

Summary Analysis of Appropriations

POWELL 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	1,954,374.18	27.94%	10.51%
5100	PROTECTION TO PERSONS AND PROPERTY	16,500.00	0.24%	0.09%
5200	GENERAL HEALTH AND SANITATION	926,439.00	13.24%	4.98%
5300	SOCIAL SERVICES	31,000.00	0.44%	0.17%
5400	RECREATION AND CULTURE	220,968.88	3.16%	1.19%
7700	LEASES	377,689.01	5.40%	2.03%
9100	GENERAL SERVICES	378,003.00	5.40%	2.03%
9200	CONTINGENT APPROPRIATIONS	2,655,401.26	37.96%	14.28%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	435,499.00	6.23%	2.34%
Total GENERAL		6,995,874.33		37.62%
ROAD FUND				
6000	TRANSPORTATION FACILITIES & SERVICES	40,000.00	1.34%	0.22%
6100	ROADS	1,444,290.00	48.21%	7.77%
7500	BORROWED MONEY	52,921.00	1.77%	0.28%
7700	LEASES	251,229.60	8.39%	1.35%
9100	GENERAL SERVICES	124,577.00	4.16%	0.67%
9200	CONTINGENT APPROPRIATIONS	795,231.68	26.55%	4.28%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	267,518.00	8.93%	1.44%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	20,000.00	0.67%	0.11%
Total ROAD		2,995,767.28		16.11%
JAIL FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	2,581,600.00	63.40%	13.88%
5200	GENERAL HEALTH AND SANITATION	259,900.00	6.38%	1.40%
7700	LEASES	450,462.50	11.06%	2.42%
9100	GENERAL SERVICES	27,647.00	0.68%	0.15%
9200	CONTINGENT APPROPRIATIONS	5,947.00	0.15%	0.03%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	746,503.50	18.33%	4.01%
Total JAIL		4,072,060.00		21.89%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
5000	GENERAL GOVERNMENT	58,130.00	17.97%	0.31%
5100	PROTECTION TO PERSONS AND PROPERTY	102,000.00	31.53%	0.55%
5300	SOCIAL SERVICES	4,000.00	1.24%	0.02%
5400	RECREATION AND CULTURE	5,000.00	1.55%	0.03%
6200	AIRPORTS	6,000.00	1.85%	0.03%
9200	CONTINGENT APPROPRIATIONS	119,448.00	36.92%	0.64%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	28,922.00	8.94%	0.16%
Total L.G.E.A.		323,500.00		1.74%
AMBULANCE FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	1,266,538.00	70.02%	6.81%
9200	CONTINGENT APPROPRIATIONS	123,010.00	6.80%	0.66%

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AMBULANCE FUND				
9400	FRINGE BENEFITS- EMPLOYERS SHARE	419,307.00	23.18%	2.25%
Total AMBULANCE		1,808,855.00		9.73%
FOREST FIRE PROTECTION FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	1,550.00	64.58%	0.01%
9200	CONTINGENT APPROPRIATIONS	850.00	35.42%	0.00%
Total FOREST FIRE		2,400.00		0.01%
GRANTS				
5100	PROTECTION TO PERSONS AND PROPERTY	94,987.00	70.84%	0.51%
5400	RECREATION AND CULTURE			
9200	CONTINGENT APPROPRIATIONS	30,770.00	22.95%	0.17%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	8,327.00	6.21%	0.04%
Total GRANTS		134,084.00		0.72%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
5300	SOCIAL SERVICES	9,650.78	100.00%	0.05%
Total CDBG GRANT		9,650.78		0.05%
ALCOHOL BEVERAGE SALES				
5000	GENERAL GOVERNMENT	223,600.00	79.86%	1.20%
9200	CONTINGENT APPROPRIATIONS	45,400.00	16.21%	0.24%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	11,000.00	3.93%	0.06%
Total ALCOHOL SALES		280,000.00		1.51%
WIRELESS DISPATCH				
5100	PROTECTION TO PERSONS AND PROPERTY	619,693.36	70.03%	3.33%
9200	CONTINGENT APPROPRIATIONS	69,717.64	7.88%	0.37%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	195,429.00	22.09%	1.05%
Total DISPATCH		884,840.00		4.76%
POWELL COUNTY TRANSIENT TAX FUND				
5400	RECREATION AND CULTURE	267,000.00	99.81%	1.44%
9200	CONTINGENT APPROPRIATIONS	500.00	0.19%	0.00%
Total TRANSIENT TAX		267,500.00		1.44%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
5000	GENERAL GOVERNMENT	35,000.00	71.28%	0.19%
9200	CONTINGENT APPROPRIATIONS	14,100.00	28.72%	0.08%
Total CLERK STOR FEES		49,100.00		0.26%
OPIOID SETTLEMENT FUNDS				
9100	GENERAL SERVICES	160,000.00	20.65%	0.86%
9200	CONTINGENT APPROPRIATIONS	614,700.00	79.35%	3.31%
Total OPIOID FUNDS		774,700.00		4.17%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	6,995,874.33	37.62%
ROAD FUND	2,995,767.28	16.11%

Summary Analysis of Appropriations

POWELL COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
	JAIL FUND	4,072,060.00	21.89%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	323,500.00	1.74%	
	AMBULANCE FUND	1,808,855.00	9.73%	
	FOREST FIRE PROTECTION FUND	2,400.00	0.01%	
	GRANTS	134,084.00	0.72%	
	CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT	9,650.78	0.05%	
	ALCOHOL BEVERAGE SALES	280,000.00	1.51%	
	WIRELESS DISPATCH	884,840.00	4.76%	
	POWELL COUNTY TRANSIENT TAX FUND	267,500.00	1.44%	
	SB135 COUNTY CLERK PERMANENT STORAGE FEES	49,100.00	0.26%	
	OPIOID SETTLEMENT FUNDS	774,700.00	4.17%	
Total Budgeted Appropriations		18,598,331.39	100.00%	

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
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GENERAL FUND

4100	TAXES	3,609,000.00	51.59%	19.40%
4200	IN LIEU TAX PAYMENTS	25,000.00	0.36%	0.13%
4300	EXCESS FEES	55,100.00	0.79%	0.30%
4400	LICENSE AND PERMITS	77,000.00	1.10%	0.41%
4500	INTERGOVERNMENTAL REVENUES	437,889.00	6.26%	2.35%
4600	CHARGES FOR SERVICES	515,400.00	7.37%	2.77%
4700	MISCELLANEOUS REVENUES	878,300.00	12.55%	4.72%
4800	INTEREST EARNED	23,000.00	0.33%	0.12%
4900	SURPLUS, BORROWING AND TRANSFERS	1,375,185.33	19.66%	7.39%
Total GENERAL		6,995,874.33		37.62%

ROAD FUND

4200	IN LIEU TAX PAYMENTS	40,000.00	1.34%	0.22%
4500	INTERGOVERNMENTAL REVENUES	2,362,779.00	78.87%	12.70%
4700	MISCELLANEOUS REVENUES	12,250.00	0.41%	0.07%
4800	INTEREST EARNED	7,500.00	0.25%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	573,238.28	19.13%	3.08%
Total ROAD		2,995,767.28		16.11%

JAIL FUND

4500	INTERGOVERNMENTAL REVENUES	3,121,500.00	76.66%	16.78%
4600	CHARGES FOR SERVICES	43,300.00	1.06%	0.23%
4700	MISCELLANEOUS REVENUES	113,550.00	2.79%	0.61%
4800	INTEREST EARNED	200.00	0.00%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	793,510.00	19.49%	4.27%
Total JAIL		4,072,060.00		21.89%

LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND

4500	INTERGOVERNMENTAL REVENUES	200,100.00	61.85%	1.08%
4700	MISCELLANEOUS REVENUES	1,000.00	0.31%	0.01%
4800	INTEREST EARNED	2,400.00	0.74%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	120,000.00	37.09%	0.65%
Total L.G.E.A.		323,500.00		1.74%

AMBULANCE FUND

4500	INTERGOVERNMENTAL REVENUES	10,000.00	0.55%	0.05%
4600	CHARGES FOR SERVICES	1,250,000.00	69.10%	6.72%
4700	MISCELLANEOUS REVENUES	60,400.00	3.34%	0.32%
4800	INTEREST EARNED	100.00	0.01%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	488,355.00	27.00%	2.63%
Total AMBULANCE		1,808,855.00		9.73%

FOREST FIRE PROTECTION FUND

4100	TAXES	2,000.00	83.33%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	400.00	16.67%	0.00%
Total FOREST FIRE		2,400.00		0.01%

GRANTS

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

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Major Code	Name	Budget	% Fund	% Total
GRANTS				
4500	INTERGOVERNMENTAL REVENUES	20,000.00	14.92%	0.11%
4800	INTEREST EARNED	60.00	0.04%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	114,024.00	85.04%	0.61%
Total GRANTS		134,084.00		0.72%

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

4500	INTERGOVERNMENTAL REVENUES			
4900	SURPLUS, BORROWING AND TRANSFERS	9,650.78	100.00%	0.05%
Total CDBG GRANT		9,650.78		0.05%

ALCOHOL BEVERAGE SALES

4400	LICENSE AND PERMITS	225,000.00	80.36%	1.21%
4900	SURPLUS, BORROWING AND TRANSFERS	55,000.00	19.64%	0.30%
Total ALCOHOL SALES		280,000.00		1.51%

WIRELESS DISPATCH

4100	TAXES	60,000.00	6.78%	0.32%
4500	INTERGOVERNMENTAL REVENUES	208,000.00	23.51%	1.12%
4600	CHARGES FOR SERVICES	331,440.00	37.46%	1.78%
4700	MISCELLANEOUS REVENUES	100.00	0.01%	0.00%
4800	INTEREST EARNED	20.00	0.00%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	285,280.00	32.24%	1.53%
Total DISPATCH		884,840.00		4.76%

POWELL COUNTY TRANSIENT TAX FUND

4100	TAXES	267,000.00	99.81%	1.44%
4900	SURPLUS, BORROWING AND TRANSFERS	500.00	0.19%	0.00%
Total TRANSIENT TAX		267,500.00		1.44%

SB135 COUNTY CLERK PERMANENT STORAGE FEES

4700	MISCELLANEOUS REVENUES	29,000.00	59.06%	0.16%
4800	INTEREST EARNED	100.00	0.20%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	20,000.00	40.73%	0.11%
Total CLERK STOR FEES		49,100.00		0.26%

OPIOID SETTLEMENT FUNDS

4700	MISCELLANEOUS REVENUES	60,000.00	7.74%	0.32%
4800	INTEREST EARNED	14,700.00	1.90%	0.08%
4900	SURPLUS, BORROWING AND TRANSFERS	700,000.00	90.36%	3.76%
Total OPIOID FUNDS		774,700.00		4.17%

Total Budgeted Revenues

Name	Budget	% Total
GENERAL FUND	6,995,874.33	37.62%
ROAD FUND	2,995,767.28	16.11%
JAIL FUND	4,072,060.00	21.89%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND	323,500.00	1.74%
AMBULANCE FUND	1,808,855.00	9.73%
FOREST FIRE PROTECTION FUND	2,400.00	0.01%

Summary Analysis of Revenues

POWELL COUNTY FISCAL COURT

Fiscal Year: 2026-2027

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

Major Code	Name	Budget	% Fund	% Total
	GRANTS	134,084.00	0.72%	
	CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT	9,650.78	0.05%	
	ALCOHOL BEVERAGE SALES	280,000.00	1.51%	
	WIRELESS DISPATCH	884,840.00	4.76%	
	POWELL COUNTY TRANSIENT TAX FUND	267,500.00	1.44%	
	SB135 COUNTY CLERK PERMANENT STORAGE FEES	49,100.00	0.26%	
	OPIOID SETTLEMENT FUNDS	774,700.00	4.17%	
	Total Budgeted Revenues	18,598,331.39	100.00%	

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-4101- -	REAL PROPERTY TAXES	560,000.00	8.00%	3.01%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	5,500.00	0.08%	0.03%
01-4103- -	MOTOR VEHICLE/ADVALOREM PROPERTY TAX	132,000.00	1.89%	0.71%
01-4104- -	DELINQUENT PROPERTY TAX	32,000.00	0.46%	0.17%
01-4107- -	UNMINED MINERALS TAX	4,000.00	0.06%	0.02%
01-4130- -	BANK FRANCHISES	40,500.00	0.58%	0.22%
01-4131- -	SHERIFF - FRANCHISE TAX	150,000.00	2.14%	0.81%
01-4134- -	OCCUPATIONAL LICENSE TAX	2,000,000.00	28.59%	10.75%
01-4135- -	DEED TRANSFER	60,000.00	0.86%	0.32%
01-4137- -	INSURANCE TAX	625,000.00	8.93%	3.36%
	10 Accounts Listed	4100	3,609,000.00	51.59% 19.40%
01-4210- -	IN LIEU OF TAX RECEIPTS - NIFCO	25,000.00	0.36%	0.13%
	1 Accounts Listed	4200	25,000.00	0.36% 0.13%
01-4302- -	EXCESS FEES - CLERK	55,000.00	0.79%	0.30%
01-4304- -	EXCESS FEES - SHERIFF	100.00	0.00%	0.00%
	2 Accounts Listed	4300	55,100.00	0.79% 0.30%
01-4401- -	BUSINESS LICENSE	65,000.00	0.93%	0.35%
01-4402- -	ALCOHOL BEVERAGE ANNUAL LICENSE FEES	12,000.00	0.17%	0.06%
	2 Accounts Listed	4400	77,000.00	1.10% 0.41%
01-4505- -	MOTOR VEHICLE - OTHER COUNTIES	30,000.00	0.43%	0.16%
01-4506- -	LITTER ABATEMENT PROGRAM	20,000.00	0.29%	0.11%
01-4510- -	STATE GRANTS	150,000.00	2.14%	0.81%
01-4510- -01	2026-2027 RECYCLING GRANT	96,165.00	1.37%	0.52%
01-4510- -02	2026-2027 COMPOSTING GRANT	43,874.00	0.63%	0.24%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	100.00	0.00%	0.00%
01-4521- -	BOARD OF ASSESSMENTS	150.00	0.00%	0.00%
01-4522- -	LEGAL PROCESS TAX	100.00	0.00%	0.00%
01-4523- -	ANIMAL SHELTER DOG LICENSES	500.00	0.01%	0.00%
01-4532- -	AOC SPACE RENTAL	80,000.00	1.14%	0.43%
01-4561- -	MISCELLANEOUS/AOC FACILITY FEE	17,000.00	0.24%	0.09%
	11 Accounts Listed	4500	437,889.00	6.26% 2.35%
01-4602- -	RUMPKE FRANCHISE FEE	20,000.00	0.29%	0.11%
01-4603- -	TRANSFER STATION/GARBAGE FEE	172,000.00	2.46%	0.92%
01-4604- -	CLAY CLAY INDUSTRIAL PARK PROJECT	129,000.00	1.84%	0.69%
01-4612- -	ANIMAL SHELTER RECLAIM FEES	5,500.00	0.08%	0.03%
01-4612- -01	ANIMAL SHELTER ADOPTION FEES	5,500.00	0.08%	0.03%
01-4616- -	RED RIVER WASTE WATER AUTH REIMBURSEMENT	183,300.00	2.62%	0.99%
01-4644- -	SHERIFF - WARRANT SERVICE FEES	100.00	0.00%	0.00%
	7 Accounts Listed	4600	515,400.00	7.37% 2.77%
01-4704- -	SURPLUS PROPERTY	100.00	0.00%	0.00%
01-4711- -	COUNTY DUMPSTERS RENTAL	6,000.00	0.09%	0.03%
01-4713- -	RECYCLING RECEIPTS	25,000.00	0.36%	0.13%
01-4713- -01	CURBSIDE RECYCLING RECEIPTS	10,000.00	0.14%	0.05%
01-4727- -	REIMBURSEMENT	5,000.00	0.07%	0.03%
01-4727- -01	INDUSTRIAL DEV. TOTAL PAYROLL REIMB.	60,000.00	0.86%	0.32%

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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GENERAL FUND				
01-4728- -	ANIMAL SHELTER DONATIONS	6,000.00	0.09%	0.03%
01-4731- -	MISCELLANEOUS REVENUES	12,000.00	0.17%	0.06%
01-4733- -	INSURANCE REIMBURSEMENT	7,000.00	0.10%	0.04%
01-4734- -	CLERKS SALARY BUDGETED REIMBURSEMENT	392,100.00	5.60%	2.11%
01-4734- -01	SHERIFF SALARY BUDGETED REIMBURSEMENT	300,000.00	4.29%	1.61%
01-4773- -	WORKERS COMPENSATION REFUND	52,000.00	0.74%	0.28%
01-4799- -	SHERIFF ADVERTISING	100.00	0.00%	0.00%
01-4799- -01	COMPOSTING RECEIPTS	3,000.00	0.04%	0.02%
	14 Accounts Listed	4700	878,300.00	12.55% 4.72%
01-4801- -	GENERAL INTEREST EARNED	23,000.00	0.33%	0.12%
	1 Accounts Listed	4800	23,000.00	0.33% 0.12%
01-4901- -	SURPLUS FROM PRIOR YEAR	2,200,000.00	31.45%	11.83%
01-4903- -	GENERAL FUND ADJUST TO PRIOR YEAR SURPLUS			
01-4909- -	TRANSFERS TO OTHER FUNDS	(1,404,145.00)	-20.07%	-7.55%
01-4910- -	TRANSFER FROM ROAD FUND (ROAD COST ALLOC)	177,991.32	2.54%	0.96%
01-4910- -01	TRANSFERS FROM OTHER FUNDS			
01-4912- -	GOVERNMENTAL LEASING RECEIPTS(HOLLERWOOD)	126,568.76	1.81%	0.68%
01-4912- -B	GOVERNMENTAL LEASING RECEIPTS(KENWORTH TRUCK)	274,770.25	3.93%	1.48%
	7 Accounts Listed	4900	1,375,185.33	19.66% 7.39%
	55 Accounts Listed	GENERAL	6,995,874.33	37.62%
ROAD FUND				
02-4205- -	NATIONAL FOREST RECEIPTS	40,000.00	1.34%	0.22%
	1 Accounts Listed	4200	40,000.00	1.34% 0.22%
02-4503- -	EMERGENCY ROAD REPAIR (FEDERAL REIMB)	600,000.00	20.03%	3.23%
02-4514- -A	ROAD BRIDGE ALLOTMENT	100,000.00	3.34%	0.54%
02-4514- -B	ROAD RS/FLEX AID	179,779.00	6.00%	0.97%
02-4514- -C	ROAD FD CPPP FUNDS	258,000.00	8.61%	1.39%
02-4516- -	TRUCK LICENSE REFUND	222,000.00	7.41%	1.19%
02-4517- -	DRIVER'S LICENSE REFUND	3,000.00	0.10%	0.02%
02-4518- -	COUNTY ROAD AID	1,000,000.00	33.38%	5.38%
	7 Accounts Listed	4500	2,362,779.00	78.87% 12.70%
02-4704- -	ROAD SURPLUS PROPERTY	6,000.00	0.20%	0.03%
02-4727- -	ROAD REIMBURSEMENTS	5,000.00	0.17%	0.03%
02-4733- -	ROAD INSURANCE REIMBURSEMENT	1,250.00	0.04%	0.01%
	3 Accounts Listed	4700	12,250.00	0.41% 0.07%
02-4801- -	ROAD INTEREST EARNED	7,500.00	0.25%	0.04%
	1 Accounts Listed	4800	7,500.00	0.25% 0.04%
02-4901- -	ROAD SURPLUS PRIOR YEAR	500,000.00	16.69%	2.69%
02-4903- -	ROAD FUND ADJUST FOR PRIOR YEAR SUPUS			
02-4909- -	ROAD TRANSFER TO OTHER FUNDS	(177,991.32)	-5.94%	-0.96%
02-4910- -	ROAD - TRANSFER FROM OTHER FUNDS			
02-4912- -	GOVERNMENTAL LEASING ACT RECEIPTS	251,229.60	8.39%	1.35%
	5 Accounts Listed	4900	573,238.28	19.13% 3.08%
	17 Accounts Listed	ROAD	2,995,767.28	16.11%
JAIL FUND				

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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JAIL FUND					
03-4504- -	DRUG REHABILITATION PROGRAM GRANT		310,000.00	7.61%	1.67%
03-4533- -	STATE/JAIL ALLOTMENT		53,000.00	1.30%	0.28%
03-4534- -	JAIL MEDICAL		140,000.00	3.44%	0.75%
03-4534- -01	JAIL MEDICAL CATISTROPHIC		15,000.00	0.37%	0.08%
03-4535- -	JAIL COURT COST COLLECTION - HB452		1,500.00	0.04%	0.01%
03-4536- -	JAIL CONTRACTS WITH OTHER COUNTIES		85,000.00	2.09%	0.46%
03-4537- -	STATE PRISONERS		2,000,000.00	49.12%	10.75%
03-4537- -01	HB 556 JAIL - ATTENDANCE & PROGRAMING		475,000.00	11.66%	2.55%
03-4538- -	DUI		2,500.00	0.06%	0.01%
03-4543- -	JAIL 310 MISC PAYMENTS		3,500.00	0.09%	0.02%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUND - HB463		36,000.00	0.88%	0.19%
	11 Accounts Listed	4500	3,121,500.00	76.66%	16.78%
03-4634- -	BOOKING FEE		15,000.00	0.37%	0.08%
03-4634- -01	HOUSING PER DIEM FEE		20,000.00	0.49%	0.11%
03-4699- -	INMATE MEDICAL COPAYS -NURSE/DOCTOR		8,300.00	0.20%	0.04%
	3 Accounts Listed	4600	43,300.00	1.06%	0.23%
03-4702- -	JAIL PHONE COMMISSIONS		110,000.00	2.70%	0.59%
03-4726- -	INSURANCE PROCEEDS		100.00	0.00%	0.00%
03-4731- -	JAIL MISCELLANEOUS REVENUES		850.00	0.02%	0.00%
03-4731- -01	RX JAIL RECEIVALBES		400.00	0.01%	0.00%
03-4731- -02	DRUG TESTS JAIL RECEIVALBES		2,200.00	0.05%	0.01%
	5 Accounts Listed	4700	113,550.00	2.79%	0.61%
03-4801- -	JAIL INTEREST EARNED		200.00	0.00%	0.00%
	1 Accounts Listed	4800	200.00	0.00%	0.00%
03-4901- -	JAIL SURPLUS FROM PRIOR YEARS		130,000.00	3.19%	0.70%
03-4903- -	JAIL ADJUST FOR PRIOR YEAR SURPLUS				
03-4909- -	JAIL TRANSFER TO OTHER FUNDS				
03-4910- -	JAIL TRANSFER FROM OTHER FUNDS		663,510.00	16.29%	3.57%
	4 Accounts Listed	4900	793,510.00	19.49%	4.27%
	24 Accounts Listed	JAIL	4,072,060.00		21.89%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND					
04-4510- -	DLG AIRPORT GRANT		100.00	0.03%	0.00%
04-4529- -	LGEA MINERALS SEVERANCE TAX		200,000.00	61.82%	1.08%
	2 Accounts Listed	4500	200,100.00	61.85%	1.08%
04-4727- -	LGEA REFUND OR REIMBURSEMENTS		1,000.00	0.31%	0.01%
	1 Accounts Listed	4700	1,000.00	0.31%	0.01%
04-4801- -	LGEA INTEREST EARNED		2,400.00	0.74%	0.01%
	1 Accounts Listed	4800	2,400.00	0.74%	0.01%
04-4901- -	LGEA SURPLUS FROM PRIOR YEAR		120,000.00	37.09%	0.65%
04-4903- -	LGEA ADJUST FOR PRIOR YEAR SURPLUS				
04-4909- -	LGEA TRANSFER TO OTHER FUNDS				
04-4910- -	LGEA TRANSFER FROM OTHER FUNDS				
	4 Accounts Listed	4900	120,000.00	37.09%	0.65%
	8 Accounts Listed	L.G.E.A.	323,500.00		1.74%
AMBULANCE FUND					

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
AMBULANCE FUND					
09-4510- -	STATE GRANT/EMS/EMERGENCY SERVICES		10,000.00	0.55%	0.05%
	1 Accounts Listed	4500	10,000.00	0.55%	0.05%
09-4608- -	EMS SERVICE BILLING		1,250,000.00	69.10%	6.72%
	1 Accounts Listed	4600	1,250,000.00	69.10%	6.72%
09-4799- -	OTHER RECEIPTS/310 MISC PAY		55,000.00	3.04%	0.30%
09-4799- -A	OTHER RECEIPTS/EMT CLASSESS		5,400.00	0.30%	0.03%
	2 Accounts Listed	4700	60,400.00	3.34%	0.32%
09-4801- -	EMS INTEREST EARNED		100.00	0.01%	0.00%
	1 Accounts Listed	4800	100.00	0.01%	0.00%
09-4901- -	EMS SURPLUS FROM PRIOR YEAR		50,000.00	2.76%	0.27%
09-4903- -	EMS ADJUST FOR PRIOR YEAR SURPLUS				
09-4909- -	EMS TRANSFER TO OTHER FUNDS				
09-4910- -	EMS TRANSFER FROM OTHER FUNDS		438,355.00	24.23%	2.36%
	4 Accounts Listed	4900	488,355.00	27.00%	2.63%
	9 Accounts Listed	AMBULANCE	1,808,855.00		9.73%

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

GRANTS					
78-4510- -076	NATURE RESERVE RECEIPTS				
78-4510- -077	GENERATIONS CENTER RECEIPT				
78-4510- -179	CERT RECEIPTS		5,000.00	3.73%	0.03%
78-4512- -079	EMA HOMLAND SECURITY GRANT/TELECOM				
78-4542- -008	DES EMERGENCY FUND RECEIPTS		15,000.00	11.19%	0.08%
	5 Accounts Listed	4500	20,000.00	14.92%	0.11%
78-4801- -076	NATURE RESERVE INTEREST EARNED		60.00	0.04%	0.00%
	1 Accounts Listed	4800	60.00	0.04%	0.00%
78-4901- -	GRANTS - PRIOR YEAR SURPLUS		47,024.00	35.07%	0.25%
78-4903- -	ADJUST PRIOR YEAR SURPLUS				
78-4909- -	TRANSFERS OUT TO OTHER FUNDS				
78-4909- -079	HOMELAND SECURITY TRANSFER TO OTHER FUNDS				
78-4910- -	TRANSFERS IN FROM OTHER FUNDS				
78-4910- -008	DES - TRANSFER FROM OTHER FUNDS		67,000.00	49.97%	0.36%
78-4910- -079	HOMELAND SECURITY-TRANSFER FROM OTHER FUNDS				
	7 Accounts Listed	4900	114,024.00	85.04%	0.61%
	13 Accounts Listed	GRANTS	134,084.00		0.72%

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT					
80-4504- -	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT)				
	1 Accounts Listed	4500			
80-4901- -	SURPLUS PRIOR YEAR		9,650.78	100.00%	0.05%

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
80-4910- -	TRANSFER FROM OTHER FUNDS			
	2 Accounts Listed	4900	9,650.78	100.00% 0.05%
	3 Accounts Listed	CDBG GRANT	9,650.78	0.05%
ALCOHOL BEVERAGE SALES				
81-4402- -	ALCOHOL BEVERAGE SALES	225,000.00	80.36%	1.21%
	1 Accounts Listed	4400	225,000.00	80.36% 1.21%
81-4901- -	ALCOHOL BEVERAGE SURPLUS FROM PRIOR YEAR	55,000.00	19.64%	0.30%
81-4903- -	ALCOHOL BEVERAGE ADJUST FOR PRIOR YR SURPLUS			
81-4909- -	ALCOHOL BEVERAGE TRANSFER TO OTHER FUNDS			
81-4910- -	ALCOHOL BEVERAGE TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	55,000.00	19.64% 0.30%
	5 Accounts Listed	ALCOHOL SALES	280,000.00	1.51%
WIRELESS DISPATCH				
85-4140- -	E911 REFUND	60,000.00	6.78%	0.32%
	1 Accounts Listed	4100	60,000.00	6.78% 0.32%
85-4510- -	KENTUCKY 911 SERVICES BOARD GRANT	208,000.00	23.51%	1.12%
85-4562- -	E911 WIRELESS REFUND			
	2 Accounts Listed	4500	208,000.00	23.51% 1.12%
85-4680- -C	E911 SERVICE FEE	42,000.00	4.75%	0.23%
85-4680- -P	E911 SERVICE FEE	150,840.00	17.05%	0.81%
85-4680- -S	E911 SERVICE FEE	138,600.00	15.66%	0.75%
	3 Accounts Listed	4600	331,440.00	37.46% 1.78%
85-4731- -	E911 MISCELLANEOUS REVENUES	100.00	0.01%	0.00%
	1 Accounts Listed	4700	100.00	0.01% 0.00%
85-4801- -	E911 INTEREST EARNED	20.00	0.00%	0.00%
	1 Accounts Listed	4800	20.00	0.00% 0.00%
85-4901- -	E911 SURPLUS FROM PRIOR YEAR	50,000.00	5.65%	0.27%
85-4909- -	E911 TRANSFER TO OTHER FUNDS			
85-4910- -	E911 TRANSFER FROM OTHER FUNDS	235,280.00	26.59%	1.27%
	3 Accounts Listed	4900	285,280.00	32.24% 1.53%
	11 Accounts Listed	DISPATCH	884,840.00	4.76%
POWELL COUNTY TRANSIENT TAX FUND				
86-4138- -	POWELL COUNTY TRANSIT TAX RECEIPTS	267,000.00	99.81%	1.44%
	1 Accounts Listed	4100	267,000.00	99.81% 1.44%
86-4901- -	TRANSIT TAX SURPLUS PRIOR YEAR	500.00	0.19%	0.00%
86-4903- -	TRANSIT TAX ADJUSTMENT PRIOR YEAR SURPLUS			
	2 Accounts Listed	4900	500.00	0.19% 0.00%
	3 Accounts Listed	TRANSIENT TAX	267,500.00	1.44%
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4731- -	COUNTY CLERK STORAGE FEE RECEIPTS	29,000.00	59.06%	0.16%
	1 Accounts Listed	4700	29,000.00	59.06% 0.16%
87-4801- -	COUNTY CLERK STORAGE FEE INTEREST EARNED	100.00	0.20%	0.00%
	1 Accounts Listed	4800	100.00	0.20% 0.00%
87-4901- -	COUNTY CLERK STORAGE FEE SURPLUS PRIOR YR.	20,000.00	40.73%	0.11%

FY 2026-2027 Budget Revenues

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4903- -	COUNTY CLERK STORAGE ADJUSTMENT PRIOR YR. SURPLUS			
	2 Accounts Listed	4900	20,000.00	40.73% 0.11%
	4 Accounts Listed	CLERK STOR FEES	49,100.00	0.26%
OPIOID SETTLEMENT FUNDS				
88-4760- -	OPIOID ABATEMENT RECEIPTS	60,000.00	7.74%	0.32%
	1 Accounts Listed	4700	60,000.00	7.74% 0.32%
88-4801- -	OPIOID ABATEMENT INTEREST EARNED	200.00	0.03%	0.00%
88-4808- -	OPIOID ABATEMENT INTEREST EARNED FROM CD	14,500.00	1.87%	0.08%
	2 Accounts Listed	4800	14,700.00	1.90% 0.08%
88-4901- -	OPIOID ABATEMENT FUNDS SURPLUS PRIOR YEAR	700,000.00	90.36%	3.76%
88-4909- -	OPIOID ABATEMENT-TRANSFERS OUT TO OTHER FUNDS			
88-4910- -	OPIOID ABATEMENT -TRANSFERS IN FROM OTHER FUNDS			
	3 Accounts Listed	4900	700,000.00	90.36% 3.76%
	6 Accounts Listed	OPIOID FUNDS	774,700.00	4.17%
	162 Accounts Listed	13 Funds listed totaling	18,598,331.39	

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5001-101-	COUNTY JUDGE EXEC SALARY	114,202.59	1.63%	0.61%
01-5001-103-	DEPUTY JUDGE EXEC SALARY	17,000.00	0.24%	0.09%
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY	34,073.06	0.49%	0.18%
01-5001-105-	COUNTY JUDGE EXEC ADMINISTRATIVE ASST.	42,300.04	0.60%	0.23%
01-5001-212-	COUNTY JUDGE EXEC TRAINING ENCREMENT	4,680.00	0.07%	0.03%
01-5001-429-	COUNTY JUDGE EXEC VEHICLE FUEL	6,500.00	0.09%	0.03%
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT	3,000.00	0.04%	0.02%
01-5001-443-	COUNTY JUDGE EXEC REPAIRS TO VEHICLES	4,000.00	0.06%	0.02%
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	3,000.00	0.04%	0.02%
01-5001-481-	COUNTY JUDGE EXEC STAFF UNIFORM ALLOWANCE	800.00	0.01%	0.00%
01-5001-569-	COUNTY JUDGE EXEC. CONF/TRAINING	1,200.00	0.02%	0.01%
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONE	15,000.00	0.21%	0.08%
01-5005-101-	COUNTY ATTORNEY SALARY	25,000.00	0.36%	0.13%
01-5005-105-	COUNTY ATTORNEY ASST SALARY	11,823.48	0.17%	0.06%
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY	26,639.07	0.38%	0.14%
01-5005-573-	COUNTY ATTORNEY TELEPHONE/INTERNET	2,500.00	0.04%	0.01%
01-5010-101-	FISCAL COURT CLERK SALARY	12,500.00	0.18%	0.07%
01-5010-106-	CLERKS TOTAL BUDGETED SALARIES	272,100.00	3.89%	1.46%
01-5010-201-	CLERK'S SS/MED MATCH	22,000.00	0.31%	0.12%
01-5010-202-	CLERK'S RETIREMENT MATCH	62,000.00	0.89%	0.33%
01-5010-203-	CLERK'S HEALTH/LIFE MATCH	34,000.00	0.49%	0.18%
01-5010-368-	COUNTY CLERK TAX BILL PREP REIMBURSEMENT	2,700.00	0.04%	0.01%
01-5010-573-	COUNTY CLERK TELEPHONE/INTERNET	3,000.00	0.04%	0.02%
01-5015-103-	ROAD PATROL DEPUTIES SALARIES	91,800.00	1.31%	0.49%
01-5015-108-	SHERIFF TOTAL BUDGETED SALARIES	307,000.00	4.39%	1.65%
01-5015-201-	SHERIFF SS/MED MATCH	35,000.00	0.50%	0.19%
01-5015-202-	SHERIFF RETIREMENT MATCH	90,000.00	1.29%	0.48%
01-5015-203-	SHERIFF HEALTH/LIFE MATCH	36,190.00	0.52%	0.19%
01-5015-212-	SHERIFF TRAINING ENCREMENT	5,200.00	0.07%	0.03%
01-5015-573-	SHERIFF TELEPHONE/INTERNET	2,500.00	0.04%	0.01%
01-5015-902-	SHERIFFS PROP TAX/ADVERT/POSTAGE	7,500.00	0.11%	0.04%
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	36,815.80	0.53%	0.20%
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	0.24%	0.09%
01-5025-212-	FISCAL COURT TRAINING ENCREMENT	26,000.00	0.37%	0.14%
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	0.07%	0.03%
01-5025-319-	DATA SUPPORT FTAX, FPAY, FEXPRESS	29,000.00	0.41%	0.16%
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	0.04%	0.02%
01-5025-563-	FISCAL COURT POSTAGE (STAMPED ENV)	4,500.00	0.06%	0.02%
01-5025-565-	FISCAL COURT PRINTING	4,000.00	0.06%	0.02%
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	0.15%	0.06%
01-5025-576-	FISCAL COURT REIMBURSEMENT	500.00	0.01%	0.00%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	35,450.00	0.51%	0.19%
01-5040-102-	COUNTY TREASURER - SALARY	74,525.04	1.07%	0.40%
01-5040-212-	TREASURER TRAINING INCREMENT	5,000.00	0.07%	0.03%
01-5040-319-	DATA SUPPORT	1,000.00	0.01%	0.01%

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
GENERAL FUND					
01-5040-481-	COUNTY TREASURER UNIFORMS	500.00	0.01%	0.00%	
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	48,520.10	0.69%	0.26%	
01-5047-142-	TAX ADMINISTRATOR	22,500.00	0.32%	0.12%	
01-5047-142-01	BUSINESS LICENSE ADMINISTRATOR	2,000.00	0.03%	0.01%	
01-5060-101-	LAW LIBRARIAN - SALARY	1,200.00	0.02%	0.01%	
01-5065-192-	ELECTION OFFICERS SALARIES	9,500.00	0.14%	0.05%	
01-5065-193-	ELECTION COMMISSIONERS SALARIES	3,000.00	0.04%	0.02%	
01-5065-194-	ELECTION TABULATORS SALARIES	1,000.00	0.01%	0.01%	
01-5065-199-	ELECTION OTHER PER DIEM	500.00	0.01%	0.00%	
01-5065-441-	ELECTION EQUIPMENT	20,000.00	0.29%	0.11%	
01-5065-565-	ELECTION PRINTING	1,500.00	0.02%	0.01%	
01-5075-305-	CLAY CITY INDUSTRIAL PARK (ENGINEERING)	129,000.00	1.84%	0.69%	
01-5080-175-	COURTHOUSE CUSTODIAL WAGES	32,355.00	0.46%	0.17%	
01-5080-177-	COURTHOUSE CUSTODIAL MAINT. & GROUNDS WAGES	41,500.00	0.59%	0.22%	
01-5080-346-	COURTHOUSE PEST CONTROL	800.00	0.01%	0.00%	
01-5080-411-	COURTHOUSE SUPPLIES	15,000.00	0.21%	0.08%	
01-5080-445-	MAINTENANCE OFFICE SUPPLIES	500.00	0.01%	0.00%	
01-5080-481-	COURTHOUSE MAINTENANCE UNIFORM ALLOWANCE	500.00	0.01%	0.00%	
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	23,000.00	0.33%	0.12%	
01-5080-573-	COURTHOUSE TELEPHONES/INTERNET	6,000.00	0.09%	0.03%	
01-5080-578-	COURTHOUSE UTILITIES	32,000.00	0.46%	0.17%	
01-5080-721-	COURTHOUSE MAINT/EQUIPMENT	14,000.00	0.20%	0.08%	
01-5080-721-01	COURTHOUSE LANDSCAPING	2,000.00	0.03%	0.01%	
68 Accounts Listed		5000	1,954,374.18	27.94%	10.51%
01-5102-314-	JUVENILE CONTRACTS WITH OTHER COUNTIES	1,500.00	0.02%	0.01%	
01-5102-549-	JUVENILE MEDICAL SERVICES	7,500.00	0.11%	0.04%	
01-5120-578-	MIDDLEFORK FIRE DEPT UTILITIES	5,500.00	0.08%	0.03%	
01-5175-903-	PUBLIC ADVOCATE PROGRAM	2,000.00	0.03%	0.01%	
4 Accounts Listed		5100	16,500.00	0.24%	0.09%
01-5203-384-	ANIMAL SHELTER SPAY/NEUTER PROGRAM	8,000.00	0.11%	0.04%	
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY	44,800.00	0.64%	0.24%	
01-5205-172-01	ANIMAL SHELTER DOG WARDEN ASST	31,200.00	0.45%	0.17%	
01-5205-172-02	ANIMAL SHELTER DOG WARDEN ASST	31,200.00	0.45%	0.17%	
01-5205-385-	ANIMAL SHELTER VETERINARY SUPPLIES	2,500.00	0.04%	0.01%	
01-5205-402-	ANIMAL SHELTER KENNELS AND EQUIPMENT	4,000.00	0.06%	0.02%	
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES	4,000.00	0.06%	0.02%	
01-5205-429-	ANIMAL SHELTER VEHICLE FUEL	10,000.00	0.14%	0.05%	
01-5205-481-	ANIMAL CONTROL UNIFORMS	500.00	0.01%	0.00%	
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET	3,500.00	0.05%	0.02%	
01-5205-578-	ANIMAL SHELTER UTILITIES	9,000.00	0.13%	0.05%	
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES	152,000.00	2.17%	0.82%	
01-5210-315-	LANDFILL DISPOSAL	50,000.00	0.71%	0.27%	
01-5210-364-	COUNTY DUMPSTER RENTAL EXPENSE	5,000.00	0.07%	0.03%	
01-5210-429-	LANDFILL FUEL	35,000.00	0.50%	0.19%	
01-5210-441-	LANDFILL MACHINERY & EQUIPMENT	61,000.00	0.87%	0.33%	

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-5210-443-	MOTOR VEHICLE PARTS	10,000.00	0.14%	0.05%
01-5210-468-	LANDFILL OTHER SUPPLIES & MATERIALS	15,000.00	0.21%	0.08%
01-5210-479-	DISPOSAL OF TIRES	4,000.00	0.06%	0.02%
01-5210-481-	LANDFILL UNIFORMS	2,000.00	0.03%	0.01%
01-5210-543-	CDL LICENSES	500.00	0.01%	0.00%
01-5210-569-	REGISTRATIONS, CONFERENCES & TRAINING	3,000.00	0.04%	0.02%
01-5210-571-	LANDFILL MAINTENANCE AND REPAIRS	16,000.00	0.23%	0.09%
01-5210-573-	LANDFILL TELEPHONE	5,500.00	0.08%	0.03%
01-5210-576-	SOLID WASTE TRAVEL EXPENSE	5,000.00	0.07%	0.03%
01-5210-578-	LANDFILL UTILITIES	12,000.00	0.17%	0.06%
01-5212-366-	2026-2027 COMPOSTING GRANT	43,874.00	0.63%	0.24%
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR	56,500.00	0.81%	0.30%
01-5215-366-	SOLID WASTE DISPOSAL HAULING	10,000.00	0.14%	0.05%
01-5217-366-	2026-2027 RECYCLING GRANT	96,165.00	1.37%	0.52%
01-5217-468-	LITTER ABATEMENT SUPPLIES	4,000.00	0.06%	0.02%
01-5217-468-A	RECYCLING KIRBY EXPENSES	100.00	0.00%	0.00%
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA	10,100.00	0.14%	0.05%
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT	26,000.00	0.37%	0.14%
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES	130,000.00	1.86%	0.70%
01-5235-507-	SOIL CONSERVATION CONTRIBUTION	25,000.00	0.36%	0.13%
36 Accounts Listed		5200	926,439.00	13.24% 4.98%
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION	20,000.00	0.29%	0.11%
01-5330-344-	INDIGENT BURIALS	5,000.00	0.07%	0.03%
01-5330-507-	POWELL CO LIONS CLUB CONTRIBUTION	6,000.00	0.09%	0.03%
3 Accounts Listed		5300	31,000.00	0.44% 0.17%
01-5405-507-	BACKROADS OF APPALACHIA CONTRIBUTION	6,000.00	0.09%	0.03%
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT	126,568.76	1.81%	0.68%
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY	60,700.12	0.87%	0.33%
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH	5,000.00	0.07%	0.03%
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH	13,700.00	0.20%	0.07%
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH	9,000.00	0.13%	0.05%
6 Accounts Listed		5400	220,968.88	3.16% 1.19%
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING	5,000.00	0.07%	0.03%
01-7700-606-	2025 KENWORTH TRUCK PAYMENT	274,770.25	3.93%	1.48%
01-7700-699-	LEASE ON LAND PAYMENT	25,138.76	0.36%	0.14%
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT	72,780.00	1.04%	0.39%
4 Accounts Listed		7700	377,689.01	5.40% 2.03%
01-9100-307-	AUDITING SERVICES	55,000.00	0.79%	0.30%
01-9100-309-	GILLIAM CONSULTING- CONSULTING SERVICES	12,000.00	0.17%	0.06%
01-9100-503-	GENERAL BANK CHARGES	150.00	0.00%	0.00%
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS	154,508.00	2.21%	0.83%
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMISSIONS	14,845.00	0.21%	0.08%
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE	65,100.00	0.93%	0.35%
01-9100-531-	BOND PREMIUMS	4,000.00	0.06%	0.02%
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE	64,000.00	0.91%	0.34%

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
GENERAL FUND				
01-9100-551-	DUES JUDGES/MAGISTRATES ASSOC	2,500.00	0.04%	0.01%
01-9100-553-	DUES BLUEGRASS AREA DEVELOPMENT DIST	2,400.00	0.03%	0.01%
01-9100-555-	DUES KACO	1,500.00	0.02%	0.01%
01-9100-557-	DUES NACO/RC&D DUES	1,000.00	0.01%	0.01%
01-9100-599-	MISCELLANEOUS EXPENSE	1,000.00	0.01%	0.01%
	13 Accounts Listed	9100	378,003.00	5.40%
01-9200-999-	GENERAL RESERVE FOR TRANSFER	2,655,401.26	37.96%	14.28%
	1 Accounts Listed	9200	2,655,401.26	37.96%
01-9300-999-	GENERAL TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH	75,000.00	1.07%	0.40%
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH	190,000.00	2.72%	1.02%
01-9400-203-	EMPLOYEE HEALTH INSURANCE	126,500.00	1.81%	0.68%
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE	3,020.00	0.04%	0.02%
01-9400-209-	GENERAL WORKERS' COMPENSATION	40,979.00	0.59%	0.22%
	5 Accounts Listed	9400	435,499.00	6.23%
	141 Accounts Listed	GENERAL	6,995,874.33	37.62%
ROAD FUND				
02-6005-586-	ROAD FACILITIES REPAIRS ON BUILDING	40,000.00	1.34%	0.22%
	1 Accounts Listed	6000	40,000.00	1.34%
02-6103-102-	ROAD SUPERVISOR SALARY	63,000.00	2.10%	0.34%
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY	55,080.00	1.84%	0.30%
02-6105-143-	ROAD WORKERS SALARIES	426,110.00	14.22%	2.29%
02-6105-179-	ROAD PART-TIME WORKERS	10,500.00	0.35%	0.06%
02-6105-311-	CONSTRUCTION ON ROADS	50,000.00	1.67%	0.27%
02-6105-323-	ROAD ENGINEER SERVICES	17,000.00	0.57%	0.09%
02-6105-336-	ROAD EQUIPMENT REPAIRS	28,000.00	0.93%	0.15%
02-6105-340-	ROAD VEHICLE MAINTENANCE & REPAIRS	25,000.00	0.83%	0.13%
02-6105-405-	ROAD ASPHALT	300,000.00	10.01%	1.61%
02-6105-409-	ROAD ROCK	80,000.00	2.67%	0.43%
02-6105-427-	COUNTY GARAGE SUPPLIES	7,000.00	0.23%	0.04%
02-6105-429-	ROAD VEHICLE/EQUIPMENT FUEL	55,000.00	1.84%	0.30%
02-6105-431-	ROAD CONSTRUCTION MATERIALS AND BRIDGES	100,000.00	3.34%	0.54%
02-6105-441-	ROAD MACHINERY AND EQUIPMENT	100,000.00	3.34%	0.54%
02-6105-447-	ROAD MATERIALS	30,000.00	1.00%	0.16%
02-6105-455-	PETROLEUM PRODUCTS (OTHER THAN GAS)	10,000.00	0.33%	0.05%
02-6105-469-	ROADWAY SIGNS	8,000.00	0.27%	0.04%
02-6105-471-	SALT	30,000.00	1.00%	0.16%
02-6105-475-	ROAD DEPARTMENT TOOLS	4,000.00	0.13%	0.02%
02-6105-479-	ROAD TIRES AND TUBES	8,000.00	0.27%	0.04%
02-6105-481-	ROAD UNIFORMS	7,500.00	0.25%	0.04%
02-6105-543-	ROAD CDL LICENSES	6,000.00	0.20%	0.03%
02-6105-549-	MEDICAL SERVICES	2,000.00	0.07%	0.01%
02-6105-550-	MEDICAL SUPPLIES	10,000.00	0.33%	0.05%
02-6105-573-	ROAD TELEPHONE	3,000.00	0.10%	0.02%
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FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
ROAD FUND					
02-6105-576-	ROAD EMPLOYEE TRAVEL		1,000.00	0.03%	0.01%
02-6105-578-	ROAD UTILITIES		8,000.00	0.27%	0.04%
02-6105-599-	ROAD MISCELLANEOUS		100.00	0.00%	0.00%
	28 Accounts Listed	6100	1,444,290.00	48.21%	7.77%
02-7500-441-	ROAD GRADER PAYMENT		52,921.00	1.77%	0.28%
	1 Accounts Listed	7500	52,921.00	1.77%	0.28%
02-7700-602-	2026 KENWORTH TRUCK LEASE PAYMENT		251,229.60	8.39%	1.35%
	1 Accounts Listed	7700	251,229.60	8.39%	1.35%
02-9100-525-	INSURANCE KALF PREMIUM BUILDING		25,500.00	0.85%	0.14%
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY		47,077.00	1.57%	0.25%
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP		52,000.00	1.74%	0.28%
	3 Accounts Listed	9100	124,577.00	4.16%	0.67%
02-9200-999-	ROAD RESERVE FOR TRANSFER		795,231.68	26.55%	4.28%
	1 Accounts Listed	9200	795,231.68	26.55%	4.28%
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH		42,000.00	1.40%	0.23%
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH		109,000.00	3.64%	0.59%
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE		67,800.00	2.26%	0.36%
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE		2,000.00	0.07%	0.01%
02-9400-209-	ROAD WORKERS' COMPENSATION		46,718.00	1.56%	0.25%
	5 Accounts Listed	9400	267,518.00	8.93%	1.44%
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS		20,000.00	0.67%	0.11%
	1 Accounts Listed	9500	20,000.00	0.67%	0.11%
	41 Accounts Listed	ROAD	2,995,767.28		16.11%

JAIL FUND					
03-5101-101-	JAILERS SALARY		114,000.00	2.80%	0.61%
03-5101-103-A	CHIEF DEPUTY SALARY		62,400.00	1.53%	0.34%
03-5101-123-	MRT FACILITATOR		42,800.00	1.05%	0.23%
03-5101-159-	DEPUTY JAILER SALARIES		1,250,000.00	30.70%	6.72%
03-5101-212-	JAILER TRAINING ENCREMENT		3,000.00	0.07%	0.02%
03-5101-316-	PRE-PAID PHONE		40,000.00	0.98%	0.22%
03-5101-321-	JAIL CONTRACT DENTAL SERVICES		32,400.00	0.80%	0.17%
03-5101-334-	JAIL BUILDING REPAIRS		20,000.00	0.49%	0.11%
03-5101-336-	JAIL EQUIPMENT REPAIRS & SUPPLIES		23,000.00	0.56%	0.12%
03-5101-346-	JAIL PEST CONTROL		2,000.00	0.05%	0.01%
03-5101-411-	JAIL CLEANING SUPPLIES		40,000.00	0.98%	0.22%
03-5101-425-	JAIL FOOD		360,000.00	8.84%	1.94%
03-5101-429-	JAIL VEHICLE FUEL		24,000.00	0.59%	0.13%
03-5101-443-	JAIL MOTOR MAINTENANCE		4,000.00	0.10%	0.02%
03-5101-445-	JAIL OFFICE SUPPLIES/EQUIPMENT		10,000.00	0.25%	0.05%
03-5101-481-	JAIL STAFF UNIFORMS		10,000.00	0.25%	0.05%
03-5101-549-	JAIL ROUTINE MEDICAL		400,000.00	9.82%	2.15%
03-5101-569-	JAILERS/STAFF TRAINING		3,000.00	0.07%	0.02%
03-5101-573-	JAIL TELEPHONE		5,000.00	0.12%	0.03%
03-5101-578-	JAIL UTILITIES		135,000.00	3.32%	0.73%
03-5101-599-	JAIL MISCELLANEOUS EXPENSE		1,000.00	0.02%	0.01%

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
JAIL FUND				
	21 Accounts Listed	5100	2,581,600.00	63.40% 13.88%
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT	183,100.00	4.50%	0.98%
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR	62,400.00	1.53%	0.34%
03-5232-382-	DRUG TESTING	4,000.00	0.10%	0.02%
03-5232-446-	DRUG REHAB PROJECT MATERIALS	100.00	0.00%	0.00%
03-5232-467-	DRUG REHAB RECREATION MATERIALS	100.00	0.00%	0.00%
03-5232-573-	DRUG REHAB TELEPHONE	100.00	0.00%	0.00%
03-5232-576-	DRUG REHAB TRAVEL/TRAINING	100.00	0.00%	0.00%
03-5232-725-	DRUG REHAB EQUIPMENT	10,000.00	0.25%	0.05%
	8 Accounts Listed	5200	259,900.00	6.38% 1.40%
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT	450,462.50	11.06%	2.42%
	1 Accounts Listed	7700	450,462.50	11.06% 2.42%
03-9100-503-	JAIL FUND BANK CHARGES	100.00	0.00%	0.00%
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS	9,000.00	0.22%	0.05%
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY	10,000.00	0.25%	0.05%
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE	7,747.00	0.19%	0.04%
03-9100-551-	JAIL ASSOCIATION DUES	800.00	0.02%	0.00%
	5 Accounts Listed	9100	27,647.00	0.68% 0.15%
03-9200-999-	JAIL RESERVE FOR TRANSFER	5,947.00	0.15%	0.03%
	1 Accounts Listed	9200	5,947.00	0.15% 0.03%
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH	131,175.00	3.22%	0.71%
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH	342,940.00	8.42%	1.84%
03-9400-203-	JAIL EMPLOYEE INSURANCE	212,294.50	5.21%	1.14%
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE	2,000.00	0.05%	0.01%
03-9400-209-	JAIL WORKERS' COMPENSATION	58,094.00	1.43%	0.31%
	5 Accounts Listed	9400	746,503.50	18.33% 4.01%
	41 Accounts Listed	JAIL	4,072,060.00	21.89%
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-5020-101-	CORONER SALARY	36,630.00	11.32%	0.20%
04-5020-103-	DEPUTY CORONER SALARIES	15,000.00	4.64%	0.08%
04-5020-429-	CORONER VEHICLE FUEL & MAINTENANCE	2,500.00	0.77%	0.01%
04-5020-445-	CORONER OFFICE SUPPLIES/EQUIPMENT	4,000.00	1.24%	0.02%
	4 Accounts Listed	5000	58,130.00	17.97% 0.31%
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION	25,000.00	7.73%	0.13%
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION	32,000.00	9.89%	0.17%
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION	25,000.00	7.73%	0.13%
04-5140-723-	AMBULANCE PURCHASE	20,000.00	6.18%	0.11%
	4 Accounts Listed	5100	102,000.00	31.53% 0.55%
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION	1,000.00	0.31%	0.01%
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI	3,000.00	0.93%	0.02%
	2 Accounts Listed	5300	4,000.00	1.24% 0.02%
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION	5,000.00	1.55%	0.03%
	1 Accounts Listed	5400	5,000.00	1.55% 0.03%
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION	6,000.00	1.85%	0.03%
	1 Accounts Listed	6200	6,000.00	1.85% 0.03%

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POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-9200-999-	LGEA RESERVE FOR TRANSFER	119,448.00	36.92%	0.64%
	1 Accounts Listed 9200	119,448.00	36.92%	0.64%
04-9300-999-	LGEA TRANSFER TO OTHER FUNDS			
	1 Accounts Listed 9300			
04-9400-201-	LGEA SS/MED MATCH	3,950.00	1.22%	0.02%
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH	10,330.00	3.19%	0.06%
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE	14,642.00	4.53%	0.08%
	3 Accounts Listed 9400	28,922.00	8.94%	0.16%
	17 Accounts Listed L.G.E.A.	323,500.00		1.74%

AMBULANCE FUND				
09-5140-107-	EMS DIRECTOR	62,000.00	3.43%	0.33%
09-5140-107-A	ASSISTANT EMS DIRECTOR	47,000.00	2.60%	0.25%
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES	684,238.00	37.83%	3.68%
09-5140-303-	EMS EMERGENCY EQUIPMENT	10,000.00	0.55%	0.05%
09-5140-320-	EMS BILLING SERVICES	130,000.00	7.19%	0.70%
09-5140-382-	EMS DRUG TESTING	500.00	0.03%	0.00%
09-5140-398-	MEDICAL DIRECTOR FOR POWELL COUNTY EMS	24,000.00	1.33%	0.13%
09-5140-411-	EMS CLEANING SUPPLIES	2,500.00	0.14%	0.01%
09-5140-429-	EMS VEHICLE FUEL	62,500.00	3.46%	0.34%
09-5140-445-	EMS OFFICE SUPPLIES	3,000.00	0.17%	0.02%
09-5140-446-	KBEMS GRANT EXPENDITURES	10,000.00	0.55%	0.05%
09-5140-481-	EMS STAFF UNIFORMS	8,500.00	0.47%	0.05%
09-5140-525-	EMS INSURANCE - BUILDINGS	8,000.00	0.44%	0.04%
09-5140-529-	EMS INSURANCE - LIABILITY	20,000.00	1.11%	0.11%
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT	10,000.00	0.55%	0.05%
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL	700.00	0.04%	0.00%
09-5140-550-	EMS MEDICAL SUPPLIES	95,000.00	5.25%	0.51%
09-5140-569-	EMS TRAINING	10,000.00	0.55%	0.05%
09-5140-573-	EMS TELEPHONE	4,500.00	0.25%	0.02%
09-5140-576-	EMS TRAVEL	100.00	0.01%	0.00%
09-5140-578-	EMS UTILITIES	20,000.00	1.11%	0.11%
09-5140-586-	EMS MAINTENANCE & REPAIRS BUILDINGS	4,000.00	0.22%	0.02%
09-5140-588-	EMS MAINTENANCE & REPAIRS EQUIPMENT	25,000.00	1.38%	0.13%
09-5140-592-	EMS MAINTENANCE & REPAIRS VEHICLE	25,000.00	1.38%	0.13%
	24 Accounts Listed 5100	1,266,538.00	70.02%	6.81%
09-9200-999-	EMS RESERVE FOR TRANSFER	123,010.00	6.80%	0.66%
	1 Accounts Listed 9200	123,010.00	6.80%	0.66%
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE	60,700.00	3.36%	0.33%
09-9400-202-	EMS RETIREMENT, COUNTY SHARE	159,000.00	8.79%	0.85%
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE	128,600.00	7.11%	0.69%
09-9400-208-	EMS UNEMPLOYEMENT INSURANCE	2,000.00	0.11%	0.01%
09-9400-209-	EMS WORKERS' COMPENSATION	69,007.00	3.81%	0.37%
	5 Accounts Listed 9400	419,307.00	23.18%	2.25%
	30 Accounts Listed AMBULANCE	1,808,855.00		9.73%

FOREST FIRE PROTECTION FUND

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
FOREST FIRE PROTECTION FUND				
12-5150-902-	FORESTRY FUND FIRE PROTECTION	1,550.00	64.58%	0.01%
	1 Accounts Listed 5100	1,550.00	64.58%	0.01%
12-9200-999-	FIRE PROTECTION RESERVE FOR TRANSFER	850.00	35.42%	0.00%
	1 Accounts Listed 9200	850.00	35.42%	0.00%
	2 Accounts Listed FOREST FIRE	2,400.00		0.01%
GRANTS				
78-5130-416-179	CERT EMERGENCY RESPONSE TEAM	5,800.00	4.33%	0.03%
78-5130-429-179	CERT FUEL	1,000.00	0.75%	0.01%
78-5130-446-179	FUNCTION SPECIFIC EQUIP & SUPPLIES	5,000.00	3.73%	0.03%
78-5130-551-	BERT DUES	2,750.00	2.05%	0.01%
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR	22,000.00	16.41%	0.12%
78-5135-147-008	MAINTENANCE TECHNICIAN	12,000.00	8.95%	0.06%
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.	7,500.00	5.59%	0.04%
78-5135-340-008	MAINTENANCE & REPAIR SERVICES-VEHICLES	5,000.00	3.73%	0.03%
78-5135-429-008	DES/EMA FUEL	2,000.00	1.49%	0.01%
78-5135-446-008	DES EQUIPMENT & SUPPLIES	10,000.00	7.46%	0.05%
78-5135-446-079	HOMELAND SEC. EMAWMD EQUIPMENT & SUP	3,287.00	2.45%	0.02%
78-5135-499-008	OTHER SUPPLIES AND MATERIALS	500.00	0.37%	0.00%
78-5135-551-008	KYEMA DUES	150.00	0.11%	0.00%
78-5135-574-	DES/EMA TRAINING	1,500.00	1.12%	0.01%
78-5135-578-008	DES/EMA WARNING SIREN UTILITES	13,000.00	9.70%	0.07%
78-5135-599-	DES/EMA MISC. EXPENSE	500.00	0.37%	0.00%
78-5135-739-008	DES/EMA WARNING SIREN	3,000.00	2.24%	0.02%
	17 Accounts Listed 5100	94,987.00	70.84%	0.51%
78-5405-519-	NATURE RESERVE EXPENSES			
	1 Accounts Listed 5400			
78-9200-999-	GRANTS - RESERVE FOR TRANSFER	30,770.00	22.95%	0.17%
	1 Accounts Listed 9200	30,770.00	22.95%	0.17%
78-9400-201-008	DES/EMA SS/MED MATCH	2,257.00	1.68%	0.01%
78-9400-202-008	DES/EMA RETIREMENT MATCH	6,000.00	4.47%	0.03%
78-9400-203-008	DES/EMA HEALTH INSURANCE	70.00	0.05%	0.00%
	3 Accounts Listed 9400	8,327.00	6.21%	0.04%
	22 Accounts Listed GRANTS	134,084.00		0.72%
CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT				
80-5305-742-	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT	9,650.78	100.00%	0.05%
	1 Accounts Listed 5300	9,650.78	100.00%	0.05%
	1 Accounts Listed CDBG GRANT	9,650.78		0.05%
ALCOHOL BEVERAGE SALES				
81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS	24,000.00	8.57%	0.13%
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS	14,500.00	5.18%	0.08%
81-5050-167-	ALCOHOL BEVERAGE CLERKS	16,800.00	6.00%	0.09%
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES	80,000.00	28.57%	0.43%
81-5050-446-	ALCOHOL BEVERAGE OFFICE SUPPLIES/EQUIPMENT	80,000.00	28.57%	0.43%
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE	3,200.00	1.14%	0.02%
81-5050-576-	ALCOHOL BEVERAGE TRAVEL EXPENSE	5,000.00	1.79%	0.03%

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
ALCOHOL BEVERAGE SALES				
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE	100.00	0.04%	0.00%
	8 Accounts Listed 5000	223,600.00	79.86%	1.20%
81-9200-999-	ALCOHOL BEVERAGE RESERVE FOR TRANSFER	45,400.00	16.21%	0.24%
	1 Accounts Listed 9200	45,400.00	16.21%	0.24%
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH	3,000.00	1.07%	0.02%
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH	8,000.00	2.86%	0.04%
	2 Accounts Listed 9400	11,000.00	3.93%	0.06%
	11 Accounts Listed ALCOHOL SALES	280,000.00		1.51%

WIRELESS DISPATCH				
85-5146-105-	E911 DISPATCHER ASSISTANT	44,500.00	5.03%	0.24%
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY	59,000.36	6.67%	0.32%
85-5146-159-	E911 DISPATCHERS SALARY	334,193.00	37.77%	1.80%
85-5146-185-	E911 MAPPING OFFICER SALARY	8,000.00	0.90%	0.04%
85-5146-319-	E911 MAPPING SOFTWARE	7,500.00	0.85%	0.04%
85-5146-334-	E911 MAINTENACE & REPAIR SERVICES - BUILDING	25,000.00	2.83%	0.13%
85-5146-339-	E911 MAINT & REPAIR TO RADIOS/TOWERS	15,000.00	1.70%	0.08%
85-5146-340-	E911 MAINT & REPAIR SERVICES-VEHICLES	1,500.00	0.17%	0.01%
85-5146-363-	PRE-EMPLOYMENT EVALUATIONS	500.00	0.06%	0.00%
85-5146-445-	E911 OFFICE SUPPLIES	2,000.00	0.23%	0.01%
85-5146-446-	E911 EQUIPMENT & SUPPLIES	10,000.00	1.13%	0.05%
85-5146-481-	E911 STAFF UNIFORMS	1,000.00	0.11%	0.01%
85-5146-573-	E911 AT&T/TELEPHONE	45,000.00	5.09%	0.24%
85-5146-576-	E911 TRAVEL/CONTINUING EDUCATION	5,000.00	0.57%	0.03%
85-5146-578-	E911 UTILITIES	29,000.00	3.28%	0.16%
85-5146-588-	E911 EQUIPMENT MAINT/UPGRADE	32,000.00	3.62%	0.17%
85-5146-599-	E911 MISC EXPENSE	500.00	0.06%	0.00%
	17 Accounts Listed 5100	619,693.36	70.03%	3.33%
85-9200-999-	E911 RESERVE FOR TRANSFER	69,717.64	7.88%	0.37%
	1 Accounts Listed 9200	69,717.64	7.88%	0.37%
85-9300-999-	E911 TRANSFER TO OTHER FUNDS			
	1 Accounts Listed 9300			
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH	34,200.00	3.87%	0.18%
85-9400-202-	E911 EMPLOYEE RETIREMENT	88,950.00	10.05%	0.48%
85-9400-203-	E911 EMPLOYEE INSURANCE	69,256.00	7.83%	0.37%
85-9400-209-	E911 WORKERS' COMPENSATION	3,023.00	0.34%	0.02%
	4 Accounts Listed 9400	195,429.00	22.09%	1.05%
	23 Accounts Listed DISPATCH	884,840.00		4.76%

POWELL COUNTY TRANSIENT TAX FUND				
86-5420-902-	TRANSIT TAX PAYMENTS	267,000.00	99.81%	1.44%
	1 Accounts Listed 5400	267,000.00	99.81%	1.44%
86-9200-999-	TRANSIENT TAX RESERVE FOR TRANSFERS	500.00	0.19%	0.00%
	1 Accounts Listed 9200	500.00	0.19%	0.00%
	2 Accounts Listed TRANSIENT TAX	267,500.00		1.44%

SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES	35,000.00	71.28%	0.19%

FY 2026-2027 Budget Appropriations

POWELL COUNTY FISCAL COURT

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

Account	Name		Budget	% Fund	% Total
SB135 COUNTY CLERK PERMANENT STORAGE FEES					
	1 Accounts Listed	5000	35,000.00	71.28%	0.19%
87-9200-999-	COUNTY CLERK STORAGE FEE RESERVE FOR TRANSFER		14,100.00	28.72%	0.08%
	1 Accounts Listed	9200	14,100.00	28.72%	0.08%
	2 Accounts Listed	CLERK STOR FEES	49,100.00		0.26%
OPIOID SETTLEMENT FUNDS					
88-9100-179-	QRT COORDINATOR- STATE GRANT		20,000.00	2.58%	0.11%
88-9100-398-	OPIOID ABATEMENT LIAISON		36,000.00	4.65%	0.19%
88-9100-445-	OPIOID ABATEMENT OFFICE SUPPLIES		5,000.00	0.65%	0.03%
88-9100-446-	OPIOID ABATEMENT MATERIALS		8,000.00	1.03%	0.04%
88-9100-507-	OPIOID ABATEMENT GRANT		60,000.00	7.74%	0.32%
88-9100-569-	OPIOID ABATEMENT REGISTRATION,CONF & TRAINING		25,000.00	3.23%	0.13%
88-9100-576-	OPIOID ABATEMENT TRAVEL		6,000.00	0.77%	0.03%
	7 Accounts Listed	9100	160,000.00	20.65%	0.86%
88-9200-999-	OPIOID SETTLEMENT RESERVE FOR TRANSFERS		614,700.00	79.35%	3.31%
	1 Accounts Listed	9200	614,700.00	79.35%	3.31%
	8 Accounts Listed	OPIOID FUNDS	774,700.00		4.17%
	341 Accounts Listed	13 Funds listed totaling	18,598,331.39		

FY 2026-2027 Budget Appropriations
POWELL COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5/18/26

Signed Ed O B S
County Judge/Executive

Approved as to Form and Classification

Date 6/1/26

Signed Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Powell County Fiscal Court, Commonwealth of Kentucky, on this the 16 day of June 2026

Signed Ed O B S
County Judge/Executive

Attest Archie Everman
County Clerk

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-4101- -	REAL PROPERTY TAXES		560,000.00	8.00%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES		5,500.00	0.08%
01-4103- -	MOTOR VEHICLE/ADVALOREM PROPERTY TAX		132,000.00	1.89%
01-4104- -	DELINQUENT PROPERTY TAX		32,000.00	0.46%
01-4107- -	UNMINED MINERALS TAX		4,000.00	0.06%
01-4130- -	BANK FRANCHISES		40,500.00	0.58%
01-4131- -	SHERIFF - FRANCHISE TAX		150,000.00	2.14%
01-4134- -	OCCUPATIONAL LICENSE TAX		2,000,000.00	28.59%
01-4135- -	DEED TRANSFER		60,000.00	0.86%
01-4137- -	INSURANCE TAX		625,000.00	8.93%
	10 Accounts Listed	4100	3,609,000.00	19.40%
01-4210- -	IN LIEU OF TAX RECEIPTS - NIFCO		25,000.00	0.36%
	1 Accounts Listed	4200	25,000.00	0.13%
01-4302- -	EXCESS FEES - CLERK		55,000.00	0.79%
01-4304- -	EXCESS FEES - SHERIFF		100.00	0.00%
	2 Accounts Listed	4300	55,100.00	0.30%
01-4401- -	BUSINESS LICENSE		65,000.00	0.93%
01-4402- -	ALCOHOL BEVERAGE ANNUAL LICENSE FEES		12,000.00	0.17%
	2 Accounts Listed	4400	77,000.00	0.41%
01-4505- -	MOTOR VEHICLE - OTHER COUNTIES		30,000.00	0.43%
01-4506- -	LITTER ABATEMENT PROGRAM		20,000.00	0.29%
01-4510- -	STATE GRANTS		150,000.00	2.14%
01-4510- -01	2026-2027 RECYCLING GRANT		96,165.00	1.37%
01-4510- -02	2026-2027 COMPOSTING GRANT		43,874.00	0.63%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT		100.00	0.00%
01-4521- -	BOARD OF ASSESSMENTS		150.00	0.00%
01-4522- -	LEGAL PROCESS TAX		100.00	0.00%
01-4523- -	ANIMAL SHELTER DOG LICENSES		500.00	0.01%
01-4532- -	AOC SPACE RENTAL		80,000.00	1.14%
01-4561- -	MISCELLANEOUS/AOC FACILITY FEE		17,000.00	0.24%
	11 Accounts Listed	4500	437,889.00	2.35%
01-4602- -	RUMPKE FRANCHISE FEE		20,000.00	0.29%
01-4603- -	TRANSFER STATION/GARBAGE FEE		172,000.00	2.46%
01-4604- -	CLAY CLAY INDUSTRIAL PARK PROJECT		129,000.00	1.84%
01-4612- -	ANIMAL SHELTER RECLAIM FEES		5,500.00	0.08%
01-4612- -01	ANIMAL SHELTER ADOPTION FEES		5,500.00	0.08%
01-4616- -	RED RIVER WASTE WATER AUTH REIMBURSEMENT		183,300.00	2.62%
01-4644- -	SHERIFF - WARRANT SERVICE FEES		100.00	0.00%
	7 Accounts Listed	4600	515,400.00	2.77%
01-4704- -	SURPLUS PROPERTY		100.00	0.00%
01-4711- -	COUNTY DUMPSTERS RENTAL		6,000.00	0.09%
01-4713- -	RECYCLING RECEIPTS		25,000.00	0.36%
01-4713- -01	CURBSIDE RECYCLING RECEIPTS		10,000.00	0.14%
01-4727- -	REIMBURSEMENT		5,000.00	0.07%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-4727- -01	INDUSTRIAL DEV. TOTAL PAYROLL REIMB.		60,000.00	0.86%
01-4728- -	ANIMAL SHELTER DONATIONS		6,000.00	0.09%
01-4731- -	MISCELLANEOUS REVENUES		12,000.00	0.17%
01-4733- -	INSURANCE REIMBURSEMENT		7,000.00	0.10%
01-4734- -	CLERKS SALARY BUDGETED REIMBURSEMENT		392,100.00	5.60%
01-4734- -01	SHERIFF SALARY BUDGETED REIMBURSEMENT		300,000.00	4.29%
01-4773- -	WORKERS COMPENSATION REFUND		52,000.00	0.74%
01-4799- -	SHERIFF ADVERTISING		100.00	0.00%
01-4799- -01	COMPOSTING RECEIPTS		3,000.00	0.04%
	14 Accounts Listed	4700	878,300.00	4.72%
01-4801- -	GENERAL INTEREST EARNED		23,000.00	0.33%
	1 Accounts Listed	4800	23,000.00	0.12%
01-4901- -	SURPLUS FROM PRIOR YEAR		2,200,000.00	31.45%
01-4903- -	GENERAL FUND ADJUST TO PRIOR YEAR SURPLUS			
01-4909- -	TRANSFERS TO OTHER FUNDS		(1,404,145.00)	-20.07%
01-4910- -	TRANSFER FROM ROAD FUND (ROAD COST ALLOC)		177,991.32	2.54%
01-4910- -01	TRANSFERS FROM OTHER FUNDS			
01-4912- -	GOVERNMENTAL LEASING RECEIPTS(HOLLERWOOD)		126,568.76	1.81%
01-4912- -B	GOVERNMENTAL LEASING RECEIPTS(KENWORTH TRUCK)		274,770.25	3.93%
	7 Accounts Listed	4900	1,375,185.33	7.39%
	55 Accounts Listed	Total Revenues	6,995,874.33	

GENERAL FUND			
01-5001-101-	COUNTY JUDGE EXEC SALARY	114,202.59	1.63%
01-5001-103-	DEPUTY JUDGE EXEC SALARY	17,000.00	0.24%
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY	34,073.06	0.49%
01-5001-105-	COUNTY JUDGE EXEC ADMINISTRATIVE ASST.	42,300.04	0.60%
01-5001-212-	COUNTY JUDGE EXEC TRAINING ENCREMENT	4,680.00	0.07%
01-5001-429-	COUNTY JUDGE EXEC VEHICLE FUEL	6,500.00	0.09%
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT	3,000.00	0.04%
01-5001-443-	COUNTY JUDGE EXEC REPAIRS TO VEHICLES	4,000.00	0.06%
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	3,000.00	0.04%
01-5001-481-	COUNTY JUDGE EXEC STAFF UNIFORM ALLOWANCE	800.00	0.01%
01-5001-569-	COUNTY JUDGE EXEC. CONF/TRAINING	1,200.00	0.02%
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONE	15,000.00	0.21%
01-5005-101-	COUNTY ATTORNEY SALARY	25,000.00	0.36%
01-5005-105-	COUNTY ATTORNEY ASST SALARY	11,823.48	0.17%
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY	26,639.07	0.38%
01-5005-573-	COUNTY ATTORNEY TELEPHONE/INTERNET	2,500.00	0.04%
01-5010-101-	FISCAL COURT CLERK SALARY	12,500.00	0.18%
01-5010-106-	CLERKS TOTAL BUDGETED SALARIES	272,100.00	3.89%
01-5010-201-	CLERK'S SS/MED MATCH	22,000.00	0.31%
01-5010-202-	CLERK'S RETIREMENT MATCH	62,000.00	0.89%
01-5010-203-	CLERK'S HEALTH/LIFE MATCH	34,000.00	0.49%
01-5010-368-	COUNTY CLERK TAX BILL PREP REIMBURSEMENT	2,700.00	0.04%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
GENERAL FUND			
01-5010-573-	COUNTY CLERK TELEPHONE/INTERNET	3,000.00	0.04%
01-5015-103-	ROAD PATROL DEPUTIES SALARIES	91,800.00	1.31%
01-5015-108-	SHERIFF TOTAL BUDGETED SALARIES	307,000.00	4.39%
01-5015-201-	SHERIFF SS/MED MATCH	35,000.00	0.50%
01-5015-202-	SHERIFF RETIREMENT MATCH	90,000.00	1.29%
01-5015-203-	SHERIFF HEALTH/LIFE MATCH	36,190.00	0.52%
01-5015-212-	SHERIFF TRAINING ENCREMENT	5,200.00	0.07%
01-5015-573-	SHERIFF TELEPHONE/INTERNET	2,500.00	0.04%
01-5015-902-	SHERIFFS PROP TAX/ADVERT/POSTAGE	7,500.00	0.11%
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	36,815.80	0.53%
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	0.24%
01-5025-212-	FISCAL COURT TRAINING ENCREMENT	26,000.00	0.37%
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	0.07%
01-5025-319-	DATA SUPPORT FTAX, FPAY, FEXPRESS	29,000.00	0.41%
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	0.04%
01-5025-563-	FISCAL COURT POSTAGE (STAMPED ENV)	4,500.00	0.06%
01-5025-565-	FISCAL COURT PRINTING	4,000.00	0.06%
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	0.15%
01-5025-576-	FISCAL COURT REIMBURSEMENT	500.00	0.01%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	35,450.00	0.51%
01-5040-102-	COUNTY TREASURER - SALARY	74,525.04	1.07%
01-5040-212-	TREASURER TRAINING INCREMENT	5,000.00	0.07%
01-5040-319-	DATA SUPPORT	1,000.00	0.01%
01-5040-481-	COUNTY TREASURER UNIFORMS	500.00	0.01%
01-5047-105-	ASSISTANT TAX ADMINISTRATOR	48,520.10	0.69%
01-5047-142-	TAX ADMINISTRATOR	22,500.00	0.32%
01-5047-142-01	BUSINESS LICENSE ADMINISTRATOR	2,000.00	0.03%
01-5060-101-	LAW LIBRARIAN - SALARY	1,200.00	0.02%
01-5065-192-	ELECTION OFFICERS SALARIES	9,500.00	0.14%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	3,000.00	0.04%
01-5065-194-	ELECTION TABULATORS SALARIES	1,000.00	0.01%
01-5065-199-	ELECTION OTHER PER DIEM	500.00	0.01%
01-5065-441-	ELECTION EQUIPMENT	20,000.00	0.29%
01-5065-565-	ELECTION PRINTING	1,500.00	0.02%
01-5075-305-	CLAY CITY INDUSTRIAL PARK (ENGINEERING)	129,000.00	1.84%
01-5080-175-	COURTHOUSE CUSTODIAL WAGES	32,355.00	0.46%
01-5080-177-	COURTHOUSE CUSTODIAL MAINT. & GROUNDS WAGES	41,500.00	0.59%
01-5080-346-	COURTHOUSE PEST CONTROL	800.00	0.01%
01-5080-411-	COURTHOUSE SUPPLIES	15,000.00	0.21%
01-5080-445-	MAINTENANCE OFFICE SUPPLIES	500.00	0.01%
01-5080-481-	COURTHOUSE MAINTENANCE UNIFORM ALLOWANCE	500.00	0.01%
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	23,000.00	0.33%
01-5080-573-	COURTHOUSE TELEPHONES/INTERNET	6,000.00	0.09%
01-5080-578-	COURTHOUSE UTILITIES	32,000.00	0.46%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
01-5080-721-	COURTHOUSE MAINT/EQUIPMENT		14,000.00	0.20%
01-5080-721-01	COURTHOUSE LANDSCAPING		2,000.00	0.03%
	68 Accounts Listed	5000	1,954,374.18	10.51%
01-5102-314-	JUVENILE CONTRACTS WITH OTHER COUNTIES		1,500.00	0.02%
01-5102-549-	JUVENILE MEDICAL SERVICES		7,500.00	0.11%
01-5120-578-	MIDDLEFORK FIRE DEPT UTILITIES		5,500.00	0.08%
01-5175-903-	PUBLIC ADVOCATE PROGRAM		2,000.00	0.03%
	4 Accounts Listed	5100	16,500.00	0.09%
01-5203-384-	ANIMAL SHELTER SPAY/NEUTER PROGRAM		8,000.00	0.11%
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY		44,800.00	0.64%
01-5205-172-01	ANIMAL SHELTER DOG WARDEN ASST		31,200.00	0.45%
01-5205-172-02	ANIMAL SHELTER DOG WARDEN ASST		31,200.00	0.45%
01-5205-385-	ANIMAL SHELTER VETERINARY SUPPLIES		2,500.00	0.04%
01-5205-402-	ANIMAL SHELTER KENNELS AND EQUIPMENT		4,000.00	0.06%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES		4,000.00	0.06%
01-5205-429-	ANIMAL SHELTER VEHICLE FUEL		10,000.00	0.14%
01-5205-481-	ANIMAL CONTROL UNIFORMS		500.00	0.01%
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET		3,500.00	0.05%
01-5205-578-	ANIMAL SHELTER UTILITIES		9,000.00	0.13%
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES		152,000.00	2.17%
01-5210-315-	LANDFILL DISPOSAL		50,000.00	0.71%
01-5210-364-	COUNTY DUMPSTER RENTAL EXPENSE		5,000.00	0.07%
01-5210-429-	LANDFILL FUEL		35,000.00	0.50%
01-5210-441-	LANDFILL MACHINERY & EQUIPMENT		61,000.00	0.87%
01-5210-443-	MOTOR VEHICLE PARTS		10,000.00	0.14%
01-5210-468-	LANDFILL OTHER SUPPLIES & MATERIALS		15,000.00	0.21%
01-5210-479-	DISPOSAL OF TIRES		4,000.00	0.06%
01-5210-481-	LANDFILL UNIFORMS		2,000.00	0.03%
01-5210-543-	CDL LICENSES		500.00	0.01%
01-5210-569-	REGISTRATIONS, CONFERENCES & TRAINING		3,000.00	0.04%
01-5210-571-	LANDFILL MAINTENANCE AND REPAIRS		16,000.00	0.23%
01-5210-573-	LANDFILL TELEPHONE		5,500.00	0.08%
01-5210-576-	SOLID WASTE TRAVEL EXPENSE		5,000.00	0.07%
01-5210-578-	LANDFILL UTILITIES		12,000.00	0.17%
01-5212-366-	2026-2027 COMPOSTING GRANT		43,874.00	0.63%
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR		56,500.00	0.81%
01-5215-366-	SOLID WASTE DISPOSAL HAULING		10,000.00	0.14%
01-5217-366-	2026-2027 RECYCLING GRANT		96,165.00	1.37%
01-5217-468-	LITTER ABATEMENT SUPPLIES		4,000.00	0.06%
01-5217-468-A	RECYCLING KIRBY EXPENSES		100.00	0.00%
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA		10,100.00	0.14%
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT		26,000.00	0.37%
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES		130,000.00	1.86%
01-5235-507-	SOIL CONSERVATION CONTRIBUTION		25,000.00	0.36%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GENERAL FUND				
36 Accounts Listed		5200	926,439.00	4.98%
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION		20,000.00	0.29%
01-5330-344-	INDIGENT BURIALS		5,000.00	0.07%
01-5330-507-	POWELL CO LIONS CLUB CONTRIBUTION		6,000.00	0.09%
3 Accounts Listed		5300	31,000.00	0.17%
01-5405-507-	BACKROADS OF APPALACHIA CONTRIBUTION		6,000.00	0.09%
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT		126,568.76	1.81%
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY		60,700.12	0.87%
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH		5,000.00	0.07%
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH		13,700.00	0.20%
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH		9,000.00	0.13%
6 Accounts Listed		5400	220,968.88	1.19%
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING		5,000.00	0.07%
01-7700-606-	2025 KENWORTH TRUCK PAYMENT		274,770.25	3.93%
01-7700-699-	LEASE ON LAND PAYMENT		25,138.76	0.36%
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT		72,780.00	1.04%
4 Accounts Listed		7700	377,689.01	2.03%
01-9100-307-	AUDITING SERVICES		55,000.00	0.79%
01-9100-309-	GILLIAM CONSULTING- CONSULTING SERVICES		12,000.00	0.17%
01-9100-503-	GENERAL BANK CHARGES		150.00	0.00%
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS		154,508.00	2.21%
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMISSIONS		14,845.00	0.21%
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE		65,100.00	0.93%
01-9100-531-	BOND PREMIUMS		4,000.00	0.06%
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE		64,000.00	0.91%
01-9100-551-	DUES JUDGES/MAGISTRATES ASSOC		2,500.00	0.04%
01-9100-553-	DUES BLUEGRASS AREA DEVELOPMENT DIST		2,400.00	0.03%
01-9100-555-	DUES KACO		1,500.00	0.02%
01-9100-557-	DUES NACO/RC&D DUES		1,000.00	0.01%
01-9100-599-	MISCELLANEOUS EXPENSE		1,000.00	0.01%
13 Accounts Listed		9100	378,003.00	2.03%
01-9200-999-	GENERAL RESERVE FOR TRANSFER		2,655,401.26	37.96%
1 Accounts Listed		9200	2,655,401.26	14.28%
01-9300-999-	GENERAL TRANSFER TO OTHER FUNDS			
1 Accounts Listed		9300		
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH		75,000.00	1.07%
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH		190,000.00	2.72%
01-9400-203-	EMPLOYEE HEALTH INSURANCE		126,500.00	1.81%
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE		3,020.00	0.04%
01-9400-209-	GENERAL WORKERS' COMPENSATION		40,979.00	0.59%
5 Accounts Listed		9400	435,499.00	2.34%
141 Accounts Listed		Total Appropriations	6,995,874.33	

ROAD FUND

02-4205- -	NATIONAL FOREST RECEIPTS	40,000.00	1.34%
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FY 2026-2027 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
ROAD FUND				
	1 Accounts Listed	4200	40,000.00	0.22%
02-4503- -	EMERGENCY ROAD REPAIR (FEDERAL REIMB)		600,000.00	20.03%
02-4514- -A	ROAD BRIDGE ALLOTMENT		100,000.00	3.34%
02-4514- -B	ROAD RS/FLEX AID		179,779.00	6.00%
02-4514- -C	ROAD FD CPPP FUNDS		258,000.00	8.61%
02-4516- -	TRUCK LICENSE REFUND		222,000.00	7.41%
02-4517- -	DRIVER'S LICENSE REFUND		3,000.00	0.10%
02-4518- -	COUNTY ROAD AID		1,000,000.00	33.38%
	7 Accounts Listed	4500	2,362,779.00	12.70%
02-4704- -	ROAD SURPLUS PROPERTY		6,000.00	0.20%
02-4727- -	ROAD REIMBURSEMENTS		5,000.00	0.17%
02-4733- -	ROAD INSURANCE REIMBURSEMENT		1,250.00	0.04%
	3 Accounts Listed	4700	12,250.00	0.07%
02-4801- -	ROAD INTEREST EARNED		7,500.00	0.25%
	1 Accounts Listed	4800	7,500.00	0.04%
02-4901- -	ROAD SURPLUS PRIOR YEAR		500,000.00	16.69%
02-4903- -	ROAD FUND ADJUST FOR PRIOR YEAR SUPPLUS			
02-4909- -	ROAD TRANSFER TO OTHER FUNDS		(177,991.32)	-5.94%
02-4910- -	ROAD - TRANSFER FROM OTHER FUNDS			
02-4912- -	GOVERNMENTAL LEASING ACT RECEIPTS		251,229.60	8.39%
	5 Accounts Listed	4900	573,238.28	3.08%
	17 Accounts Listed	Total Revenues	2,995,767.28	

ROAD FUND				
02-6005-586-	ROAD FACILITIES REPAIRS ON BUILDING		40,000.00	1.34%
	1 Accounts Listed	6000	40,000.00	0.22%
02-6103-102-	ROAD SUPERVISOR SALARY		63,000.00	2.10%
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY		55,080.00	1.84%
02-6105-143-	ROAD WORKERS SALARIES		426,110.00	14.22%
02-6105-179-	ROAD PART-TIME WORKERS		10,500.00	0.35%
02-6105-311-	CONSTRUCTION ON ROADS		50,000.00	1.67%
02-6105-323-	ROAD ENGINEER SERVICES		17,000.00	0.57%
02-6105-336-	ROAD EQUIPMENT REPAIRS		28,000.00	0.93%
02-6105-340-	ROAD VEHICLE MAINTENANCE & REPAIRS		25,000.00	0.83%
02-6105-405-	ROAD ASPHALT		300,000.00	10.01%
02-6105-409-	ROAD ROCK		80,000.00	2.67%
02-6105-427-	COUNTY GARAGE SUPPLIES		7,000.00	0.23%
02-6105-429-	ROAD VEHICLE/EQUIPMENT FUEL		55,000.00	1.84%
02-6105-431-	ROAD CONSTRUCTION MATERIALS AND BRIDGES		100,000.00	3.34%
02-6105-441-	ROAD MACHINERY AND EQUIPMENT		100,000.00	3.34%
02-6105-447-	ROAD MATERIALS		30,000.00	1.00%
02-6105-455-	PETROLEUM PRODUCTS (OTHER THAN GAS)		10,000.00	0.33%
02-6105-469-	ROADWAY SIGNS		8,000.00	0.27%
02-6105-471-	SALT		30,000.00	1.00%
02-6105-475-	ROAD DEPARTMENT TOOLS		4,000.00	0.13%

FY 2026-2027 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
ROAD FUND				
02-6105-479-	ROAD TIRES AND TUBES		8,000.00	0.27%
02-6105-481-	ROAD UNIFORMS		7,500.00	0.25%
02-6105-543-	ROAD CDL LICENSES		6,000.00	0.20%
02-6105-549-	MEDICAL SERVICES		2,000.00	0.07%
02-6105-550-	MEDICAL SUPPLIES		10,000.00	0.33%
02-6105-573-	ROAD TELEPHONE		3,000.00	0.10%
02-6105-576-	ROAD EMPLOYEE TRAVEL		1,000.00	0.03%
02-6105-578-	ROAD UTILITIES		8,000.00	0.27%
02-6105-599-	ROAD MISCELLANEOUS		100.00	0.00%
	28 Accounts Listed	6100	1,444,290.00	7.77%
02-7500-441-	ROAD GRADER PAYMENT		52,921.00	1.77%
	1 Accounts Listed	7500	52,921.00	0.28%
02-7700-602-	2026 KENWORTH TRUCK LEASE PAYMENT		251,229.60	8.39%
	1 Accounts Listed	7700	251,229.60	1.35%
02-9100-525-	INSURANCE KALF PREMIUM BUILDING		25,500.00	0.85%
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY		47,077.00	1.57%
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP		52,000.00	1.74%
	3 Accounts Listed	9100	124,577.00	0.67%
02-9200-999-	ROAD RESERVE FOR TRANSFER		795,231.68	26.55%
	1 Accounts Listed	9200	795,231.68	4.28%
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH		42,000.00	1.40%
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH		109,000.00	3.64%
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE		67,800.00	2.26%
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE		2,000.00	0.07%
02-9400-209-	ROAD WORKERS' COMPENSATION		46,718.00	1.56%
	5 Accounts Listed	9400	267,518.00	1.44%
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS		20,000.00	0.67%
	1 Accounts Listed	9500	20,000.00	0.11%
	41 Accounts Listed	Total Appropriations	2,995,767.28	

JAIL FUND				
03-4504- -	DRUG REHABILITATION PROGRAM GRANT		310,000.00	7.61%
03-4533- -	STATE/JAIL ALLOTMENT		53,000.00	1.30%
03-4534- -	JAIL MEDICAL		140,000.00	3.44%
03-4534- -01	JAIL MEDICAL CATISTROPHIC		15,000.00	0.37%
03-4535- -	JAIL COURT COST COLLECTION - HB452		1,500.00	0.04%
03-4536- -	JAIL CONTRACTS WITH OTHER COUNTIES		85,000.00	2.09%
03-4537- -	STATE PRISONERS		2,000,000.00	49.12%
03-4537- -01	HB 556 JAIL - ATTENDANCE & PROGRAMING		475,000.00	11.66%
03-4538- -	DUI		2,500.00	0.06%
03-4543- -	JAIL 310 MISC PAYMENTS		3,500.00	0.09%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUND - HB463		36,000.00	0.88%
	11 Accounts Listed	4500	3,121,500.00	16.78%
03-4634- -	BOOKING FEE		15,000.00	0.37%
03-4634- -01	HOUSING PER DIEM FEE		20,000.00	0.49%

FY 2026-2027 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
JAIL FUND				
03-4699- -	INMATE MEDICAL COPAYS -NURSE/DOCTOR		8,300.00	0.20%
	3 Accounts Listed	4600	43,300.00	0.23%
			110,000.00	2.70%
03-4702- -	JAIL PHONE COMMISSIONS		100.00	0.00%
03-4726- -	INSURANCE PROCEEDS		850.00	0.02%
03-4731- -	JAIL MISCELLANEOUS REVENUES		400.00	0.01%
03-4731- -01	RX JAIL RECEIVALBES		2,200.00	0.05%
03-4731- -02	DRUG TESTS JAIL RECEIVALBES		113,550.00	0.61%
	5 Accounts Listed	4700	200.00	0.00%
03-4801- -	JAIL INTEREST EARNED		200.00	0.00%
	1 Accounts Listed	4800	130,000.00	3.19%
03-4901- -	JAIL SURPLUS FROM PRIOR YEARS			
03-4903- -	JAIL ADJUST FOR PRIOR YEAR SURPLUS			
03-4909- -	JAIL TRANSFER TO OTHER FUNDS		663,510.00	16.29%
03-4910- -	JAIL TRANSFER FROM OTHER FUNDS		793,510.00	4.27%
	4 Accounts Listed	4900		
	24 Accounts Listed		4,072,060.00	
		Total Revenues		

JAIL FUND				
03-5101-101-	JAILERS SALARY		114,000.00	2.80%
03-5101-103-A	CHIEF DEPUTY SALARY		62,400.00	1.53%
03-5101-123-	MRT FACILITATOR		42,800.00	1.05%
03-5101-159-	DEPUTY JAILER SALARIES		1,250,000.00	30.70%
03-5101-212-	JAILER TRAINING ENCREMENT		3,000.00	0.07%
03-5101-316-	PRE-PAID PHONE		40,000.00	0.98%
03-5101-321-	JAIL CONTRACT DENTAL SERVICES		32,400.00	0.80%
03-5101-334-	JAIL BUILDING REPAIRS		20,000.00	0.49%
03-5101-336-	JAIL EQUIPMENT REPAIRS & SUPPLIES		23,000.00	0.56%
03-5101-346-	JAIL PEST CONTROL		2,000.00	0.05%
03-5101-411-	JAIL CLEANING SUPPLIES		40,000.00	0.98%
03-5101-425-	JAIL FOOD		360,000.00	8.84%
03-5101-429-	JAIL VEHICLE FUEL		24,000.00	0.59%
03-5101-443-	JAIL MOTOR MAINTENANCE		4,000.00	0.10%
03-5101-445-	JAIL OFFICE SUPPLIES/EQUIPMENT		10,000.00	0.25%
03-5101-481-	JAIL STAFF UNIFORMS		10,000.00	0.25%
03-5101-549-	JAIL ROUTINE MEDICAL		400,000.00	9.82%
03-5101-569-	JAILERS/STAFF TRAINING		3,000.00	0.07%
03-5101-573-	JAIL TELEPHONE		5,000.00	0.12%
03-5101-578-	JAIL UTILITIES		135,000.00	3.32%
03-5101-599-	JAIL MISCELLANEOUS EXPENSE		1,000.00	0.02%
	21 Accounts Listed	5100	2,581,600.00	13.88%
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT		183,100.00	4.50%
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR		62,400.00	1.53%
03-5232-382-	DRUG TESTING		4,000.00	0.10%
03-5232-446-	DRUG REHAB PROJECT MATERIALS		100.00	0.00%
03-5232-467-	DRUG REHAB RECREATION MATERIALS		100.00	0.00%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
JAIL FUND				
03-5232-573-	DRUG REHAB TELEPHONE		100.00	0.00%
03-5232-576-	DRUG REHAB TRAVEL/TRAINING		100.00	0.00%
03-5232-725-	DRUG REHAB EQUIPMENT		10,000.00	0.25%
	8 Accounts Listed	5200	259,900.00	1.40%
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT		450,462.50	11.06%
	1 Accounts Listed	7700	450,462.50	2.42%
03-9100-503-	JAIL FUND BANK CHARGES		100.00	0.00%
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS		9,000.00	0.22%
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY		10,000.00	0.25%
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE		7,747.00	0.19%
03-9100-551-	JAIL ASSOCIATION DUES		800.00	0.02%
	5 Accounts Listed	9100	27,647.00	0.15%
03-9200-999-	JAIL RESERVE FOR TRANSFER		5,947.00	0.15%
	1 Accounts Listed	9200	5,947.00	0.03%
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH		131,175.00	3.22%
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH		342,940.00	8.42%
03-9400-203-	JAIL EMPLOYEE INSURANCE		212,294.50	5.21%
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE		2,000.00	0.05%
03-9400-209-	JAIL WORKERS' COMPENSATION		58,094.00	1.43%
	5 Accounts Listed	9400	746,503.50	4.01%
	41 Accounts Listed	Total Appropriations	4,072,060.00	

LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND

04-4510- -	DLG AIRPORT GRANT		100.00	0.03%
04-4529- -	LGEA MINERALS SEVERANCE TAX		200,000.00	61.82%
	2 Accounts Listed	4500	200,100.00	1.08%
04-4727- -	LGEA REFUND OR REIMBURSEMENTS		1,000.00	0.31%
	1 Accounts Listed	4700	1,000.00	0.01%
04-4801- -	LGEA INTEREST EARNED		2,400.00	0.74%
	1 Accounts Listed	4800	2,400.00	0.01%
04-4901- -	LGEA SURPLUS FROM PRIOR YEAR		120,000.00	37.09%
04-4903- -	LGEA ADJUST FOR PRIOR YEAR SURPLUS			
04-4909- -	LGEA TRANSFER TO OTHER FUNDS			
04-4910- -	LGEA TRANSFER FROM OTHER FUNDS			
	4 Accounts Listed	4900	120,000.00	0.65%
	8 Accounts Listed	Total Revenues	323,500.00	

LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND

04-5020-101-	CORONER SALARY		36,630.00	11.32%
04-5020-103-	DEPUTY CORONER SALARIES		15,000.00	4.64%
04-5020-429-	CORONER VEHICLE FUEL & MAINTENANCE		2,500.00	0.77%
04-5020-445-	CORONER OFFICE SUPPLIES/EQUIPMENT		4,000.00	1.24%
	4 Accounts Listed	5000	58,130.00	0.31%
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION		25,000.00	7.73%
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION		32,000.00	9.89%
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION		25,000.00	7.73%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
LOCAL GOVERNEMENT ECONOMIC ASSISTANCE FUND				
04-5140-723-	AMBULANCE PURCHASE		20,000.00	6.18%
	4 Accounts Listed	5100	102,000.00	0.55%
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION		1,000.00	0.31%
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI		3,000.00	0.93%
	2 Accounts Listed	5300	4,000.00	0.02%
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION		5,000.00	1.55%
	1 Accounts Listed	5400	5,000.00	0.03%
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION		6,000.00	1.85%
	1 Accounts Listed	6200	6,000.00	0.03%
04-9200-999-	LGEA RESERVE FOR TRANSFER		119,448.00	36.92%
	1 Accounts Listed	9200	119,448.00	0.64%
04-9300-999-	LGEA TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
04-9400-201-	LGEA SS/MED MATCH		3,950.00	1.22%
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH		10,330.00	3.19%
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE		14,642.00	4.53%
	3 Accounts Listed	9400	28,922.00	0.16%
	17 Accounts Listed	Total Appropriations	323,500.00	

AMBULANCE FUND

09-4510- -	STATE GRANT/EMS/EMERGENCY SERVICES		10,000.00	0.55%
	1 Accounts Listed	4500	10,000.00	0.05%
09-4608- -	EMS SERVICE BILLING		1,250,000.00	69.10%
	1 Accounts Listed	4600	1,250,000.00	6.72%
09-4799- -	OTHER RECEIPTS/310 MISC PAY		55,000.00	3.04%
09-4799- -A	OTHER RECEIPTS/EMT CLASSESS		5,400.00	0.30%
	2 Accounts Listed	4700	60,400.00	0.32%
09-4801- -	EMS INTEREST EARNED		100.00	0.01%
	1 Accounts Listed	4800	100.00	0.00%
09-4901- -	EMS SURPLUS FROM PRIOR YEAR		50,000.00	2.76%
09-4903- -	EMS ADJUST FOR PRIOR YEAR SURPLUS			
09-4909- -	EMS TRANSFER TO OTHER FUNDS			
09-4910- -	EMS TRANSFER FROM OTHER FUNDS		438,355.00	24.23%
	4 Accounts Listed	4900	488,355.00	2.63%
	9 Accounts Listed	Total Revenues	1,808,855.00	

AMBULANCE FUND

09-5140-107-	EMS DIRECTOR		62,000.00	3.43%
09-5140-107-A	ASSISTANT EMS DIRECTOR		47,000.00	2.60%
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES		684,238.00	37.83%
09-5140-303-	EMS EMERGENCY EQUIPMENT		10,000.00	0.55%
09-5140-320-	EMS BILLING SERVICES		130,000.00	7.19%
09-5140-382-	EMS DRUG TESTING		500.00	0.03%
09-5140-398-	MEDICAL DIRECTOR FOR POWELL COUNTY EMS		24,000.00	1.33%
09-5140-411-	EMS CLEANING SUPPLIES		2,500.00	0.14%
09-5140-429-	EMS VEHICLE FUEL		62,500.00	3.46%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
AMBULANCE FUND				
09-5140-445-	EMS OFFICE SUPPLIES		3,000.00	0.17%
09-5140-446-	KBEMS GRANT EXPENDITURES		10,000.00	0.55%
09-5140-481-	EMS STAFF UNIFORMS		8,500.00	0.47%
09-5140-525-	EMS INSURANCE - BUILDINGS		8,000.00	0.44%
09-5140-529-	EMS INSURANCE - LIABILITY		20,000.00	1.11%
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT		10,000.00	0.55%
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL		700.00	0.04%
09-5140-550-	EMS MEDICAL SUPPLIES		95,000.00	5.25%
09-5140-569-	EMS TRAINING		10,000.00	0.55%
09-5140-573-	EMS TELEPHONE		4,500.00	0.25%
09-5140-576-	EMS TRAVEL		100.00	0.01%
09-5140-578-	EMS UTILITIES		20,000.00	1.11%
09-5140-586-	EMS MAINTENANCE & REPAIRS BUILDINGS		4,000.00	0.22%
09-5140-588-	EMS MAINTENANCE & REPAIRS EQUIPMENT		25,000.00	1.38%
09-5140-592-	EMS MAINTENANCE & REPAIRS VEHICLE		25,000.00	1.38%
	24 Accounts Listed	5100	1,266,538.00	6.81%
09-9200-999-	EMS RESERVE FOR TRANSFER		123,010.00	6.80%
	1 Accounts Listed	9200	123,010.00	0.66%
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE		60,700.00	3.36%
09-9400-202-	EMS RETIREMENT, COUNTY SHARE		159,000.00	8.79%
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE		128,600.00	7.11%
09-9400-208-	EMS UNEMPLOYEMENT INSURANCE		2,000.00	0.11%
09-9400-209-	EMS WORKERS' COMPENSATION		69,007.00	3.81%
	5 Accounts Listed	9400	419,307.00	2.25%
	30 Accounts Listed	Total Appropriations	1,808,855.00	

FOREST FIRE PROTECTION FUND

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

FOREST FIRE PROTECTION FUND

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

GRANTS

78-4510- -076	NATURE RESERVE RECEIPTS			
78-4510- -077	GENERATIONS CENTER RECEIPT			
78-4510- -179	CERT RECEIPTS		5,000.00	3.73%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
GRANTS				
78-4512- -079	EMA HOMLAND SECURITY GRANT/TELECOM			
78-4542- -008	DES EMERGENCY FUND RECEIPTS		15,000.00	11.19%
	5 Accounts Listed	4500	20,000.00	0.11%
			60.00	0.04%
78-4801- -076	NATURE RESERVE INTEREST EARNED			
	1 Accounts Listed	4800	60.00	0.00%
			47,024.00	35.07%
78-4901- -	GRANTS - PRIOR YEAR SURPLUS			
78-4903- -	ADJUST PRIOR YEAR SURPLUS			
78-4909- -	TRANSFERS OUT TO OTHER FUNDS			
78-4909- -079	HOMELAND SECURITY TRANSFER TO OTHER FUNDS			
78-4910- -	TRANSFERS IN FROM OTHER FUNDS			
78-4910- -008	DES - TRANSFER FROM OTHER FUNDS		67,000.00	49.97%
78-4910- -079	HOMELAND SECURITY-TRANSFER FROM OTHER FUNDS			
	7 Accounts Listed	4900	114,024.00	0.61%
	13 Accounts Listed	Total Revenues	134,084.00	

GRANTS				
78-5130-416-179	CERT EMERGENCY RESPONSE TEAM		5,800.00	4.33%
78-5130-429-179	CERT FUEL		1,000.00	0.75%
78-5130-446-179	FUNCTION SPECIFIC EQUIP & SUPPLIES		5,000.00	3.73%
78-5130-551-	BERT DUES		2,750.00	2.05%
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR		22,000.00	16.41%
78-5135-147-008	MAINTENANCE TECHNICIAN		12,000.00	8.95%
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.		7,500.00	5.59%
78-5135-340-008	MAINTENANCE & REPAIR SERVICES-VEHICLES		5,000.00	3.73%
78-5135-429-008	DES/EMA FUEL		2,000.00	1.49%
78-5135-446-008	DES EQUIPMENT & SUPPLIES		10,000.00	7.46%
78-5135-446-079	HOMELAND SEC. EMAWMD EQUIPMENT & SUP		3,287.00	2.45%
78-5135-499-008	OTHER SUPPLIES AND MATERIALS		500.00	0.37%
78-5135-551-008	KYEMA DUES		150.00	0.11%
78-5135-574-	DES/EMA TRAINING		1,500.00	1.12%
78-5135-578-008	DES/EMA WARNING SIREN UTILITES		13,000.00	9.70%
78-5135-599-	DES/EMA MISC. EXPENSE		500.00	0.37%
78-5135-739-008	DES/EMA WARNING SIREN		3,000.00	2.24%
	17 Accounts Listed	5100	94,987.00	0.51%
78-5405-519-	NATURE RESERVE EXPENSES			
	1 Accounts Listed	5400		
78-9200-999-	GRANTS - RESERVE FOR TRANSFER		30,770.00	22.95%
	1 Accounts Listed	9200	30,770.00	0.17%
78-9400-201-008	DES/EMA SS/MED MATCH		2,257.00	1.68%
78-9400-202-008	DES/EMA RETIREMENT MATCH		6,000.00	4.47%
78-9400-203-008	DES/EMA HEALTH INSURANCE		70.00	0.05%
	3 Accounts Listed	9400	8,327.00	0.04%
	22 Accounts Listed	Total Appropriations	134,084.00	

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

80-4504- -	CDBG GRANT - SENIOR CITIZENS BUILDING PROJECT)			
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FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
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CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

1 Accounts Listed		4500	
80-4901- -	SURPLUS PRIOR YEAR	9,650.78	100.00%
80-4910- -	TRANSFER FROM OTHER FUNDS		
2 Accounts Listed		4900	9,650.78 0.05%
3 Accounts Listed		Total Revenues	9,650.78

CDBG(SENIOR CITIZENS BUILDING GRANT PROJECT

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

ALCOHOL BEVERAGE SALES

81-4402- -	ALCOHOL BEVERAGE SALES	225,000.00	80.36%
1 Accounts Listed		4400	225,000.00 1.21%
81-4901- -	ALCOHOL BEVERAGE SURPLUS FROM PRIOR YEAR	55,000.00	19.64%
81-4903- -	ALCOHOL BEVERAGE ADJUST FOR PRIOR YR SURPLUS		
81-4909- -	ALCOHOL BEVERAGE TRANSFER TO OTHER FUNDS		
81-4910- -	ALCOHOL BEVERAGE TRANSFER FROM OTHER FUNDS		
4 Accounts Listed		4900	55,000.00 0.30%
5 Accounts Listed		Total Revenues	280,000.00

ALCOHOL BEVERAGE SALES

81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS	24,000.00	8.57%
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS	14,500.00	5.18%
81-5050-167-	ALCOHOL BEVERAGE CLERKS	16,800.00	6.00%
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES	80,000.00	28.57%
81-5050-446-	ALCOHOL BEVERAGE OFFICE SUPPLIES/EQUIPMENT	80,000.00	28.57%
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE	3,200.00	1.14%
81-5050-576-	ALCOHOL BEVERAGE TRAVEL EXPENSE	5,000.00	1.79%
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE	100.00	0.04%
8 Accounts Listed		5000	223,600.00 1.20%
81-9200-999-	ALCOHOL BEVERAGE RESERVE FOR TRANSFER	45,400.00	16.21%
1 Accounts Listed		9200	45,400.00 0.24%
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH	3,000.00	1.07%
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH	8,000.00	2.86%
2 Accounts Listed		9400	11,000.00 0.06%
11 Accounts Listed		Total Appropriations	280,000.00

WIRELESS DISPATCH

85-4140- -	E911 REFUND	60,000.00	6.78%
1 Accounts Listed		4100	60,000.00 0.32%
85-4510- -	KENTUCKY 911 SERVICES BOARD GRANT		
85-4562- -	E911 WIRELESS REFUND	208,000.00	23.51%
2 Accounts Listed		4500	208,000.00 1.12%
85-4680- -C	E911 SERVICE FEE	42,000.00	4.75%
85-4680- -P	E911 SERVICE FEE	150,840.00	17.05%
85-4680- -S	E911 SERVICE FEE	138,600.00	15.66%

FY 2026-2027 Fund Budget

POWELL COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
WIRELESS DISPATCH				
	3 Accounts Listed	4600	331,440.00	1.78%
85-4731- -	E911 MISCELLANEOUS REVENUES		100.00	0.01%
	1 Accounts Listed	4700	100.00	0.00%
85-4801- -	E911 INTEREST EARNED		20.00	0.00%
	1 Accounts Listed	4800	20.00	0.00%
85-4901- -	E911 SURPLUS FROM PRIOR YEAR		50,000.00	5.65%
85-4909- -	E911 TRANSFER TO OTHER FUNDS			
85-4910- -	E911 TRANSFER FROM OTHER FUNDS		235,280.00	26.59%
	3 Accounts Listed	4900	285,280.00	1.53%
	11 Accounts Listed	Total Revenues	884,840.00	

WIRELESS DISPATCH				
85-5146-105-	E911 DISPATCHER ASSISTANT		44,500.00	5.03%
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY		59,000.36	6.67%
85-5146-159-	E911 DISPATCHERS SALARY		334,193.00	37.77%
85-5146-185-	E911 MAPPING OFFICER SALARY		8,000.00	0.90%
85-5146-319-	E911 MAPPING SOFTWARE		7,500.00	0.85%
85-5146-334-	E911 MAINTENACE & REPAIR SERVICES - BUILDING		25,000.00	2.83%
85-5146-339-	E911 MAINT & REPAIR TO RADIOS/TOWERS		15,000.00	1.70%
85-5146-340-	E911 MAINT & REPAIR SERVICES-VEHICLES		1,500.00	0.17%
85-5146-363-	PRE-EMPLOYMENT EVALUATIONS		500.00	0.06%
85-5146-445-	E911 OFFICE SUPPLIES		2,000.00	0.23%
85-5146-446-	E911 EQUIPMENT & SUPPLIES		10,000.00	1.13%
85-5146-481-	E911 STAFF UNIFORMS		1,000.00	0.11%
85-5146-573-	E911 AT&T/TELEPHONE		45,000.00	5.09%
85-5146-576-	E911 TRAVEL/CONTINUING EDUCATION		5,000.00	0.57%
85-5146-578-	E911 UTILITIES		29,000.00	3.28%
85-5146-588-	E911 EQUIPMENT MAINT/UPGRADE		32,000.00	3.62%
85-5146-599-	E911 MISC EXPENSE		500.00	0.06%
	17 Accounts Listed	5100	619,693.36	3.33%
85-9200-999-	E911 RESERVE FOR TRANSFER		69,717.64	7.88%
	1 Accounts Listed	9200	69,717.64	0.37%
85-9300-999-	E911 TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH		34,200.00	3.87%
85-9400-202-	E911 EMPLOYEE RETIREMENT		88,950.00	10.05%
85-9400-203-	E911 EMPLOYEE INSURANCE		69,256.00	7.83%
85-9400-209-	E911 WORKERS' COMPENSATION		3,023.00	0.34%
	4 Accounts Listed	9400	195,429.00	1.05%
	23 Accounts Listed	Total Appropriations	884,840.00	

POWELL COUNTY TRANSIENT TAX FUND

86-4138- -	POWELL COUNTY TRANSIT TAX RECEIPTS		267,000.00	99.81%
	1 Accounts Listed	4100	267,000.00	1.44%
86-4901- -	TRANSIT TAX SURPLUS PRIOR YEAR		500.00	0.19%
86-4903- -	TRANSIT TAX ADJUSTMENT PRIOR YEAR SURPLUS			

FY 2026-2027 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
POWELL COUNTY TRANSIENT TAX FUND				
	2 Accounts Listed	4900	500.00	0.00%
	3 Accounts Listed	Total Revenues	267,500.00	

POWELL COUNTY TRANSIENT TAX FUND				
86-5420-902-	TRANSIT TAX PAYMENTS		267,000.00	99.81%
	1 Accounts Listed	5400	267,000.00	1.44%
86-9200-999-	TRANSIENT TAX RESERVE FOR TRANSFERS		500.00	0.19%
	1 Accounts Listed	9200	500.00	0.00%
	2 Accounts Listed	Total Appropriations	267,500.00	

SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-4731- -	COUNTY CLERK STORAGE FEE RECEIPTS		29,000.00	59.06%
	1 Accounts Listed	4700	29,000.00	0.16%
87-4801- -	COUNTY CLERK STORAGE FEE INTEREST EARNED		100.00	0.20%
	1 Accounts Listed	4800	100.00	0.00%
87-4901- -	COUNTY CLERK STORAGE FEE SURPLUS PRIOR YR.		20,000.00	40.73%
87-4903- -	COUNTY CLERK STORAGE ADJUSTMENT PRIOR YR. SURPLUS			
	2 Accounts Listed	4900	20,000.00	0.11%
	4 Accounts Listed	Total Revenues	49,100.00	

SB135 COUNTY CLERK PERMANENT STORAGE FEES				
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES		35,000.00	71.28%
	1 Accounts Listed	5000	35,000.00	0.19%
87-9200-999-	COUNTY CLERK STORAGE FEE RESERVE FOR TRANSFER		14,100.00	28.72%
	1 Accounts Listed	9200	14,100.00	0.08%
	2 Accounts Listed	Total Appropriations	49,100.00	

OPIOID SETTLEMENT FUNDS				
88-4760- -	OPIOID ABATEMENT RECEIPTS		60,000.00	7.74%
	1 Accounts Listed	4700	60,000.00	0.32%
88-4801- -	OPIOID ABATEMENT INTEREST EARNED		200.00	0.03%
88-4808- -	OPIOID ABATEMENT INTEREST EARNED FROM CD		14,500.00	1.87%
	2 Accounts Listed	4800	14,700.00	0.08%
88-4901- -	OPIOID ABATEMENT FUNDS SURPLUS PRIOR YEAR		700,000.00	90.36%
88-4909- -	OPIOID ABATEMENT-TRANSFERS OUT TO OTHER FUNDS			90.36%
88-4910- -	OPIOID ABATEMENT -TRANSFERS IN FROM OTHER FUNDS			90.36%
	3 Accounts Listed	4900	700,000.00	3.76%
	6 Accounts Listed	Total Revenues	774,700.00	

OPIOID SETTLEMENT FUNDS				
88-9100-179-	QRT COORDINATOR- STATE GRANT		20,000.00	2.58%
88-9100-398-	OPIOID ABATEMENT LIAISON		36,000.00	4.65%
88-9100-445-	OPIOID ABATEMENT OFFICE SUPPLIES		5,000.00	0.65%
88-9100-446-	OPIOID ABATEMENT MATERIALS		8,000.00	1.03%
88-9100-507-	OPIOID ABATEMENT GRANT		60,000.00	7.74%
88-9100-569-	OPIOID ABATEMENT REGISTRATION,CONF & TRAINING		25,000.00	3.23%
88-9100-576-	OPIOID ABATEMENT TRAVEL		6,000.00	0.77%

FY 2026-2027 Fund Budget
POWELL COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
OPIOID SETTLEMENT FUNDS				
	7 Accounts Listed	9100	160,000.00	0.86%
88-9200-999-	OPIOID SETTLEMENT RESERVE FOR TRANSFERS		614,700.00	79.35%
	1 Accounts Listed	9200	614,700.00	3.31%
	8 Accounts Listed	Total Appropriations	774,700.00	

Road Fund Cost Allocation Worksheet

POWELL COUNTY FISCAL COURT

Fiscal Year 2026-2027

General Fund	5,468,257.76	Road Fund Budget	2,422,529.00
Road Fund	2,422,529.00	Divided By	
Jail Fund	2,968,550.00	Total Budget	13,254,396.76
LGEA Fund	203,400.00		
Other Funds	2,191,660.00		
Total All Funds	13,254,396.76	Road Fund % of Budget	18.28%

Account	Description	Budget Amount	Percent	Road Allocation
01-5001-101-	COUNTY JUDGE EXEC SALARY	114,202.59	18.28%	20,873.00
01-5001-103-	DEPUTY JUDGE EXEC SALARY	17,000.00	18.28%	3,107.12
01-5001-104-	FINANCIAL OFFICER/ PAYROLL SALARY	34,073.06	18.28%	6,227.59
01-5001-441-	COUNTY JUDGE EXEC OFFICE EQUIPMENT	3,000.00	18.28%	548.32
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	3,000.00	18.28%	548.32
01-5005-101-	COUNTY ATTORNEY SALARY	25,000.00	18.28%	4,569.29
01-5005-105-	COUNTY ATTORNEY ASST SALARY	11,823.48	18.28%	2,161.00
01-5005-165-	COUNTY ATTORNEY SECRETARY SALARY	26,639.07	18.28%	4,868.87
01-5010-101-	FISCAL COURT CLERK SALARY	12,500.00	18.28%	2,284.65
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	36,815.80	18.28%	6,728.89
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	17,000.00	18.28%	3,107.12
01-5025-302-	FISCAL COURT, ADVERTISING	5,000.00	18.28%	913.86
01-5025-441-	FISCAL COURT EQUIPMENT	3,000.00	18.28%	548.32
01-5025-574-	FISCAL COURT, LODGING/CLASSES	10,500.00	18.28%	1,919.10
01-5040-102-	COUNTY TREASURER - SALARY	74,525.04	18.28%	13,621.07
01-5047-142-	TAX ADMINISTRATOR	22,500.00	18.28%	4,112.36
01-9100-307-	AUDITING SERVICES	55,000.00	18.28%	10,052.45
	Subtotal of Administrative Costs	471,579.04		86,191.32
01-5015-103-	ROAD PATROL DEPUTIES SALARIES	91,800.00	100.00%	91,800.00
	Subtotal of Other Costs	91,800.00		91,800.00
	Grand Total All Costs	563,379.04		177,991.32

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

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

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

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

Account Number	Description
01-5205-172-	ANIMAL SHELTER DOG WARDEN SALARY
01-5205-172-01	ANIMAL SHELTER DOG WARDEN ASST
01-5205-172-02	ANIMAL SHELTER DOG WARDEN ASST
01-5205-573-	ANIMAL SHELTER TELEPHONE/INTERNET
01-5205-578-	ANIMAL SHELTER UTILITIES
01-5210-185-	LANDFILL/LITTER ABATEMENT SALARIES
01-5210-573-	LANDFILL TELEPHONE
01-5210-578-	LANDFILL UTILITIES
01-5215-107-	SOLID WASTE/RECYCLING COORDINATOR
01-5220-201-	RED RIVER WASTE WATER AUTH SS/FICA
01-5220-202-	RED RIVER WASTE WATER AUTH RETIREMENT
01-5220-579-	RED RIVER WASTE WATER AUTH SALARIES
01-5235-507-	SOIL CONSERVATION CONTRIBUTION
01-5305-507-	SENIOR CITIZENS COUNTY CONTRIBUTION
01-5405-715-	INDUSTRIAL PARK (HOLLERWOOD) PAYMENT
01-5435-107-	INDUSTRIAL DEV. DIRECTOR SALARY
01-5435-201-	INDUSTRIAL DEV. SS/MED MATCH
01-5435-202-	INDUSTRIAL DEV. RETIREMENT MATCH
01-5435-203-	INDUSTRIAL DEV. HEALTH/LIFE MATCH
01-7700-331-	LAND LEASE PAYMENT - USED FOR COMPOSTING
01-7700-606-	2025 KENWORTH TRUCK PAYMENT
01-7700-699-	LEASE ON LAND PAYMENT
01-7700-699-A	ENERGY SAVINGS PROJECT PAYMENT
01-9100-503-	GENERAL BANK CHARGES
01-9100-525-	INSURANCE KALF PREMIUMS, BUILDINGS AND CONTENTS
01-9100-527-	INSURANCE KALF PREMIUMS , ERRORS & OMISSIONS
01-9100-529-	INSURANCE KALF PREMIUMS , LIABILITY INSURANCE
01-9100-531-	BOND PREMIUMS
01-9100-535-	KALF AUTOMOBILE LIABILITY & PHYSICAL DAMAGE
01-9400-201-	GENERAL SOCIAL SECURITY, COUNTY MATCH
01-9400-202-	GENERAL RETIREMENT, COUNTY MATCH
01-9400-203-	EMPLOYEE HEALTH INSURANCE
01-9400-208-	GENERAL UNEMPLOYMENT COMPENSATION INSURANCE
01-9400-209-	GENERAL WORKERS' COMPENSATION
02-6103-102-	ROAD SUPERVISOR SALARY
02-6105-102-A	ROAD SUPERVISOR ASSISTANT SALARY
02-6105-143-	ROAD WORKERS SALARIES
02-6105-179-	ROAD PART-TIME WORKERS
02-6105-573-	ROAD TELEPHONE
02-6105-578-	ROAD UTILITIES
02-7500-441-	ROAD GRADER PAYMENT
02-7700-602-	2026 KENWORTH TRUCK LEASE PAYMENT
02-9100-525-	INSURANCE KALF PREMIUM BUILDING
02-9100-529-	INSURANCE KALF PREMIUM LIABILITY
02-9100-535-	INSURANCE KALF PREM ROAD VEHICLES & EQUIP
02-9400-201-	ROAD SOCIAL SECURITY COUNTY MATCH
02-9400-202-	ROAD RETIREMENT, COUNTY MATCH
02-9400-203-	ROAD EMPLOYEE HEALTH INSURANCE
02-9400-208-	ROAD UNEMPLOYMENT INSURANCE
02-9400-209-	ROAD WORKERS' COMPENSATION
02-9500-902-	SCHOOL 1/2 FORESTRY RECEIPTS
03-5101-101-	JAILERS SALARY
03-5101-103-A	CHIEF DEPUTY SALARY

Account Number	Description
03-5101-159-	DEPUTY JAILER SALARIES
03-5101-316-	PRE-PAID PHONE
03-5101-569-	JAILERS/STAFF TRAINING
03-5101-573-	JAIL TELEPHONE
03-5101-578-	JAIL UTILITIES
03-5232-105-	DRUG REHAB PROJECT DIRECTOR ASSISTANT
03-5232-107-	DRUG REHAB.PROJECT DIRECTOR
03-5232-573-	DRUG REHAB TELEPHONE
03-7700-742-	NEW JAIL ADDITION LEASE PAYMENT
03-9100-503-	JAIL FUND BANK CHARGES
03-9100-525-	INSURANCE KALF PREMIUM BUILDINGS
03-9100-529-	INSURANCE KALF PREMIUM LIABILITY
03-9100-535-	INSURANCE KALF AUTO LIABILITY & PHYSICAL DAMAGE
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY MATCH
03-9400-202-	JAIL RETIREMENT, COUNTY MATCH
03-9400-203-	JAIL EMPLOYEE INSURANCE
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE
03-9400-209-	JAIL WORKERS' COMPENSATION
04-5020-101-	CORONER SALARY
04-5020-103-	DEPUTY CORONER SALARIES
04-5120-121-CC	CLAY CITY FIRE DEPARTMENT CONTRIBUTION
04-5120-121-MF	MIDDLE FORK FIRE DEPARTMENT CONTRIBUTION
04-5120-121-S	STANTON FIRE DEPARTMENT CONTRIBUTION
04-5315-507-	4/H PROGRAM COUNTY CONTRIBUTION
04-5340-425-	POWELL CO EMERGENCY FOOD BANK CONTRI
04-5400-191-	MULTI COUNTY RECREATION BOARD
04-5405-507-	RED RIVER MUSEUM CONTRIBUTION
04-6201-507-	POWELL COUNTY AIRPORT CONTRIBUTION
04-9400-201-	LGEA SS/MED MATCH
04-9400-202-	LGEA EMPLOYEE RETIREMENT MATCH
04-9400-205-	LGEA EMPLOYEE HEALTH INSURANCE
09-5140-107-	EMS DIRECTOR
09-5140-107-A	ASSISTANT EMS DIRECTOR
09-5140-141-	EMERGENCY PERSONEL/EMS SALARIES
09-5140-320-	EMS BILLING SERVICES
09-5140-525-	EMS INSURANCE - BUILDINGS
09-5140-529-	EMS INSURANCE - LIABILITY
09-5140-535-	EMS INSURANCE - VEHICLES & EQUIPMENT
09-5140-543-	KBEMS LICENSE ANNUAL RENEWAL
09-5140-573-	EMS TELEPHONE
09-5140-578-	EMS UTILITIES
09-5140-723-	VEHICLE PURCHASE PAYMENT
09-9400-201-	EMS SOCIAL SECURITY, COUNTY SHARE
09-9400-202-	EMS RETIREMENT, COUNTY SHARE
09-9400-203-	EMS EMPLOYEE HEALTH INSURANCE
09-9400-208-	EMS UNEMPLOYEMENT INSURANCE
09-9400-209-	EMS WORKERS' COMPENSATION
78-5130-551-	BERT DUES
78-5135-107-008	DES/EMA EMERGENCY MANAGEMENT DIRECTOR
78-5135-309-008	DES/EMA EMERGENCY MANG. ASST.
78-5135-574-	DES/EMA TRAINING
78-5135-739-008	DES/EMA WARNING SIREN
78-9400-201-008	DES/EMA SS/MED MATCH

Account Number	Description
78-9400-202-008	DES/EMA RETIREMENT MATCH
78-9400-203-008	DES/EMA HEALTH INSURANCE
81-5050-111-	ALCOHOL BEVERAGE INVESTIGATORS
81-5050-165-	ALCOHOL BEVERAGE ADMINISTRATORS
81-5050-167-	ALCOHOL BEVERAGE CLERKS
81-5050-332-	ALCOHOL BEVERAGE PROFESSIONAL SERVICES
81-5050-573-	ALCOHOL BEVERAGE TELEPHONE
81-5050-578-	ALCOHOL BEVERAGE UTILITIES/OFFICE SPACE
81-9400-201-	ALCOHOL BEVERAGE SOCIAL SECURITY, COUNTY MATCH
81-9400-202-	ALCOHOL BEVERAGE RETIREMENT, COUNTY MATCH
85-5146-105-	E911 DISPATCHER ASSISTANT
85-5146-107-	E911 DIRECTOR DIRECTOR SALARY
85-5146-159-	E911 DISPATCHERS SALARY
85-5146-185-	E911 MAPPING OFFICER SALARY
85-5146-573-	E911 AT&T/TELEPHONE
85-5146-578-	E911 UTILITIES
85-9400-201-	E911 SOCIAL SECURITY, COUNTY MATCH
85-9400-202-	E911 EMPLOYEE RETIREMENT
85-9400-203-	E911 EMPLOYEE INSURANCE
85-9400-209-	E911 WORKERS' COMPENSATION
86-5420-902-	TRANSIT TAX PAYMENTS
87-5010-446-	COUNTY CLERK STORAGE FEE EXPENSES
168 Preapproved Accounts	

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

Motion made by: Magistrate Mike Lockard

Seconded by: Magistrate Chad Patton

Vote: 6-0

Signature:

ELOBS

Judge/Executive

May 12, 2026

Date

Approved:

Robert O. Boen

State Local Finance Officer

June 1, 2026

Date

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT

Fiscal Year 2026-2027

Issue	13BP2020	Issue	50248453	Issue	5055-008
Date	3/10/2020	Date	8/31/2021	Date	11/22/2024
Prin. Acct	01-7700-699-A	Prin. Acct	09-7500-723-	Prin. Acct	02-6105-441-
Int. Acct		Int. Acct		Int. Acct	
Description	ENERGY SAVINGS PROJECT	Description	2021 CHEVROLET G3500 FLEETHAWK AMBULANCE	Description	CASE 836C 4WD MOTOR GRADER

Term	11.93 (Long-Term)	Term	2.61 (Long-Term)	Term	5 (Long-Term)
Pay Freq.	S	Pay Freq.	M	Pay Freq.	M
Int. Rate	2.095%	Int. Rate	2.2399%	Int. Rate	5.25%
Principal	1,125,527.00	Principal	109,904.00	Principal	233,750.00
Interest	154,525.09	Interest	9,290.20	Interest	30,854.80
Total Amt.	1,280,052.09	Total Amt.	119,194.20	Total Amt.	264,604.80
Prin. Bal.	850,000.00	Prin. Bal.		Prin. Bal.	180,429.62
Int. Bal.	76,225.58	Int. Bal.		Int. Bal.	16,079.96
Reserve		Reserve		Reserve	
Outstanding	926,225.58	Outstanding		Outstanding	196,509.58
Next Pmt.	6/20/2026	Next Pmt.	1/20/2026	Next Pmt.	1/20/2026
Final Pmt.		Final Pmt.	10/1/2021	Final Pmt.	
Total Due		Total Due		Total Due	
This FY	72,330.00	This FY	17,879.13	This FY	30,870.56
Notes		Notes		Notes	

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT

Fiscal Year 2026-2027

Issue 7BP2016B
 Date 5/18/2016
 Prin. Acct 03-7700-742-
 Int. Acct
 Description NEW JAIL CONSTRUCTION
 ADDITION(KACO - US BANK)

Issue 9BP2017E
 Date 11/16/2017
 Prin. Acct 01-7700-699-
 Int. Acct
 Description LAND

Issue POCO#16
 Date 12/10/2020
 Prin. Acct 01-5405-715-
 Int. Acct
 Description HOLLERWOOD OFF ROAD PARK
 PROJECT

Term 19 (Long-Term)
 Pay Freq. M
 Int. Rate 3.00%
 Principal 6,310,000.00
 Interest 2,532,852.99
 Total Amt. 8,842,852.99
 Prin. Bal. 3,845,000.00
 Int. Bal. 1,794,590.49
 Reserve
 Outstanding 5,639,590.49
 Next Pmt. 6/20/2026
 Final Pmt. 7/18/2018
 Total Due 452,487.50
 This FY
 Notes

Term 20 (Long-Term)
 Pay Freq. M
 Int. Rate 4.2287%
 Principal 370,000.00
 Interest 185,817.18
 Total Amt. 555,817.18
 Prin. Bal. 260,000.00
 Int. Bal. 70,508.86
 Reserve
 Outstanding 330,508.86
 Next Pmt. 6/20/2026
 Final Pmt. 11/15/2017
 Total Due 29,076.26
 This FY
 Notes

Term 12.18 (Long-Term)
 Pay Freq. S
 Int. Rate 2.068%
 Principal 1,925,000.00
 Interest 558,224.21
 Total Amt. 2,483,224.21
 Prin. Bal. 1,565,000.00
 Int. Bal. 306,287.62
 Reserve
 Outstanding 1,871,287.62
 Next Pmt. 6/20/2026
 Final Pmt. 12/10/2020
 Total Due 123,619.81
 This FY
 Notes

Budgeted Liabilities Report

POWELL COUNTY FISCAL COURT

Fiscal Year 2026-2027

Issue POCO#23A
 Date 10/29/2025
 Prin. Acct 01-7700-606-C
 Int. Acct
 Description 2025 KENWORTH T880

Term 1.59 (Long-Term)
 Pay Freq. M
 Int. Rate 4.799%
 Principal 253,614.00
 Interest
 Total Amt. 2,483,224.21
 Prin. Bal. 245,770.07
 Int. Bal. 15,531.04
 Reserve
 Outstanding 261,301.11
 Next Pmt. 4/20/2026
 Final Pmt. 11/20/2025
 Total Due 8,953.29
 This FY
 Notes

Issue POCO#23B
 Date 10/20/2025
 Prin. Acct 02-7700-602-
 Int. Acct
 Description 2026 KENWORTH 7880

Term 1.59 (Long-Term)
 Pay Freq. M
 Int. Rate 4.799%
 Principal 231,886.00
 Interest 19,343.60
 Total Amt. 251,229.60
 Prin. Bal. 225,664.42
 Int. Bal. 14,200.34
 Reserve
 Outstanding 239,864.76
 Next Pmt. 4/20/2026
 Final Pmt. 11/20/2025
 Total Due 8,186.19
 This FY
 Notes

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	Budget by Fund									
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	09 AMBULANCE	12 FOREST FIRE	70 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES	85 DISPATCH
4101 REAL ESTATE - SHERIFF	580,000.00									
4102 TANGIBLE PERSONAL PROPERTY - SHERIFF	5,500.00									
4103 MOTOR VEHICLE TAXES - COUNTY CLERK	132,000.00									
4104 DELINQUENT TAXES - COUNTY CLERK	32,000.00									
4107 UNMINED MINERALS - SHERIFF	4,000.00									
4112 FIRE PROTECTION						2,000.00				
4130 BANK SHARES	40,500.00									
4131 FRANCHISE CORPORATION	150,000.00									
4134 OCCUPATIONAL LICENSE FEETAX	2,000,000.00									
4135 DEED TRANSFER	60,000.00									
4137 INSURANCE LICENSE FEETAX	625,000.00									
4138 TRANSIENT ROOM TAX										267,000.00
4140 TELEPHONE 911 FEETAX										60,000.00
4205 NATIONAL FOREST		40,000.00								
4210 IN LIEU PAYMENT	25,000.00									
4302 EXCESS FEES - CLERK	55,000.00									
4304 EXCESS FEES - SHERIFF	100.00									
4401 BUSINESS LICENSE	65,000.00									
4402 ALCOHOLIC BEVERAGES	12,000.00									
4503 FEDERAL REIMBURSEMENT/REFUND		600,000.00							225,000.00	
4504 FEDERAL/STATE GRANT			310,000.00					0.00		
4505 MO-TAX OTHER COUNTIES	30,000.00									
4506 STATE REIMBURSEMENT	20,000.00									
4510 STATE GRANT	290,039.00			100.00	10,000.00		5,000.00			0.00
4512 EMA VAND HOMELAND SECURITY							0.00			
4514 TRANSPORTATION CABINET		537,779.00								
4516 TRUCK LICENSE DISTRIBUTION		222,000.00								
4517 DRIVERS LICENSE REFUND		3,000.00								
4518 COUNTY ROAD AID		1,000,000.00								

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	Budget by Fund							
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT
4520 ELECTION REFUND	100.00							
4521 BOARD OF ASSESSMENT APPEALS	150.00							
4522 LEGAL PROCESS TAX	100.00							
4523 DOG LICENSE REFUND	500.00							
4529 LG&A - MINERAL TAX				200,000.00				
4532 AOC SPACE RENTAL	80,000.00							
4533 JAIL OPERATION PAY			53,000.00					
4534 JAIL MEDICAL PAYMENTS			155,000.00					
4535 COURT COSTS - JAIL OPERATION			1,500.00					
4536 INTER-COUNTY JAIL CONTRACT			85,000.00					
4537 STATE PRISONERS			2,475,000.00					
4538 D.U.I. FEES FROM STATE			2,500.00					
4542 FEDERAL DESYEMA REIMBURSEMENT							15,000.00	
4543 MISCELLANEOUS PAYMENTS			3,500.00					
4561 AOC COURT FACILITY FEE	17,000.00							
4592 WIRELESS 911								208,000.00
4599 FUNDAMENTAL LEVEL TRAINING			35,000.00					
4602 GARBAGE COLLECTIONS	20,000.00							
4603 LANDFILL USER	172,000.00							
4604 PARKS AND RECREATION	129,000.00							
4608 AMBULANCE SERVICE					1,250,000.00			
4612 ANIMAL SHELTER	11,000.00							
4616 WATER SYSTEM	183,300.00							
4634 INDIGENT PAKS			35,000.00					
4644 WARRANT SERVICE FEES	100.00							
4660 SERVICE FEES								331,440.00
4669 CHARGES FOR OTHER SERVICES			8,300.00					
4702 TELEPHONE COMMISSIONS			110,000.00					
4704 SURPLUS MACHINERY/EQUIPMENT SALES	100.00	6,000.00						

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source		Budget by Fund										
		01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES	85 DISPATCH	86 TRANSIENT TAX
4711 RENTAL AND LEASE RECEIPTS		6,000.00										
4713 RECYCLING RECEIPTS		35,000.00										
4726 INSURANCE PROCEEDS				100.00								
4727 REIMBURSEMENT		65,000.00	5,000.00		1,000.00							
4728 DONATIONS		6,000.00										
4731 MISCELLANEOUS REVENUE		12,000.00		3,450.00							100.00	
4733 INSURANCE REIMBURSMENT		7,000.00	1,250.00									
4734 FEE OFFICE PAYROLL REIMBURSEMENT		692,100.00										
4760 COURT SETTLEMENTS												
4773 WORKERS COMPENSATION REFUND		52,000.00				60,400.00						
4799 OTHER RECEIPTS		3,100.00				100.00						
4801 INTEREST EARNED		23,000.00	7,500.00	200.00	2,400.00			60.00			20.00	
4808 INTEREST - OTHER INVESTMENTS												
Estimated Revenues Total		5,620,689.00	2,422,529.00	3,278,550.00	203,500.00	1,320,500.00	2,000.00	20,060.00	0.00	225,000.00	699,690.00	267,000.00
4901 SURPLUS, PRIOR YEAR		1,800,000.00	500,000.00	130,000.00	120,000.00	50,000.00	400.00	47,024.00	9,650.78	55,000.00	50,000.00	500.00
4903 ADJUSTMENTS TO PRIOR YEAR SURPLUS		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00
4909 TRANSFERS TO OTHER FUNDS		(1,404,145.00)	(177,991.32)	0.00	0.00	0.00		0.00		0.00		0.00
4910 TRANSFERS FROM OTHER FUNDS		177,991.32	0.00	669,510.00	0.00	438,355.00	0.00	67,000.00	0.00	0.00	235,290.00	
4912 GOVERNMENTAL LEASING ACT RECEIPTS		401,339.01	251,229.60									
Receipts Available Total		876,185.33	573,238.28	793,510.00	120,000.00	488,355.00	400.00	114,024.00	9,650.78	55,000.00	285,280.00	500.00
Grand Total		6,596,874.33	2,995,767.28	4,072,060.00	323,500.00	1,808,855.00	2,400.00	134,084.00	9,650.78	280,000.00	884,940.00	267,500.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4101 REAL ESTATE - SHERIFF			560,000.00
4102 TANGIBLE PERSONAL PROPERTY- SHERIFF			5,500.00
4103 MOTOR VEHICLE TAXES - COUNTY CLERK			132,000.00
4104 DELINQUENT TAXES - COUNTY CLERK			32,000.00
4107 UNMINED MINERALS - SHERIFF			4,000.00
4112 FIRE PROTECTION			2,000.00
4130 BANK SHARES			40,500.00
4131 FRANCHISE CORPORATION			150,000.00
4134 OCCUPATIONAL LICENSE FEETAX			2,000,000.00
4135 DEED TRANSFER			60,000.00
4137 INSURANCE LICENSE FEETAX			625,000.00
4138 TRANSIENT ROOM TAX			287,000.00
4140 TELEPHONE 911 FEETAX			60,000.00
4205 NATIONAL FOREST			40,000.00
4210 IN LIEU PAYMENT			25,000.00
4302 EXCESS FEES - CLERK			55,000.00
4304 EXCESS FEES - SHERIFF			100.00
4401 BUSINESS LICENSE			65,000.00
4402 ALCOHOLIC BEVERAGES			237,000.00
4503 FEDERAL REIMBURSEMENT/REFUND			600,000.00
4504 FEDERAL/STATE GRANT			310,000.00
4505 MO-TAX OTHER COUNTIES			30,000.00
4506 STATE REIMBURSEMENT			20,000.00
4510 STATE GRANT			305,139.00
4512 EMA WMD HOMELAND SECURITY			0.00
4514 TRANSPORTATION CABINET			537,779.00
4516 TRUCK LICENSE DISTRIBUTION			222,000.00
4517 DRIVERS LICENSE REFUND			3,000.00
4518 COUNTY ROAD AID			1,000,000.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4520 ELECTION REFUND			100.00
4521 BOARD OF ASSESSMENT APPEALS			150.00
4522 LEGAL PROCESS TAX			100.00
4523 DOG LICENSE REFUND			500.00
4529 LGFA - MINERAL TAX			200,000.00
4532 AOC SPACE RENTAL			80,000.00
4533 JAIL OPERATION PAY			53,000.00
4534 JAIL MEDICAL PAYMENTS			155,000.00
4535 COURT COSTS - JAIL OPERATION			1,500.00
4536 INTER-COUNTY JAIL CONTRACT			85,000.00
4537 STATE PRISONERS			2,475,000.00
4538 D.U.I. FEES FROM STATE			2,500.00
4542 FEDERAL DES/EMA REIMBURSEMENT			15,000.00
4543 MISCELLANEOUS PAYMENTS			3,500.00
4561 AOC COURT FACILITY FEE			17,000.00
4562 WIRELESS 911			208,000.00
4569 FUNDAMENTAL LEVEL TRAINING			35,000.00
4602 GARBAGE COLLECTIONS			20,000.00
4603 LANDFILL USER			172,000.00
4604 PARKS AND RECREATION			123,000.00
4608 AMBULANCE SERVICE			1,280,000.00
4612 ANIMAL SHELTER			11,000.00
4616 WATER SYSTEM			183,300.00
4634 INDIGENT PAKS			35,000.00
4644 WARRANT SERVICE FEES			100.00
4680 SERVICE FEES			331,440.00
4689 CHARGES FOR OTHER SERVICES			8,300.00
4702 TELEPHONE COMMISSIONS			110,000.00
4704 SURPLUS MACHINERY/EQUIPMENT SALES			6,100.00

Estimated Revenues
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
4711 RENTAL AND LEASE RECEIPTS			8,000.00
4713 RECYCLING RECEIPTS			35,000.00
4726 INSURANCE PROCEEDS			100.00
4727 REIMBURSEMENT			71,000.00
4728 DONATIONS			6,000.00
4731 MISCELLANEOUS REVENUE	29,000.00		44,550.00
4733 INSURANCE REIMBURSEMENT			8,250.00
4734 FEE OFFICE PAYROLL REIMBURSEMENT			692,100.00
4760 COURT SETTLEMENTS		60,000.00	60,000.00
4773 WORKERS COMPENSATION REFUND			52,000.00
4799 OTHER RECEIPTS			63,500.00
4801 INTEREST EARNED	100.00	200.00	33,580.00
4808 INTEREST - OTHER INVESTMENTS		14,500.00	14,500.00
Estimated Revenues Total	29,100.00	74,700.00	14,063,188.00
4901 SURPLUS, PRIOR YEAR	20,000.00	700,000.00	3,482,574.78
4903 ADJUSTMENTS TO PRIOR YEAR SURPLUS	0.00		0.00
4909 TRANSFERS TO OTHER FUNDS			(1,582,136.32)
4910 TRANSFERS FROM OTHER FUNDS			1,582,136.32
4912 GOVERNMENTAL LEASING ACT RECEIPTS			652,568.61
Receipts Available Total	20,000.00	700,000.00	4,135,143.39
Grand Total	49,100.00	774,700.00	18,198,331.39

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	Budget by Fund							
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT
5001 OFFICE OF COUNTY JUDGE/EXECUTIVE	245,755.69							
5005 OFFICE OF COUNTY ATTORNEY	65,962.55							
5010 OFFICE OF COUNTY CLERK	408,300.00							
5015 OFFICE OF SHERIFF	575,190.00							
5020 OFFICE OF CORONER				58,130.00				
5025 FISCAL COURT	136,315.80							
5030 OFFICE OF THE PROPERTY VALUATION ADMINISTRATOR	35,450.00							
5040 OFFICE OF COUNTY TREASURER	81,025.04							
5047 OFFICE OF TAX ADMINISTRATOR	73,020.10							
5050 ALCOHOLIC BEVERAGE CONTROL ADMIN.								223,600.00
5060 COUNTY LAW LIBRARY	1,200.00							
5065 ELECTIONS	35,500.00							
5075 ECONOMIC DEVELOPMENT	129,000.00							
5080 COURTHOUSE	167,655.00							
5101 OFFICE OF JAILER			2,581,600.00					
5102 JUVENILE DETENTION	9,000.00							
5120 COUNTY FIRE DEPARTMENT	5,500.00			82,000.00			14,550.00	
5130 RESCUE SQUAD							80,437.00	
5135 DISASTER AND EMERGENCY SERVICES								
5140 AMBULANCE SERVICE				20,000.00	1,266,538.00			
5146 WIRELESS GRANT								619,693.36
5150 FOREST FIRE PROTECTION						1,550.00		
5175 PUBLIC DEFENDER	2,000.00							
5203 DOG POUND	8,000.00							
5205 OFFICE OF THE COUNTY DOG WARDEN	140,700.00							
5210 SANITARY LANDFILL	376,000.00							
5212 SOLID WASTE	43,874.00							
5215 SOLID WASTE COLLECTION	66,500.00							
5217 RECYCLING	100,265.00							

**Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027**

Source	Budget by Fund									
	01 GENERAL	02 ROAD	03 JAIL	04 L.G.E.A.	09 AMBULANCE	12 FOREST FIRE	78 GRANTS	80 CDBG GRANT	81 ALCOHOL SALES	85 DISPATCH
5220 WATER SYSTEM	166,100.00									
5232 OTHER HEALTH PROGRAMS			259,900.00							
5235 SOIL AND WATER CONSERVATION	25,000.00									
5305 SENIOR CITIZENS PROGRAM	20,000.00							9,650.78		
5315 SERVICES TO CHILDREN AND YOUTH				1,000.00						
5330 GENERAL CHARITY AND WELFARE	11,000.00									
5340 OTHER SOCIAL SERVICE PROGRAMS				3,000.00						
5405 OTHER RECREATION PROGRAMS	132,568.76			5,000.00			0.00			
5420 TOURIST AND CONVENTION										
5435 OTHER CULTURAL PROGRAMS	88,400.12									
6005 ROAD FACILITIES		40,000.00								
6103 ROAD SUPERVISOR		63,000.00								
6105 ROAD MAINTENANCE		1,381,290.00								
6201 AIRPORTS				6,000.00						
7500 BORROWED MONEY		52,821.00								
7700 LEASES	377,689.01	251,229.60	450,462.50							
9100 GENERAL SERVICES	378,003.00	124,577.00	27,647.00							
9200 CONTINGENT APPROPRIATIONS	2,255,401.26	795,231.68	5,947.00	119,448.00	123,010.00	850.00	30,770.00		45,400.00	69,717.64
9300 TRANSFERS TO OTHER FUNDS	0.00			0.00						0.00
9400 FRINGE BENEFITS- EMPLOYERS SHARE	435,489.00	267,518.00	746,503.50	28,922.00	419,307.00		8,327.00		11,000.00	195,429.00
9500 DISTRIBUTIONS TO OTHER GOVT AGENCIES		20,000.00								
	8,595,874.33	2,995,787.28	4,072,080.00	323,500.00	1,808,855.00	2,400.00	134,084.00	9,650.78	280,000.00	884,840.00
Grand Total	8,595,874.33	2,995,787.28	4,072,080.00	323,500.00	1,808,855.00	2,400.00	134,084.00	9,650.78	280,000.00	884,840.00

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
5001 OFFICE OF COUNTY JUDGE/EXECUTIVE				245,755.59
5005 OFFICE OF COUNTY ATTORNEY				65,952.55
5010 OFFICE OF COUNTY CLERK		35,000.00		443,300.00
5015 OFFICE OF SHERIFF				575,190.00
5020 OFFICE OF CORONER				58,130.00
5025 FISCAL COURT				136,315.80
5030 OFFICE OF THE PROPERTY VALUATION ADMINISTRATOR				35,450.00
5040 OFFICE OF COUNTY TREASURER				81,025.04
5047 OFFICE OF TAX ADMINISTRATOR				73,020.10
5050 ALCOHOLIC BEVERAGE CONTROL ADMIN.				223,600.00
5060 COUNTY LAW LIBRARY				1,200.00
5065 ELECTIONS				35,500.00
5075 ECONOMIC DEVELOPMENT				129,000.00
5080 COURTHOUSE				167,655.00
5101 OFFICE OF JAILER				2,581,500.00
5102 JUVENILE DETENTION				9,000.00
5120 COUNTY FIRE DEPARTMENT				87,500.00
5130 RESCUE SQUAD				14,550.00
5135 DISASTER AND EMERGENCY SERVICES				80,437.00
5140 AMBULANCE SERVICE				1,286,538.00
5146 WIRELESS GRANT				618,693.36
5150 FOREST FIRE PROTECTION				1,550.00
5175 PUBLIC DEFENDER				2,000.00
5203 DOG POUND				8,000.00
5205 OFFICE OF THE COUNTY DOG WARDEN				140,700.00
5210 SANITARY LANDFILL				378,000.00
5212 SOLID WASTE				43,874.00
5215 SOLID WASTE COLLECTION				65,500.00
5217 RECYCLING				108,265.00

Estimated Appropriations
POWELL COUNTY FISCAL COURT
Fiscal Year 2026-2027

Source	86 TRANSIENT TAX	87 CLERK STOR FEES	88 OPIOID FUNDS	Grand Total
5220 WATER SYSTEM				166,100.00
5232 OTHER HEALTH PROGRAMS				259,900.00
5235 SOIL AND WATER CONSERVATION				25,000.00
5305 SENIOR CITIZENS PROGRAM				29,650.78
5315 SERVICES TO CHILDREN AND YOUTH				1,000.00
5330 GENERAL CHARITY AND WELFARE				11,000.00
5340 OTHER SOCIAL SERVICE PROGRAMS				3,000.00
5405 OTHER RECREATION PROGRAMS				137,558.76
5420 TOURIST AND CONVENTION	257,000.00			257,000.00
5435 OTHER CULTURAL PROGRAMS				88,400.12
6005 ROAD FACILITIES				40,000.00
6103 ROAD SUPERVISOR				63,000.00
6106 ROAD MAINTENANCE				1,381,290.00
6201 AIRPORTS				6,000.00
7500 BORROWED MONEY				62,921.00
7700 LEASES				1,079,381.11
8100 GENERAL SERVICES			160,000.00	690,227.00
9200 CONTINGENT APPROPRIATIONS	500.00	14,100.00	614,700.00	4,075,075.58
9300 TRANSFERS TO OTHER FUNDS				0.00
9400 FRINGE BENEFITS- EMPLOYERS SHARE				2,112,806.60
9500 DISTRIBUTIONS TO OTHER GOVT AGENCIES				20,000.00
Grand Total	267,500.00	49,100.00	774,700.00	18,198,331.39
	267,500.00	49,100.00	774,700.00	18,198,331.38

