



**CALLOWAY  
COUNTY  
FISCAL COURT  
BUDGET**

**2025-2026**



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

**Andy Beshear**  
GOVERNOR

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

**Matt Sawyers**  
COMMISSIONER

April 23, 2025

The Honorable Kenneth Imes  
Calloway County Judge Executive  
Calloway County Courthouse  
201 South Fifth Street  
Murray, KY 42071

Dear Judge Imes:

Enclosed you will find the approved 2025 - 2026 fiscal year budget for Calloway County. It is important that I relay to you that no county expenditures can be legally made after July 1 until the budget is adopted. After adoption of your budget by ordinance, the county **MUST** provide the Department for Local Government a copy of the approved budget.

I also would like you to know that typically we do not receive assessment information necessary to set county tax rates prior to July 1, 2025. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

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

Sincerely,

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

Robert O. Brown  
State Local Finance Officer

Enclosures

## BUDGET SIGNATURE PAGE

Budget Document  
Page \_\_\_\_ of \_\_\_\_

Submitted

Date 4-16-25Signed [Signature]  
County Judge/Executive

Approved as to Form and Classification

Date: 4-23-25Signed: Robert O. Boone  
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 Calloway County  
County Fiscal Court on the 21<sup>st</sup> day of May, 20 25.

Signed [Signature]  
County Judge/ExecutiveAttest Christina Faulkner  
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: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	5,673,500.00	87.54%	27.98%
4200	IN LIEU TAX PAYMENTS	137,700.00	2.12%	0.68%
4300	EXCESS FEES	150,000.00	2.31%	0.74%
4400	LICENSE AND PERMITS	65,900.00	1.02%	0.32%
4500	INTERGOVERNMENTAL REVENUES	1,199,021.41	18.50%	5.91%
4600	CHARGES FOR SERVICES	58,000.00	0.89%	0.29%
4700	MISCELLANEOUS REVENUES	71,500.00	1.10%	0.35%
4800	INTEREST EARNED	48,000.00	0.74%	0.24%
4900	SURPLUS, BORROWING AND TRANSFERS	(922,832.81)	-14.24%	-4.55%
Total General		6,480,788.60		31.96%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	2,252,081.00	51.33%	11.11%
4700	MISCELLANEOUS REVENUES	92,700.00	2.11%	0.46%
4800	INTEREST EARNED	18,000.00	0.41%	0.09%
4900	SURPLUS, BORROWING AND TRANSFERS	2,024,402.00	46.14%	9.98%
Total Road		4,387,183.00		21.64%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	1,430,200.00	35.99%	7.05%
4600	CHARGES FOR SERVICES	350,100.00	8.81%	1.73%
4700	MISCELLANEOUS REVENUES	61,000.00	1.54%	0.30%
4800	INTEREST EARNED	8,000.00	0.20%	0.04%
4900	SURPLUS, BORROWING AND TRANSFERS	2,124,410.47	53.46%	10.48%
Total Jail		3,973,710.47		19.60%
Local Government Economic Assistance Fund				
4500	INTERGOVERNMENTAL REVENUES	5,000.00	100.00%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS			
Total L.G.E.A.		5,000.00		0.02%
JAIL GRANT FUND				
4800	INTEREST EARNED	33,000.00	2.12%	0.16%
4900	SURPLUS, BORROWING AND TRANSFERS	1,522,373.31	97.88%	7.51%
Total JAIL GRANT		1,555,373.31		7.67%
Jail Construction Fund				
4100	TAXES	11,100.00	16.54%	0.05%
4800	INTEREST EARNED	1,000.00	1.49%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	55,000.00	81.97%	0.27%
Total Jail Const.		67,100.00		0.33%
E-911 FUND				
4100	TAXES	750,000.00	44.23%	3.70%
4500	INTERGOVERNMENTAL REVENUES	1,000.00	0.06%	0.00%
4700	MISCELLANEOUS REVENUES	600.00	0.04%	0.00%
4800	INTEREST EARNED	14,000.00	0.83%	0.07%
4900	SURPLUS, BORROWING AND TRANSFERS	930,000.00	54.85%	4.59%

# Summary Analysis of Revenues

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
<b>E-911 FUND</b>				
<b>Total E911</b>		<b>1,695,600.00</b>		<b>8.36%</b>
<b>CO CLERK STORAGE FEE</b>				
4700	MISCELLANEOUS REVENUES	59,220.00	34.27%	0.29%
4800	INTEREST EARNED	1,600.00	0.93%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	112,000.00	64.81%	0.55%
<b>Total CO CLERK</b>		<b>172,820.00</b>		<b>0.85%</b>
<b>ARPA</b>				
4700	MISCELLANEOUS REVENUES			
4800	INTEREST EARNED			
4900	SURPLUS, BORROWING AND TRANSFERS			
<b>Total ARPA</b>				
<b>OPIOID SETTLEMENT</b>				
4700	MISCELLANEOUS REVENUES	13,000.00	28.65%	0.06%
4800	INTEREST EARNED	380.00	0.84%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	32,000.00	70.52%	0.16%
<b>Total OPIOID</b>		<b>45,380.00</b>		<b>0.22%</b>
<b>AUTO INSURANCE TAX</b>				
4100	TAXES	1,400,000.00	73.91%	6.90%
4800	INTEREST EARNED	7,000.00	0.37%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	487,186.20	25.72%	2.40%
<b>Total AUTO TAX</b>		<b>1,894,186.20</b>		<b>9.34%</b>
<b>Total Budgeted Revenues</b>				
Name		Budget	% Total	
GENERAL FUND		6,480,788.60	31.96%	
ROAD FUND		4,387,183.00	21.64%	
JAIL FUND		3,973,710.47	19.60%	
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		5,000.00	0.02%	
JAIL GRANT FUND		1,555,373.31	7.67%	
JAIL CONSTRUCTION FUND		67,100.00	0.33%	
E-911 FUND		1,695,600.00	8.36%	
CO CLERK STORAGE FEE		172,820.00	0.85%	
ARPA				
OPIOID SETTLEMENT		45,380.00	0.22%	
AUTO INSURANCE TAX		1,894,186.20	9.34%	
<b>Total Budgeted Revenues</b>		<b>20,277,141.58</b>	<b>100.00%</b>	

# Summary Analysis of Appropriations

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
<b>General Fund</b>				
5000	GENERAL GOVERNMENT	3,693,437.61	56.99%	18.21%
5100	PROTECTION TO PERSONS AND PROPERTY	173,908.00	2.68%	0.86%
5200	GENERAL HEALTH AND SANITATION	501,894.99	7.74%	2.48%
5300	SOCIAL SERVICES	79,500.00	1.23%	0.39%
5400	RECREATION AND CULTURE	1,107,900.00	17.10%	5.46%
8000	CAPITAL PROJECTS	107,500.00	1.66%	0.53%
9100	GENERAL SERVICES	309,000.00	4.77%	1.52%
9200	CONTINGENT APPROPRIATIONS	100,000.00	1.54%	0.49%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	407,648.00	6.29%	2.01%
<b>Total General</b>		<b>6,480,788.60</b>		<b>31.96%</b>
<b>Road Fund</b>				
6100	ROADS	3,160,817.00	72.05%	15.59%
7700	LEASES	150,000.00	3.42%	0.74%
8000	CAPITAL PROJECTS	409,756.00	9.34%	2.02%
9100	GENERAL SERVICES	74,610.00	1.70%	0.37%
9200	CONTINGENT APPROPRIATIONS	100,000.00	2.28%	0.49%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	492,000.00	11.21%	2.43%
<b>Total Road</b>		<b>4,387,183.00</b>		<b>21.64%</b>
<b>Jail Fund</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	2,891,616.47	72.77%	14.26%
9100	GENERAL SERVICES	133,094.00	3.35%	0.66%
9200	CONTINGENT APPROPRIATIONS	100,000.00	2.52%	0.49%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	849,000.00	21.37%	4.19%
<b>Total Jail</b>		<b>3,973,710.47</b>		<b>19.60%</b>
<b>Local Government Economic Assistance Fund</b>				
6100	ROADS	5,000.00	100.00%	0.02%
<b>Total L.G.E.A.</b>		<b>5,000.00</b>		<b>0.02%</b>
<b>JAIL GRANT FUND</b>				
9200	CONTINGENT APPROPRIATIONS	1,555,373.31	100.00%	7.67%
<b>Total JAIL GRANT</b>		<b>1,555,373.31</b>		<b>7.67%</b>
<b>Jail Construction Fund</b>				
7200	HOLDING COMPANY BONDS	100.00	0.15%	0.00%
9200	CONTINGENT APPROPRIATIONS	67,000.00	99.85%	0.33%
<b>Total Jail Const.</b>		<b>67,100.00</b>		<b>0.33%</b>
<b>E-911 FUND</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	1,437,600.00	84.78%	7.09%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	258,000.00	15.22%	1.27%
<b>Total E911</b>		<b>1,695,600.00</b>		<b>8.36%</b>
<b>CO CLERK STORAGE FEE</b>				
5000	GENERAL GOVERNMENT	172,820.00	100.00%	0.85%
<b>Total CO CLERK</b>		<b>172,820.00</b>		<b>0.85%</b>
<b>ARPA</b>				

# Summary Analysis of Appropriations

CALLOWAY COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
<b>ARPA</b>				
6100	ROADS			
9200	CONTINGENT APPROPRIATIONS			
<b>Total ARPA</b>				
<b>OPIOID SETTLEMENT</b>				
9300	TRANSFERS TO OTHER FUNDS	45,380.00	100.00%	0.22%
<b>Total OPIOID</b>		<b>45,380.00</b>		0.22%
<b>AUTO INSURANCE TAX</b>				
8000	CAPITAL PROJECTS	1,887,186.20	99.63%	9.31%
9100	GENERAL SERVICES	110.00	0.01%	0.00%
9200	CONTINGENT APPROPRIATIONS	6,890.00	0.36%	0.03%
<b>Total AUTO TAX</b>		<b>1,894,186.20</b>		9.34%

## Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	6,480,788.60	31.96%
ROAD FUND	4,387,183.00	21.64%
JAIL FUND	3,973,710.47	19.60%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	5,000.00	0.02%
JAIL GRANT FUND	1,555,373.31	7.67%
JAIL CONSTRUCTION FUND	67,100.00	0.33%
E-911 FUND	1,695,600.00	8.36%
CO CLERK STORAGE FEE	172,820.00	0.85%
ARPA		
OPIOID SETTLEMENT	45,380.00	0.22%
AUTO INSURANCE TAX	1,894,186.20	9.34%
<b>Total Budgeted Appropriations</b>	<b>20,277,141.58</b>	<b>100.00%</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-4101- -	REAL PROPERTY TAXES	R		\$3,825,000.00
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	R		\$280,000.00
01-4103- -	MOTOR VEHICLE PROPERTY TAX	R		\$500,000.00
01-4104- -	DELIQUENT PROPERTY TAX	R		\$50,000.00
01-4105- -	DELIQUENT PERSONAL PROPERTY TAX	R		\$200.00
01-4119- -	FORESTRY TAXES	R		\$1,200.00
01-4120- -	OTHER AD VALOREM	R		\$47,000.00
01-4121- -	ADV COSTS SHERIFF	R		\$100.00
01-4130- -	FRANCHISE TAXES BANK	R		\$340,000.00
01-4135- -	DEED TRANSFER	R		\$210,000.00
01-4138- -	TRANSIENT ROOM TAX	R		\$420,000.00
01-4201- -	PUBLIC HOUS IN LIEU	R		\$2,700.00
01-4203- -	TVA IN LIEU OF TAX	R		\$112,000.00
01-4206- -	ELEC UTILITIES IN	R		\$23,000.00
01-4302- -	EXCESS FEES - CLERK	R		\$100,000.00
01-4304- -	EXCESS FEES - SHERIFF	R		\$50,000.00
01-4401- -	BUS LICENSE FEES	R		\$1,000.00
01-4417- -	CABLE TV FRANCHISE/TELE	R		\$64,900.00
01-4501- -	OMITTED PROPERTY TAXES	R		\$28,000.00
01-4503- -	FEDERAL REIMB DIS RELIEF	R		\$10,000.00
01-4504- -	FEDERAL GRANTS	R		\$650,000.00
01-4505- -	MOTOR VEHICLE TAX - OTHER COUNTIES	R		\$30,000.00
01-4506- -	STATE REIMB/REFUNDS	R		\$3,000.00
01-4510- -	STATE GRANTS	R		\$25,000.00
01-4510- -D	ILLEGAL DUMP GRANT	R		\$10,000.00
01-4510- -S	SOLID WASTE LITTER ABATEMENT GRANT	R		\$53,247.99
01-4510- -T	TIRE GRANT	R		\$4,000.00
01-4512- -	HOMELAND SECURITY	R		\$50,000.00
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	R		\$12,000.00
01-4521- -	BD OF ASSESS APPEALS	R		\$200.00
01-4522- -	LEGAL PROCESS TAX	R		\$140.00
01-4530- -	REFUND SHERIFF BOND	R		\$100.00
01-4532- -	AOC SPACE RENTAL	R		\$280,000.00
01-4541- -	EMERG MGT REIMBURSEMENT	R		\$18,333.42
01-4543- -	MISC PAYMENTS STATE	R		\$4,000.00
01-4559- -	SOCIAL SECURITY INCENTIVE	R		\$1,000.00
01-4561- -	AOC COURT FACILITY	R		\$20,000.00
01-4612- -	ANIMAL SHELTER FEES	R		\$48,000.00
01-4680- -	CCSO PAPER SERVICE FEE	R		\$10,000.00
01-4726- -	INS PROCEEDS	R		\$15,000.00
01-4727- -	REIMBURSEMENT	R		\$50,000.00
01-4731- -	MISCELLANEOUS REVENUES	R		\$5,000.00
01-4733- -	INS REIMBURSEMENTS	R		\$500.00
01-4799- -	OTHER RECEIPTS	R		\$1,000.00



## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-4801- -	INTEREST	R		\$48,000.00
01-4801- -B	CD 1 INTEREST	R		
01-4901- -	SURPLUS FROM PRIOR YEAR	R		\$2,325,979.66
01-4903- -	PRIOR YEAR ADJUSTMENT	R		
01-4909- -	TRANSFERS TO OTHER FUNDS	R		(\$3,248,812.47)
01-4910- -	TRANSFERS IN FROM OTHER FUNDS	R		
<b>50 Accounts Listed</b>				<b>\$6,480,788.60</b>

# **FY 2025-2026 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		\$127,114.35
01-5001-185-	CO. JUDGE/EXEC., OTHER SALARIES	E		\$101,000.00
01-5001-212-	COUNTY JUDGE/EXEC. TRAINING INCENTIVE	E		\$5,302.12
01-5001-332-	COUNTY JUDGE LEGAL ADVICE	E		\$3,000.00
01-5001-346-	ANNEX PEST CONTROL	E		\$200.00
01-5001-445-	JUDGE OFFICE SUPPLIES	E		\$8,000.00
01-5001-571-	ANNEX BUILDING MAINT.	E		\$15,000.00
01-5001-578-	ANNEX UTILITIES	E		\$20,000.00
01-5005-101-	COUNTY ATTORNEY - SALARY	E		\$44,274.88
01-5005-566-	COUNTY ATTORNEY EXPENSE	E		\$174,000.00
01-5005-578-	COUNTY ATTORNEY UTILITIES	E		\$1,300.00
01-5010-167-	PMT CO CLERK FISC CT CL	E	✓	\$500.00
01-5010-201-	CO CLERK SOC SEC	E		\$60,000.00
01-5010-299-	CO CLERK HEALTH INS	E		\$150,000.00
01-5010-368-	CO CLERK , TAX BILL PREP	E		\$25,000.00
01-5015-209-	SHERIFF WORKER'S COMPENSATION	E		\$50,000.00
01-5015-348-	SHERIFF PROGRAM SUPPORT	E		\$1,381,160.00
01-5015-521-	SHERIFF INS BUILDINGS ETC	E		\$90,000.00
01-5015-741-	SHERIFF STATE GRANTS PASS THROUGH	E		\$60,000.00
01-5020-101-	CORONER SALARY	E		\$18,867.16
01-5020-103-	CORONER DEPUTY SALARY	E		\$19,927.00
01-5020-210-	CORONER EXPENSE ACCOUNT	E		\$7,200.00
01-5020-348-	CORONER PROGRAM SUPPORT	E		\$19,000.00
01-5020-578-	CORONER UTILITIES	E		\$2,600.00
01-5025-101-	MAGISTRATES SALARIES	E		\$100,000.00
01-5025-210-	MAGISTRATES COMMITTEE ALLOWANCE	E		\$14,400.00
01-5025-212-	TRAINING FRINGE BENEFIT	E		\$21,209.00
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		\$79,373.00
01-5040-185-	CO TREASURER, OTHER SALARIES	E		\$54,400.00
01-5040-319-	COMPUTER SOFTWARE	E		\$15,000.00
01-5040-445-	CO. TREASURER, OFFICE SUPPLIES & POSTAGE	E		\$12,000.00
01-5046-185-	HR SALARY	E		\$66,248.00
01-5046-348-	HR PROGRAM SUPPORT	E		\$1,500.00
01-5046-445-	HR OFFICE SUPPLIES	E		\$1,500.00
01-5046-569-	HR REGISTRATION & CONFERENCE	E		\$1,500.00
01-5046-574-	HR MANDATORY STAFF TRAINING	E		\$2,500.00
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

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-5065-194-	ELECTION TABULATORS	E		\$3,500.00
01-5065-199-	O/PER DIEM FEES, ELECTION	E		\$500.00
01-5065-347-	POLLING PLACES	E		\$600.00
01-5065-348-	ELECTIONS PROGRAM SUPPORT	E		\$55,000.00
01-5065-565-	PRINTING & STATIONERY	E		\$1,000.00
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		\$30,000.00
01-5080-346-	COURTHOUSE PEST CONTROL	E		\$350.00
01-5080-352-	ELEVATOR MAINTENANCE	E		\$5,000.00
01-5080-406-	BUILDING MAINTENANCE SUPPLIES	E		\$1,500.00
01-5080-411-	CUSTODIAL SUPPLIES	E		\$1,500.00
01-5080-571-	COURTHOUSE RENEWALS & REPAIRS	E		\$273,000.00
01-5080-578-	COURTHOUSE UTILITIES	E		\$30,000.00
01-5086-175-	JUDICIAL CUSTODIAL PERSONNEL	E		\$39,062.10
01-5086-346-	JUDICIAL BLDG PEST CONTROL	E		\$450.00
01-5086-446-	JUDICIAL BLDG OTHER SUP & MAINT	E		\$125,000.00
01-5086-571-	JUDICIAL BLDG RENEW & REPAIRS	E		\$50,000.00
01-5086-578-	JUDICIAL UTILITIES	E		\$45,000.00
01-5121-446-	FIRE PROT, CC FIRE RES SQUAD	E		\$12,000.00
01-5135-141-	OFFICE EM MGT SALARY	E		\$65,208.00
01-5135-315-	OEM PHONE/INTERNET/DATA	E		\$5,000.00
01-5135-348-	OEM PROGRAM SUPPORT	E		\$6,000.00
01-5135-429-	OEM VEHICLE MAINT. & FUEL	E		\$3,000.00
01-5135-445-	EM MGT OFFICE SUPPLIES	E		\$4,000.00
01-5135-566-	EMER DISASTER RELIEF	E		\$20,000.00
01-5135-569-	OEM REGISTRATION & CONFERENCE	E		\$2,500.00
01-5136-383-	HOMELAND SECURITY GRANT	E		\$50,000.00
01-5150-348-	FORESTRY TAX PMT	E		\$1,200.00
01-5175-903-	PUBLIC DEFENDER PAY	E		\$5,000.00
01-5205-102-	ANIMAL WARDEN	E		\$64,251.00
01-5205-106-	ANIMAL SHELTER SALARY	E		\$210,000.00
01-5205-346-	ANIMAL SHELTER PEST CONTROL	E		\$480.00
01-5205-366-	ANIMAL SHELTER DISPOSAL	E		\$300.00
01-5205-384-	HUMANE SOCIETY SPAY/NEUTER	E		\$1,146.00
01-5205-402-	ANIMAL SHELTER KENNEL SUPPLIES	E		\$14,000.00
01-5205-403-	ANIMAL SHELTER DOG & CAT FOOD	E		\$4,000.00
01-5205-406-	ANIMAL SHELTER BUILDING SUPP/MAINT	E		\$4,000.00
01-5205-429-	ANIMAL SHELTER VEHICLE MAINT & FUEL	E		\$10,000.00
01-5205-445-	ANIMAL SHELTER OFFICE SUPPLIES	E		\$3,000.00
01-5205-481-	ANIMAL SHELTER UNIFORMS	E		\$2,000.00
01-5205-550-	ANIMAL MEDICAL SERVICES	E		\$30,000.00
01-5205-574-	ANIMAL SHELTER EMPLOYEE TRAINING	E		\$1,500.00
01-5205-578-	ANIMAL SHELTER UTILITIES	E		\$10,000.00

**FY 2025-2026 Accounts Listing****CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: General Dept: All Depts

Account	Name	Type	Preapproved	Budget
01-5205-590-	ANIMAL SHELTER IT & REPAIR	E		\$1,000.00
01-5212-107-	SUPERVISOR ENVIRONMENTAL PLAN	E		\$44,470.00
01-5212-366-	ENVIRO PLANNER LITTER ABATEMENT	E		\$53,247.99
01-5212-366-D	ILLIGAL DUMP GRANT	E		\$10,000.00
01-5212-366-T	TIRE GRANT	E		\$4,000.00
01-5212-429-	ENVIRO PLANNER VEHICLE MAINT. & FUEL	E		\$2,500.00
01-5212-445-	ENVIRONMENTAL OFFICE SUPPLIES	E		\$500.00
01-5212-569-	ENVIRONMENTAL PLAN REG & CONF	E		\$500.00
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		\$1,000.00
01-5301-398-	INDIGENT ORDER AWARDDING FEES	E		\$7,000.00
01-5301-515-	NEEDLINE AID TO INDIGENT	E		\$8,000.00
01-5305-348-	SENIOR CITIZENS PROG SUPP	E		\$6,000.00
01-5305-902-	WEAKS CENTER PASS THROUGH GRNT	E		\$50,000.00
01-5330-344-	COUNTY BURIALS/CREMATION	E		\$2,500.00
01-5340-348-	CALLOWAY HOPE	E		\$6,000.00
01-5401-348-	MUR-CALLOWAY CO PARK	E		\$90,000.00
01-5405-548-	BOATWRIGHT PUBLIC ACCESS DEV.	E		\$10,000.00
01-5420-348-	CALLOWAY CO TOURISM & CONVENT	E		\$407,400.00
01-5435-507-	CULTURAL SUPPORT, ART, ETC.	E		\$500.00
01-5435-742-	MURRAY ART GUILD PASS THROUGH	E		\$600,000.00
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		\$100,000.00
01-9100-315-	EMPLOYEE HEALTH INS	E		\$120,000.00
01-9100-382-	EMPLOYEE DRUG TESTING	E		\$1,500.00
01-9100-503-	BANK CHARGES	E		\$200.00
01-9100-521-	INS BUILDINGS	E		\$70,000.00
01-9100-531-	INS FIDELITY BONDS	E		\$10,000.00
01-9100-551-	MEMBERSHIPS	E		\$1,000.00
01-9100-553-	MEMBERSHIP, ADD	E		\$4,100.00
01-9100-555-	MEMBERSHIPS, KACO	E		\$2,200.00
01-9200-999-	RESERVE FOR TRANSFERS	E		\$100,000.00
01-9400-201-	SOCIAL SECURITY, CO. CONTRIBUTION	E		\$90,148.00
01-9400-202-	RETIREMENT, CO. CONTRIBUTION	E		\$260,000.00
01-9400-208-	UNEMPLOYMENT INSURANCE	E		\$12,500.00
01-9400-209-	WORKERS COMP.	E		\$45,000.00
<b>127 Accounts Listed</b>				<b>\$6,480,788.60</b>

**FY 2025-2026 Accounts Listing****CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: Road Dept: All Depts

Account	Name	Type	Preapproved	Budget
02-4506- -	STATE REIMB/REFUNDS	R		\$3,000.00
02-4514- -	TRANSPORTATION CABINET FLEX/DISCRET.	R		\$409,756.00
02-4516- -	TRUCK LICENSE REFUND	R		\$230,000.00
02-4517- -	DRIVER'S LICENSE REFUND	R		\$9,135.00
02-4518- -	COUNTY ROAD AID	R		\$1,600,190.00
02-4704- -	SURPLUS EQUIPMENT SALE	R		\$50,000.00
02-4706- -	ROAD MATERIAL SALES	R		\$200.00
02-4708- -	GAS SALES	R		\$1,000.00
02-4710- -	WESTERN SHORES	R		\$35,000.00
02-4727- -	ROAD REIMBURSEMENTS	R		\$4,000.00
02-4731- -	MISCELLANEOUS REVENUES	R		\$1,000.00
02-4733- -	INS REIMBURSEMENTS	R		\$500.00
02-4799- -	OTHER RECEIPTS	R		\$1,000.00
02-4801- -	INTEREST EARNED	R		\$18,000.00
02-4901- -	SURPLUS FROM PRIOR YEAR	R		\$500,000.00
02-4903- -	PRIOR YR ADJUSTMENT	R		
02-4909- -	TRANSFER OUT	R		
02-4910- -	TRANSFERS FROM OTHER FUNDS	R		\$1,524,402.00
02-4912- -	GOVT LEASING ACT RECEIPT	R		
<b>19 Accounts Listed</b>				<b>\$4,387,183.00</b>

**FY 2025-2026 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		\$65,437.00
02-6105-143-	ROAD WORKERS	E		\$810,000.00
02-6105-311-	BRIDGE REPAIR	E		\$400,000.00
02-6105-346-	PEST CONTROL	E		\$180.00
02-6105-348-	PROGRAM SUPPORT	E		\$55,000.00
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		\$50,000.00
02-6105-409-	CRUSHED STONE & GRAVEL	E		\$500,000.00
02-6105-411-	CLEANING SUPPLIES	E		\$1,000.00
02-6105-441-	MACHINERY AND EQUIPMENT	E		\$90,000.00
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		\$50,000.00
02-6105-455-	PETROLEUM PRODUCTS	E		\$250,000.00
02-6105-459-	PIPES & CULVERTS	E		\$220,000.00
02-6105-481-	DEPARTMENT UNIFORMS	E		\$5,500.00
02-6105-549-	DEPARTMENT PHYSICALS	E		\$400.00
02-6105-574-	EMPLOYEE TRAINING	E		\$800.00
02-6105-578-	UTILITIES	E		\$22,000.00
02-6105-730-	WESTERN SHORES PAVING	E		\$35,000.00
02-7700-602-	ROAD LEASE/PURCHASES	E	✓	\$150,000.00
02-8005-566-	TRANSPORTATION CABINET FLEX/DISCRET.	E	✓	\$409,756.00
02-9100-503-	BANK CHARGES	E		\$110.00
02-9100-521-	INS BUILDING	E		\$74,500.00
02-9200-999-	RESERVE FOR TRANSFERS	E		\$100,000.00
02-9400-201-	SOCIAL SECURITY	E		\$67,000.00
02-9400-202-	RETIREMENT	E		\$200,000.00
02-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$160,000.00
02-9400-209-	WORKERS' COMPENSATION	E		\$65,000.00
<b>30 Accounts Listed</b>				<b>\$4,387,183.00</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: Jail Dept: All Depts

Account	Name	Type	Preapproved	Budget
03-4506- -	STATE REIMB/REFUNDS	R		\$280,000.00
03-4510- -	STATE GRANTS	R		\$20,000.00
03-4533- -	STATE JAIL ALLOTMENT	R		\$53,000.00
03-4534- -	STATE JAIL MEDICAL	R		\$4,200.00
03-4535- -	COURT COST COLLECTION	R		\$7,000.00
03-4536- -	CONTRACTS WITH OTHER COUNTIES	R		\$120,000.00
03-4537- -	STATE PRISONERS	R		\$900,000.00
03-4538- -	DUI FEES	R		\$7,000.00
03-4559- -	SOCIAL SECURITY ADM. INCENTIVE FEE	R		\$2,000.00
03-4569- -	HOUSE BILL 463	R		\$37,000.00
03-4621- -	GEN PRISONER POPULATION	R		\$160,000.00
03-4633- -	JAIL BOND COLLECTION FEES	R		\$100.00
03-4634- -	PRISONER REIMBURSEMENT	R		\$30,000.00
03-4699- -	OTHER CHARGES	R		\$50,000.00
03-4699- -L	LITTER CLEANUP	R		\$30,000.00
03-4699- -M	MOWING	R		\$80,000.00
03-4702- -	TELEPHONE COMMISSIONS	R		\$25,000.00
03-4727- -	REIMBURSEMENTS	R		\$30,000.00
03-4733- -	INS REIMBURSEMENTS	R		\$3,000.00
03-4799- -	OTHER RECEIPTS	R		\$3,000.00
03-4801- -	INTEREST EARNED	R		\$8,000.00
03-4901- -	SURPLUS FROM PRIOR YEAR	R		\$400,000.00
03-4903- -	PRIOR YR ADJUSTMENT	R		
03-4909- -	TRANSFER OUT	R		
03-4910- -	TRANSFERS FROM OTHER FUNDS	R		\$1,724,410.47
03-4911- -	BORROWED MONEY	R		
03-4912- -	LEASE PROCEEDS	R		
<b>27 Accounts Listed</b>				<b>\$3,973,710.47</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

**Fund Type: Governmental Fund: Jail Dept: All Depts**

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
03-5101-101-	JAILERS SALARY	E		\$127,114.35
03-5101-123-	JAIL PERSONNEL	E		\$1,900,000.00
03-5101-212-	TRAINING FRINGE BENEFIT	E		\$5,302.12
03-5101-334-	BUILDING MAINTENANCE & REPAIR	E		\$35,000.00
03-5101-346-	PEST CONTROL	E		\$2,000.00
03-5101-348-	JAIL PROGRAM SUPPORT	E		\$500.00
03-5101-382-	EMPLOYEE DRUG TESTING	E		\$2,500.00
03-5101-406-	BUILDING MAINTENANCE SUPPLIES	E		\$35,000.00
03-5101-411-	CLEANING SUPPLIES	E		\$5,000.00
03-5101-423-	FOOD PREP. & SERVING SUPPLIES	E		\$7,200.00
03-5101-425-	FOOD	E		\$250,000.00
03-5101-445-	OFFICE SUPPLIES	E		\$12,000.00
03-5101-465-	PRISONER CLOTHING/LINENS/HYGIENE	E		\$20,000.00
03-5101-481-	STAFF UNIFORMS	E		\$5,000.00
03-5101-549-	MEDICAL SERVICES	E		\$310,000.00
03-5101-555-	MEDICAL SUPPLIES	E		\$2,000.00
03-5101-569-	REGISTRATIONS, CONFERENCES	E		\$3,000.00
03-5101-573-	TELECOMMUNICATIONS	E		\$3,000.00
03-5101-576-	TRAINING & TRAVEL	E		\$7,000.00
03-5101-578-	UTILITIES	E		\$110,000.00
03-5101-588-	EQUIPMENT REPAIR	E		\$25,000.00
03-5101-705-	DATA PROCESSING EQUIPMENT	E		\$4,000.00
03-5101-723-	VEHICLES	E		\$5,000.00
03-5101-725-	OFFICE EQUIPMENT	E		\$3,000.00
03-5101-739-	SAFETY EQUIPMENT	E		\$8,000.00
03-5102-314-	JUVENILE HOUSING	E		\$5,000.00
03-9100-503-	BANK CHARGES	E		\$110.00
03-9100-521-	BUILDING INSURANCE	E		\$132,000.00
03-9100-551-	ASSOCIATION DUES	E		\$984.00
03-9200-999-	RESERVE FOR TRANSFER	E		\$100,000.00
03-9400-201-	EMPLOYEE BENEFITS SOCIAL SEC	E		\$132,000.00
03-9400-202-	EMPLOYEE BENEFITS RETIREMENT	E		\$360,000.00
03-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$290,000.00
03-9400-208-	UNEMPLOYMENT INSURANCE	E		\$2,000.00
03-9400-209-	WORKERS COMPENSATION	E		\$65,000.00
<b>35 Accounts Listed</b>				<b>\$3,973,710.47</b>



## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

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

Account	Name	Type	Preapproved	Budget
04-4529- -	LGEA MINERAL SEVERANCE	R		\$5,000.00
04-4901- -	PRIOR YEAR SURPLUS	R		
<b>2 Accounts Listed</b>				<b>\$5,000.00</b>

**FY 2025-2026 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		\$5,000.00
1 Accounts Listed				\$5,000.00

## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

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

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
06-4801- -	JAIL GRANT INTEREST	R		\$33,000.00
06-4901- -	PRIOR YEAR CARRYOVER	R		\$1,522,373.31
06-4909- -	TRANSFERS OUT TO OTHER FUNDS	R		
06-4910- -	TRANSFERS IN FROM OTHER FUNDS	R		
<b>4 Accounts Listed</b>				<b>\$1,555,373.31</b>

# **FY 2025-2026 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		\$1,555,373.31
<b>1 Accounts Listed</b>				<b>\$1,555,373.31</b>

## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

*Fund Type: Governmental Fund: Jail Const. Dept: All Depts*

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
20-4104- -	DELEQUENT PROPERTY TAX	R		\$100.00
20-4120- -	OTHER ADVALOREM TAX	R		\$11,000.00
20-4801- -	JAIL CONSTRUCTION	R		\$1,000.00
20-4901- -	SURPLUS FROM PRIOR YEAR	R		\$55,000.00
20-4909- -	TRANSFERS OUT TO OTHER FUNDS	R		
20-4910- -	TRANSFERS IN FROM OTHER FUNDS	R		
<b>6 Accounts Listed</b>				<b>\$67,100.00</b>

# **FY 2025-2026 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		\$67,000.00
<b>2 Accounts Listed</b>				<b>\$67,100.00</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: E911 Dept: All Depts

Account	Name	Type	Preapproved	Budget
75-4140- -	911 FEES	R		\$550,000.00
75-4140- -W	911 WIRELESS	R		\$200,000.00
75-4512- -	HOMELAND SECURITY	R		\$1,000.00
75-4727- -	REIMBURSEMENTS	R		\$500.00
75-4733- -	INS REIMBURSEMENTS	R		\$100.00
75-4801- -	INTEREST	R		\$14,000.00
75-4901- -	PRIOR YEAR CARRYOVER	R		\$930,000.00
75-4903- -	E-911 PRIOR YEAR SUPLUS	R		
75-4909- -	TRANSFERS OUT TO OTHER FUNDS	R		
75-4910- -	TRANSFERS IN FROM OTHER FUNDS	R		
<b>10 Accounts Listed</b>				<b>\$1,695,600.00</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

**Fund Type: Governmental Fund: E911 Dept: All Depts**

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
75-5145-159-	911 DISPATCH SALARIES	E		\$415,000.00
75-5145-338-	EMERGENCY POWER EQUIPMENT	E		\$1,500.00
75-5145-339-	RADIO SYSTEM REPAIR	E		\$2,500.00
75-5145-364-	LEASE & RENTAL PAYMENTS	E		\$20,000.00
75-5145-366-	BUILDING MAINT & REPAIR	E		\$5,000.00
75-5145-382-	EMPLOYEE DRUG TESTING	E		\$500.00
75-5145-445-	OFFICE SUPPLIES	E		\$5,000.00
75-5145-545-	GIS/MAPPING SYSTEM	E		\$25,000.00
75-5145-569-	REGISTRATION CONF & TRAINING	E		\$15,000.00
75-5145-573-	TELEPHONE SERVICE/TRUNKS	E		\$25,000.00
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		\$5,000.00
75-5145-590-	COMPUTER WORKSTATIONS	E		\$10,000.00
75-5145-592-	VEHICLE MAINTENANCE	E		\$2,500.00
75-5145-703-	COMMUNICATION EQUIPMENT	E		\$5,000.00
75-5145-725-	OTHER EQUIPMENT & SOFTWARE	E		\$5,000.00
75-5145-739-	CAD SYSTEM REPAIR	E		\$10,000.00
75-5145-999-	RESERVE FOR TRANSFER	E		\$845,600.00
75-9400-201-	SOCIAL SECURITY CONTRIBUTION	E		\$33,000.00
75-9400-202-	RETIREMENT COUNTY CONTRIBUTION	E		\$103,000.00
75-9400-205-	EMPLOYEE HEALTH INSURANCE	E		\$80,000.00
75-9400-208-	UNEMPLOYMENT INSURANCE	E		\$10,000.00
75-9400-209-	WORKERS COMPENSATION	E		\$20,000.00
75-9400-521-	KACO INSURANCE	E		\$12,000.00
<b>25 Accounts Listed</b>				<b>\$1,695,600.00</b>



## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

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

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
76-4731- -	MISC REVENUES	R		\$59,220.00
76-4801- -	COUNTY CLERK STORAGE FEE INTEREST	R		\$1,600.00
76-4901- -	PRIOR YEAR SURPLUS	R		\$112,000.00
<b>3 Accounts Listed</b>				<b>\$172,820.00</b>

# **FY 2025-2026 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		\$118,820.00
<b>3 Accounts Listed</b>				<b>\$172,820.00</b>

**FY 2025-2026 Accounts Listing**

**CALLOWAY COUNTY FISCAL COURT**

Fund Type: Governmental Fund: OPIOID Dept: All Depts

Account	Name	Type	Preapproved	Budget
85-4760- -	OPIOID COURT SETTLEMENT	R		\$13,000.00
85-4801- -	OPIOID INTEREST	R		\$380.00
85-4901- -	PRIOR YEAR CARRYOVER	R		\$32,000.00
85-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS	R		
85-4909- -	TRANSFER TO OTHER FUNDS	R		
85-4910- -	TRANSFER IN FROM OTHER FUNDS	R		
6 Accounts Listed				\$45,380.00

## **FY 2025-2026 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		\$45,380.00
<b>1 Accounts Listed</b>				<b>\$45,380.00</b>

## **FY 2025-2026 Accounts Listing**

### **CALLOWAY COUNTY FISCAL COURT**

*Fund Type: Governmental Fund: AUTO TAX Dept: All Depts*

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
86-4137- -	AUTO INSURANCE TAX	R		\$1,400,000.00
86-4801- -	AUTO TAX INTEREST	R		\$7,000.00
86-4901- -	SURPLUS FROM PRIOR YEAR	R		\$487,186.20
86-4903- -	PRIOR YEAR ADJUSTMENT	R		
86-4909- -	TRANSFER OUT	R		
86-4910- -	TRANSFER FROM OTHER FUNDS	R		
<b>6 Accounts Listed</b>				<b>\$1,894,186.20</b>

# **FY 2025-2026 Accounts Listing**

## **CALLOWAY COUNTY FISCAL COURT**

*Fund Type: Governmental Fund: AUTO TAX Dept: All Depts*

<b>Account</b>	<b>Name</b>	<b>Type</b>	<b>Preapproved</b>	<b>Budget</b>
86-8003-312-	BRIDGE REPAIR	E		\$943,593.10
86-8005-447-	ROAD PAVING	E		\$943,593.10
86-9100-503-	BANK CHARGES	E		\$110.00
86-9200-999-	RESERVE FOR TRANSFER	E		\$6,890.00
<b>4 Accounts Listed</b>				<b>\$1,894,186.20</b>

## 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
<del>01-5212-445</del>	<del>Environmental Wex</del>
<del>01-5135-445</del>	<del>O.E.M Wex</del>
<del>01-5205-499</del>	<del>Animal Control Wex</del>
<del>01-5020-348</del>	<del>Coroner Wex</del>
<del>03-5101-723</del>	<del>Jail Wex</del>
01-5435-742	Murray Art Guild (Pass Through Grant)
01-5305-742	Weeks Center (Pass Through Grant)
01-9400-202	Retirement Contribution
02-9400-202	Retirement Contribution
03-9400-202	Retirement Contribution
75-9400-202	Retirement Contribution

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: Shane R. Allen

Second made by: Squire Crutcher

Vote: all 0 yes 1

Signature: \_\_\_\_\_ 4/16/25

County Judge Executive

Date \_\_\_\_\_

Approved: Robert O. Davis 2/23/25

State Local Finance Officer

Date \_\_\_\_\_

## ALLOWAY COUNTY FISCAL COURT

Please accept this written request for a Blanket Order for Fiscal Year, July 1, 2025 thru June 30, 2026.

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

Tonya Robinson  
Tonya Robinson  
Calloway County Treasurer

Motion made by: Squire R. Ista

Second made by: Squire Crutcher

Vote: all ayes

Signature: J. E. [Signature] 4-10-25  
County Judge Executive Date



24 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 Callaway 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 0.1400  
Personal Property 0.1608  
Bank Deposit Rate 0  
Motor Vehicle 0.1400  
Watercraft 0.1400

East Fork Clarks River  
Floodplain Conservancy  
District  
0.00416

**Special Districts**

911 Fee \$ 30.00

Special Districts	<del>Ambulance</del> FIRE	Library	Soil Conservation	Extension Service	Health
Real Property	0.0900	0.0490	0.0050	0.0150	0.0280
Personal Property	0.0900	0.0550			0.0280
Motor Vehicles	0.0600	0.0300			0.0310
Watercraft	0.0600				0.0310
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

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

Signature \_\_\_\_\_

County Judge/Executive

09-18-2024

Date

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



# PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR 2024

ORIGINAL TO: KY Department of Revenue

Office of Property Valuation

FAX: (502) 564-8192

EMAIL: 62A3000taxrates@ky.gov

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

The original form should be completed and submitted within 45 days of the Department's certification KRS 132.0225

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.

**TAXTYPE****Tax Rates Per \$100**

Ex: 10¢ = 0.1000

**Deadline to submit November 15th**

<b>REAL PROPERTY</b>	1 * <u>0.1400</u>	GENERAL REAL ESTATE RATE
<b>TANGIBLE PERSONAL PROPERTY</b>	2 * <u>0.1608</u>	GENERAL TANGIBLE PERSONAL PROPERTY RATE
<b>INVENTORY</b> <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 * <u>0.1608</u>	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**

If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."

If "YES" is selected, the items are taxed at the prevailing tangible rate (box #2 above).

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:

<b>AIRCRAFT</b> <small>Taxed at tangible rate, or exempt; not motor vehicle rate.</small>	4 * <b>YES</b> <input checked="" type="radio"/> <b>NO</b> <input type="radio"/>	(18) Aircraft not used in the business of transporting persons or property for compensation or hire <u>if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs:</u>
<b>DOCUMENTED WATERCRAFT</b> <b>NON KY REGISTERED WATERCRAFT</b> <small>Taxed at tangible rate, or exempt; not motor vehicle rate.</small>	5 * <b>YES</b> <input checked="" type="radio"/> <b>NO</b> <input type="radio"/>	(19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, <u>if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs:</u>
<b>IN-TRANSIT INVENTORY</b> <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 * <b>YES</b> <input type="radio"/> <b>NO</b> <input checked="" type="radio"/>	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. REMEMBER, THIS ADDRESS WILL BE USED TO SEND COMMUNICATIONS AND CHECKS FOR COLLECTED REVENUE.**

County: <u>Calloway</u>	Taxing Jurisdiction Name:	
Contact Person: <u>Kenneth C. James</u>	Title: <u>Calloway Co. Fiscal Ct.</u>	
Mailing Address: <u>201 S. 4th St.</u>		
City: <u>Murray</u>	State: <u>KY</u>	Zip Code: <u>42071</u>
Telephone: <u>270-753-2920</u>	Fax:	Email: <u>KJames@callowayky.com</u>

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>8/18/24</u>
Print Name: <u>Kenneth C. James</u>	Title: <u>Tax Collector</u>

Questions concerning this form and the property tax rate levies can be directed to Ashley Sheeks at (502) 564-7097 or Justin Taylor at (502) 564-7098