

BUDGET SIGNATURE PAGE

Budget Document
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Submitted

Date: 5/17/23

Signed: [Signature]
County Judge/Executive

Approved as to Form and Classification

Date: 5/23/23

Signed: Robert O. Brown
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the Callaway County Fiscal Court on the 21st day of June, 2023.

Signed: [Signature]
County Judge/Executive

Attest: Antonia Fullmer
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:
Department for Local Government
Attention: State Local Finance Officer
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601



Summary Analysis of Revenues

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	4,412,020.90	81.14%	20.50%
4200	IN LIEU TAX PAYMENTS	112,700.00	2.07%	0.52%
4300	EXCESS FEES	125,000.00	2.30%	0.58%
4400	LICENSE AND PERMITS	65,800.00	1.21%	0.31%
4500	INTERGOVERNMENTAL REVENUES	603,618.33	11.10%	2.80%
4600	CHARGES FOR SERVICES	48,000.00	0.88%	0.22%
4700	MISCELLANEOUS REVENUES	127,000.00	2.34%	0.59%
4800	INTEREST EARNED	23,000.00	0.42%	0.11%
4900	SURPLUS, BORROWING AND TRANSFERS	(79,651.73)	-1.46%	-0.37%
Total General		5,437,487.50		25.26%
Road Fund				
4100	TAXES	800,000.00	11.99%	3.72%
4500	INTERGOVERNMENTAL REVENUES	2,176,419.67	32.63%	10.11%
4700	MISCELLANEOUS REVENUES	73,000.00	1.09%	0.34%
4800	INTEREST EARNED	6,300.00	0.09%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	3,615,163.73	54.19%	16.80%
Total Road		6,670,883.40		30.99%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	1,872,874.58	55.43%	8.70%
4600	CHARGES FOR SERVICES	408,100.00	12.08%	1.90%
4700	MISCELLANEOUS REVENUES	95,304.16	2.82%	0.44%
4800	INTEREST EARNED	3,500.00	0.10%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS	999,000.00	29.57%	4.64%
Total Jail		3,378,778.74		15.70%
Local Government Economic Assistance Fund				
4500	INTERGOVERNMENTAL REVENUES	8,000.00	100.00%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS			
Total L.G.E.A.		8,000.00		0.04%
JAIL GRANT FUND				
4800	INTEREST EARNED	17,100.00	1.16%	0.08%
4900	SURPLUS, BORROWING AND TRANSFERS	1,452,880.00	98.84%	6.75%
Total JAIL GRANT		1,469,980.00		6.83%
Jail Construction Fund				
4100	TAXES	10,200.00	20.27%	0.05%
4800	INTEREST EARNED	600.00	1.19%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	39,530.00	78.54%	0.18%
Total Jail Const.		50,330.00		0.23%
E-911 FUND				
4100	TAXES	730,000.00	47.01%	3.39%
4500	INTERGOVERNMENTAL REVENUES	62,500.00	4.02%	0.29%
4700	MISCELLANEOUS REVENUES	9,300.00	0.60%	0.04%
4800	INTEREST EARNED	1,000.00	0.06%	0.00%

Summary Analysis of Revenues

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
E-911 FUND				
4900	SURPLUS, BORROWING AND TRANSFERS	750,000.00	48.30%	3.48%
Total E911		1,552,800.00		7.21%
CO CLERK STORAGE FEE				
4700	MISCELLANEOUS REVENUES	56,500.00	60.79%	0.26%
4800	INTEREST EARNED	150.00	0.16%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	36,300.00	39.05%	0.17%
Total CO CLERK		92,950.00		0.43%
ARPA				
4800	INTEREST EARNED	13,600.00	0.48%	0.06%
4900	SURPLUS, BORROWING AND TRANSFERS	2,825,140.07	99.52%	13.12%
Total ARPA		2,838,740.07		13.19%
OPIOID SETTLEMENT				
4700	MISCELLANEOUS REVENUES	12,504.90	49.46%	0.06%
4800	INTEREST EARNED	204.00	0.81%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	12,572.90	49.73%	0.06%
Total OPIOID		25,281.80		0.12%
Total Budgeted Revenues				
	Name	Budget	% Total	
	GENERAL FUND	5,437,487.50	25.26%	
	ROAD FUND	6,670,883.40	30.99%	
	JAIL FUND	3,378,778.74	15.70%	
	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	8,000.00	0.04%	
	JAIL GRANT FUND	1,469,980.00	6.83%	
	JAIL CONSTRUCTION FUND	50,330.00	0.23%	
	E-911 FUND	1,552,800.00	7.21%	
	CO CLERK STORAGE FEE	92,950.00	0.43%	
	ARPA	2,838,740.07	13.19%	
	OPIOID SETTLEMENT	25,281.80	0.12%	
	Total Budgeted Revenues	21,525,231.51	100.00%	

Summary Analysis of Appropriations

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	3,497,608.17	64.32%	16.25%
5100	PROTECTION TO PERSONS AND PROPERTY	201,200.00	3.70%	0.93%
5200	GENERAL HEALTH AND SANITATION	383,718.33	7.06%	1.78%
5300	SOCIAL SERVICES	29,600.00	0.54%	0.14%
5400	RECREATION AND CULTURE	436,100.00	8.02%	2.03%
8000	CAPITAL PROJECTS	108,500.00	2.00%	0.50%
9100	GENERAL SERVICES	303,261.00	5.58%	1.41%
9200	CONTINGENT APPROPRIATIONS	100,000.00	1.84%	0.46%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	377,500.00	6.94%	1.75%
Total General		5,437,487.50		25.26%
Road Fund				
6100	ROADS	5,442,949.40	81.59%	25.29%
7700	LEASES	120,000.00	1.80%	0.56%
8000	CAPITAL PROJECTS	379,834.00	5.69%	1.76%
9100	GENERAL SERVICES	58,100.00	0.87%	0.27%
9200	CONTINGENT APPROPRIATIONS	100,000.00	1.50%	0.46%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	570,000.00	8.54%	2.65%
Total Road		6,670,883.40		30.99%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	2,374,422.47	70.27%	11.03%
9100	GENERAL SERVICES	101,084.00	2.99%	0.47%
9200	CONTINGENT APPROPRIATIONS	75,272.27	2.23%	0.35%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	828,000.00	24.51%	3.85%
Total Jail		3,378,778.74		15.70%
Local Government Economic Assistance Fund				
6100	ROADS	8,000.00	100.00%	0.04%
Total L.G.E.A.		8,000.00		0.04%
JAIL GRANT FUND				
9200	CONTINGENT APPROPRIATIONS	1,469,980.00	100.00%	6.83%
Total JAIL GRANT		1,469,980.00		6.83%
Jail Construction Fund				
7200	HOLDING COMPANY BONDS	100.00	0.20%	0.00%
9200	CONTINGENT APPROPRIATIONS	50,230.00	99.80%	0.23%
Total Jail Const.		50,330.00		0.23%
E-911 FUND				
5100	PROTECTION TO PERSONS AND PROPERTY	1,296,800.00	83.51%	6.02%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	256,000.00	16.49%	1.19%
Total E911		1,552,800.00		7.21%
CO CLERK STORAGE FEE				
5000	GENERAL GOVERNMENT	92,950.00	100.00%	0.43%
Total CO CLERK		92,950.00		0.43%
ARPA				

Summary Analysis of Appropriations

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2023-2024

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

Major Code	Name	Budget	% Fund	% Total
ARPA				
6100	ROADS	1,043,980.07	36.78%	4.85%
8000	CAPITAL PROJECTS	1,293,561.50	45.57%	6.01%
9200	CONTINGENT APPROPRIATIONS	501,198.50	17.66%	2.33%
Total ARPA		2,838,740.07		13.19%
OPIOID SETTLEMENT				
9300	TRANSFERS TO OTHER FUNDS	25,281.80	100.00%	0.12%
Total OPIOID		25,281.80		0.12%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	5,437,487.50	25.26%
ROAD FUND	6,670,883.40	30.99%
JAIL FUND	3,378,778.74	15.70%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	8,000.00	0.04%
JAIL GRANT FUND	1,469,980.00	6.83%
JAIL CONSTRUCTION FUND	50,330.00	0.23%
E-911 FUND	1,552,800.00	7.21%
CO CLERK STORAGE FEE	92,950.00	0.43%
ARPA	2,838,740.07	13.19%
OPIOID SETTLEMENT	25,281.80	0.12%
Total Budgeted Appropriations	21,525,231.51	100.00%

Estimated Revenues
CALLOWAY COUNTY FISCAL COURT
Fiscal Year 2023-2024

Source	Budget by Fund											Grand Total
	01 General	02 Road	03 Jail	04 L.G.E.A.	06 JAIL GRANT	20 Jail Const.	75 E911	76 CO CLERK	84 ARPA	85 OPIOID		
4101 REAL PROPERTY TAXES	3,033,500.00											3,033,500.00
4102 TANGIBLE PERSONAL PROPERTY TAXES	210,000.00											210,000.00
4103 MOTOR VEHICLE PROPERTY TAX	360,000.00											360,000.00
4104 DELINQUENT PROPERTY TAX	45,000.00					200.00						45,200.00
4105 DELINQUENT PERSONAL TAXES	200.00											200.00
4119 TIMBER TAX	1,200.00											1,200.00
4120 OTHER AD VALOREM	32,000.00					10,000.00						42,000.00
4121 ADVERTISING COSTS	100.00											100.00
4130 BANK FRANCHISES	213,000.00											213,000.00
4131 FRANCHISE CORPORATION TAX	35,000.00											35,000.00
4135 DEED TRANSFER TAX	152,020.80											152,020.80
4137 INSURANCE LICENSE FEE/TAX		600,000.00										600,000.00
4138 TRANSIENT ROOM TAX	330,000.00											330,000.00
4140 E-911 TELEPHONE TAX							730,000.00					730,000.00
4201 PUBLIC HOUSING	2,700.00											2,700.00
4203 TVA	90,000.00											90,000.00
4208 ELECTRIC UTILITY	20,000.00											20,000.00
4302 EXCESS FEES - CLERK	75,000.00											75,000.00
4304 EXCESS FEES - SHERIFF	50,000.00											50,000.00
4401 BUSINESS LICENSE	1,000.00											1,000.00
4417 CABLE VISION FRANCHISE FEE	64,800.00											64,800.00
4501 OMITTED PROPERTY TAX BILL PAYMENTS	20,000.00											20,000.00
4503 FEDERAL REIMBURSEMENT/REFUND	1,000.00											1,000.00
4504 FEDERAL GRANTS	25,000.00											25,000.00
4505 MO-TAX OTHER COUNTIES	15,000.00											15,000.00
4508 STATE REIMBURSEMENT	7,000.00	5,000.00	180,000.00									202,000.00
4510 STATE GRANTS	108,818.33		25,600.00									134,218.33
4512 HOMELAND SECURITY GRANT	100,000.00						60,000.00					160,000.00
4514 TRANSPORTATION CABINET		379,834.00										379,834.00

Estimated Revenues
CALLOWAY COUNTY FISCAL COURT
Fiscal Year 2023-2024

Source	Budget by Fund											Grand Total
	01 General	02 Road	03 Jail	04 L.G.E.A.	06 JAIL GRANT	20 Jail Const.	75 E911	76 CO CLERK	84 ARPA	85 OPIOID		
4516 TRUCK LICENSE DISTRIBUTION		254,488.86										254,488.86
4517 DRIVERS LICENSE REFUND		7,882.00										7,882.00
4518 COUNTY ROAD AID		1,529,214.81										1,529,214.81
4520 ELECTION EXPENSE REIMBURSEMENT	10,000.00											10,000.00
4521 BOARD OF ASSESSMENT & APPEALS	200.00											200.00
4522 LEGAL PROCESS TAX	200.00											200.00
4524 BASE COURT REVENUE							2,500.00					2,500.00
4529 LGEA - MINERAL TAX				8,000.00								8,000.00
4530 SHERIFF BOND PREMIUM REFUND	100.00											100.00
4532 AOC SPACE RENTAL	268,000.00											268,000.00
4533 STATE / JAIL ALLOTMENT			53,400.00									53,400.00
4534 STATE JAIL MEDICAL			4,250.00									4,250.00
4535 COURT COSTS - JAIL OPERATION			6,000.00									6,000.00
4536 CONTRACTS WITH SSA			165,000.00									165,000.00
4537 STATE PRISONERS			1,382,024.58									1,382,024.58
4538 DUI FEES			6,000.00									6,000.00
4539 POLICE, SHERIFF KLEFFP *	11,500.00											11,500.00
4541 DES REIMBURSEMENT	16,000.00											16,000.00
4543 MISCELLANEOUS PAYMENTS	4,000.00											4,000.00
4569 S.S.A. ADMIN. INCENTIVE PAY (JAIL)	1,000.00		3,600.00									4,600.00
4561 FISCAL COURT FILING FEES	16,000.00											16,000.00
4569 LOCAL CORRECTIONS ASSISTANCE			37,000.00									37,000.00
4612 ANIMAL SHELTER FEES	48,000.00											48,000.00
4621 GENERAL PRISONER POPULATION			240,000.00									240,000.00
4624 HOME INCARCERATION FEES			1,000.00									1,000.00
4633 JAIL BOND COLLECTION FEE			100.00									100.00
4634 BOOKING FEES			35,000.00									35,000.00
4699 800 MHZ RADIOS			132,000.00									132,000.00
4702 TELEPHONE COMMISSIONS			30,000.00									30,000.00

Estimated Revenues
CALLOWAY COUNTY FISCAL COURT
Fiscal Year 2023-2024

Source	Budget by Fund											Grand Total
	01 General	02 Road	03 Jail	04 L.G.E.A.	06 JAIL GRANT	20 Jail Const.	75 E911	76 CO CLERK	84 ARPA	85 OPIOID		
4704 SURPLUS SALES		10,000.00										10,000.00
4706 ROAD MATERIAL SALES		5,000.00										5,000.00
4708 GAS SALES		1,000.00										1,000.00
4726 INSURANCE REIMBURSEMENT	13,000.00											13,000.00
4727 REIMBURSEMENT	25,000.00	8,000.00	15,000.00				1,000.00					49,000.00
4731 MISC REVENUES	1,000.00	2,000.00						56,500.00				59,500.00
4733 INSURANCE REIMBURSEMENT	86,000.00	35,000.00	45,000.00				8,300.00					174,300.00
4760 COURT SETTLEMENTS										12,504.90		12,504.90
4799 CO ATTY TRAFFIC SCHOOL FEES	2,000.00	12,000.00	5,304.16									19,304.16
4801 INTEREST EARNED	23,000.00	6,300.00	3,500.00		17,100.00	800.00	1,000.00	150.00	13,600.00	204.00		65,454.00
Estimated Revenues Total	5,517,139.23	3,055,719.67	2,379,778.74	8,000.00	17,100.00	10,800.00	802,800.00	56,650.00	13,600.00	12,708.90		11,674,288.54
4801 SURPLUS, PRIOR YEAR	3,924,512.00	460,000.00	150,000.00	0.00	1,452,880.00	39,530.00	750,000.00	38,300.00	2,825,140.07	12,572.90		9,650,934.97
4903 ADJUSTMENTS TO PRIOR YEAR SURPLUS	0.00	0.00	0.00							0.00		0.00
4909 TRANSFERS TO OTHER FUNDS	(4,004,163.73)	0.00	0.00		0.00		0.00			0.00		(4,004,163.73)
4910 TRANSFERS FROM OTHER FUNDS	0.00	3,155,183.73	849,000.00		0.00		0.00			0.00		4,004,183.73
4911 SHORT-TERM FINANCING REVENUE			0.00									0.00
4912 LEASE PROCEEDS		0.00	0.00									0.00
Receipts Available Total	(79,651.73)	3,616,183.73	999,000.00	0.00	1,452,880.00	39,530.00	750,000.00	38,300.00	2,825,140.07	12,572.90		9,650,934.97
Grand Total	5,437,487.50	6,670,883.40	3,378,778.74	8,000.00	1,469,980.00	50,330.00	1,552,800.00	92,950.00	2,838,740.07	28,281.80		21,625,231.51

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-5001-101-	COUNTY JUDGE/EXEC. - SALARY	E		\$119,539.23
01-5001-185-	CO. JUDGE/EXEC., OTHER SALARIES	E		\$150,000.00
01-5001-212-	COUNTY JUDGE/EXEC. TRAINING INCENTIVE	E		\$4,983.24
01-5001-332-	COUNTY JUDGE LEGAL ADVICE	E		\$12,500.00
01-5001-445-	JUDGE OFFICE SUPPLIES	E		\$15,000.00
01-5001-578-	ANNEX UTILITIES	E		\$20,000.00
01-5005-101-	COUNTY ATTORNEY - SALARY	E		\$41,612.00
01-5005-566-	COUNTY ATTORNEY EXPENSE	E		\$154,000.00
01-5005-578-	COUNTY ATTORNEY UTILITIES	E		\$1,400.00
01-5010-167-	PMT CO CLERK FISC CT CL	E	✓	\$500.00
01-5010-201-	CO CLERK SOC SEC	E		\$76,000.00
01-5010-299-	CO CLERK HEALTH INS	E		\$194,000.00
01-5010-368-	CO CLERK , TAX BILL PREP	E		\$25,000.00
01-5015-209-	SHERIFF WORKER'S COMPENSATION	E		\$47,000.00
01-5015-348-	SHERIFF PROGRAM SUPPORT	E		\$1,381,160.00
01-5015-521-	SHERIFF INS BUILDINGS ETC	E		\$80,000.00
01-5015-741-	SHERIFF STATE GRANTS PASS THROUGH	E		\$124,000.00
01-5020-101-	CORONER SALARY	E		\$17,732.48
01-5020-103-	CORONER DEPUTY SALARY	E		\$9,008.26
01-5020-210-	CORONER EXPENSE ACCOUNT	E		\$7,200.00
01-5020-348-	CORONER PROGRAM SUPPORT	E		\$10,000.00
01-5020-578-	CORONER UTILITIES	E		\$3,600.00
01-5025-101-	MAGISTRATES SALARIES	E		\$103,840.00
01-5025-210-	MAGISTRATES COMMITTEE ALLOWANCE	E		\$14,400.00
01-5025-212-	TRAINING FRINGE BENEFIT	E		\$19,932.96
01-5025-301-	ACCOUNTING SERVICE PAID CLERK	E		\$1,000.00
01-5025-302-	PUBLIC NOTICES	E		\$33,000.00
01-5025-569-	REGISTRATION & CONF TRAINING	E		\$15,000.00
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	E	✓	\$102,400.00
01-5035-191-	BOARD OF ASSESSMENT APPEALS	E		\$1,000.00
01-5040-102-	COUNTY TREASURER - SALARY	E		\$65,000.00
01-5040-185-	CO TREASURER, OTHER SALARIES	E		\$49,000.00
01-5040-319-	COMPUTER SOFTWARE	E		\$15,000.00
01-5040-445-	CO. TREASURER, OFFICE SUPPLIES & POSTAGE	E		\$12,000.00
01-5046-348-	HR PROGRAM SUPPORT	E		\$5,000.00
01-5046-445-	HR OFFICE SUPPLIES	E		\$3,000.00
01-5046-569-	HR REGISTRATION & CONFERENCE	E		\$2,000.00
01-5060-101-	LAW LIBRARY CIRCUIT CLERK	E		\$600.00
01-5065-192-	ELECTION OFFICERS	E		\$22,000.00
01-5065-193-	ELECTION COMMISSIONERS	E		\$1,200.00
01-5065-194-	ELECTION TABULATORS	E		\$3,500.00
01-5065-199-	O/PER DIEM FEES, ELECTION	E		\$1,000.00
01-5065-347-	POLLING PLACES	E		\$1,000.00
01-5065-348-	ELECTIONS PROGRAM SUPPORT	E		\$50,000.00

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-5065-565-	PRINTING & STATIONERY	E		\$5,000.00
01-5075-348-	INDUSTRIAL RECRUITMENT	E		\$100,000.00
01-5075-505-	CHAMBER OF COMMERCE	E		\$2,700.00
01-5080-179-	PART TIME PERSONNEL	E		\$15,000.00
01-5080-346-	COURTHOUSE PEST CONTROL	E		\$300.00
01-5080-352-	ELEVATOR MAINTENANCE	E		\$5,000.00
01-5080-406-	BUILDING MAINTENANCE SUPPLIES	E		\$3,500.00
01-5080-411-	CUSTODIAL SUPPLIES	E		\$2,500.00
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	E		\$50,000.00
01-5080-578-	COURTHOUSE UTILITIES	E		\$30,000.00
01-5086-175-	JUDICIAL CUSTODIAL PERSONNEL	E		\$38,000.00
01-5086-346-	JUDICIAL BLDG PEST CONTROL	E		\$500.00
01-5086-446-	JUDICIAL BLDG OTHER SUP & MAINT	E		\$120,000.00
01-5086-571-	JUDICIAL BLDG RENEW & REPAIRS	E		\$50,000.00
01-5086-578-	JUDICIAL UTILITIES	E		\$60,000.00
01-5121-446-	FIRE PROT, CC FIRE RES SQUAD	E		\$6,000.00
01-5135-141-	OFFICE EM MGT SALARY	E		\$41,600.00
01-5135-315-	DISASTER & EMER-ONE CALL NOW	E		\$10,000.00
01-5135-348-	EM MGT RESCUE SQUAD PROG SUPP	E		\$6,000.00
01-5135-445-	EM MGT OFFICE SUPPLIES	E		\$10,000.00
01-5135-566-	EMER DISASTER RELIEF	E		\$20,000.00
01-5136-383-	HOMELAND SECURITY GRANT	E		\$100,000.00
01-5150-348-	FORESTRY TAX PMT	E		\$1,600.00
01-5175-903-	PUBLIC DEFENDER PAY	E		\$6,000.00
01-5205-102-	ANIMAL WARDEN	E		\$45,000.00
01-5205-106-	ANIMAL SHELTER SALARY	E		\$125,000.00
01-5205-346-	ANIMAL SHELTER PEST CONTROL	E		\$1,000.00
01-5205-348-	ANIMAL WARDEN PROGRAM SUPP	E		\$5,000.00
01-5205-384-	HUMANE SOCIETY SPAY/NEUTER	E		\$2,100.00
01-5205-406-	ANIMAL SHELTER BUILDING SUPP/MAINT	E		\$15,000.00
01-5205-550-	ANIMAL MEDICAL SERVICES	E		\$20,000.00
01-5205-574-	ANIMAL SHELTER EMPLOYEE TRAINING	E		\$3,000.00
01-5205-578-	ANIMAL SHELTER UTILITIES	E		\$7,500.00
01-5212-107-	SUPERVISOR ENVIRONMENTAL PLAN	E		\$39,500.00
01-5212-366-	ENVIRO PLANNER LITTER ABATEMENT	E		\$54,618.33
01-5212-366-D	ILLIGAL DUMP GRANT	E		\$25,000.00
01-5212-366-T	TIRE GRANT	E		\$4,000.00
01-5212-445-	ENVIRONMENTAL OFFICE SUPPLIES	E		\$2,500.00
01-5212-569-	ENVIRONMENTAL PLAN REG & CONF	E		\$1,000.00
01-5232-739-	AMB/RESCUE/OTHER EQU	E		\$20,000.00
01-5233-507-	WATCH CENTER	E		\$5,000.00
01-5235-348-	EAST FORK CLARKS RIVER CONSERV	E		\$5,000.00
01-5240-348-	FLOOD CONTROL PROJ PROG SUPP	E		\$3,500.00
01-5301-398-	INDIGENT ORDER AWARDDING FEES	E		\$6,000.00

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-5301-515-	NEEDLINE AID TO INDIGENT	E		\$8,000.00
01-5305-348-	SENIOR CITIZENS PROG SUPP	E		\$6,000.00
01-5330-344-	COUNTY BURIALS/CREMATION	E		\$3,600.00
01-5340-348-	CALLOWAY HOPE	E		\$6,000.00
01-5401-348-	MUR-CALLOWAY CO PARK	E		\$90,000.00
01-5420-348-	CALLOWAY CO TOURISM & CONVENT	E		\$320,100.00
01-5425-507-	SPECIAL EVENT CONTRIBUTION	E		\$25,000.00
01-5435-507-	CULTURAL SUPPORT, ART, ETC.	E		\$1,000.00
01-8001-348-	FORT HEIMAN PROJECT	E		\$1,000.00
01-8007-741-	MURRAY CALLOWAY AIRPORT	E		\$7,500.00
01-8099-711-	HEATING & AC PURCHASE	E		\$100,000.00
01-9100-307-	AUDIT	E		\$50,000.00
01-9100-315-	EMPLOYEE HEALTH INS	E		\$152,885.50
01-9100-382-	EMPLOYEE DRUG TESTING	E		\$2,100.00
01-9100-503-	BANK CHARGES	E		\$100.00
01-9100-521-	INS BUILDINGS	E		\$75,975.50
01-9100-531-	INS FIDELITY BONDS	E		\$11,000.00
01-9100-551-	MEMBERSHIPS	E		\$6,000.00
01-9100-553-	MEMBERSHIP, ADD	E		\$4,100.00
01-9100-555-	MEMBERSHIPS, KACO	E		\$1,100.00
01-9200-999-	RESERVE FOR TRANSFERS	E		\$100,000.00
01-9400-201-	SOCIAL SECURITY, CO. CONTRIBUTION	E		\$85,000.00
01-9400-202-	RETIREMENT, CO. CONTRIBUTION	E		\$235,000.00
01-9400-208-	UNEMPLOYMENT INSURANCE	E		\$12,500.00
01-9400-209-	WORKERS COMP.	E		\$45,000.00
113 Accounts Listed				\$5,437,487.50

FY 2023-2024 Accounts Listing**CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: Road Dept: All Depts

Account	Name	Type	Preapproved	Budget
02-6103-102-	ROAD SUPERVISOR	E		\$53,354.00
02-6105-143-	ROAD WORKERS	E		\$800,000.00
02-6105-310-	HIGHWAY 641 BUILD PROJECT	E		\$50,000.00
02-6105-311-	BRIDGE REPAIR	E		\$400,000.00
02-6105-346-	PEST CONTROL	E		\$160.00
02-6105-348-	PROGRAM SUPPORT	E		\$150,000.00
02-6105-382-	EMPLOYEE DRUG TESTING	E		\$1,500.00
02-6105-405-	PAVING PROJECTS	E		\$400,000.00
02-6105-406-	BUILDING REPAIRS	E		\$20,000.00
02-6105-409-	CRUSHED STONE & GRAVEL	E		\$650,000.00
02-6105-411-	CLEANING SUPPLIES	E		\$5,000.00
02-6105-441-	MACHINERY AND EQUIPMENT	E		\$50,000.00
02-6105-443-	MOTOR VEHICLE PARTS	E		\$200,000.00
02-6105-445-	OFFICE SUPPLIES	E		\$4,000.00
02-6105-447-	ROAD MAINTENANCE	E		\$542,435.40
02-6105-455-	PETROLEUM PRODUCTS	E		\$500,000.00
02-6105-459-	PIPES & CULVERTS	E		\$360,000.00
02-6105-481-	DEPARTMENT UNIFORMS	E		\$8,000.00
02-6105-549-	DEPARTMENT PHYSICALS	E		\$500.00
02-6105-574-	EMPLOYEE TRAINING	E		\$3,000.00
02-6105-578-	UTILITIES	E		\$35,000.00
02-6105-730-	WESTERN SHORES PAVING	E		\$1,210,000.00
02-7700-602-	ROAD LEASE/PURCHASES	E	✓	\$120,000.00
02-8005-566-	TRANSPORTATION CABINET FLEX/DISCRET.	E	✓	\$379,834.00
02-9100-503-	BANK CHARGES	E		\$100.00
02-9100-521-	INS BUILDING	E		\$58,000.00
02-9200-999-	RESERVE FOR TRANSFERS	E		\$100,000.00
02-9400-201-	SOCIAL SECURITY	E		\$75,000.00
02-9400-202-	RETIREMENT	E		\$225,000.00
02-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$204,000.00
02-9400-209-	WORKERS' COMPENSATION	E		\$66,000.00
31 Accounts Listed				\$6,670,883.40

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: Jail Dept: All Depts

Account	Name	Type	Preapproved	Budget
03-5101-101-	JAILERS SALARY	E		\$119,539.23
03-5101-123-	JAIL PERSONNEL	E		\$1,470,000.00
03-5101-212-	TRAINING FRINGE BENEFIT	E		\$4,983.24
03-5101-334-	BUILDING MAINTENANCE & REPAIR	E		\$24,000.00
03-5101-346-	PEST CONTROL	E		\$1,000.00
03-5101-348-	JAIL PROGRAM SUPPORT	E		\$1,000.00
03-5101-382-	EMPLOYEE DRUG TESTING	E		\$1,200.00
03-5101-406-	BUILDING MAINTENANCE SUPPLIES	E		\$21,000.00
03-5101-411-	CLEANING SUPPLIES	E		\$4,000.00
03-5101-423-	FOOD PREP. & SERVING SUPPLIES	E		\$4,000.00
03-5101-425-	FOOD	E		\$230,000.00
03-5101-445-	OFFICE SUPPLIES	E		\$6,000.00
03-5101-465-	PRISONER CLOTHING/LINENS/HYGIENE	E		\$25,000.00
03-5101-481-	STAFF UNIFORMS	E		\$4,000.00
03-5101-549-	MEDICAL SERVICES	E		\$215,000.00
03-5101-555-	MEDICAL SUPPLIES	E		\$2,500.00
03-5101-569-	REGISTRATIONS, CONFERENCES	E		\$3,000.00
03-5101-573-	TELECOMMUNICATIONS	E		\$28,200.00
03-5101-576-	TRAINING & TRAVEL	E		\$6,000.00
03-5101-578-	UTILITIES	E		\$140,000.00
03-5101-588-	EQUIPMENT REPAIR	E		\$24,000.00
03-5101-705-	DATA PROCESSING EQUIPMENT	E		\$3,000.00
03-5101-723-	VEHICLES	E		\$10,000.00
03-5101-725-	OFFICE EQUIPMENT	E		\$8,000.00
03-5101-739-	SAFETY EQUIPMENT	E		\$14,000.00
03-5102-314-	JUVENILE HOUSING	E		\$5,000.00
03-9100-503-	BANK CHARGES	E		\$100.00
03-9100-521-	BUILDING INSURANCE	E		\$100,000.00
03-9100-551-	ASSOCIATION DUES	E		\$984.00
03-9200-999-	RESERVE FOR TRANSFER	E		\$75,272.27
03-9400-201-	EMPLOYEE BENEFITS SOCIAL SEC	E		\$120,000.00
03-9400-202-	EMPLOYEE BENEFITS RETIREMENT	E		\$349,000.00
03-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$299,000.00
03-9400-208-	UNEMPLOYMENT INSURANCE	E		\$5,000.00
03-9400-209-	WORKERS COMPENSATION	E		\$55,000.00
35 Accounts Listed				\$3,378,778.74

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: L.G.E.A. Dept: All Depts

Account	Name	Type	Preapproved	Budget
04-6105-447-	ROAD MAINTENANCE	E		\$8,000.00
1 Accounts Listed				\$8,000.00

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: JAIL GRANT Dept: All Depts

Account	Name	Type	Preapproved	Budget
06-9200-999-	RESERVE FOR TRANSFER	E		\$1,469,980.00
1 Accounts Listed				\$1,469,980.00

FY 2023-2024 Accounts Listing**CALLOWAY COUNTY FISCAL COURT***Fund Type: Governmental Fund: Jail Const. Dept: All Depts*

Account	Name	Type	Preapproved	Budget
20-7200-699-	TRUSTEE FEES/OTHER DEBT SVC	E		\$100.00
20-9200-999-	RESERVE FOR TRANSFERS	E		\$50,230.00
2 Accounts Listed				\$50,330.00

FY 2023-2024 Accounts Listing**CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: E911 Dept: All Depts

Account	Name	Type	Preapproved	Budget
75-5145-159-	911 DISPATCH SALARIES	E		\$350,000.00
75-5145-338-	EMERGENCY POWER EQUIPMENT	E		\$20,000.00
75-5145-339-	RADIO SYSTEM REPAIR	E		\$45,000.00
75-5145-348-	FACILITY PROGRAM SUPPORT	E		\$398,500.00
75-5145-364-	LEASE & RENTAL PAYMENTS	E		\$10,000.00
75-5145-366-	BUILDING MAINT & REPAIR	E		\$50,000.00
75-5145-382-	EMPLOYEE DRUG TESTING	E		\$1,300.00
75-5145-445-	OFFICE SUPPLIES	E		\$5,000.00
75-5145-545-	GIS/MAPPING SYSTEM	E		\$50,000.00
75-5145-569-	REGISTRATION CONF & TRAINING	E		\$7,000.00
75-5145-573-	TELEPHONE SERVICE/TRUNKS	E		\$30,000.00
75-5145-578-	UTILITIES	E		\$30,000.00
75-5145-585-	MAINTENANCE/SERVICE AGREEMENT	E		\$10,000.00
75-5145-588-	REMOTE 911 HARDWARE	E		\$25,000.00
75-5145-590-	COMPUTER WORKSTATIONS	E		\$5,000.00
75-5145-592-	VEHICLE MAINTENANCE	E		\$5,000.00
75-5145-703-	COMMUNICATION EQUIPMENT	E		\$15,000.00
75-5145-725-	OTHER EQUIPMENT & SOFTWARE	E		\$30,000.00
75-5145-739-	CAD SYSTEM REPAIR	E		\$50,000.00
75-5145-741-	PASS THROUGH GRANT	E		\$60,000.00
75-5145-999-	RESERVE FOR TRANSFER	E		\$100,000.00
75-9400-201-	SOCIAL SECURITY CONTRIBUTION	E		\$27,000.00
75-9400-202-	RETIREMENT COUNTY CONTRIBUTION	E		\$100,000.00
75-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$90,000.00
75-9400-208-	UNEMPLOYMENT INSURANCE	E		\$12,000.00
75-9400-209-	WORKERS COMPENSATION	E		\$15,000.00
75-9400-521-	KACO INSURANCE	E		\$12,000.00
27 Accounts Listed				\$1,552,800.00

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: CO CLERK Dept: All Depts

Account	Name	Type	Preapproved	Budget
76-5010-319-	COMPUTER SOFTWARE LEASE	E		\$4,000.00
76-5010-348-	PROGRAM SUPPORT	E		\$50,000.00
76-5010-999-	RESERVE FOR TRANSFER	E		\$38,950.00
3 Accounts Listed				\$92,950.00

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: ARPA Dept: All Depts

Account	Name	Type	Preapproved	Budget
84-6105-447-	ROAD REPAIR	E		\$1,043,980.07
84-8011-715-	SITE LAND DEVELOPMENT	E		\$500,000.00
84-8099-741-	BROADBAND INSTALLATION	E		\$793,561.50
84-9200-999-	ARPA RESERVE FOR TRANSFER	E		\$501,198.50
4 Accounts Listed				\$2,838,740.07

FY 2023-2024 Accounts Listing

CALLOWAY COUNTY FISCAL COURT

Fund Type: Governmental Fund: OPIOID Dept: All Depts

Account	Name	Type	Preapproved	Budget
85-9300-999-	RESERVE FOR TRANSFER	E		\$25,281.80
1 Accounts Listed				\$25,281.80

ALLOWAY COUNTY FISCAL COURT

Please accept this written request for a Blanket Order, for Fiscal Year - July 1, 2023 thru June 30, 2024.

- To make Cash Transfers from one account to another
- To Transfer from Money Market accounts to Checking accounts

Tonya Robinson

Tonya Robinson
Calloway County Treasurer

Motion made by: Paul Rister

Second made by: Don Cherry

Vote: All yay

Signature: [Signature]
County Judge Executive

5/17/23
Date

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

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

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

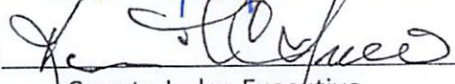
Account Number	Description
01-5015-348	Sheriff Program Support
01-9100-315	Health Insurance
01-5010-299	Health Insurance
02-9400-205	Health Insurance
03-9400-205	Health Insurance
75-9400-205	Health Insurance
01-5212-445	Environmental Wex
01-5135-445	O.E.M Wex
01-5205-499	Animal Control Wex
01-5020-348	Coroner Wex

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

Motion made by: Larry Crutcher

Second made by: Ricky Stewart

Vote: All yay

Signature:  5/17/23
County Judge Executive Date

Approved: Robert O. Brown 5/23/23
State Local Finance Officer Date

LOANS 2023-2024

TRACTORS/MOWERS (PURCHASING -PAYOFF 8/20/23)	\$13,666.74
GRADERS (PURCHASING - PAYOFF 6/20/25)	\$106,260.09
TOTAL:	\$119,926.83

52A3000 (2-21)
 Commonwealth of Kentucky
 DEPARTMENT OF REVENUE
 Office of Property Valuation
 101 High Street, Station 32
 Frankfort, Kentucky 40601-2103



PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR _____

* Please fill-in the current year on the blank line above.

2022
 ORIGINAL TO: KY Department of Revenue

Office of Property Valuation
 FAX: (502) 564-8192
 EMAIL: Megan.Greene@ky.gov
 PHONE: (502) 564-7378
 EMAIL: Katie.Young@ky.gov
 PHONE: (502) 782-5862

*The original form should be completed and submitted within 45 days of the Department's certification (KRS 132.023)

COPY TO: County Clerk

This form is necessary to ensure that your jurisdiction will receive the appropriate amount of property tax revenue from state collections and to ensure your current mailing address is on file to send the checks for collected revenue.

* **DO NOT LEAVE A BOX BLANK!** If you elected not to adopt a rate for a tax type, please enter "0" or check the "NO" box.

TAX TYPE	Tax Rates Per \$100 Ex: 10¢ = 0.1000	
REAL PROPERTY	1 * .1400	GENERAL REAL ESTATE RATE
TANGIBLE PERSONAL PROPERTY	2 * .1608	GENERAL TANGIBLE PERSONAL PROPERTY RATE
INVENTORY <small>This is your tangible rate above for all taxing jurisdictions unless you are a city, urban-county government, or fiscal court that has levied a rate less than the prevailing tangible rate.</small>	3 * .1608	KRS 132.028 and 68.246 Rate on business inventories levied by a city, urban-county government and fiscal court. Subject to the provisions of KRS 132.027 and KRS 68.245 a city, urban-county government or county fiscal court may levy a rate on business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city, urban-county government or county.
OPTIONAL TAXES <small>If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."</small>	<small>If "YES" is selected, the items are taxed at the prevailing tangible rate (box #2 above).</small>	132.200 Property subject to state tax only. All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the class of property described in KRS 132.030 and the following classes of property, which shall be subject to taxation for state purposes only:
AIRCRAFT <small>Taxed at tangible rate, or exempt, not motor vehicle rate.</small>	4 * YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	(18) Aircraft not used in the business of transporting persons or property for compensation or hire if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs;
DOCUMENTED WATERCRAFT NON-KY REGISTERED WATERCRAFT <small>Taxed at tangible rate, or exempt, not motor vehicle rate.</small>	5 * YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	(19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs;
IN-TRANSIT INVENTORY <small>Taxed at prevailing tangible rate or exempt. Note: Cities, counties, and schools cannot receive revenue from In-Transit Inventory (KRS 132.099(2))</small>	6 * YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	132.099 Local taxation of personal property held for shipment out-of-state (3) Any fire district or other special taxing district may exempt from the ad valorem tax personal property placed in a warehouse or distribution center for the purpose of subsequent shipment to an out-of-state destination.

PLEASE PRINT YOUR CURRENT MAILING ADDRESS AND CONTACT INFORMATION.

County: <u>Calloway</u>		Taxing Jurisdiction Name:	
Contact Person: <u>Keneth C. Imes</u>	Title: <u>Calloway Co. Fiscal Court</u>		
Mailing Address: <u>201 S. 4th Street</u>			
City: <u>MURRAY</u>	State: <u>KY</u>	Zip Code: <u>42071</u>	
Telephone: <u>270-753-2920</u>	Fax:	Email: <u>kimes@callowayky.com</u>	

I, as the representative for the local jurisdiction named above, I certify that these requested property tax rates have been set for the above year.

Signature: <u>[Signature]</u>	Date: <u>8/19/22</u>
Print Name: <u>Keneth C. Imes</u>	Title: <u>Judge/Executive</u>

Questions concerning this form and the property tax rate levies can be directed to Megan Greene at (502) 564-7378 or Katie Young at (502) 782-5862

22 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

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

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

County Rates

Real Property .1400
 Personal Property .1608
 Bank Deposit Rate - 0 -
 Motor Vehicle .1400
 Watercraft .1400

Special Districts

Special Districts	Ambulance <i>2.52 / Room</i>	Library	Soil Conservation	Extension Service	Health
Real Property	0.0900	0.055	.005	.0170	.0280
Personal Property	0.0900	0.0648			.0280
Motor Vehicles	.0600	.0300			.0310
Watercraft	.0600	.0300			.0310
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

?
 all fee
 \$30
 .00416

The tax rates indicated above are from the Fiscal Court minutes of Sept. 21st, 2022 found on page 150 of the Fiscal Court Order Book number 14.

Signature [Signature] Date 9/21/22
 County Judge/Executive

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