

Daviess County Fiscal Court Budget
Fiscal Year
July 1, 2025 - June 30, 2026

Summary of Revenue and Appropriations

	<u>Appropriations</u>	<u>Revenue</u>
<u>General Fund</u>		
General Government	\$ 12,711,755	
Protection to Persons and Property	\$ 8,357,955	
General Health and Sanitation	\$ 677,000	
Social Services	\$ 678,500	
Recreation and Culture	\$ 6,147,650	
Transportation Services	\$ 502,076	
Debt Service	\$ 25,000	
Capital Projects	\$ 9,371,000	
General Administration	\$ 21,803,286	
Total General Fund	\$ 60,274,222	\$ 60,274,222
<u>Road Fund</u>		
Engineering	\$ 408,100	
Roads	\$ 5,867,000	
Total Road Fund	\$ 6,275,100	\$ 6,275,100
<u>Jail Fund</u>		
Protection to Persons and Property	\$ 11,546,724	
Total Jail Fund	\$ 11,546,724	\$ 11,546,724
<u>Local Government Economic Assistance</u>		
Road Maintenance	\$ 137,500	
Total Local Government Economic Assistance	\$ 137,500	\$ 137,500
<u>Economic Development Fund</u>		
Economic Development Project Funding	\$ 1,770,000	
Total Economic Development Fund	\$ 1,770,000	\$ 1,770,000
<u>Bond Fund</u>		
Debt Service	\$ 3,066,700	
Total Bond Fund	\$ 3,066,700	\$ 3,066,700
<u>Solid Waste Fund</u>		
Sanitation Operating Services	\$ 17,357,000	
Debt Service	\$ 1,180	
Closure	\$ 5,710,000	
Post-Closure	\$ 3,700,000	
Total Solid Waste Funds	\$ 26,768,180	\$ 26,768,180
<u>County Clerk Permanent Storage Fees Fund</u>		
Other Capital Projects	\$ 381,000	
Total County Clerk Permanent Storage Fees Fund	\$ 381,000	\$ 381,000
Total Budget Appropriations - All Funds	\$ 110,219,426	\$ 110,219,426

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
01 - General Fund		
Revenues		
01-4101-000-00	Real Property Taxes	\$ 9,400,000
01-4102-000-00	Tangible Personal Property Tax	\$ 800,000
01-4103-000-00	Motor Vehicle Tax	\$ 1,750,000
01-4104-000-00	Delinquent Tax	\$ 75,000
01-4107-000-00	Unmined Minerals	\$ 2,500
01-4130-000-00	Bank Shares Tax	\$ 550,000
01-4131-000-00	Public Service Tax	\$ 350,000
01-4132-000-00	Distilled Spirits Tax	\$ 125,000
01-4134-000-00	Occupational License Tax	\$ 5,800,000
01-4134-000-01	Net Profit License Fees	\$ 2,500,000
01-4135-000-00	Deed Transfer Tax	\$ 600,000
01-4137-000-00	Insurance Premium Tax	\$ 6,000,000
01-4138-000-00	Tourist Tax - Pass Thru	\$ 1,700,000
01-4140-000-00	E911 User Fees	\$ 110,000
01-4140-000-01	E911 Cell Phone User Fee	\$ 300,000
01-4200-000-00	In Lieu of Tax Payments	\$ 1,000
01-4306-000-00	Excess Fees - Sheriff & County Clerk	\$ 1,200,000
01-4402-000-00	Alcoholic Beverage	\$ 500
01-4417-000-00	Cable Television Franchise	\$ 195,000
01-4503-000-03	Federal Reimbursement - Storm	\$ 1,000
01-4504-000-00	LWCF Grants	\$ 150,000
01-4504-000-01	Community Development Block Grants	\$ 200,000
01-4504-000-10	FEMA HMGP Grants	\$ 60,000
01-4504-000-13	CDBG Grant for Habitat for Humanity	\$ 35,000
01-4506-000-00	Transport of Non-Public Students	\$ 300,000
01-4506-000-01	AOC Reimbursements	\$ 3,650,000
01-4506-000-03	Search & Rescue Grants	\$ 1,000
01-4510-000-00	State Grants	\$ 1,590,000
01-4512-000-00	Homeland Security Grants	\$ 50,000
01-4520-000-00	Election Expense Reimbursement	\$ 35,000
01-4521-000-00	Board of Assessment Appeals	\$ 200
01-4522-000-00	Legal Process Tax/Fee	\$ 10,000
01-4526-000-00	Permit & Acreage	\$ 1,000
01-4532-000-00	Rental Revenue	\$ 180,000
01-4540-000-00	Fireman Incentive - Pass thru	\$ 141,900
01-4541-000-00	EMA - DES Reimbursement	\$ 35,000
01-4543-000-00	Miscellaneous Government	\$ 45,000
01-4543-000-04	Friendly Village Revenue (RWRA)	\$ 20,000
01-4561-000-00	Court Filing Fees - Court Revenue	\$ 125,000
01-4612-000-00	Animal Shelter Revenue	\$ 1,000
01-4703-000-01	Parks & Recreation - Programs	\$ 200,000
01-4704-000-00	Surplus Equipment Sales	\$ 1,000
01-4705-000-00	Land Sales	\$ 1,000
01-4706-000-00	Material Sales	\$ 10,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
01-4728-000-00	Firefighter Fundraiser Donations	\$ 50,000
01-4731-000-00	Miscellaneous	\$ 100,000
01-4731-000-01	Street Lighting District Tax	\$ 250,000
01-4733-000-00	Insurance Reimbursement	\$ 10,000
01-4760-000-00	Opioid Settlement	\$ 100,000
01-4806-000-00	Interest Income	\$ 350,000
01-4901-000-00	Prior Year Surplus	\$ 27,000,000
01-4901-000-05	Prior Year Surplus - Infrastructure	\$ 1,000,000
01-4909-000-00	Transfer Out - Road Fund	\$ (1,752,254)
01-4909-000-01	Transfer Out - Jail Fund	\$ (3,858,924)
01-4909-000-02	Transfer Out - Bond Fund - Complex	\$ (117,700)
01-4909-000-03	Transfer Out - Bond Fund - Tourist Tax	\$ (566,000)
01-4909-000-09	Transfer Out - Bond Fund - PSRS	\$ (593,000)
Total Revenues		<u>\$ 60,274,222</u>

Expenses

GENERAL GOVERNMENT

County Judge/Executive

01-5001-101-00	County Judge/Executive	\$ 150,000
01-5001-185-00	Other Salaries	\$ 66,500
01-5001-201-00	Social Security/Medicare	\$ 16,500
01-5001-202-00	Retirement	\$ 45,000
01-5001-203-00	Employee Insurance	\$ 42,000
01-5001-208-00	Unemployment Insurance	\$ 500
01-5001-209-00	Workers Compensation	\$ 1,200
01-5001-212-00	Elected Official Training Incentive	\$ 5,350
01-5001-445-00	Office Supplies	\$ 2,000
01-5001-467-00	Community Outreach	\$ 10,000
01-5001-569-00	Registrations, Conferences & Training	\$ 8,000
01-5001-576-00	Travel	\$ 3,000
01-5001-599-00	Miscellaneous	\$ 500
01-5001-705-00	Data Processing Equipment	\$ 2,000
01-5001-709-00	Furniture & Fixtures	\$ 1,000
	Total County Judge/Executive	<u>\$ 353,550</u>

Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET

Account Number	Account Description	Budget
County Attorney		
01-5005-101-01	County Attorney	\$ 50,000
01-5005-185-01	Other Salaries	\$ 145,000
01-5005-201-01	Social Security/Medicare	\$ 15,000
01-5005-202-01	Retirement	\$ 38,000
01-5005-203-01	Employee Insurance	\$ 27,000
01-5005-208-01	Unemployment Insurance	\$ 500
01-5005-209-01	Workers Compensation	\$ 1,200
01-5005-332-00	Legal Fees	\$ 20,000
01-5005-445-01	Office Supplies	\$ 5,000
	Total County Attorney	<u>\$ 301,700</u>
Other Governmental Offices		
01-5010-445-00	County Clerk - Office Supplies	\$ 45,000
01-5015-348-00	Sheriff's Office Support - Subsidy	\$ 3,558,155
01-5015-348-01	Sheriff's Office Support - Other	\$ 10,000
01-5015-368-00	Tax Bill Preparation	\$ 45,000
	Total Other Governmental Offices	<u>\$ 3,658,155</u>
Coroner		
01-5020-101-00	Coroner	\$ 96,500
01-5020-105-00	Assistant Coroners	\$ 86,000
01-5020-165-00	Secretary	\$ 50,500
01-5020-201-00	Social Security/Medicare	\$ 18,000
01-5020-202-00	Retirement	\$ 47,000
01-5020-203-00	Employee Insurance	\$ 19,000
01-5020-208-00	Unemployment Insurance	\$ 500
01-5020-209-00	Workers Compensation	\$ 6,500
01-5020-210-00	Expense Allowance	\$ 16,800
01-5020-308-00	Autopsies/Transport	\$ 10,000
01-5020-344-00	Pauper Burials	\$ 5,000
01-5020-445-00	Office Supplies	\$ 4,000
01-5020-569-00	Registrations, Conferences & Training	\$ 5,000
01-5020-573-00	Telephone	\$ 2,500
01-5020-576-00	Travel	\$ 3,000
01-5020-725-00	Office Equipment	\$ 7,300
	Total Coroner	<u>\$ 377,600</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Fiscal Court		
01-5025-101-00	Commissioners	\$ 215,000
01-5025-185-00	Other Salaries	\$ 365,000
01-5025-201-00	Social Security/Medicare	\$ 44,500
01-5025-202-00	Retirement	\$ 110,000
01-5025-203-00	Employee Insurance	\$ 96,000
01-5025-208-00	Unemployment Insurance	\$ 1,500
01-5025-209-00	Workers Compensation	\$ 1,700
01-5025-210-00	Expense Allowance	\$ 10,800
01-5025-210-01	Fiscal Court Meeting Expenses	\$ 15,000
01-5025-212-00	Elected Official Training Incentive	\$ 17,000
01-5025-302-00	Rewards & Advertising	\$ 2,000
01-5025-348-00	Materials & Supplies	\$ 10,000
01-5025-445-00	Office Supplies	\$ 15,000
01-5025-531-00	Bond Premiums	\$ 3,000
01-5025-569-00	Registrations, Conferences & Training	\$ 25,000
01-5025-571-00	Renewals & Repairs	\$ 15,000
01-5025-573-00	Telephone	\$ 10,000
01-5025-576-00	Commissioners Travel	\$ 3,000
01-5025-576-01	Employee Travel	\$ 2,000
01-5025-599-00	Miscellaneous	\$ 1,000
01-5025-709-00	Furniture & Fixtures	\$ 5,000
01-5025-725-00	Office Equipment	\$ 15,000
	Total Fiscal Court	<u>\$ 982,500</u>
Property Valuation Administrator		
01-5030-367-00	PVA - Statutory Contribution	\$ 256,800
	Total Property Valuation Administrator	<u>\$ 256,800</u>
Board of Assessment		
01-5035-191-00	Board of Assessment	\$ 2,000
	Total Board of Assessment	<u>\$ 2,000</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
County Treasurer		
01-5040-102-00	County Treasurer	\$ 138,000
01-5040-185-00	Other Salaries	\$ 216,000
01-5040-201-00	Social Security/Medicare	\$ 27,500
01-5040-202-00	Retirement	\$ 67,000
01-5040-203-00	Employee Insurance	\$ 65,000
01-5040-208-00	Unemployment Insurance	\$ 1,000
01-5040-209-00	Workers Compensation	\$ 1,800
01-5040-445-00	Office Supplies	\$ 3,000
01-5040-531-00	Bond Premiums	\$ 1,000
01-5040-551-00	Memberships	\$ 250
01-5040-569-00	Registrations, Conferences & Training	\$ 1,000
01-5040-705-00	Data Processing Equipment	\$ 1,000
01-5040-705-01	Software	\$ 30,000
01-5040-725-00	Office Equipment	\$ 2,000
	Total County Treasurer	<u>\$ 554,550</u>
Office of Human Resources		
01-5046-185-00	Other Salaries	\$ 70,000
01-5046-201-00	Social Security/Medicare	\$ 5,500
01-5046-202-00	Retirement	\$ 13,000
01-5046-203-00	Employee Insurance	\$ 15,000
01-5046-208-00	Unemployment Insurance	\$ 200
01-5046-209-00	Workers Compensation	\$ 300
01-5046-382-00	Employee Drug Testing	\$ 20,000
01-5046-445-00	Office Supplies	\$ 500
01-5046-499-00	Other Materials & Supplies	\$ 10,000
01-5046-551-00	Memberships	\$ 600
01-5046-569-00	Registrations, Conferences & Training	\$ 4,000
01-5046-594-00	Health Fair, Wellness & Safety	\$ 20,000
01-5046-595-00	Education & Testing	\$ 500
01-5046-705-01	Software	\$ 40,000
01-5046-709-00	Furniture & Fixtures	\$ 500
01-5046-725-00	Office Equipment	\$ 1,500
	Total Office of Human Resources	<u>\$ 201,600</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Information Technology Department		
01-5057-129-00	Information Technology Salaries	\$ 172,000
01-5057-201-00	Social Security/Medicare	\$ 13,500
01-5057-202-00	Retirement	\$ 35,000
01-5057-203-00	Employee Insurance	\$ 30,000
01-5057-208-00	Unemployment Insurance	\$ 400
01-5057-209-00	Workers Compensation	\$ 300
01-5057-333-00	Maintenance Agreements	\$ 56,000
01-5057-445-00	Office Supplies	\$ 1,000
01-5057-569-00	Registrations, Conferences & Training	\$ 2,000
01-5057-573-00	Telephone	\$ 3,100
01-5057-599-00	Miscellaneous	\$ 1,000
01-5057-705-00	Data Processing Equipment	\$ 80,000
	Total Information Systems Department	<u>\$ 394,300</u>
Law Librarian		
01-5060-101-00	Law Librarian	\$ 750
	Total Law Librarian	<u>\$ 750</u>
Election Expenses		
01-5065-191-00	Election Board	\$ 17,000
01-5065-192-00	Election Officer Per Diem	\$ 135,000
01-5065-302-00	Advertising	\$ 28,000
01-5065-341-00	Repair & Transport Voting Equipment	\$ 20,000
01-5065-347-00	Rental - Polling Place	\$ 20,000
01-5065-348-00	Voter Registration	\$ 4,000
01-5065-445-00	Supplies	\$ 118,500
01-5065-737-00	Voting Equipment	\$ 50,000
	Total Election Expenses	<u>\$ 392,500</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Owensboro Metropolitan Planning & Zoning		
01-5070-507-00	Metropolitan Planning & Zoning	\$ 160,000
	Total Planning & Zoning	<u>\$ 160,000</u>
Economic Development		
01-5075-309-00	County Advocate	\$ 50,000
01-5075-348-00	Incentives	\$ 10,000
01-5075-348-02	Economic Development Corporation	\$ 184,000
01-5075-348-08	Convention Center Operating Exp Flow Thru	\$ 284,000
	Total Economic Development	<u>\$ 528,000</u>
Courthouse		
01-5080-175-00	Maintenance Salaries	\$ 52,500
01-5080-178-00	Overtime Pay	\$ 3,000
01-5080-201-00	Social Security/Medicare	\$ 4,100
01-5080-202-00	Retirement	\$ 12,000
01-5080-203-00	Employee Insurance	\$ 15,000
01-5080-208-00	Unemployment Insurance	\$ 500
01-5080-209-00	Workers Compensation	\$ 3,000
01-5080-329-00	Janitorial Contract	\$ 60,000
01-5080-348-00	Materials & Supplies	\$ 20,000
01-5080-364-00	Rental	\$ 500
01-5080-481-00	Uniforms	\$ 300
01-5080-525-00	Insurance - Buildings & Contents	\$ 21,000
01-5080-569-00	Technical Training	\$ 1,000
01-5080-571-00	Repairs & Maintenance	\$ 25,000
01-5080-571-01	Landscaping	\$ 25,000
01-5080-573-00	Telephone	\$ 4,000
01-5080-578-00	Utilities	\$ 140,000
01-5080-599-00	Miscellaneous	\$ 500
01-5080-721-00	Maintenance Equipment	\$ 1,000
	Total Courthouse	<u>\$ 388,400</u>
Judicial Center		
01-5085-175-00	Maintenance Salaries	\$ 52,500
01-5085-178-00	Overtime Pay	\$ 1,000
01-5085-201-00	Social Security/Medicare	\$ 5,000
01-5085-202-00	Retirement	\$ 11,000
01-5085-203-00	Employee Insurance	\$ 18,000
01-5085-208-00	Unemployment Insurance	\$ 500
01-5085-209-00	Workers Compensation	\$ 3,000
01-5085-329-00	Janitorial Contract	\$ 75,000
01-5085-348-00	Materials & Supplies	\$ 15,000
01-5085-364-00	Parking Rental	\$ 30,000
01-5085-445-00	Office Supplies	\$ 250
01-5085-481-00	Uniforms	\$ 300
01-5085-525-00	Insurance - Buildings & Contents	\$ 49,000

Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET

Account Number	Account Description	Budget
01-5085-571-00	Repairs & Maintenance	\$ 25,000
01-5085-571-01	Repairs & Maintenance - AOC Projects	\$ 3,250,000
01-5085-571-03	Landscaping	\$ 1,000
01-5085-573-00	Telephone	\$ 10,000
01-5085-578-00	Utilities	\$ 150,000
01-5085-599-00	Miscellaneous	\$ 500
01-5085-721-00	Maintenance Equipment	\$ 1,000
	Total Judicial Center	<u>\$ 3,698,050</u>
County Operations Center		
01-5086-175-00	Maintenance Salaries	\$ 60,000
01-5086-178-00	Overtime	\$ 3,000
01-5086-201-00	Social Security/Medicare	\$ 5,000
01-5086-202-00	Retirement	\$ 12,000
01-5086-203-00	Employee Insurance	\$ 15,500
01-5086-208-00	Unemployment Insurance	\$ 500
01-5086-209-00	Workers Compensation	\$ 3,000
01-5086-329-00	Janitorial Contract	\$ 20,000
01-5086-348-00	Materials & Supplies	\$ 8,000
01-5086-348-01	Maintenance Contracts	\$ 2,500
01-5086-481-00	Uniforms	\$ 300
01-5086-525-00	Insurance - Buildings & Contents	\$ 37,000
01-5086-571-00	Repairs & Maintenance	\$ 10,000
01-5086-571-01	Landscaping	\$ 1,000
01-5086-573-00	Telephone	\$ 1,000
01-5086-578-00	Utilities	\$ 65,000
01-5086-599-00	Miscellaneous	\$ 500
01-5086-721-00	Maintenance Equipment	\$ 1,000
	Total County Operations Center	<u>\$ 245,300</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Robert M. Kirtley Judicial Annex		
01-5087-329-00	Janitorial Contract	\$ 25,000
01-5087-348-00	Maintenance Contracts	\$ 5,000
01-5087-571-00	Repairs & Maintenance	\$ 85,000
01-5087-578-00	Utilities	\$ 45,000
	Total Kirtley Annex	<u>\$ 160,000</u>
Thruston Dermont Building		
01-5088-571-00	Repairs & Maintenance	\$ 3,000
01-5088-578-00	Utilities	\$ 7,500
	Total Thruston Dermont Building	<u>\$ 10,500</u>
WKU-O Building		
01-5089-571-00	Repairs & Maintenance	\$ 5,000
	Total WKU-O Building	<u>\$ 5,000</u>
Schertzinger Building		
01-5090-329-00	Janitorial Contract	\$ 9,000
01-5090-571-00	Repairs & Maintenance	\$ 1,500
01-5090-578-00	Utilities	\$ 30,000
	Total Schertzinger Building	<u>\$ 40,500</u>
	Total General Government	<u>\$ 12,711,755</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
PROTECTION TO PERSONS AND PROPERTY		
Juvenile Housing		
01-5102-399-00	Payments for Housing Juveniles	\$ 30,000
	Total Juvenile Housing	<u>\$ 30,000</u>
Fire Departments		
01-5120-121-00	Fire Department Salaries	\$ 1,387,000
01-5120-178-00	Overtime Pay	\$ 752,500
01-5120-183-00	Fireman Incentive	\$ 141,900
01-5120-185-00	Paramedic Incentive	\$ 55,000
01-5120-185-01	AEMT Incentive	\$ 8,000
01-5120-201-00	Social Security/Medicare	\$ 173,800
01-5120-202-00	Retirement	\$ 1,054,000
01-5120-203-00	Employee Insurance	\$ 575,000
01-5120-208-00	Unemployment Insurance	\$ 5,500
01-5120-209-00	Workers Compensation	\$ 95,000
01-5120-348-00	Materials & Supplies	\$ 25,000
01-5120-445-00	Office Supplies	\$ 2,500
01-5120-455-00	Fuel, Oil & Lubricants	\$ 45,000
01-5120-481-00	Uniforms	\$ 18,500
01-5120-507-00	Fundraiser Contributions	\$ 50,000
01-5120-525-00	Insurance - Buildings & Contents	\$ 11,000
01-5120-535-00	Insurance - Vehicle	\$ 105,000
01-5120-569-00	Registrations, Conferences & Training	\$ 12,500
01-5120-573-00	Telephone	\$ 9,000
01-5120-576-00	Travel	\$ 8,000
01-5120-578-00	Utilities	\$ 60,000
01-5120-578-11	Fire Inspector Department	\$ 59,000
01-5120-578-12	Volunteer Station Account	\$ 30,000
01-5120-586-00	Maintenance - Building	\$ 30,000
01-5120-588-00	Maintenance - Equipment	\$ 20,000
01-5120-592-00	Rebuild Trucks & Pumps	\$ 30,000
01-5120-595-00	Educational Training	\$ 34,000
01-5120-599-00	Miscellaneous	\$ 1,000
01-5120-723-00	Vehicles	\$ 365,000
01-5120-725-00	Office Equipment	\$ 9,000
01-5120-739-00	Other Equipment	\$ 130,400
01-5120-742-00	Building & Construction	\$ 100,000
	Total Fire Departments	<u>\$ 5,402,600</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Volunteer Fire Departments		
01-5121-348-01	Sorgho Volunteer Fire Department	\$ 91,000
01-5121-348-02	Knottsville Volunteer Fire Department	\$ 57,000
01-5121-348-03	Masonville Volunteer Fire Department	\$ 90,000
01-5121-348-04	Moseleyville Volunteer Fire Department	\$ 65,000
01-5121-348-05	St Joseph Volunteer Fire Department	\$ 50,000
01-5121-348-06	Stanley Volunteer Fire Department	\$ 56,000
01-5121-348-07	Thruston-Philpot Volunteer Fire Department	\$ 216,000
01-5121-348-08	Utica Volunteer Fire Department	\$ 58,000
01-5121-348-09	Whitesville Volunteer Fire Department	\$ 83,000
01-5121-348-10	Yelvington Volunteer Fire Department	\$ 64,000
	Total Volunteer Fire Departments	<u>\$ 830,000</u>
Emergency Management Agency		
01-5135-107-00	EMA Director	\$ 74,000
01-5135-185-00	Other Salaries	\$ 110,055
01-5135-201-00	Social Security/Medicare	\$ 15,000
01-5135-202-00	Retirement	\$ 34,000
01-5135-203-00	Employee Insurance	\$ 55,000
01-5135-208-00	Unemployment Insurance	\$ 500
01-5135-209-00	Workers Compensation	\$ 3,500
01-5135-413-00	Data Processing Supplies	\$ 3,000
01-5135-420-00	Emergency Shelter Supplies and Services	\$ 12,000
01-5135-445-00	Office Supplies	\$ 2,800
01-5135-451-00	Dues & Subscriptions	\$ 1,200
01-5135-455-00	Fuel, Oil & Lubricants	\$ 5,000
01-5135-481-00	Uniforms	\$ 400
01-5135-535-00	Insurance - Vehicle	\$ 5,000
01-5135-548-00	Community Warning	\$ 75,000
01-5135-548-01	Emergency Operations Center	\$ 2,500
01-5135-548-02	Search & Rescue	\$ 8,000
01-5135-569-00	Registrations, Conferences & Training	\$ 9,000
01-5135-569-01	County-Wide Exercises	\$ 3,500
01-5135-573-00	Telephone	\$ 7,600
01-5135-578-00	Utilities	\$ 7,500
01-5135-592-00	Vehicle Maintenance	\$ 3,200
01-5135-599-00	Miscellaneous	\$ 100
01-5135-703-00	Equipment - Communication	\$ 8,000
01-5135-703-02	Homeland Security	\$ 6,500
01-5135-725-00	Office Equipment	\$ 2,000
01-5135-739-00	Other Equipment	\$ 16,000
	Total Emergency Management Agency	<u>\$ 470,355</u>
Central Dispatch		
01-5145-348-00	E911 Expense	\$ 1,250,000
01-5145-413-00	CAD System	\$ 45,000
	Total Central Dispatch	<u>\$ 1,295,000</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
P25 Digital Radio System		
01-5146-331-00	Lease payments	\$ 38,000
01-5146-339-00	Maintenance & Repair Services	<u>\$ 275,000</u>
	Total P25 Digital Radio System	<u>\$ 313,000</u>
Other Governmental Offices		
01-5150-513-00	State Forestry	\$ 2,000
01-5175-903-00	Public Defender - County Support	<u>\$ 15,000</u>
	Total Other Governmental Offices	<u>\$ 17,000</u>
	Total Protection to Persons and Property	<u>\$ 8,357,955</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
GENERAL HEALTH AND SANITATION		
Animal Control		
01-5205-348-00	Materials & Supplies	\$ 10,000
01-5205-399-00	Shelter & Clinic Operations	\$ 550,000
01-5205-525-00	Insurance - Buildings & Contents	\$ 20,000
01-5205-573-00	Telephone	\$ 2,000
01-5205-578-00	Utilities	\$ 30,000
01-5205-586-00	Maintenance - Building	\$ 5,000
	Total Animal Control	<u>\$ 617,000</u>
Soil Conservation		
01-5235-507-00	Soil Conservation District	\$ 60,000
	Total Soil Conservation	<u>\$ 60,000</u>
	Total General Health and Sanitation	<u>\$ 677,000</u>
SOCIAL SERVICES		
Senior Citizens Programs		
01-5305-507-02	Audubon Area Programs	\$ 6,000
01-5305-507-04	Senior Community Center	\$ 60,000
	Total Senior Citizens Programs	<u>\$ 66,000</u>
Services to Children and Youth		
01-5315-348-00	Juvenile Drug Court Program Support	\$ 75,000
01-5315-507-01	Levy Trust - Girls Club	\$ 12,500
01-5315-507-02	Levy Trust - Boys Club	\$ 10,000
01-5315-507-03	Levy Trust - Wendell Foster Center	\$ 25,000
01-5315-507-04	Levy Trust - HL Neblett Center	\$ 23,000
01-5315-507-13	St Joseph Peace Mission - Per Diem Juvenile	\$ 100,000
01-5315-507-15	Levy Trust - YMCA Kids	\$ 5,000
01-5315-507-18	Levy Trust - MentorKids	\$ 5,000
01-5315-507-21	Imagination Library	\$ 5,000
01-5315-507-22	Junior Achievement	\$ 10,000
01-5315-507-23	CASA	\$ 10,000
01-5315-507-25	The Empowerment Academy	\$ 5,000
	Total Services to Children and Youth	<u>\$ 285,500</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
General Charity and Welfare		
01-5330-507-02	New Beginnings	\$ 2,500
01-5330-507-03	Human Relations Commission	\$ 10,000
01-5330-507-05	Community Dental Clinic	\$ 15,000
01-5330-507-06	OASIS	\$ 12,000
01-5330-507-10	Boulware Center	\$ 15,000
01-5330-507-21	Pitino Shelter	\$ 5,000
01-5330-507-22	DC CAP	\$ 25,000
01-5330-507-23	St. Benedict's Homeless Shelter	\$ 5,000
01-5330-507-27	Help Office	\$ 5,000
01-5330-507-28	White Flag Events	\$ 30,000
01-5330-507-29	Opportunity Center of Owensboro	\$ 2,500
01-5330-507-30	Green River Community Food Warehouse	\$ 100,000
	Total General Charity and Welfare	<u>\$ 227,000</u>
Opioid Settlement Programs		
01-5340-348-00	Opioid Settlement Programs	\$ 100,000
	Total Opioid Settlement Programs	<u>\$ 100,000</u>
	Total Social Services	<u>\$ 678,500</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
RECREATION AND CULTURE		
Parks and Recreation		
01-5401-178-00	Overtime Pay	\$ 10,000
01-5401-179-00	Part-Time & Seasonal Pay	\$ 180,000
01-5401-185-00	Other Salaries	\$ 630,000
01-5401-201-00	Social Security/Medicare	\$ 65,000
01-5401-202-00	Retirement	\$ 130,000
01-5401-203-00	Employee Insurance	\$ 185,000
01-5401-208-00	Unemployment Insurance	\$ 5,000
01-5401-209-00	Workers Compensation	\$ 27,000
01-5401-302-00	Advertising	\$ 30,000
01-5401-318-00	Data Processing Services	\$ 5,000
01-5401-342-00	Parks Grants - Matching Share	\$ 300,000
01-5401-348-00	Materials & Supplies	\$ 120,000
01-5401-364-00	Rental	\$ 20,000
01-5401-399-00	Contract Services - Grounds	\$ 20,000
01-5401-399-01	Contract Services - Programs	\$ 5,000
01-5401-399-02	Contract Services - Other	\$ 10,000
01-5401-445-00	Office Supplies	\$ 3,000
01-5401-455-00	Fuel, Oil & Lubricants	\$ 25,000
01-5401-467-00	Recreation Programs & Supplies	\$ 50,000
01-5401-481-00	Uniforms	\$ 5,000
01-5401-525-00	Insurance - Buildings & Contents	\$ 13,500
01-5401-529-00	Insurance - Liability	\$ 38,000
01-5401-535-00	Insurance - Vehicle	\$ 13,000
01-5401-567-00	Refunds & Reimbursements	\$ 5,000
01-5401-569-00	Registrations, Conferences & Training	\$ 5,000
01-5401-571-00	Renewals & Repairs	\$ 2,000
01-5401-573-00	Telephone	\$ 12,000
01-5401-574-00	CDL Training	\$ 10,000
01-5401-576-00	Travel	\$ 3,500
01-5401-578-00	Utilities	\$ 225,000
01-5401-585-00	Maintenance - Buildings & Grounds	\$ 97,200
01-5401-585-01	Maintenance - Landscaping	\$ 25,000
01-5401-588-00	Maintenance - Equipment	\$ 20,000
01-5401-592-00	Maintenance - Vehicle	\$ 5,000
01-5401-594-00	Safety - Health/First Aid Supplies	\$ 5,000
01-5401-599-00	Miscellaneous	\$ 1,000
01-5401-705-01	Software	\$ 6,000
01-5401-709-00	Furniture & Fixtures	\$ 1,000
01-5401-723-00	Motor Vehicles	\$ 70,000
01-5401-725-00	Office Equipment	\$ 2,000
01-5401-739-00	Other Equipment	\$ 16,200
01-5401-742-00	Building & Construction	\$ 2,725,000
01-5401-742-01	Building & Construction - Playgrounds	\$ 17,500
	Total Parks Department	\$ 5,142,900

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Tourist Commission		
01-5420-507-00	Tourist Commission	\$ 850,000
	Total Tourist Commission	<u>\$ 850,000</u>
Cultural Programs		
01-5425-507-04	Owensboro Dance Theatre	\$ 15,000
01-5425-507-06	Veterans Affairs Committee	\$ 1,500
01-5425-507-12	Fiscal Court Contributions	\$ 40,000
01-5425-507-14	Friday After Five	\$ 5,000
01-5425-507-17	Western KY Botanical	\$ 82,500
01-5425-507-18	Hager Foundation/Green River Asset Coalition	\$ 5,000
01-5425-507-20	Homeless Council	\$ 5,750
	Total Cultural Programs	<u>\$ 154,750</u>
	Total Recreation and Culture	<u>\$ 6,147,650</u>
TRANSPORTATION SERVICES		
Airport		
01-6201-507-00	Airport Operations	\$ 202,076
	Total Airport	<u>\$ 202,076</u>
Busing Services		
01-6301-370-00	Daviess County School Board - Transportation	\$ 300,000
	Total Busing Services	<u>\$ 300,000</u>
	Total Transportation Services	<u>\$ 502,076</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
DEBT SERVICE		
Loan Repayments		
01-7600-699-00	Friendly Village Loan Repayment	\$ 25,000
	Total Loan Repayments	<u>\$ 25,000</u>
	Total Debt Service	<u>\$ 25,000</u>
CAPITAL PROJECTS		
Capital Projects		
01-8011-582-00	Street Lighting District Flow Thru	\$ 250,000
01-8099-721-01	Capital Projects - Land Purchase	\$ 40,000
01-8099-721-04	GIS/GPS Project	\$ 175,000
01-8099-721-13	Ambulance Grant	\$ 10,000
01-8099-741-00	Federal Grants	\$ 61,000
01-8099-741-28	Senior Citizen Center	\$ 2,500,000
01-8099-741-29	Habitat for Humanity	\$ 35,000
01-8099-741-31	County Courthouse Renovation	\$ 2,000,000
01-8099-741-33	Whitesville Sewer Compliance Project	\$ 250,000
01-8099-741-34	DCWD System Waterline Project	\$ 1,200,000
01-8099-741-36	Public Safety Facility Project	\$ 50,000
01-8099-741-37	Detention Center Renovation	\$ 2,800,000
	Total Capital Projects	<u>\$ 9,371,000</u>
	Total Capital Projects	<u>\$ 9,371,000</u>
ADMINISTRATION		
General Services		
01-9100-307-00	Professional Services	\$ 400,000
01-9100-332-00	Legal Fees	\$ 50,000
01-9100-525-00	Insurance - Buildings & Contents	\$ 25,000
01-9100-529-00	Insurance - Liability	\$ 275,000
01-9100-535-00	Insurance - Vehicle	\$ 20,000
01-9100-539-00	Legal Notices	\$ 40,000
01-9100-553-00	GRADD	\$ 62,631
01-9100-563-00	Postage - County Offices	\$ 60,000
01-9100-567-00	Refunds & Reimbursements	\$ 30,000
01-9100-585-00	Damaged Property - Insurance Reimbursement	\$ 100,000
01-9100-599-00	General Services- Other	\$ 1,000
	Total General Services	<u>\$ 1,063,631</u>
Reserve for Budget Transfers		
01-9200-999-00	Reserve for Budget Transfers	<u>\$ 20,418,655</u>
	Total Reserve for Budget Transfers	<u>\$ 20,418,655</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
Fringe Benefits - Additional		
01-9400-348-00	Employee Assistance Program	\$ 6,000
	Total Fringe Benefits - Additional	<u>\$ 6,000</u>
Other Government Agency		
01-9500-572-00	Sales and Use Tax	\$ 25,000
01-9500-741-05	DJJ - ASAP Grant	\$ 40,000
01-9500-741-07	Homeland Security Grants	\$ 50,000
01-9500-741-11	CDBG Owensboro Regional Recovery	\$ 200,000
	Total Other Government Agency	<u>\$ 315,000</u>
	Total Administration	<u>\$ 21,803,286</u>
Total Expenses		<u>\$ 60,274,222</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
02 - Road & Bridge Fund		
Revenues		
02-4506-000-00	State Reimbursement/Refund	\$ 530,000
02-4510-000-00	Bridge Construction Grants	\$ 1,000
02-4515-000-00	Energy Recovery	\$ 2,000
02-4516-000-00	Truck License Distribution	\$ 230,000
02-4517-000-00	Drivers License Refund	\$ 10,000
02-4518-000-00	County Road Aid	\$ 1,748,706
02-4519-000-00	Municipal Road Aid	\$ 289,640
02-4731-000-00	Miscellaneous Revenue	\$ 11,500
02-4806-000-00	Interest Income	\$ 100,000
02-4901-000-00	Prior Year Surplus	\$ 1,600,000
02-4910-000-00	Transfer In - General Fund	\$ 1,752,254
Total Revenues		\$ 6,275,100

Expenses

Engineering

02-6103-102-00	County Engineer	\$ 103,500
02-6103-178-00	Overtime Pay	\$ 10,000
02-6103-185-00	Other Salaries	\$ 69,000
02-6103-201-00	Social Security/Medicare	\$ 15,000
02-6103-202-00	Retirement	\$ 33,000
02-6103-203-00	Employee Insurance	\$ 55,000
02-6103-208-00	Unemployment Insurance	\$ 600
02-6103-209-00	Workers Compensation	\$ 2,000
02-6103-323-00	Engineering Service Contracts	\$ 30,000
02-6103-405-00	Capital Projects	\$ 70,000
02-6103-413-00	Data Processing Supplies	\$ 500
02-6103-445-00	Office Supplies	\$ 2,500
02-6103-475-00	Field Supplies & Tools	\$ 2,000
02-6103-479-00	Tires & Tubes	\$ 1,000
02-6103-481-00	Uniforms	\$ 1,000
02-6103-535-00	Insurance - Vehicle	\$ 2,000
02-6103-551-00	Memberships	\$ 500
02-6103-569-00	Training	\$ 3,000
02-6103-573-00	Telephone	\$ 2,000
02-6103-592-00	Maintenance - Vehicle	\$ 2,000
02-6103-705-00	Data Processing Equipment	\$ 1,500
02-6103-725-00	Office Equipment	\$ 2,000
	Total Engineering	\$ 408,100

Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET

Account Number	Account Description	Budget
Road Operations		
02-6105-178-00	Overtime Pay	\$ 35,000
02-6105-185-00	Other Salaries	\$ 1,170,500
02-6105-201-00	Social Security/Medicare	\$ 94,000
02-6105-202-00	Retirement	\$ 220,000
02-6105-203-00	Employee Insurance	\$ 400,000
02-6105-208-00	Unemployment Insurance	\$ 3,000
02-6105-209-00	Workers Compensation	\$ 95,000
02-6105-311-01	Contracts - Striping	\$ 35,000
02-6105-348-00	Materials & Supplies	\$ 15,000
02-6105-364-00	Equipment Rental	\$ 5,000
02-6105-373-00	Outside Contractors	\$ 250,000
02-6105-405-00	Asphalt - Resurfacing	\$ 1,000,000
02-6105-405-01	Asphalt - Other	\$ 150,000
02-6105-405-04	Road Improvements - State Reimbursement	\$ 530,000
02-6105-405-05	Road Improvements - Capital Projects	\$ 50,000
02-6105-407-00	Concrete	\$ 70,000
02-6105-409-01	Rock	\$ 120,000
02-6105-413-00	Data Processing Supplies	\$ 4,000
02-6105-421-00	Lime, Fertilizer, Chemical & Seed	\$ 8,000
02-6105-427-00	Garage Supplies	\$ 25,000
02-6105-431-00	Construction Materials	\$ 5,000
02-6105-441-00	Machinery & Parts	\$ 100,000
02-6105-443-00	Motor Vehicle Parts	\$ 50,000
02-6105-445-00	Office Supplies	\$ 2,500
02-6105-455-00	Fuel, Oil & Lubricants	\$ 225,000
02-6105-457-00	Pipe	\$ 100,000
02-6105-469-00	Signs	\$ 50,000
02-6105-471-00	Salt	\$ 150,000
02-6105-473-00	Sand	\$ 1,500
02-6105-475-00	Tools	\$ 25,000
02-6105-477-00	Structural Steel	\$ 2,500
02-6105-479-00	Tires & Tubes	\$ 35,000
02-6105-481-00	Uniforms	\$ 15,000
02-6105-529-00	Insurance - Liability	\$ 42,000
02-6105-535-00	Insurance - Vehicle	\$ 35,000
02-6105-548-00	Maintenance - Drainage Projects	\$ 50,000
02-6105-566-00	Reimbursements	\$ 10,000
02-6105-569-00	Training	\$ 8,000
02-6105-573-00	Telephone	\$ 4,000
02-6105-574-00	CDL Training	\$ 15,000
02-6105-588-00	Maintenance - Equipment	\$ 2,000
02-6105-590-00	Maintenance - Office Equipment	\$ 1,000
02-6105-591-00	Maintenance - Radio	\$ 2,000
02-6105-592-00	Maintenance - Vehicle	\$ 5,000
02-6105-594-00	Safety Programs	\$ 7,000
02-6105-599-00	Miscellaneous	\$ 1,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
02-6105-705-00	Data Processing Equipment	\$ 1,000
02-6105-713-00	Capital Equipment	\$ 140,000
02-6105-725-00	Office Equipment	\$ 3,000
	Total Road Operations	<u>\$ 5,367,000</u>
Reserve for Budget Transfers		
02-9200-999-00	Reserve for Budget Transfers	\$ 500,000
	Total Reserve for Budget Transfers	<u>\$ 500,000</u>
Total Expenses		<u>\$ 6,275,100</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
03 -- Jail Operations		
Revenues		
03-4502-000-00	Federal Prisoners	\$ 1,700,000
03-4502-000-02	Social Security Incentive	\$ 17,000
03-4506-000-00	State Workcrew Reimbursement	\$ 75,000
03-4506-000-01	State COVID Reimbursement	\$ 230,000
03-4510-000-00	State Grants	\$ 82,000
03-4533-000-00	KY DOC Bed Allotment	\$ 235,300
03-4534-000-00	KY DOC Medical Allotment	\$ 18,500
03-4535-000-00	Court Costs	\$ 25,000
03-4537-000-02	State Prisoners	\$ 3,000,000
03-4538-000-00	DUI Fees	\$ 13,000
03-4569-000-00	Local Corrections Assistance	\$ 76,000
03-4618-000-00	Work Release/Home Monitoring Fees	\$ 35,000
03-4680-000-00	Inmate Fees	\$ 400,000
03-4702-000-00	Telephone Commissions	\$ 130,000
03-4702-000-01	Reimbursement for Transports	\$ 150,000
03-4731-000-00	Miscellaneous	\$ 1,000
03-4806-000-00	Interest Income	\$ 75,000
03-4901-000-00	Prior Year Surplus	\$ 1,800,000
03-4909-000-01	Transfer Out - Bond Fund	\$ (375,000)
03-4910-000-00	Transfer In - General Fund	\$ 3,858,924
Total Revenues		\$ 11,546,724

Expenses

JAIL OPERATIONS

Jail Operations

03-5101-101-00	Jailer	\$ 157,000
03-5101-103-00	Deputy Jailers	\$ 3,951,911
03-5101-178-00	Overtime Pay	\$ 200,000
03-5101-179-00	Part-Time Deputies	\$ 168,200
03-5101-201-00	Social Security/Medicare	\$ 312,370
03-5101-202-00	Retirement	\$ 1,615,468
03-5101-203-00	Insurance - Health/Life	\$ 900,000
03-5101-208-00	Insurance - Unemployment	\$ 15,000
03-5101-209-00	Insurance - Workers Compensation	\$ 120,000
03-5101-212-00	Elected Official Training Incentive	\$ 5,350
03-5101-332-00	Legal Fees	\$ 6,000
03-5101-334-00	Maintenance	\$ 80,000
03-5101-346-00	Pest Control	\$ 6,000
03-5101-423-00	Food Prep & Serving Supplies	\$ 4,000
03-5101-425-00	Food	\$ 900,000
03-5101-445-00	Supplies - Office/Operations	\$ 75,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
03-5101-445-02	Home Monitoring Fee Costs	\$ 500
03-5101-455-00	Fuel, Oil & Lubricants	\$ 20,000
03-5101-465-00	Uniforms/Supplies - Inmates	\$ 80,000
03-5101-481-00	Uniforms - Staff	\$ 50,000
03-5101-515-00	General Welfare - Fitness Program	\$ 1,000
03-5101-525-00	Insurance - Buildings & Contents	\$ 75,000
03-5101-529-00	Insurance - Liability	\$ 46,000
03-5101-535-00	Insurance - Vehicle	\$ 16,000
03-5101-549-00	Medical - Inmates	\$ 1,487,200
03-5101-551-00	Association Dues	\$ 1,725
03-5101-569-00	Training	\$ 9,000
03-5101-573-00	Telephone & Pagers	\$ 7,000
03-5101-574-01	Re-Entry Success Program Expenses	\$ 70,000
03-5101-576-00	Travel	\$ 12,000
03-5101-576-01	Drug Tests/Vaccines - Staff	\$ 7,500
03-5101-578-00	Utilities	\$ 490,000
03-5101-599-00	Miscellaneous	\$ 1,000
03-5101-703-00	Equipment - Communication	\$ 1,500
03-5101-705-00	Equipment - Data Processing	\$ 10,000
03-5101-707-00	Equipment - Food Service	\$ 8,000
03-5101-717-00	Equipment - Law Enforcement	\$ 92,000
03-5101-723-00	Motor Vehicles	\$ 55,000
03-5101-725-00	Equipment - Other	\$ 40,000
03-5101-742-00	Capital Improvements	\$ 150,000
	Total Jail Operations	<u>\$ 11,246,724</u>

ADMINISTRATION

Reserve for Budget Transfer

03-9200-999-00	Reserve for Budget Transfers	\$ 300,000
	Total Reserve for Budget Transfer	<u>\$ 300,000</u>

Total Administration	<u>\$ 300,000</u>
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Total Expenses	<u>\$ 11,546,724</u>
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**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
04 - Local Government Economic Assistance		
Revenues		
04-4527-000-00	Coal Haul	\$ 1,500
04-4529-000-00	Mineral	\$ 130,000
04-4806-000-00	Interest Income	\$ 5,000
04-4901-000-00	Prior Year Surplus	\$ 1,000
Total Revenues		\$ 137,500
Expenses		
Road Operations		
04-6105-405-00	Asphalt - Resurfacing	\$ 137,500
	Total Road Operations	\$ 137,500
	Total Road Operations	\$ 137,500
Total Expenses		\$ 137,500

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
15 - Solid Waste Operating Fund		
Revenues		
15-4405-000-00	Off-Sight Waste Management Fee	\$ 1,000
15-4506-000-01	Illegal Dump Reimbursement	\$ 1,000
15-4506-000-02	Litter Abatement Funds	\$ 70,000
15-4510-000-00	State Grants	\$ 180,000
15-4603-000-00	Tipping Fees - West	\$ 4,000,000
15-4603-000-01	Tipping Fees - Transfer Station	\$ 6,500,000
15-4603-000-02	Tipping Fees - East Convenience	\$ 60,000
15-4603-000-03	Henderson Transfer Station	\$ 575,000
15-4713-000-00	Recycling Receipts	\$ 60,000
15-4730-000-00	Other Receipts	\$ 20,000
15-4806-000-00	Interest Income	\$ 200,000
15-4901-000-00	Prior Year Surplus	\$ 6,000,000
15-4909-000-00	Transfer Out - Closure/Post Closure	\$ (310,000)
Total Revenues		<u>\$ 17,357,000</u>

Expenses

LANDFILL OPERATIONS

Landfill

15-5210-178-00	Overtime Pay	\$ 215,000
15-5210-179-00	Part-Time & Temporary Labor	\$ 41,800
15-5210-185-00	Other Salaries	\$ 1,590,000
15-5210-201-00	Social Security/Medicare	\$ 130,000
15-5210-202-00	Retirement	\$ 325,000
15-5210-203-00	Employee Insurance	\$ 290,000
15-5210-208-00	Unemployment Insurance	\$ 2,500
15-5210-209-00	Workers Compensation	\$ 80,000
15-5210-318-00	Data Processing Services	\$ 15,000
15-5210-324-00	Sampling & Monitoring	\$ 120,000
15-5210-332-00	Professional Fees	\$ 150,000
15-5210-343-00	Medical Services	\$ 1,000
15-5210-346-00	Pest Control	\$ 1,500
15-5210-348-00	Materials & Supplies	\$ 15,000
15-5210-348-01	Tarps	\$ 21,500
15-5210-348-02	Safety Equipment	\$ 4,000
15-5210-364-00	Equipment Rental	\$ 20,000
15-5210-366-00	Special Waste Diversion	\$ 1,000
15-5210-398-00	Contract Services - Hauling & Transfer Station	\$ 1,480,000
15-5210-409-00	Gravel	\$ 122,000
15-5210-413-00	Data Processing Supplies	\$ 25,000
15-5210-413-01	GPS	\$ 30,000
15-5210-421-00	Site Reclamation	\$ 2,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
15-5210-421-01	Lime, Fertilizer, Chemicals & Seed	\$ 10,000
15-5210-441-00	Machinery & Parts	\$ 2,700
15-5210-445-00	Office Supplies	\$ 5,000
15-5210-455-00	Fuel, Oil & Lubricants	\$ 575,000
15-5210-475-00	Tools	\$ 30,000
15-5210-479-00	Tires & Tubes	\$ 38,000
15-5210-481-00	Uniforms	\$ 15,000
15-5210-514-00	Freight & Postage	\$ 1,500
15-5210-525-00	Insurance - Buildings & Contents	\$ 26,000
15-5210-529-00	Insurance - Liability	\$ 67,000
15-5210-535-00	Insurance - Vehicle	\$ 56,000
15-5210-539-00	Legal Notices	\$ 2,500
15-5210-539-01	Environmental Remediation Fee	\$ 640,000
15-5210-566-00	Reimbursements	\$ 1,000
15-5210-569-00	Registrations, Conferences & Training	\$ 3,000
15-5210-573-00	Telephone	\$ 9,300
15-5210-574-00	CDL Training	\$ 10,000
15-5210-578-00	Utilities	\$ 55,000
15-5210-580-00	Leachate Disposal	\$ 105,000
15-5210-585-00	Property Maintenance/SW Management	\$ 50,000
15-5210-585-01	Litter Abatement Programs	\$ 200,000
15-5210-586-00	Maintenance - Building	\$ 21,000
15-5210-586-01	Maintenance - Waste Facilities	\$ 10,500
15-5210-586-02	Maintenance - Grounds	\$ 22,000
15-5210-588-00	Maintenance - Equipment	\$ 540,000
15-5210-591-00	Maintenance - Radio	\$ 2,800
15-5210-592-00	Maintenance - Vehicle	\$ 3,000
15-5210-594-00	Safety Programs	\$ 6,000
15-5210-599-00	Miscellaneous	\$ 1,000
15-5210-709-00	Furniture & Fixtures	\$ 1,500
15-5210-715-00	Land	\$ 425,000
15-5210-725-00	Office Equipment	\$ 1,000
15-5210-741-00	Capital Equipment	\$ 726,000
15-5210-742-00	Building & Construction	\$ 1,100,000
	Total Landfill	<u>\$ 9,444,100</u>
Transfer Station		
15-5211-178-00	Overtime Pay	\$ 200,000
15-5211-179-00	Part-Time & Temporary Labor	\$ 50,000
15-5211-185-00	Other Salaries	\$ 1,135,000
15-5211-201-00	Social Security/Medicare	\$ 95,000
15-5211-202-00	Retirement	\$ 280,000
15-5211-203-00	Employee Insurance	\$ 250,000
15-5211-208-00	Unemployment Insurance	\$ 2,000
15-5211-209-00	Workers Compensation	\$ 80,000
15-5211-318-00	Data Processing Services	\$ 25,000
15-5211-324-00	Sampling & Monitoring	\$ 1,000
15-5211-332-00	Professional Fees	\$ 40,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
15-5211-346-00	Pest Control	\$ 1,100
15-5211-348-00	Materials & Supplies	\$ 8,000
15-5211-348-02	Safety Equipment	\$ 4,000
15-5211-364-00	Equipment Rental/Grinding	\$ 120,000
15-5211-366-00	Special Waste Diversion	\$ 2,000
15-5211-413-00	Data Processing Supplies	\$ 1,400
15-5211-445-00	Office Supplies	\$ 5,000
15-5211-455-00	Fuel, Oil & Lubricants	\$ 350,000
15-5211-475-00	Tools	\$ 5,000
15-5211-479-00	Tires & Tubes	\$ 130,000
15-5211-481-00	Uniforms	\$ 14,000
15-5211-514-00	Freight & Postage	\$ 500
15-5211-525-00	Insurance - Buildings & Contents	\$ 16,000
15-5211-529-00	Insurance - Liability	\$ 13,000
15-5211-535-00	Insurance - Vehicle	\$ 50,000
15-5211-539-00	Legal Notices	\$ 1,000
15-5211-569-00	Registrations, Conferences & Training	\$ 2,000
15-5211-573-00	Telephone	\$ 2,000
15-5211-574-00	CDL Training	\$ 12,600
15-5211-578-00	Utilities	\$ 18,000
15-5211-586-00	Maintenance - Building	\$ 25,000
15-5211-586-01	Maintenance - Facilities	\$ 10,000
15-5211-588-00	Maintenance - Equipment	\$ 180,000
15-5211-591-00	Maintenance - Radio	\$ 1,000
15-5211-592-00	Maintenance - Vehicle	\$ 10,000
15-5211-594-00	Safety Programs	\$ 3,000
15-5211-599-00	Miscellaneous	\$ 1,000
15-5211-723-00	Motor Vehicles	\$ 60,000
15-5211-725-00	Office Equipment	\$ 1,000
15-5211-741-00	Capital Equipment	\$ 1,063,000
15-5211-742-00	Building & Construction	\$ 902,000
	Total Transfer Station	<u>\$ 5,169,600</u>
	Total Landfill Operations	<u>\$ 14,613,700</u>
ADMINISTRATION		
General Services		
15-9200-999-00	Reserve	<u>\$ 2,743,300</u>
	Total General Services	<u>\$ 2,743,300</u>
	Total Administration	<u>\$ 2,743,300</u>
Total Expenses		<u>\$ 17,357,000</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
21 - Bond Sinking Fund		
Revenues		
21-4803-000-00	Interest Income	\$ 15,000
21-4901-000-00	Prior Year Surplus	\$ 1,400,000
21-4910-000-00	Transfer In - General Fund	\$ 117,700
21-4910-000-01	Transfer In - Jail Fund	\$ 375,000
21-4910-000-02	Transfer In - Tourist Tax	\$ 566,000
21-4910-000-07	Transfer In - Public Safety Radio System	\$ 593,000
Total Revenues		<u>\$ 3,066,700</u>
Expenses		
DEBT SERVICE		
Bond Repayments		
21-7200-602-00	Bond Principal - Complex	\$ 109,200
21-7200-602-01	Bond Principal - Detention Center	\$ 345,800
21-7200-602-02	Bond Principal - Tourism	\$ 120,000
21-7200-602-06	Bond Principal - Projects	\$ 1,851,000
21-7200-602-09	Bond Principal - Public Safety Radio System	\$ 550,000
21-7200-606-00	Bond Interest - Complex	\$ 8,500
21-7200-606-01	Bond Interest - Detention Center	\$ 29,200
21-7200-606-02	Bond Interest - Tourism	\$ 9,500
21-7200-606-09	Bond Interest - Public Safety Radio System	\$ 43,000
	Total Bond Repayments	<u>\$ 3,066,200</u>
	Total Debt Service	<u>\$ 3,066,200</u>
ADMINISTRATION		
General Services		
21-9100-307-00	Trustee Fees	\$ 500
	Total General Services	<u>\$ 500</u>
	Total Administration	<u>\$ 500</u>
Total Expenses		<u>\$ 3,066,700</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
31 - Economic Development Fund		
Revenues		
31-4806-000-00	Interest Income	\$ 20,000
31-4901-000-00	Prior Year Surplus	\$ 1,750,000
Total Revenues		\$ 1,770,000
Expenses		
ECONOMIC DEVELOPMENT		
31-5075-715-00	Land	\$ 650,000
31-5075-716-00	Land Improvement	\$ 500,000
31-5075-742-00	Buildings & Construction	\$ 500,000
31-5075-902-00	Payments to Government Agencies	\$ 120,000
	Total Economic Development	\$ 1,770,000
Total Expenses		\$ 1,770,000

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
75 - Solid Waste Debt Service Fund		
Revenues		
75-4806-000-00	Interest Income	\$ 50
75-4901-000-00	Prior Year Surplus	\$ 1,130
Total Revenues		\$ 1,180
Expenses		
DEBT SERVICE		
Bond Repayments		
75-7401-601-01	Bond Principal	\$ 590
75-7401-605-01	Bond Interest	\$ 590
	Total Bond Repayments	\$ 1,180
	Total Debt Service	\$ 1,180
Total Expenses		\$ 1,180

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
76 - Solid Waste Closure		
Revenues		
76-4801-000-00	Interest Income	\$ 60,000
76-4901-000-00	Prior Year Surplus	\$ 5,400,000
76-4910-000-00	Transfer In - Operating Fund	\$ 250,000
Total Revenues		<u>\$ 5,710,000</u>
Expenses		
SOLID WASTE		
Solid Waste		
76-5212-323-00	Engineering Services	\$ 100,000
76-5212-421-00	Site Reclamation	\$ 25,000
76-5212-421-01	Methane Management	\$ 550,000
76-5212-716-00	Earth Work	\$ 350,000
	Total Solid Waste Construction	<u>\$ 1,025,000</u>
	Total Solid Waste	<u>\$ 1,025,000</u>
ADMINISTRATION		
Reserve for Budget Transfer		
76-9200-999-00	Reserve For Transfers	\$ 4,685,000
	Total Reserve for Budget Transfer	<u>\$ 4,685,000</u>
	Total Administration	<u>\$ 4,685,000</u>
Total Expenses		<u>\$ 5,710,000</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
77 - Solid Waste Post-Closure		
Revenues		
77-4801-000-00	Interest Income	\$ 40,000
77-4901-000-00	Prior Year Surplus	\$ 3,600,000
77-4910-000-00	Transfer In - Operating Fund	\$ 60,000
Total Revenues		<u>\$ 3,700,000</u>
Expenses		
ADMINISTRATION		
Reserve for Budget Transfer		
77-9200-999-00	Reserve For Transfers	\$ 3,700,000
	Total Reserve for Budget Transfer	<u>\$ 3,700,000</u>
	Total Administration	<u>\$ 3,700,000</u>
Total Expenses		<u>\$ 3,700,000</u>

**Daviess County Fiscal Court
Fiscal Year 2025-2026
BUDGET**

Account Number	Account Description	Budget
85 - County Clerk Permanent Storage Fees		
Revenues		
85-4731-000-04	County Clerk Permanent Storage Fees	\$ 200,000
85-4801-000-00	Interest Income	\$ 1,000
85-4901-000-00	Prior Year Surplus	\$ 180,000
Total Revenues		\$ 381,000
Expenses		
85-8099-741-00	Other Capital Outlay	\$ 381,000
Total Expenses		\$ 381,000