

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027
SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	4,684,200
5100	Protection to Persons and Property	1,207,900
5200	General Health and Sanitation	964,200
5300	Social Services	274,700
5400	Recreation and Culture	837,100
6200	Airports	30,000
8000	Capital Projects	20,733,000
9000	Administration	<u>6,087,400</u>
Total General Fund		<u><u>34,818,500</u></u>
ROAD FUND		
6100	Roads	4,634,200
8000	Capital Projects	85,000
9000	Administration	<u>615,600</u>
Total Road Fund		<u><u>5,334,800</u></u>
JAIL FUND		
5100	Protection to Persons and Property	7,797,400
8000	Capital Projects	215,000
9000	Administration	<u>2,448,200</u>
Total Jail Fund		<u><u>10,460,600</u></u>

Category	Purpose	Budget Appropriation
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		
6100	Roads	<u>400,000</u>
Total L.G.E.A. Fund		<u><u>400,000</u></u>
OPIOID SETTLEMENT FUND		
9000	Administration	<u>325,000</u>
Total Opioid Settlement Fund		<u><u>325,000</u></u>
E911 FEE FUND		
5100	Protection to Persons and Property	714,800
9000	Administration	<u>10,000</u>
Total E911 Fee Fund		<u><u>724,800</u></u>
HEALTH INSURANCE FUND		
9000	Administration	<u>3,505,100</u>
Total Health Insurance Fund		<u><u>3,505,100</u></u>
GENERAL OBLIGATION BOND FUND		
7000	Debt Service	<u>1,756,000</u>
Total General Obligation Bond Fund		<u><u>1,756,000</u></u>
CLERK STORAGE FEES FUND		
9000	Administration	<u>100,000</u>
Total Clerk Storage Fees Fund		<u><u>100,000</u></u>

Category	Purpose	Budget Appropriation
AMERICAN RESCUE FUND		
8000	Capital Projects	<u>3,463,000</u>
Total American Rescue Fund		<u><u>3,463,000</u></u>

TOTAL BUDGET APPROPRIATIONS		
	Total General Fund	34,818,500
	Total Road Fund	5,334,800
	Total Jail Fund	10,460,600
	Total L.G.E.A. Fund	400,000
	Total Opioid Settlement Fund	325,000
	Total E911 Fee Fund	724,800
	Total Health Insurance Fund	3,505,100
	Total General Obligation Bond Fund	1,756,000
	Total Clerk Storage Fees Fund	100,000
	Total American Rescue Fund	<u>3,463,000</u>
GRAND TOTAL ALL FUNDS		<u><u>60,887,800</u></u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

	Source	Code Number	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	74 Opioid Settlement Fund	77 E911 Fee Fund	78 Health Insurance Fund	79 General Obligation Bond Fund	81 Clerk Storage Fees Fund	84 American Rescue Fund	Total
1	Real Property Taxes	4101	7,611,700	-	-	-	-	-	-	-	-	-	7,611,700
2	Tangible Personal Property Taxes	4102	877,500	-	-	-	-	-	-	-	-	-	877,500
3	Motor Vehicle Property Taxes	4103	500,000	-	-	-	-	-	-	-	-	-	500,000
4	Delinquent Property Taxes	4104	125,000	-	-	-	-	-	-	-	-	-	125,000
5	Unmined Minerals	4107	5,000	-	-	-	-	-	-	-	-	-	5,000
6	Timber	4119	1,200	-	-	-	-	-	-	-	-	-	1,200
7	Bank Shares	4130	260,000	-	-	-	-	-	-	-	-	-	260,000
8	Franchise Corporation (PSCo)	4131	356,000	-	-	-	-	-	-	-	-	-	356,000
9	Deed Transfers	4135	313,000	-	-	-	-	-	-	-	-	-	313,000
10	Transient Room Tax	4138	553,000	-	-	-	-	-	-	-	-	-	553,000
11	Telephone Tax (E911 Fee)	4140	-	-	-	-	-	65,000	-	-	-	-	65,000
12	T.V.A.	4203	203,000	-	-	-	-	-	-	-	-	-	203,000
13	U.S. Treasurer	4204	2,400	-	-	-	-	-	-	-	-	-	2,400
14	Clerk, 25% Account	4306-1	625,000	-	-	-	-	-	-	-	-	-	625,000
15	Sheriff, 25% Account	4306-2	375,000	-	-	-	-	-	-	-	-	-	375,000
16	Occupational Licenses	4401	7,500	-	-	-	-	-	-	-	-	-	7,500
17	Alcoholic Beverages	4402	14,000	-	-	-	-	-	-	-	-	-	14,000
18	Cable T.V. Franchise	4417	65,000	-	-	-	-	-	-	-	-	-	65,000
19	Other Franchise	4418	69,000	-	-	-	-	-	-	-	-	-	69,000
20	Omitted Property Tax Bill Payment	4501	35,000	-	-	-	-	-	-	-	-	-	35,000
21	Federal Prisoner Payment	4502	-	-	1,604,000	-	-	-	-	-	-	-	1,604,000
22	Federal Reimbursement	4503	-	-	530,000	-	-	-	-	-	-	-	530,000
23	Federal Grants	4504	1,928,000	-	-	-	-	-	-	-	-	-	1,928,000
24	Motax from Other Counties	4505	60,000	-	-	-	-	-	-	-	-	-	60,000
25	State Grants	4510	17,743,000	-	470,000	-	-	-	-	-	-	-	18,213,000
26	Homeland Security Grant	4512	-	-	-	-	-	-	-	-	-	-	-
27	Transportation Cabinet	4514	-	937,000	-	-	-	-	-	-	-	-	937,000
28	Truck License Distribution	4516	-	210,000	-	-	-	-	-	-	-	-	210,000
29	Drivers License Refund	4517	-	14,000	-	-	-	-	-	-	-	-	14,000
30	County Road Aid	4518	-	1,759,900	-	-	-	-	-	-	-	-	1,759,900
31	Municipal Road Aid	4519	-	-	-	-	-	-	-	-	-	-	-
32	Election Expense Reimbursement	4520	20,000	-	-	-	-	-	-	-	-	-	20,000
33	Board of Assessment Appeals	4521	500	-	-	-	-	-	-	-	-	-	500

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

	Source	Code Number	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	74 Opioid Settlement Fund	77 E911 Fee Fund	78 Health Insurance Fund	79 General Obligation Bond Fund	81 Clerk Storage Fees Fund	84 American Rescue Fund	Total
34	Legal Process Tax	4522	-	-	-	-	-	-	-	-	-	-	-
35	Coal Impact	4528	-	-	-	-	-	-	-	-	-	-	-
36	Mineral Tax	4529	-	-	-	260,000	-	-	-	-	-	-	260,000
37	Space Rental	4532	850,000	-	-	-	-	-	-	-	-	-	850,000
38	Jail Operation Payment	4533	-	-	234,000	-	-	-	-	-	-	-	234,000
39	Jail Medical Payment	4534	-	-	89,000	-	-	-	-	-	-	-	89,000
40	Court Costs, Jail Operations	4535	-	-	13,000	-	-	-	-	-	-	-	13,000
41	Jail Contract with Other Counties	4536	-	-	960,000	-	-	-	-	-	-	-	960,000
42	State Prisoner Payment (Control Intake)	4537	-	-	633,000	-	-	-	-	-	-	-	633,000
43	D.U.I. Service Fees	4538	-	-	7,000	-	-	-	-	-	-	-	7,000
44	DES Reimbursement (State)	4541	-	-	-	-	-	-	-	-	-	-	-
45	Federal DES/EMA Reimbursements	4542	40,000	-	-	-	-	-	-	-	-	-	40,000
46	Miscellaneous Revenues	4543	100	-	-	-	-	-	-	-	-	-	100
47	Transfer, Cities	4544	235,000	-	-	-	-	-	-	-	-	-	235,000
48	Transfer, Counties	4545	37,500	-	-	-	-	-	-	-	-	-	37,500
49	Class D Felon Payments	4557	-	-	3,188,000	-	-	-	-	-	-	-	3,188,000
50	Social Security Administration Incentive Pay	4559	-	-	9,000	-	-	-	-	-	-	-	9,000
51	Wireless Telephone 911 Surcharge	4562	-	-	-	-	-	436,200	-	-	-	-	436,200
52	Court Costs Supplement	4567	-	-	3,000	-	-	-	-	-	-	-	3,000
53	Local Corrections Assistance Fund	4569	-	-	73,000	-	-	-	-	-	-	-	73,000
54	Parking Lot	4607	1,800	-	-	-	-	-	-	-	-	-	1,800
55	Dog Pound	4612	240,000	-	-	-	-	-	-	-	-	-	240,000
56	Jail Work Release	4618	-	-	22,000	-	-	-	-	-	-	-	22,000
57	Home Incarceration Fees	4624	-	-	-	-	-	-	-	-	-	-	-
58	Jailers Bond Acceptance Fees	4633	-	-	17,000	-	-	-	-	-	-	-	17,000
59	Charges for Services, Service Fees	4680	-	-	30,000	-	-	-	-	-	90,000	-	120,000
60	Other Charges for Services	4699	10,000	-	463,000	-	-	-	-	-	-	-	473,000
61	Vending Machine Commission	4701	-	-	-	-	-	-	-	-	-	-	-
62	Telephone Commission	4702	-	-	200,000	-	-	-	-	-	-	-	200,000
63	Surplus Machinery/Equipment Sales	4704	-	100,000	7,000	-	-	-	-	-	-	-	107,000
64	Rentals and Leases (Misc.)	4711	22,000	-	-	-	-	-	-	-	-	-	22,000
65	Insurance Proceeds (Claims)	4726	50,000	5,000	-	-	-	-	-	-	-	-	55,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

	Source	Code Number	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	74 Opioid Settlement Fund	77 E911 Fee Fund	78 Health Insurance Fund	79 General Obligation Bond Fund	81 Clerk Storage Fees Fund	84 American Rescue Fund	Total
66	Reimbursement	4727	-	200	-	-	-	-	-	-	-	-	200
67	Donations	4728	5,000	-	-	-	-	-	-	-	-	-	5,000
68	Miscellaneous Revenues	4731	1,000	1,000	55,000	-	-	-	-	397,400	-	-	454,400
69	Insurance Reimbursement	4733	-	100	-	-	-	-	-	-	-	-	100
69	Court Settlement	4760	-	-	-	-	90,000	-	-	-	-	-	90,000
70	Employer/Employee Health Insurance Contributions	4799	-	-	-	-	-	-	3,049,700	-	-	-	3,049,700
71	Interest	4801	-	-	-	-	-	-	30,000	-	-	-	30,000
72	Interest on CDs	4802	-	-	-	-	-	-	-	-	-	-	-
73	Interest on Checking Accounts	4806	350,000	15,000	10,000	10,000	-	35,000	-	-	-	175,000	595,000
74	Interest on Other Investments	4808	-	-	-	-	-	-	-	-	-	-	-
75	Total Revenues		33,592,200	3,042,200	8,617,000	270,000	90,000	536,200	3,079,700	397,400	90,000	175,000	49,889,700
76	Prior Year Carryover	4901	4,146,100	50,000	200,000	130,000	235,000	188,600	425,400	-	10,000	5,313,000	10,698,100
77	Bond Sale Proceeds	4905	-	-	-	-	-	-	-	-	-	-	-
78	Cash Transfers Out	4909	(5,244,800)	-	-	-	-	-	-	-	-	(2,025,000)	(7,269,800)
79	Cash Transfers In	4910	2,025,000	2,242,600	1,643,600	-	-	-	-	1,358,600	-	-	7,269,800
80	Lease Proceeds	4912	300,000	-	-	-	-	-	-	-	-	-	300,000
81	Total Available for Year		34,818,500	5,334,800	10,460,600	400,000	325,000	724,800	3,505,100	1,756,000	100,000	3,463,000	60,887,800

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Period Ending March 31, 2026

	Issue Identifier	01.	02.	03.	04.	05.	06.		Total
1	Fund and Major Object Code	79-7100	79-7100	79-7100	Conference Center	Radio System	Kitchen Foods		
2	Project Description	Energy Conservation Bonds, Series 2011	Series 2017 General Obligation Bonds	Library Project Lease No. 26	Convention Center Project	Radio System Upgrade Project	Industrial Building Project		
3	Contract Term	15 Years	20 Years	20 Years	15 Years	10 Years	10 Years		
4	Current Interest Rate Percent	2.64	3.00	4.25	2.980	3.324	3.324		
5	Issue Date	11/30/2011	12/28/2017	3/9/2023	3/19/2019	5/28/2024	12/19/2024		
6	Total Principal Amount	2,210,000	7,845,000	430,000	981,000	2,088,000	955,000		
7	Total Interest Amount	510,603	3,513,348	267,991	361,355	665,768	306,129		
8	Total Issues (Sum of 6 and 7)	2,720,603	11,358,348	697,991	1,342,355	2,753,768	1,261,129		
9	Outstanding Principal	170,000	7,015,000	385,000	666,000	1,773,000	880,000		
10	Outstanding Interest	5,313	1,477,750	204,965	115,823	480,122	249,370		
11	Less Reserve Earnings	-	-	-	-	-	-		
12	Total Outstanding	175,313	8,492,750	589,965	781,823	2,253,122	1,129,370		
13	Next Payment Due Date	8/1/2026	6/1/2026	6/20/2026	6/1/2026	6/20/2026	6/20/2026		
14	Final Payment Due Date	2/1/2027	6/1/2038	12/20/2042	6/1/2034	12/20/2033	12/20/2034		
15	Budget Amount	175,313	695,900	34,844	88,085	273,923	124,840		1,392,905
	Issue Identifier	07.	08.	09.	10.	11.	12.	13.	Total
1	Fund and Major Object Code	Office of Sheriff	Office of Sheriff	Office of Sheriff	Office of Sheriff	Office of Sheriff	Office of Sheriff	Office of Sheriff	
2	Project Description	Sheriff Colt Lease No. 25	Sheriff Colt Lease No. 27	Sheriff Colt Lease No. 29	Sheriff Colt Lease No. 31	Sheriff Colt Lease No. 32	Sheriff Colt Lease No. 33	Sheriff Colt Lease No. 34	
3	Contract Term	3	4	4	4	4	4	4	
4	Current Interest Rate Percent	3.740	5.520	5.710	5.250	5.250	4.750	5.050	
5	Issue Date	11/22/2022	9/26/2023	4/26/2002	4/8/2025	7/22/2025	12/4/2025	3/17/2026	
6	Total Principal Amount	176,547	364,943	275,506	153,570	162,451	114,462	218,126	
7	Total Interest Amount	9,992	38,181	41,600	19,398	17,533	14,829	27,171	
8	Total Issues (Sum of 6 and 7)	186,539	403,124	317,106	172,968	179,984	129,291	245,297	
9	Outstanding Principal	-	95,117	212,190	116,861	121,722	114,462	218,126	
10	Outstanding Interest	-	5,366	25,226	12,728	13,257	14,829	27,171	
11	Less Reserve Earnings	-	-	-	-	-	-	-	
12	Total Outstanding	-	100,483	237,416	129,589	134,980	129,291	245,297	
13	Next Payment Due Date	1/20/2026	1/20/2027	9/20/2026	1/20/2027	1/20/2027	1/20/2027	1/20/2027	
14	Final Payment Due Date	1/20/2026	1/20/2027	9/20/2028	1/20/2029	1/20/2029	1/20/2030	1/20/2030	
15	Budget Amount	0	100,483	79,412	43,348	45,151	32,323	61,558	362,275
16	Budget Total							\$1,755,180	

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01 GENERAL FUND		
5000 GENERAL GOVERNMENT		
5001	OFFICE OF COUNTY JUDGE/EXECUTIVE	
01-5001-101-179	Judge Executive Office Salaries	284,800
01-5001-302	Advertising	2,000
01-5001-318	Data Processing Services	1,500
01-5001-333	Maintenance Agreements	2,000
01-5001-340	Maintenance and Repair Services - Vehicle	1,000
01-5001-364	Rentals	1,500
01-5001-399	Other Contracted Services	6,500
01-5001-445	Office Supplies	5,700
01-5001-455	Petroleum Products	2,600
01-5001-507	Contributions	12,000
01-5001-551	Memberships	7,400
01-5001-563	Postal Charges	1,400
01-5001-565	Printing, Stationery, Forms, Etc.	1,500
01-5001-569	Registrations, Conferences, Training, etc.	7,500
01-5001-576	Travel	6,000
01-5001-599	Miscellaneous	100
01-5001-705	Data Processing Equipment	500
01-5001-725	Office Equipment	3,000
	UNIT TOTAL	347,000
5005	OFFICE OF COUNTY ATTORNEY	
01-5005-101-165	County Attorney Office Salaries	103,300
01-5005-364	Rentals	12,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5005-445	Office Supplies	1,800
01-5005-451	Periodicals	2,100
01-5005-563	Postal Charges	1,500
01-5005-566	Reimbursements	4,500
01-5005-569	Registrations, Conferences, Training, etc.	1,200
01-5005-573	Telephone (Mobile)	4,500
01-5005-599	Miscellaneous	<u>500</u>
	UNIT TOTAL	131,400
5010	OFFICE OF COUNTY CLERK	
01-5010-350	Microfilming	<u>37,000</u>
	UNIT TOTAL	37,000
5015	OFFICE OF SHERIFF	
01-5015-340	Maint & Repair Services - Vehicle	70,000
01-5015-399	Other Contracted Services	30,000
01-5015-573	Telephone (Mobile)	5,500
01-5015-717	Law Enforcement Equipment	60,500
01-5015-723	Motor Vehicles	<u>300,000</u>
	UNIT TOTAL	466,000
5020	OFFICE OF CORONER	
01-5020-101-103	Coroner Office Salaries	106,400
01-5020-210	Expense Allowance	14,200
01-5020-340	Maintenance and Repair Services - Vehicle	5,000
01-5020-445	Office Supplies	1,500
01-5020-479	Tires and Tubes	2,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5020-481	Uniforms	1,000
01-5020-551	Memberships	500
01-5020-569	Registrations, Conferences, Training, etc.	2,000
01-5020-576	Travel	3,000
01-5020-599	Miscellaneous	100
01-5020-739	Other Equipment	<u>15,000</u>
	UNIT TOTAL	150,700
5025	FISCAL COURT	
01-5025-101	Magistrates, Salaries	177,500
01-5025-445	Office Supplies	3,000
01-5025-551	Memberships	6,500
01-5025-569	Registrations, Conferences, Training, etc.	24,000
01-5025-576	Travel	10,500
01-5025-599	Miscellaneous	<u>100</u>
	UNIT TOTAL	221,600
5030	OFFICE OF PROPERTY VALUATION ADMINISTRATOR	
01-5030-367	Statutory Contribution	<u>180,000</u>
	UNIT TOTAL	180,000
5035	OFFICE OF BOARD OF ASSESSMENT APPEALS	
01-5035-199	Board of Assessment Appeals, Per Diem	<u>3,000</u>
	UNIT TOTAL	3,000
5040	OFFICE OF COUNTY TREASURER	
01-5040-102-179	County Treasurer Office Salaries	207,900
01-5040-302	Advertising	2,000
01-5040-318	Data Processing Services	40,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5040-333	Maintenance Agreements	500
01-5040-338	Maintenance and Repair Services - Office Equipment	500
01-5040-399	Other Contracted Services	5,000
01-5040-445	Office Supplies	3,500
01-5040-551	Memberships	200
01-5040-563	Postal Charges	3,000
01-5040-565	Printing, Stationery, Forms, etc.	2,000
01-5040-569	Registrations, Conferences, Training, etc.	1,000
01-5040-576	Travel	500
01-5040-599	Miscellaneous	100
01-5040-725	Office Equipment	<u>2,500</u>
	UNIT TOTAL	268,700
5060	COUNTY LAW LIBRARY	
01-5060-101	Circuit Court Clerk, Salary	<u>600</u>
	UNIT TOTAL	600
5065	ELECTIONS	
01-5065-192	Election Officers	115,000
01-5065-193	Election Commissioners	2,500
01-5065-302	Advertising	5,000
01-5065-319	Computer Software Development	15,000
01-5065-341	Maintenance and Repair Services - Voting Machines	68,000
01-5065-445	Office Supplies	4,000
01-5065-563	Postal Charges	15,000
01-5065-565	Printing, Stationery, Forms, etc.	120,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5065-574	Training	6,000
01-5065-576	Travel	1,000
01-5065-599	Miscellaneous	100
	UNIT TOTAL	351,600
5070	PLANNING AND ZONING	
01-5070-314	Contracts with Government Agencies	<u>215,000</u>
	UNIT TOTAL	215,000
5075	ECONOMIC DEVELOPMENT	
01-5075-507	Contributions	<u>124,000</u>
	UNIT TOTAL	124,000
5080	COURTHOUSE	
01-5080-334	Maintenance and Repair Services - Buildings	40,000
01-5080-336	Maintenance and Repair Services - Equipment	20,000
01-5080-346	Pest Control	600
01-5080-399	Other Contracted Services	5,000
01-5080-406	Building Maintenance Supplies	3,000
01-5080-411	Custodial Supplies	5,500
01-5080-573	Telephone	5,500
01-5080-581	Water and Sewer	3,500
01-5080-582	Electric	28,000
01-5080-583	Natural Gas	7,000
01-5080-599	Miscellaneous	1,000
01-5080-711	Heating and Air-Conditioning Equipment	50,000
01-5080-739	Other Equipment	1,000
01-5080-741	Other Capital Outlay	<u>50,000</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	UNIT TOTAL	220,100
5081	JUSTICE CENTER	
01-5081-334	Maintenance and Repair Services - Buildings	300,000
01-5081-336	Maintenance and Repair Services - Equipment	20,000
01-5081-346	Pest Control	500
01-5081-399	Other Contracted Services	100,000
01-5081-406	Building Maintenance Supplies	3,000
01-5081-411	Custodial Supplies	6,000
01-5081-573	Telephone	8,500
01-5081-581	Water and Sewer	27,000
01-5081-582	Electric	130,000
01-5081-583	Natural Gas	4,000
01-5081-599	Miscellaneous	1,000
01-5081-711	Heating and Air-Conditioning Equipment	<u>100,000</u>
	UNIT TOTAL	700,000
5085	OTHER COUNTY PROPERTIES	
01-5085-334	Maintenance and Repair Services - Buildings	100,000
01-5085-336	Maintenance and Repair Services - Equipment	80,000
01-5085-346	Pest Control	7,500
01-5085-399	Other Contracted Services	70,000
01-5085-406	Building Maintenance Supplies	10,000
01-5085-411	Custodial Supplies	12,000
01-5085-573	Telephone	20,000
01-5085-581	Water and Sewer	19,500

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5085-582	Electric	85,000
01-5085-583	Natural Gas	23,500
01-5085-599	Miscellaneous	1,000
01-5085-711	Heating and Air-Conditioning Equipment	50,000
01-5085-723	Motor Vehicle	60,000
01-5085-741	Other Capital Outlay	<u>300,000</u>
	UNIT TOTAL	838,500
5086	COURTHOUSE ANNEX	
01-5086-333	Maintenance Agreements	10,000
01-5086-334	Maintenance and Repair Services - Buildings	45,000
01-5086-336	Maintenance and Repair Services - Equipment	100,000
01-5086-346	Pest Control	3,000
01-5086-399	Other Contracted Services	25,000
01-5086-406	Building Maintenance Supplies	2,000
01-5086-581	Water and Sewer	30,000
01-5086-583	Natural Gas	8,000
01-5086-599	Miscellaneous	1,000
01-5086-711	Heating and Air-Conditioning Equipment	150,000
01-5086-739	Other Equipment	5,000
01-5086-741	Other Capital Outlay	<u>50,000</u>
	UNIT TOTAL	429,000
	SUBTOTAL, 5000	<u>4,684,200</u>

5100 PROTECTION TO PERSONS AND PROPERTY

5121 FIRE PROTECTION

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5121-381	Fire Association Operational Support	74,200
01-5121-569	Registrations, Conferences, Training, etc.	2,300
01-5121-741	Other Capital Outlay	<u>15,000</u>
	UNIT TOTAL	91,500
5135	DISASTER AND EMERGENCY SERVICES	
01-5135-105-107	D.E.S. Office Salaries	83,300
01-5135-319	Computer Software Development	20,000
01-5135-336	Maintenance and Repair Services-Equipment	20,000
01-5135-340	Maintenance and Repair Services - Vehicle	2,000
01-5135-364	Rentals	4,000
01-5135-399	Other Contracted Services	15,000
01-5135-445	Office Supplies	1,500
01-5135-455	Petroleum Products	10,500
01-5135-481	Uniforms	1,500
01-5135-569	Registrations, Conferences, Training, etc.	8,500
01-5135-573	Telephone (Mobile)	8,000
01-5135-599	Miscellaneous	300
01-5135-739	Other Equipment	<u>12,500</u>
	UNIT TOTAL	187,100
5136	HOMELAND SECURITY	
01-5136-739	Other Equipment	<u>250,000</u>
	UNIT TOTAL	250,000
5140	AMBULANCE SERVICE	
01-5140-739	Other Equipment	<u>10,000</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	UNIT TOTAL	10,000
5145	EMERGENCY DISPATCH SERVICE	
01-5145-322	Dispatch Services, E.C.C. Contract	<u>656,000</u>
	UNIT TOTAL	656,000
5150	FOREST FIRE PROTECTION	
01-5150-513	Forest Resource Services, Timber Fire Control	<u>4,000</u>
	UNIT TOTAL	4,000
5175	OFFICE OF PUBLIC DEFENDER	
01-5175-903	Public Advocacy Program	<u>9,300</u>
	UNIT TOTAL	9,300
	SUBTOTAL, 5100	<u>1,207,900</u>
	5200 GENERAL HEALTH AND SANITATION	
5205	DOG CONTROL	
01-5205-102-179	Dog Control Salaries	325,400
01-5205-334	Maintenance and Repair Services - Buildings	8,000
01-5205-336	Maintenance and Repair Services - Equipment	6,000
01-5205-340	Maintenance and Repair Services - Vehicle	5,000
01-5205-343	Medical Services	1,600
01-5205-348	Program Support, Landfill Fees	1,500
01-5205-384	Spay and Neuter	95,000
01-5205-399	Other Contracted Services	8,000
01-5205-402	Kennel Supplies and Equipment	20,000
01-5205-403	Animal Food and Supplies	43,000
01-5205-411	Custodial Supplies	18,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5205-445	Office Supplies	10,000
01-5205-446	Function Specific Equipment and Supplies	10,000
01-5205-455	Petroleum Products	4,000
01-5205-479	Tires and Tubes	1,500
01-5205-481	Uniforms	800
01-5205-503	Bank Charges	4,000
01-5205-559	Pharmaceuticals	115,000
01-5205-567	Refunds	1,000
01-5205-569	Registrations, Conferences, Training, etc.	2,500
01-5205-572	Sales Tax	10,000
01-5205-573	Telephone	8,500
01-5205-581	Water and Sewer	13,000
01-5205-582	Electric	14,200
01-5205-583	Natural Gas	4,800
01-5205-599	Miscellaneous	900
01-5205-739	Other Equipment	8,000
01-5205-741	Other Capital Outlay	50,000
	UNIT TOTAL	789,700
5212	SOLID WASTE	
01-5212-185	Other Salaries and Wages	34,000
01-5212-340	Maintenance and Repair Services - Vehicle	3,800
01-5212-348	Program Support, Landfill Fees	3,000
01-5212-399	Other Contracted Services	47,600
01-5212-411	Custodial Supplies	2,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
01-5212-445	Office Supplies	200
01-5212-455	Petroleum Products	4,500
01-5212-481	Uniforms	300
01-5212-569	Registrations, Conferences, Training, etc.	500
01-5212-573	Telephone (Mobile)	1,000
01-5212-599	Miscellaneous	100
01-5212-739	Other Equipment	<u>500</u>
	UNIT TOTAL	97,500
5232	OTHER HEALTH PROGRAMS	
01-5232-399	Other Contracted Services, Carcass Removal	<u>77,000</u>
	UNIT TOTAL	77,000
	SUBTOTAL, 5200	<u>964,200</u>
	5300 SOCIAL SERVICES	
5305	SENIOR CITIZENS PROGRAM	
01-5305-507	Contributions	<u>10,000</u>
	UNIT TOTAL	10,000
5315	SERVICES TO CHILDREN AND YOUTH	
01-5315-107	Juvenile Drug Court Coordinator, Salary	20,400
01-5315-348	Program Support	<u>35,000</u>
	UNIT TOTAL	55,400
5330	GENERAL CHARITY AND WELFARE	
01-5330-344	Pauper Burials	20,000
01-5330-507	Contributions	15,000
01-5330-515	General Welfare, Crisis Relief	<u>10,300</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	UNIT TOTAL	45,300
5340	OTHER SOCIAL SERVICE PROGRAMS	
01-5340-357	Indigent Services	55,000
01-5340-507	Contributions	<u>109,000</u>
	UNIT TOTAL	164,000
	SUBTOTAL, 5300	<u>274,700</u>
	5400 RECREATION AND CULTURE	
5401	PARKS	
01-5401-599	Miscellaneous	<u>1,000</u>
	UNIT TOTAL	1,000
5404	COUNTY MUSEUM	
01-5404-507	Contributions	<u>12,600</u>
	UNIT TOTAL	12,600
5405	OTHER RECREATION PROGRAMS	
01-5405-507	Contributions	<u>130,000</u>
	UNIT TOTAL	130,000
5410	PUBLIC LIBRARIES	
01-5410-741	Other Capital Outlay	<u>575,000</u>
	UNIT TOTAL	575,000
5425	CELEBRATIONS, FESTIVALS, AND CULTURAL PROGRAMS	
01-5425-507	Contributions	<u>118,500</u>
	UNIT TOTAL	118,500
	SUBTOTAL, 5400	<u>837,100</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	6200 AIRPORTS	
6201	AIRPORT OPERATIONS AND MAINTENANCE	
01-6201-348	Program Support	<u>30,000</u>
	UNIT TOTAL	30,000
	SUBTOTAL, 6200	<u>30,000</u>
	8000 CAPITAL PROJECTS	
8099	OTHER CAPITAL PROJECTS	
01-8099-741	Other Capital Outlay	<u>20,733,000</u>
	UNIT TOTAL	20,733,000
	SUBTOTAL, 8000	<u>20,733,000</u>
	9000 ADMINISTRATION	
9100	GENERAL SERVICES	
01-9100-302	Advertising	9,500
01-9100-307	Audit Services, State Audit	80,000
01-9100-332	Legal Fees, Litigation	5,000
01-9100-333	Maintenance Agreements	10,000
01-9100-399	Other Contracted Services	37,500
01-9100-501	ADD Payments	16,500
01-9100-521	Insurance	575,000
01-9100-551	Memberships	2,000
01-9100-555	Memberships-KACo	1,700
01-9100-599	Miscellaneous	<u>1,000</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	UNIT TOTAL	738,200
9200	CONTINGENT APPROPRIATIONS	
01-9200-567	Refunds	160,000
01-9200-999	Reserve for Transfers	<u>450,000</u>
	UNIT TOTAL	610,000
9400	FRINGE BENEFITS (EMPLOYER'S SHARE)	
01-9400-201	Social Security	87,100
01-9400-202	Retirement	214,000
01-9400-205	Employee Insurance - Health	458,500
01-9400-208	Unemployment Compensation	1,700
01-9400-209	Worker's Compensation	15,000
01-9400-211	Medicare (Social Security Part)	20,400
01-9400-212	Training	<u>41,000</u>
	UNIT TOTAL	837,700
9500	DISTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	
01-9500-902	Payments to Government Agencies	<u>3,901,500</u>
	UNIT TOTAL	3,901,500
	SUBTOTAL, 9000	<u>6,087,400</u>
	01 GENERAL FUND, GRAND TOTAL	<u><u>34,818,500</u></u>

02 ROAD AND BRIDGE FUND

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	6100 ROADS	
6103	OFFICE OF ROAD SUPERVISOR/ENGINEER	
02-6103-102-147	Road Department Salaries	786,500
02-6103-333	Maintenance Agreements	400
02-6103-334	Maintenance and Repair Services - Buildings	15,000
02-6103-336	Maintenance and Repair Services - Equipment	2,000
02-6103-346	Pest Control	600
02-6103-399	Other Contracted Services	3,000
02-6103-445	Office Supplies	1,500
02-6103-481	Uniforms	14,000
02-6103-549	Medical Services	3,000
02-6103-569	Registrations, Conferences, Training, etc.	1,000
02-6103-573	Telephone	4,500
02-6103-576	Travel	100
02-6103-581	Water and Sewer	8,000
02-6103-582	Electric	9,000
02-6103-583	Natural Gas	4,500
02-6103-599	Miscellaneous	100
02-6103-703	Communications Equipment	1,200
02-6103-711	Heating and Air-Conditioning Equipment	8,000
02-6103-725	Office Equipment	3,000
	UNIT TOTAL	865,400
6105	ROAD MAINTENANCE	
02-6105-336	Maintenance and Repair Services - Equipment	3,500

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
02-6105-399	Other Contracted Services	250,000
02-6105-405	Asphalt	2,500,000
02-6105-407	Concrete	100,000
02-6105-409	Crushed Stone and Gravel	25,000
02-6105-415	Diesel Fuel	100,000
02-6105-421	Fertilizer, Lime, Chemicals, and Seed	3,000
02-6105-427	Garage Supplies	22,000
02-6105-431	General Construction Materials	2,000
02-6105-441	Machinery and Equipment, Parts and Repair	100,000
02-6105-443	Motor Vehicle, Parts and Repair	10,000
02-6105-447	Road Materials	20,000
02-6105-455	Petroleum Products	50,000
02-6105-457	Pipe, Pre-fabricated and Materials	50,000
02-6105-469	Signs, Pre-fabricated and Materials	25,000
02-6105-471	Salt	100,000
02-6105-473	Sand	500
02-6105-475	Tools	4,800
02-6105-477	Structural Steel	20,000
02-6105-479	Tires and Tubes	35,000
02-6105-599	Miscellaneous	1,000
02-6105-723	Motor Vehicles	50,800
02-6105-739	Other Equipment	295,200
	UNIT TOTAL	3,767,800
6110	ENERGY RECOVERY ROAD FUNDS	
02-6110-409	Crushed Stone and Gravel	1,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	UNIT TOTAL	1,000
	SUBTOTAL, 6100	<u>4,634,200</u>
	8000 CAPITAL PROJECTS	
8003	BRIDGES	
02-8003-312	Contracted Constructions - Bridges	<u>85,000</u>
	UNIT TOTAL	85,000
	SUBTOTAL, 8000	<u>85,000</u>
	9000 ADMINISTRATION	
9100	GENERAL SERVICES	
02-9100-521	Insurance	<u>118,000</u>
	UNIT TOTAL	118,000
9200	CONTINGENT APPROPRIATIONS	
02-9200-999	Reserve for Transfers	<u>10,000</u>
	UNIT TOTAL	10,000
9400	FRINGE BENEFITS (EMPLOYER'S SHARE)	
02-9400-201	Social Security	48,800
02-9400-202	Retirement	137,100
02-9400-205	Employee Insurance - Health	259,900
02-9400-208	Unemployment Compensation	300
02-9400-209	Workmen's Compensation	30,000
02-9400-211	Medicare (Social Security Part)	<u>11,500</u>
	UNIT TOTAL	487,600
	SUBTOTAL, 9000	<u>615,600</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
02 ROAD AND BRIDGE FUND, GRAND TOTAL		<u>5,334,800</u>

03 COUNTY JAIL FUND

5100 PROTECTION TO PERSONS AND PROPERTY		
5101	OFFICE OF JAILER	
	PERSONNEL	
03-5101-101-179	Jail Personnel Salaries	<u>3,644,900</u>
	UNIT TOTAL	3,644,900
OPERATING EXPENSES		
03-5101-333	Maintenance Agreements	15,000
03-5101-334	Maintenance and Repair Services - Buildings	30,000
03-5101-336	Maintenance and Repair Services - Equipment	70,000
03-5101-340	Maintenance and Repair Services - Vehicle	3,500
03-5101-346	Pest Control	5,000
03-5101-364	Rentals	2,000
03-5101-382	Drug Testing	800
03-5101-399	Other Contracted Services	670,000
03-5101-401	Ammunition	10,000
03-5101-406	Building Maintenance Supplies	20,000
03-5101-411	Custodial Supplies	95,000
03-5101-413	Data Processing Supplies	7,000
03-5101-417	Duplicating Supplies	4,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
03-5101-421	Fertilizer, Lime, Chemicals, and Seed	2,000
03-5101-423	Food Preparation and Serving Supplies	45,000
03-5101-425	Food	1,080,000
03-5101-437	Linens	35,000
03-5101-445	Office Supplies	20,000
03-5101-451	Periodicals	500
03-5101-453	Prisoner Hygiene	75,000
03-5101-455	Petroleum Products	15,000
03-5101-463	Plumbing Supplies	20,000
03-5101-465	Prisoner Clothing	10,000
03-5101-479	Tires and Tubes	2,000
03-5101-481	Uniforms	30,000
03-5101-549	Medical Services	1,000,000
03-5101-563	Postal Charges	1,000
03-5101-565	Printing, Stationery, Forms, etc.	5,000
03-5101-567	Refunds	2,200
03-5101-573	Telephone	10,000
03-5101-576	Travel	10,000
03-5101-578	Utilities	696,500
03-5101-599	Miscellaneous	1,000
	UNIT TOTAL	3,992,500
	EQUIPMENT	
03-5101-705	Data Processing Equipment	10,000
03-5101-707	Food Service Equipment	10,000
03-5101-711	Heating and Air-Conditioning Equipment	5,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
03-5101-717	Law Enforcement Equipment	10,000
03-5101-723	Motor Vehicles	60,000
03-5101-725	Office Equipment	4,000
	UNIT TOTAL	99,000
5102	JUVENILE DETENTION	
	OPERATING EXPENSES	
03-5102-314	Contracts with Government Agencies, Juveniles	60,000
03-5102-549	Medical Services, Juveniles	1,000
	UNIT TOTAL	61,000
	SUBTOTAL, 5100	<u>7,797,400</u>
	8000 CAPITAL PROJECTS	
03-8099-741	Capital Projects	<u>215,000</u>
	UNIT TOTAL	215,000
	SUBTOTAL, 8000	<u>215,000</u>
9100	ADMINISTRATION	
03-9100-521	Insurance	289,300
03-9100-551	Memberships	3,200
03-9100-569	Registrations, Conferences, Training, etc.	<u>40,000</u>
	UNIT TOTAL	332,500
9200	CONTINGENT APPROPRIATIONS	
03-9200-999	Reserve for Transfers	<u>25,000</u>
	UNIT TOTAL	25,000

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
9400	FRINGE BENEFITS (EMPLOYER'S SHARE)	
03-9400-201	Social Security	225,700
03-9400-202	Retirement	600,000
03-9400-205	Employee Insurance - Health	1,111,000
03-9400-208	Unemployment Compensation	3,000
03-9400-209	Workmen's Compensation	92,200
03-9400-211	Medicare (Social Security Part)	52,800
03-9400-212	Training	<u>6,000</u>
	UNIT TOTAL	2,090,700
	SUBTOTAL, 9000	<u>2,448,200</u>
	03 COUNTY JAIL FUND, GRAND TOTAL	<u><u>10,460,600</u></u>
04 L.G.E.A. FUND		
	6100 ROADS	
6105	ROAD MAINTENANCE	
04-6105-405	Asphalt	150,000
04-6105-409	Crushed Stone and Gravel	<u>250,000</u>
	UNIT TOTAL	400,000
	SUBTOTAL, 6100	<u>400,000</u>
	04 L.G.E.A. FUND, GRAND TOTAL	<u><u>400,000</u></u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
74 OPIOID SETTLEMENT FUND		
9100	ADMINISTRATION	
74-9100-302	Advertising	30,000
74-9100-348	Program Support	285,000
74-9100-399	Other Contracted Services	<u>10,000</u>
	UNIT TOTAL	325,000
	SUBTOTAL, 9100	<u>325,000</u>
	74 OPIOID SETTLEMENT FUND, GRAND TOTAL	<u><u>325,000</u></u>

77 E911 FEE FUND

5100 PROTECTION TO PERSONS AND PROPERTY		
5145	EMERGENCY DISPATCH SERVICE	
77-5145-314	Contracts with Government Agencies, Planning Commission	43,000
77-5145-399	Other Contracted Services	516,200
77-5145-566	Reimbursements	100
77-5145-569	Registrations, Conferences, Training, etc.	3,500
77-5145-576	Travel	1,000
77-5145-599	Miscellaneous	1,000
77-5145-741	Other Capital Outlay	<u>150,000</u>
	UNIT TOTAL	714,800
	SUBTOTAL, 5100	<u>714,800</u>

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	9000 ADMINISTRATION	
9200	CONTINGENT APPROPRIATIONS	
77-9200-999	Reserve for Transfers	10,000
	UNIT TOTAL	10,000
	SUBTOTAL, 9000	10,000
	77 E911 FEE FUND, GRAND TOTAL	724,800

78 HEALTH INSURANCE FUND

	9000 ADMINISTRATION	
9100	GENERAL SERVICES	
78-9100-399	Other Contracted Services	3,500,000
78-9100-599	Miscellaneous	100
	UNIT TOTAL	3,500,100
9200	CONTINGENT APPROPRIATIONS	
78-9200-567	Refunds	5,000
	UNIT TOTAL	5,000
	SUBTOTAL, 9000	3,505,100
	78 HEALTH INSURANCE FUND, GRAND TOTAL	3,505,100

79 GENERAL OBLIGATION BOND FUND

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
	7000 DEBT SERVICE	
7100	BONDS	
79-7100-601	Principal on Bonds	975,100
79-7100-602	Principal on Leases	330,700
79-7100-605	Interest on Bonds	383,500
79-7100-606	Interest on Lease	<u>66,700</u>
	UNIT TOTAL	1,756,000
	SUBTOTAL, 7000	<u>1,756,000</u>
	79 GENERAL OBLIGATION BOND FUND, GRAND TOTAL	<u>1,756,000</u>

81 CLERK STORAGE FEES FUND

	9000 ADMINISTRATION	
9100	GENERAL SERVICES	
81-9100-333	Maintenance Agreements	20,000
81-9100-441	Machinery and Equipment	10,000
81-9100-445	Office Supplies	10,000
81-9100-446	Function Specific Equip and Supplies	20,000
81-9100-565	Printing, Stationery, Forms, Etc	15,000
81-9100-566	Reimbursements	<u>25,000</u>
	UNIT TOTAL	100,000
	SUBTOTAL, 9100	<u>100,000</u>

81 CLERK STORAGE FEES FUND,

**BUDGET OF CHRISTIAN COUNTY
FISCAL YEAR ENDING JUNE 30, 2027**

Account Code	Description	Appropriation Amount
GRAND TOTAL		<u>100,000</u>
84 AMERICAN RESCUE FUND		
8000 CAPITAL PROJECTS		
8099	OTHER CAPITAL PROJECTS	
84-8099-741	Other Capital Outlay	3,463,000
	UNIT TOTAL	3,463,000
	SUBTOTAL, 8000	<u>3,463,000</u>
	84 AMERICAN RESCUE FUND, GRAND TOTAL	<u>3,463,000</u>
GRAND TOTAL BUDGET FUNDS		<u>60,887,800</u>