

COMMONWEALTH OF KENTUCKY
SHELBY COUNTY FISCAL COURT
ORDINANCE NO. 05-19-02 , SERIES 2026

AN ORDINANCE ESTABLISHING A
BUDGET FOR SHELBY COUNTY, KENTUCKY
FOR THE FISCAL YEAR 2026-2027

WHEREAS, the County of Shelby, Commonwealth of Kentucky, acting through its Fiscal Court, is required to prepare an annual budget for the 2026-2027 fiscal year, and

WHEREAS, the Fiscal Court of the County of Shelby, Commonwealth of Kentucky, has prepared the annual budget as required,

NOW THEREFORE, BE IT ORDAINED by Shelby County, Kentucky, through the Shelby County Fiscal Court that the budget attached hereto and incorporated herein by reference is hereby approved and shall take effect upon its passage and approval and publications as required by law.

INTRODUCED, SECONDED AND GIVEN A FIRST READING AND APPROVAL at a duly convened meeting of the Shelby County Fiscal Court held on the 21st day of April, 2026.

INTRODUCED, SECONDED AND GIVEN A SECOND READING AND APPROVAL at a duly convened meeting of the Shelby County Fiscal Court held on the 2nd day of June, 2026.



DAN ISON,
Shelby County Judge/Executive

ATTEST:



TONY HAROVER,
Shelby County Clerk

DOCUMENT NO: 592259
RECORDED: June 03, 2026 11:43:00 AM
TOTAL FEES: \$0.00
COUNTY CLERK: TONY HAROVER
DEPUTY CLERK: LISA VICK
COUNTY: SHELBY COUNTY
BOOK: 02023 PAGES: 557 - 586

Proposed Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

General Fund		
4100	TAXES	13,098,000.00
4200	IN LIEU TAX PAYMENTS	14,000.00
4300	EXCESS FEES	482,400.00
4400	LICENSE AND PERMITS	251,150.00
4500	INTERGOVERNMENTAL REVENUES	1,227,500.00
4600	CHARGES FOR SERVICES	11,500.00
4700	MISCELLANEOUS REVENUES	5,279,667.24
4800	INTEREST EARNED	500,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,190,500.00
Total General		25,054,717.24
Road Fund		
4400	LICENSE AND PERMITS	13,000.00
4500	INTERGOVERNMENTAL REVENUES	2,055,959.00
4700	MISCELLANEOUS REVENUES	7,000.00
4800	INTEREST EARNED	20,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,270,000.00
Total Road		4,365,959.00
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	3,035,000.00
4600	CHARGES FOR SERVICES	110,500.00
4700	MISCELLANEOUS REVENUES	155,000.00
4800	INTEREST EARNED	7,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,739,500.00
Total Jail		6,047,500.00
Local Government Economic Assistance Fund		
4500	INTERGOVERNMENTAL REVENUES	0.00
4800	INTEREST EARNED	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total L.G.E.A.		0.00
FEDERAL GRANTS FUND		
4500	INTERGOVERNMENTAL REVENUES	0.00
4800	INTEREST EARNED	30,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	1,500,000.00
Total Fed. Grants		1,530,000.00
Ambulance Fund		
4500	INTERGOVERNMENTAL REVENUES	10,000.00
4600	CHARGES FOR SERVICES	2,452,000.00
4700	MISCELLANEOUS REVENUES	360,901.00
4800	INTEREST EARNED	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,900,000.00
Total Ambulance		7,722,901.00
Special Fund		
4500	INTERGOVERNMENTAL REVENUES	0.00
4700	MISCELLANEOUS REVENUES	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total Special		0.00

Proposed Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

TRANSIENT ROOM TAX		
4100	TAXES	1,500,000.00
4800	INTEREST EARNED	1,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total TRANSIENT		1,501,500.00
EQUITABLE SHARING FUND (FEDERAL) SHERIFF		
4700	MISCELLANEOUS REVENUES	0.00
4800	INTEREST EARNED	300.00
4900	SURPLUS, BORROWING AND TRANSFERS	8,080.00
Total EQUITABLE		8,380.00
COUNTY CLERK PERMANENT STORAGE FEES		
4700	MISCELLANEOUS REVENUES	101,000.00
4800	INTEREST EARNED	6,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	230,000.00
Total CLERK STORAGE		337,000.00
OPIOID SETTLEMENT FUND		
4700	MISCELLANEOUS REVENUES	100,000.00
4800	INTEREST EARNED	18,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	590,000.00
Total OPIOID		708,000.00
ALCOHOL BEVERAGE CONTROL FUND		
4400	LICENSE AND PERMITS	35,000.00
4800	INTEREST EARNED	2,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	98,000.00
Total ABC		135,000.00
PUBLIC PROPERTIES		
4800	INTEREST EARNED	0.00
4900	SURPLUS, BORROWING AND TRANSFERS	0.00
Total PUBLIC PROP.		0.00
Total Budget Revenues		47,410,957.24

FY 2026-2027 Budget Revenues
SHELBY COUNTY FISCAL COURT
All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
General Fund					
01-4101- -	REAL PROPERTY TAXES	4,500,000.00	17.96%	9.49%	
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	20,000.00	0.08%	0.04%	
01-4103- -	MOTOR VEHICLE/ADVALOREM PROPERTY TAX	900,000.00	3.59%	1.90%	
01-4104- -	DELINQUENT PROPERTY TAX	45,000.00	0.18%	0.09%	
01-4130- -	BANK FRANCHISES	210,000.00	0.84%	0.44%	
01-4131- -	SHERIFF-FRANCHISE TAX	300,000.00	1.20%	0.63%	
01-4132- -	HB413	8,000.00	0.03%	0.02%	
01-4134- -	OCCUPATIONAL LICENSE FEE	5,900,000.00	23.55%	12.44%	
01-4134- -01	CITY OF SIMPSONVILLE/PYMT FOR COLLECTION	0.00	0.00%	0.00%	
01-4135- -	DEED TRANSFER	450,000.00	1.80%	0.95%	
01-4138- -	TOURISM BOARD	180,000.00	0.72%	0.38%	
01-4139- -	NET PROFIT RECEIPTS	585,000.00	2.33%	1.23%	
	12 Accounts Listed	4100	13,098,000.00	52.28%	27.63%
01-4210- -	IN LIEU OF TAX RECIEPTS - NIFCO	14,000.00	0.06%	0.03%	
	1 Accounts Listed	4200	14,000.00	0.06%	0.03%
01-4302- -	EXCESS FEES - CLERK	475,400.00	1.90%	1.00%	
01-4304- -	EXCESS FEES - SHERIFF	7,000.00	0.03%	0.01%	
	2 Accounts Listed	4300	482,400.00	1.93%	1.02%
01-4402- -	ALCOHOLIC BEVERAGE CONTROL FUND REIMBURSEMENTS	22,000.00	0.09%	0.05%	
01-4407- -	BUILDING PERMITS	150,000.00	0.60%	0.32%	
01-4411- -	BUILDING INSPECTOR-ELECTRICAL PERMITS	20,000.00	0.08%	0.04%	
01-4411- -02	BUILDING INSPECTOR-DEMO PERMITS	500.00	0.00%	0.00%	
01-4411- -03	MS4 PERMITS	250.00	0.00%	0.00%	
01-4417- -	TELECOMMUNICATION DISTRIBUTION	58,000.00	0.23%	0.12%	
01-4417- -01	SMALL WIRELESS ORDINANCE FEES	400.00	0.00%	0.00%	
	7 Accounts Listed	4400	251,150.00	1.00%	0.53%
01-4503- -	FEDERAL REIMBURSEMENT/REFUND	25,000.00	0.10%	0.05%	
01-4504- -	FEDERAL GRANT/SHERIFF/HWY SAFETY	3,000.00	0.01%	0.01%	
01-4504- -01	FEDERAL GRANT-HAZ MAT	5,000.00	0.02%	0.01%	
01-4504- -02	FEDERALGRANT- VARIOUS EMA GRANTS	200,000.00	0.80%	0.42%	
01-4504- -03	FEDERAL GRANT - PARK RECREATIONAL TRAILS PROGRAM	0.00	0.00%	0.00%	
01-4506- -	STATE REIMB. - AREA DEV FUNDS	5,000.00	0.02%	0.01%	
01-4508- -	ECONOMIC DEVELOPMENT BOND GRANT -	166,700.00	0.67%	0.35%	
01-4510- -	STATE GRANTS	5,000.00	0.02%	0.01%	
01-4510- -01	STATE GRANTS - VARIOUS EMA	1,000.00	0.00%	0.00%	
01-4512- -	FEDERAL - HOMELAND SECURITY GRANT(S)	2,000.00	0.01%	0.00%	
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	6,800.00	0.03%	0.01%	
01-4522- -	LEGAL PROCESS TAX	200.00	0.00%	0.00%	
01-4523- -	ANIMAL SHELTER DOG LICENSE	6,000.00	0.02%	0.01%	
01-4539- -	REIMBURSEMENT - SHERIFF- KLEFPF	135,000.00	0.54%	0.28%	
01-4541- -	REIMBURSEMENT EMA - SALARY & EXPENSES	20,000.00	0.08%	0.04%	
01-4543- -	REIMBURSEMENT - LOCAL GRANTS (DAR)	15,000.00	0.06%	0.03%	
01-4543- -01	REIMBURSEMENT - STATE - LITTER ABATEMENT	46,800.00	0.19%	0.10%	
01-4543- -02	DAR OVER LIMIT PAYMENTS	15,000.00	0.06%	0.03%	
01-4561- -	JUDICIAL CENTER FACILITY FEES REIMBURSEMENT	550,000.00	2.20%	1.16%	
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FY 2026-2027 Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-4561- -01	AOC REIMB. UNANTICIPATED PROJECTS	20,000.00	0.08%	0.04%
	20 Accounts Listed	4500	1,227,500.00	4.90%
01-4610- -	E911 DISPATCH SERVICE FEES	0.00	0.00%	0.00%
01-4612- -	ANIMAL SHELTER FEES	5,000.00	0.02%	0.01%
01-4612- -01	ANIMAL SHELTER CREDIT CARD FEES	0.00	0.00%	0.00%
01-4680- -	EMA CLEAN UP FEE FOR SPILLS, ETC.	500.00	0.00%	0.00%
01-4680- -01	GOV DEALS.COM RECEIPTS FOR SALES	6,000.00	0.02%	0.01%
	5 Accounts Listed	4600	11,500.00	0.05%
01-4701- -	WATER FILL STATION	1,500.00	0.01%	0.00%
01-4710- -	SALES & USE TAX/STRATTON CENTER	500.00	0.00%	0.00%
01-4711- -	JEPHTHA KNOB TOWER REVENUES	20,000.00	0.08%	0.04%
01-4727- -	REIMBURSEMENT-SHERIFF EMPLOYEES PAYROLL	1,010,000.00	4.03%	2.13%
01-4727- -02	REIMBURSEMENT - E911 PAYROLL	1,822,550.00	7.27%	3.84%
01-4727- -03	REIMBURSEMENT FROM GOV AGENCY	30,000.00	0.12%	0.06%
01-4727- -04	REIMBURSEMENT - 109 BOARD/LANDFILL PAYROLL	1,000,000.00	3.99%	2.11%
01-4727- -05	REIMBURSEMENT- CITY	800,000.00	3.19%	1.69%
01-4727- -07	REIMBURSEMENT - SCPC - SRO OFFICERS	340,000.00	1.36%	0.72%
01-4728- -	DONATIONS - ANIMAL SHELTER	5,000.00	0.02%	0.01%
01-4731- -	MISCELLANEOUS REVENUES	25,000.26	0.10%	0.05%
01-4731- -01	STRATTON RENTAL RECEIPTS	15,000.00	0.06%	0.03%
01-4731- -02	ANNUAL BUILDING RENTAL/LEASE PYMTS	10.00	0.00%	0.00%
01-4731- -03	RECORDS REQUEST RECEIPTS	100.00	0.00%	0.00%
01-4733- -	INSURANCE REIMBURSEMENT	5,000.00	0.02%	0.01%
01-4750- -	FAMILY ACTIVITY CENTER	0.00	0.00%	0.00%
01-4750- -01	FAMILY ACTIVITY CENTER/ ROOF PROJECT PAYMENT	36,406.98	0.15%	0.08%
01-4771- -	KBI AGREEMENT RECEIPTS	150,000.00	0.60%	0.32%
01-4780- -	MS4 FINES	100.00	0.00%	0.00%
01-4780- -01	CODE ENFORCEMENT FEES	2,000.00	0.01%	0.00%
01-4798- -	OTHER RECEIPTS - SHERIFF	15,000.00	0.06%	0.03%
01-4799- -	CORONER GRANTS	500.00	0.00%	0.00%
01-4799- -01	CORONER FEES	500.00	0.00%	0.00%
01-4799- -02	CORONER OTHER RECEIPTS	500.00	0.00%	0.00%
	24 Accounts Listed	4700	5,279,667.24	21.07%
01-4801- -	FEDERAL FUND INTEREST	500,000.00	2.00%	1.05%
	1 Accounts Listed	4800	500,000.00	2.00%
01-4901- -	SURPLUS FROM PRIOR YEAR	14,000,000.00	55.88%	29.53%
01-4903- -	GENERAL FUND ADJUST TO PRIOR YEAR SURPLUS	0.00	0.00%	0.00%
01-4909- -	TRANSFERS OUT TO OTHER FUNDS	(9,809,500.00)	-39.15%	-20.69%
01-4910- -	TRANSFERS IN FROM OTHER FUNDS	0.00	0.00%	0.00%
01-4912- -	GOVERNMENTAL LEASING ACCT RECEIPTS	0.00	0.00%	0.00%
	5 Accounts Listed	4900	4,190,500.00	16.73%
	77 Accounts Listed	General	25,054,717.24	52.85%
Road Fund				
02-4406- -	ROAD OTHER LICENSE REVENUE	1,000.00	0.02%	0.00%
02-4411- -	ROAD PERMIT FEES	12,000.00	0.27%	0.03%
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FY 2026-2027 Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
Road Fund					
2 Accounts Listed		4400	13,000.00	0.30%	0.03%
02-4514- -	RURAL SECONDARY ROAD MAINT. PROJECTS		219,723.00	5.03%	0.46%
02-4514- -01	KYTC - EMERGENCY PROJECTS		0.00	0.00%	0.00%
02-4516- -	TRUCK LICENSE REFUND		230,000.00	5.27%	0.49%
02-4517- -	ROAD OPERATOR LICENSE REVENUE		12,000.00	0.27%	0.03%
02-4518- -	COUNTY ROAD AID		1,494,236.00	34.22%	3.15%
02-4519- -	MUNICIPAL ROAD AID		100,000.00	2.29%	0.21%
6 Accounts Listed		4500	2,055,959.00	47.09%	4.34%
02-4727- -	REIMBURSEMENT FROM OTHER GOV AGENCY'S		2,000.00	0.05%	0.00%
02-4731- -	MISCELLANEOUS REVENUES		5,000.00	0.11%	0.01%
2 Accounts Listed		4700	7,000.00	0.16%	0.01%
02-4801- -	ROAD FUND INTEREST		20,000.00	0.46%	0.04%
1 Accounts Listed		4800	20,000.00	0.46%	0.04%
02-4901- -	SURPLUS PRIOR YEAR		50,000.00	1.15%	0.11%
02-4903- -	ROAD FUND ADJUST FOR PRIOR YEAR SURPLUS		0.00	0.00%	0.00%
02-4910- -	ROAD-CASH TRANSFER FROM GENERAL FUND/OCC. LIC		2,220,000.00	50.85%	4.68%
3 Accounts Listed		4900	2,270,000.00	51.99%	4.79%
14 Accounts Listed		Road	4,365,959.00		9.21%
Jail Fund					
03-4503- -	FEDERAL REIMBURSEMENT - HB556 - JAIL REIMBURSEMENT		0.00	0.00%	0.00%
03-4504- -	JAIL FEDERAL GRANTS		0.00	0.00%	0.00%
03-4506- -	JAIL STATE REIMB/KYTC TRUCK REIMBURSEMENT		0.00	0.00%	0.00%
03-4506- -01	JAIL SAP PROGRAM REIMBURSEMENT		242,000.00	4.00%	0.51%
03-4533- -	STATE/JAIL ALLOTMENT		55,000.00	0.91%	0.12%
03-4534- -	STATE JAIL MEDICAL		110,000.00	1.82%	0.23%
03-4534- -01	JAIL MEDICAL		30,000.00	0.50%	0.06%
03-4534- -02	JAIL MEDICAL CATASTROPHIC		8,000.00	0.13%	0.02%
03-4535- -	JAIL COURT COST COLLECTION - HB 452		25,000.00	0.41%	0.05%
03-4536- -	JAIL CONTRACTS WITH OTHER COUNTIES		500,000.00	8.27%	1.05%
03-4537- -	STATE PRISONERS		1,015,000.00	16.78%	2.14%
03-4537- -01	HB 556 - ATTENDANCE & PROGRAMING		350,000.00	5.79%	0.74%
03-4538- -	DUI		10,000.00	0.17%	0.02%
03-4543- -	JAIL LOCAL GRANTS		10,000.00	0.17%	0.02%
03-4557- -	JAIL HOUSING - CLASS D		620,000.00	10.25%	1.31%
03-4559- -	JAIL SOCIAL SECURITY ADMIN. INCENTIVE PAY		2,000.00	0.03%	0.00%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE FUND - HB 463		58,000.00	0.96%	0.12%
17 Accounts Listed		4500	3,035,000.00	50.19%	6.40%
03-4618- -	WORK RELEASE		15,000.00	0.25%	0.03%
03-4624- -	REVENUES FOR SATELLITE TRACKING		0.00	0.00%	0.00%
03-4633- -	JAIL BOND COLLECTION FEES		8,000.00	0.13%	0.02%
03-4634- -	BOOKING FEE		45,000.00	0.74%	0.09%
03-4634- -01	PER DIEM FEE		42,000.00	0.69%	0.09%
03-4680- -	INMATE SERVICE FEES		500.00	0.01%	0.00%
6 Accounts Listed		4600	110,500.00	1.83%	0.23%
03-4702- -	TELEPHONE COMMISSIONS		150,000.00	2.48%	0.32%
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FY 2026-2027 Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
Jail Fund					
03-4731- -	MISCELLANEOUS REVENUES		5,000.00	0.08%	0.01%
	2 Accounts Listed	4700	155,000.00	2.56%	0.33%
03-4801- -	JAIL FUND INTEREST		7,500.00	0.12%	0.02%
	1 Accounts Listed	4800	7,500.00	0.12%	0.02%
03-4901- -	PRIOR YEAR SURPLUS		0.00	0.00%	0.00%
03-4903- -	JAIL-ADJUSTMENTS TO PRIOR YEAR SURPLUS		0.00	0.00%	0.00%
03-4909- -	TRANSFERS OUT TO OTHER FUNDS		0.00	0.00%	0.00%
03-4910- -	TRANSFERS FROM OTHER FUNDS		2,739,500.00	45.30%	5.78%
	4 Accounts Listed	4900	2,739,500.00	45.30%	5.78%
	30 Accounts Listed	Jail	6,047,500.00		12.76%

Local Government Economic Assistance Fund

04-4528- -	COAL IMPACT TAX		0.00	0.00%	0.00%
	1 Accounts Listed	4500	0.00	0.00%	0.00%
04-4801- -	LGEA INTEREST		0.00	0.00%	0.00%
	1 Accounts Listed	4800	0.00	0.00%	0.00%
04-4901- -	SURPLUS FROM PRIOR YEAR		0.00	0.00%	0.00%
04-4909- -	TRANSFERS TO OTHER FUNDS		0.00	0.00%	0.00%
04-4910- -	TRANSFERS FROM OTHER FUNDS		0.00	0.00%	0.00%
	3 Accounts Listed	4900	0.00	0.00%	0.00%
	5 Accounts Listed	L.G.E.A.	0.00		0.00%

FEDERAL GRANTS FUND

07-4503- -	FEDERAL GRANT REIMBURSEMENT/REFUND		0.00	0.00%	0.00%
07-4504- -	FEDERAL GRANT RECEIPTS		0.00	0.00%	0.00%
	2 Accounts Listed	4500	0.00	0.00%	0.00%
07-4800- -	FEDERAL GRANT INTEREST		30,000.00	1.96%	0.06%
	1 Accounts Listed	4800	30,000.00	1.96%	0.06%
07-4901- -	FEDERAL GRANT FUND - SURPLUS FROM PRIOR YEAR		1,500,000.00	98.04%	3.16%
07-4909- -	FEDERAL GRANT - CASH TRANSFERS OUT TO OTHER FUNDS		0.00	0.00%	0.00%
07-4910- -	FEDERAL GRANT - CASH TRANSFERS IN FROM OTHER FUNDS		0.00	0.00%	0.00%
	3 Accounts Listed	4900	1,500,000.00	98.04%	3.16%
	6 Accounts Listed	Fed. Grants	1,530,000.00		3.23%

Ambulance Fund

09-4504- -	EMS FEDERAL GRANTS		0.00	0.00%	0.00%
09-4510- -	EMS STATE GRANTS		10,000.00	0.13%	0.02%
	2 Accounts Listed	4500	10,000.00	0.13%	0.02%
09-4611- -	EMS FEES		2,400,000.00	31.08%	5.06%
09-4680- -	EMS TRAINING FEES		52,000.00	0.67%	0.11%
	2 Accounts Listed	4600	2,452,000.00	31.75%	5.17%
09-4727- -	EMS REIMBURSEMENTS		1,000.00	0.01%	0.00%
09-4727- -01	HB 8 RECEIPTS		358,901.00	4.65%	0.76%
09-4728- -	EMS DONATIONS		500.00	0.01%	0.00%
09-4731- -	EMS MISC REVENUE		500.00	0.01%	0.00%
	4 Accounts Listed	4700	360,901.00	4.67%	0.76%
09-4801- -	EMS INTEREST		0.00	0.00%	0.00%
	1 Accounts Listed	4800	0.00	0.00%	0.00%

FY 2026-2027 Budget Revenues
SHELBY COUNTY FISCAL COURT
All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Ambulance Fund				
09-4901- -	EMS SURPLUS FROM PRIOR YEAR	50,000.00	0.65%	0.11%
09-4903- -	EMS ADJUST FOR PRIOR YEAR SURPLUS	0.00	0.00%	0.00%
09-4909- -	EMS TRANSFER TO OTHER FUNDS	0.00	0.00%	0.00%
09-4910- -	TRANSFER FROM GENERAL FUND	4,850,000.00	62.80%	10.23%
	4 Accounts Listed	4900	4,900,000.00	63.45%
	13 Accounts Listed	Ambulance	7,722,901.00	16.29%

Special Fund				
75-4504- -	CDBG GRANT RECEIPTS	0.00	0.00%	0.00%
75-4504- -01	CDBG - WEILAND GRANT RECEIPTS	0.00	0.00%	0.00%
75-4510- -	STATE GRANTS	0.00	0.00%	0.00%
	3 Accounts Listed	4500	0.00	0.00%
75-4731- -	CDBG MISC	0.00	0.00%	0.00%
	1 Accounts Listed	4700	0.00	0.00%
75-4901- -	SURPLUS	0.00	0.00%	0.00%
75-4909- -	SPECIAL FUND TRANSFER OUT	0.00	0.00%	0.00%
75-4910- -	TRANSFER FROM OTHER FUNDS	0.00	0.00%	0.00%
	3 Accounts Listed	4900	0.00	0.00%
	7 Accounts Listed	Special	0.00	0.00%

TRANSIENT ROOM TAX				
76-4138- -	TRANSIENT ROOM TAX RECEIPTS	1,500,000.00	99.90%	3.16%
	1 Accounts Listed	4100	1,500,000.00	99.90%
76-4801- -	TRANSIENT ROOM TAX INTEREST	1,500.00	0.10%	0.00%
	1 Accounts Listed	4800	1,500.00	0.10%
76-4901- -	TRANSIENT ROOM TAX SURPLUS	0.00	0.00%	0.00%
76-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS	0.00	0.00%	0.00%
	2 Accounts Listed	4900	0.00	0.00%
	4 Accounts Listed	TRANSIENT	1,501,500.00	3.17%

EQUITABLE SHARING FUND (FEDERAL) SHERIFF				
77-4780- -	EQUITABLE SHARING RECIEPTS	0.00	0.00%	0.00%
77-4780- -01	EQUITABLE SHARING RECEITPS FROM OTHER AGENCIES	0.00	0.00%	0.00%
	2 Accounts Listed	4700	0.00	0.00%
77-4801- -	EQUITABLE SHARING INTEREST	300.00	3.58%	0.00%
	1 Accounts Listed	4800	300.00	3.58%
77-4901- -	EQUITABLE SHARING SURPLUS	8,080.00	96.42%	0.02%
77-4903- -	EQUITABLE SHARING ADJ'S TO PRIOR YEAR SURPLUS	0.00	0.00%	0.00%
77-4909- -	EQUITABLE SHARING TRANSFER OUT	0.00	0.00%	0.00%
77-4910- -	EQUITABLE SHARING TRANSFER IN FROM OTHER FUNDS	0.00	0.00%	0.00%
	4 Accounts Listed	4900	8,080.00	96.42%
	7 Accounts Listed	EQUITABLE	8,380.00	0.02%

COUNTY CLERK PERMANENT STORAGE FEES				
79-4731- -	MISC. REVENUE-COUNTY CLERK PERMANENT STORAGE FEES	101,000.00	29.97%	0.21%
	1 Accounts Listed	4700	101,000.00	29.97%
79-4801- -	CLERK STORAGE INTEREST	6,000.00	1.78%	0.01%
	1 Accounts Listed	4800	6,000.00	1.78%

FY 2026-2027 Budget Revenues

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
COUNTY CLERK PERMANENT STORAGE FEES					
79-4901- -	SURPLUS		230,000.00	68.25%	0.49%
79-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS		0.00	0.00%	0.00%
	2 Accounts Listed	4900	230,000.00	68.25%	0.49%
	4 Accounts Listed	CLERK STORAGE	337,000.00		0.71%
OPIOID SETTLEMENT FUND					
80-4760- -	OPIOID RECEIPTS		100,000.00	14.12%	0.21%
	1 Accounts Listed	4700	100,000.00	14.12%	0.21%
80-4801- -	OPIOID INTEREST		18,000.00	2.54%	0.04%
	1 Accounts Listed	4800	18,000.00	2.54%	0.04%
80-4901- -	OPIOID - SURPLUS FROM PRIOR YEAR		590,000.00	83.33%	1.24%
80-4909- -	OPIOID - CASH TRANSFERS OUT TO OTHER FUNDS		0.00	0.00%	0.00%
80-4910- -	OPIOID - CASH TRANSFERS IN FROM OTHER FUNDS		0.00	0.00%	0.00%
	3 Accounts Listed	4900	590,000.00	83.33%	1.24%
	5 Accounts Listed	OPIOID	708,000.00		1.49%
ALCOHOL BEVERAGE CONTROL FUND					
88-4402- -	ALCOHOLIC BEVERAGE LICENSE AND PERMIT FEES		35,000.00	25.93%	0.07%
	1 Accounts Listed	4400	35,000.00	25.93%	0.07%
88-4801- -	ALCOHOLIC BEVERAGE INTEREST		2,000.00	1.48%	0.00%
	1 Accounts Listed	4800	2,000.00	1.48%	0.00%
88-4901- -	ALCOHOLIC BEVERAGE - SURPLUS PRIOR YEAR		98,000.00	72.59%	0.21%
88-4909- -	ABC CASH TRANSFERS OUT TO OTHER FUNDS		0.00	0.00%	0.00%
88-4910- -	ABC CASH TRANSFERS IN FROM OTHER FUNDS		0.00	0.00%	0.00%
	3 Accounts Listed	4900	98,000.00	72.59%	0.21%
	5 Accounts Listed	ABC	135,000.00		0.28%
PUBLIC PROPERTIES					
97-4801- -	PUBLIC PROPERTIES INTEREST		0.00	0.00%	0.00%
	1 Accounts Listed	4800	0.00	0.00%	0.00%
97-4901- -	SURPLUS FROM PRIOR YEAR		0.00	0.00%	0.00%
	1 Accounts Listed	4900	0.00	0.00%	0.00%
	2 Accounts Listed	PUBLIC PROP.	0.00		0.00%
	179 Accounts Listed	13 Funds listed totaling	47,410,957.24		

Proposed Budget Appropriations
SHELBY COUNTY FISCAL COURT
All Fund Types Fund: All Funds Dept: All Departments
Fiscal Year 2026-2027

General Fund		
5000	GENERAL GOVERNMENT	8,247,274.50
5100	PROTECTION TO PERSONS AND PROPERTY	7,275,630.00
5200	GENERAL HEALTH AND SANITATION	1,895,843.28
5300	SOCIAL SERVICES	452,500.00
5400	RECREATION AND CULTURE	1,170,406.98
7700	LEASES	0.00
8000	CAPITAL PROJECTS	100,000.00
9100	GENERAL SERVICES	616,450.00
9200	CONTINGENT APPROPRIATIONS	842,392.48
9300	TRANSFERS TO OTHER FUNDS	0.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,954,220.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	2,500,000.00
Total General		25,054,717.24
Road Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	1,800.00
6100	ROADS	3,628,000.00
9100	GENERAL SERVICES	124,500.00
9200	CONTINGENT APPROPRIATIONS	6,409.00
9300	TRANSFERS TO OTHER FUNDS	0.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	605,250.00
Total Road		4,365,959.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	4,613,700.00
9100	GENERAL SERVICES	133,500.00
9200	CONTINGENT APPROPRIATIONS	11,750.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,288,550.00
Total Jail		6,047,500.00
Local Government Economic Assistance Fund		
6100	ROADS	0.00
Total L.G.E.A.		0.00
FEDERAL GRANTS FUND		
9100	GENERAL SERVICES	1,530,000.00
Total Fed. Grants		1,530,000.00
Ambulance Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	5,406,860.00
9100	GENERAL SERVICES	106,000.00
9200	CONTINGENT APPROPRIATIONS	44,541.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	2,165,500.00
Total Ambulance		7,722,901.00
Special Fund		
5000	GENERAL GOVERNMENT	0.00
9200	CONTINGENT APPROPRIATIONS	0.00
Total Special		0.00
TRANSIENT ROOM TAX		
5400	RECREATION AND CULTURE	1,501,500.00
Total TRANSIENT		1,501,500.00

Proposed Budget Appropriations

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

EQUITABLE SHARING FUND (FEDERAL) SHERIFF		
5100	PROTECTION TO PERSONS AND PROPERTY	8,380.00
Total EQUITABLE		8,380.00
COUNTY CLERK PERMANENT STORAGE FEES		
5000	GENERAL GOVERNMENT	337,000.00
Total CLERK STORAGE		337,000.00
OPIOID SETTLEMENT FUND		
9100	GENERAL SERVICES	708,000.00
Total OPIOID		708,000.00
ALCOHOL BEVERAGE CONTROL FUND		
5000	GENERAL GOVERNMENT	135,000.00
Total ABC		135,000.00
PUBLIC PROPERTIES		
9100	GENERAL SERVICES	0.00
Total PUBLIC PROP.		0.00
Total Budget Appropriations		47,410,957.24

FY 2026-2027 Budget Appropriations

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-	COUNTY JUDGE EXEC SALARY	145,000.00	0.58%	0.31%
01-5001-103-	COUNTY JUDGE EXEC DEPUTY SALARY	85,000.00	0.34%	0.18%
01-5001-104-	COUNTY JUDGE EXEC FINANCE OFFICER SALARY	73,000.00	0.29%	0.15%
01-5001-105-	COUNTY JUDGE EXEC ADMINISTRATIVE ASST. WAGES	48,360.00	0.19%	0.10%
01-5001-127-	COUNTY JUDGE EXEC FINANCE CLERK WAGES	52,040.00	0.21%	0.11%
01-5001-167-	COUNTY JUDGE EXEC CLERK WAGES	23,920.00	0.10%	0.05%
01-5001-210-	COUNTY JUDGE EXEC EXPENSE ACCOUNT	6,000.00	0.02%	0.01%
01-5001-302-	COUNTY JUDGE EXEC ADVERTISING	13,000.00	0.05%	0.03%
01-5001-331-	COUNTY JUDGE EXEC COPIER LEASE	5,000.00	0.02%	0.01%
01-5001-340-	COUNTY JUDGE EXEC VEHICLE - MAINT/REPAIRS	2,000.00	0.01%	0.00%
01-5001-429-	COUNTY JUDGE EXEC VEHICLE - FUEL	4,000.00	0.02%	0.01%
01-5001-445-	COUNTY JUDGE EXEC OFFICE SUPPLIES	4,000.00	0.02%	0.01%
01-5001-481-	COUNTY JUDGE EXEC STAFF UNIFORM ALLOWANC	800.00	0.00%	0.00%
01-5001-563-	COUNTY JUDGE EXEC POSTAL CHARGES	3,700.00	0.01%	0.01%
01-5001-563-01	COUNTY JUDGE EXEC POSTAGE MACH LEASE	4,000.00	0.02%	0.01%
01-5001-568-	COUNTY JUDGE EXEC CAREER DEVELOPMENT	2,400.00	0.01%	0.01%
01-5001-569-	COUNTY JUDGE EXEC CONF/TRAINING - DEPUTY JUDGE	1,500.00	0.01%	0.00%
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONES	7,000.00	0.03%	0.01%
01-5001-578-	COUNTY JUDGE EXEC UTILITIES	5,000.00	0.02%	0.01%
01-5001-723-	COUNTY JUDGE EXEC. NEW VEHICLE	0.00	0.00%	0.00%
01-5001-725-	COUNTY JUDGE EXEC NEW EQUIPMENT	20,000.00	0.08%	0.04%
01-5005-101-	COUNTY ATTORNEY SALARY	68,000.00	0.27%	0.14%
01-5005-105-	COUNTY ATTORNEY ASST SALARY	20,000.00	0.08%	0.04%
01-5005-165-	COUNTY ATTORNEY SECRETARY WAGES	37,800.00	0.15%	0.08%
01-5005-179-	COUNTY ATTORNEY PART-TIME PERSONNEL	50,900.00	0.20%	0.11%
01-5005-307-	COUNTY ATTORNEY CHILD SUPPORT	15,000.00	0.06%	0.03%
01-5005-445-	COUNTY ATTORNEY OFFICE SUPPLIES	200.00	0.00%	0.00%
01-5005-529-	COUNTY ATTORNEY LIABILITY INSURANCE	5,000.00	0.02%	0.01%
01-5005-573-	COUNTY ATTORNEY TELEPHONES	2,500.00	0.01%	0.01%
01-5010-302-	CO CLERK ADVERTISING-DELINQUENT TAXES	3,000.00	0.01%	0.01%
01-5010-349-	CO CLERK RECORDING PAPER & BOOKS	8,500.00	0.03%	0.02%
01-5010-368-	CO CLERK PROPERTY TAX BILL PREPARATION	5,000.00	0.02%	0.01%
01-5010-368-01	CO CLERK MOTOR VEH./BOAT TAX BILL PREPARATION	10,000.00	0.04%	0.02%
01-5010-481-	CO CLERK STAFF UNIFORMS	4,500.00	0.02%	0.01%
01-5010-573-	CO CLERK TELEPHONES	7,500.00	0.03%	0.02%
01-5015-101-	SHERIFF SALARY	145,000.00	0.58%	0.31%
01-5015-103-	SHERIFF DEPUTIES WAGES	800,000.00	3.19%	1.69%
01-5015-178-	SHERIFF DEPUTIES OVERTIME/CO PAYS	260,000.00	1.04%	0.55%
01-5015-179-	SHERIFF PART TIME PERSONNEL/CO PAYS	34,000.00	0.14%	0.07%
01-5015-185-	SHERIFF OTHER WAGES/CO PAYS	1,600,000.00	6.39%	3.37%
01-5015-202-	SHERIFF RETIREMENT	900,000.00	3.59%	1.90%
01-5015-595-	SHERIFF D.A.R.E. PROGRAM	0.00	0.00%	0.00%
01-5020-101-	CORONER SALARY	44,100.00	0.18%	0.09%
01-5020-103-	CORONER CHIEF DEPUTY SALARY	0.00	0.00%	0.00%
01-5020-103-01	CORONER DEPUTY SALARIES	32,000.00	0.13%	0.07%

FY 2026-2027 Budget Appropriations

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5020-178-	CORONER DEPUTY OVERTIME PAY	0.00	0.00%	0.00%
01-5020-179-	CORONER TRANSPORTER PART TIME WAGES	6,050.00	0.02%	0.01%
01-5020-210-	CORONER EXPENSE ACCOUNT	1,200.00	0.00%	0.00%
01-5020-308-	CORONER AUTOPSIES/ATT SERVICE	1,000.00	0.00%	0.00%
01-5020-334-	CORONER BUILDING REPAIR & MAINTENANCE	3,500.00	0.01%	0.01%
01-5020-398-	CORONER IT CONTRACTED SERVICES/EQUIPMENT	5,300.00	0.02%	0.01%
01-5020-398-01	CORONER CONTRACTED SERVICES TRANSPORT	1,000.00	0.00%	0.00%
01-5020-429-	CORONER VEHICLE FUEL & MAINTENANCE	7,500.00	0.03%	0.02%
01-5020-445-	CORONER OFFICE SUPPLIES	1,000.00	0.00%	0.00%
01-5020-481-	CORONER UNIFORMS	2,000.00	0.01%	0.00%
01-5020-573-	CORONER TELEPHONES	4,000.00	0.02%	0.01%
01-5020-574-	CORONER TRAINING	1,500.00	0.01%	0.00%
01-5020-578-	CORONER UTILITIES	8,000.00	0.03%	0.02%
01-5020-721-	CORONER MAINTENANCE & EQUIPMENT	10,000.00	0.04%	0.02%
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES	228,000.00	0.91%	0.48%
01-5025-181-	FISCAL COURT SHERIFF KLEPPF FUND	190,000.00	0.76%	0.40%
01-5025-191-	FISCAL COURT BOARD MEMBER PAYMENTS	4,000.00	0.02%	0.01%
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE	25,200.00	0.10%	0.05%
01-5025-319-	FISCAL COURT WEBSITE EXPENSE	5,000.00	0.02%	0.01%
01-5025-322-	FISCAL COURT PAYMENT OF 911 SERVICES FEES	700.00	0.00%	0.00%
01-5025-332-	FISCAL COURT LEGAL FEES	75,000.00	0.30%	0.16%
01-5025-398-	FISCAL COURT GOVDEALS.COM	2,000.00	0.01%	0.00%
01-5025-399-	FISCAL COURT ANIMAL REMOVAL (DAR)	80,000.00	0.32%	0.17%
01-5025-446-	FISCAL COURT EQUIPMENT & SUPPLIES	0.00	0.00%	0.00%
01-5025-505-	FISCAL COURT CHAMBER OF COMM MEMBERSHIP	3,000.00	0.01%	0.01%
01-5025-507-	FISCAL COURT SHELBY MAIN STREET CORP	23,000.00	0.09%	0.05%
01-5025-542-	FISCAL COURT REWARDS	5,000.00	0.02%	0.01%
01-5025-551-	FISCAL COURT KY CO JUDGE/EXEC MEMBERSHIP	4,500.00	0.02%	0.01%
01-5025-551-01	FISCAL COURT KY HERITAGE RC&D MEMBERSHIP	0.00	0.00%	0.00%
01-5025-551-02	FISCAL COURT WORKFORCE CORD./ASSOC. IND.	7,225.00	0.03%	0.02%
01-5025-551-03	FISCAL COURT NACO MEMBERSHIP	800.00	0.00%	0.00%
01-5025-553-	FISCAL COURT KIPDA MEMBERSHIP	13,000.00	0.05%	0.03%
01-5025-555-	FISCAL COURT KACO MEMBERSHIP	1,500.00	0.01%	0.00%
01-5025-556-	FISCAL COURT KMCA DUES	4,600.00	0.02%	0.01%
01-5025-558-	FISCAL COURT KY COAL MEMBERSHIP	600.00	0.00%	0.00%
01-5025-569-	FISCAL COURT REGISTRATIONS/CONFERENCES	25,000.00	0.10%	0.05%
01-5025-595-	FISCAL COURT CHAMBER OF COMMERCE EVENT COSTS	10,000.00	0.04%	0.02%
01-5030-367-	PVA STATUTORY CONTRIBUTION	175,800.00	0.70%	0.37%
01-5030-573-	PVA TELEPHONES	2,000.00	0.01%	0.00%
01-5035-191-	BOARD OF ASSESSMENT APPEALS	400.00	0.00%	0.00%
01-5040-102-	COUNTY TREASURER SALARY	115,000.00	0.46%	0.24%
01-5040-319-	CO TREASURER COMPUTER PROGRAM SUPPORT	50,000.00	0.20%	0.11%
01-5040-445-	CO TREASURER OFFICE SUPPLIES	11,000.00	0.04%	0.02%
01-5040-481-	CO TREASURER UNIFORMS	500.00	0.00%	0.00%
01-5040-551-	CO TREASURER KACTFO DUES	500.00	0.00%	0.00%

FY 2026-2027 Budget Appropriations

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5040-569-	CO TREASURER REGISTRATION/CONF'S/TRAINING	5,000.00	0.02%	0.01%
01-5040-725-	CO TREASURER EQUIPMENT	10,000.00	0.04%	0.02%
01-5046-107-	HUMAN RESOURCES DIRECTOR SALARY	72,000.00	0.29%	0.15%
01-5046-319-	HUMAN RESOURCES COMPUTER PROGRAM SUPPORT	13,336.00	0.05%	0.03%
01-5046-365-	HUMAN RESOURCES BACKGROUND CHECKS	2,700.00	0.01%	0.01%
01-5046-382-	HUMAN RESOURCES DRUG TESTING	2,200.00	0.01%	0.00%
01-5046-445-	HUMAN RESOURCES OFFICE SUPPLIES	1,500.00	0.01%	0.00%
01-5046-569-	HUMAN RESOURCES TRAINING/CONFERENCES	2,200.00	0.01%	0.00%
01-5046-574-	HUMAN RESOURCES MATERIALS	1,000.00	0.00%	0.00%
01-5046-594-	HUMAN RESOURCES EMPLOYEE TRAINING	2,000.00	0.01%	0.00%
01-5046-725-	HUMAN RESOURCES NEW OFFICE EQUIPMENT	5,000.00	0.02%	0.01%
01-5047-105-	OCC LIC FEE ASSISANT WAGES	0.00	0.00%	0.00%
01-5047-106-	OCC LIC FEE OFFICE STAFF WAGES	87,400.00	0.35%	0.18%
01-5047-107-	OCC LIC FEE ADMINISTRATOR SALARY	82,000.00	0.33%	0.17%
01-5047-319-	OCC LIC FEE COMPUTER SOFTWARE SUPPORT	7,052.50	0.03%	0.01%
01-5047-331-	OCC LIC FEE COPIER LEASE	2,900.00	0.01%	0.01%
01-5047-338-	OCC LIC FEE BUILDING MAINTENANCE & REPAIR	6,000.00	0.02%	0.01%
01-5047-398-	OCC LIC FEE IT CONTRACTED SERVICES	3,000.00	0.01%	0.01%
01-5047-413-	OCC LIC FEE IT EQUIPMENT	500.00	0.00%	0.00%
01-5047-429-	OCC LIC FEE VEHICLE MAINTENANCE & FUEL	500.00	0.00%	0.00%
01-5047-445-	OCC LIC FEE OFFICE SUPPLIES	3,000.00	0.01%	0.01%
01-5047-481-	OCC LIC FEE UNIFORMS	300.00	0.00%	0.00%
01-5047-544-	OCC LIC/NET PROFIT RETURN DEPOSIT CHARGES	1,000.00	0.00%	0.00%
01-5047-548-	KBI INCENTIVE PAYMENTS	150,000.00	0.60%	0.32%
01-5047-563-	OCC LIC FEE POSTAGE	2,000.00	0.01%	0.00%
01-5047-567-	OCC LIC FEE / NET PROFIT REFUNDS	175,000.00	0.70%	0.37%
01-5047-569-	OCC LIC FEE TRAINING/CONF'S/DUES	1,200.00	0.00%	0.00%
01-5047-573-	OCC LIC FEE TELEPHONES	2,000.00	0.01%	0.00%
01-5047-578-	OCC LIC FEE UTILITIES	9,200.00	0.04%	0.02%
01-5047-725-	OCC LIC FEE NEW EQUIPMENT	500.00	0.00%	0.00%
01-5050-179-	ALCOHOLIC BEVERAGE CONTROL OFFICER WAGES	15,720.00	0.06%	0.03%
01-5050-398-	ALCOHOLIC BEVERAGE CONTROL IT CONTRACTED SVC/EQUIP	500.00	0.00%	0.00%
01-5050-445-	ALOCHOLIC BEVERAGE CONTROL OFFICE SUPPLIES	150.00	0.00%	0.00%
01-5050-446-	ABC/PEACE OFFICER SUPPLIES	200.00	0.00%	0.00%
01-5050-531-	ALCOHOLIC BEVERAGE CONTROL BONDS	250.00	0.00%	0.00%
01-5050-569-	ABC OFFICER TRAINING/CONF'S/DUES	450.00	0.00%	0.00%
01-5050-573-	ALCOHOLIC BEVERAGE CONTROL OFFICER TELEPHONE	600.00	0.00%	0.00%
01-5050-576-	ALCOHOLIC BEVERAGE CONTROL OFFICER TRAVEL EXPENSE	650.00	0.00%	0.00%
01-5050-595-	ALCOHOLIC BEVERAGE CONTROL PUBLIC EDUCATION	5,000.00	0.02%	0.01%
01-5050-599-	ALCOHOLIC BEVERAGE CONTROL MISC. EXPENSE	1,000.00	0.00%	0.00%
01-5060-101-	COUNTY LAW LIBRARY SERVICES	601.00	0.00%	0.00%
01-5065-192-	ELECTION OFFICERS SALARIES/MILEAGE	48,000.00	0.19%	0.10%
01-5065-193-	ELECTION COMMISSIONERS SALARIES	5,000.00	0.02%	0.01%
01-5065-302-	ELECTION ADVERTISING	5,000.00	0.02%	0.01%
01-5065-347-	POLLING PLACES - RENTAL	2,000.00	0.01%	0.00%

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SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5065-441-	ELECTIONS OTHER SUPPLIES & MACHINES	50,000.00	0.20%	0.11%
01-5065-592-	ELECTIONS MAINTENANCE & REPAIR	4,500.00	0.02%	0.01%
01-5075-348-	ECONOMIC DEVELOPMENT GRANT DISBURSEMENTS	166,700.00	0.67%	0.35%
01-5076-447-	AREA DEVELOPMENT FUNDS	7,000.00	0.03%	0.01%
01-5080-107-	MAINTENANCE CHIEF SALARY	70,000.00	0.28%	0.15%
01-5080-175-	COURTHOUSE CUSTODIAL WAGES	19,000.00	0.08%	0.04%
01-5080-177-	COURTHOUSE MAINTENANCE WAGES	116,000.00	0.46%	0.24%
01-5080-179-	COURTHOUSE PART-TIME CUSTODIAL WAGES	0.00	0.00%	0.00%
01-5080-302-	COURTHOUSE ADVERTISING	250.00	0.00%	0.00%
01-5080-326-	COURTHOUSE ROOF PROJECT - EXPENSES TO VENDORS	0.00	0.00%	0.00%
01-5080-338-	MAINTENANCE OFFICE BLDG REPAIRS & MAINTENANCE	0.00	0.00%	0.00%
01-5080-340-	COURTHOUSE VEHICLE MAINT/REPAIRS	4,000.00	0.02%	0.01%
01-5080-340-01	COURTHOUSE (SCJC) VEHICLE MAINT/REPAIRS	3,000.00	0.01%	0.01%
01-5080-352-	COURTHOUSE ELEVATOR MAINTENANCE	2,200.00	0.01%	0.00%
01-5080-398-	COURTHOUSE & SCJC MAINT. IT SERVICES/IT EQUIPMENT	1,300.00	0.01%	0.00%
01-5080-398-01	COURTHOUSE CONTRACTED SERVICES	13,000.00	0.05%	0.03%
01-5080-411-	COURTHOUSE CUSTODIAL SUPPLIES	2,300.00	0.01%	0.00%
01-5080-429-	COURTHOUSE VEHICLE FUEL/ OIL	10,000.00	0.04%	0.02%
01-5080-429-01	COURTHOUSE (SCJC) VEHICLE FUEL/OIL	1,500.00	0.01%	0.00%
01-5080-445-	MAINTENANCE OFFICE SUPPLIES	850.00	0.00%	0.00%
01-5080-481-	COURTHOUSE MAINTENANCE UNIFORM ALLOWANCE	1,500.00	0.01%	0.00%
01-5080-481-01	COURTHOUSE CUSTODIAL UNIFORM ALLOWANCE	600.00	0.00%	0.00%
01-5080-573-	COURTHOUSE MAINTENANCE TELEPHONES	1,600.00	0.01%	0.00%
01-5080-578-	COURTHOUSE UTILITIES	40,000.00	0.16%	0.08%
01-5080-578-01	COURTHOUSE CBI	460.00	0.00%	0.00%
01-5080-721-	COURTHOUSE MAINTENANCE/EQUIPMENT	59,000.00	0.24%	0.12%
01-5080-721-01	COURTHOUSE LANDSCAPING	0.00	0.00%	0.00%
01-5080-723-	COURTHOUSE MAINTENANCE REPLACEMENT VEHICLE	0.00	0.00%	0.00%
01-5081-175-	JUDICIAL CENTER CUSTODIAL EMPLOYEE WAGES	0.00	0.00%	0.00%
01-5081-177-	JUDICIAL CENTER MAINTENANCE EMPLOYEE WAGES	53,500.00	0.21%	0.11%
01-5081-179-	JUDICIAL CENTER PART-TIME COURT SECURITY WAGES	240,000.00	0.96%	0.51%
01-5081-201-	JUDICIAL CENTER EMPLOYEES SOCIAL SECURITY	6,000.00	0.02%	0.01%
01-5081-202-	JUDICIAL CENTER EMPLOYEES RETIREMENT	15,000.00	0.06%	0.03%
01-5081-205-	JUDICIAL CENTER EMPLOYEES HEALTH INS	20,000.00	0.08%	0.04%
01-5081-206-	JUDICIAL CENTER EMPLOYEES LIFE INS	50.00	0.00%	0.00%
01-5081-209-	JUDICIAL CENTER EMPLOYEES WORKERS COMP	2,000.00	0.01%	0.00%
01-5081-302-	JUDICIAL CENTER ADVERTISING	250.00	0.00%	0.00%
01-5081-346-	JUDICIAL CENTER PEST CONTROL	600.00	0.00%	0.00%
01-5081-352-	JUDICIAL CENTER ELEVATOR SERVICE	7,000.00	0.03%	0.01%
01-5081-366-	JUDICIAL CENTER SOLID WASTE COLLECTION	500.00	0.00%	0.00%
01-5081-399-	JUDICIAL CENTER CONTRACTED SERVICES	150,000.00	0.60%	0.32%
01-5081-406-	JUDICIAL CENTER BLDG MAINT SUPPLIES	2,000.00	0.01%	0.00%
01-5081-408-	JUDICIAL CENTER OTHER SUPPLIES	600.00	0.00%	0.00%
01-5081-411-	JUDICIAL CENTER CUSTODIAL SUPPLIES	4,500.00	0.02%	0.01%
01-5081-481-	JUDICIAL CENTER UNIFORMS	250.00	0.00%	0.00%

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SHELBY COUNTY FISCAL COURT

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General Fund					
01-5081-521-	JUDICIAL CENTER KALF INSURANCE	80,000.00	0.32%	0.17%	
01-5081-573-	JUDICIAL CENTER TELEPHONES	3,600.00	0.01%	0.01%	
01-5081-578-	JUDICIAL CENTER UTILITIES	166,000.00	0.66%	0.35%	
01-5081-586-	JUDICIAL CENTER BUILDING MAINT/REPAIRS	136,000.00	0.54%	0.29%	
01-5085-334-	OTHER CO PROPERTIES MAINTENANCE	50,000.00	0.20%	0.11%	
01-5085-334-01	STRATTON CENTER PROPERTY MAINTENANCE	19,000.00	0.08%	0.04%	
01-5085-398-	OTHER CO. PROPERTIES - CONTRACTED SERVICES	1,500.00	0.01%	0.00%	
01-5085-572-	SALES & USE TAX PAYMENTS	2,000.00	0.01%	0.00%	
01-5085-573-	STRATTON CENTER TELEPHONES	1,300.00	0.01%	0.00%	
01-5085-578-	OTHER CO PROPERTIES UTILITIES	2,000.00	0.01%	0.00%	
01-5085-578-01	STRATTON CENTER UTILITIES	17,000.00	0.07%	0.04%	
01-5085-581-	OTHER CO PROPERTIES - 7TH ST FILL STATION	1,000.00	0.00%	0.00%	
01-5085-586-	STRATTON CENTER FACILITY MAINT/REPAIRS	15,000.00	0.06%	0.03%	
01-5086-302-	ANNEX ADVERTISING	250.00	0.00%	0.00%	
01-5086-334-	ANNEX MAINT & REPAIRS	36,500.00	0.15%	0.08%	
01-5086-578-	ANNEX UTILITIES	25,000.00	0.10%	0.05%	
01-5086-578-01	ANNEX/UTILITIES/CBI	360.00	0.00%	0.00%	
01-5090-318-	INFORMATION TECHNOLOGY CONTRACT SERVICES	100,000.00	0.40%	0.21%	
01-5090-413-	INFORMATION TECHNOLOGY EQUIPMENT	10,000.00	0.04%	0.02%	
01-5092-106-	SPECIAL PROJECT DIRECTOR SALARY	72,000.00	0.29%	0.15%	
01-5092-199-	SPECIAL PROJECT DIRECTOR DUES	150.00	0.00%	0.00%	
01-5092-302-	SPECIAL PROJECT DIRECTOR ADVERTISING	250.00	0.00%	0.00%	
01-5092-309-	SPECIAL PROJECT DIRECTOR CONSULTANTS	15,000.00	0.06%	0.03%	
01-5092-319-	SPECIAL PROJECT DIRECTOR COMPUTER PROGRAM SUPPORT	1,000.00	0.00%	0.00%	
01-5092-398-	SPECIAL PROJ. CONTRACTED SERVICES, ENGINEER	0.00	0.00%	0.00%	
01-5092-445-	SPECIAL PROJECT DIRECTOR OFFICE SUPPLIES	1,000.00	0.00%	0.00%	
01-5092-481-	SPECIAL PROJECT DIRECTOR UNIFORMS	250.00	0.00%	0.00%	
01-5092-551-	SPECIAL PROJECT DIRECTOR MEMBERSHIPS	200.00	0.00%	0.00%	
01-5092-568-	SPECIAL PROJECT DIRECTOR CAREER DEVELOPMENT	2,000.00	0.01%	0.00%	
01-5092-573-	SPECIAL PROJECT DIRECTOR TELEPHONE	700.00	0.00%	0.00%	
01-5092-725-	SPECIAL PROJECT DIRECTOR NEW EQUIPMENT	1,500.00	0.01%	0.00%	
	211 Accounts Listed	5000	8,247,274.50	32.92%	17.40%
01-5102-314-	JUVENILE CONTRACT WITH OTHER COUNTIES	1,000.00	0.00%	0.00%	
01-5102-549-	JUVENILE CONTRACT MEDICAL	2,500.00	0.01%	0.01%	
01-5115-107-	BUILDING CODE ENFORCE SALARY	66,000.00	0.26%	0.14%	
01-5115-165-	BUILDING CODE ENFORCE ADMINISTRATIVE ASST. WAGES	22,500.00	0.09%	0.05%	
01-5115-199-	BUILDING CODE OFFICIAL DUES	330.00	0.00%	0.00%	
01-5115-319-	BUILDING CODE COMPUTER PROGRAM SUPPORT	7,300.00	0.03%	0.02%	
01-5115-398-	BUILDING CODE IT CONTRACTED SERVICES	2,000.00	0.01%	0.00%	
01-5115-399-	BUILDING CODE CONTRACTED SERVICES	5,000.00	0.02%	0.01%	
01-5115-429-	BUILDING CODE VEHICLE FUEL & MAINTENANCE	4,000.00	0.02%	0.01%	
01-5115-445-	BUILDING CODE OFFICE SUPPLIES	450.00	0.00%	0.00%	
01-5115-481-	BUILDING CODE UNIFORMS	200.00	0.00%	0.00%	
01-5115-544-	BUILDING CODE RETURN DEPOSITS	1,000.00	0.00%	0.00%	
01-5115-567-	BUILDING CODE REFUNDS	8,000.00	0.03%	0.02%	

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General Fund				
01-5115-568-	BUILDING CODE CAREER DEVELOPMENT	750.00	0.00%	0.00%
01-5115-573-	BUILDING CODE TELEPHONE	1,200.00	0.00%	0.00%
01-5115-723-	BUILDING CODE REPLACEMENT VEHICLE	0.00	0.00%	0.00%
01-5115-725-	BUILDING CODE NEW OFFICE EQUIPMENT	800.00	0.00%	0.00%
01-5120-507-	VOL. FIRE DEPT CONTRIBUTION	0.00	0.00%	0.00%
01-5135-103-	EMA DEPUTY DIRECTOR SALARY	50,200.00	0.20%	0.11%
01-5135-105-	EMA ADMINISTRATIVE ASSISTANT WAGES	19,600.00	0.08%	0.04%
01-5135-107-	EMA DIRECTOR SALARY	65,000.00	0.26%	0.14%
01-5135-302-	EMA ADVERTISING	500.00	0.00%	0.00%
01-5135-333-	EMA REPEATER SERVICE CONTRACTS	0.00	0.00%	0.00%
01-5135-336-	EMA JEPHTHA KNOB TOWER LEASE PAYMENT	31,600.00	0.13%	0.07%
01-5135-336-01	EMA COMMUNICATIONS MAINTENANCE/REPAIRS	10,000.00	0.04%	0.02%
01-5135-398-	EMA IT CONTRACTED SERVICES/EQUIPMENT	2,500.00	0.01%	0.01%
01-5135-416-	EMA STATE GRANT-COUNTY EQUIPMENT	2,000.00	0.01%	0.00%
01-5135-418-	EMA FLOOD PLAIN EQUIPMENT/SUPPLIES	1,000.00	0.00%	0.00%
01-5135-420-	EMA HAZ-MAT MITIGATION SUPPLIES	5,000.00	0.02%	0.01%
01-5135-420-01	EMA SEARCH & RESCUE EQUIPMENT	1,000.00	0.00%	0.00%
01-5135-420-02	EMA FEDERAL GRANTS	5,000,000.00	19.96%	10.55%
01-5135-420-03	EMA FEDERAL GRANT HAZ-MAT	0.00	0.00%	0.00%
01-5135-429-	EMA VEHICLE FUEL & MAINTENANCE	6,500.00	0.03%	0.01%
01-5135-441-	EMA NEW EQUIPMENT	10,000.00	0.04%	0.02%
01-5135-441-01	EMA LEPC EQUIPMENT	100.00	0.00%	0.00%
01-5135-445-	EMA OFFICE EQUIPMENT & SUPPLIES	1,000.00	0.00%	0.00%
01-5135-446-	EMA SUPPLIES FOR CLEAN UP RUNS	2,000.00	0.01%	0.00%
01-5135-481-	EMA UNIFORMS	750.00	0.00%	0.00%
01-5135-566-	EMA-REIMBURSEMENT TO GOVERNMENT AGENCIES	100.00	0.00%	0.00%
01-5135-566-01	EMERGENCY RELIEF ASSISTANCE	500.00	0.00%	0.00%
01-5135-569-	EMA REGISTRATIONS, CONFERENCES, TRAINING	2,000.00	0.01%	0.00%
01-5135-573-	EMA TELEPHONES	10,000.00	0.04%	0.02%
01-5135-578-	EMA UTILITIES	11,000.00	0.04%	0.02%
01-5135-578-01	EMA WARNING SIRENS UTILITIES	13,000.00	0.05%	0.03%
01-5135-588-	EMA MAINTENANCE & REPAIRS EQUIPMENT	12,000.00	0.05%	0.03%
01-5135-594-	EMA SAFETY PROGRAMS-WARNING SIRENS MAINT	18,000.00	0.07%	0.04%
01-5135-723-	EMA VEHICLE REPLACEMENT	0.00	0.00%	0.00%
01-5135-725-	EMA COPIER LEASE	4,000.00	0.02%	0.01%
01-5135-739-	EMA WEATHER STATION (MESONET)	0.00	0.00%	0.00%
01-5135-742-	EMA EMERGENCY OPERATIONS CENTER	4,000.00	0.02%	0.01%
01-5135-999-	EMA RESERVE FOR TRANSFER	1,500.00	0.01%	0.00%
01-5145-103-	E911 DEPUTY DIRECTOR SALARY	66,000.00	0.26%	0.14%
01-5145-107-	E911 DIRECTOR SALARY	41,300.00	0.16%	0.09%
01-5145-159-	E911 DISPATCHERS WAGES	1,100,000.00	4.39%	2.32%
01-5145-186-	E911 LONGEVITY	5,000.00	0.02%	0.01%
01-5145-201-	E911 SOCIAL SECURITY, MATCH	85,000.00	0.34%	0.18%
01-5145-202-	E911 EMPLOYEE RETIREMENT	275,000.00	1.10%	0.58%
01-5145-204-	E911 BASIC LIFE INSURANCE, CO FUNDED	250.00	0.00%	0.00%

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SHELBY COUNTY FISCAL COURT

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General Fund				
01-5145-205-	E911 EMPLOYEE HEALTH INSURANCE	250,000.00	1.00%	0.53%
01-5145-322-	E911 DISPATCH SERVICE FEES	0.00	0.00%	0.00%
01-5145-334-	E911 MAINTENANCE/REPAIR TO BUILDING	2,000.00	0.01%	0.00%
01-5145-507-	E911 DISPATCH/CONTRIBUTION	5,000.00	0.02%	0.01%
01-5145-578-	E911 DISPATCH UTILITIES	30,000.00	0.12%	0.06%
01-5145-703-	E911 COMMUNICATION EQUIPMENT/GRANTS	1,000.00	0.00%	0.00%
01-5150-507-	FOREST FIRE PROTECT CONTRIBUTION	1,000.00	0.00%	0.00%
01-5175-903-	PUBLIC ADVOCACY PER CAPITA PAYMENT	6,200.00	0.02%	0.01%
	66 Accounts Listed	5100	7,275,630.00	29.04%
01-5205-107-	ANIMAL CONTROL MANAGER SALARY	65,000.00	0.26%	0.14%
01-5205-172-	ANIMAL CONTROL WAGES	180,000.00	0.72%	0.38%
01-5205-177-	ANIMAL CONTROL MAINTENANCE & GROUNDS	350,000.00	1.40%	0.74%
01-5205-199-	ANIMAL CONTROL CERTIFICATION FEES	400.00	0.00%	0.00%
01-5205-302-	ANIMAL CONTROL ADVERTISING	850.00	0.00%	0.00%
01-5205-336-	ANIMAL CONTROL MAINT. REPAIR DEDUCTIBLE	1,000.00	0.00%	0.00%
01-5205-384-	ANIMAL CONTROL-SPAY & NEUTER STATE	200.00	0.00%	0.00%
01-5205-398-	ANIMAL CONTROL IT CONTRACTED SERVICES	6,000.00	0.02%	0.01%
01-5205-398-01	ANIMAL CONTROL CONTRACTED SERVICES	15,000.00	0.06%	0.03%
01-5205-403-	ANIMAL CONTROL FOOD & SUPPLIES	18,000.00	0.07%	0.04%
01-5205-429-	ANIMAL CONTROL VEHICLE FUEL	12,000.00	0.05%	0.03%
01-5205-445-	ANIMAL CONTROL OFFICE SUPPLIES	2,500.00	0.01%	0.01%
01-5205-481-	ANIMAL CONTROL UNIFORMS	2,000.00	0.01%	0.00%
01-5205-543-	ANIMAL CONTROL LICENSES	1,250.00	0.00%	0.00%
01-5205-544-	ANIMAL CONTROL RETURN CHECK CHARGES	500.00	0.00%	0.00%
01-5205-550-	ANIMAL CONTROL DRUG & VET SUPPLIES	70,000.00	0.28%	0.15%
01-5205-568-	ANIMAL CONTROL CAREER DEV.	2,500.00	0.01%	0.01%
01-5205-573-	ANIMAL CONTROL TELEPHONES AND INTERNET	7,000.00	0.03%	0.01%
01-5205-578-0	ANIMAL CONTROL UTILITIES	20,000.00	0.08%	0.04%
01-5205-592-	ANIMAL CONTROL VEHICLE MAINTENANCE	8,000.00	0.03%	0.02%
01-5205-599-	ANIMAL CONTROL MISC.	1,000.00	0.00%	0.00%
01-5205-723-	ANIMAL CONTROL VEHICLE REPLACEMENT	0.00	0.00%	0.00%
01-5205-725-	ANIMAL CONTROL NEW OFFICE EQUIPMENT	2,000.00	0.01%	0.00%
01-5205-739-	ANIMAL CONTROL EQUIPMENT	5,000.00	0.02%	0.01%
01-5205-999-	ANIMAL CONTROL RESERVE FOR TRANSFER	1,000.00	0.00%	0.00%
01-5210-161-	109 BOARD LABOR PAYROLL	625,000.00	2.49%	1.32%
01-5210-186-	109 BOARD LONGEVITY	5,000.00	0.02%	0.01%
01-5210-201-	109 BOARD SOCIAL SECURITY, MATCH	49,000.00	0.20%	0.10%
01-5210-202-	109 BOARD RETIREMENT	146,850.00	0.59%	0.31%
01-5210-204-	109 BOARD BASIC LIFE INSURANCE	150.00	0.00%	0.00%
01-5210-205-	109 BOARD EMPLOYEE HEALTH INSURANCE - MATCH	170,000.00	0.68%	0.36%
01-5210-567-	109 BOARD TIRE AMNESTY REFUND	4,000.00	0.02%	0.01%
01-5212-107-	CCP COORDINATOR WAGES	48,000.00	0.19%	0.10%
01-5212-185-	CODE ENFORCEMENT WAGES	0.00	0.00%	0.00%
01-5212-302-	CLEAN COMMUNITY ADVERTISEMENTS	400.00	0.00%	0.00%
01-5212-340-	CLEAN COMMUNITY VEHICLE MAINTENANCE	7,000.00	0.03%	0.01%

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General Fund					
01-5212-398-	CLEAN COMMUNITY IT SERVICES/IT EQUIPMENT	800.00	0.00%	0.00%	
01-5212-398-01	CLEAN COMMUNITY CONTRACTED SERVICES	1,000.00	0.00%	0.00%	
01-5212-429-	CLEAN COMMUNITY VEHICLE FUEL	4,000.00	0.02%	0.01%	
01-5212-441-	CLEAN COMMUNITY EQUIPMENT/MISC	1,300.00	0.01%	0.00%	
01-5212-445-	CLEAN COMMUNITY OFFICE SUPPLIES	500.00	0.00%	0.00%	
01-5212-481-	CLEAN COMMUNITY UNIFORMS	250.00	0.00%	0.00%	
01-5212-569-	CLEAN COMMUNITY CONFERENCE/CAREER DEV.	200.00	0.00%	0.00%	
01-5212-573-	CLEAN COMMUNITY TELEPHONES & INTERNET	1,800.00	0.01%	0.00%	
01-5212-578-	CLEAN COMMUNITY UTILITIES-7TH STREET	1,500.00	0.01%	0.00%	
01-5212-723-	CLEAN COMMUNITY NEW VEHICLE	0.00	0.00%	0.00%	
01-5215-161-	LITTER ABATEMENT WAGES	38,000.00	0.15%	0.08%	
01-5215-302-	LITTER ABATEMENT ADVERTISING/EDUCATION	2,000.00	0.01%	0.00%	
01-5215-408-	LITTER ABATEMENT SUPPLIES	2,893.28	0.01%	0.01%	
01-5215-475-	LITTER ABATEMENT EQUIPMENT	5,000.00	0.02%	0.01%	
01-5215-573-	LITTER ABATEMENT CELL PHONE	0.00	0.00%	0.00%	
01-5220-548-	WATER SYSTEMS MS4 WATER PROJECT	10,000.00	0.04%	0.02%	
01-5220-548-01	WATER SYSTEMS SEWERS	0.00	0.00%	0.00%	
	53 Accounts Listed	5200	1,895,843.28	7.57%	4.00%
01-5305-507-	SENIOR CITIZEN CONTRIBUTION	20,000.00	0.08%	0.04%	
01-5315-507-	MINORITY AFFAIRS CONTRIBUTIONS	15,000.00	0.06%	0.03%	
01-5320-344-	FRIEND OF COURT BURIALS	6,000.00	0.02%	0.01%	
01-5320-425-	FRIEND OF COURT FOOD	15,000.00	0.06%	0.03%	
01-5325-408-	CEMETERY PRESERVATION BRD-MAINT/SUPPLIES	1,500.00	0.01%	0.00%	
01-5330-507-	GENERAL CHARITY AND WELFARE	24,000.00	0.10%	0.05%	
01-5335-334-	COUNTY PROPERTY REPAIRS & IMPROVEMENTS	343,000.00	1.37%	0.72%	
01-5335-336-	COUNTY PROPERTY MAINT/REPAIR DEDUCTIBLE	6,000.00	0.02%	0.01%	
01-5335-406-	COUNTY PROPERTY BUILDING MAINT SUPPLIES	5,000.00	0.02%	0.01%	
01-5340-507-01	A & M ASSOCIATION CONTRIBUTION	5,000.00	0.02%	0.01%	
01-5340-507-04	SERENITY CENTER CONTRIBUTION	12,000.00	0.05%	0.03%	
	11 Accounts Listed	5300	452,500.00	1.81%	0.95%
01-5401-507-	SHELBY COUNTY PARKS & RECREATION CONTRIB	617,500.00	2.46%	1.30%	
01-5401-507-01	SHELBY COUNTY PARKS & RECREATION SPECIAL CONTRIB.	25,000.00	0.10%	0.05%	
01-5401-507-02	PARK LAND, WATER, & CONSERVATION GRANT	0.00	0.00%	0.00%	
01-5401-602-	SHELBY CO PARK-ROOF PROJECT LOAN PYMT-PRINCIPL	32,522.58	0.13%	0.07%	
01-5401-606-	SHELBY CO PARK-ROOF PROJECT LOAN PYMT-INTEREST	3,884.40	0.02%	0.01%	
01-5420-177-	TRANSIENT FACILITY MAINT/REPAIRS	470,000.00	1.88%	0.99%	
01-5420-177-01	TOURISM REFUNDS - TRANSIENT ROOM TAX	2,000.00	0.01%	0.00%	
01-5425-467-	SUPPLIES:CELEBRATIONS/FESTIVALS/ CULTURAL PROGRAMS	2,500.00	0.01%	0.01%	
01-5425-507-	CULTURAL PROGRAMS/MARKETING & PROMOTION	12,000.00	0.05%	0.03%	
01-5425-507-01	CULTURAL PROGRAMS SHELBYVILLE HORSE SHOW	5,000.00	0.02%	0.01%	
	10 Accounts Listed	5400	1,170,406.98	4.67%	2.47%
01-7700-602-	COURT HOUSE ROOF PROJECT - PRINCIPLE ON LEASE	0.00	0.00%	0.00%	
01-7700-606-	COURT HOUSE ROOF PROJECT - INTERST ON LEASE	0.00	0.00%	0.00%	
	2 Accounts Listed	7700	0.00	0.00%	0.00%
01-8011-309-	LAND USAGE STUDY	100,000.00	0.40%	0.21%	

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SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
General Fund					
01-8099-742-	COURTHOUSE REPAIR PROJECT - CAPITAL PROJECT PYMTS		0.00	0.00%	0.00%
	2 Accounts Listed	8000	100,000.00	0.40%	0.21%
01-9100-186-	LONGEVITY		10,000.00	0.04%	0.02%
01-9100-307-	STATE AUDITING SERVICES		100,000.00	0.40%	0.21%
01-9100-307-01	LOCAL AUDITING SERVICES		3,900.00	0.02%	0.01%
01-9100-364-	STRATTON RENTAL REFUNDS		1,000.00	0.00%	0.00%
01-9100-364-01	STRATTON RENTAL TAX REFUNDS		50.00	0.00%	0.00%
01-9100-503-	BANK CHARGES		500.00	0.00%	0.00%
01-9100-521-	INSURANCE KALF PREMIUMS		450,000.00	1.80%	0.95%
01-9100-521-01	AMERICAN DISABILITIES ACT		10,000.00	0.04%	0.02%
01-9100-531-	INSURANCE BONDS		40,000.00	0.16%	0.08%
01-9100-599-	MISCELLANEOUS EXPENSE		1,000.00	0.00%	0.00%
	10 Accounts Listed	9100	616,450.00	2.46%	1.30%
01-9200-999-	RESERVE FOR TRANSFERS		842,392.48	3.36%	1.78%
01-9200-999-01	CONTINGENT APPROPRIATIONS-RESERVE FOR TRANSFER		0.00	0.00%	0.00%
	2 Accounts Listed	9200	842,392.48	3.36%	1.78%
01-9300-999-	TRANSFERS TO OTHER FUNDS		0.00	0.00%	0.00%
	1 Accounts Listed	9300	0.00	0.00%	0.00%
01-9400-201-	SOCIAL SECURITY, CO. MATCH		370,000.00	1.48%	0.78%
01-9400-202-	RETIREMENT, CO. MATCH		500,000.00	2.00%	1.05%
01-9400-205-	EMPLOYEE HEALTH INSURANCE		800,000.00	3.19%	1.69%
01-9400-206-	LIFE INSURANCE, CO FUNDED		2,000.00	0.01%	0.00%
01-9400-208-	UNEMPLOYMENT COMPENSATION INSURANCE		10,000.00	0.04%	0.02%
01-9400-209-	WORKMEN'S COMPENSATION		212,220.00	0.85%	0.45%
01-9400-212-	INCENTIVE TRAINING PAYMENT TO ELECTED OFFICIALS		60,000.00	0.24%	0.13%
	7 Accounts Listed	9400	1,954,220.00	7.80%	4.12%
01-9500-567-	REFUND OTHER GOVERNMENT AGENCIES/CITY		1,500,000.00	5.99%	3.16%
01-9500-567-01	REFUND OTHER GOVERNMENT AGENCIES/SIMP		1,000,000.00	3.99%	2.11%
	2 Accounts Listed	9500	2,500,000.00	9.98%	5.27%
	377 Accounts Listed	General	25,054,717.24		52.85%
Road Fund					
02-5160-309-	DRUG ENFORCEMENT		1,800.00	0.04%	0.00%
	1 Accounts Listed	5100	1,800.00	0.04%	0.00%
02-6103-102-	ROAD SUPERVISOR SALARY		90,000.00	2.06%	0.19%
02-6103-445-	ROAD OFFICE EXPENSE		8,000.00	0.18%	0.02%
02-6103-574-	ENVIRONMENTAL TRAINING/SUPPLIES		2,000.00	0.05%	0.00%
02-6103-578-	ROAD UTILITIES		22,000.00	0.50%	0.05%
02-6103-578-01	UTILITIES/INDUSTRIAL ROADWAY SIGNS		4,000.00	0.09%	0.01%
02-6105-105-	ROAD ADMINISTRATIVE ASSISTANT WAGES		62,900.00	1.44%	0.13%
02-6105-143-	ROAD PERSONNEL WAGES		1,005,000.00	23.02%	2.12%
02-6105-145-	ROAD FOREMAN SALARY		76,000.00	1.74%	0.16%
02-6105-302-	ROAD ADVERTISING		3,000.00	0.07%	0.01%
02-6105-330-	LAUNDRY SERVICE/UNIFORMS		30,000.00	0.69%	0.06%
02-6105-336-	MAINTENANCE & REPAIR DEDUCTIBLE		3,000.00	0.07%	0.01%
02-6105-398-	IT CONTRACTED SERVICES		3,600.00	0.08%	0.01%
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SHELBY COUNTY FISCAL COURT

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Road Fund					
02-6105-399-	CONTRACTED SERVICES	65,000.00	1.49%	0.14%	
02-6105-405-	ASPHALT PATCHING	90,000.00	2.06%	0.19%	
02-6105-405-01	RESURFACING	1,237,000.00	28.33%	2.61%	
02-6105-409-	STONE & GRAVEL	40,000.00	0.92%	0.08%	
02-6105-413-	IT EQUIPMENT	2,000.00	0.05%	0.00%	
02-6105-415-	DIESEL FUEL	50,000.00	1.15%	0.11%	
02-6105-427-	GARAGE SUPPLIES	60,000.00	1.37%	0.13%	
02-6105-447-	ROAD MATERIALS/MISC	5,000.00	0.11%	0.01%	
02-6105-455-	GAS	40,000.00	0.92%	0.08%	
02-6105-455-01	OIL	7,500.00	0.17%	0.02%	
02-6105-459-	PIPE & CONCRETE	25,000.00	0.57%	0.05%	
02-6105-469-	ROADWAY SIGNS	10,000.00	0.23%	0.02%	
02-6105-471-	SALT	190,000.00	4.35%	0.40%	
02-6105-567-	ROAD REFUNDS	1,000.00	0.02%	0.00%	
02-6105-568-	ROAD CAREER DEVELOPMENT	8,000.00	0.18%	0.02%	
02-6105-573-	ROAD TELEPHONES	5,000.00	0.11%	0.01%	
02-6105-586-	MAINTENANCE/REPAIR BUILDING & GROUNDS	25,000.00	0.57%	0.05%	
02-6105-592-	VEHICLE MAINT/REPAIR EQUIPMENT	105,000.00	2.40%	0.22%	
02-6105-713-	HIGHWAY EQUIPMENT	333,000.00	7.63%	0.70%	
02-6105-730-	ROAD STRIPING	20,000.00	0.46%	0.04%	
	32 Accounts Listed	6100	3,628,000.00	83.10%	7.65%
02-9100-186-	ROAD LONGEVITY	4,000.00	0.09%	0.01%	
02-9100-503-	BANK CHARGES	500.00	0.01%	0.00%	
02-9100-521-	INSURANCE KALF PREMIUMS	120,000.00	2.75%	0.25%	
	3 Accounts Listed	9100	124,500.00	2.85%	0.26%
02-9200-999-	ROAD-RESERVE FOR TRANSFER	6,409.00	0.15%	0.01%	
	1 Accounts Listed	9200	6,409.00	0.15%	0.01%
02-9300-999-	ROAD TRANSFER TO OTHER FUNDS	0.00	0.00%	0.00%	
	1 Accounts Listed	9300	0.00	0.00%	0.00%
02-9400-201-	SOCIAL SECURITY COUNTY MATCH	85,000.00	1.95%	0.18%	
02-9400-202-	RETIREMENT, COUNTY MATCH	255,000.00	5.84%	0.54%	
02-9400-205-	EMPLOYEE HEALTH INSURANCE	215,000.00	4.92%	0.45%	
02-9400-206-	LIFE INSURANCE	250.00	0.01%	0.00%	
02-9400-208-	UNEMPLOYMENT INSURANCE	2,000.00	0.05%	0.00%	
02-9400-209-	WORKERS' COMPENSATION	48,000.00	1.10%	0.10%	
	6 Accounts Listed	9400	605,250.00	13.86%	1.28%
	44 Accounts Listed	Road	4,365,959.00		9.21%
Jail Fund					
03-5101-101-	JAILERS SALARY	145,000.00	2.40%	0.31%	
03-5101-103-	JAIL DEPUTIES WAGES	1,800,000.00	29.76%	3.80%	
03-5101-107-	JAIL SAP WAGES	0.00	0.00%	0.00%	
03-5101-165-	JAIL SECRETARY WAGES	104,000.00	1.72%	0.22%	
03-5101-173-	JAIL COOKS WAGES	0.00	0.00%	0.00%	
03-5101-177-	JAIL MAINTENANCE WAGES	58,000.00	0.96%	0.12%	
03-5101-179-	JAIL PART TIME PERSONNEL WAGES	27,000.00	0.45%	0.06%	
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SHELBY COUNTY FISCAL COURT

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Jail Fund				
03-5101-186-	JAIL LONGEVITY	6,000.00	0.10%	0.01%
03-5101-302-	JAIL ADVERTISING	1,000.00	0.02%	0.00%
03-5101-314-	JAIL CONTRACT W/O COUNTIES	600.00	0.01%	0.00%
03-5101-315-	JAIL CONTRACTED MEDICAL	790,000.00	13.06%	1.67%
03-5101-319-	JAIL COMPUTER PROGRAM SUPPORT	5,500.00	0.09%	0.01%
03-5101-331-	JAIL COPIER LEASE	8,200.00	0.14%	0.02%
03-5101-334-	JAIL BLDG MAINTENANCE	30,000.00	0.50%	0.06%
03-5101-336-	JAIL EQUIPMENT MAINTENANCE	115,000.00	1.90%	0.24%
03-5101-336-01	JAIL MAINTENANCE & REPAIRS/DEDUCTIBLE	2,000.00	0.03%	0.00%
03-5101-336-02	JAIL EQUIPMENT MAINTENANCE/SPECIAL PROJECTS	174,000.00	2.88%	0.37%
03-5101-343-	JAIL MEDICAL CATISTROPHIC	0.00	0.00%	0.00%
03-5101-348-	JAIL SAP PROGRAM	200,000.00	3.31%	0.42%
03-5101-398-	JAIL IT CONTRACTED SERVICES	22,000.00	0.36%	0.05%
03-5101-398-01	JAIL CONTRCTED SERVICES	25,000.00	0.41%	0.05%
03-5101-411-	JAIL CLEANING SUPPLIES	30,000.00	0.50%	0.06%
03-5101-413-	JAIL IT EQUIPMENT	10,000.00	0.17%	0.02%
03-5101-425-	JAIL FOOD	550,000.00	9.09%	1.16%
03-5101-429-	JAIL TRANSPORTATION (GAS, MAINT, REPAIR)	15,000.00	0.25%	0.03%
03-5101-437-	JAIL LINENS	25,000.00	0.41%	0.05%
03-5101-441-	JAIL SATELLITE TRACKING EQUIPMENT	2,000.00	0.03%	0.00%
03-5101-445-	JAIL OFFICE SUPPLIES	12,000.00	0.20%	0.03%
03-5101-453-	JAIL PERSONAL HYGIENE	40,000.00	0.66%	0.08%
03-5101-481-	JAIL INMATE UNIFORMS	15,000.00	0.25%	0.03%
03-5101-481-01	JAIL STAFF UNIFORMS	22,000.00	0.36%	0.05%
03-5101-547-	JAIL MEDICAL TRANSPORTATION (EMS)	1,000.00	0.02%	0.00%
03-5101-548-	JAIL LOCAL GRANTS/SPECIAL PROJECTS	10,000.00	0.17%	0.02%
03-5101-549-	JAIL EMPLOYEE PHYSICALS	2,500.00	0.04%	0.01%
03-5101-563-	JAIL-POSTAGE	500.00	0.01%	0.00%
03-5101-566-	JAIL INMATE REIMBURSEMENT	500.00	0.01%	0.00%
03-5101-573-	JAIL TELEPHONES	8,500.00	0.14%	0.02%
03-5101-573-01	JAIL VIDEO ARRAIGNMENT TELEPHONE LINE	2,400.00	0.04%	0.01%
03-5101-573-02	JAIL - INTERNET SERVICE	8,000.00	0.13%	0.02%
03-5101-578-	JAIL - UTILITIES	290,000.00	4.80%	0.61%
03-5101-578-01	JAIL - UTILITIES/TRASH PICK UP	10,000.00	0.17%	0.02%
03-5101-599-	JAIL MISCELLANEOUS EXPENSE	1,000.00	0.02%	0.00%
03-5101-723-	JAIL NEW VEHICLE/EQUIPMENT	45,000.00	0.74%	0.09%
	43 Accounts Listed	5100	4,613,700.00	76.29%
03-9100-503-	JAIL-BANK CHARGES	0.00	0.00%	0.00%
03-9100-521-	JAIL INSURANCE KALF PREMIUMS	125,000.00	2.07%	0.26%
03-9100-551-	JAIL MEMBERSHIP DUES/ASSOCIATION	2,000.00	0.03%	0.00%
03-9100-569-	JAIL STAFF TRAINING - CONFERENCES	6,500.00	0.11%	0.01%
	4 Accounts Listed	9100	133,500.00	2.21%
03-9200-999-	JAIL RESERVE FOR TRANSFER	11,750.00	0.19%	0.02%
	1 Accounts Listed	9200	11,750.00	0.19%
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY SHARE	162,000.00	2.68%	0.34%

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SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-9400-202-	JAIL RETIREMENT, COUNTY SHARE	770,000.00	12.73%	1.62%
03-9400-205-	JAIL EMPLOYEE HEALTH INSURANCE	300,000.00	4.96%	0.63%
03-9400-206-	JAIL BASIC LIFE INSURANCE	550.00	0.01%	0.00%
03-9400-208-	JAIL UNEMPLOYMENT INSURANCE	5,000.00	0.08%	0.01%
03-9400-209-	JAIL WORKERS COMPENSATION	46,000.00	0.76%	0.10%
03-9400-212-	JAIL TRAINING - MATERIALS & SUPPLIES	5,000.00	0.08%	0.01%
	7 Accounts Listed	9400	1,288,550.00	21.31%
	55 Accounts Listed	Jail	6,047,500.00	12.76%
Local Government Economic Assistance Fund				
04-6105-447-	LGEA ROAD MATERIALS	0.00	0.00%	0.00%
	1 Accounts Listed	6100	0.00	0.00%
	1 Accounts Listed	L.G.E.A.	0.00	0.00%
FEDERAL GRANTS FUND				
07-9100-332-	FISCAL RECOVERY FUND - ADMINISTRATIVE EXPENDITURES	0.00	0.00%	0.00%
07-9100-515-	FISCAL RECOVERY FUND-PUBLIC HEALTH EXPENDITURES	0.00	0.00%	0.00%
07-9100-515-01	FISCAL RECOVERY FUND-NEGATIVE ECONOMIC IMPACT EXPE	0.00	0.00%	0.00%
07-9100-515-02	FISCAL RECOVERY FUND-PUBLIC SECTOR CAPACITY	0.00	0.00%	0.00%
07-9100-515-04	FISCAL RECOVERY FUND-INFRASTRUCTURE EXPENDITURES	0.00	0.00%	0.00%
07-9100-515-05	FISCAL RECOVERY FUND-REVENUE REPLACEMENT-GOV'T SVC	1,530,000.00	100.00%	3.23%
07-9100-902-	FEDERAL GRANT PAYMENTS	0.00	0.00%	0.00%
	7 Accounts Listed	9100	1,530,000.00	100.00%
	7 Accounts Listed	Fed. Grants	1,530,000.00	3.23%
Ambulance Fund				
09-5140-103-	EMS DEPUTY CHIEF OF OPERATIONS SALARY	76,125.00	0.99%	0.16%
09-5140-103-01	EMS TRAINING COORDINATOR SALARY	65,000.00	0.84%	0.14%
09-5140-107-	EMS CHIEF OF OPERATIONS SALARY	105,000.00	1.36%	0.22%
09-5140-107-01	EMS MEDICAL DIRECTOR SALARY	22,730.00	0.29%	0.05%
09-5140-137-	EMS MEDICAL FULL-TIME PERSONNEL WAGES	2,684,000.00	34.75%	5.66%
09-5140-165-	EMS ADMINISTRATIVE ASSISTANT SALARY	46,500.00	0.60%	0.10%
09-5140-179-	EMS MEDICAL PART-TIME PERSONNEL WAGES	216,000.00	2.80%	0.46%
09-5140-302-	EMS ADVERTISING	750.00	0.01%	0.00%
09-5140-320-	EMS BILLING SERVICES	180,000.00	2.33%	0.38%
09-5140-320-01	EMS HB 8 AMB PROVIDER TAX RETURN PYMTS	150,000.00	1.94%	0.32%
09-5140-333-	EMS MAINTENANCE AGREEMENTS	30,000.00	0.39%	0.06%
09-5140-336-	EMS MAINTENANCE/REPAIRS DEDUCTIBLE	3,000.00	0.04%	0.01%
09-5140-339-	EMS RADIO MAINTENANCE REPAIRS	2,000.00	0.03%	0.00%
09-5140-398-	EMS IT CONTRACTED SERVICES	12,000.00	0.16%	0.03%
09-5140-398-01	EMS CONTRACTED SERVICES (ALS 360)	357,255.00	4.63%	0.75%
09-5140-413-	EMS IT EQUIPMENT	10,000.00	0.13%	0.02%
09-5140-441-	EMS RADIO EQUIPMENT	50,000.00	0.65%	0.11%
09-5140-445-	EMS OFFICE SUPPLIES	10,000.00	0.13%	0.02%
09-5140-455-	EMS FUEL AND OIL	150,000.00	1.94%	0.32%
09-5140-481-	EMS UNIFORMS	20,000.00	0.26%	0.04%
09-5140-544-	EMS RETURNED CHECK CHARGES	4,000.00	0.05%	0.01%
09-5140-548-	EMS SPECIAL PROJECTS (FEDERAL FUNDS)	1,000.00	0.01%	0.00%
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Ambulance Fund					
09-5140-549-	EMS PHYSICALS	6,000.00	0.08%	0.01%	
09-5140-550-	EMS MEDICAL SUPPLIES & EQUIPMENT	230,000.00	2.98%	0.49%	
09-5140-567-	EMS BILLING REFUNDS/OVERPAYMENTS	40,000.00	0.52%	0.08%	
09-5140-568-	EMS CAREER DEVELOPMENT	0.00	0.00%	0.00%	
09-5140-568-01	EMS PARAMEDIC TRAINING PROGRAM	0.00	0.00%	0.00%	
09-5140-569-	EMS LICENSE FEES	3,000.00	0.04%	0.01%	
09-5140-569-01	EMS TRAINING	15,000.00	0.19%	0.03%	
09-5140-569-02	EMS TRAINING/CPR CENTER	40,000.00	0.52%	0.08%	
09-5140-573-	EMS TELEPHONES	5,000.00	0.06%	0.01%	
09-5140-573-01	EMS TELEPHONES/AIR CARDS	3,500.00	0.05%	0.01%	
09-5140-578-	EMS UTILITIES	35,000.00	0.45%	0.07%	
09-5140-586-	EMS BUILDING MAINTENANCE AND REPAIRS	105,000.00	1.36%	0.22%	
09-5140-586-01	EMS ST. 2 BUILDING MAINTENANCE & REPAIRS	20,000.00	0.26%	0.04%	
09-5140-586-02	EMS ST. 3 BUILDING RENTAL EXPENSE	12,000.00	0.16%	0.03%	
09-5140-592-	EMS VEHICLE MAINTENANCE AND REPAIRS	130,000.00	1.68%	0.27%	
09-5140-723-	EMS VEHICLE REPLACEMENT-AMBULANCE	560,000.00	7.25%	1.18%	
09-5140-723-01	EMS VEHICLE REPLACEMENT RESPONSE CARS	0.00	0.00%	0.00%	
09-5140-725-	EMS GENERAL SUPPLIES	7,000.00	0.09%	0.01%	
	40 Accounts Listed	5100	5,406,860.00	70.01%	11.40%
09-9100-186-	EMS LONGEVITY	5,000.00	0.06%	0.01%	
09-9100-503-	EMS BANK CHARGES	1,000.00	0.01%	0.00%	
09-9100-521-	EMS INSURANCE KALF PREMIUMS	100,000.00	1.29%	0.21%	
	3 Accounts Listed	9100	106,000.00	1.37%	0.22%
09-9200-999-	EMS RESERVE FOR TRANSFER	44,541.00	0.58%	0.09%	
	1 Accounts Listed	9200	44,541.00	0.58%	0.09%
09-9400-201-	EMS SOCIAL SECURITY	250,000.00	3.24%	0.53%	
09-9400-202-	EMS RETIREMENT	1,245,000.00	16.12%	2.63%	
09-9400-205-	EMS HEALTH INSURANCE	545,000.00	7.06%	1.15%	
09-9400-206-	EMS LIFE INSURANCE	500.00	0.01%	0.00%	
09-9400-208-	EMS UNEMPLOYMENT INSURANCE	5,000.00	0.06%	0.01%	
09-9400-209-	EMS WORKERS COMP	120,000.00	1.55%	0.25%	
	6 Accounts Listed	9400	2,165,500.00	28.04%	4.57%
	50 Accounts Listed	Ambulance	7,722,901.00		16.29%
Special Fund					
75-5075-548-	ECON DEVELOPMENT SPECIAL PROJECTS	0.00	0.00%	0.00%	
75-5075-548-01	ECON DEVELOPMENT SPECIAL PROJECT - WEILAND	0.00	0.00%	0.00%	
	2 Accounts Listed	5000	0.00	0.00%	0.00%
75-9200-599-	MISC ACCT	0.00	0.00%	0.00%	
	1 Accounts Listed	9200	0.00	0.00%	0.00%
	3 Accounts Listed	Special	0.00		0.00%
TRANSIENT ROOM TAX					
76-5420-567-	TRANSIENT ROOM TAX RETURNS	1,500.00	0.10%	0.00%	
76-5420-903-	TRANSIENT ROOM TAX DISBURSEMENTS	1,500,000.00	99.90%	3.16%	
	2 Accounts Listed	5400	1,501,500.00	100.00%	3.17%
	2 Accounts Listed	TRANSIENT	1,501,500.00		3.17%
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FY 2026-2027 Budget Appropriations

SHELBY COUNTY FISCAL COURT

All Fund Types Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
EQUITABLE SHARING FUND (FEDERAL) SHERIFF				
77-5105-435-	EQUITABLE SHARING FUNDS SPENT	8,380.00	100.00%	0.02%
	1 Accounts Listed	5100	8,380.00	100.00%
	1 Accounts Listed	EQUITABLE	8,380.00	0.02%
COUNTY CLERK PERMANENT STORAGE FEES				
79-5010-446-	CLERK PERMANENT STORAGE EQUIPMENT & SUPPLIES	337,000.00	100.00%	0.71%
	1 Accounts Listed	5000	337,000.00	100.00%
	1 Accounts Listed	CLERK STORAGE	337,000.00	0.71%
OPIOID SETTLEMENT FUND				
80-9100-515-	OPIOID - EXPENDITURES	708,000.00	100.00%	1.49%
	1 Accounts Listed	9100	708,000.00	100.00%
	1 Accounts Listed	OPIOID	708,000.00	1.49%
ALCOHOL BEVERAGE CONTROL FUND				
88-5050-566-	ALCOHOLIC BEVERAGE CONTROL REIMB. TO GENERAL FUND	133,000.00	98.52%	0.28%
88-5050-567-	ALCOHOLIC BEVERAGE CONTROL REFUNDS	2,000.00	1.48%	0.00%
	2 Accounts Listed	5000	135,000.00	100.00%
	2 Accounts Listed	ABC	135,000.00	0.28%
PUBLIC PROPERTIES				
97-9100-515-	PUBLIC PROPERTIES PAYMENTS	0.00	0.00%	0.00%
97-9100-599-	PUBLIC PROPERTIES MISC.	0.00	0.00%	0.00%
	2 Accounts Listed	9100	0.00	0.00%
	2 Accounts Listed	PUBLIC PROP.	0.00	0.00%
	546 Accounts Listed	13 Funds listed totaling	47,410,957.24	

FY 2026-2027 Budget Appropriations
SHELBY COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date April 21, 2026

Signed Don Chan
County Judge/Executive

Approved as to Form and Classification

Date April 30, 2026

Signed Robert O. Borden
State Local Finance Officer

This budget ordinance was duly adopted by the Shelby County Fiscal Court, Commonwealth of Kentucky, on this the 2nd day of June, 2026.

Signed Don R. Jones
County Judge/Executive

Attest Tony Hamner
County Clerk

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

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

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

Account Number	Description
01-5001-101-	COUNTY JUDGE EXEC SALARY
01-5001-103-	COUNTY JUDGE EXEC DEPUTY SALARY
01-5001-104-	COUNTY JUDGE EXEC FINANCE OFFICER SALARY
01-5001-105-	COUNTY JUDGE EXEC ADMINISTRATIVE ASST. WAGES
01-5001-127-	COUNTY JUDGE EXEC FINANCE CLERK WAGES
01-5001-167-	COUNTY JUDGE EXEC CLERK WAGES
01-5001-563-	COUNTY JUDGE EXEC POSTAL CHARGES
01-5001-573-	COUNTY JUDGE EXECUTIVE TELEPHONES
01-5001-578-	COUNTY JUDGE EXEC UTILITIES
01-5005-101-	COUNTY ATTORNEY SALARY
01-5005-105-	COUNTY ATTORNEY ASST SALARY
01-5005-165-	COUNTY ATTORNEY SECRETARY WAGES
01-5005-179-	COUNTY ATTORNEY PART-TIME PERSONNEL
01-5005-573-	COUNTY ATTORNEY TELEPHONES
01-5010-573-	CO CLERK TELEPHONES
01-5015-101-	SHERIFF SALARY
01-5015-103-	SHERIFF DEPUTIES WAGES
01-5015-178-	SHERIFF DEPUTIES OVERTIME/CO PAYS
01-5015-179-	SHERIFF PART TIME PERSONNEL/CO PAYS
01-5015-185-	SHERIFF OTHER WAGES/CO PAYS
01-5015-202-	SHERIFF RETIREMENT
01-5020-101-	CORONER SALARY
01-5020-103-	CORONER CHIEF DEPUTY SALARY
01-5020-103-01	CORONER DEPUTY SALARIES
01-5020-178-	CORONER DEPUTY OVERTIME PAY
01-5020-179-	CORONER TRANSPORTER PART TIME WAGES
01-5020-573-	CORONER TELEPHONES
01-5020-578-	CORONER UTILITIES
01-5025-101-	FISCAL COURT MAGISTRATE SALARIES
01-5025-181-	FISCAL COURT SHERIFF KLEFPF FUND
01-5025-210-	FISCAL COURT MAGISTRATES EXPENSE
01-5030-573-	PVA TELEPHONES
01-5040-102-	COUNTY TREASURER SALARY
01-5046-107-	HUMAN RESOURCES DIRECTOR SALARY
01-5047-105-	OCC LIC FEE ASSISANT WAGES
01-5047-106-	OCC LIC FEE OFFICE STAFF WAGES
01-5047-107-	OCC LIC FEE ADMINISTRATOR SALARY
01-5047-544-	OCC LIC/NET PROFIT RETURN DEPOSIT CHARGES
01-5047-573-	OCC LIC FEE TELEPHONES
01-5047-578-	OCC LIC FEE UTILITIES

Account Number	Description
01-5050-179-	ALCOHOLIC BEVERAGE CONTROL OFFICER WAGES
01-5050-573-	ALCOHOLIC BEVERAGE CONTROL OFFICER TELEPHONE
01-5060-101-	COUNTY LAW LIBRARY SERVICES
01-5065-192-	ELECTION OFFICERS SALARIES/MILEAGE
01-5065-193-	ELECTION COMMISSIONERS SALARIES
01-5065-347-	POLLING PLACES - RENTAL
01-5080-107-	MAINTENANCE CHIEF SALARY
01-5080-175-	COURTHOUSE CUSTODIAL WAGES
01-5080-177-	COURTHOUSE MAINTENANCE WAGES
01-5080-179-	COURTHOUSE PART-TIME CUSTODIAL WAGES
01-5080-573-	COURTHOUSE MAINTENANCE TELEPHONES
01-5080-578-	COURTHOUSE UTILITIES
01-5080-578-01	COURTHOUSE CBI
01-5081-175-	JUDICIAL CENTER CUSTODIAL EMPLOYEE WAGES
01-5081-177-	JUDICIAL CENTER MAINTENANCE EMPLOYEE WAGES
01-5081-179-	JUDICIAL CENTER PART-TIME COURT SECURITY WAGES
01-5081-201-	JUDICIAL CENTER EMPLOYEES SOCIAL SECURITY
01-5081-202-	JUDICIAL CENTER EMPLOYEES RETIREMENT
01-5081-205-	JUDICIAL CENTER EMPLOYEES HEALTH INS
01-5081-206-	JUDICIAL CENTER EMPLOYEES LIFE INS
01-5081-366-	JUDICIAL CENTER SOLID WASTE COLLECTION
01-5081-573-	JUDICIAL CENTER TELEPHONES
01-5081-578-	JUDICIAL CENTER UTILITIES
01-5085-572-	SALES & USE TAX PAYMENTS
01-5085-573-	STRATTON CENTER TELEPHONES
01-5085-578-	OTHER CO PROPERTIES UTILITIES
01-5085-578-01	STRATTON CENTER UTILITIES
01-5085-581-	OTHER CO PROPERTIES - 7TH ST FILL STATION
01-5086-578-	ANNEX UTILITIES
01-5086-578-01	ANNEX/UTILITIES/CBI
01-5092-106-	SPECIAL PROJECT DIRECTOR SALARY
01-5092-573-	SPECIAL PROJECT DIRECTOR TELEPHONE
01-5115-107-	BUILDING CODE ENFORCE SALARY
01-5115-165-	BUILDING CODE ENFORCE ADMINISTRATIVE ASST. WAGES
01-5115-544-	BUILDING CODE RETURN DEPOSITS
01-5115-567-	BUILDING CODE REFUNDS
01-5115-573-	BUILDING CODE TELEPHONE
01-5135-103-	EMA DEPUTY DIRECTOR SALARY
01-5135-105-	EMA ADMINISTRATIVE ASSISTANT WAGES
01-5135-107-	EMA DIRECTOR SALARY
01-5135-336-	EMA JEPHTHA KNOB TOWER LEASE PAYMENT
01-5135-573-	EMA TELEPHONES
01-5135-578-	EMA UTILITIES
01-5135-578-01	EMA WARNING SIRENS UTILITIES
01-5135-594-	EMA SAFETY PROGRAMS-WARNING SIRENS MAINT
01-5145-103-	E911 DEPUTY DIRECTOR SALARY
01-5145-107-	E911 DIRECTOR SALARY
01-5145-159-	E911 DISPATCHERS WAGES
01-5145-186-	E911 LONGEVITY
01-5145-201-	E911 SOCIAL SECURITY, MATCH
01-5145-202-	E911 EMPLOYEE RETIREMENT
01-5145-204-	E911 BASIC LIFE INSURANCE, CO FUNDED
01-5145-205-	E911 EMPLOYEE HEALTH INSURANCE

Account Number	Description
01-5145-578-	E911 DISPATCH UTILITIES
01-5205-107-	ANIMAL CONTROL MANAGER SALARY
01-5205-172-	ANIMAL CONTROL WAGES
01-5205-544-	ANIMAL CONTROL RETURN CHECK CHARGES
01-5205-573-	ANIMAL CONTROL TELEPHONES AND INTERNET
01-5205-578-0	ANIMAL CONTROL UTILITIES
01-5210-161-	109 BOARD LABOR PAYROLL
01-5210-186-	109 BOARD LONGEVITY
01-5210-201-	109 BOARD SOCIAL SECURITY, MATCH
01-5210-202-	109 BOARD RETIREMENT
01-5210-204-	109 BOARD BASIC LIFE INSURANCE
01-5210-205-	109 BOARD EMPLOYEE HEALTH INSURANCE - MATCH
01-5212-107-	CCP COORDINATOR WAGES
01-5212-185-	CODE ENFORCEMENT WAGES
01-5212-573-	CLEAN COMMUNITY TELEPHONES & INTERNET
01-5212-578-	CLEAN COMMUNITY UTILITIES-7TH STREET
01-5215-161-	LITTER ABATEMENT WAGES
01-5215-573-	LITTER ABATEMENT CELL PHONE
01-5401-602-	SHELBY CO PARK-ROOF PROJECT LOAN PYMT-PRINCIPL
01-5401-606-	SHELBY CO PARK-ROOF PROJECT LOAN PYMT-INTEREST
01-7700-602-	COURT HOUSE ROOF PROJECT - PRINCIPLE ON LEASE
01-7700-606-	COURT HOUSE ROOF PROJECT - INTERST ON LEASE
01-9100-186-	LONGEVITY
01-9100-503-	BANK CHARGES
01-9400-201-	SOCIAL SECURITY, CO. MATCH
01-9400-202-	RETIREMENT, CO. MATCH
01-9400-205-	EMPLOYEE HEALTH INSURANCE
01-9400-206-	LIFE INSURANCE, CO FUNDED
02-6103-102-	ROAD SUPERVISOR SALARY
02-6103-578-	ROAD UTILITIES
02-6103-578-01	UTILITIES/INDUSTRIAL ROADWAY SIGNS
02-6105-105-	ROAD ADMINISTRATIVE ASSISTANT WAGES
02-6105-143-	ROAD PERSONNEL WAGES
02-6105-145-	ROAD FOREMAN SALARY
02-6105-567-	ROAD REFUNDS
02-6105-573-	ROAD TELEPHONES
02-9100-186-	ROAD LONGEVITY
02-9100-503-	BANK CHARGES
02-9400-201-	SOCIAL SECURITY COUNTY MATCH
02-9400-202-	RETIREMENT, COUNTY MATCH
02-9400-205-	EMPLOYEE HEALTH INSURANCE
02-9400-206-	LIFE INSURANCE
03-5101-101-	JAILERS SALARY
03-5101-103-	JAIL DEPUTIES WAGES
03-5101-107-	JAIL SAP WAGES
03-5101-165-	JAIL SECRETARY WAGES
03-5101-173-	JAIL COOKS WAGES
03-5101-177-	JAIL MAINTENANCE WAGES
03-5101-179-	JAIL PART TIME PERSONNEL WAGES
03-5101-186-	JAIL LONGEVITY
03-5101-573-	JAIL TELEPHONES
03-5101-573-01	JAIL VIDEO ARRAIGNMENT TELEPHONE LINE
03-5101-573-02	JAIL - INTERNET SERVICE

Account Number	Description
03-5101-578-	JAIL - UTILITIES
03-5101-578-01	JAIL - UTILITIES/TRASH PICK UP
03-9100-503-	JAIL-BANK CHARGES
03-9400-201-	JAIL SOCIAL SECURITY, COUNTY SHARE
03-9400-202-	JAIL RETIREMENT, COUNTY SHARE
03-9400-205-	JAIL EMPLOYEE HEALTH INSURANCE
03-9400-206-	JAIL BASIC LIFE INSURANCE
09-5140-103-	EMS DEPUTY CHIEF OF OPERATIONS SALARY
09-5140-103-01	EMS TRAINING COORDINATOR SALARY
09-5140-107-	EMS CHIEF OF OPERATIONS SALARY
09-5140-107-01	EMS MEDICAL DIRECTOR SALARY
09-5140-137-	EMS MEDICAL FULL-TIME PERSONNEL WAGES
09-5140-165-	EMS ADMINISTRATIVE ASSISTANT SALARY
09-5140-179-	EMS MEDICAL PART-TIME PERSONNEL WAGES
09-5140-544-	EMS RETURNED CHECK CHARGES
09-5140-573-	EMS TELEPHONES
09-5140-573-01	EMS TELEPHONES/AIR CARDS
09-5140-578-	EMS UTILITIES
09-9100-186-	EMS LONGEVITY
09-9100-503-	EMS BANK CHARGES
09-9400-201-	EMS SOCIAL SECURITY
09-9400-202-	EMS RETIREMENT
09-9400-205-	EMS HEALTH INSURANCE
09-9400-206-	EMS LIFE INSURANCE
75-5075-548-	ECON DEVELOPMENT SPECIAL PROJECTS
75-5075-548-01	ECON DEVELOPMENT SPECIAL PROJECT - WEILAND
75-9200-599-	MISC ACCT
76-5420-567-	TRANSIENT ROOM TAX RETURNS
76-5420-903-	TRANSIENT ROOM TAX DISBURSEMENTS
79-5010-446-	CLERK PERMANENT STORAGE EQUIPMENT & SUPPLIES
88-5050-567-	ALCOHOLIC BEVERAGE CONTROL REFUNDS
177 Preapproved Accounts	

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

Motion made by: Bill Hedges

Seconded by: Danny Eades

Vote: All in Favor

Signature: Dan Aspin Judge/Executive Date: April 21, 2026

Approved: Robert O. Brown State Local Finance Officer Date: April 30, 2026