52%
01-4801- -	INTEREST	130,000.00	1.76%	0.91%
	1 Accounts Listed	4800	130,000.00	1.76%
01-4901- -	SURPLUS FROM PRIOR YEAR	2,148,265.00	29.09%	15.02%
01-4903- -	PRIOR YEAR ADJUSTMENTS			
01-4909- -	TRANSFERS TO OTHER FUNDS	(1,072,139.00)	-14.52%	-7.50%
01-4910- -	TRANSFERS FROM OTHER FUNDS			
01-4911- -	REVENUE ANTICIPATION NOTE PROCEEDS			
	5 Accounts Listed	4900	1,076,126.00	14.57%
	49 Accounts Listed	General	7,385,083.00	51.65%
Road Fund				
02-4506- -	STATE REIMBURSEMENT	100,000.00	4.42%	0.70%
02-4510- -	STATE GRANT	1,000.00	0.04%	0.01%
02-4513- -	TRANS. CABINET EMERGENCY CRA	100,000.00	4.42%	0.70%
02-4514- -	TRANSPORTATION CABINET	80,000.00	3.54%	0.56%
02-4516- -	TRUCK LICENSE REFUND	230,000.00	10.17%	1.61%
02-4517- -	DRIVER'S LICENSE REFUND	3,800.00	0.17%	0.03%
02-4518- -	COUNTY ROAD AID	1,186,205.00	52.47%	8.30%
02-4542- -	FEDERAL DES/EMA REIMBURSEMENT	10,000.00	0.44%	0.07%
	8 Accounts Listed	4500	1,711,005.00	75.68%
02-4704- -	SALE SURPLUS EQUIPMENT	100.00	0.00%	0.00%
02-4706- -	ROAD MATERIALS	100,000.00	4.42%	0.70%
02-4731- -	MISCELLANEOUS REVENUES	100.00	0.00%	0.00%
02-4799- -	OTHER RECEIPTS	1,000.00	0.04%	0.01%
	4 Accounts Listed	4700	101,200.00	4.48%
02-4801- -	INTEREST EARNED	12,000.00	0.53%	0.08%
	1 Accounts Listed	4800	12,000.00	0.53%
02-4901- -	SURPLUS FROM PRIOR YEAR	236,654.00	10.47%	1.66%
02-4909- -	TRANSFERS TO OTHER FUNDS			
02-4910- -	TRANSFER FROM OTHER FUNDS	200,000.00	8.85%	1.40%
02-4911- -	REVENUE ANTICIPATION NOTE PROCEEDS			
	4 Accounts Listed	4900	436,654.00	19.31%
	17 Accounts Listed	Road	2,260,859.00	15.81%
Jail Fund				
03-4533- -	STATE/JAIL ALLOTMENT	46,000.00	5.63%	0.32%
03-4534- -	STATE JAIL MEDICAL	3,700.00	0.45%	0.03%
03-4535- -	COURT COST COLLECTION, CIRCUIT CLERK	3,500.00	0.43%	0.02%
03-4538- -	DUI FEES	600.00	0.07%	0.00%
03-4557- -	FELON TRANSPORT PAYMENTS	12,000.00	1.47%	0.08%
03-4567- -	COURT COST SUPPLEMENT	7,200.00	0.88%	0.05%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE	25,000.00	3.06%	0.17%
	7 Accounts Listed	4500	98,000.00	11.99%
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FY 2025-2026 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-4799- -	OTHER RECEIPTS	300.00	0.04%	0.00%
	1 Accounts Listed	4700	300.00	0.04%
03-4801- -	INTEREST EARNED	1,200.00	0.15%	0.01%
	1 Accounts Listed	4800	1,200.00	0.15%
03-4901- -	SURPLUS FROM PRIOR YEARS	25,000.00	3.06%	0.17%
03-4903- -	PRIOR YEAR ADJUSTMENTS			
03-4909- -	TRANSFERS TO OTHER FUNDS			
03-4910- -	TRANSFERS FROM OTHER FUNDS	692,776.00	84.77%	4.84%
	4 Accounts Listed	4900	717,776.00	87.83%
	13 Accounts Listed	Jail	817,276.00	5.72%
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	25,000.00	1.73%	0.17%
04-4528- -	COAL IMPACT TAX			
04-4529- -	MINERALS SEVERANCE TAX	725,000.00	50.05%	5.07%
04-4541- -	STATE/DES REIMBURSEMENT	19,000.00	1.31%	0.13%
	6 Accounts Listed	4500	769,200.00	53.10%
04-4680- -	CHARGES FOR SERVICES - FIRE			
	1 Accounts Listed	4600		
04-4799- -	OTHER RECEIPTS	8,000.00	0.55%	0.06%
	1 Accounts Listed	4700	8,000.00	0.55%
04-4801- -	INTEREST	15,000.00	1.04%	0.10%
	1 Accounts Listed	4800	15,000.00	1.04%
04-4901- -	SURPLUS FROM PRIOR YEAR	856,405.00	59.12%	5.99%
04-4909- -	TRANSFERS TO OTHER FUNDS	(200,000.00)	-13.81%	-1.40%
04-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	656,405.00	45.31%
	12 Accounts Listed	L.G.E.A.	1,448,605.00	10.13%
Federal Grants				
07-4504- -	FEDERAL GRANT			
	1 Accounts Listed	4500		
07-4901- -	CDBG SURPLUS			
07-4909- -	TRANSFER TO OTHER ACCOUNTS			
07-4910- -	TRANSFER FROM OTHER FUNDS			
	3 Accounts Listed	4900		
	4 Accounts Listed	C.D.B.G.		
Fire Department Fund				
17-4504- -	FIRE DEPT FEDERAL GRANT	50,000.00	18.52%	0.35%
17-4510- -	FIRE DEPT STATE GRANT	20,000.00	7.41%	0.14%
	2 Accounts Listed	4500	70,000.00	25.93%
17-4680- -	FIRE DEPT CHARGES FOR SERVICES	20,000.00	7.41%	0.14%
	1 Accounts Listed	4600	20,000.00	7.41%
17-4799- -	FIRE DEPT OTHER RECEIPTS	100.00	0.04%	0.00%
	1 Accounts Listed	4700	100.00	0.04%

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

Account	Name		Budget	% Fund	% Total
Fire Department Fund					
17-4801- -	FIRE DEPT INTEREST EARNED		500.00	0.19%	0.00%
	1 Accounts Listed	4800	500.00	0.19%	0.00%
17-4910- -	TRANSFERS FROM OTHER FUNDS		179,363.00	66.44%	1.25%
	1 Accounts Listed	4900	179,363.00	66.44%	1.25%
	6 Accounts Listed	Fire Dept.	269,963.00		1.89%
911 Fund					
75-4140- -	TELEPHONE 911 TAX		50,000.00	11.45%	0.35%
	1 Accounts Listed	4100	50,000.00	11.45%	0.35%
75-4510- -	CMRS GRANT				
75-4562- -	911 CMRS FUNDS		185,000.00	42.38%	1.29%
	2 Accounts Listed	4500	185,000.00	42.38%	1.29%
75-4799- -	911 OTHER RECEIPTS		100.00	0.02%	0.00%
	1 Accounts Listed	4700	100.00	0.02%	0.00%
75-4801- -	INTEREST		1,400.00	0.32%	0.01%
	1 Accounts Listed	4800	1,400.00	0.32%	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	45.82%	1.40%
	4 Accounts Listed	4900	200,000.00	45.82%	1.40%
	9 Accounts Listed	911 Fund	436,500.00		3.05%
HRA CONTRIBUTIONS FUND					
77-4799- -	HRA CONTRIBUTION FUND RECEIPTS		51,000.00	49.76%	0.36%
	1 Accounts Listed	4700	51,000.00	49.76%	0.36%
77-4801- -	INTEREST		1,500.00	1.46%	0.01%
	1 Accounts Listed	4800	1,500.00	1.46%	0.01%
77-4901- -	PRIOR YEAR SURPLUS		50,000.00	48.78%	0.35%
77-4910- -	TRANSFERS FROM OTHER FUNDS				
	2 Accounts Listed	4900	50,000.00	48.78%	0.35%
	4 Accounts Listed	HRA	102,500.00		0.72%
PENDLETON COUNTY OPIOID FUND					
79-4760- -	OPIOID COURT SETTLEMENT FUND		40,000.00	9.43%	0.28%
	1 Accounts Listed	4700	40,000.00	9.43%	0.28%
79-4801- -	INTEREST EARNED		9,000.00	2.12%	0.06%
	1 Accounts Listed	4800	9,000.00	2.12%	0.06%
79-4901- -	PRIOR YEAR SURPLUS		375,000.00	88.44%	2.62%
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%	2.62%
	6 Accounts Listed	OPIOID	424,000.00		2.97%
AMERICAN RESCUE PLAN ACT					
84-4504- -	FEDERAL GRANTS				
	1 Accounts Listed	4500			

FY 2025-2026 Budget Revenues

PENDLETON COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
AMERICAN RESCUE PLAN ACT				
84-4801- -	INTEREST EARNED	5,000.00	0.83%	0.04%
	1 Accounts Listed	4800	5,000.00	0.83%
84-4901- -	PRIOR YEAR SURPLUS ARPA	600,000.00	99.17%	4.20%
84-4909- -	TRANSFERS OUT TO OTHER FUNDS			
84-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	600,000.00	99.17%
	5 Accounts Listed	ARPA	605,000.00	4.23%
COUNTY CLERK PERMANENT STORAGE FEES				
86-4731- -	COUNTY CLERK PERMANENT STORAGE FEES	21,000.00	33.76%	0.15%
	1 Accounts Listed	4700	21,000.00	33.76%
86-4801- -	INTEREST COUNTY CLERK STORAGE	1,200.00	1.93%	0.01%
	1 Accounts Listed	4800	1,200.00	1.93%
86-4901- -	PRIOR YEAR SURPLUS CO CLERK STORAGE	40,000.00	64.31%	0.28%
	1 Accounts Listed	4900	40,000.00	64.31%
	3 Accounts Listed	CO CLERK STORAG	62,200.00	0.43%
Mental Health Fund				
88-4103- -	MOTOR VEHICLE TAX - MH/MR	30,000.00	7.30%	0.21%
88-4104- -	DELINQUENT TAX - MH/MR	1,200.00	0.29%	0.01%
88-4114- -	MENTAL HEALTH TAX	139,000.00	33.83%	0.97%
	3 Accounts Listed	4100	170,200.00	41.42%
88-4417- -	TELECOMMUNICATION FRANCHISE FEE	1,800.00	0.44%	0.01%
	1 Accounts Listed	4400	1,800.00	0.44%
88-4510- -	MENTAL HEALTH STATE GRANT			
	1 Accounts Listed	4500		
88-4801- -	INTEREST - MH/MR	8,900.00	2.17%	0.06%
	1 Accounts Listed	4800	8,900.00	2.17%
88-4901- -	SURPLUS - MH/MR	230,000.00	55.97%	1.61%
88-4909- -	TRANSFERS TO OTHER FUNDS			
88-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	230,000.00	55.97%
	9 Accounts Listed	M/H Fund	410,900.00	2.87%
Educational Fund				
91-4603- -	LANDFILL USER FEE	50,000.00	65.36%	0.35%
	1 Accounts Listed	4600	50,000.00	65.36%
91-4799- -	OTHER RECEIPTS			
	1 Accounts Listed	4700		
91-4801- -	INTEREST	1,500.00	1.96%	0.01%
	1 Accounts Listed	4800	1,500.00	1.96%
91-4901- -	PRIOR YEAR SURPLUS	25,000.00	32.68%	0.17%
91-4903- -	PRIOR YEAR ADJUSTMENTS			
91-4909- -	TRANSFERS TO OTHER FUNDS			
91-4910- -	TRANSFERS FROM OTHER FUNDS			
	4 Accounts Listed	4900	25,000.00	32.68%
	7 Accounts Listed	Education	76,500.00	0.53%
	144 Accounts Listed	13 Funds listed totaling	14,299,386.00	

FY 2025-2026 Budget Revenues
PENDLETON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total

Liabilities Register - Detail

PENDLETON COUNTY FISCAL COURT

Issued From: 01/11/1994 To: 05/16/2025

All Open Issues

Issue	Date	Issue Description	Term Closed	Principal Acct Rate Period Interest Acct	Principal Amt. Principal Bal.	Interest Amt. Interest Bal.	Issue Total Net Outstanding	Reserve	Due This FY
2016	02/25/16	KENTUCKY PUBLIC PROPERTIES CORPORATION	13.00 ☐	S	6,305,000.00 2,415,000.00	1,869,618.33 154,200.00	8,174,618.33 2,569,200.00		860,250.00
Total Long-Term Liabilities					6,305,000.00	1,869,618.33	8,174,618.33		860,250.00
Grand Total all Liabilities					6,305,000.00	1,869,618.33	8,174,618.33		860,250.00
					2,415,000.00	154,200.00	2,569,200.00		

Pendleton County

Date May 13,2025

Proposed Fiscal Court Order

Appointment of County Employee(s)

PRESENTED BY

On motion of the county judge/executive Fields, whereupon a motion was made by
to accept the appointment and salaries of County Employee(s) as presented

**seconded by
with vote of**

The record is ordered to reflect that pursuant to KRS 67.710 (7) with the approval of the fiscal court the county judge/executive hereby appoints the following individual(s) to hold the position(s) indicated effective May, 28, 2024: These appointments are made at will for an indefinite amount of time not to exceed two (2) years

NAME	POSITION	RATE OF PAY	APPROPRIATION ACCOUNT
Howard Ammerman	Deputy Coroner	201.57 Bi-Weekly	01-5020-103
Marianne Roseberry	County Treasurer	2250.73 Bi-Weekly	01-5040-102
Jenny Schlueter	Personnel Administrator	2250.73 Bi-Weekly	01-5046-106
Bonnie Bloomfield	Occupational Tax Admin	17.49 Hourly	01-5047-142
Trisha Lovelace	Administrative Asst.	19.68 Hourly	01-5001-105
John Bloomfield	Animal Control Officer	18.38 Hourly	01-5205-102
Taryn Collier	Animal Assistant	15.96 Hourly	01-5205-105
Billy Steele	Solid Waste Coordinator	1949.22 Bi-Weekly	01-5210-107
Brett Price	Planning and Zoning	2011.57 Bi-Weekly	01-5070-106
	P & Z Assistant	15.00 Hourly	01-5070-105
Steve Hill	Code Enforcement	21.28 Hourly	01-5115-107
Michele Hamilton	IT Administrator	1725.05 Bi-Weekly	01-5091-107
Kristy Sturgill	PT Senior Center	16.00 Hourly	01-5305-179
Tamara Vater-Curry	Comm Dev/Tourism Dir	2176.73 Bi-Weekly	01-5076-107
James Holland	PT Senior Center	10.00 Hourly	01-5305-179
David Polburn	PT Senior Center	9.00 Hourly	01-5305-179
Darrin Brown	Maintenance Personnel	17.24 Hourly	01-5085-177
Charlie Purdy	Road Supervisor	2148.43 Bi-Weekly	02-6103-102
Ronnie Moore	Equipment Operator	24.37 Hourly	02-6105-143
Jerry Teegarden	Equipment Operator	19.45 Hourly	02-6105-143
Bradon Flynn	Equipment Operator	20.11 Hourly	02-6105-143
Terry Gallagher	Equipment Operator	20.22 Hourly	02-6105-143
Sean Griess	Equipment Operator	20.48 Hourly	02-6105-143
Andy Caldwell	PT Equipment Operator	18.00 Hourly	02-6105-143
Terry Price	PT Equipment Operator	18.00 Hourly	02-6105-143
Jack Powell	PT Equipment Operator	18.00 Hourly	02-6105-143
Colsten King	Road Worker	17.24 Hourly	02-6105-143
Charles Miller	Equipment Operator	20.48 Hourly	02-6105-143
Jeff Crouch	Equipment Operator	20.11 Hourly	02-6105-143
Randy McClanahan	Mechanic	25.73 Hourly	05-6105-143
Edward Tucker	Transport Officer	18.78 Hourly	03-5101-123
Larry McClanahan	PT Transport Officer	15.00 Hourly	03-5101-179
Rick Brown	PT Transport Officer	15.00 Hourly	03-5101-179
Benny Brill	PT Transport Officer	15.00 Hourly	03-5101-179
Michael Moore	DES Director	2234.37 Bi-Weekly	04-5135-107

Pendleton County

Date May 13, 2025

PROPOSED FISCAL COURT ORDER

Compliance with KRS 67.711, Deputy County judge/executive and office personnel – Appointment-Compensation-Powers and duties.

67.711 Deputy county judge/executive and office personnel- Appointment-Compensation-Powers and duties. (1) Notwithstanding the provisions of KRS 67.710(7), the county judge/executive of any county may appoint a deputy county judge/executive and a reasonable number of other assistants, secretaries and clerical workers within the office of the county judge/executive as determined by the fiscal court, who shall serve at his pleasure. The fiscal court pursuant to KRS 64.530(4), shall fix reasonable compensation for the deputy county judge/executive and such other employees.

(2) The deputy county judge/executive may exercise all administrative power, duties and responsibilities of that office, and may assume such other responsibilities as shall be prescribed in the administrative code of the county, except that the deputy county judge/executive shall not act for the county judge/executive as a member or presiding officer of the fiscal court.
(Enact. Acts 1978, ch. 118, 15, effective June 17, 1978; 1980, ch 52, 1, effective July 15, 1980; 1986, ch 74, 1, effective March 5, 1986.)

On motion of _____

Seconded by _____

With vote of _____

Pursuant to KRS 67.711 and KRS 64.530 it is hereby determined that the number and compensation of the staff to be appointed by the county judge/executive was (is) set as follows:

Position/Title	#	Compensation	Appropriation Account
Administrative Assistant		\$19,681 hourly	01-5001 - 105

The appointment(s) of the members of the county judge/executive's staff will be entered into the Executive Order Book, copies of the order to be given to the county treasurer, the county payroll officer, and presented to the fiscal court for informational purposes at the regular session of the fiscal court meeting next following.

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment 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 of Pendleton County in accordance with state law hereby orders recurring expenses for Payroll and Utilities be paid when due.

The fiscal court of Pendleton County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
01-5010-199	County Clerk Fees
01-5065-192	Election Officers Salaries
01-5065-193	Election Commissioners Salaries
01-5065-194	Election Tabulators
01-9400-205	Employee Health Insurance
02-9400-205	Employee Health Insurance
03-9400-205	Employee Health Insurance
01-5001-563	Judge Exec Postage
01-5040-563	Treasurer Postage
01-5046-563	Personnel Admin Postage
01-5047-563	Occ Tax Postage

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 of _____ County according to the provisions of KRS 68.275(3).

Motion made by: _____

Seconded by: _____

Vote _____

Signature: _____

County Judge Executive

Date

Approved: _____

State Local Finance Officer

Date

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment 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 of Pendleton County in accordance with state law hereby orders recurring expenses for Payroll and Utilities be paid when due.

The fiscal court of Pendleton County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
<u>86-5010-445</u>	<u>Co Clerk Storage Fees</u>
<u>01-9100-567</u>	<u>Credit Card Refunds</u>
<u>01-5420-902</u>	<u>Tourism Commission Payment</u>

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 of _____ County according to the provisions of KRS 68.275(3).

Motion made by: _____

Seconded by: _____

Vote _____

Signature: _____

County Judge Executive

Date

Approved: _____

State Local Finance Officer

Date

2024 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 Pendleton 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 12.8
 Personal Property 12.8
 Bank Deposit Rate .000250
 Motor Vehicle 16.0
 Watercraft 16.0

Special Districts

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property	<u>10.0</u>	<u>11.4</u>	<u>1.40</u>	<u>10.1</u>	<u>5.80</u>
Personal Property	<u>10.0</u>	<u>17.62</u>	<u>N/A</u>	<u>15.28</u>	<u>5.80</u>
Motor Vehicles	<u>10.0</u>	<u>3.000</u>	<u>N/A</u>	<u>2.20</u>	<u>5.80</u>
Watercraft	<u>10.0</u>	<u>3.000</u>	<u>N/A</u>	<u>2.20</u>	<u>5.80</u>
Others (Identify)	<u>N Pend Fire</u>	<u>Piner Fire Dist</u>	<u>Mental Health</u>		
Real Property	<u>20.0</u>	<u>20.0</u>	<u>.016</u>		
Personal Property	<u>20.0</u>	<u>20.0</u>	<u>.016</u>		
Motor Vehicles	<u>20.0</u>	<u>20.0</u>	<u>.020</u>		
Watercraft	<u>20.0</u>	<u>20.0</u>	<u>.020</u>		

The tax rates indicated above are from the Fiscal Court minutes of _____, 20__ found on page _____ of the Fiscal Court Order Book number _____.

Signature _____
 County Judge/Executive Date

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